



Statistics of Income

Individual Income Tax Returns
Complete Report | **2019**



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**Internal
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Individual Income Tax Returns 2019

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Charles P. Rettig
Commissioner

Barry W. Johnson
Deputy Chief Data and Analytics Officer—Statistics
Director Statistics of Income Division, RAAS

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.

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year (TY) 2019. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of 157.8 million U.S. Individual Income Tax Returns (Forms 1040 and 1040-SR), including electronic returns, filed for Tax Year 2019. Form 1040-SR was new for TY 2019 for seniors and could be used by taxpayers born before January 2, 1955.

Table A presents selected income and tax items for Tax Years 2015 through 2019 as they appear on the forms and provides the percentage change between 2018 and 2019 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 2019, the number of individual income tax returns filed grew by 4.0 million, or 2.6 percent. Adjusted gross income (AGI) rose 2.8 percent from 2018 to 2019. This increase in AGI was reflected in changes in most components of income, including increases in salaries and wages (4.6 percent), net capital gains less losses (2.2 percent), taxable Social Security income (6.8 percent), taxable interest (19.2 percent), and ordinary dividends (3.3 percent). (Qualified dividends increased 1.8 percent.) Taxable income also grew by 3.2 percent to \$9.2 trillion for 2019. Similarly, total tax liability rose by 2.5 percent to \$1.7 trillion.

This report is divided into nine sections. The remainder of this section (Section 1) explains the requirements for filing and changes in the law for 2019. Section 2 offers a brief analysis of the data; Section 3 discusses tax rates and computation of total income tax. Section 4 discusses tax shares of adjusted gross income and total income tax and is followed by tables of detailed aggregate statistics on individual tax returns (Section 5). Section 6 provides explanations of the terms used in the tables. Section 7 describes the sample of individual income tax returns upon which the statistics are based. The key individual income tax forms appear in Section 8, and the report ends with a subject index (Section 9).

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2015–2019

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

Item [1]	Current dollars					Percent change, 2018 to 2019
	2015	2016	2017	2018	2019	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	150,493,263	150,272,157	152,903,231	153,774,296	157,796,807	2.6
Electronically filed returns	131,279,367	131,618,295	135,016,593	137,645,234	142,162,470	3.3
Form 1040 returns	85,937,245	86,489,022	88,437,257	152,875,628	142,164,886	-7.0
Electronically filed returns	72,161,422	73,560,523	75,826,047	137,310,575	128,737,582	-6.2
Form 1040A returns	40,701,100	40,007,370	39,621,455	[2] 460,018	N/A	[3]
Electronically filed returns	37,738,135	36,945,040	36,842,523	[2] 163,420	N/A	[3]
Form 1040EZ returns	23,854,918	23,775,765	24,844,519	[2] 438,651	N/A	[3]
Electronically filed returns	21,379,809	21,112,732	22,348,023	[2] 171,238	N/A	[3]
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[3]
Form 1040-SR returns	N/A	N/A	N/A	N/A	15,370,013	[3]
Electronically filed returns	N/A	N/A	N/A	N/A	13,308,612	[3]
Salaries and wages: Number of returns	124,591,428	124,472,109	126,264,481	126,830,048	129,775,754	2.3
Amount	7,112,222,959	7,217,425,529	7,577,563,943	7,907,550,652	8,273,071,046	4.6
Taxable interest: Number of returns	42,636,696	42,583,038	44,193,009	46,558,530	48,676,014	4.5
Amount	95,881,223	96,640,233	106,055,367	128,582,739	153,253,476	19.2
Tax-exempt interest [4]: Number of returns	5,827,038	6,069,076	6,163,387	6,286,465	6,242,423	-0.7
Amount	61,871,455	60,652,535	60,058,772	60,224,030	61,575,197	2.2
Ordinary dividends: Number of returns	27,607,044	27,469,569	28,171,331	28,702,055	28,980,261	1.0
Amount	260,252,720	254,065,327	282,336,042	321,070,381	331,790,638	3.3
Qualified dividends [4]: Number of returns	25,755,976	25,630,375	26,216,041	26,626,098	26,757,958	0.5
Amount	203,187,788	202,033,967	216,846,966	243,746,121	248,190,601	1.8
State income tax refunds: Number of returns	20,256,512	20,819,955	19,990,503	18,642,580	4,311,147	-76.9
Amount	31,110,732	33,468,377	34,292,386	35,230,639	5,567,843	-84.2
Alimony received: Number of returns	414,420	415,515	414,044	416,409	344,378	-17.3
Amount	10,077,086	10,468,433	10,381,660	11,271,656	10,810,673	-4.1
Business or profession net income less loss: Number of returns	24,726,925	25,063,932	25,898,833	26,556,132	27,256,526	2.6
Amount	331,814,301	328,082,028	346,372,148	348,745,841	354,741,301	1.7
Net capital gain less loss: Number of returns	19,954,555	20,124,401	21,169,727	21,240,543	21,705,174	2.2
Amount	694,951,773	614,215,454	843,115,530	911,823,408	853,486,542	-6.4
Capital gain distributions reported on Form 1040: Number of returns	4,323,250	3,918,379	4,229,823	4,185,790	4,056,900	-3.1
Amount	11,563,203	6,759,530	11,371,193	15,034,569	11,248,534	-25.2
Sales of property other than capital assets, net gain less loss: Number of returns	2,216,693	2,082,418	2,110,046	2,143,372	1,994,353	-7.0
Amount	11,943,053	6,292,584	12,736,896	19,738,602	19,359,097	-1.9
Total Individual Retirement Arrangement (IRA) distributions [4]: Number of returns	14,891,500	15,191,877	15,904,756	[2] 274,605	16,495,748	[3]
Amount	295,038,269	300,215,312	332,071,488	[2] 6,845,240	379,260,994	[3]
Taxable IRA distributions: Number of returns	14,159,018	14,386,567	15,117,193	[2] 253,031	15,641,734	[3]
Amount	253,213,041	257,507,903	286,496,949	[2] 5,523,744	324,971,510	[3]
Total pensions and annuities [4]: Number of returns	30,754,854	30,335,768	30,610,779	[2] 657,602	30,830,618	[3]
Amount	1,169,067,148	1,108,027,133	1,171,791,907	[2] 23,905,082	1,290,875,434	[3]
Taxable pensions and annuities: Number of returns	28,199,160	27,860,995	28,264,910	[2] 618,423	28,284,849	[3]
Amount	689,991,999	693,626,543	729,187,412	[2] 16,511,632	784,497,673	[3]
Total IRA, pensions and annuities [4]: Number of returns	N/A	N/A	N/A	37,166,371	N/A	[3]
Amount	N/A	N/A	N/A	1,625,642,430	N/A	[3]
Taxable IRA, pensions and annuities: Number of returns	N/A	N/A	N/A	34,701,850	N/A	[3]
Amount	N/A	N/A	N/A	1,087,228,437	N/A	[3]
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,522,047	17,227,483	17,434,335	17,212,702	16,863,660	-2.0
Amount	713,237,701	706,486,715	766,936,736	778,647,324	771,975,979	-0.9
Farm net income less loss: Number of returns	1,799,627	1,750,996	1,789,262	1,767,566	1,729,461	-2.2
Amount	-13,963,784	-17,666,030	-19,166,242	-23,395,195	-23,797,084	1.7
Unemployment compensation: Number of returns	6,206,841	5,567,058	5,204,253	4,517,744	4,363,590	-3.4
Amount	27,225,383	25,420,264	23,946,035	21,998,211	21,395,491	-2.7
Total social security benefits [4]: Number of returns	28,087,514	28,329,015	28,967,603	29,629,805	30,022,335	1.3
Amount	605,152,093	619,856,114	644,989,570	680,495,999	718,890,477	5.6
Taxable social security benefits: Number of returns	19,661,104	19,966,525	20,929,431	21,792,987	22,416,436	2.9
Amount	277,411,075	285,939,053	309,539,629	337,046,241	360,038,769	6.8

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 2015–2019—Continued

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

Item [1]	Current dollars					Percent change, 2018 to 2019
	2015	2016	2017	2018	2019	
	(1)	(2)	(3)	(4)	(5)	(6)
Foreign-earned income exclusion [5]: Number of returns	467,971	476,275	451,529	455,127	495,579	8.9
Amount	29,340,385	29,187,724	28,162,667	29,715,021	30,867,452	3.9
Net operating loss [5]: Number of returns	1,138,112	1,110,108	1,162,526	1,171,273	1,145,393	-2.2
Amount	197,513,363	185,805,020	213,363,983	209,243,963	212,144,847	1.4
Cancellation of debt [5]: Number of returns	678,073	603,498	564,943	547,798	518,174	-5.4
Amount	6,954,736	5,424,398	6,247,497	4,766,232	5,460,270	14.6
Taxable health savings account distributions [5]: Number of returns	267,614	300,921	287,867	293,160	492,627	68.0
Amount	327,192	370,066	384,201	406,148	631,639	55.5
Repatriated deferred (section 965) income as shareholders of certain foreign corporations [5]: Number of returns	N/A	N/A	34,088	33,692	2,973	-91.2
Amount	N/A	N/A	11,219,164	6,505,596	262,314	-96.0
Limitation on business losses: Number of returns	N/A	N/A	N/A	24,809	3,391	-86.3
Amount	N/A	N/A	N/A	32,554,968	3,530,839	-89.2
Global intangible low tax income: Number of returns	N/A	N/A	N/A	19,755	12,136	-38.6
Amount	N/A	N/A	N/A	1,764,899	2,449,204	38.8
Gambling earnings [5]: Number of returns	1,934,196	1,974,960	2,094,093	1,993,632	1,947,628	-2.3
Amount	32,967,078	31,573,883	32,579,689	32,919,323	35,756,185	8.6
Other income less loss [5]: Number of returns	6,454,478	6,228,170	6,434,957	6,322,140	6,462,486	2.2
Amount	40,075,330	38,244,843	40,011,966	44,746,257	38,422,215	-14.1
Total income: Number of returns	149,937,727	149,737,071	152,396,024	153,261,401	157,197,473	2.6
Amount	10,360,403,054	10,379,352,389	11,170,081,552	11,785,277,945	12,111,799,488	2.8
Educator expenses: Number of returns	3,721,168	3,853,148	3,611,716	3,476,090	3,628,977	4.4
Amount	950,200	982,698	930,641	901,446	937,722	4.0
Certain business expenses of reservists, performing artists, etc.: Number of returns	169,246	157,254	147,070	303,402	343,227	13.1
Amount	579,419	605,289	765,539	2,094,747	2,764,429	32.0
Health savings account deduction: Number of returns	1,391,655	1,721,015	1,857,859	1,953,488	2,022,903	3.6
Amount	4,322,792	4,966,885	5,350,980	5,589,632	5,728,845	2.5
Moving expenses: Number of returns	1,133,792	1,114,665	1,082,452	104,471	112,049	7.3
Amount	3,692,173	3,486,633	3,467,230	321,940	293,751	-8.8
Deductible part of self-employment tax: Number of returns	19,632,701	19,582,832	20,063,996	20,148,343	20,460,855	1.6
Amount	30,106,835	29,865,683	31,914,949	32,663,231	33,645,174	3.0
Payments to a Keogh plan: Number of returns	1,012,285	988,523	1,012,095	984,817	951,117	-3.4
Amount	24,378,156	24,682,986	25,821,484	25,495,517	25,527,840	0.1
Self-employed health insurance: Number of returns	4,098,181	4,057,011	4,109,643	3,925,909	3,789,086	-3.5
Amount	28,852,216	30,112,335	31,709,190	31,610,944	31,384,974	-0.7
Penalty on early withdrawal of savings: Number of returns	466,686	415,627	410,906	496,463	501,306	1.0
Amount	76,848	107,969	123,924	266,021	243,447	-8.5
Alimony paid adjustment: Number of returns	598,888	586,253	586,323	578,087	491,120	-15.0
Amount	12,345,177	12,638,957	13,436,431	13,582,240	12,374,364	-8.9
Total taxpayer IRA adjustment: Number of returns	2,641,368	2,667,003	2,637,519	2,469,291	2,436,686	-1.3
Amount	13,043,934	13,387,326	13,427,254	12,503,200	12,691,089	1.5
Student loan interest deduction: Number of returns	12,371,155	12,396,180	12,563,850	12,425,040	12,719,148	2.4
Amount	13,438,377	13,446,150	13,687,484	13,434,708	14,144,721	5.3
Tuition and fees deduction: Number of returns	1,655,586	1,687,102	1,109,292	[2] 27,064	1,285,659	[3]
Amount	3,918,501	3,910,226	2,584,883	[2] 56,458	3,009,678	[3]
Domestic production activities deduction: Number of returns	695,859	719,622	789,696	182,910	55,889	-69.4
Amount	12,791,597	13,376,710	15,126,066	1,720,704	258,101	-85.0
Archer medical savings account deduction: Number of returns	4,593	3,712	3,385	6,256	* 3,082	-50.7
Amount	3,686	6,922	4,715	7,336	* 4,971	-32.2
Foreign housing deductions: Number of returns	5,161	4,298	3,869	3,455	4,319	25.0
Amount	123,874	78,285	84,317	69,527	85,541	23.0
Other adjustments: Number of returns	132,019	129,850	126,695	154,399	189,206	22.5
Amount	1,469,167	1,758,856	1,746,310	1,521,187	1,830,866	20.4
Total statutory adjustments: Number of returns	38,586,372	38,858,066	39,090,129	37,761,829	39,140,137	3.7
Amount	150,092,952	153,413,910	160,181,396	141,838,840	144,925,513	2.2
Adjusted gross income or loss (AGI): Amount	10,210,310,102	10,225,938,480	11,009,900,155	11,643,439,106	11,966,873,976	2.8
Total itemized deductions: Number of returns	44,567,263	45,153,109	46,852,675	17,532,592	17,348,989	-1.0
Amount	1,257,437,010	1,293,399,294	1,402,091,664	648,881,712	645,102,704	-0.6

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2015–2019—Continued

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

Item [1]	Current dollars					Percent change, 2018 to 2019
	2015	2016	2017	2018	2019	
	(1)	(2)	(3)	(4)	(5)	(6)
Qualified business income deduction: Number of returns	N/A	N/A	N/A	18,664,592	22,243,545	19.2
Amount	N/A	N/A	N/A	149,950,908	155,249,163	3.5
Total standard deduction: Number of returns	103,844,288	103,013,095	104,013,115	134,271,137	138,307,604	3.0
Amount	900,609,447	893,666,363	906,750,425	2,253,032,601	2,354,080,109	4.5
Basic standard deduction: Number of returns	103,844,288	103,013,095	104,013,115	134,270,136	138,307,604	3.0
Amount	872,463,128	865,094,185	876,178,475	2,208,536,922	2,307,521,304	4.5
Additional standard deduction: Number of returns	15,097,206	15,316,052	15,749,465	22,811,275	23,725,778	4.0
Amount	28,146,319	28,572,178	29,364,857	44,168,254	46,434,047	5.1
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	N/A	N/A	93,023	15,284	11,035	-27.8
Amount	N/A	N/A	1,207,093	327,424	124,759	-61.9
AGI less deductions: Number of returns	131,970,884	131,943,664	134,881,306	121,386,350	124,340,527	2.4
Amount	8,321,044,011	8,308,668,214	9,002,110,047	9,116,459,681	9,393,458,371	3.0
Number of exemptions	291,938,777	289,752,892	292,661,182	[2] 7,985,638	N/A	[3]
Exemption amount	1,140,740,415	1,146,205,770	1,155,506,023	[2] 31,700,890	N/A	[3]
Taxable income: Number of returns	114,871,989	115,520,564	119,045,254	120,916,002	124,143,848	2.7
Amount	7,350,295,492	7,330,108,634	8,008,418,180	8,941,445,098	9,226,944,218	3.2
Capital construction fund reduction: Number of returns	1,149	2,206	3,358	15,479	11,829	-23.6
Amount	145,790	83,289	131,381	114,763	196,973	71.6
Domestic production activities deductions passed through from an agricultural or horticultural cooperative: Number of returns	N/A	N/A	N/A	10,123	[2,14] 813	-92.0
Amount	N/A	N/A	N/A	161,009	[2] 70,674	-56.1
Tax from table, rate schedules, etc.: Number of returns	113,870,016	114,596,286	118,014,807	119,911,811	123,262,605	2.8
Amount	1,482,236,627	1,470,688,398	1,622,635,040	1,643,338,238	1,687,915,451	2.7
Additional taxes: Number of returns	5,409	7,175	8,715	7,851	* 3,222	-59.0
Amount	8,787	3,739	21,093	6,042	* 449	-92.6
Alternative minimum tax: Number of returns	4,467,806	4,634,301	5,075,419	244,007	170,478	-30.1
Amount	31,165,616	31,016,377	36,404,112	4,022,755	2,792,555	-30.6
Excess advance premium tax credit repayment: Number of returns	3,292,753	3,455,370	3,419,815	3,206,967	3,018,032	-5.9
Amount	2,699,501	3,146,320	3,703,793	4,433,822	4,218,714	-4.9
Income tax before credits: Number of returns	114,482,785	115,181,685	118,644,112	120,367,473	123,689,755	2.8
Amount	1,516,165,675	1,504,894,843	1,662,837,203	1,651,822,411	1,695,025,831	2.6
Child care credit: Number of returns	6,344,325	6,469,075	6,469,236	6,460,823	6,375,388	-1.3
Amount	3,585,379	3,635,193	3,718,771	3,789,213	3,778,995	-0.3
Credit for elderly or disabled: Number of returns	50,569	60,310	63,417	56,046	40,998	-26.8
Amount	6,397	6,563	6,995	4,805	4,066	-15.4
Education credits: Number of returns	9,606,011	8,997,968	8,751,052	8,700,169	7,879,521	-9.4
Amount	10,234,109	9,653,056	9,353,087	8,930,906	8,572,878	-4.0
Residential energy credit: Number of returns	2,592,967	2,613,477	1,577,700	755,767	1,957,807	159.0
Amount	2,087,749	2,336,382	2,124,782	2,511,826	3,514,580	39.9
Foreign tax credit: Number of returns	7,968,489	7,798,027	8,651,605	9,006,393	9,400,344	4.4
Amount	22,560,125	20,090,076	21,757,425	24,925,384	25,454,553	2.1
Child and other dependent tax credit: Number of returns	22,376,889	22,096,901	22,075,218	39,377,143	39,718,286	0.9
Amount	27,099,975	26,800,252	26,876,793	81,495,898	83,109,361	2.0
Retirement savings contributions credit: Number of returns	8,108,729	8,457,550	8,712,026	9,259,299	9,629,285	4.0
Amount	1,441,212	1,536,316	1,564,066	1,735,419	1,836,811	5.8
Mortgage interest credit: Number of returns	77,700	83,665	96,168	94,664	93,937	-0.8
Amount	99,211	116,318	136,066	139,820	144,391	3.3
Adoption credit: Number of returns	63,960	66,250	79,670	N/A	N/A	[3]
Amount	251,235	290,168	404,117	N/A	N/A	[3]
General business credit: Number of returns	334,152	352,327	409,870	477,291	427,987	-10.3
Amount	3,616,120	4,130,911	4,803,015	5,356,507	5,100,792	-4.8
Prior-year minimum tax credit: Number of returns	306,716	321,280	293,466	981,638	244,403	-75.1
Amount	972,621	906,916	1,046,335	2,921,822	1,559,074	-46.6
Alternative motor vehicle credit: Number of returns	9,330	10,623	13,776	11,153	16,898	51.5
Amount	20,082	26,867	49,233	54,393	40,314	-25.9

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 2015–2019—Continued

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

Item [1]	Current dollars					Percent change, 2018 to 2019
	2015	2016	2017	2018	2019	
	(1)	(2)	(3)	(4)	(5)	(6)
Qualified electric vehicle credit: Number of returns	* 3	[6]	* 2,011	[6]	* 3,010	[3]
Amount	* 8	[6]	* 5,441	[6]	* 10,320	[3]
Alternative fuel vehicle refueling property credit: Number of returns	3,740	8,486	9,523	* 157	26,892	[3]
Amount	1,518	2,309	3,012	* 25	9,718	[3]
Qualified plug-in electric vehicle credit: Number of returns	42,868	57,066	91,406	228,909	162,686	-28.9
Amount	251,617	375,125	536,989	1,540,909	642,895	-58.3
Total credits [7]: Number of returns	46,014,561	45,578,703	45,853,705	57,348,837	58,143,847	1.4
Amount	72,249,107	69,954,193	72,466,840	133,837,039	134,154,595	0.2
Income tax after credits: Number of returns	103,074,540	103,940,307	107,784,100	103,069,714	106,620,468	3.4
Amount	1,443,916,568	1,434,940,650	1,590,370,363	1,517,985,372	1,560,871,236	2.8
Self-employment tax: Number of returns	19,632,701	19,582,832	20,063,996	20,148,343	20,460,855	1.6
Amount	60,173,787	59,702,415	63,809,922	65,306,977	67,278,410	3.0
Social security, Medicare tax on tip income not reported: Number of returns	102,074	115,870	94,039	122,097	118,208	-3.2
Amount	18,751	19,302	16,333	18,099	14,099	-22.1
Uncollected social security tax: Number of returns	31,440	41,751	34,712	59,824	41,557	-30.5
Amount	18,926	19,368	23,900	44,119	27,126	-38.5
Tax on qualified retirement plans: Number of returns	5,453,565	5,170,222	5,112,100	5,080,752	5,203,674	2.4
Amount	5,975,801	5,489,009	5,663,889	5,916,650	6,043,348	2.1
Advance 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	190,852	180,899	196,669	190,242	177,407	-6.7
Amount	1,134,672	1,120,961	1,152,924	1,232,349	1,147,586	-6.9
First-time homebuyer credit repayment: Number of returns	716,735	635,787	585,006	567,892	551,698	-2.9
Amount	422,385	344,538	305,273	304,501	280,701	-7.8
Health care individual responsibility payment: Number of returns	6,691,982	4,955,223	4,606,271	3,716,577	[2] 283,264	[3]
Amount	3,109,377	3,605,571	3,564,345	3,122,683	[2] 261,155	[3]
Recapture taxes: Number of returns	* 2,066	* 3,977	1,489	4,132	5,037	21.9
Amount	* 5,555	* 1,649	1,331	7,852	8,853	12.7
COBRA premium assistance recapture: Number of returns	* 12	0	* 41	[6]	[6]	[3]
Amount	* 442	0	* 1	[6]	[6]	[3]
Total tax liability [8]: Number of returns	113,453,651	113,767,178	117,316,073	113,274,966	116,454,739	2.8
Amount	1,545,647,949	1,533,231,232	1,700,461,116	1,634,280,926	1,674,999,742	2.5
Income tax withheld: Number of returns	132,257,828	132,707,205	135,130,601	135,779,354	138,736,488	2.2
Amount	1,197,083,155	1,222,368,779	1,307,337,120	1,216,721,923	1,267,454,688	4.2
Estimated tax payments: Number of returns	9,611,498	9,522,188	9,644,085	9,646,140	10,012,062	3.8
Amount	372,286,086	360,039,051	388,704,109	403,806,363	405,055,882	0.3
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	28,081,708	27,382,904	27,030,382	26,492,486	26,738,391	0.9
Amount	68,524,975	66,723,338	66,442,810	64,923,556	64,477,508	-0.7
Nontaxable combat pay election: Number of returns	1,993	4,016	10,047	* 7,069	7,650	8.2
Amount	27,797	50,398	147,263	* 22,604	114,638	407.2
Additional child tax credit: Number of returns	19,705,356	18,921,435	18,341,984	20,450,468	19,867,646	-2.8
Amount	26,590,109	25,373,304	24,506,747	36,235,241	35,733,023	-1.4
American opportunity credit: Number of returns	9,629,945	8,763,285	8,068,544	7,382,500	6,940,056	-6.0
Amount	8,623,424	7,864,516	7,143,602	6,393,866	6,083,655	-4.9
Net premium tax credit: Number of returns	2,343,256	2,644,433	2,471,815	2,272,479	2,170,776	-4.5
Amount	1,544,319	1,919,003	1,898,795	1,844,866	1,971,279	6.9
Payment with an extension request: Number of returns	1,844,872	1,757,247	2,018,154	2,135,425	1,432,185	-32.9
Amount	115,820,220	107,697,307	145,595,975	147,747,981	127,149,592	-13.9
Excess social security tax withheld: Number of returns	1,567,122	1,583,531	1,467,562	1,596,276	1,640,674	2.8
Amount	3,082,121	3,183,701	3,156,673	3,473,419	3,802,529	9.5
Form 4136—Credit for Federal tax on gasoline and special fuels : Number of returns	308,753	293,699	288,899	296,578	305,996	3.2
Amount	108,911	116,955	133,757	122,232	163,730	34.0

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 2015–2019—Continued

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

Item [1]	Current dollars					Percent change, 2018 to 2019
	2015	2016	2017	2018	2019	
	(1)	(2)	(3)	(4)	(5)	(6)
Other payments: Form 2439— <i>Regulated investment company credit</i> :						
Number of returns	2,793	3,168	6,840	6,734	4,425	-34.3
Amount	5,990	1,329	2,923	9,858	6,929	-29.7
Form 8885— <i>Health coverage tax credit</i> [9]: Number of returns	20,795	33,218	28,302	18,970	15,250	-19.6
Amount	53,394	63,872	35,103	31,431	32,898	4.7
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	4,313	3,861	205	-94.7
Amount	N/A	N/A	2,184,435	1,228,037	11,294	-99.1
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	141,929,894	141,991,052	144,314,861	145,026,459	148,250,129	2.2
Amount	1,793,824,737	1,795,410,655	1,947,321,713	1,882,737,804	1,912,125,679	1.6
Overpayment, total: Number of returns	116,278,024	116,686,358	117,024,435	116,689,071	118,897,660	1.9
Amount	408,707,508	414,634,926	425,037,489	426,602,735	433,334,762	1.6
Overpayment refunded: Number of returns	113,212,358	113,547,753	113,957,919	113,510,190	115,836,993	2.0
Amount	329,830,398	334,914,071	339,178,097	331,948,424	335,441,285	1.1
Refund credited to next year: Number of returns	4,045,015	4,126,830	3,919,570	4,204,745	3,931,470	-6.5
Amount	78,877,110	79,720,854	85,859,391	94,654,311	97,893,477	3.4
Tax due at time of filing: Number of returns	29,180,466	28,675,667	30,964,788	32,020,214	33,269,899	3.9
Amount	161,798,546	154,021,961	179,955,564	180,402,092	198,535,581	10.1
Predetermined estimated tax penalty: Number of returns	9,835,683	9,481,106	10,098,860	8,961,285	11,133,165	24.2
Amount	1,267,826	1,566,459	1,778,672	2,256,234	2,326,757	3.1

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 2015–2019—Continued

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

Item [1]	Constant 1990 dollars [10]					Percent change, 2018 to 2019
	2015	2016	2017	2018	2019	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	150,493,263	150,272,157	152,903,231	153,774,296	157,796,807	2.6
Electronically filed returns	131,279,367	131,618,295	135,016,593	137,645,234	142,162,470	3.3
Form 1040 returns	85,937,245	86,489,022	88,437,257	152,875,628	142,164,886	-7.0
Electronically filed returns	72,161,422	73,560,523	75,826,047	137,310,575	128,737,582	-6.2
Form 1040A returns	40,701,100	40,007,370	39,621,455	[2] 460,018	N/A	[3]
Electronically filed returns	37,738,135	36,945,040	36,842,523	[2] 163,420	N/A	[3]
Form 1040EZ returns	23,854,918	23,775,765	24,844,519	[2] 438,651	N/A	[3]
Electronically filed returns	21,379,809	21,112,732	22,348,023	[2] 171,238	N/A	[3]
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[3]
Form 1040-SR returns	N/A	N/A	N/A	N/A	15,370,013	[3]
Electronically filed returns	N/A	N/A	N/A	N/A	13,308,612	[3]
Salaries and wages: Number of returns	124,591,428	124,472,109	126,264,481	126,830,048	129,775,754	2.3
Amount	3,922,902,901	3,931,059,656	4,041,367,436	4,116,372,021	4,231,749,896	2.8
Taxable interest: Number of returns	42,636,696	42,583,038	44,193,009	46,558,530	48,676,014	4.5
Amount	52,885,396	52,636,292	56,562,862	66,935,314	78,390,525	17.1
Tax-exempt interest [4]: Number of returns	5,827,038	6,069,076	6,163,387	6,286,465	6,242,423	-0.7
Amount	34,126,561	33,035,150	32,031,345	31,350,354	31,496,264	0.5
Ordinary dividends: Number of returns	27,607,044	27,469,569	28,171,331	28,702,055	28,980,261	1.0
Amount	143,548,108	138,379,808	150,579,222	167,137,106	169,713,881	1.5
Qualified dividends [4]: Number of returns	25,755,976	25,630,375	26,216,041	26,626,098	26,757,958	0.5
Amount	112,072,691	110,040,287	115,651,715	126,885,019	126,951,714	0.1
State income tax refunds: Number of returns	20,256,512	20,819,955	19,990,503	18,642,580	4,311,147	-76.9
Amount	17,159,808	18,228,964	18,289,273	18,339,739	2,848,002	-84.5
Alimony received: Number of returns	414,420	415,515	414,044	416,409	344,378	-17.3
Amount	5,558,238	5,701,761	5,536,885	5,867,598	5,529,756	-5.8
Business or profession net income less loss: Number of returns	24,726,925	25,063,932	25,898,833	26,556,132	27,256,526	2.6
Amount	183,019,471	178,693,915	184,731,812	181,543,905	181,453,351	[11]
Net capital gain less loss: Number of returns	19,954,555	20,124,401	21,169,727	21,240,543	21,705,174	2.2
Amount	383,315,926	334,540,008	449,661,616	474,660,806	436,566,006	-8.0
Capital gain distributions reported on Form 1040: Number of returns	4,323,250	3,918,379	4,229,823	4,185,790	4,056,900	-3.1
Amount	6,377,939	3,681,661	6,064,636	7,826,428	5,753,726	-26.5
Sales of property other than capital assets, net gain less loss: Number of returns	2,216,693	2,082,418	2,110,046	2,143,372	1,994,353	-7.0
Amount	6,587,453	3,427,333	6,793,011	10,275,170	9,902,351	-3.6
Total Individual Retirement Arrangement (IRA) distributions [4]: Number of returns	14,891,500	15,191,877	15,904,756	274,605	16,495,748	[3]
Amount	162,734,842	163,515,965	177,104,794	3,563,373	193,995,393	[3]
Taxable IRA distributions: Number of returns	14,159,018	14,386,567	15,117,193	253,031	15,641,734	[3]
Amount	139,665,218	140,254,849	152,798,373	2,875,452	166,225,836	[3]
Total pensions and annuities [4]: Number of returns	30,754,854	30,335,768	30,610,779	657,602	30,830,618	[3]
Amount	644,824,682	603,500,617	624,955,684	12,444,082	660,294,340	[3]
Taxable pensions and annuities: Number of returns	28,199,160	27,860,995	28,264,910	618,423	28,284,849	[3]
Amount	380,580,253	377,792,235	388,899,953	8,595,332	401,277,582	[3]
Total IRA, pensions and annuities [4]: Number of returns	N/A	N/A	N/A	37,166,371	N/A	[3]
Amount	N/A	N/A	N/A	846,248,011	N/A	[3]
Taxable IRA, pensions and annuities: Number of returns	N/A	N/A	N/A	34,701,850	N/A	[3]
Amount	N/A	N/A	N/A	565,970,035	N/A	[3]
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,522,047	17,227,483	17,434,335	17,212,702	16,863,660	-2.0
Amount	393,401,931	384,796,686	409,032,926	405,334,370	394,872,624	-2.6
Farm net income less loss: Number of returns	1,799,627	1,750,996	1,789,262	1,767,566	1,729,461	-2.2
Amount	-7,702,032	-9,622,021	-10,221,996	-12,178,654	-12,172,421	-0.1
Unemployment compensation: Number of returns	6,206,841	5,567,058	5,204,253	4,517,744	4,363,590	-3.4
Amount	15,016,758	13,845,460	12,771,219	11,451,437	10,943,985	-4.4
Total social security benefits [4]: Number of returns	28,087,514	28,329,015	28,967,603	29,629,805	30,022,335	1.3
Amount	333,784,938	337,612,263	343,994,437	354,240,499	367,718,914	3.8
Taxable social security benefits: Number of returns	19,661,104	19,966,525	20,929,431	21,792,987	22,416,436	2.9
Amount	153,012,176	155,740,225	165,087,802	175,453,535	184,163,053	5.0

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 2015–2019—Continued

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

Item [1]	Constant 1990 dollars [10]					Percent change, 2018 to 2019
	2015	2016	2017	2018	2019	
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign-earned income exclusion [5]: Number of returns	467,971	476,275	451,529	455,127	495,579	8.9
Amount	16,183,334	15,897,453	15,020,089	15,468,517	15,788,978	2.1
Net operating loss [5]: Number of returns	1,138,112	1,110,108	1,162,526	1,171,273	1,145,393	-2.2
Amount	108,942,837	101,200,991	113,794,124	108,924,499	108,513,988	-0.4
Cancellation of debt [5]: Number of returns	678,073	603,498	564,943	547,798	518,174	-5.4
Amount	3,836,038	2,954,465	3,331,998	2,481,120	2,792,977	12.6
Taxable health savings account distributions [5]: Number of returns	267,614	300,921	287,867	293,160	492,627	68.0
Amount	180,470	201,561	204,907	211,425	323,089	52.8
Repatriated deferred (section 965) income as shareholders of certain foreign corporations [5]: Number of returns	N/A	N/A	34,088	33,692	2,973	-91.2
Amount	N/A	N/A	5,983,554	3,386,567	134,176	-96.0
Limitation on business losses: Number of returns	N/A	N/A	N/A	24,809	3,391	-86.3
Amount	N/A	N/A	N/A	16,946,886	1,806,056	-89.3
Global intangible low tax income: Number of returns	N/A	N/A	N/A	19,755	12,136	-38.6
Amount	N/A	N/A	N/A	918,740	1,252,790	36.4
Gambling earnings [5]: Number of returns	1,934,196	1,974,960	2,094,093	1,993,632	1,947,628	-2.3
Amount	18,183,716	17,197,104	17,375,834	17,136,555	18,289,609	6.7
Other income less loss [5]: Number of returns	6,454,478	6,228,170	6,434,957	6,322,140	6,462,486	2.2
Amount	22,104,429	20,830,525	21,339,715	23,293,210	19,653,307	-15.6
Total income: Number of returns	149,937,727	149,737,071	152,396,024	153,261,401	157,197,473	2.6
Amount	5,714,508,028	5,653,242,042	5,957,376,828	6,134,970,299	6,195,293,856	1.0
Educator expenses: Number of returns	3,721,168	3,853,148	3,611,716	3,476,090	3,628,977	4.4
Amount	524,104	535,239	496,342	469,259	479,653	2.2
Certain business expenses of reservists, performing artists, etc.: Number of returns	169,246	157,254	147,070	303,402	343,227	13.1
Amount	319,591	329,678	408,287	1,090,446	1,414,030	29.7
Health savings account deduction: Number of returns	1,391,655	1,721,015	1,857,859	1,953,488	2,022,903	3.6
Amount	2,384,331	2,705,275	2,853,856	2,909,751	2,930,355	0.7
Moving expenses: Number of returns	1,133,792	1,114,665	1,082,452	104,471	112,049	7.3
Amount	2,036,499	1,899,038	1,849,189	167,590	150,256	-10.3
Deductible part of self-employment tax: Number of returns	19,632,701	19,582,832	20,063,996	20,148,343	20,460,855	1.6
Amount	16,606,087	16,266,712	17,021,306	17,003,244	17,209,808	1.2
Payments to a Keogh plan: Number of returns	1,012,285	988,523	1,012,095	984,817	951,117	-3.4
Amount	13,446,308	13,443,892	13,771,458	13,272,003	13,057,719	-1.6
Self-employed health insurance: Number of returns	4,098,181	4,057,011	4,109,643	3,925,909	3,789,086	-3.5
Amount	15,914,074	16,401,054	16,911,568	16,455,463	16,053,695	-2.4
Penalty on early withdrawal of savings: Number of returns	466,686	415,627	410,906	496,463	501,306	1.0
Amount	42,387	58,807	66,093	138,480	124,525	-10.1
Alimony paid adjustment: Number of returns	598,888	586,253	586,323	578,087	491,120	-15.0
Amount	6,809,254	6,883,964	7,166,097	7,070,401	6,329,598	-10.5
Total taxpayer IRA adjustment: Number of returns	2,641,368	2,667,003	2,637,519	2,469,291	2,436,686	-1.3
Amount	7,194,669	7,291,572	7,161,202	6,508,693	6,491,606	-0.3
Student loan interest deduction: Number of returns	12,371,155	12,396,180	12,563,850	12,425,040	12,719,148	2.4
Amount	7,412,232	7,323,611	7,299,991	6,993,601	7,235,151	3.5
Tuition and fees deduction: Number of returns	1,655,586	1,687,102	1,109,292	[2] 27,064	[2] 1,285,659	[3]
Amount	2,161,335	2,129,753	1,378,604	[2] 29,390	[2] 1,539,477	[3]
Domestic production activities deduction: Number of returns	695,859	719,622	789,696	182,910	55,889	-69.4
Amount	7,055,486	7,285,790	8,067,235	895,733	132,021	-85.3
Archer medical savings account deduction: Number of returns	4,593	3,712	3,385	6,256	* 3,082	-50.7
Amount	2,033	3,770	2,515	3,819	* 2,543	-33.4
Foreign housing deductions: Number of returns	5,161	4,298	3,869	3,455	4,319	25.0
Amount	68,325	42,639	44,969	36,193	43,755	20.9
Other adjustments: Number of returns	132,019	129,850	126,695	154,399	189,206	22.5
Amount	810,351	957,983	931,365	791,872	936,504	18.3
Total statutory adjustments: Number of returns	38,586,372	38,858,066	39,090,129	37,761,829	39,140,137	3.7
Amount	82,787,067	83,558,775	85,430,078	73,835,940	74,130,697	0.4
Adjusted gross income or loss (AGI): Amount	5,631,720,961	5,569,683,268	5,871,946,749	6,061,134,360	6,121,163,159	1.0
Total itemized deductions: Number of returns	44,567,263	45,153,109	46,852,675	17,532,592	17,348,989	-1.0
Amount	693,567,022	704,465,846	747,782,221	337,783,296	329,975,808	-2.3

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 2015–2019—Continued

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

Item [1]	Constant 1990 dollars [10]					Percent change, 2018 to 2019
	2015	2016	2017	2018	2019	
	(7)	(8)	(9)	(10)	(11)	(12)
Qualified business income deduction: Number of returns	N/A	N/A	N/A	18,664,592	22,243,545	19.2
Amount	N/A	N/A	N/A	78,058,776	79,411,337	1.7
Total standard deduction: Number of returns	103,844,288	103,013,095	104,013,115	134,271,137	138,307,604	3.0
Amount	496,750,936	486,746,385	483,600,227	1,172,843,624	1,204,133,048	2.7
Basic standard deduction: Number of returns	103,844,288	103,013,095	104,013,115	134,270,136	138,307,604	3.0
Amount	481,226,215	471,184,197	467,295,187	1,149,680,855	1,180,317,803	2.7
Additional standard deduction: Number of returns	15,097,206	15,316,052	15,749,465	22,811,275	23,725,778	4.0
Amount	15,524,721	15,562,188	15,661,257	22,992,324	23,751,431	3.3
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	N/A	N/A	93,023	15,284	11,035	-27.8
Amount	N/A	N/A	643,783	170,445	63,815	-62.6
AGI less deductions: Number of returns	131,970,884	131,943,664	134,881,306	121,386,350	124,340,527	2.4
Amount	4,589,654,722	4,525,418,417	4,801,125,358	4,745,684,373	4,804,838,041	1.2
Number of exemptions	291,938,777	289,752,892	292,661,182	7,985,638	N/A	[3]
Exemption amount	629,200,450	624,295,082	616,269,879	16,502,285	N/A	[3]
Taxable income: Number of returns	114,871,989	115,520,564	119,045,254	120,916,002	124,143,848	2.7
Amount	4,054,217,039	3,992,433,897	4,271,156,363	4,654,578,396	4,719,664,562	1.4
Capital construction fund reduction: Number of returns	1,149	2,206	3,358	15,479	11,829	-23.6
Amount	80,414	45,364	70,070	59,741	100,753	68.7
Domestic production activities deductions passed through from an agricultural or horticultural cooperative: Number of returns	N/A	N/A	N/A	10,123	[2] 813	-92.0
Amount	N/A	N/A	N/A	83,815	[2] 36,150	-56.9
Tax from table, rate schedules, etc.: Number of returns	113,870,016	114,596,286	118,014,807	119,911,811	123,262,605	2.8
Amount	817,560,191	801,028,539	865,405,355	855,459,780	863,383,862	0.9
Additional taxes: Number of returns	5,409	7,175	8,715	7,851	* 3,222	-59.0
Amount	4,847	2,036	11,250	3,145	* 230	-92.7
Alternative minimum tax: Number of returns	4,467,806	4,634,301	5,075,419	244,007	170,478	-30.1
Amount	17,190,081	16,893,452	19,415,526	2,094,094	1,428,417	-31.8
Excess advance premium tax credit repayment: Number of returns	3,292,753	3,455,370	3,419,815	3,206,967	3,018,032	-5.9
Amount	1,488,969	1,713,682	1,975,356	2,308,080	2,157,910	-6.5
Income tax before credits: Number of returns	114,482,785	115,181,685	118,644,112	120,367,473	123,689,755	2.8
Amount	836,274,504	819,659,501	886,846,508	859,876,320	867,020,885	0.8
Child care credit: Number of returns	6,344,325	6,469,075	6,469,236	6,460,823	6,375,388	-1.3
Amount	1,977,595	1,979,953	1,983,345	1,972,521	1,932,990	-2.0
Credit for elderly or disabled: Number of returns	50,569	60,310	63,417	56,046	40,998	-26.8
Amount	3,528	3,575	3,731	2,501	2,080	-16.8
Education credits: Number of returns	9,606,011	8,997,968	8,751,052	8,700,169	7,879,521	-9.4
Amount	5,644,848	5,257,656	4,988,313	4,649,092	4,385,104	-5.7
Residential energy credit: Number of returns	2,592,967	2,613,477	1,577,700	755,767	1,957,807	159.0
Amount	1,151,544	1,272,539	1,133,217	1,307,562	1,797,739	37.5
Foreign tax credit: Number of returns	7,968,489	7,798,027	8,651,605	9,006,393	9,400,344	4.4
Amount	12,443,533	10,942,307	11,603,960	12,975,213	13,020,232	0.3
Child and other dependent tax credit: Number of returns	22,376,889	22,096,901	22,075,218	39,377,143	39,718,286	0.9
Amount	14,947,587	14,597,087	14,334,290	42,423,685	42,511,182	0.2
Retirement savings contributions credit: Number of returns	8,108,729	8,457,550	8,712,026	9,259,299	9,629,285	4.0
Amount	794,932	836,773	834,169	903,394	939,545	4.0
Mortgage interest credit: Number of returns	77,700	83,665	96,168	94,664	93,937	-0.8
Amount	54,722	63,354	72,569	72,785	73,857	1.5
Adoption credit: Number of returns	63,960	66,250	79,670	N/A	N/A	[3]
Amount	138,574	158,044	215,529	N/A	N/A	[3]
General business credit: Number of returns	334,152	352,327	409,870	477,291	427,987	-10.3
Amount	1,994,550	2,249,952	2,561,608	2,788,395	2,609,101	-6.4
Prior-year minimum tax credit: Number of returns	306,716	321,280	293,466	981,638	244,403	-75.1
Amount	536,470	493,963	558,045	1,520,990	797,480	-47.6
Alternative motor vehicle credit: Number of returns	9,330	10,623	13,776	11,153	16,898	51.5
Amount	11,077	14,633	26,258	28,315	20,621	-27.2

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 2015–2019—Continued

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

Item [1]	Constant 1990 dollars [10]					Percent change, 2018 to 2019
	2015	2016	2017	2018	2019	
	(7)	(8)	(9)	(10)	(11)	(12)
Qualified electric vehicle credit: Number of returns	* 3	[6]	* 2,011	[6]	* 3,010	[3]
Amount	* 4	[6]	* 2,902	[6]	* 5,279	[3]
Alternative fuel vehicle refueling property credit: Number of returns	3,740	8,486	9,523	* 157	26,892	[3]
Amount	837	1,258	1,606	* 13	4,971	[3]
Qualified plug-in electric vehicle credit: Number of returns	42,868	57,066	91,406	228,909	162,686	-28.9
Amount	138,785	204,316	286,394	802,139	328,847	-59.0
Total credits [7]: Number of returns	46,014,561	45,578,703	45,853,705	57,348,837	58,143,847	1.4
Amount	39,850,583	38,101,412	38,648,981	69,670,504	68,621,276	-1.5
Income tax after credits: Number of returns	103,074,540	103,940,307	107,784,100	103,069,714	106,620,468	3.4
Amount	796,423,921	781,558,088	848,197,527	790,205,816	798,399,609	1.0
Self-employment tax: Number of returns	19,632,701	19,582,832	20,063,996	20,148,343	20,460,855	1.6
Amount	33,190,175	32,517,655	34,031,958	33,996,344	34,413,509	1.2
Social security, Medicare tax on tip income not reported: Number of returns	102,074	115,870	94,039	122,097	118,208	-3.2
Amount	10,343	10,513	8,711	9,422	7,212	-23.5
Uncollected social security tax: Number of returns	31,440	41,751	34,712	59,824	41,557	-30.5
Amount	10,439	10,549	12,747	22,967	13,875	-39.6
Tax on qualified retirement plans: Number of returns	5,453,565	5,170,222	5,112,100	5,080,752	5,203,674	2.4
Amount	3,296,084	2,989,656	3,020,741	3,079,984	3,091,227	0.4
Advance 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	190,852	180,899	196,669	190,242	177,407	-6.7
Amount	625,853	610,545	614,893	641,514	587,001	-8.5
First-time homebuyer credit repayment: Number of returns	716,735	635,787	585,006	567,892	551,698	-2.9
Amount	232,976	187,657	162,812	158,512	143,581	-9.4
Health care individual responsibility payment: Number of returns	6,691,982	4,955,223	4,606,271	3,716,577	[2] 283,264	[3]
Amount	1,715,045	1,963,819	1,900,984	1,625,551	[2] 133,583	[3]
Recapture taxes: Number of returns	2,066	3,977	1,489	4,132	5,037	21.9
Amount	3,064	898	710	4,087	4,528	10.8
COBRA premium assistance recapture: Number of returns	12	0	* 41	[6]	[6]	[3]
Amount	244	0	* 1	[6]	[6]	[3]
Total tax liability [8]: Number of returns	113,453,651	113,767,178	117,316,073	113,274,966	116,454,739	2.8
Amount	852,536,100	835,093,264	906,912,595	850,744,886	856,777,362	0.7
Income tax withheld: Number of returns	132,257,828	132,707,205	135,130,601	135,779,354	138,736,488	2.2
Amount	660,277,526	665,778,202	697,246,464	633,379,450	648,314,418	2.4
Estimated tax payments: Number of returns	9,611,498	9,522,188	9,644,085	9,646,140	10,012,062	3.8
Amount	205,342,574	196,099,701	207,308,858	210,206,332	207,189,709	-1.4
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	28,081,708	27,382,904	27,030,382	26,492,486	26,738,391	0.9
Amount	37,796,456	36,341,687	35,436,165	33,796,750	32,980,823	-2.4
Nontaxable combat pay election: Number of returns	1,993	4,016	10,047	* 7,069	7,650	8.2
Amount	15,332	27,450	78,540	* 11,767	58,638	398.3
Additional child tax credit: Number of returns	19,705,356	18,921,435	18,341,984	20,450,468	19,867,646	-2.8
Amount	14,666,359	13,819,882	13,070,265	18,862,697	18,277,761	-3.1
American opportunity credit: Number of returns	9,629,945	8,763,285	8,068,544	7,382,500	6,940,056	-6.0
Amount	4,756,439	4,283,505	3,809,921	3,328,405	3,111,844	-6.5
Net premium tax credit: Number of returns	2,343,256	2,644,433	2,471,815	2,272,479	2,170,776	-4.5
Amount	851,803	1,045,209	1,012,691	960,368	1,008,327	5.0
Payment with an extension request: Number of returns	1,844,872	1,757,247	2,018,154	2,135,425	1,432,185	-32.9
Amount	63,883,188	58,658,664	77,651,187	76,912,015	65,038,154	-15.4
Excess social security tax withheld: Number of returns	1,567,122	1,583,531	1,467,562	1,596,276	1,640,674	2.8
Amount	1,700,012	1,734,042	1,683,559	1,808,131	1,945,028	7.6
Form 4136—Credit for Federal tax on gasoline and special fuels : Number of returns	308,753	293,699	288,899	296,578	305,996	3.2
Amount	60,072	63,701	71,337	63,629	83,749	31.6

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2015–2019—Continued

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

Item [1]	Constant 1990 dollars [10]					Percent change, 2018 to 2019
	2015	2016	2017	2018	2019	
	(7)	(8)	(9)	(10)	(11)	(12)
Other payments: Form 2439— <i>Regulated investment company credit</i> :						
Number of returns	2,793	3,168	6,840	6,734	4,425	-34.3
Amount	3,304	724	1,559	5,132	3,544	-30.9
Form 8885— <i>Health coverage tax credit</i> [9]: Number of returns	20,795	33,218	28,302	18,970	15,250	-19.6
Amount	29,451	34,789	18,722	16,362	16,828	2.8
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	4,313	3,861	205	-94.7
Amount	N/A	N/A	1,165,032	639,270	5,777	-99.1
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	141,929,894	141,991,052	144,314,861	145,026,459	148,250,129	2.2
Amount	989,423,462	977,892,514	1,038,571,580	980,082,147	978,069,401	-0.2
Overpayment, total: Number of returns	116,278,024	116,686,358	117,024,435	116,689,071	118,897,660	1.9
Amount	225,431,609	225,836,016	226,686,661	222,073,261	221,654,610	-0.2
Overpayment refunded: Number of returns	113,212,358	113,547,753	113,957,919	113,510,190	115,836,993	2.0
Amount	181,925,206	182,415,071	180,894,985	172,799,804	171,581,220	-0.7
Refund credited to next year: Number of returns	4,045,015	4,126,830	3,919,570	4,204,745	3,931,470	-6.5
Amount	43,506,404	43,420,944	45,791,675	49,273,457	50,073,390	1.6
Tax due at time of filing: Number of returns	29,180,466	28,675,667	30,964,788	32,020,214	33,269,899	3.9
Amount	89,243,544	83,889,957	95,976,301	93,910,511	101,552,727	8.1
Predetermined estimated tax penalty: Number of returns	9,835,683	9,481,106	10,098,860	8,961,285	11,133,165	24.2
Amount	699,297	853,191	948,625	1,174,510	1,190,157	1.3

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

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

[11] Less than 0.05 percent.

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Requirements for Filing

The filing requirements for Tax Year 2019 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 2019 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.

Figure 1. General Filing Requirements, Tax Year 2019

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	Under 65 65 or older	\$12,200 \$13,850
	Head of household	Under 65 65 or older	\$18,350 \$20,000
Married with a child and living apart from spouse during the last six months of 2019	Head of household	Under 65 65 or older	\$18,350 \$20,000
Married and living with spouse at the end of 2019 (or on the date spouse died)	Married, joint return	Under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$24,400 \$25,700 \$27,000
	Married, separate return	Any age	\$5
Married and not living with spouse at the end of 2019 (or on the date spouse died)	Married, joint or separate return	Any age	\$5
Widowed in 2017 or 2018 and not remarried in 2019	Single	Under 65 65 or older	\$12,200 \$13,850
	Head of household	Under 65 65 or older	\$18,350 \$20,000
	Qualifying widow(er) with dependent child	Under 65 65 or older	\$24,400 \$25,700

Figure 2. Filing Requirements for Children and Other Dependents, Tax Year 2019

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 \$12,200, or
- Unearned income was over \$1,100, or
- Gross income was more than the larger of (a) \$1,100 or (b) earned income (up to \$11,850) plus \$350.

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

- Earned income was more than \$13,850 (\$15,500 if 65 or older and blind), or
- Unearned income was more than \$2,750 (\$4,400 if 65 or older and blind), or
- Gross income was more than \$2,750 (\$4,400 if 65 or older and blind), or the total of earned income (up to \$11,850) plus \$2,000 (\$3,650 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 \$12,200, or
- Unearned income was over \$1,100, or
- Gross income was more than the larger of \$1,100 or earned income (up to \$11,850) plus \$350.

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

- Earned income was more than \$13,500 (\$14,800 if 65 or older and blind), or
- Unearned income was more than \$2,400 (\$3,700 if 65 or older and blind), or
- Gross income was more than \$2,400 (\$3,700 if 65 or older and blind), or the total of earned income (up to \$11,850) 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.

- | | |
|---|--|
| <ul style="list-style-type: none"> 2. Received distributions from a health savings account (HSA), Archer medical savings account (MSA), or Medicare Advantage MSA plan. 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. | <ul style="list-style-type: none"> 5. Received 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. Received 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 2019 that influenced the Statistics of Income data are listed below. (Section 5, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.)

Alternative minimum tax (AMT)

The maximum AMT exemption amount increased from \$109,400 in 2018 to \$111,700 in 2019 for a married couple filing a joint return, from \$70,300 to \$71,700 for single filers and heads of household, and from \$54,700 to \$55,850 for a married person filing separately. In conjunction with this, the income levels at which the AMT exemption began to phase out increased from \$500,000 to \$510,300 (from \$1,000,000 to \$1,020,600 for a married couple filing a joint return or a qualifying widow(er)). Also, for 2019, the 26-percent tax rate applied to the first \$194,800 (\$97,400 if married filing separately) of AMT income. Previously it applied to the first \$191,100 (\$95,550 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.

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 \$519 to \$529. For these taxpayers, earned income and AGI had to be less than \$15,570 (\$21,370 if married filing jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,461 to \$3,526, and, for taxpayers with two qualifying children, the maximum credit increased from \$5,716 to \$5,828. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$41,094 (\$46,884 for married filing jointly) for one qualifying child, or less than \$46,703 (\$52,493 for married filing jointly) for two qualifying

children. The maximum credit for taxpayers with three or more qualifying children increased from \$6,431 to \$6,557. For these taxpayers, earned income and AGI had to be less than \$50,162 (\$55,952 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 \$3,600 for the year up from \$3,500 for 2018.

Extended tax provisions

Legislation extended certain tax benefits that had expired in 2017. Tax benefits extended in 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, nonbusiness property portion of the residential energy credit, alternative fuel vehicle refueling credit, and the Indian employment credit.

Foreign-earned income exclusion

For Tax Year 2018, the foreign-earned income exclusion increased to \$105,900; for 2019, it was \$103,900.

Foreign housing deduction

For Tax Year 2019, the foreign housing deduction was limited to \$31,770 for most locations; for 2018, it was limited to \$31,170.

Form 1040 and 1040-SR

Starting in 2019, the Form 1040-SR, U.S. Tax Return for Seniors was introduced. A taxpayer born before January 2, 1955, was eligible to use the Form 1040-SR. The form generally mirrored the Form 1040. A variation of the basic form is an electronically filed form. (This and other forms can be found in Section 7, 2019 Forms.) For 2019, there were only three numbered schedules instead of the six previously used for 2018. Schedules 2 and 4 were combined into Schedule 2 to report additional taxes. Schedules 3 and 5 were combined into Schedule 3 to report any credits not claimed on Form 1040 or Form 1040-SR. Schedule 6 is obsolete for 2019; the information requested is back on the Form 1040 or Form 1040-SR.

Health care individual responsibility pay

For 2019 a taxpayer no longer needed to make a shared responsibility payment or file Form 8965 if they didn't have minimal essential health care coverage for part or all of 2019.

Health savings account (HSA) deduction

A deduction for contributions to a health savings account was limited to \$3,500, or \$7,000 for family coverage. This was an increase from \$3,450 for self-only coverage and \$6,900 for family coverage from 2018. These limits were \$1,000 higher if

the taxpayer was age 55 or older (\$2,000 higher 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 \$103,000 and \$123,000 of modified AGI for married persons filing jointly and surviving spouses; and between \$64,000 and \$74,000 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 \$193,000 and \$203,000, up from \$189,000 and \$199,000 for 2018. The contributions were limited to the lesser of \$6,000 (\$12,000 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 2019 (and retroactively for 2018 by filing an amended return), a taxpayer was able to take a deduction for mortgage insurance premiums. Also, in 2019, the increase in limitation on qualified contributions (to certain qualified organizations or gift for relief efforts of a federally declared disaster) was extended. If a taxpayer made a charitable contribution in exchange for a State or local tax credit and their charitable contribution deduction was reduced as a result of receiving the tax credit, the taxpayer may have qualified as a safe harbor and was allowed to treat some or all of the disallowed charitable contribution as a payment of State and local taxes.

Limitations on business losses

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted. One section of this law

repealed the limitation on excess business losses of noncorporate taxpayers for Tax Years 2018, 2019, and 2020. Returns already filed had to file an amended return to remove this limitation.

Qualified Opportunity Fund

New for 2019, taxpayers who invested in Qualified Opportunity Zone property through a Qualified Opportunity Fund could have temporarily deferred tax on the amount of eligible gains they invested. The new Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments was used for this purpose.

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 \$32,000 if single, qualified widow(er), or married filing separately (\$48,000 if head of household, \$64,000 if married filing jointly). For 2018, AGI had to be less than \$31,500 (\$47,250 if head of household, \$63,000 if married filing jointly). For 2019, the maximum credit was \$1,000 (\$2,000 for married filing jointly).

Standard deduction amount

The basic standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was increased in 2019 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 2019, the basic standard deduction increased to \$24,400 for joint filers, up from \$24,000 for 2018. For single filers and married filers filing separately, the deduction amount increased to \$12,200, up from \$12,000. For heads of households, the deduction was \$18,350, up from \$18,000.

Virtual currency

If in 2019 a taxpayer engaged in a transaction involving virtual currency, the taxpayer needed to file Schedule 1.

Section 2

Individual Income Tax Returns, 2019

Taxpayers filed 157.8 million individual income tax returns for Tax Year (TY) 2019, an increase of 2.6 percent from the 153.8 million returns filed for TY 2018. Total income reported on these returns totaled \$12.1 trillion, a 2.8-percent increase from the previous year. Salaries and wages, the largest component of total income (68.3 percent in 2019), rose 4.6 percent from 2018 to \$8.3 trillion. Statutory adjustments, which are subtracted from total income to arrive at adjusted gross income (AGI), increased 2.2 percent to \$144.9 billion. AGI rose 2.8 percent to \$12.0 trillion for the year. Total income tax rose 2.8 percent to \$1.6 trillion. After subtracting the refundable portions of refundable credits and the portions that offsets all other taxes from total income tax, total income tax was \$1.5 trillion, and the effective tax rate stayed the same as 2018 at 12.3 percent for 2019.

Total Income

Total income increased 2.8 percent to \$12.1 trillion for 2019 (Figure A). Salaries and wages, the largest component of total income, increased 4.6 percent, from \$7.9 trillion to \$8.3 trillion. Within total income, the share of salaries and wages increased to 68.3 percent for 2019, up from 67.1 percent for 2018. One of the largest components of total income, net capital gains (less loss), showed a decrease of 6.7 percent for 2019. Capital gain distributions, a component of net capital gains, fell 30.6 percent. Taxpayers reported capital gain distributions on either Schedule D with other sales of capital assets or alone on Form 1040. For 2019, partnership and S corporation net income less loss was the second largest component of total income at 8.6 percent. 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). Taxable IRA distributions and taxable pensions and annuities in 2019 were reported on separate lines on Form 1040 as they were prior to 2018.

This increase in total income was reflected in increases in other components of income in addition to salaries and wages, including increases in taxable interest (19.2 percent), ordinary

dividends (3.3 percent), and business or profession net income less loss (1.7 percent). However, components of income that showed decreases included partnership and S corporation net income less loss (down 0.9 percent) and total rental and royalty income less loss (down 2.0 percent).

In general, all retirement income items increased from 2018. These retirement income items include the taxable portions of IRA, pensions and annuities (up 3.5 percent), and Social Security benefits (up 6.8 percent).

A notable change in other total income items was in unemployment compensation, which decreased 2.7 percent to \$21.4 billion as the number of returns claiming unemployment fell 3.4 percent to 4.4 million.

Statutory Adjustments

Statutory adjustments increased 2.2 percent to \$144.9 billion for 2019 (Figure B). A major reason for the increase was the tuition and fees deduction taken on the 2019 tax return, whereas in 2018, after the deduction was reinstated, taxpayers had to file an amended return. 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 0.9 percent and accounted for 62.5 percent of total statutory adjustments. Taxpayers subtracted these adjustments from total income when computing adjusted gross income. For 2019, taxpayers filed 157.8 million tax returns with a reported AGI of \$12.0 trillion, a 2.8-percent increase from the previous year.

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 an increase of 3.4 percent to \$3.0 trillion for Tax Year 2019 (Figure C). Most tax returns (88.9 percent) claimed a standard deduction, and standard deductions accounted for 78.5 percent of total deductions. In 2018, the standard deduction was taken

Figure A. Individual Income Tax Returns: Total Income and Selected Sources of Income, Tax Years 2018 and 2019

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

Item	2018		2019		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total income [1]	153,261	11,785,278	157,197	12,111,799	2.6	2.8
Salaries and wages	126,830	7,907,551	129,776	8,273,071	2.3	4.6
Taxable interest	46,559	128,583	48,676	153,253	4.5	19.2
Ordinary dividends	28,702	321,070	28,980	331,791	1.0	3.3
Qualified dividends	26,626	243,746	26,758	248,191	0.5	1.8
Business or profession net income (less loss)	26,556	348,746	27,257	354,741	2.6	1.7
Business or profession net income	19,638	430,063	20,073	442,854	2.2	3.0
Business or profession net loss	6,918	81,317	7,184	88,113	3.8	8.4
Net capital gain (less loss) [2]	25,426	926,858	21,705	864,735	-14.6	-6.7
Net capital gain	17,616	943,964	13,899	869,753	-21.1	-7.9
Net capital gain loss	7,810	17,106	7,806	16,266	-0.1	-4.9
Capital gain distributions [3]	14,200	101,059	13,912	70,119	-2.0	-30.6
Sales of property other than capital assets, net gain (less loss)	2,143	19,739	1,994	19,359	-7.0	-1.9
Sales of property other than capital assets, net gain	1,085	39,800	993	37,870	-8.5	-4.8
Sales of property other than capital assets, net loss	1,059	20,061	1,001	18,511	-5.4	-7.7
Total rental and royalty net income (less loss) [4]	10,607	64,777	10,167	63,470	-4.1	-2.0
Total rental and royalty net income	6,549	114,065	6,371	112,328	-2.7	-1.5
Total rental and royalty net loss	4,058	49,289	3,796	48,858	-6.5	-0.9
Partnership and S corporation net income (less loss)	9,035	683,316	8,940	677,154	-1.1	-0.9
Partnership and S corporation net income	6,236	852,363	6,167	857,020	-1.1	0.5
Partnership and S corporation net loss	2,799	169,047	2,773	179,866	-0.9	6.4
Estate and trust net income (less loss)	659	30,554	671	31,352	1.9	2.6
Estate and trust net income	612	34,971	630	36,213	3.0	3.6
Estate and trust net loss	47	4,416	41	4,861	-12.5	10.1
Farm net income (less loss)	1,768	-23,395	1,729	-23,797	-2.2	-1.7
Farm net income	449	10,814	446	10,882	-0.8	0.6
Farm net loss	1,318	34,209	1,284	34,679	-2.6	1.4
Unemployment compensation	4,518	21,998	4,364	21,395	-3.4	-2.7
Taxable Social Security benefits	21,793	337,046	22,416	360,039	2.9	6.8
Taxable Individual Retirement Account distributions and pensions and annuities	34,702	1,087,228	35,176	1,125,357	1.4	3.5
Taxable Individual Retirement Account distributions [5]	n.a.	n.a.	15,642	324,972	[7]	[7]
Taxable pensions and annuities [5]	n.a.	n.a.	28,285	784,498	[7]	[7]
Net operating loss	1,171	209,244	1,145	212,145	-2.2	1.4
Other net income (less loss) [6]	6,322	44,746	6,462	38,422	2.2	-14.1
Other net income	5,997	53,875	6,141	48,689	2.4	-9.6
Other net loss	325	9,129	321	10,267	-1.1	12.5

n.a.—Not available.

[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] These data do not include any taxable Individual Retirement Arrangement distributions or pensions and annuities from 2018 because these items were combined on one line on that year's tax form. Therefore, \$15.9 billion taxable IRA distributions and pensions and annuities were excluded.

[6] 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).

[7] Percentage not computed.

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

on 88.5 percent of returns and accounted for 77.6 percent of total deductions. The total amount of the standard deduction claimed for Tax Year 2019 rose 4.5 percent, while the average standard deduction claimed increased from \$16,780 for 2018 to \$17,021 for 2019.

Taxpayers claimed itemized deductions on only 11.1 percent of all returns filed, representing 21.5 percent of the total deduction amount for the year. The average for total itemized

deductions was \$37,184 for 2019, up from the \$37,010 average total claimed for 2018. The number of returns with itemized deductions decreased 1.0 percent to 17.3 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 2019 was interest paid, followed by charitable contributions and taxes paid. Interest paid, increased 5.0 percent from the previous year to \$207.4

Figure B. Individual Income Tax Returns: Statutory Adjustments, Tax Years 2018 and 2019

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

Item	2018		2019		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total statutory adjustments	37,762	141,839	39,140	144,926	3.7	2.2
Payments to an Individual Retirement Account	2,469	12,503	2,437	12,691	-1.3	1.5
Educator expenses deduction	3,476	901	3,629	938	4.4	4.0
Certain business expenses of reservists, performing artists, etc.	303	2,095	343	2,764	13.1	32.0
Moving expenses adjustment	104	322	112	294	7.3	-8.8
Student loan interest deduction	12,425	13,435	12,719	14,145	2.4	5.3
Tuition and fees deduction	27	56	1,286	3,010	4,650.4	5,230.8
Health savings account deduction	1,953	5,590	2,023	5,729	3.6	2.5
Deductible part of self-employment tax	20,148	32,663	20,461	33,645	1.6	3.0
Self-employed health insurance deduction	3,926	31,611	3,789	31,385	-3.5	-0.7
Payments to a self-employed retirement (Keogh) plan	985	25,496	951	25,528	-3.4	0.1
Penalty on early withdrawal of savings	496	266	501	243	1.0	-8.5
Alimony paid	578	13,582	491	12,374	-15.0	-8.9
Domestic production activities deduction	183	1,721	56	258	-69.4	-85.0
Other adjustments [1]	n.a.	1,598	n.a.	1,921	[2]	20.2
Adjusted gross income (less deficit)	153,774	11,643,439	157,797	11,966,874	2.6	2.8

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, November 2021.

Figure C. Individual Income Tax Returns: Selected Itemized Deductions, Standard Deduction, Exemptions and Taxable Income, Tax Years 2018 and 2019

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

Item	2018		2019		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total deductions [1]	151,804	2,901,914	155,657	2,999,183	2.5	3.4
Total standard deduction [2]	134,271	2,253,033	138,308	2,354,080	3.0	4.5
Basic standard deduction	134,270	2,208,537	138,308	2,307,521	3.0	4.5
Additional standard deduction	22,811	44,168	23,726	46,434	4.0	5.1
Total itemized deductions	17,533	648,882	17,349	645,103	-1.0	-0.6
Medical and dental expenses after AGI limitation	4,599	78,497	4,412	79,060	-4.1	0.7
Taxes paid [3]	17,380	145,908	17,217	138,950	-0.9	-4.8
State and local income taxes	12,621	199,419	12,573	212,116	-0.4	6.4
State and local general sales taxes	4,329	10,844	4,175	9,589	-3.6	-11.6
Interest paid [4]	14,194	197,472	14,183	207,442	-0.1	5.0
Home mortgage interest	13,892	175,756	13,656	185,021	-1.7	5.3
Charitable contributions	14,845	196,956	14,459	190,114	-2.6	-3.5
Other than cash contributions	9,206	83,501	8,752	74,799	-4.9	-10.4
Casualty and theft losses	25	1,060	12	387	-54.7	-63.5
Gambling losses and other unlimited miscellaneous deductions	928	26,495	884	27,653	-4.7	4.4
Qualified business income deduction	18,665	149,951	22,244	155,249	19.2	3.5
Taxable income	120,916	8,941,445	124,144	9,226,944	2.7	3.2

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

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

[5] Percentage not computed.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

billion. Mortgage interest accounted for 89.2 percent (\$185.0 billion) of the total interest paid deduction. In years prior to 2018, the total taxes paid, which includes State and local income and sales taxes, was the largest itemized deduction. However, tax law changes limited the deductions in 2018 and 2019 to a combined, total deduction for State and local income and sales and property taxes of \$10,000 (\$5,000 if married filing separately). For 2019, after the limit, total taxes paid decreased 4.8 percent to \$139.0 billion. Another itemized deduction, charitable contributions deduction, was down 3.5 percent to \$190.1 billion. The number of returns taking the deduction for charitable contributions decreased 2.6 percent.

Taxable income was calculated by subtracting the standard and itemized deductions and the qualified business income deduction from AGI. The qualified business income deduction could be valued up to 20 percent of qualified business income. This was reported by 22.2 million taxpayers (up 19.2 percent from 2018) taking \$155.2 billion (up 3.5 percent) of deductions. Taxable income increased 3.2 percent to \$9.2 trillion for 2019.

Tax Credits

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

Total tax credits (used to offset income tax before credits) increased 0.2 percent to \$138.0 billion for 2019. 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 and other dependent tax credit was the largest credit claimed and showed an increase of 2.0 percent to \$83.1 billion, accounting for 60.2 percent of the total tax credits used to offset income tax reported for 2019. The next

Figure D. Individual Income Tax Returns: Total Tax Credits and Income Tax Before and After Credits, Tax Years 2018 and 2019

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

Item	2018		2019		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Income tax before credits	120,367	1,651,822	123,690	1,695,026	2.8	2.6
Total tax credits [1]	59,067	137,806	59,887	138,024	1.4	0.2
Child care credit	6,461	3,789	6,375	3,779	-1.3	-0.3
Foreign tax credit	9,006	24,925	9,400	25,455	4.4	2.1
General business credit	477	5,357	428	5,101	-10.3	-4.8
Prior-year minimum tax credit	982	2,922	244	1,559	-75.1	-46.6
Nonrefundable education credits	8,700	8,931	7,880	8,573	-9.4	-4.0
Retirement savings contribution credit	9,259	1,735	9,629	1,837	4.0	5.8
Child and other dependent tax credit [2]	39,377	81,496	39,718	83,109	0.9	2.0
Residential energy credits	756	2,512	1,958	3,515	159.0	39.9
Total refundable credits used to offset income tax before credits [3]	7,023	3,970	6,850	3,869	-2.5	-2.5
Earned income credit, used to offset income tax before credits	2,483	617	2,553	650	2.8	5.3
American opportunity credit, used to offset income tax before credits	3,854	3,010	3,623	2,834	-6.0	-5.9
Income tax after credits	100,404	1,509,904	103,986	1,553,107	3.6	2.9
Total refundable credits [3] [4]	37,036	109,439	36,738	108,305	-0.8	-1.0
Earned income credit, total	26,492	64,924	26,738	64,478	0.9	-0.7
American opportunity credit, total	7,383	6,394	6,940	6,084	-6.0	-4.9
Additional child tax credit, total	20,450	36,235	19,868	35,733	-2.8	-1.4
Total refundable credits used to offset all other taxes [3]	8,921	10,857	8,422	10,809	-5.6	-0.4
Earned income credit, used to offset all other taxes	7,147	8,145	6,829	8,155	-4.4	0.1
American opportunity credit, used to offset all other taxes	495	261	434	226	-12.3	-13.4
Additional child credit, used to offset all other taxes	1,718	2,049	1,564	2,009	-9.0	-1.9
Total refundable credits, refundable portion [3]	29,410	94,612	29,317	93,628	-0.3	-1.0
Earned income credit, refundable portion	23,221	56,161	23,346	55,672	0.5	-0.9
American opportunity credit, refundable portion	3,794	3,123	3,627	3,024	-4.4	-3.2
Additional child credit, refundable portion	19,529	34,186	19,011	33,722	-2.7	-1.4

[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, November 2021.

largest credit was the foreign tax credit, which increased by 2.1 percent to \$25.5 billion and accounted for 18.4 percent of the total tax credits reported for the year despite being claimed on only 6.0 percent (9.4 million) of all individual tax returns filed. The large 39.9-percent increase in the residential energy credit was due in part to the enactment of the *Taxpayer Certainty and Disaster Tax Relief Act of 2019*, which extended the nonbusiness portion of this credit.

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 \$108.3 billion in refundable tax credits. Of this, \$3.9 billion was applied against income taxes and \$10.8 billion was applied against all other taxes. The remaining \$93.6 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 73.2 percent. The portion used to offset all other taxes accounted for 10.0 percent of the total, while the last portion, the refundable portion, was the largest component at 86.4 percent. The refundable amount of the additional child tax credit (\$33.7 billion), along with the EIC (\$55.7 billion), made up nearly all (95.5 percent) of this refundable portion.

A taxpayer could use a few other refundable credits besides the child tax credit and EIC to offset taxes. The largest of

these other credits was the American opportunity credit, which taxpayers claimed on 6.9 million returns for a total of \$6.1 billion. Of these returns, 3.6 million (a 4.4-percent decline from 2018) claimed a refundable amount of \$3.0 billion (3.2-percent decline from 2018).¹

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. Total income tax minus refundable credits increased 3.0 percent to \$1.5 trillion for 2019 (Figure E).

With the increase in the AMT exemption amount and other tax law changes, the AMT decreased by 30.6 percent to \$2.8 billion. This is a continuation of the dramatic decline from 2017 levels of \$36.4 billion. The number of returns with AMT liability fell, declining 30.1 percent, from 244 thousand for 2018 to 170 thousand for 2019. Again, this represented a sharp decline from 2017 levels of 5.1 million returns. Like the AMT, the net investment income tax showed a decrease for 2019. The amount of this tax fell by 6.0 percent to \$28.3 billion, while the number of returns on which it was applied increased 8.1 percent.

The average tax rate (total income tax minus refundable credits divided by AGI for all returns) was 12.3 percent for 2019 (Figure F), the same as the 2018 level. All income groups had the same or higher average tax rates for 2019 as opposed to

Figure E. Individual Income Tax Returns: Total Income Tax, Tax Years 2018 and 2019

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

Item	2018		2019		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total income tax	100,424	1,538,749	104,006	1,581,352	3.6	2.8
Total income tax minus refundable credits [1]	132,606	1,433,280	136,082	1,476,916	2.6	3.0
Alternative minimum tax	244	4,023	170	2,793	-30.1	-30.6
Net investment income tax	5,026	30,053	5,433	28,259	8.1	-6.0
All other taxes	34,028	90,675	32,163	90,089	-5.5	-0.6
Self-employment tax	20,148	65,307	20,461	67,278	1.6	3.0
Penalty tax on qualified retirement plans	5,081	5,917	5,204	6,043	2.4	2.1
Additional medicare tax	4,355	9,539	4,790	10,120	10.0	6.1
Total tax liability	105,481	1,617,983	109,069	1,660,077	3.4	2.6

[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, November 2021.

¹ 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 Form 1040, *U.S. Individual Income Tax Return*.

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 2018 and 2019

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

Tax year, item	Total	Size of adjusted gross income						
		Under \$1 [1]	\$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 2019:								
Number of returns	157,797	2,128	19,793	21,127	18,784	28,594	36,358	21,998
Adjusted gross income (less deficit)	11,966,874	-237,064	99,025	313,486	468,538	1,120,332	2,589,840	3,004,364
Percent of AGI subject to reduced rate [2]	6.6	7.4	-9.0	-2.2	-0.9	-0.4	0.1	1.5
Total income tax	1,581,352	242	49	2,767	12,643	51,692	192,888	333,838
Refundable credits to offset all other taxes	10,809	138	885	4,435	2,352	2,103	851	42
Refundable credits refundable portion	93,628	467	6,546	32,953	27,899	21,462	4,125	165
Total income tax minus refundable credits [3, 4]	1,476,916	-363	-7,382	-34,621	-17,608	28,127	187,913	333,631
Average tax rate:								
Total income tax as a percentage of AGI	13.2	[5]	[6]	0.9	2.7	4.6	7.4	11.1
Total income tax minus refundable credits as a percentage of AGI	12.3	[5]	-7.5	-11.0	-3.8	2.5	7.3	11.1
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 [2]	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 [3, 4]	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, 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 2019:								
Number of returns	7,298	1,162	254	103	144	35	21	
Adjusted gross income (less deficit)	2,090,809	781,921	305,562	176,961	425,089	237,782	590,230	
Percent of AGI subject to reduced rate [2]	5.3	11.4	16.5	19.5	25.6	34.3	52.6	
Total income tax	348,843	181,562	80,158	47,946	116,967	64,808	146,948	
Refundable credits to offset all other taxes	2	[7]	0	0	0	0	0	
Refundable credits refundable portion	11	[7]	0	0	0	0	0	
Total income tax minus refundable credits [3, 4]	348,830	181,562	80,158	47,946	116,967	64,808	146,948	
Average tax rate:								
Total income tax as a percentage of AGI	16.7	23.2	26.2	27.1	27.5	27.3	24.9	
Total income tax minus refundable credits as a percentage of AGI	16.7	23.2	26.2	27.1	27.5	27.3	24.9	
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 [2]	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	[7]	0	0	0	0	0	
Refundable credits refundable portion	8	[7]	0	0	0	0	0	
Total income tax minus refundable credits [3, 4]	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	

[1] Includes returns with adjusted gross deficit.

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

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

[4] 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.

[5] Percentage not computed.

[6] Less than 0.05 percent.

[7] 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 2018 and TY 2019 in Figure F should only be interpreted as comparing the value of the variable for the taxpayers in the AGI group in TY 2019 to the value of the variable for a different group of taxpayers who happen to have had AGI in that range in TY 2018.

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

2018, except for the income group \$30,000 under \$50,000. The largest increase in average tax rates between 2018 and 2019 was in the \$1,000,000-under-\$1,500,000 and the \$1,500,000-under-\$2,000,000 income groups, 0.2 percentage points.

In 2019, average tax rates calculated incorporating refundable credits were similar to average tax rates without incorporating refundable credits for taxpayers with an AGI of \$50,000 or more. However, the rates calculated these two ways differed for taxpayers with an AGI under \$50,000. The greatest disparities in rates were in the \$1-under-\$10,000 AGI class (7.5-percentage-point difference) and \$10,000-under-\$20,000 AGI class (11.9-percentage-point difference). These were 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 a low of 24.9 percent for taxpayers with AGI of \$10 million or more. The main reason for this decline was that individuals in the classes above \$10 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 19.5 percent of their income as capital gains and dividends facing lower rates, this share increased in each succeeding class, reaching 52.6 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. It also 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 increase the taxpayer's refund.

The total premium tax credit from Form 8962 was taken on 5.2 million returns for 2019 (a decrease of 3.4 percent from 2018), for a total of \$40.5 billion (down 3.0 percent) (Figure G). Also, for 2019, some 5.8 million returns (down 4.1 percent) reported an APTC on Form 8962, totaling \$44.4 billion (down 3.6 percent). When the PTC and APTC were reconciled, 2.2 million returns (a 4.5-percent decrease) received a net PTC totaling \$2.0 billion (up 6.9 percent), and 3.0 million returns (down 5.9 percent) had to repay excess APTCs of \$4.2 billion (down 4.9 percent). These data do not reflect amended returns or errors that were corrected after initial processing.

Beginning in 2019, a taxpayer no longer needed to make a shared responsibility payment or file Form 8965, *Health Coverage Exemptions* if they didn't have minimal essential health care coverage for part or all of 2019.

For more 2019 changes in law and Internal Revenue Service administrative changes, see Section 1 of this publication. In Section 5 find definitions for all items appearing in tables. 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 and Form 1040-SR, including electronically filed returns) filed during Calendar Year 2020. For more information on the data sources and limitations, see Section 6.

Figure G. Individual Income Tax Returns: Affordable Care Act Items, Tax Years 2018 and 2019

[Money amounts are in thousands of dollars]

Item	2018		2019		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total premium tax credit	5,362,049	41,772,332	5,181,984	40,519,523	-3.4	-3.0
Advance payment of premium tax credit	6,014,660	46,070,193	5,767,630	44,415,415	-4.1	-3.6
Net premium tax credit	2,272,479	1,844,866	2,170,776	1,971,279	-4.5	6.9
Excess advance premium tax credit repayment	3,206,967	4,433,822	3,018,032	4,218,714	-5.9	-4.9

NOTE: Data in the figure do not reflect amended returns or errors that were corrected after initial processing.

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Section 3

Individual Income Tax Rates, 2019

This section discusses the individual income tax rates and the computation of “total income tax” for 2019. 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 2019 are found below.

Figure A presents statistics for 1986 through 2019 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 gain tax rates to the previous rate structure to form a new eight-rate tax bracket structure (with a maximum statutory tax rate of 39.6 percent). For a more detailed description of the capital gain rates, see Income and Tax Concepts below.
- 7) *Tax Years 2001 through 2008*—This period was affected mainly by two new laws, the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA). EGTRRA included a new

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

Figure A. Total Number of Individual Income Tax Returns, and Selected Income and Tax Items for Taxable Returns, Tax Years 1986–2019

[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
2019	157,796,807	104,005,800	65.9	11,210	1,581	14.1	107,783	15,204	42,159	5,947

[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 2019, the CPI-U = 255.657.

[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, November 2021.

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

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

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

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

- 9) *Tax Years 2013 through 2017*—Beginning in 2013, a new tax law reinstated the top tax bracket of 39.6 percent. The 15-percent maximum tax rate on net capital gain and qualified dividends increased to 20 percent for certain high taxable income taxpayers. Additionally, in this period a new net investment income tax was created. Taxpayers paid a net investment income tax of 3.8 percent on the smaller of (a) net investment income or (b) the excess of the taxpayer's modified adjusted gross income over \$125,000 for married filing separately filers, \$250,000 for married filing jointly filers, and \$200,000 for single taxpayers or heads of household.
- 10) *Tax Years 2018 and 2019*—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 gain tax) income in 2018 and 2019 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 2019, the basic

standard deduction increased to \$24,400 for joint filers, up from \$24,000 for 2018 and up from \$12,700 for 2017. For single filers and married filers filing separately, the deduction amount increased to \$12,200, up from \$12,000 in 2018 and up from \$6,350 for 2017. For heads of households, the deduction was \$18,350, up from \$18,000 in 2018 and up from \$9,350 for 2017. For 2018 and 2019, 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 in 2018. The AGI levels where these were phased out increased to \$200,000 (\$400,000 if married filing jointly). Previously in 2017, these were set at \$75,000 (\$110,000 for married filing jointly and \$55,000 for married filing separately). For 2018 and 2019, 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 that continued in 2019, particularly limiting the deduction for State and Local taxes to \$10,000 (\$5,000 for married filing separately). 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 2019, the 26-percent tax rate applied to the first \$194,800 (\$97,400 if married filing separately) of AMTI. Previously it applied to the first \$191,100 (\$95,550) of such income. TCJA also created a qualified business income deduction for 2018 and 2019.

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

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 2018 and 2019

[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)
2019						
All tax rates	157,796,807	100.0	9,232,854,951	100.0	1,687,898,988	100.0
0 percent	33,663,135	21.3	0	0.0	0	0.0
0 percent (capital gains)	871,067	0.6	8,258,278	0.1	0	0.0
10 percent	25,271,229	16.0	171,546,220	1.9	16,014,487	0.9
10 percent (Form 8814) [3]	5,568	[4]	6,183	[4]	530	[4]
12 percent	53,306,010	33.8	1,774,522,475	19.2	195,656,396	11.6
15 percent (capital gains) [5]	1,568,237	1.0	156,931,434	1.7	16,499,946	1.0
20 percent (capital gains) [5]	59,463	[4]	165,657,441	1.8	31,255,931	1.9
22 percent	29,844,988	18.9	2,649,543,280	28.7	388,626,423	23.0
24 percent	9,354,044	5.9	1,678,811,567	18.2	310,955,529	18.4
25 percent (capital gains)	26,407	[4]	27,135,198	0.3	5,495,627	0.3
28 percent (capital gains)	1,797	[4]	4,149,584	[4]	931,658	0.1
32 percent	1,260,961	0.8	395,651,181	4.3	83,965,590	5.0
35 percent	1,422,471	0.9	631,642,807	6.8	156,262,841	9.3
37 percent	871,748	0.6	1,564,124,992	16.9	481,297,281	28.5
Form 8615	269,683	0.2	4,874,309	0.1	936,748	0.1
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]
15 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
25 percent	29,004,349	18.9	2,558,031,681	28.6	375,536,684	22.9
25 percent (capital gains)	9,005,926	5.9	1,594,953,706	17.8	295,261,405	18.0
28 percent	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
33 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
39.6 percent	841,679	0.5	1,565,248,806	17.5	481,361,435	29.3
Form 8615 [6]	288,400	0.2	5,450,172	0.1	1,086,777	0.1

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

[2] More information about modified taxable income is provided further below in text 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, November 2021.

ordinary tax rates and presents statistics on the income and tax generated at each ordinary tax rate by size of AGI.

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

Returns in the “12-percent” (ordinary income) marginal tax rate bracket made up the largest share of returns for 2019 (33.8 percent). These returns reported 19.2 percent of modified taxable income for 2019 and generated 11.6 percent of income tax (before credits and excluding the AMT). Conversely, taxpayers’ highest “37-percent” (ordinary income) marginal rate accounted for only 0.6 percent of returns but reported 16.9

percent of the modified taxable income and 28.5 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 21.3 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 (28.7 percent) of total modified taxable income and second highest percentage of income tax generated (23.0 percent). The “10-percent” (ordinary income) marginal rate bracket reported the fourth largest share of returns at 16.0 percent. However, such returns accounted for only 1.9 percent of modified income and 0.9 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

Figure C. Derivation of Total Individual Income Tax as Shown in Statistics of Income Data, Tax Years 2018 and 2019

[Money amounts are in billions of dollars]

Item	2018	2019	Percentage change
	(1)	(2)	(3)
Adjusted gross income (less deficit)	11,643.4	11,966.9	2.8
LESS:			
Total deductions	2,901.9	2,999.2	3.4
Qualified business income deduction	150.0	155.2	3.5
EQUALS:			
Taxable income	8,941.4	9,226.9	3.2
Tax generated from tax rate schedules or tax table	1,642.0	1,687.9	2.8
PLUS:			
Tax on lump-sum distributions from qualified retirement plans	[1]	[1]	[2]
Alternative minimum tax	4.0	2.8	-30.6
Excess advance premium tax credit repayment	4.4	4.2	-4.9
EQUALS:			
Income tax before credits	1,651.8	1,695.0	2.6
LESS: Tax credits, total [3]	137.8	138.0	0.2
Child-care credit	3.8	3.8	-0.3
Child and other dependent tax credit [3]	81.5	83.1	2.0
Nonrefundable education credit	8.9	8.6	-4.0
Foreign tax credit	24.9	25.5	2.1
General business credit	5.4	5.1	-4.8
Earned income credit (limited to the amount needed to reduce total income tax to zero)	0.6	0.6	5.3
Credit for prior-year minimum tax	2.9	1.6	-46.6
Retirement savings contribution credit	1.7	1.8	5.8
Other credits [4]	8.0	8.0	-0.9
EQUALS:			
Income tax after credits [5]	1,509.9	1,553.1	2.9
PLUS:			
Trusts accumulation distribution (Form 4970)	[1]	[1]	[2]
Net investment income tax	30.1	28.3	-6.0
EQUALS:			
Total income tax	1,538.7	1,581.4	2.8
LESS: Refundable credits [6]	105.5	108.3	2.7
Total income tax minus refundable credits [5]	1,433.3	1,476.9	3.0

[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, November 2021.

returns and accounted for 18.2 percent of the modified taxable income and 18.4 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 4.3 percent of the modified taxable income and 5.0 percent of the 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 6.8 percent of the modified taxable income and 9.3 percent of the tax generated. Returns in the capital gain and dividends 0-percent, 15-percent, 20-percent, 25-percent, and 28-percent tax brackets represented 1.6 percent of returns and reported a total of 3.9 percent of modified taxable income and 3.2 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 2018 and 2019 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 2019, the tax generated by applying statutory ordinary income and capital gain tax rates to modified taxable income

was \$1.69 trillion, a 2.8-percent increase from 2018 (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 either the tax rates for estates and trusts or taxing unearned income at their parents' rates.⁵ The capital gain computations generally reduce taxes; the special provision for certain dependent filers can only increase taxes.

For 2019, some 99.6 million returns had their tax before credits computed using only regular income tax rates; this was an increase of 3.3 percent over the 96.4 million for 2018 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 2019, the tax liability for 24.3 million returns decreased by Schedule D (capital gains) and dividend tax computations. Taxpayers filing these tax returns paid \$138.4 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 \$5,701.

As shown in the middle portion of Table 3.1, for 2019, 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 \$2,200. Form 8615 was used to compute the dependents' tax using the brackets and either the tax rates applied to estates and trusts or being taxed at their parents' rates. 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 \$27.6 million for 2019 due to a tax reduction of \$304.5 million from use of dividend and capital gains, and a tax increase of \$332.1 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.)

Tax law changes 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 \$109,400 in 2018 to \$111,700 in 2019 for a married couple filing a joint return, from \$70,300 to \$71,700 for single filers and heads of household, and from \$54,700 to \$55,850 for a married person filing separately. In conjunction with this, the income levels at which the AMT exemption began to phase out increased to \$510,300 from \$500,000 (\$1,020,600 from \$1,000,000 if married filing jointly or a qualifying widow(er)). Also, for 2019, the 26-percent tax rate applied to the first \$194,800 (\$97,400 if married filing separately) of alternative minimum taxable income. Previously it applied to the first \$191,100 (\$95,550 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. Tax law changes to itemized deductions (including the limitation of State and local income, sales, and property taxes) and the standard deduction, and the introduction of the qualified business income deduction, all had effects on the taxpayer's taxable income. Law changes also made modifications 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

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 \$1,100 other than earned income could file their own returns but were required to calculate their tax on other than earned income in excess of \$1,100, 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.

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 2018 and 2019

[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 2019						
All returns	5,780,456	99,512,898	5,809,948	1,710,640,262	170,478	2,792,555
Under \$1 [2]	143,561	3,136,749	136,776	-26,159,631	2,975	244,555
\$1 under \$10,000	328,694	3,962,594	332,708	1,480,513	1,021	2,117
\$10,000 under \$20,000	297,092	4,372,360	303,097	3,819,079	1,157	1,708
\$20,000 under \$30,000	284,534	4,697,813	287,853	6,699,287	26	700
\$30,000 under \$40,000	253,078	4,051,707	258,278	8,488,220	194	867
\$40,000 under \$50,000	272,001	4,403,730	273,007	11,621,900	2,499	11,949
\$50,000 under \$75,000	642,373	11,024,681	642,373	36,794,264	1,839	15,247
\$75,000 under \$100,000	559,744	9,993,012	564,755	45,258,631	4,911	17,699
\$100,000 under \$200,000	1,340,586	25,255,669	1,348,045	177,356,724	27,728	131,617
\$200,000 under \$500,000	1,049,552	18,274,559	1,052,815	297,345,261	35,263	419,427
\$500,000 under \$1,000,000	340,938	5,278,495	341,577	217,988,186	21,859	285,186
\$1,000,000 or more	268,303	5,061,529	268,665	929,947,829	71,006	1,661,483
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

[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, November 2021.

their tax liability was not increased due to the AMT (Figure D). For 2019, AMT liability decreased 30.6 percent to \$2.8 billion, from \$4.0 billion in 2018. The number of returns subject to paying the AMT decreased from 244 thousand in 2018 to slightly over 170 thousand returns in 2019 (down 30.1 percent).⁶ Alternative minimum taxable income (AMTI) for all returns filing a Form 6251 decreased 23.0 percent to \$1.7 trillion for 2019.

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 2019, the net investment income tax totaled \$28.3 billion dollars (a 6.0 percent decrease from 2018 levels) and was taken on 5.4 million returns.

Income Tax Structure

Taxpayers must file an income tax return if they meet certain minimum filing requirements. The filing requirements for 2019 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 2019, 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 2019 if they had net earnings from self-employment of

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.

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). The 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. 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 for the 0 percent rate. 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 2019, 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 5.8 million returns), certain farm sole proprietor returns using income-averaging on Schedule J, *Income Averaging for Farmers and Fishermen* (Schedule J) (about 65,600 returns), those returns with foreign-earned income having to use a worksheet to determine their taxes (about 183,200 returns), returns with Form 962 election for domestic shareholder of foreign controlled corporations (about 44,300 returns), or returns reporting repatriated deferred (section 965) income as shareholders of certain foreign corporations (about 1,200 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

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 2019

[Money amounts are in whole dollars]

Item	Amount
Adjusted gross income	525,000
Less: Standard deduction	12,200
Equals: Taxable income	512,800
Tax based on tax rates for single taxpayers:	
First \$9,700 taxed at 10 percent	970
Next \$29,775 taxed at 12 percent	3,573
Next \$44,725 taxed at 22 percent	9,840
Next \$76,525 taxed at 24 percent	18,366
Next \$43,375 taxed at 32 percent	13,880
Next \$306,200 taxed at 35 percent	107,170
Next \$14,700 taxed at 37 percent	5,439
Total tax from tax rate schedule	159,238

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

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 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 15-percent, 20-percent or 25-percent rate on the net gain applied, the return was defined as having a marginal tax rate equal to the maximum rate at which the net gains were taxed. If the return had taxable income (from other than net long-term capital gains) to which the 24-percent tax rate applied as the highest rate, as well as net long-term capital gains to which the maximum 25-percent or 28-percent rate on net gain applied, the return was defined as having a "25-percent or 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 25-percent or 28-percent rate on the net gain applied, the return was classified as having the highest rate at which any amount of taxable income reported on the return was taxed.
- 3) For returns of dependents with 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 or their parents' 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 gain distribution income of their dependents under age 18 (or under 24 if students) on their own (i.e., the parents') return using Form 8814, *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 726,032 returns in this classification “at all rates” was \$290.8 billion (column 3), and the total tax generated was \$61.9 billion (column 5). Approximately \$28.1 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 \$9.0 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 12,856 returns (1.8 percent) paid AMT.

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

For example, the 7.3 million returns included in the “\$200,000 under \$500,000” income-size classification showed

total modified taxable income of \$1,831.6 billion and generated total tax of \$360.8 billion. Of this \$1,831.6 billion of modified taxable income, \$130.2 billion were taxed at 10-percent (ordinary tax rate); \$395.8 billion were taxed at 12-percent (ordinary tax rate); \$565.4 billion were taxed at the 22-percent (ordinary tax) rate; \$461.5 billion were taxed at the 24-percent (ordinary tax) rate; \$77.6 billion were taxed at the 32-percent rate; \$53.8 billion were taxed at the 35-percent rate; and \$0.9 billion were taxed at the 37-percent rate. Approximately \$6.9 billion were taxed at the 0-percent (capital gains) rate; \$137.4 billion were taxed at the 15-percent capital gain and qualified dividend rate; \$0.8 billion were taxed at the 20-percent capital gain rate; \$0.8 billion were taxed at the 25-percent capital gain rate; \$0.02 billion were taxed at the 28-percent capital gain rate; and the remainder from tax related to Forms 8814 and 8615.

Table 3.6 presents statistics on the income and tax generated at each tax rate, by filing status, for returns with modified taxable income. Almost 2.2 million of the 48.5 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 \$152.7 billion, and the tax generated was \$48.9 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

Figure F. Individual Income Tax Returns: Calculation of Alternative Minimum Taxable Income, Tax Year 2019

	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, November 2021.

Figure G. Individual Income Tax Returns: Alternative Minimum Tax Adjustments and Preferences, Tax Year 2019

- 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).
- 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, November 2021.

deduction, termed the “alternative net operating loss deduction,” was limited to 90 percent of AMTI (with certain minor exceptions for 2019).

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). The maximum AMT exemption amount increased from \$109,400 in 2018 to \$111,700 in 2019 for a married couple filing a joint return, from \$70,300 to \$71,700 for single filers and heads of household, and from \$54,700 to \$55,850 for a married person filing separately. In conjunction with this, the income levels at which the AMT exemption began to phase out increased to \$510,300 from \$500,000 (\$1,020,600 from \$1,000,000 if married filing jointly or a qualifying widow(er)). After reduction by the exemption, the first \$194,800 (\$97,400 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.

For 2019 and retroactively for 2018, dependents filing Form 6251 calculated AMT exemptions the same as all taxpayers. Prior to this, dependents filing their own returns were limited to an AMT exemption of \$7,500 plus their “earned incomes.”

Section 4

Individual Income Tax Shares, Tax Year 2019

This section discusses Tax Year 2019 individual income tax shares for all individual returns excluding dependents. It provides the shares of adjusted gross income (AGI) and income tax for different percentile classes.

Income and Tax Shares

Tables 4.1 and 4.2 present statistics on AGI and income tax, by cumulative percentiles of returns 2001–2019. (All tables and figures included in this article are for total individual income tax returns filed excluding dependent returns. See Table 1.7 for details on dependent tax returns.) The tables show distributions of AGI for each tax year, by descending and ascending cumulative percentiles of returns, respectively, and can be used to make comparisons across cumulative percentile classes within each year. Table 4.1 shows percentiles of returns cumulated downward, starting with the highest income returns, and presents data for 14 different percentiles, from the top 0.001 percent through the top 50 percent of all returns. Table 4.2 shows percentiles of returns cumulated upward, starting with the lowest income returns, and presents data for the bottom 5 percentiles: 50 percent, 75 percent, 90 percent, 95 percent, and 99 percent of all returns.

For TY 2019, nondependent taxpayers filed 148.2 million individual income tax returns (Table 4.1), an increase of 2.7 percent from the 144.3 million returns filed for TY 2018. Total AGI increased 2.8 percent to \$11.9 trillion in 2019; similarly, total income tax increased 2.8 percent to \$1.6 trillion.

For TY 2019, the top 0.001 percent of individual income tax returns had an AGI of at least \$60.7 million, which was a decrease of 12.0 percent from the previous year when the top 0.001 percent of tax returns had an AGI of at least \$68.9 million (Figure A). These returns accounted for 1.8 percent of total AGI in TY 2019, down from 2.1 percent in TY 2018; and they also accounted for 3.1 percent of the total income tax in TY 2019 (Figure B), down from 3.6 percent in TY 2018. Total AGI for the 0.001 percentile decreased by 11.4 percent from \$242.0 billion in 2018 to \$214.5 billion in 2019. The average AGI for this percentile was \$144.7 million in 2019, a

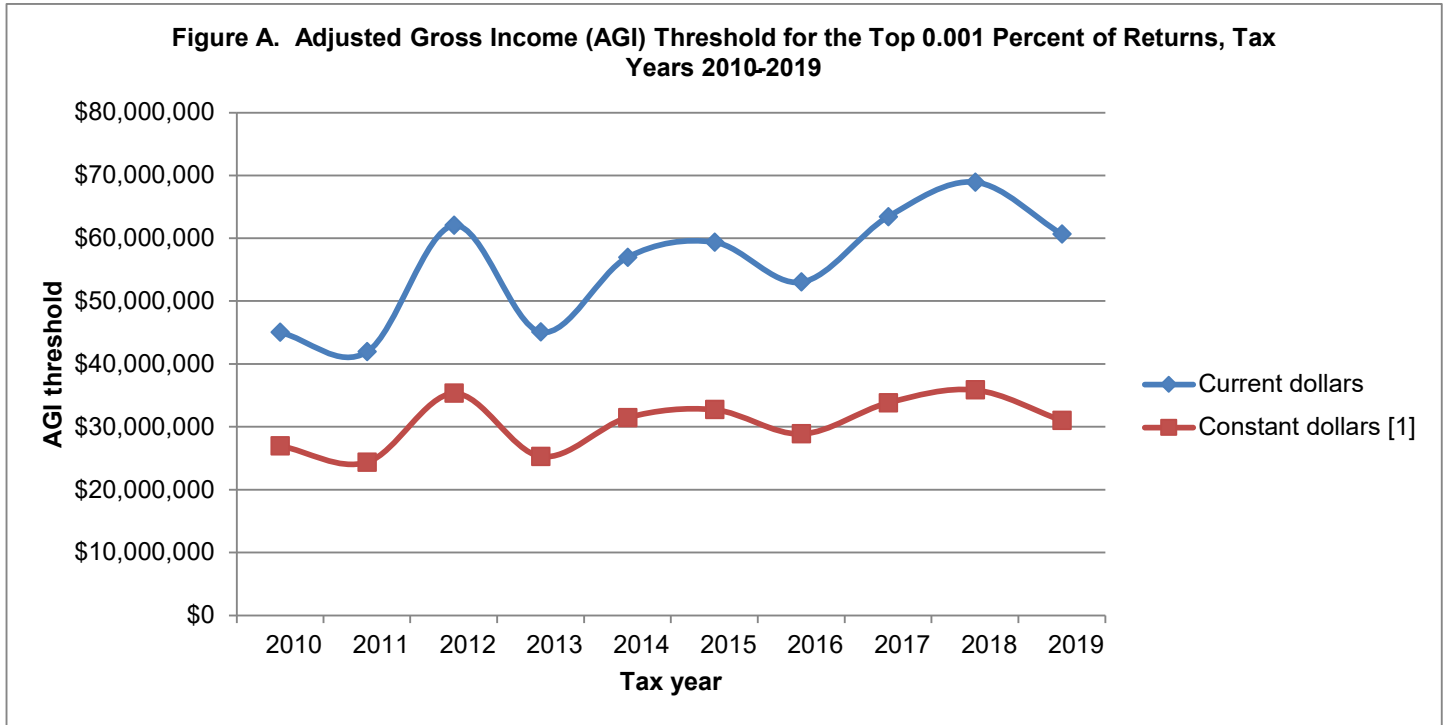
significant drop from 2018 when the average AGI was \$167.7 million (Figure C). The average AGI reported on all returns was \$80,156 in comparison with \$80,128 for the previous year.

For TY 2019, the average tax rate for the top 0.001 percent of tax returns was 22.9 percent, approximately the same rate it was for TY 2018. As has been the case for all 10 years presented (Figure D), the average tax rate for the top 0.001 percent remained lower than the average tax rates of all percentiles from the top 0.01 percent through the top 3 percent of returns. Taxpayers in the top 0.1 percent paid the highest average tax rate (26.1 percent), and each successive percentile paid lower average tax rates, falling to 14.6 percent for the top 50 percent of returns.

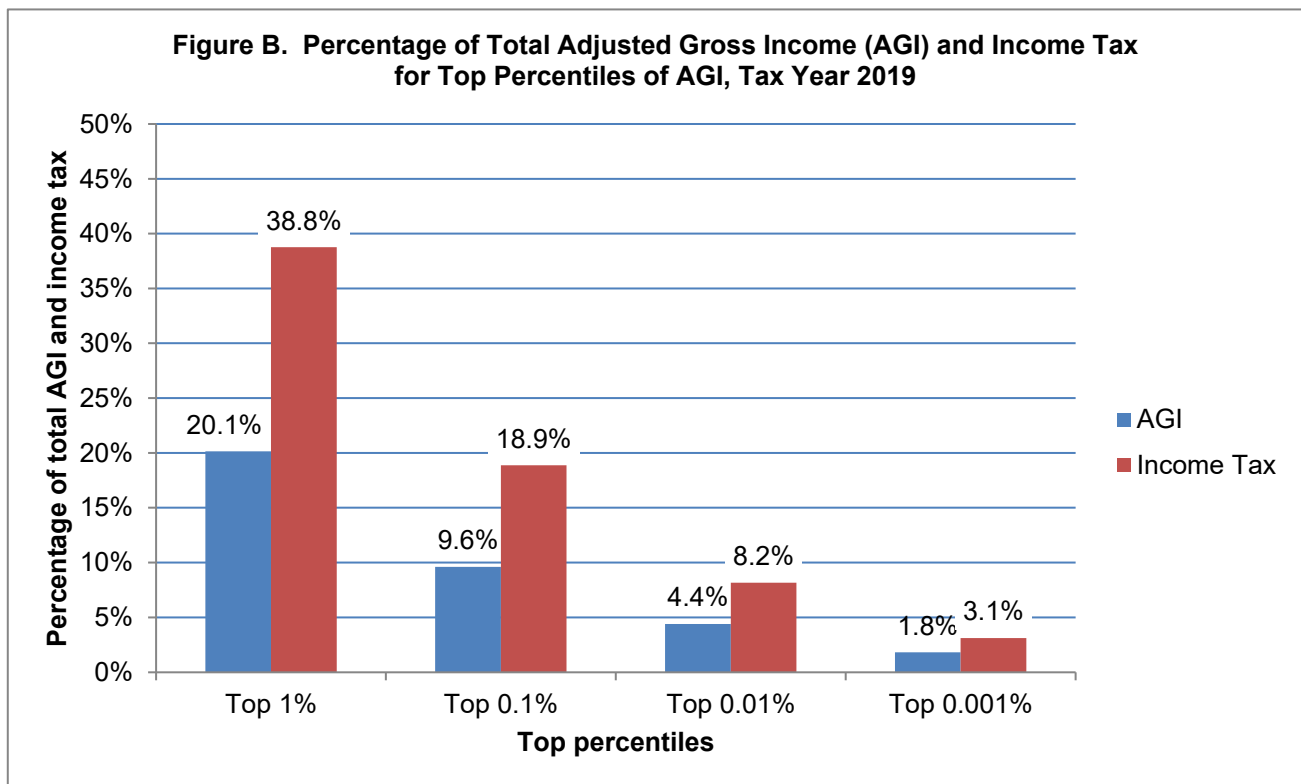
For TY 2019, taxpayers filing returns that were in the top 1 percent reported an AGI of \$546,434 or more, an increase from the AGI floor for this group for TY 2018 (\$540,009) (Figure E). These taxpayers accounted for 20.1 percent of total AGI and 38.8 percent of the total income tax (Figure F), a decrease from 20.9 percent and 40.1 percent for 2018, respectively. Furthermore, the top 1 percent of taxpayers paid an average tax rate of 25.6 percent for 2019, while in contrast to this percentile, the bottom 50 percent of returns reported less total AGI (11.5 percent) and less total income tax (3.1 percent) that year. The bottom 50 percent of returns also had a much lower average tax rate (3.5 percent) for 2019 (Table 4.2).

In constant dollars, the AGI threshold for the top 50 percent of returns was trending downward between 2010 and 2011, going from a threshold of \$20,586 (2010) to \$20,234 (2011) (Figure G and Table 1). Between 2012 and 2018, however, the AGI threshold steadily increased, reaching \$22,704 in 2018. In 2019, for the first time since 2011, the AGI threshold for the top 50 percent of returns decreased from the prior year to \$22,632.

As expected for a graduated income tax system, the top 0.001 percent through the top 50 percent of returns recorded larger shares of the income tax compared to their respective shares of AGI. For TY 2019, the top 0.001 percent reported a



[1] Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2019 the CPI-U = 255.657.
 NOTES: Figure is based on all individual income tax returns excluding dependents. AGI threshold is the minimum amount of adjusted gross income needed for inclusion in the top 0.001 percentile.
 SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.



NOTE: Figure is based on all individual income tax returns excluding dependents.
 SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Figure C. Average Adjusted Gross Income by Percentile, Tax Years 2010–2019

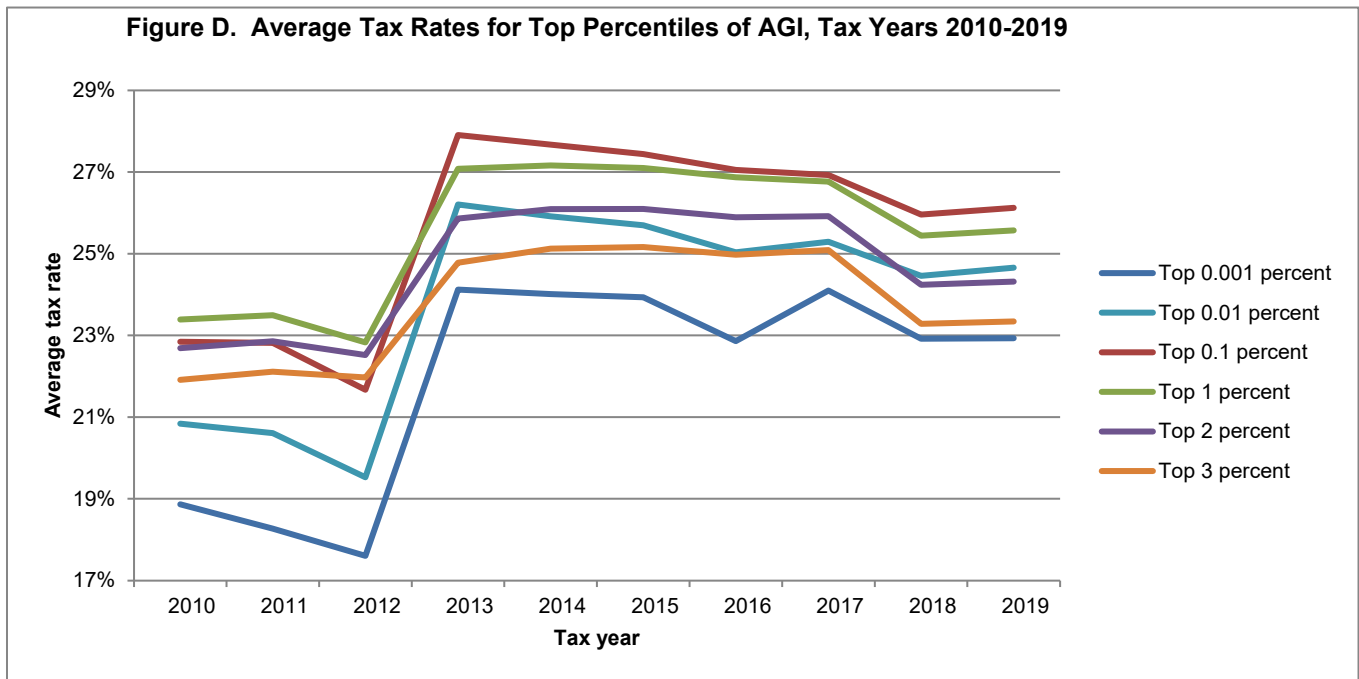
[Money amounts are in current dollars]

Tax year	All returns	Top 0.001 percent	Top 0.01 percent	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 5 percent	Top 10 percent	Top 25 percent	Top 50 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2010	59,539	123,501,481	27,146,782	5,502,277	1,123,533	711,697	402,300	268,923	160,877	105,095
2011	60,894	106,137,628	25,063,182	5,397,705	1,138,993	726,635	412,763	276,382	165,188	107,722
2012	66,444	160,960,323	36,844,062	7,473,964	1,452,625	898,904	489,555	318,040	184,058	118,133
2013	65,314	122,192,336	27,827,417	5,897,219	1,243,406	793,751	449,616	299,574	177,906	115,616
2014	69,565	148,384,670	34,086,701	7,065,519	1,431,492	901,023	500,260	328,414	191,751	123,451
2015	71,829	152,016,289	35,070,892	7,318,955	1,483,596	933,747	518,192	340,168	198,230	127,447
2016	72,090	145,446,416	32,713,039	6,859,762	1,421,735	903,161	507,468	335,684	197,320	127,472
2017	76,321	178,820,656	39,459,386	8,028,689	1,606,089	1,008,196	557,596	364,349	211,071	135,469
2018	80,128	167,674,290	39,508,661	8,291,897	1,676,871	1,054,808	584,542	381,873	220,877	141,657
2019	80,156	144,728,070	35,241,079	7,693,408	1,614,468	1,026,271	576,033	379,169	220,641	141,888

NOTE: Figure is based on all individual income tax returns excluding dependents.

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Figure D. Average Tax Rates for Top Percentiles of AGI, Tax Years 2010-2019



NOTE: Figure is based on all individual income tax returns, excluding dependents.

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

0.29 percentage point decrease for its share of total AGI and a 0.49 percentage point decrease for its share of total income tax. The top 0.01 percent of returns reported a 0.53 percentage point decrease in its share of total AGI and showed a larger (0.92 percentage point) decrease in its share of total income tax. All other percentiles through the top 30 percent also experienced decreases in their respective shares of total AGI accompanied by decreased shares in total income tax. The top 40 percent and 50 percent experienced slight increases in shares of total AGI along with decreases in shares of total income tax. For TY 2019, the amount of AGI needed for inclusion in the top 50

percent of returns (i.e., the AGI threshold) was \$44,269. These returns accounted for 88.5 percent of total AGI and paid 96.9 percent of total income tax.

For TY 2019, The portion of total AGI earned through salaries and wages for all returns was 69.0 percent (Table 4.3). The top 0.001 percent of returns earned only 9.8 percent of AGI through salaries and wages. Conversely, sales of capital assets accounted for 56.1 percent of AGI for the top 0.001 percent of returns while only accounting for 7.3 percent of AGI for all returns.

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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.

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(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	Percent of total	Adjusted gross income less deficit		Average (dollars)	Number of returns	Percent of total	Adjusted gross income less deficit		Percent of total	
			Amount	Percent of total				Amount	Percent of total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
Size of adjusted gross income											
All returns	157,796,807	100.0	11,966,873,976	100.0	75,637	104,005,799	100.0	11,210,096,539	100.0	103,996,096	
No adjusted gross income	2,127,500	1.3	-237,064,231	[1]	-111,429	2,698	[2]	-9,900,629	[1]	0	
\$1 under \$5,000	9,866,880	6.3	24,439,988	0.2	2,477	137,525	0.1	409,732	[2]	137,523	
\$5,000 under \$10,000	9,925,940	6.3	74,584,857	0.6	7,514	146,214	0.1	1,077,970	[2]	145,196	
\$10,000 under \$15,000	11,087,737	7.0	138,230,399	1.2	12,467	2,363,049	2.3	32,349,604	0.3	2,360,028	
\$15,000 under \$20,000	10,039,446	6.4	175,255,963	1.5	17,457	5,097,694	4.9	89,015,570	0.8	5,096,955	
\$20,000 under \$25,000	9,493,968	6.0	213,660,161	1.8	22,505	5,193,441	5.0	117,082,517	1.0	5,193,438	
\$25,000 under \$30,000	9,289,939	5.9	254,877,708	2.1	27,436	5,659,877	5.4	155,524,755	1.4	5,659,851	
\$30,000 under \$40,000	16,090,602	10.2	560,073,192	4.7	34,807	11,034,973	10.6	385,579,114	3.4	11,034,967	
\$40,000 under \$50,000	12,503,941	7.9	560,258,808	4.7	44,810	10,135,556	9.7	455,155,269	4.1	10,135,412	
\$50,000 under \$75,000	22,239,948	14.1	1,366,892,948	11.4	61,464	19,868,580	19.1	1,225,323,851	10.9	19,868,126	
\$75,000 under \$100,000	14,118,568	8.9	1,222,947,425	10.2	86,620	13,557,576	13.0	1,175,473,929	10.5	13,557,576	
\$100,000 under \$200,000	21,997,582	13.9	3,004,363,636	25.1	136,577	21,807,901	21.0	2,980,568,339	26.6	21,807,646	
\$200,000 under \$500,000	7,297,883	4.6	2,090,808,696	17.5	286,495	7,283,635	7.0	2,086,935,882	18.6	7,282,960	
\$500,000 under \$1,000,000	1,162,371	0.7	781,920,814	6.5	672,895	1,161,188	1.1	781,117,719	7.0	1,160,743	
\$1,000,000 under \$1,500,000	254,197	0.2	305,561,848	2.6	1,202,067	253,955	0.2	305,268,732	2.7	253,904	
\$1,500,000 under \$2,000,000	103,075	0.1	176,961,208	1.5	1,716,820	102,962	0.1	176,766,432	1.6	102,909	
\$2,000,000 under \$5,000,000	143,514	0.1	425,088,995	3.6	2,962,004	143,397	0.1	424,752,295	3.8	143,314	
\$5,000,000 under \$10,000,000	34,738	[2]	237,781,553	2.0	6,844,998	34,713	[2]	237,600,264	2.1	34,694	
\$10,000,000 or more	20,876	[2]	590,230,011	4.9	28,273,137	20,865	[2]	589,995,195	5.3	20,854	
					Taxable returns—continued						
Size and accumulated size of adjusted gross income											
All returns	8,924,371,669	100.0	103,985,756	1,553,106,552	100.0	1,581,352,160	100.0	17.7	14.1	15,204	
No adjusted gross income	0	0.0	2,685	240,701	[2]	241,873	[2]	[1]	[1]	89,649	
\$1 under \$5,000	163,946	[2]	137,525	11,660	[2]	11,660	[2]	7.1	2.8	85	
\$5,000 under \$10,000	498,421	[2]	146,206	37,488	[2]	37,515	[2]	7.5	3.5	257	
\$10,000 under \$15,000	3,854,749	[2]	2,363,042	341,676	[2]	341,768	[2]	8.9	1.1	145	
\$15,000 under \$20,000	25,577,742	0.3	5,096,664	2,424,938	#REF!	2,425,268	0.2	9.5	2.7	476	
\$20,000 under \$25,000	51,134,529	0.6	5,193,441	4,928,478	0.3	4,928,510	0.3	9.6	4.2	949	
\$25,000 under \$30,000	76,425,196	0.9	5,659,877	7,714,894	0.5	7,714,894	0.5	10.1	5.0	1,363	
\$30,000 under \$40,000	222,433,816	2.5	11,034,973	22,644,687	1.5	22,644,687	1.4	10.2	5.9	2,052	
\$40,000 under \$50,000	293,129,051	3.3	10,134,526	29,047,640	1.9	29,047,785	1.8	9.9	6.4	2,866	
\$50,000 under \$75,000	856,556,373	9.6	19,867,968	92,630,788	6.0	92,633,864	5.9	10.8	7.6	4,662	
\$75,000 under \$100,000	876,425,726	9.8	15,557,576	100,253,091	6.5	100,254,141	6.3	11.4	8.5	7,395	
\$100,000 under \$200,000	2,412,863,560	27.0	21,805,245	333,803,960	21.5	333,836,228	21.1	13.8	11.2	15,308	
\$200,000 under \$500,000	1,827,322,070	20.5	7,272,718	344,858,013	22.2	348,842,920	22.1	19.1	16.7	47,894	
\$500,000 under \$1,000,000	711,166,282	8.0	1,158,847	177,122,512	11.4	181,562,077	11.5	25.5	23.2	156,359	
\$1,000,000 under \$1,500,000	278,637,564	3.1	253,463	77,833,103	5.0	80,158,295	5.1	28.8	26.3	315,640	
\$1,500,000 under \$2,000,000	160,942,888	1.8	102,595	46,419,980	3.0	47,946,006	3.0	29.8	27.1	465,667	
\$2,000,000 under \$5,000,000	386,081,885	4.3	143,016	112,720,556	7.3	116,967,024	7.4	30.3	27.5	815,687	
\$5,000,000 under \$10,000,000	215,806,542	2.4	34,600	62,034,772	4.0	64,807,815	4.1	30.0	27.3	1,866,961	
\$10,000,000 or more	525,351,331	5.9	20,789	138,037,618	8.9	146,947,828	9.3	28.0	24.9	7,042,791	

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 2019
(Filing Year 2020)—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	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Taxable income
			Amount	Percent of total			Amount	Percent of total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Accumulated from smallest size of adjusted gross income										
No adjusted gross income	2,127,500	1.3	-237,064,231	[1]	2,698	[2]	-9,900,629	[1]	0	
\$1 under \$5,000	9,866,980	6.3	24,439,988	0.2	137,525	0.1	409,732	[2]	137,523	
\$1 under \$10,000	19,792,820	12.5	99,024,845	0.8	283,739	0.3	1,487,702	[2]	282,719	
\$1 under \$15,000	30,880,557	19.6	237,255,243	2.0	7,683	2.5	33,837,306	0.3	2,642,747	
\$1 under \$20,000	40,920,003	25.9	412,511,206	3.4	10,681	7.4	122,852,876	1.1	7,739,701	
\$1 under \$25,000	50,413,971	31.9	626,171,367	5.2	12,421	12.4	239,935,393	2.1	12,833,139	
\$1 under \$30,000	59,703,910	37.8	881,049,075	7.4	14,757	17.9	395,460,147	3.5	18,592,990	
\$1 under \$40,000	75,794,512	48.0	1,441,122,267	12.0	19,014	28.5	781,039,262	7.0	29,627,957	
\$1 under \$50,000	88,297,553	56.0	2,001,381,075	16.7	22,666	38.2	1,236,194,531	11.0	39,763,370	
\$1 under \$75,000	110,536,501	70.0	3,368,274,023	28.1	30,472	57.3	2,461,518,382	22.0	59,631,496	
\$1 under \$100,000	124,655,069	79.0	4,591,221,447	38.4	36,831	70.4	3,636,992,311	32.4	73,189,072	
\$1 under \$200,000	146,652,651	92.9	7,595,585,083	63.5	51,793	91.3	6,617,560,650	59.0	94,996,718	
\$1 under \$500,000	153,950,534	97.6	9,686,393,779	80.9	62,919	98.3	8,704,496,532	77.6	102,279,678	
\$1 under \$1,000,000	155,112,905	98.3	10,468,314,593	87.5	67,488	99.5	9,485,614,251	84.6	103,440,421	
\$1 under \$1,500,000	155,367,102	98.5	10,773,876,441	90.0	69,345	99.7	9,790,882,983	87.3	103,694,325	
\$1 under \$2,000,000	155,470,177	98.5	10,950,837,648	91.5	70,437	99.8	9,967,649,414	88.9	103,797,233	
\$1 under \$5,000,000	155,613,991	98.6	11,375,926,643	95.1	73,104	99.9	10,392,401,709	92.7	103,940,548	
\$1 under \$10,000,000	155,648,429	98.6	11,613,708,196	97.0	74,615	100.0	10,630,001,973	94.8	103,975,242	
\$1 or more	155,669,305	98.7	12,203,938,207	102.0	78,397	100.0	11,219,997,168	100.1	103,996,096	
All returns	157,796,807	100.0	11,966,873,976	100.0	75,637	104,005,799	11,210,096,539	100.0	103,996,096	
	Taxable returns—continued									
Size and accumulated size of adjusted gross income	Income tax after credits					Total income tax				
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of total	Percent of		Average total income tax (dollars)
								Taxable income	Adjusted gross income less deficit	
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
No adjusted gross income	0	0.0	2,685	240,701	[2]	241,873	[1]	[1]	89,649	
\$1 under \$5,000	163,946	[2]	137,525	11,660	[2]	11,660	[2]	7.1	85	
\$1 under \$10,000	662,367	[2]	283,731	49,147	[2]	49,175	[2]	7.4	173	
\$1 under \$15,000	4,517,116	0.1	2,646,773	390,823	[2]	390,943	[2]	8.7	148	
\$1 under \$20,000	30,094,857	0.3	7,743,436	2,815,762	#REF!	2,816,211	0.2	9.4	364	
\$1 under \$25,000	81,229,386	0.9	12,936,877	7,744,240	#REF!	7,744,721	0.5	9.5	599	
\$1 under \$30,000	157,654,582	1.8	18,596,754	15,459,134	#REF!	15,459,615	1.0	9.8	831	
\$1 under \$40,000	380,068,399	4.3	29,631,727	38,103,821	#REF!	38,104,302	2.4	10.0	1,286	
\$1 under \$50,000	673,217,449	7.5	39,766,253	67,151,461	#REF!	67,152,087	4.2	10.0	1,689	
\$1 under \$75,000	1,529,773,921	17.1	59,634,221	159,782,249	#REF!	159,785,951	10.1	10.4	2,679	
\$1 under \$100,000	2,406,199,548	27.0	73,191,797	260,035,340	#REF!	260,040,092	16.4	10.8	3,553	
\$1 under \$200,000	4,819,063,108	54.0	94,997,042	593,839,300	#REF!	593,879,320	37.6	12.3	6,251	
\$1 under \$500,000	6,646,385,178	74.5	102,289,760	938,697,313	#REF!	942,721,240	59.6	14.2	9,217	
\$1 under \$1,000,000	7,357,551,460	82.4	103,428,607	1,115,819,825	#REF!	1,124,283,318	71.1	15.3	10,868	
\$1 under \$1,500,000	7,636,189,023	85.6	103,682,070	1,193,652,928	#REF!	1,204,441,613	76.2	15.8	11,615	
\$1 under \$2,000,000	7,797,131,911	87.4	103,784,665	1,240,072,908	#REF!	1,252,387,619	79.2	16.1	12,065	
\$1 under \$5,000,000	8,183,213,796	91.7	103,927,681	1,352,793,464	#REF!	1,369,354,643	86.6	16.7	13,174	
\$1 under \$10,000,000	8,399,020,338	94.1	103,962,281	1,414,828,236	#REF!	1,434,162,458	90.7	17.1	13,792	
\$1 or more	8,924,371,669	100.0	103,983,071	1,552,865,854	100.0	1,581,110,287	100.0	17.7	15,203	
All returns	8,924,371,669	100.0	103,985,756	1,553,106,552	#REF!	1,581,352,160	100.0	17.7	15,204	

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 Filing Status, Tax 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	
	Adjusted gross income less deficit		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All returns, total	157,796,807	11,966,873,376	17,348,989	645,102,704	138,307,604	2,354,080,109	124,143,848	9,226,944,218	103,985,756	1,553,106,552	104,005,800	1,581,352,160	
No adjusted gross income	2,127,500	-237,064,231	0	0	0	0	0	0	2,685	240,701	2,688	241,873	
\$1 under \$5,000	9,866,880	24,439,968	85,653	1,787,104	9,780,224	97,072,938	278,981	319,619	137,525	11,660	137,525	11,660	
\$5,000 under \$10,000	9,925,940	74,584,857	100,962	2,355,333	9,823,975	124,007,637	208,452	611,673	146,206	37,488	146,214	37,515	
\$10,000 under \$15,000	11,087,737	138,230,399	155,024	3,619,552	10,930,705	161,049,209	3,795,632	5,476,460	2,363,042	34,167	2,363,049	341,768	
\$15,000 under \$20,000	10,039,446	175,255,963	183,296	4,447,639	9,853,834	151,552,461	7,077,121	32,084,927	5,096,664	2,424,938	5,097,694	2,425,268	
\$20,000 under \$25,000	9,493,968	213,660,160	235,786	5,806,896	9,258,181	145,391,131	8,067,488	66,498,983	5,193,441	4,928,478	5,193,441	4,928,510	
\$25,000 under \$30,000	9,289,939	254,877,708	263,065	6,018,057	9,024,802	143,656,432	9,004,836	104,591,101	5,659,877	7,714,894	5,659,877	7,714,894	
\$30,000 under \$40,000	16,090,602	560,073,192	649,622	15,761,578	15,436,884	248,913,048	15,992,311	293,267,359	11,034,973	22,644,687	11,034,973	22,644,687	
\$40,000 under \$50,000	12,503,041	560,258,808	806,429	19,777,794	11,696,613	194,004,941	12,449,975	343,880,427	10,134,526	29,047,640	10,135,556	29,047,785	
\$50,000 under \$75,000	22,238,948	1,366,892,948	2,455,307	62,108,500	19,781,637	359,928,635	22,179,051	937,498,115	19,867,968	92,630,788	19,868,580	92,633,864	
\$75,000 under \$100,000	14,118,568	1,222,947,425	2,314,113	118,044,554	11,804,454	246,978,497	14,099,883	906,342,968	13,557,576	100,253,091	13,557,576	100,254,141	
\$100,000 under \$200,000	21,997,582	2,904,363,636	5,540,889	172,883,303	16,456,869	376,510,503	21,976,525	2,426,825,968	21,805,245	333,803,960	21,807,901	333,838,228	
\$200,000 under \$500,000	7,297,883	2,090,808,696	3,389,551	133,958,983	3,908,159	92,071,268	7,295,888	1,830,153,868	7,272,718	344,858,013	7,283,635	348,842,920	
\$500,000 under \$1,000,000	1,162,371	781,920,814	747,317	44,805,288	415,048	9,818,673	1,161,682	711,761,546	1,158,847	177,122,512	1,161,188	181,562,077	
\$1,000,000 under \$1,500,000	254,197	305,561,848	182,044	16,039,074	72,154	1,690,046	254,078	278,827,540	253,463	77,833,103	253,955	80,158,295	
\$1,500,000 under \$2,000,000	103,075	176,961,208	77,291	9,417,509	25,782	599,498	102,986	161,063,606	102,594	46,419,980	102,962	47,946,006	
\$2,000,000 under \$5,000,000	143,514	425,088,995	114,200	22,525,236	29,310	677,196	143,387	386,284,888	143,016	112,720,556	143,397	116,967,024	
\$5,000,000 under \$10,000,000	34,738	237,781,553	29,741	13,247,437	4,998	113,687	34,711	215,932,691	34,600	62,034,772	34,713	64,807,815	
\$10,000,000 or more	20,876	590,230,011	18,901	49,622,788	1,975	44,307	20,861	525,522,461	20,789	138,037,618	20,865	146,947,828	
Taxable returns, total	104,005,799	11,210,096,539	15,799,889	581,735,605	88,196,745	1,555,680,466	103,986,096	8,924,371,669	** 103,985,756	** 1,553,106,552	104,005,800	1,581,352,160	
No adjusted gross income (includes deficits)	2,698	-9,900,629	0	0	0	0	0	0	2,685	240,701	2,698	241,873	
\$1 under \$5,000	137,525	409,732	* 4,013	* 3,458	132,509	240,563	137,523	163,946	137,525	11,660	137,525	11,660	
\$5,000 under \$10,000	146,214	1,077,970	* 7,121	* 30,785	138,089	549,524	145,196	498,421	146,206	37,488	146,214	37,515	
\$10,000 under \$15,000	2,363,049	32,349,604	9,041	59,703	2,354,007	28,141,080	2,360,028	3,854,749	2,363,042	341,676	2,363,049	341,768	
\$15,000 under \$20,000	5,097,694	89,015,570	58,189	781,148	5,038,194	61,900,156	5,096,955	25,577,742	5,096,664	2,424,938	5,097,694	2,425,268	
\$20,000 under \$25,000	5,193,441	117,082,517	120,379	1,875,979	5,073,062	63,078,583	5,193,438	51,134,529	5,193,441	4,928,478	5,193,441	4,928,510	
\$25,000 under \$30,000	5,659,877	155,524,755	163,196	2,689,299	5,496,681	75,307,704	5,659,851	76,425,196	5,659,877	7,714,894	5,659,877	7,714,894	
\$30,000 under \$40,000	11,034,973	385,579,114	446,332	8,208,484	10,587,639	152,284,678	11,034,967	222,433,816	11,034,973	22,644,687	11,034,973	22,644,687	
\$40,000 under \$50,000	10,135,556	455,155,269	624,350	12,541,460	9,511,206	146,700,819	10,135,412	283,129,051	10,134,526	29,047,640	10,135,556	29,047,785	
\$50,000 under \$75,000	19,868,580	1,225,323,851	2,190,078	49,028,450	17,676,498	311,554,318	19,868,126	856,556,373	19,867,968	92,630,788	19,868,580	92,633,864	
\$75,000 under \$100,000	13,557,576	1,175,473,929	2,176,421	53,929,824	11,381,155	236,850,815	13,557,576	876,425,726	13,557,576	100,253,091	13,557,576	100,254,141	
\$100,000 under \$200,000	21,807,901	2,980,568,339	5,448,224	164,739,296	16,359,677	374,251,469	21,807,646	2,412,863,560	21,805,245	333,803,960	21,807,901	333,838,228	
\$200,000 under \$500,000	7,283,635	2,086,935,682	3,383,743	132,992,189	3,899,752	91,896,306	7,282,960	1,827,322,070	7,272,718	344,858,013	7,283,635	348,842,920	
\$500,000 under \$1,000,000	1,161,188	781,117,718	746,895	44,547,465	414,292	9,804,154	1,160,743	1,111,166,282	1,158,847	177,122,512	1,161,188	181,562,077	
\$1,000,000 or more	558,892	1,734,382,917	421,906	110,317,065	133,982	3,120,299	555,675	1,566,820,209	** 554,462	** 437,046,029	555,892	456,826,969	
Non-taxable returns, total	53,791,007	756,777,437	1,549,100	63,367,099	50,110,860	798,399,643	20,147,752	302,572,549	**	**	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 Filing Status, Tax Year 2019
(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			
	Adjusted gross income less deficit			Total itemized deductions			Standard deduction			Taxable income			Income tax after credits		Total income tax	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	Number of returns	Amount	Number of returns	Amount
All returns, total	3,719,351	247,492,815	535,732	16,368,927	3,068,508	37,119,417	3,176,778	208,137,681	2,933,501	37,151,880	2,938,446	38,355,362	2,938,446	37,151,880	2,938,446	38,355,362
No adjusted gross income	108,654	-15,577,172	0	0	0	0	0	0	0	0	197	8,692	197	8,692	197	8,720
\$1 under \$5,000	163,957	347,483	5,229	38,656	157,726	1,855,810	* 2,014	* 964	** 210,882	** 87,436	** 211,912	** 87,765	** 211,912	** 87,436	** 211,912	** 87,765
\$5,000 under \$10,000	172,468	1,318,477	* 6,031	* 101,950	165,433	1,986,866	* 4,021	* 15,589	**	**	**	**	**	**	**	**
\$10,000 under \$15,000	174,364	2,150,570	9,068	92,216	165,296	1,982,414	79,670	147,673	**	**	**	**	**	**	**	**
\$15,000 under \$20,000	191,419	3,342,130	9,367	87,881	180,740	2,168,387	187,501	1,032,877	**	**	**	**	**	**	**	**
\$20,000 under \$25,000	217,256	4,934,200	8,651	131,924	208,605	2,515,525	215,243	2,203,778	**	**	**	**	**	**	**	**
\$25,000 under \$30,000	257,342	7,122,384	14,701	150,306	241,548	2,942,421	257,029	3,950,306	**	**	**	**	**	**	**	**
\$30,000 under \$40,000	526,966	18,413,244	49,738	713,748	476,226	5,717,856	525,883	11,763,114	**	**	**	**	**	**	**	**
\$40,000 under \$50,000	452,735	20,347,965	39,101	619,293	413,635	5,030,563	452,730	14,582,033	**	**	**	**	**	**	**	**
\$50,000 under \$75,000	716,324	43,332,281	126,689	2,350,713	588,632	7,153,144	715,317	33,415,429	**	**	**	**	**	**	**	**
\$75,000 under \$100,000	334,016	28,742,270	95,594	1,883,486	238,420	2,913,752	333,870	23,724,333	**	**	**	**	**	**	**	**
\$100,000 under \$200,000	311,868	41,058,662	119,674	2,762,627	192,184	2,356,044	311,665	35,461,577	**	**	**	**	**	**	**	**
\$200,000 under \$500,000	66,430	19,153,453	32,756	1,027,725	33,654	417,203	66,326	17,375,836	**	**	**	**	**	**	**	**
\$500,000 under \$1,000,000	14,254	9,814,841	9,982	529,669	4,267	53,059	14,233	9,000,859	**	**	**	**	**	**	**	**
\$1,000,000 under \$1,500,000	3,815	4,586,951	2,866	319,991	949	11,561	3,810	4,141,284	**	**	**	**	**	**	**	**
\$1,500,000 under \$2,000,000	2,061	3,567,551	1,650	157,453	411	5,143	2,059	3,285,924	**	**	**	**	**	**	**	**
\$2,000,000 under \$5,000,000	3,411	10,318,554	2,823	702,052	583	7,200	3,398	9,306,865	**	**	**	**	**	**	**	**
\$5,000,000 under \$10,000,000	1,095	7,698,395	954	475,651	141	1,765	1,095	6,979,476	**	**	**	**	**	**	**	**
\$10,000,000 or more	916	36,820,775	858	4,223,586	58	703	913	31,749,763	**	**	**	**	**	**	**	**
Taxable returns, total	2,938,446	250,147,713	500,399	15,448,280	2,432,522	29,493,197	2,938,980	202,867,940	2,933,501	37,151,880	2,938,446	38,355,362	2,938,446	37,151,880	2,938,446	38,355,362
No adjusted gross income (includes deficits)	197	-1,529,471	0	0	0	0	0	0	0	0	197	8,692	197	8,692	197	8,720
\$1 under \$5,000	** 211,912	** 3,390,604	**	**	** 58,488	** 671,446	** 66,531	** 129,569	** 210,882	** 87,436	** 211,912	** 87,765	** 211,912	** 87,436	** 211,912	** 87,765
\$5,000 under \$10,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$10,000 under \$15,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$15,000 under \$20,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$20,000 under \$25,000	185,172	4,213,739	**	**	137,926	1,649,406	144,379	810,275	**	**	**	**	**	**	**	**
\$25,000 under \$30,000	209,402	5,785,578	**	**	178,567	2,152,415	185,172	1,904,591	**	**	**	**	**	**	**	**
\$30,000 under \$40,000	479,604	16,787,162	** 76,691	** 868,301	196,024	2,393,813	209,402	3,197,117	**	**	**	**	**	**	**	**
\$40,000 under \$50,000	429,421	19,328,995	36,981	564,909	434,071	5,233,239	479,600	10,768,800	**	**	**	**	**	**	**	**
\$50,000 under \$75,000	696,780	42,143,377	121,349	2,151,565	574,428	6,977,515	696,780	32,597,914	**	**	**	**	**	**	**	**
\$75,000 under \$100,000	329,565	28,361,997	95,115	1,849,018	234,450	2,865,695	329,565	23,424,390	**	**	**	**	**	**	**	**
\$100,000 under \$200,000	305,905	40,304,908	118,621	2,708,163	187,284	2,296,722	305,703	34,822,037	**	**	**	**	**	**	**	**
\$200,000 under \$500,000	65,157	18,791,427	32,582	1,003,721	32,574	404,492	65,105	17,048,955	**	**	**	**	**	**	**	**
\$500,000 under \$1,000,000	14,094	9,709,024	9,938	511,500	4,155	51,720	14,092	8,910,891	**	**	**	**	**	**	**	**
\$1,000,000 or more	11,238	62,860,374	9,122	5,791,104	2,114	26,043	11,233	55,378,117	**	**	**	**	**	**	**	**
Nontaxable returns, total	780,905	-2,654,898	35,333	920,647	635,986	7,626,220	239,798	5,269,741	0	0	0	0	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 Filing Status, Tax Year 2019
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of heads of households												Total income tax						
	Adjusted gross income less deficit			Total itemized deductions			Standard deduction			Taxable income			Income tax after credits		Total income tax				
	Number of returns	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)	(52)	(53)	(54)		
All returns, total	21,663,339	944,976,815	1,386,576	41,985,504	20,176,756	369,293,016	16,409,676	566,729,043	7,345,268	61,955,424	7,347,508	62,624,519	136	2,887	136	2,887	136	2,887	
No adjusted gross income	96,852	-7,215,984	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1 under \$5,000	462,964	1,266,862	5,066	46,342	457,898	8,353,885	* 3,009	* 4,663	** 2,779	** 13,289	** 13,289	** 2,872	** 13,289	** 2,779	** 13,289	** 13,289	** 2,872	** 2,872	
\$5,000 under \$10,000	924,592	7,265,161	* 3,022	* 80,404	921,570	16,854,484	** 4,016	** 30,445	**	**	**	**	**	**	**	**	**	**	
\$10,000 under \$15,000	2,150,882	27,116,941	7,940	148,865	2,140,934	39,161,712	**	**	**	**	**	**	**	**	**	**	**	**	
\$15,000 under \$20,000	2,371,229	41,435,776	11,588	251,586	2,358,636	43,136,592	7,755,284	633,020	**	**	**	**	**	**	**	**	**	**	
\$20,000 under \$25,000	2,143,711	48,227,450	12,992	299,413	2,130,719	39,046,027	2,133,818	8,606,762	73,911	19,093	73,911	19,093	73,911	19,093	73,911	19,093	73,911	19,093	
\$25,000 under \$30,000	2,142,415	58,850,024	17,397	392,277	2,125,019	38,893,310	2,137,092	19,250,929	180,382	92,428	180,382	92,428	180,382	92,428	180,382	180,382	92,428	92,428	
\$30,000 under \$40,000	3,536,306	122,438,486	72,265	1,720,514	3,464,041	63,396,253	3,529,816	56,719,982	614,586	604,771	614,586	604,771	614,586	604,771	614,586	614,586	604,771	604,771	
\$40,000 under \$50,000	2,270,449	101,363,571	106,514	2,688,908	2,163,935	39,594,140	2,267,393	58,502,458	1,389,422	1,962,073	1,389,422	1,962,073	1,389,422	1,962,073	1,389,422	1,389,422	1,962,073	1,962,073	
\$50,000 under \$75,000	3,047,600	185,555,125	307,845	9,150,784	2,739,755	50,193,469	3,043,415	126,250,621	2,585,363	7,598,102	2,585,363	7,598,102	2,585,363	7,598,102	2,585,363	2,585,363	7,598,102	7,598,102	
\$75,000 under \$100,000	1,231,109	105,908,319	271,753	7,102,024	959,355	17,555,915	1,230,793	80,597,552	1,212,222	8,409,379	1,212,222	8,409,379	1,212,222	8,409,379	1,212,222	1,212,222	8,409,379	8,409,379	
\$100,000 under \$200,000	1,050,307	137,664,701	426,213	12,576,301	624,093	11,433,492	1,050,251	112,472,445	1,044,208	17,221,234	1,044,208	17,221,234	1,044,208	17,221,234	1,044,208	1,044,208	17,221,234	17,221,234	
\$200,000 under \$500,000	193,683	55,185,033	114,428	4,339,611	79,113	1,458,168	193,573	48,694,675	191,121	10,956,938	191,121	10,956,938	191,121	10,956,938	191,121	191,121	10,956,938	10,956,938	
\$500,000 under \$1,000,000	27,792	18,721,305	19,500	1,016,877	8,292	153,235	27,770	17,128,382	27,411	4,723,934	27,411	4,723,934	27,411	4,723,934	27,411	27,411	4,723,934	4,723,934	
\$1,000,000 under \$1,500,000	6,189	7,512,736	4,423	434,461	1,766	32,546	6,187	6,805,403	6,091	1,942,510	6,091	1,942,510	6,091	1,942,510	6,091	6,091	1,942,510	1,942,510	
\$1,500,000 under \$2,000,000	2,604	4,495,305	1,974	236,589	630	11,514	2,604	4,079,569	2,553	1,164,467	2,553	1,164,467	2,553	1,164,467	2,553	2,553	1,164,467	1,164,467	
\$2,000,000 under \$5,000,000	3,314	9,792,354	2,553	470,890	760	13,874	3,313	8,980,336	3,253	2,631,991	3,253	2,631,991	3,253	2,631,991	3,253	3,253	2,631,991	2,631,991	
\$5,000,000 under \$10,000,000	821	5,576,719	655	230,297	166	3,066	821	5,191,947	806	1,379,684	806	1,379,684	806	1,379,684	806	806	1,379,684	1,379,684	
\$10,000,000 or more	522	13,816,932	449	799,361	73	1,335	522	12,779,851	514	3,243,155	514	3,243,155	514	3,243,155	514	514	3,243,155	3,243,155	
Taxable returns, total	7,347,508	606,273,600	1,140,050	33,987,798	6,207,182	113,465,799	7,347,174	453,165,900	7,345,268	61,955,424	7,347,508	62,624,519	136	2,887	136	2,887	136	2,887	2,887
No adjusted gross income (includes deficits)	136	-99,265	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$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	** 882,174	** 28,956,775	** 21,280	** 459,168	593,307	10,793,851	13,147	20,173	**	20,173	**	20,173	**	20,173	**	**	**	**	
\$40,000 under \$50,000	1,389,422	62,556,601	51,792	1,135,857	1,337,630	24,431,495	1,389,422	36,565,117	1,389,422	1,962,073	1,389,422	1,962,073	1,389,422	1,962,073	1,389,422	1,389,422	1,962,073	1,962,073	
\$50,000 under \$75,000	2,585,363	159,038,221	234,638	5,703,969	2,350,725	43,050,625	2,585,363	109,371,066	2,585,363	7,598,102	2,585,363	7,598,102	2,585,363	7,598,102	2,585,363	2,585,363	7,598,102	7,598,102	
\$75,000 under \$100,000	1,212,222	104,340,130	263,804	6,737,648	948,418	17,355,236	1,212,222	79,629,239	1,212,222	8,409,379	1,212,222	8,409,379	1,212,222	8,409,379	1,212,222	1,212,222	8,409,379	8,409,379	
\$100,000 under \$200,000	1,044,208	136,804,699	424,778	12,491,734	619,430	11,357,265	1,044,208	111,784,801	1,044,208	17,221,234	1,044,208	17,221,234	1,044,208	17,221,234	1,044,208	1,044,208	17,221,234	17,221,234	
\$200,000 under \$500,000	192,938	54,968,780	114,256	4,302,200	78,542	1,447,902	192,893	48,517,869	191,121	10,956,938	191,121	10,956,938	192,938	10,956,938	192,938	192,938	10,956,938	10,956,938	
\$500,000 under \$1,000,000	27,640	18,616,354	19,462	997,616	8,176	151,167	27,640	17,043,934	27,411	4,723,934	27,411	4,723,934	27,640	4,723,934	27,640	27,640	4,723,934	4,723,934	
\$1,000,000 or more	13,405	41,091,305	10,039	2,159,608	3,366	61,829	13,405	37,745,681	13,216	10,361,807	13,216	10,361,807	13,405	10,361,807	13,405	13,405	10,361,807	10,361,807	
Nontaxable returns, total	14,315,831	338,703,215	246,526	7,997,706	13,969,574	255,827,217	9,062,502	113,563,143	0	0	0	0	0	0	0	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 Filing Status, Tax Year 2019
(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 (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	77,618,002	3,165,610,781	7,051,020	190,167,593	69,282,219	806,115,609	56,028,843	2,291,985,001	51,490,725	370,914,143	51,493,363	376,162,208
No adjusted gross income	1,282,770	-63,130,793	0	0	0	0	0	0	875	142,349	879	142,775
\$1 under \$5,000	8,552,398	21,292,445	63,880	1,321,710	8,488,518	69,701,136	273,959	313,992	135,516	11,181	135,516	11,181
\$5,000 under \$10,000	7,999,774	59,653,191	80,352	1,781,513	7,919,422	84,344,850	201,414	583,676	139,174	33,799	139,174	33,799
\$10,000 under \$15,000	7,629,818	94,676,810	116,946	2,666,542	7,512,872	91,788,993	3,711,947	5,305,868	2,301,537	330,975	2,301,537	330,975
\$15,000 under \$20,000	6,195,440	107,989,291	144,936	3,398,063	6,050,503	74,360,747	6,114,336	30,419,030	4,940,027	2,348,712	4,940,027	2,348,712
\$20,000 under \$25,000	5,638,544	126,790,907	189,077	4,404,271	5,449,467	66,867,233	5,582,252	55,605,508	4,896,803	4,719,958	4,896,803	4,719,958
\$25,000 under \$30,000	5,293,068	145,067,346	200,336	4,384,479	5,091,754	62,519,353	5,258,967	77,813,738	4,749,368	7,173,050	4,749,368	7,173,050
\$30,000 under \$40,000	8,895,310	309,551,720	436,309	9,822,060	8,459,001	103,805,160	8,842,783	195,063,879	8,481,961	19,816,354	8,481,961	19,816,354
\$40,000 under \$50,000	6,702,055	300,254,921	526,373	11,536,894	6,175,682	76,172,573	6,871,440	211,720,318	6,581,956	22,840,168	6,581,956	22,840,168
\$50,000 under \$75,000	10,099,437	613,109,058	1,542,961	33,488,072	8,555,474	106,256,874	10,064,627	470,848,871	9,999,082	60,430,659	9,999,082	60,430,659
\$75,000 under \$100,000	4,305,997	368,806,008	1,288,935	29,396,431	3,017,063	37,909,562	4,294,590	299,768,444	4,269,128	46,864,781	4,269,128	46,864,781
\$100,000 under \$200,000	3,942,044	520,570,415	1,793,070	45,718,537	2,148,967	27,134,511	3,932,323	443,437,195	3,918,672	80,477,289	3,918,672	80,477,289
\$200,000 under \$500,000	891,047	253,565,418	528,202	18,940,391	362,841	4,610,804	890,278	227,084,029	887,945	51,286,405	889,355	52,295,162
\$500,000 under \$1,000,000	124,240	83,512,934	88,139	5,357,860	36,101	459,326	123,991	75,739,484	123,703	20,106,239	123,985	20,963,729
\$1,000,000 under \$1,500,000	29,058	34,941,818	21,782	2,173,800	7,276	92,339	29,013	31,518,791	28,854	8,818,040	28,988	9,255,878
\$1,500,000 under \$2,000,000	11,897	20,536,691	9,087	1,419,444	3,490	35,549	17,684	46,984,665	17,592	5,160,103	17,694	5,444,816
\$2,000,000 under \$5,000,000	17,723	52,530,977	14,232	3,512,801	676	8,548	4,530	27,802,350	2,834	7,759,046	4,528	8,226,698
\$5,000,000 under \$10,000,000	4,535	31,054,763	3,859	2,129,448	301	3,802	2,844	73,551,390	2,834	19,207,258	2,846	20,639,262
\$10,000,000 or more	2,847	84,836,859	2,546	8,715,279	301	3,802	2,844	73,551,390	2,834	19,207,258	2,846	20,639,262
Taxable returns, total	51,493,363	2,998,305,571	6,332,796	161,924,080	45,158,686	554,630,579	51,488,092	2,255,716,272	51,490,725	370,914,143	51,493,363	376,162,208
No adjusted gross income (includes deficits)	879	-2,213,694	0	0	0	0	0	0	875	142,349	879	142,775
\$1 under \$5,000	135,516	407,145	**	**	132,509	240,563	**	**	135,516	11,181	135,516	11,181
\$5,000 under \$10,000	139,174	1,023,158	* 4,104	* 13,965	135,070	526,664	** 274,678	** 641,233	139,174	33,799	139,174	33,799
\$10,000 under \$15,000	2,301,537	31,515,412	* 6,025	* 46,305	**	**	2,298,522	3,741,433	2,301,537	330,975	2,301,537	330,975
\$15,000 under \$20,000	4,940,027	86,237,044	53,048	762,544	** 7,182,491	** 87,513,295	4,939,429	24,747,294	4,940,027	2,348,712	4,940,027	2,348,712
\$20,000 under \$25,000	4,896,803	110,223,606	113,774	1,784,291	4,783,029	58,747,622	4,896,803	48,845,051	4,896,803	4,719,958	4,896,803	4,719,958
\$25,000 under \$30,000	4,749,368	130,214,016	148,798	2,521,044	4,600,570	56,518,831	4,749,368	70,312,179	4,749,368	7,173,050	4,749,368	7,173,050
\$30,000 under \$40,000	8,481,961	295,636,134	** 352,975	** 6,317,598	8,131,993	99,790,084	8,481,961	187,767,547	8,481,961	19,816,354	8,481,961	19,816,354
\$40,000 under \$50,000	6,581,956	294,938,221	471,576	8,839,310	6,110,380	75,376,922	6,581,956	209,261,934	6,581,956	22,840,168	6,581,956	22,840,168
\$50,000 under \$75,000	9,999,082	607,080,717	1,481,506	29,756,034	8,516,574	105,783,303	9,999,078	468,473,462	9,999,082	60,430,659	9,999,082	60,430,659
\$75,000 under \$100,000	4,269,128	365,705,076	1,261,502	27,179,390	3,007,626	37,792,947	4,269,128	298,662,080	4,269,128	46,864,781	4,269,128	46,864,781
\$100,000 under \$200,000	3,918,672	517,499,195	1,772,409	42,864,690	2,146,264	27,101,116	3,918,638	442,739,943	3,918,672	80,477,289	3,918,672	80,477,289
\$200,000 under \$500,000	889,355	253,079,015	527,654	18,793,163	361,701	4,597,436	888,972	226,740,152	887,945	51,286,405	889,355	52,295,162
\$500,000 under \$1,000,000	123,985	83,338,066	88,010	5,254,997	35,975	457,880	123,839	75,640,189	123,703	20,106,239	123,985	20,963,729
\$1,000,000 or more	65,919	223,622,461	51,416	17,790,748	14,503	183,916	65,867	198,143,875	65,578	54,332,225	65,919	57,172,643
Nontaxable returns, total	26,124,639	167,305,210	718,224	28,243,513	24,123,533	251,485,030	4,540,751	36,268,729	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 prevent disclosure of taxpayer information.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2019 (Filing Year 2020)

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)
Adjusted gross income less deficit	157,796,807	11,966,873,976	54,796,116	7,608,793,565	3,719,351	247,492,815	21,663,339	944,976,815	77,618,002	3,165,610,781
Total income	157,197,473	12,111,799,488	54,690,617	7,705,284,029	3,671,554	249,633,740	21,691,449	956,316,266	77,203,852	3,200,565,454
Salaries and wages	129,775,754	8,273,071,046	44,527,824	4,993,643,071	3,103,281	175,335,989	19,569,275	816,603,154	62,575,374	2,287,488,832
Taxable interest	48,676,014	153,253,476	27,181,095	103,651,745	831,497	6,312,549	2,548,770	3,925,406	18,114,652	39,363,777
Tax-exempt interest [1]	6,242,423	61,575,197	3,709,068	39,999,420	77,616	1,575,441	161,051	1,177,511	2,294,688	18,822,825
Ordinary dividends	28,980,261	33,179,038	16,395,295	217,640,040	467,921	11,899,462	988,187	7,163,172	11,128,858	95,087,964
Qualified dividends [1]	26,757,958	248,190,601	15,184,912	162,912,433	416,757	9,029,267	890,045	5,256,898	10,266,244	70,992,004
State income tax refunds	4,311,147	5,567,843	1,772,787	2,975,583	96,698	143,746	464,544	640,023	1,977,118	1,808,491
Alimony received	344,378	10,810,673	12,028	165,131	* 2,073	* 17,885	135,244	4,801,288	195,033	5,826,389
Business or profession net income	20,073,010	442,854,286	9,856,752	284,715,912	390,667	9,930,491	2,954,250	46,828,558	6,871,342	101,379,325
Business or profession net loss	7,183,516	88,112,985	3,416,069	44,761,178	157,459	3,081,362	1,099,760	12,709,110	2,510,229	27,561,334
Sales of capital assets net gain	17,956,265	88,100,204	10,290,813	654,384,075	175,529	32,015,475	603,660	22,624,945	6,786,263	171,976,710
Sales of capital assets net loss	7,805,809	16,266,128	4,497,012	9,712,847	134,726	151,146	344,564	707,036	2,823,507	5,695,100
Sales of property other than capital assets, net gain less loss	1,994,353	19,359,097	1,441,390	18,538,381	26,044	172,029	74,605	116,823	452,314	531,863
Taxable Individual Retirement Arrangement (IRA) distributions [2]	15,641,734	324,971,510	9,095,634	216,516,589	179,285	3,394,498	440,933	6,882,580	5,985,882	98,177,843
Taxable pensions and annuities [2]	28,284,849	784,497,673	14,973,694	492,032,820	500,496	10,680,741	1,596,226	29,271,767	11,214,433	252,512,345
Total rental and royalty net income	6,371,106	112,328,350	4,076,549	77,046,698	125,729	2,861,397	266,638	3,105,673	1,902,190	29,314,583
Total rental and royalty net loss	3,796,319	48,858,437	2,310,472	32,230,231	30,232	724,782	279,125	3,106,466	1,176,490	12,796,957
Farm rental net income less loss	442,366	4,494,334	286,334	2,673,173	2,063	56,404	9,807	92,902	144,192	1,671,854
Partnership and S corporation net income less loss	8,933,959	677,154,341	6,254,484	557,013,982	185,405	9,393,606	419,080	21,751,594	2,080,990	88,995,160
Estate and trust net income less loss	670,957	31,351,725	355,704	16,975,659	10,790	1,603,864	17,675	881,320	286,787	11,891,082
Farm net income less loss	1,729,461	-23,797,084	1,288,559	-18,467,825	22,430	-510,520	43,704	-659,751	374,768	-4,158,989
Unemployment compensation	4,363,590	21,395,491	1,924,448	10,096,770	81,882	420,341	758,142	3,458,669	1,599,118	7,419,711
Taxable social security benefits	22,416,436	360,038,769	13,333,786	255,287,337	374,266	4,997,428	564,300	5,774,775	8,144,084	93,979,228
Net operating loss	1,145,393	212,144,847	555,871	136,447,299	30,344	13,457,823	39,750	6,160,314	519,428	56,079,711
Cancellation of debt	518,174	5,460,270	290,355	3,518,338	12,408	300,418	58,740	331,619	156,670	1,309,895
Taxable health savings account distributions	492,627	631,639	237,184	394,133	9,356	23,933	56,498	64,990	189,589	148,582
corporations	2,973	262,314	1,662	139,018	1,044	94,338	47	18,572	221	10,386
Limitation on business losses	3,391	3,530,839	1,471	1,879,734	214	403,203	272	115,133	1,434	1,132,768
Global intangible low tax income	12,136	2,449,204	7,427	1,746,701	1,756	435,747	509	57,431	2,444	209,324
Foreign-earned income exclusion	495,579	30,867,452	164,379	13,804,487	93,232	5,065,867	28,580	1,750,491	209,389	10,246,807
Gambling earnings	1,947,628	35,756,185	1,019,488	20,737,242	48,964	979,203	192,804	2,598,332	686,372	11,441,409
Other income less loss	6,462,486	38,422,215	3,444,216	23,342,437	144,037	819,583	449,863	3,257,634	2,424,370	11,002,562
Total statutory adjustments	39,140,137	144,925,513	19,014,761	96,490,464	559,172	2,140,925	4,969,772	11,339,451	14,596,432	34,954,673
Educator expenses deduction	3,623,977	937,722	2,192,742	597,027	95,279	23,380	399,506	96,719	941,449	220,596
Certain business expenses of reservists, performing artists, etc.	345,227	2,764,429	125,384	905,531	* 9,017	* 60,999	63,548	533,895	145,277	1,264,005
Health savings account deduction	2,022,903	5,728,845	1,243,335	4,333,452	35,882	80,609	181,874	361,051	561,812	953,734
Moving expenses adjustment	112,049	293,751	50,759	134,715	* 8,019	* 10,623	10,623	25,149	42,648	117,249
Deductible part of self-employment tax	20,460,855	33,645,174	10,547,542	22,445,358	371,066	645,888	2,936,256	3,375,613	6,005,991	7,178,315
Payments to a Keogh plan	951,117	25,527,840	736,128	20,864,959	13,551	269,135	36,787	894,197	164,652	3,499,548
Self-employed health insurance deduction	3,789,086	31,384,974	2,502,121	25,128,699	59,821	432,789	196,933	1,210,206	1,030,212	4,613,280
Penalty on early withdrawal of savings	501,306	243,447	250,065	108,150	9,491	5,168	32,258	7,302	209,493	122,827
Alimony paid	491,120	12,374,364	160,236	3,891,337	14,199	419,910	86,409	2,578,679	230,276	5,484,438
IRA payments	2,436,686	12,691,089	1,441,186	9,032,942	29,637	121,851	141,932	457,710	823,931	3,078,586

Footnotes at end of table.

Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2019 (Filing Year 2020) —Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Student loan interest deduction	12,719,148	14,144,721	5,579,428	6,615,341	0	0	1,323,458	1,187,333	5,816,263	6,342,047
Tuition and fees deduction	1,285,659	3,009,678	525,143	1,075,652	0	0	156,929	351,155	603,587	1,582,871
Domestic production activities deduction	55,889	258,101	36,953	231,766	1,563	5,413	1,332	1,981	16,042	18,940
Archer medical savings account deduction	* 3,082	* 4,971	** 3,082	** 4,971	0	0	**	**	0	0
Foreign housing deduction	4,319	85,541	** 3,237	** 81,940	1,082	3,049	**	**	19	552
Other adjustments	189,206	1,830,866	78,234	1,052,788	3,120	56,098	30,735	244,295	77,117	477,685
Total itemized deductions	17,348,989	645,102,704	8,375,661	396,580,680	535,732	16,368,927	1,386,576	41,985,504	7,051,020	190,167,593
Medical and dental expenses deduction	4,411,806	79,060,485	1,783,606	32,631,099	107,378	1,334,358	338,082	4,447,115	2,182,741	40,647,913
Taxes paid deduction	17,217,369	138,949,911	8,351,143	76,863,772	530,044	2,355,040	1,368,360	11,090,536	6,967,822	48,640,563
Interest paid deduction	14,182,730	207,442,024	7,485,168	134,732,529	394,790	5,667,612	1,194,778	16,196,591	5,107,994	50,845,291
Contributions deduction	14,459,211	190,114,194	7,611,981	136,137,625	389,420	6,088,583	1,130,530	7,450,224	5,327,279	40,437,762
Casualty or theft loss deduction	11,524	386,744	3,472	105,775	**	**	** 2,024	** 32,707	6,027	248,261
Total miscellaneous deductions	985,119	29,300,896	504,307	16,217,543	27,218	937,691	81,584	2,774,612	372,010	9,370,850
Total standard deduction	138,307,604	2,354,080,109	45,780,121	1,141,552,066	3,068,508	37,119,417	20,176,756	369,293,016	69,282,219	806,115,609
Basic standard deduction	138,307,604	2,307,521,304	45,780,122	1,113,030,672	3,068,508	36,659,916	20,176,756	368,285,527	69,282,219	789,545,589
Additional standard deduction	23,725,778	46,434,047	12,801,220	28,433,100	350,945	459,901	**	**	** 10,573,613	** 17,541,044
Disaster loss deduction	11,035	124,759	8,024	88,294	0	0	**	**	** 3,010	** 36,465
Qualified business income deduction	22,243,545	155,249,163	13,630,676	121,18,638	407,536	3,405,117	1,367,411	5,255,817	6,837,922	25,469,591
Taxable income	124,143,848	9,226,944,218	48,528,551	6,160,092,494	3,176,778	208,137,681	16,409,676	566,729,043	56,282,843	2,291,985,001
Alternative minimum tax	170,476	2,792,555	100,907	2,057,781	17,116	132,385	13,075	90,436	39,380	511,952
Total tax credits [3]	59,886,820	138,023,755	29,850,443	95,766,419	1,020,632	4,286,359	15,651,606	25,535,566	13,364,139	12,445,411
Foreign tax credit	9,400,344	25,454,553	5,685,625	16,813,492	190,974	2,567,112	286,546	1,649,915	3,237,199	4,424,035
Child care credit	6,375,388	3,778,995	3,988,243	2,403,046	16,689	9,204	2,188,777	1,262,574	181,680	104,171
Nonrefundable education credit	7,879,521	8,572,878	3,699,895	4,735,170	0	0	1,357,587	1,825,332	2,822,040	2,442,375
Retirement savings contribution credit	9,629,285	1,836,811	3,095,129	748,940	176,857	26,438	2,877,850	590,669	3,479,449	470,764
Child and other dependent tax credit	39,718,286	83,109,361	22,719,214	60,229,654	667,881	1,376,046	14,277,790	19,415,639	2,053,402	2,088,022
Residential energy credits	1,957,807	3,514,580	1,201,024	2,443,534	40,969	64,469	209,922	284,322	505,892	742,255
General business credit	427,987	5,100,792	318,161	4,069,686	4,597	163,217	15,426	133,939	89,804	733,950
Prior-year minimum tax credit	244,403	1,559,074	174,162	1,226,034	3,583	28,305	11,839	53,541	54,818	251,194
Adoption credit	63,531	303,894	53,191	272,621	0	0	6,328	16,895	* 4,012	* 14,378
Credit for the elderly or disabled	40,998	4,066	2,248	565	**	**	** 107	** 80	38,643	3,421
Alternative motor vehicle credit	16,898	40,314	4,196	12,810	0	0	* 1,004	* 500	11,698	27,003
Alternative fuel vehicle refueling property credit	26,892	9,718	17,688	6,523	0	0	* 2,031	* 489	7,173	2,707
Qualified plug-in electric vehicle credit	162,686	642,895	117,772	484,025	2,391	7,235	5,594	16,222	36,929	135,414
Earned income credit used to offset income tax before credits	2,552,635	649,586	203,384	78,616	0	0	918,292	388,900	1,430,960	182,070
American opportunity credit used to offset income tax before credits	3,623,047	2,834,068	2,265,483	1,995,495	0	0	445,279	305,652	912,284	532,922
Mortgage interest credit	93,937	144,391	38,326	63,495	**	**	** 16,339	** 17,972	39,273	62,924
Other tax credits	4,638	71,952	21,032	21,032	23	41,448	* 58	* 7,468	45	2,004
Income tax after credits	103,985,756	1,553,106,552	42,216,263	1,083,085,105	2,933,501	37,151,880	7,345,268	61,955,424	51,490,725	370,914,143
Total income tax	104,005,800	1,581,352,160	42,226,483	1,104,210,071	2,938,446	38,355,362	7,347,508	62,624,519	51,493,363	376,162,208
Total tax liability	109,069,293	1,660,077,046	44,087,526	1,160,066,607	3,067,424	40,167,247	7,688,598	66,608,042	54,225,745	393,235,150
Total tax payments	141,824,987	1,803,808,077	50,693,694	1,227,095,321	3,187,576	41,719,546	19,110,732	102,163,463	68,832,986	432,829,747
Income tax withheld	138,736,488	1,267,454,688	49,359,618	815,867,139	3,105,068	24,147,181	18,958,239	88,614,719	67,313,563	338,825,648
Estimated tax payments	10,012,062	405,055,882	6,252,653	310,103,767	173,477	12,409,665	279,181	9,765,779	3,306,751	72,776,670
Overpayment refunded	115,836,993	335,441,285	35,132,546	151,656,498	2,013,476	4,253,532	19,982,008	97,190,211	58,708,963	82,341,044
Tax due at time of filing	33,269,899	198,535,581	16,421,886	135,097,802	1,382,878	6,497,206	1,447,047	7,927,749	14,018,087	49,012,823

* Estimate should be used with caution due to the small number of sample returns on which it is based.
 ** Data combined to avoid disclosure of information for specific taxpayers.
 [1] Not included in total income.
 [2] These data do not include any taxable Individual Retirement Arrangement distributions or pensions and annuities from 2018 because these items were combined on one line on that year's tax form. Therefore, \$15.9 billion of taxable IRA, pensions and annuities were excluded.
 [3] Includes current year returns with refundable credits such as the health coverage tax credit, regulated investment company credit, net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit. These credits are not shown separately.
 NOTE: Detail may not add to totals because of rounding.
 SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2019
(Filing Year 2020)

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

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
All returns, total	157,796,807	11,966,873,976	157,197,473	12,111,799,488	129,775,764	8,273,071,046	48,676,014	153,253,476	6,242,423	61,575,197		
No adjusted gross income	2,127,500	-237,064,231	1,528,166	-234,790,580	569,047	23,421,857	652,303	7,664,704	75,881	1,793,295		
\$1 under \$5,000	9,866,880	24,439,988	9,866,880	25,527,613	6,672,531	23,927,191	1,609,527	615,198	74,581	107,725		
\$5,000 under \$10,000	9,925,940	74,584,857	9,925,940	76,354,338	7,622,306	58,927,624	1,374,367	932,509	79,209	118,331		
\$10,000 under \$15,000	11,087,737	138,230,399	11,087,737	141,617,199	8,277,447	100,631,554	1,556,671	1,187,458	105,271	200,139		
\$15,000 under \$20,000	10,039,446	175,255,963	10,039,446	178,282,897	7,931,946	134,897,400	1,404,468	1,378,985	98,511	280,937		
\$20,000 under \$25,000	9,493,968	213,660,160	9,493,968	216,874,301	7,855,233	173,142,941	1,406,469	1,458,550	109,719	395,478		
\$25,000 under \$30,000	9,289,939	254,877,708	9,289,939	258,018,079	7,943,835	212,428,275	1,438,357	1,433,787	112,802	403,062		
\$30,000 under \$40,000	16,090,602	560,073,192	16,090,602	566,519,101	14,045,867	471,544,226	2,964,248	2,715,717	241,916	781,558		
\$40,000 under \$50,000	12,503,041	560,258,808	12,503,041	566,510,686	10,931,707	465,547,848	2,843,412	2,752,028	251,689	1,206,867		
\$50,000 under \$75,000	22,238,948	1,366,892,948	22,238,948	1,382,388,717	18,976,338	1,071,062,478	7,174,190	7,886,017	644,590	3,421,047		
\$75,000 under \$100,000	14,118,568	1,222,947,425	14,118,568	1,234,746,850	12,033,727	921,390,540	6,141,068	8,203,311	702,161	3,123,674		
\$100,000 under \$200,000	21,997,582	3,004,363,636	21,997,582	3,036,219,498	19,028,674	2,209,484,837	12,772,926	22,379,899	1,744,843	9,261,463		
\$200,000 under \$500,000	7,297,883	2,090,808,696	7,297,883	2,120,828,301	6,414,121	1,429,162,189	5,725,162	23,486,809	1,319,129	12,641,543		
\$500,000 under \$1,000,000	1,162,371	781,920,814	1,162,371	795,166,354	1,010,488	449,489,139	1,072,431	12,539,251	392,489	7,640,297		
\$1,000,000 under \$1,500,000	254,197	305,561,848	254,197	310,038,042	214,955	141,101,999	244,426	6,357,726	116,605	3,593,223		
\$1,500,000 under \$2,000,000	103,075	176,961,208	103,075	179,090,416	85,285	72,754,006	100,203	4,407,318	52,207	2,270,511		
\$2,000,000 under \$5,000,000	143,514	425,088,995	143,514	428,562,004	117,168	145,270,762	140,665	12,718,509	81,973	5,735,345		
\$5,000,000 under \$10,000,000	34,738	237,781,553	34,738	238,811,478	28,162	66,367,353	34,376	7,827,956	23,165	2,989,586		
\$10,000,000 or more	20,876	590,230,011	20,876	591,034,197	16,866	102,518,828	20,745	27,307,743	15,885	5,611,118		
Taxable returns, total	104,005,800	11,210,096,539	104,005,797	11,333,852,146	88,920,094	7,447,274,678	39,939,856	138,686,680	5,555,058	56,662,596		
No adjusted gross income	2,698	-9,900,629	2,695	-9,871,105	1,370	388,242	2,467	950,040	657	120,183		
\$1 under \$5,000	137,525	409,732	137,525	416,635	62,060	128,908	64,245	48,088	* 2,006	* 5,240		
\$5,000 under \$10,000	146,214	1,077,970	146,214	1,083,586	92,869	495,186	64,358	39,254	8,017	2,503		
\$10,000 under \$15,000	2,363,049	32,349,604	2,363,049	32,741,586	2,058,613	27,664,970	260,652	159,799	11,302	16,116		
\$15,000 under \$20,000	5,097,694	89,015,570	5,097,694	89,872,260	4,209,571	72,377,804	672,771	530,127	33,350	43,699		
\$20,000 under \$25,000	5,193,441	117,082,517	5,193,441	118,499,183	4,438,181	98,453,186	712,978	694,975	52,678	142,017		
\$25,000 under \$30,000	5,659,877	155,524,755	5,659,877	157,122,648	4,793,497	127,415,003	931,458	952,777	59,171	145,039		
\$30,000 under \$40,000	11,034,973	385,579,114	11,034,973	389,775,868	9,376,845	313,619,670	2,286,995	2,037,453	184,659	511,888		
\$40,000 under \$50,000	10,135,556	455,155,269	10,135,556	459,683,074	8,763,906	372,960,103	2,435,091	2,251,524	218,390	942,539		
\$50,000 under \$75,000	19,868,580	1,225,323,851	19,868,580	1,238,587,939	16,795,998	948,804,200	6,615,997	7,325,756	600,178	3,005,544		
\$75,000 under \$100,000	13,557,576	1,175,473,929	13,557,576	1,186,383,459	11,558,802	885,487,302	5,903,550	7,667,650	669,865	2,741,405		
\$100,000 under \$200,000	21,807,901	2,980,568,339	21,807,901	3,011,989,568	18,893,828	2,196,533,984	12,660,054	21,606,473	1,715,427	8,588,164		
\$200,000 under \$500,000	7,283,635	2,086,935,882	7,283,635	2,116,914,923	6,402,905	1,426,418,012	5,717,274	23,343,491	1,317,361	12,572,050		
\$500,000 under \$1,000,000	1,161,188	781,117,718	1,161,188	794,360,325	1,009,568	448,954,002	1,071,867	12,520,263	392,419	7,630,869		
\$1,000,000 or more	555,892	1,734,382,917	555,892	1,746,292,196	462,082	527,574,106	540,098	58,559,009	289,578	20,195,339		
Nontaxable returns, total	53,791,007	756,777,437	53,191,676	777,947,343	40,855,660	825,796,367	8,736,158	14,566,796	687,365	4,912,600		

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 2019
 (Filing Year 2020)—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	28,980,261	331,790,638	26,757,958	248,190,601	4,311,147	5,567,843	344,378	10,810,673	20,073,010	442,854,286
No adjusted gross income	411,665	6,056,857	365,143	4,175,651	20,267	84,051	731	19,845	229,137	4,603,099
\$1 under \$5,000	845,569	877,359	756,927	543,198	28,069	15,822	* 8,225	* 18,651	1,550,344	3,759,859
\$5,000 under \$10,000	794,021	1,288,285	726,456	741,545	31,625	27,074	12,764	81,058	1,442,370	9,525,117
\$10,000 under \$15,000	778,815	1,615,441	685,807	1,018,241	25,678	24,327	13,773	112,050	2,305,555	23,772,301
\$15,000 under \$20,000	716,865	1,946,789	646,966	1,230,069	45,122	33,543	16,049	202,038	1,714,766	22,303,823
\$20,000 under \$25,000	716,754	2,048,550	647,678	1,251,931	50,675	52,465	16,681	195,124	1,124,623	16,477,490
\$25,000 under \$30,000	727,671	2,031,722	647,379	1,260,754	73,132	50,605	17,048	232,295	863,740	13,790,121
\$30,000 under \$40,000	1,479,134	4,225,960	1,326,979	2,776,881	193,631	153,825	37,107	569,146	1,387,832	22,985,195
\$40,000 under \$50,000	1,433,633	4,343,886	1,317,368	2,690,661	233,425	180,934	46,636	822,175	1,122,771	19,026,086
\$50,000 under \$75,000	3,798,150	14,474,880	3,449,443	9,674,044	887,457	771,817	76,853	1,715,911	2,168,459	41,107,869
\$75,000 under \$100,000	3,442,547	15,899,563	3,170,531	10,870,013	856,135	828,588	42,341	1,185,220	1,628,490	32,373,062
\$100,000 under \$200,000	7,974,700	53,045,342	7,435,742	39,107,064	1,449,559	1,761,565	** 56,170	** 5,657,161	2,961,284	85,566,267
\$200,000 under \$500,000	4,442,806	66,469,057	4,215,726	50,307,115	347,137	700,713	**	**	1,238,719	83,015,167
\$500,000 under \$1,000,000	927,926	35,424,310	892,960	27,180,529	46,018	223,769	**	**	228,516	29,711,358
\$1,000,000 under \$1,500,000	218,128	16,670,913	209,857	12,773,045	9,155	71,133	**	**	49,118	10,184,667
\$1,500,000 under \$2,000,000	90,261	10,347,780	87,135	7,796,797	3,948	48,688	**	**	20,024	5,406,824
\$2,000,000 under \$5,000,000	129,195	27,456,152	125,045	20,733,472	6,818	154,323	**	**	26,735	9,900,891
\$5,000,000 under \$10,000,000	32,424	16,564,041	31,407	12,817,129	1,899	99,772	**	**	6,546	4,143,924
\$10,000,000 or more	19,996	51,013,749	19,407	41,242,462	1,396	284,830	**	**	3,984	5,201,165
Taxable returns, total	24,386,911	309,250,404	22,609,003	232,403,793	3,948,606	5,112,163	271,834	10,002,141	10,692,831	332,324,858
No adjusted gross income	2,051	486,116	1,938	356,707	** 2,257	** 2,319	0	0	573	194,837
\$1 under \$5,000	51,303	59,287	47,292	29,032	0	0	0	0	* 8,032	* 5,771
\$5,000 under \$10,000	63,992	176,884	61,979	116,379	**	**	0	0	* 7,127	* 26,489
\$10,000 under \$15,000	118,335	199,448	104,066	107,363	* 3,007	* 1,424	* 5,017	* 37,511	193,451	1,650,808
\$15,000 under \$20,000	318,468	533,840	279,980	317,060	20,584	8,708	10,025	135,060	436,801	5,156,666
\$20,000 under \$25,000	374,565	839,766	338,805	432,816	34,260	24,166	10,656	127,985	392,225	4,707,002
\$25,000 under \$30,000	467,139	835,635	410,067	421,666	43,081	28,673	12,034	175,598	403,581	5,825,874
\$30,000 under \$40,000	1,163,408	2,526,711	1,034,072	1,527,879	140,693	102,843	24,070	394,907	779,617	12,001,432
\$40,000 under \$50,000	1,257,168	3,314,212	1,154,668	1,961,093	196,209	146,987	40,211	661,595	749,243	11,081,629
\$50,000 under \$75,000	3,523,046	11,955,493	3,199,783	7,805,546	829,444	690,548	71,322	1,627,777	1,729,112	32,027,849
\$75,000 under \$100,000	3,304,967	13,971,410	3,039,840	9,394,252	828,379	794,696	42,341	1,185,220	1,496,023	28,606,322
\$100,000 under \$200,000	7,888,796	50,826,924	7,361,300	37,402,146	1,434,837	1,732,410	** 56,159	** 5,656,489	2,925,637	83,765,989
\$200,000 under \$500,000	4,436,397	66,190,677	4,209,956	50,097,543	346,655	697,212	**	**	1,236,699	82,801,550
\$500,000 under \$1,000,000	927,506	35,380,296	892,606	27,146,192	45,992	223,494	**	**	228,376	29,673,821
\$1,000,000 or more	489,770	121,953,703	472,651	95,288,120	23,207	658,684	**	**	106,335	34,798,818
Nontaxable returns, total	4,593,350	22,540,234	4,148,955	15,786,808	362,541	455,680	72,544	808,532	9,380,179	110,529,428

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Business or profession		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Form 1040, Schedule D [2]				Sales of property other than capital assets	
	Net loss		Amount		Taxable net gain		Taxable net loss		Net gain	
	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)
All returns, total	7,183,516	88,112,985	4,056,900	11,248,534	13,899,365	869,752,670	7,805,809	16,266,128	992,949	37,870,472
No adjusted gross income	535,564	19,062,183	22,961	35,567	175,101	22,975,919	367,196	912,989	65,984	2,902,020
\$1 under \$5,000	120,311	878,552	162,826	103,983	252,244	636,799	265,655	500,213	8,427	69,084
\$5,000 under \$10,000	229,899	2,066,228	152,744	181,581	262,130	876,047	239,128	472,450	12,838	75,222
\$10,000 under \$15,000	313,192	3,428,280	128,099	169,673	291,603	1,254,398	250,967	489,130	12,107	174,292
\$15,000 under \$20,000	382,084	4,463,827	118,205	223,866	273,028	1,497,938	197,662	412,435	19,777	207,290
\$20,000 under \$25,000	451,042	4,466,077	122,457	205,744	284,473	1,575,093	192,773	397,984	15,536	129,520
\$25,000 under \$30,000	400,353	3,872,662	130,545	236,719	282,568	1,522,029	214,444	485,810	11,065	175,560
\$30,000 under \$40,000	687,234	6,435,193	250,191	413,698	612,230	3,899,956	372,299	730,286	36,879	470,290
\$40,000 under \$50,000	568,878	4,984,490	232,094	360,724	624,182	4,197,348	369,914	729,290	37,307	435,849
\$50,000 under \$75,000	1,007,784	9,209,920	609,375	1,323,090	1,679,738	12,807,222	979,777	1,953,119	111,537	1,185,483
\$75,000 under \$100,000	720,845	5,986,504	519,175	1,170,285	1,617,079	16,995,806	829,776	1,704,443	93,774	1,125,471
\$100,000 under \$200,000	1,225,798	10,553,535	1,105,986	3,612,585	3,902,218	65,198,712	2,014,904	4,099,720	219,719	3,204,195
\$200,000 under \$500,000	431,803	5,793,151	444,746	2,628,958	2,620,361	115,294,536	1,148,034	2,484,418	189,045	4,669,672
\$500,000 under \$1,000,000	70,539	2,123,073	47,065	419,796	644,351	83,503,818	246,579	607,733	76,512	2,312,690
\$1,000,000 under \$1,500,000	16,262	771,779	5,988	63,750	162,672	45,748,640	55,994	146,927	28,839	1,424,091
\$1,500,000 under \$2,000,000	6,640	595,880	1,997	25,083	69,160	31,733,983	22,345	60,431	13,899	813,257
\$2,000,000 under \$5,000,000	10,211	1,174,321	2,085	54,778	102,017	98,392,544	29,190	80,616	25,003	2,637,701
\$5,000,000 under \$10,000,000	2,979	690,723	295	15,755	26,825	74,892,782	6,212	17,734	8,243	2,028,995
\$10,000,000 or more	2,100	1,556,606	65	2,900	17,384	286,649,101	2,959	8,401	6,458	13,829,789
Taxable returns, total	4,689,898	48,341,723	3,364,911	10,050,558	11,958,816	829,864,725	6,135,728	12,692,485	782,066	33,689,300
No adjusted gross income	330	454,555	* 208	* 21	1,211	3,116,198	780	2,141	492	554,204
\$1 under \$5,000	* 2,010	* 1,775	* 8,111	* 4,970	29,347	41,953	* 5,641	* 9,300	** 1,096	** 1,965
\$5,000 under \$10,000	* 3,013	* 11,204	15,494	39,989	35,281	125,157	* 4,737	* 2,629	**	**
\$10,000 under \$15,000	47,175	379,245	20,416	37,115	42,372	170,288	24,501	40,943	**	**
\$15,000 under \$20,000	139,456	1,530,295	55,051	44,490	103,439	391,942	82,275	152,482	* 6,413	* 19,376
\$20,000 under \$25,000	199,653	1,777,708	71,013	68,913	135,414	426,764	91,151	172,688	* 3,292	* 15,493
\$25,000 under \$30,000	200,245	1,724,524	83,705	87,196	161,221	526,412	132,521	273,451	4,298	94,551
\$30,000 under \$40,000	381,772	3,208,327	212,969	269,634	421,039	1,646,939	288,435	559,480	17,959	275,190
\$40,000 under \$50,000	417,398	3,372,839	216,293	341,097	509,085	2,396,176	314,391	618,028	21,054	265,844
\$50,000 under \$75,000	865,595	7,491,017	572,746	1,242,638	1,511,741	9,826,991	898,856	1,783,208	86,456	843,649
\$75,000 under \$100,000	683,336	5,570,232	507,557	1,131,087	1,523,653	14,035,952	793,399	1,627,346	82,344	928,426
\$100,000 under \$200,000	1,210,540	10,189,737	1,099,681	3,576,224	3,846,545	61,697,440	1,990,881	4,052,265	211,323	3,019,785
\$200,000 under \$500,000	430,744	5,728,332	444,190	2,625,265	2,616,359	114,752,258	1,145,442	2,478,145	188,449	4,633,717
\$500,000 under \$1,000,000	70,481	2,120,910	47,051	419,661	644,178	83,446,449	246,204	606,766	76,481	2,309,764
\$1,000,000 or more	38,150	4,781,023	10,426	162,258	377,931	537,263,806	116,514	313,615	82,408	20,727,337
Nontaxable returns, total	2,493,618	39,771,261	691,989	1,197,976	1,940,549	39,887,945	1,670,081	3,573,644	210,883	4,181,172

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 2019 (Filing Year 2020)—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		Net loss		Taxable Individual Retirement Arrangement (IRA) distributions [3]		Pensions and annuities			Rent		
	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)	Net income	
											Number of returns	Amount
All returns, total	1,001,404	18,511,376	15,641,734	324,971,510	30,830,618	1,290,875,434	28,284,849	784,497,673	4,909,441	84,241,710		
No adjusted gross income	87,107	7,509,583	139,948	2,648,078	238,040	6,590,006	183,007	2,771,358	116,211	2,472,070		
\$1 under \$5,000	18,576	214,111	365,766	901,283	679,107	5,988,882	620,676	1,852,096	91,319	288,561		
\$5,000 under \$10,000	15,768	140,301	517,004	2,402,900	1,032,087	8,956,058	993,208	5,599,658	163,629	882,878		
\$10,000 under \$15,000	17,116	182,845	647,337	4,316,778	1,473,197	18,384,911	1,425,307	12,280,749	162,923	1,236,645		
\$15,000 under \$20,000	17,557	223,987	581,081	4,430,559	1,361,399	19,019,529	1,300,900	14,216,335	151,516	1,204,731		
\$20,000 under \$25,000	24,639	160,357	568,100	4,934,383	1,353,303	22,900,422	1,286,430	15,957,428	162,024	1,356,876		
\$25,000 under \$30,000	19,283	192,006	583,698	5,517,960	1,317,332	23,203,246	1,246,192	17,488,171	144,933	1,114,680		
\$30,000 under \$40,000	36,773	562,248	1,035,980	10,894,228	2,482,508	49,344,702	2,344,799	37,764,688	256,173	2,194,682		
\$40,000 under \$50,000	40,486	348,954	938,090	11,051,043	2,205,393	55,410,786	2,055,515	39,736,940	252,751	2,138,182		
\$50,000 under \$75,000	87,555	498,868	2,453,908	33,841,513	5,162,987	166,322,528	4,800,612	120,609,889	590,562	6,120,167		
\$75,000 under \$100,000	82,383	625,179	2,124,972	38,913,882	3,996,013	166,890,264	3,686,354	115,639,456	529,667	5,976,573		
\$100,000 under \$200,000	230,622	1,713,258	3,884,923	111,643,089	6,955,139	430,918,059	6,265,577	273,034,973	1,306,069	18,924,929		
\$200,000 under \$500,000	178,455	2,017,063	1,475,498	70,949,941	2,159,974	235,191,611	1,780,686	107,615,075	729,189	19,349,032		
\$500,000 under \$1,000,000	77,413	1,150,817	224,121	14,333,388	278,897	49,018,142	202,458	13,013,862	161,110	9,287,675		
\$1,000,000 under \$1,500,000	26,161	537,802	47,937	3,268,038	63,153	13,770,355	42,904	3,059,111	39,721	3,176,028		
\$1,500,000 under \$2,000,000	11,766	301,267	18,672	1,291,314	24,346	5,400,121	16,609	1,111,388	17,453	1,892,783		
\$2,000,000 under \$5,000,000	20,111	779,840	25,487	2,086,089	34,144	8,523,471	23,945	1,642,212	24,434	3,594,786		
\$5,000,000 under \$10,000,000	5,799	365,039	5,950	786,320	8,496	2,797,543	6,033	605,577	6,073	1,432,027		
\$10,000,000 or more	3,833	987,852	3,263	760,725	5,104	2,244,801	3,635	498,906	3,686	1,598,424		
Taxable returns, total	763,537	9,150,091	12,934,167	303,834,524	25,011,326	1,207,261,040	22,859,961	735,400,236	3,889,598	74,541,153		
No adjusted gross income	339	80,105	533	86,036	640	173,889	547	42,760	455	95,820		
\$1 under \$5,000	** 2,040	** 79,073	* 8,111	* 10,551	15,038	175,143	13,033	36,126	** 1,007	** 3,718		
\$5,000 under \$10,000	**	**	* 8,111	* 26,988	16,047	92,514	15,045	80,627	**	**		
\$10,000 under \$15,000	**	**	75,510	457,385	231,890	2,358,540	226,876	2,200,558	20,568	129,013		
\$15,000 under \$20,000	* 3,033	* 52,036	295,964	2,233,909	739,312	10,006,214	707,653	8,282,166	55,338	480,240		
\$20,000 under \$25,000	8,679	20,074	287,536	2,484,598	714,539	11,598,451	685,258	9,012,847	60,219	477,363		
\$25,000 under \$30,000	8,450	74,602	390,363	3,652,004	927,290	17,340,284	880,403	13,391,676	88,146	632,608		
\$30,000 under \$40,000	17,587	70,261	898,772	9,685,195	2,078,650	43,844,896	1,971,167	33,967,855	177,921	1,497,631		
\$40,000 under \$50,000	25,602	160,090	858,731	10,007,745	2,000,919	51,083,734	1,871,378	37,442,600	203,269	1,728,886		
\$50,000 under \$75,000	74,392	399,626	2,372,468	32,996,862	4,897,103	160,122,751	4,574,607	117,295,024	526,924	5,349,631		
\$75,000 under \$100,000	74,984	449,383	2,085,880	38,088,532	3,903,353	164,411,579	3,608,805	114,206,501	492,352	5,421,678		
\$100,000 under \$200,000	225,551	1,667,578	3,852,614	110,707,401	6,914,277	429,276,065	6,230,503	271,980,162	1,283,492	18,462,118		
\$200,000 under \$500,000	177,903	1,984,221	1,474,200	70,881,099	2,158,255	235,044,883	1,779,208	107,540,080	727,555	19,296,388		
\$500,000 under \$1,000,000	77,352	1,146,236	224,083	14,327,822	278,815	49,004,384	202,388	13,006,575	161,024	9,278,489		
\$1,000,000 or more	67,627	2,966,807	101,289	8,188,395	135,200	32,727,712	93,090	6,914,679	91,329	11,687,570		
Nontaxable returns, total	237,866	9,361,285	2,707,567	21,136,987	5,819,292	83,614,394	5,424,888	49,097,437	1,019,843	9,700,557		

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 2019 (Filing Year 2020)—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Rent—continued			Royalty			Farm rental							
	Net loss (includes nondeductible loss)			Net income			Net income			Net loss				
	Number of returns	Amount	(41)	Number of returns	Amount	(44)	Number of returns	Amount	(46)	Number of returns	Amount	(48)	Number of returns	Amount
All returns, total	4,781,407	61,925,402	1,769,266	1,769,426	26,079,426	79,402	520,882	358,140	5,084,773	84,247	590,440			
No adjusted gross income	220,481	7,444,367	52,289	827,349	2,773	5,045	93,130	5,799	35,911	* 8,153	57,664			
\$1 under \$5,000	60,208	618,487	33,458	41,693	* 3	* 8	7,233	9,355	37,857	* 2,608	* 25,153			
\$5,000 under \$10,000	78,744	707,727	53,670	132,295	* 1,074	* 20,991	8,335	58,891	91,545	* 3,099	* 8,025			
\$10,000 under \$15,000	90,401	894,931	43,803	109,617	** 2,042	**	10,049	14,109	134,040	0	0			
\$15,000 under \$20,000	91,024	812,388	44,557	119,487	**	**	15,108	20,241	129,374	* 4,111	* 19,142			
\$20,000 under \$25,000	112,460	985,824	40,214	93,206	* 1,206	* 8,739	19,655	255,630	553,365	16,341	82,723			
\$25,000 under \$30,000	129,577	1,316,179	30,742	60,927	* 2,037	* 1,722	32,944	46,227	578,294	11,360	81,126			
\$30,000 under \$40,000	247,590	2,156,368	88,668	225,606	* 1,020	* 3,588	59,388	97,766	1,645,351	21,359	124,184			
\$40,000 under \$50,000	228,152	2,280,294	95,811	209,728	* 3,185	* 4,612	** 117,732	40,164	1,118,297	** 8,984	** 155,645			
\$50,000 under \$75,000	656,386	6,164,708	213,822	851,124	10,200	55,605	29,460	61,383	33,180	**	**			
\$75,000 under \$100,000	549,327	5,294,690	195,031	909,756	16,600	34,580	9,075	43,542	9,928	**	**			
\$100,000 under \$200,000	1,287,195	13,150,018	429,868	3,236,595	18,934	59,388	816	43,542	11,483	**	**			
\$200,000 under \$500,000	779,774	11,557,427	275,523	5,057,783	** 14,851	**	186	123	299,147	66,427	481,026			
\$500,000 under \$1,000,000	161,429	3,880,855	83,717	3,936,811	**	**	5,000	98,077	** 13,589	** 2,105	** 7,485			
\$1,000,000 under \$1,500,000	40,355	1,281,435	28,725	1,727,731	1,480	29,460	1,746	61,383	0	0	0			
\$1,500,000 under \$2,000,000	15,773	696,467	14,856	1,192,817	931	9,075	623	33,180	0	0	0			
\$2,000,000 under \$5,000,000	23,045	1,436,361	27,397	3,007,571	1,798	40,693	816	43,542	0	0	0			
\$5,000,000 under \$10,000,000	5,812	555,620	9,665	1,533,405	673	42,278	186	9,928	** 7,019	* 69,560	**			
\$10,000,000 or more	3,672	691,257	7,451	2,805,927	593	70,784	123	11,483	* 5,012	* 37,360	0			
Taxable returns, total	3,853,973	47,123,402	1,462,751	24,556,752	71,065	443,366	299,147	4,578,369	66,427	481,026				
No adjusted gross income	** 617	** 149,347	421	85,614	28	12	** 1,009	** 13,589	** 2,105	** 7,485				
\$1 under \$5,000	0	0	* 2,006	* 544	0	0	0	0	0	0	0			
\$5,000 under \$10,000	**	**	* 2,009	* 1,224	0	0	0	0	0	0	0			
\$10,000 under \$15,000	7,891	77,585	* 4,011	* 15,531	0	0	**	**	**	**	**			
\$15,000 under \$20,000	23,634	196,206	19,060	59,274	** 6,200	** 8,347	* 7,019	* 69,560	* 3,109	* 17,604	0			
\$20,000 under \$25,000	44,602	446,037	16,399	11,356	**	**	* 5,012	* 37,360	15,339	81,945	0			
\$25,000 under \$30,000	76,800	715,246	20,003	40,637	**	**	10,881	125,344	489,980	15,339	81,945			
\$30,000 under \$40,000	160,454	1,344,461	66,474	174,130	**	**	17,913	113,046	569,042	11,314	80,835			
\$40,000 under \$50,000	166,543	1,495,205	82,139	177,021	**	**	15,390	155,590	1,629,905	21,264	123,534			
\$50,000 under \$75,000	562,724	5,264,942	194,552	748,900	10,156	32,861	52,033	489,980	1,117,359	** 8,973	** 155,486			
\$75,000 under \$100,000	511,469	4,672,906	182,616	791,874	15,520	33,040	43,834	569,042	98,077	**	**			
\$100,000 under \$200,000	1,271,894	12,749,467	426,343	3,212,504	18,887	59,331	97,450	1,629,905	3,494	**	**			
\$200,000 under \$500,000	777,608	11,487,122	274,980	5,044,049	** 14,800	** 117,504	40,112	1,117,359	159,517	**	**			
\$500,000 under \$1,000,000	161,191	3,873,613	83,682	3,933,056	**	**	5,000	98,077	506,405	17,820	109,414			
\$1,000,000 or more	88,547	4,651,266	88,057	10,261,036	5,472	192,271	3,494	159,517	58,993	**	**			
Nontaxable returns, total	927,433	14,802,000	306,515	1,522,674	8,337	77,516	58,993	506,405	17,820	109,414				

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 2019
(Filing Year 2020)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total rental and royalty			Partnership and S corporation			Estate and trust			
	Net income		Net loss	Net income		Net loss	Net income		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	6,371,106	112,328,350	3,796,319	48,858,437	6,166,568	857,020,291	2,773,391	179,865,950	629,839	36,212,816
No adjusted gross income	146,835	3,127,020	221,351	6,999,127	87,807	6,228,200	301,295	80,210,328	8,146	488,617
\$1 under \$5,000	128,405	355,653	55,800	507,508	55,098	273,737	52,633	970,366	10,677	21,225
\$5,000 under \$10,000	216,786	1,036,715	73,213	650,800	84,358	503,710	47,601	662,959	11,064	61,624
\$10,000 under \$15,000	211,653	1,384,967	91,639	991,032	110,502	1,082,920	51,903	713,019	7,392	53,530
\$15,000 under \$20,000	195,043	1,397,818	90,471	776,819	105,076	1,094,492	55,694	1,216,627	13,017	83,490
\$20,000 under \$25,000	208,025	1,506,066	109,699	858,743	139,005	2,102,427	56,445	884,461	14,273	119,301
\$25,000 under \$30,000	177,818	1,286,847	127,802	1,143,617	117,160	1,421,176	52,979	778,996	12,173	58,080
\$30,000 under \$40,000	332,451	2,462,374	248,887	2,195,601	235,944	4,031,239	111,985	1,764,411	23,212	160,888
\$40,000 under \$50,000	350,357	2,559,614	220,724	2,054,078	228,992	4,539,646	124,035	2,263,391	17,799	213,894
\$50,000 under \$75,000	809,091	7,302,789	637,076	5,943,844	631,012	15,173,879	307,704	4,906,705	52,041	810,704
\$75,000 under \$100,000	706,370	7,296,843	549,327	5,253,831	567,959	16,092,176	279,242	4,318,516	79,451	1,166,542
\$100,000 under \$200,000	1,643,786	23,096,934	978,237	9,183,498	1,635,171	75,770,993	683,857	12,528,267	182,803	4,058,666
\$200,000 under \$500,000	880,218	24,672,601	268,109	6,280,670	1,391,604	160,129,972	430,682	13,161,218	131,573	6,359,494
\$500,000 under \$1,000,000	212,175	13,054,774	71,002	2,509,174	468,255	141,132,982	126,378	8,119,934	35,149	3,604,174
\$1,000,000 under \$1,500,000	59,563	4,879,244	21,567	928,359	134,837	77,683,960	33,654	4,245,338	10,563	1,920,892
\$1,500,000 under \$2,000,000	27,664	3,076,884	9,289	485,881	56,816	48,637,030	16,553	2,986,821	5,677	1,722,598
\$2,000,000 under \$5,000,000	43,964	6,559,848	15,028	1,079,630	83,898	123,694,203	26,539	9,017,862	9,458	4,194,695
\$5,000,000 under \$10,000,000	13,065	2,943,208	4,181	446,100	20,877	63,979,268	8,055	5,476,359	2,966	3,016,362
\$10,000,000 or more	8,838	4,326,152	2,916	570,125	12,199	113,448,280	6,177	25,620,373	2,204	8,098,040
Taxable returns, total	5,075,558	101,162,771	2,889,298	34,728,732	5,305,680	837,148,785	2,006,485	90,753,778	557,244	35,304,404
No adjusted gross income	710	172,365	** 668	** 159,565	1,018	1,270,657	** 1,119	** 2,836,809	** 2,142	** 77,294
\$1 under \$5,000	* 2,007	* 707	0	0	* 8,021	* 14,749	**	**	**	**
\$5,000 under \$10,000	* 3,012	* 4,779	**	**	* 6,109	* 64,127	* 2,111	* 42,036	**	**
\$10,000 under \$15,000	25,581	158,093	8,893	65,643	21,815	253,270	* 5,061	* 23,914	* 3,131	* 22,673
\$15,000 under \$20,000	78,430	596,391	24,589	195,198	46,793	571,486	17,797	105,999	* 5,680	* 45,654
\$20,000 under \$25,000	80,630	525,416	45,027	399,545	58,834	810,828	15,590	139,562	* 2,208	* 56,803
\$25,000 under \$30,000	109,531	788,377	75,624	678,015	64,590	862,419	17,830	165,426	* 8,152	* 33,126
\$30,000 under \$40,000	237,727	1,771,819	162,148	1,323,248	148,255	2,405,221	53,435	745,700	16,141	119,333
\$40,000 under \$50,000	287,305	2,037,364	160,614	1,337,631	164,486	3,094,464	76,941	799,980	14,225	122,590
\$50,000 under \$75,000	727,170	6,417,285	546,624	4,960,604	506,160	11,510,927	246,992	3,314,215	46,273	746,095
\$75,000 under \$100,000	659,830	6,654,696	510,614	4,639,289	508,276	14,274,128	254,314	3,220,741	74,746	1,133,084
\$100,000 under \$200,000	1,619,892	22,610,359	963,319	8,731,625	1,604,962	73,707,408	669,380	11,197,652	181,974	4,040,512
\$200,000 under \$500,000	878,617	24,608,644	267,334	6,232,975	1,389,681	159,881,303	428,765	12,793,755	131,366	6,352,357
\$500,000 under \$1,000,000	212,080	13,043,645	70,921	2,503,918	468,142	141,093,337	126,256	8,083,745	35,142	3,603,633
\$1,000,000 or more	153,037	21,772,833	52,924	3,501,476	308,540	427,334,461	90,893	47,284,244	31,063	18,951,248
Nontaxable returns, total	1,295,549	11,165,579	907,021	14,128,705	860,888	19,871,506	766,906	89,112,172	72,595	908,412

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 2019
(Filing Year 2020)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Estate and trust—continued		Farm		Unemployment compensation		Social security benefits			
	Net loss		Net income		Net loss		Total [1]			
	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)
All returns, total	41,118	4,861,091	445,534	10,882,071	1,283,927	34,679,155	4,363,590	21,395,491	30,022,335	718,890,477
No adjusted gross income	4,873	2,256,920	23,439	463,964	138,943	8,167,612	12,910	50,580	931,388	19,980,317
\$1 under \$5,000	** 2,109	** 17,232	16,634	35,359	17,272	246,024	55,022	122,926	1,924,827	35,435,370
\$5,000 under \$10,000	**	**	20,495	142,140	27,910	318,764	116,705	389,717	1,908,254	36,650,519
\$10,000 under \$15,000	**	**	21,444	131,499	43,213	1,018,350	243,314	824,981	2,080,212	41,723,159
\$15,000 under \$20,000	* 4,021	* 5,407	13,516	111,726	32,934	617,517	311,872	1,271,483	1,753,212	35,711,828
\$20,000 under \$25,000	** 1,046	** 3,131	16,464	240,453	36,115	849,125	340,174	1,575,571	1,492,659	32,514,813
\$25,000 under \$30,000	**	**	18,430	268,571	37,869	667,055	313,899	1,536,120	1,390,326	31,352,073
\$30,000 under \$40,000	* 1,054	* 9,684	26,289	350,350	85,377	1,602,314	535,661	2,609,104	2,254,791	50,425,510
\$40,000 under \$50,000	* 185	* 14,259	28,201	435,237	78,927	1,548,662	404,905	2,102,024	1,862,634	41,330,546
\$50,000 under \$75,000	3,259	69,719	56,858	1,159,567	198,695	3,637,408	722,234	3,923,227	4,447,207	101,649,237
\$75,000 under \$100,000	2,973	37,267	55,166	1,123,248	174,224	2,950,221	498,211	2,501,265	3,320,081	84,218,130
\$100,000 under \$200,000	7,393	137,953	103,498	3,069,059	284,828	6,047,578	647,735	3,469,142	4,951,406	147,975,135
\$200,000 under \$500,000	5,411	96,601	34,496	2,122,258	94,777	3,519,740	143,833	888,766	1,400,412	48,223,182
\$500,000 under \$1,000,000	2,858	181,892	** 10,604	** 1,228,640	20,174	1,395,092	** 17,115	** 130,588	199,960	7,650,560
\$1,000,000 under \$1,500,000	1,297	91,271	**	**	5,269	495,085	**	**	46,003	1,741,532
\$1,500,000 under \$2,000,000	834	140,650	**	**	2,240	334,051	**	**	19,089	727,486
\$2,000,000 under \$5,000,000	2,005	356,930	**	**	3,543	565,177	**	**	28,525	1,109,665
\$5,000,000 under \$10,000,000	885	318,596	**	**	941	275,658	**	**	7,132	293,543
\$10,000,000 or more	914	1,123,581	**	**	676	423,723	**	**	4,216	177,873
Taxable returns, total	27,846	2,633,030	278,941	8,397,566	876,500	20,493,101	3,073,408	15,787,029	20,690,688	524,010,488
No adjusted gross income	120	160,057	** 641	** 25,087	** 75	** 40,272	** 1,106	** 2,322	847	26,932
\$1 under \$5,000	0	0	0	0	0	0	**	**	21,143	314,895
\$5,000 under \$10,000	0	0	0	0	**	**	* 3,007	* 6,391	22,068	280,462
\$10,000 under \$15,000	0	0	**	**	* 3,244	* 3,490	55,056	227,425	259,332	4,376,134
\$15,000 under \$20,000	0	0	* 3,587	* 15,257	* 2,112	* 28,837	131,638	496,879	874,285	15,078,243
\$20,000 under \$25,000	0	0	3,683	48,368	13,689	251,834	165,503	783,506	716,056	12,809,724
\$25,000 under \$30,000	** 2,146	** 4,549	10,250	168,014	17,212	266,389	174,421	839,718	965,699	20,119,023
\$30,000 under \$40,000	**	**	13,500	147,617	47,972	709,542	333,431	1,602,913	1,942,095	43,740,285
\$40,000 under \$50,000	**	**	14,906	170,213	59,080	1,026,375	310,680	1,598,373	1,723,911	38,786,554
\$50,000 under \$75,000	* 2,211	* 24,515	40,347	850,984	164,249	2,862,051	619,114	3,389,143	4,298,517	99,006,446
\$75,000 under \$100,000	* 1,962	* 31,340	47,559	921,624	163,453	2,689,455	477,166	2,394,070	3,254,627	82,674,067
\$100,000 under \$200,000	7,268	122,256	99,510	2,712,191	278,093	5,650,198	641,425	3,427,535	4,908,752	146,938,775
\$200,000 under \$500,000	5,361	89,010	34,361	2,109,669	94,495	3,478,862	143,754	888,236	1,398,559	48,162,122
\$500,000 under \$1,000,000	2,854	180,761	** 10,598	** 1,228,543	20,163	1,392,137	** 17,108	** 130,520	199,875	7,648,202
\$1,000,000 or more	5,923	2,020,541	**	**	12,663	2,093,660	**	**	104,921	4,048,623
Nontaxable returns, total	13,272	2,228,061	166,592	2,484,505	407,427	14,186,054	1,290,181	5,608,461	9,331,648	194,879,989

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 2019 (Filing Year 2020)—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Social security benefits—continued		Foreign-earned income exclusion		Other income		Net operating loss			
	Taxable		Net income		Net loss		Amount			
	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	22,416,436	360,038,769	495,579	30,867,452	6,141,244	48,689,237	321,242	10,267,022	1,145,393	212,144,847
No adjusted gross income	3,499	11,955	149,515	6,632,776	99,775	2,960,679	34,002	3,257,618	606,998	191,256,560
\$1 under \$5,000	19,587	54,823	96,353	4,543,365	343,715	483,799	10,346	307,020	79,060	647,153
\$5,000 under \$10,000	50,270	235,104	25,648	1,831,528	213,580	577,938	7,637	113,942	64,140	662,171
\$10,000 under \$15,000	258,469	323,567	24,177	1,540,224	249,695	898,078	13,274	109,652	67,053	803,623
\$15,000 under \$20,000	912,453	1,317,941	21,336	1,449,694	242,035	834,297	13,461	179,726	39,429	647,899
\$20,000 under \$25,000	1,293,348	3,274,919	19,134	1,510,189	228,322	858,855	15,584	220,371	40,857	539,536
\$25,000 under \$30,000	1,342,880	5,196,101	12,488	986,526	238,819	1,049,735	10,459	175,405	29,528	591,807
\$30,000 under \$40,000	2,252,582	14,488,829	23,494	1,585,939	408,985	1,409,612	22,195	335,333	44,729	1,122,287
\$40,000 under \$50,000	1,861,632	19,346,591	12,415	1,023,892	374,394	1,252,010	23,190	352,681	26,492	733,837
\$50,000 under \$75,000	4,446,202	70,080,387	28,117	2,057,128	799,443	2,677,821	37,616	777,084	37,437	957,877
\$75,000 under \$100,000	3,320,053	69,268,708	15,161	1,234,044	693,531	2,639,758	24,068	629,408	31,041	829,723
\$100,000 under \$200,000	4,951,048	125,535,389	27,713	2,607,574	1,299,988	7,327,380	54,588	810,306	45,028	2,437,231
\$200,000 under \$500,000	1,399,667	40,964,646	25,304	2,359,602	661,184	7,890,415	34,389	970,517	19,828	2,062,666
\$500,000 under \$1,000,000	199,903	6,499,631	9,500	983,007	159,868	4,122,280	12,234	637,179	7,532	1,586,980
\$1,000,000 under \$1,500,000	45,921	1,478,589	2,452	236,750	46,793	1,838,580	3,184	271,594	2,338	683,287
\$1,500,000 under \$2,000,000	19,073	618,196	846	86,490	23,086	1,385,273	1,264	150,185	968	506,511
\$2,000,000 under \$5,000,000	28,508	942,879	1,389	143,474	37,819	3,659,603	2,446	367,092	1,845	1,439,185
\$5,000,000 under \$10,000,000	7,126	249,363	357	36,408	11,539	1,867,588	768	199,962	595	738,471
\$10,000,000 or more	4,212	151,151	181	18,842	8,672	4,955,536	539	401,948	496	3,898,042
Taxable returns, total	20,027,572	348,985,267	141,987	11,518,390	4,749,176	41,509,704	211,709	5,412,067	211,468	29,440,357
No adjusted gross income	** 2,016	** 2,263	** 4,283	** 267,726	511	186,573	** 33	** 66,635	2,354	14,459,182
\$1 under \$5,000	**	**	0	0	49,219	76,148	0	0	* 1,004	* 1,643
\$5,000 under \$10,000	* 4,013	* 28,820	0	0	30,259	50,922	**	**	* 1,015	* 15,667
\$10,000 under \$15,000	53,545	51,466	**	**	60,300	240,472	* 4,181	* 35,785	* 4,976	* 76,437
\$15,000 under \$20,000	513,824	688,655	10,293	629,228	123,277	407,714	10,029	140,411	13,138	162,385
\$20,000 under \$25,000	681,336	1,808,733	* 5,116	* 346,726	113,177	367,125	8,222	22,808	11,198	57,259
\$25,000 under \$30,000	945,766	3,793,680	* 3,603	* 309,234	155,087	653,023	* 4,317	* 30,918	12,357	157,606
\$30,000 under \$40,000	1,941,093	12,787,224	10,191	671,621	300,981	934,094	10,518	135,934	23,243	432,292
\$40,000 under \$50,000	1,722,909	18,165,793	11,603	924,844	306,281	1,070,829	15,995	153,512	18,669	409,263
\$50,000 under \$75,000	4,297,515	68,148,490	23,752	1,666,226	713,706	2,339,848	29,326	667,621	25,707	451,551
\$75,000 under \$100,000	3,254,621	68,004,205	10,699	807,596	668,155	2,521,894	21,567	455,238	22,595	491,054
\$100,000 under \$200,000	4,908,439	124,655,724	24,340	2,234,941	1,281,324	7,123,420	53,340	777,314	42,208	1,987,623
\$200,000 under \$500,000	1,397,867	40,913,523	23,801	2,200,512	659,389	7,796,334	33,890	912,672	19,315	1,914,086
\$500,000 under \$1,000,000	199,828	6,497,715	9,207	951,308	159,701	4,095,775	12,129	628,801	7,483	1,573,077
\$1,000,000 or more	104,801	3,438,977	5,098	508,428	127,809	13,645,533	8,162	1,384,417	6,205	7,251,234
Non-taxable returns, total	2,388,864	11,053,502	353,593	19,349,062	1,392,068	7,179,533	109,533	4,854,955	933,926	182,704,490

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Gambling earnings		Cancellation of debt		Taxable health savings account distributions		Repatriated deferred (section 965) income as shareholders of certain foreign corporations		Limitation on business losses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
All returns, total	1,947,628	35,756,185	518,174	5,460,270	492,627	631,639	2,973	262,314	3,391	3,530,839
No adjusted gross income	17,097	239,249	9,125	1,041,339	890	1,109	** 86	** 13,474	2,735	2,922,083
\$1 under \$5,000	43,248	110,088	8,766	32,445	** 3,011	** 848	0	0	** 202	** 8,303
\$5,000 under \$10,000	60,038	220,020	12,721	46,272	**	**	0	0	**	**
\$10,000 under \$15,000	73,559	285,913	13,337	72,345	* 7,017	* 3,012	0	0	0	0
\$15,000 under \$20,000	76,562	305,672	21,721	153,973	15,044	12,654	**	**	** 9	** 13,096
\$20,000 under \$25,000	77,235	374,833	17,091	83,175	14,013	6,811	0	0	**	**
\$25,000 under \$30,000	82,656	616,644	21,165	145,463	17,247	41,384	0	0	**	**
\$30,000 under \$40,000	153,938	743,295	44,815	194,581	52,142	45,702	0	0	**	**
\$40,000 under \$50,000	127,272	609,485	40,333	192,558	46,186	41,141	0	0	**	**
\$50,000 under \$75,000	317,807	2,146,203	95,708	501,950	92,387	87,221	**	**	* 66	* 27,880
\$75,000 under \$100,000	231,458	1,821,385	68,333	437,043	56,429	76,600	* 986	* 75,115	* 29	* 3,336
\$100,000 under \$200,000	468,177	6,256,192	97,656	616,604	121,539	192,709	* 9	* 133	* 25	* 17,137
\$200,000 under \$500,000	174,400	6,577,233	34,266	434,399	57,527	104,165	352	1,696	** 326	** 539,004
\$500,000 under \$1,000,000	28,833	3,353,886	9,872	217,562	7,040	13,362	** 1,540	** 171,897	**	**
\$1,000,000 under \$1,500,000	6,790	1,984,041	5,627	125,048	1,200	2,308	**	**	**	**
\$1,500,000 under \$2,000,000	2,846	946,623	3,296	62,653	423	1,036	**	**	**	**
\$2,000,000 under \$5,000,000	4,297	2,959,911	7,717	417,151	456	1,331	**	**	**	**
\$5,000,000 under \$10,000,000	868	1,249,202	3,521	196,649	47	157	**	**	**	**
\$10,000,000 or more	547	4,956,309	3,102	489,060	29	89	**	**	**	**
Taxable returns, total	1,554,537	32,901,898	401,865	4,063,698	430,380	551,600	2,853	233,895	379	1,140,478
No adjusted gross income	** 1,036	** 18,144	** 1,183	** 173,555	** 3,014	** 1,332	* 3	* 6	** 33	** 596,091
\$1 under \$5,000	**	**	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	* 6,016	* 20,280	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	10,025	27,677	**	**	**	**	0	0	0	0
\$15,000 under \$20,000	21,805	77,806	* 6,018	* 18,519	* 9,024	* 3,173	0	0	0	0
\$20,000 under \$25,000	37,420	170,725	* 7,729	* 41,142	* 7,998	* 3,963	0	0	**	**
\$25,000 under \$30,000	49,869	306,453	13,040	94,769	* 7,019	* 4,329	0	0	0	0
\$30,000 under \$40,000	116,572	485,244	30,091	170,110	37,092	33,744	0	0	0	0
\$40,000 under \$50,000	109,262	530,106	27,276	144,617	40,175	36,508	0	0	0	0
\$50,000 under \$75,000	293,091	1,969,422	87,726	468,693	82,433	78,419	0	0	** 27	** 8,321
\$75,000 under \$100,000	227,346	1,721,858	64,032	407,712	55,424	75,059	** 981	** 75,036	**	**
\$100,000 under \$200,000	464,618	6,111,723	97,530	615,557	121,500	192,682	**	**	**	**
\$200,000 under \$500,000	173,567	6,367,021	34,131	421,763	57,505	104,108	* 334	* 13	** 317	** 536,066
\$500,000 under \$1,000,000	28,671	3,240,083	9,860	217,446	7,040	13,362	** 1,534	** 158,840	**	**
\$1,000,000 or more	15,238	11,855,358	23,249	1,289,815	2,155	4,921	**	**	**	**
Nontaxable returns, total	393,091	2,854,287	116,310	1,396,572	62,247	80,039	120	28,419	3,012	2,390,361

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 2019
(Filing Year 2020)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Global intangible low tax income		Total		Statutory adjustments						Health savings account deduction	
	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)	Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Number of returns (99)	Amount (100)	Number of returns	Amount
					Number of returns (95)	Amount (96)	Number of returns (97)	Amount (98)				
All returns, total	12,136	2,449,204	39,140,137	144,925,513	3,628,977	937,722	343,227	2,764,429	2,022,903	5,728,845		
No adjusted gross income	** 440	** 488,875	442,014	2,273,651	10,623	2,706	* 3,728	* 45,187	11,055	43,297		
\$1 under \$5,000	**	**	1,449,336	1,087,626	14,133	2,655	* 4,011	* 19,173	4,745	13,077		
\$5,000 under \$10,000	0	0	1,753,269	1,769,481	19,468	4,088	* 6,018	* 44,681	9,333	17,310		
\$10,000 under \$15,000	* 1,010	* 13,892	2,716,368	3,386,800	40,466	8,509	21,653	239,244	13,095	17,550		
\$15,000 under \$20,000	* 983	* 11,323	2,207,461	3,026,933	63,207	14,508	17,049	157,167	23,864	58,819		
\$20,000 under \$25,000	* 3	* 55	1,823,093	3,214,140	71,274	17,006	27,063	328,569	38,266	69,005		
\$25,000 under \$30,000	0	0	1,755,858	3,140,371	92,707	21,528	22,156	236,114	52,940	96,505		
\$30,000 under \$40,000	* 1,006	* 9,046	3,266,543	6,445,909	209,252	49,920	39,377	371,398	137,065	208,701		
\$40,000 under \$50,000	* 3	* 88	3,118,786	6,251,878	348,000	83,003	29,419	283,334	151,317	288,967		
\$50,000 under \$75,000	** 1,329	** 10,260	6,132,789	15,495,770	656,981	163,616	64,149	440,053	316,049	646,873		
\$75,000 under \$100,000	**	**	4,098,646	11,799,425	566,942	149,568	** 94,654	** 509,635	252,299	588,343		
\$100,000 under \$200,000	1,069	30,386	7,343,715	31,855,862	1,233,738	343,391	**	**	565,249	1,662,858		
\$200,000 under \$500,000	2,502	301,196	2,261,034	30,019,605	** 299,523	** 76,575	13,381	86,948	316,568	1,305,951		
\$500,000 under \$1,000,000	1,509	206,940	489,724	13,245,540	**	**	** 550	** 2,828	86,196	470,225		
\$1,000,000 under \$1,500,000	541	168,682	123,580	4,476,194	1,388	338	**	**	22,161	128,583		
\$1,500,000 under \$2,000,000	311	83,944	51,803	2,129,208	571	141	0	0	8,725	51,685		
\$2,000,000 under \$5,000,000	761	275,222	75,165	3,473,008	580	142	** 17	** 102	10,790	62,603		
\$5,000,000 under \$10,000,000	308	208,808	19,185	1,029,925	90	22	**	**	2,179	12,830		
\$10,000,000 or more	360	640,487	11,767	804,186	35	9	**	**	1,007	5,663		
Taxable returns, total	10,117	1,914,073	26,914,554	123,755,607	3,203,260	834,223	259,712	1,840,550	1,794,656	5,150,444		
No adjusted gross income	19	60,844	1,177	29,524	** 1,005	** 121	0	0	** 2,254	** 4,223		
\$1 under \$5,000	0	0	11,038	6,902	**	**	** 8,619	** 84,255	0	0		
\$5,000 under \$10,000	0	0	8,229	5,616	0	0	0	0	0	0		
\$10,000 under \$15,000	** 1,981	** 22,464	282,847	391,982	10,028	2,357	**	**	**	**		
\$15,000 under \$20,000	**	**	711,494	856,691	32,090	7,258	11,030	87,556	* 8,429	* 8,374		
\$20,000 under \$25,000	**	**	838,418	1,416,666	38,100	9,011	19,055	244,025	16,047	15,771		
\$25,000 under \$30,000	0	0	1,016,858	1,597,893	64,203	14,602	13,126	121,489	32,103	48,863		
\$30,000 under \$40,000	0	0	2,166,284	4,196,754	135,722	31,883	26,082	197,563	89,057	116,210		
\$40,000 under \$50,000	0	0	2,421,361	4,527,806	283,365	67,321	20,071	153,196	120,052	178,755		
\$50,000 under \$75,000	** 1,995	** 19,770	5,308,905	13,264,088	569,922	141,244	54,135	353,571	285,226	566,892		
\$75,000 under \$100,000	0	0	3,846,192	10,909,530	542,923	143,069	**	**	234,060	532,467		
\$100,000 under \$200,000	**	**	7,272,477	31,421,229	1,223,814	340,159	**	**	560,086	1,642,953		
\$200,000 under \$500,000	2,360	275,736	2,258,309	29,979,041	** 299,425	** 76,547	13,376	86,914	316,298	1,304,429		
\$500,000 under \$1,000,000	1,489	198,897	489,567	13,242,606	**	**	* 470	* 2,388	86,188	470,174		
\$1,000,000 or more	2,272	1,336,361	281,396	11,909,278	2,664	652	* 98	* 541	44,856	261,333		
Nontaxable returns, total	2,019	535,131	12,225,584	21,169,906	425,717	103,499	83,515	923,880	228,247	578,401		

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 2019
(Filing Year 2020)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments—continued											
	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 (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	112,049	293,751	20,460,855	33,645,174	951,117	25,527,840	3,789,086	31,384,974	501,306	243,447		
No adjusted gross income	** 1,613	** 928	241,429	344,586	3,006	121,418	105,597	702,113	8,880	2,785		
\$1 under \$5,000	**	**	1,231,203	261,456	* 2,048	* 24,609	65,370	162,970	22,068	7,564		
\$5,000 under \$10,000	* 4,011	* 25,214	1,438,003	702,131	* 3,399	* 62,777	88,734	254,006	27,079	4,674		
\$10,000 under \$15,000	* 6,015	* 32,148	2,304,355	1,733,246	5,186	16,373	125,987	424,137	23,344	18,171		
\$15,000 under \$20,000	* 6,016	* 15,819	1,697,966	1,615,023	* 3,407	* 30,605	137,827	399,724	25,978	9,186		
\$20,000 under \$25,000	* 9,024	* 15,348	1,116,634	1,231,535	4,655	65,003	113,355	358,212	30,845	4,848		
\$25,000 under \$30,000	15,040	18,380	863,395	1,024,944	7,834	47,269	101,711	409,518	15,486	7,275		
\$30,000 under \$40,000	12,040	12,985	1,372,311	1,764,186	19,168	144,783	231,287	970,546	45,458	18,998		
\$40,000 under \$50,000	9,533	24,276	1,141,932	1,545,218	13,864	137,267	186,844	868,404	37,763	38,218		
\$50,000 under \$75,000	25,103	77,039	2,210,160	3,390,333	46,919	498,700	454,067	2,807,070	81,698	24,996		
\$75,000 under \$100,000	** 19,938	** 55,687	1,700,922	2,748,229	59,204	694,194	355,091	2,528,136	48,241	23,657		
\$100,000 under \$200,000	**	**	3,113,015	6,793,597	255,896	3,983,308	834,238	7,631,364	82,339	34,295		
\$200,000 under \$500,000	** 3,698	** 15,767	1,484,729	5,850,967	338,212	9,939,899	641,321	8,089,020	41,623	25,867		
\$500,000 under \$1,000,000	**	**	342,908	2,131,491	117,440	5,386,990	208,770	3,300,725	6,919	14,766		
\$1,000,000 under \$1,500,000	0	0	86,962	747,620	31,719	1,850,467	59,472	1,016,561	1,387	3,509		
\$1,500,000 under \$2,000,000	** 17	** 161	37,090	385,774	13,650	834,755	26,123	463,513	770	518		
\$2,000,000 under \$5,000,000	**	**	54,376	763,252	18,603	1,251,638	38,300	705,966	977	2,911		
\$5,000,000 under \$10,000,000	**	**	14,354	300,897	4,523	308,605	9,675	188,063	281	476		
\$10,000,000 or more	0	0	9,111	310,691	2,384	129,178	5,318	104,926	168	732		
Taxable returns, total	73,327	180,326	11,347,709	25,341,022	909,611	24,997,140	2,953,973	27,539,167	370,613	213,297		
No adjusted gross income	0	0	1,025	11,522	** 1,230	** 8,846	610	6,994	** 2,046	** 5,124		
\$1 under \$5,000	0	0	* 9,032	* 585	0	0	0	0	**	**		
\$5,000 under \$10,000	0	0	* 6,221	* 2,220	0	0	0	0	**	**		
\$10,000 under \$15,000	** 7,017	** 17,107	185,457	123,721	**	**	12,045	36,140	* 3,016	* 15,246		
\$15,000 under \$20,000	**	**	435,128	377,091	0	0	46,157	122,610	11,030	938		
\$20,000 under \$25,000	**	**	384,442	352,607	** 6,507	** 29,580	50,970	141,241	15,587	3,203		
\$25,000 under \$30,000	* 9,024	* 6,896	400,607	435,769	**	**	51,119	191,680	13,041	6,076		
\$30,000 under \$40,000	* 7,017	* 4,022	760,843	919,538	14,034	106,637	150,700	611,331	38,121	13,832		
\$40,000 under \$50,000	* 6,548	* 14,604	749,628	897,051	7,761	84,404	126,193	557,483	31,734	38,078		
\$50,000 under \$75,000	21,078	68,199	1,750,417	2,614,148	44,248	472,406	383,130	2,259,429	78,405	24,843		
\$75,000 under \$100,000	** 18,933	** 53,679	1,560,352	2,460,843	54,605	650,803	324,638	2,293,422	44,256	23,047		
\$100,000 under \$200,000	**	**	3,077,088	6,665,165	254,878	3,949,597	820,578	7,465,713	81,303	34,172		
\$200,000 under \$500,000	** 3,692	** 15,657	1,482,828	5,841,980	338,045	9,933,826	640,255	8,074,343	41,574	25,829		
\$500,000 under \$1,000,000	**	**	342,815	2,130,998	117,431	5,386,652	208,726	3,300,307	6,915	14,763		
\$1,000,000 or more	* 18	* 161	201,826	2,507,785	70,871	4,374,369	138,852	2,478,475	3,584	8,147		
Nontaxable returns, total	38,722	113,425	9,113,146	8,304,152	41,507	530,699	835,113	3,845,807	130,694	30,150		

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 2019
(Filing Year 2020)—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments—continued									
	Alimony paid		IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities 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	491,120	12,374,364	2,436,686	12,691,089	12,719,148	14,144,721	1,265,659	3,009,678	55,889	258,101
No adjusted gross income	10,553	339,728	8,169	41,019	95,777	118,167	64,613	232,502	** 7,132	** 58,805
\$1 under \$5,000	* 5,020	* 61,352	11,160	55,386	120,672	115,360	108,446	351,457	**	**
\$5,000 under \$10,000	* 3,045	* 20,984	20,805	47,346	181,690	166,498	135,013	400,809	* 2,318	* 10,898
\$10,000 under \$15,000	14,103	162,884	45,936	160,737	282,006	249,522	83,241	250,736	* 1,513	* 2,948
\$15,000 under \$20,000	* 4,099	* 41,854	70,515	210,529	358,338	302,850	51,251	118,980	* 1,354	* 1,745
\$20,000 under \$25,000	10,427	94,277	95,624	390,576	512,691	471,270	45,261	117,071	3,589	2,720
\$25,000 under \$30,000	8,370	73,240	100,676	367,055	691,492	612,854	44,414	105,667	3,095	3,468
\$30,000 under \$40,000	22,435	196,058	205,824	806,655	1,519,192	1,610,056	61,591	143,865	3,872	5,311
\$40,000 under \$50,000	20,206	154,350	209,822	856,599	1,584,314	1,786,119	52,639	137,161	* 1,123	* 6,326
\$50,000 under \$75,000	71,667	874,513	505,632	2,306,351	3,011,595	3,674,595	220,594	406,473	6,088	36,138
\$75,000 under \$100,000	73,555	1,013,125	316,431	1,732,215	1,744,787	1,891,213	49,596	98,050	8,578	13,381
\$100,000 under \$200,000	133,947	2,747,674	685,924	4,131,705	2,636,594	3,146,217	389,000	646,907	12,076	23,139
\$200,000 under \$500,000	81,205	3,162,632	121,463	1,166,582	0	0	0	0	4,165	49,658
\$500,000 under \$1,000,000	20,003	1,534,504	** 38,706	** 418,332	0	0	0	0	578	16,987
\$1,000,000 under \$1,500,000	5,333	598,199	**	**	0	0	0	0	162	5,082
\$1,500,000 under \$2,000,000	2,282	324,878	**	**	0	0	0	0	69	2,309
\$2,000,000 under \$5,000,000	3,452	569,723	**	**	0	0	0	0	116	8,132
\$5,000,000 under \$10,000,000	856	186,597	**	**	0	0	0	0	33	4,129
\$10,000,000 or more	562	217,792	**	**	0	0	0	0	29	6,924
Taxable returns, total	445,107	11,599,984	2,075,079	11,141,206	10,542,095	12,092,016	710,017	1,312,619	34,958	166,862
No adjusted gross income	** 27	** 2,980	22	194	* 7	* 3	** 6,019	** 18,775	** 1,005	** 12
\$1 under \$5,000	0	0	** 1,003	** 3,014	0	0	0	0	0	0
\$5,000 under \$10,000	**	**	**	**	0	0	0	0	0	0
\$10,000 under \$15,000	** 4,027	** 29,541	* 7,022	* 13,214	65,709	57,612	**	**	0	0
\$15,000 under \$20,000	**	**	14,042	11,651	213,721	189,322	12,031	27,332	**	**
\$20,000 under \$25,000	* 6,337	* 62,773	57,330	205,813	342,935	326,053	12,122	29,646	0	0
\$25,000 under \$30,000	* 6,328	* 57,640	55,440	183,423	503,214	461,593	14,037	22,245	* 1,507	* 1,557
\$30,000 under \$40,000	20,112	176,103	158,647	601,023	1,148,687	1,283,189	22,153	55,466	* 2,458	* 4,567
\$40,000 under \$50,000	20,167	152,690	178,157	697,738	1,317,956	1,552,088	30,372	68,824	* 754	* 5,149
\$50,000 under \$75,000	67,646	794,212	465,728	2,094,075	2,702,391	3,348,686	199,579	356,846	4,630	29,054
\$75,000 under \$100,000	73,214	1,007,073	297,028	1,637,269	1,641,010	1,766,532	47,444	92,633	7,446	10,843
\$100,000 under \$200,000	133,703	2,731,825	680,764	4,110,975	2,606,465	3,106,939	366,259	640,852	12,020	22,556
\$200,000 under \$500,000	81,089	3,156,320	121,243	1,164,603	0	0	0	0	4,152	49,559
\$500,000 under \$1,000,000	19,985	1,533,367	** 38,693	** 418,214	0	0	0	0	578	16,987
\$1,000,000 or more	12,473	1,895,459	**	**	0	0	0	0	409	26,577
Non-taxable returns, total	46,014	774,380	361,607	1,549,883	2,177,053	2,052,704	575,641	1,697,059	20,932	91,238

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 2019 (Filing Year 2020)—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	
	Archer medical savings account deduction		Foreign housing deduction		Other adjustments		Basic standard deduction		Additional 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				
(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)					
All returns, total	* 3,082	* 4,971	4,319	85,541	189,206	1,830,866	138,307,604	2,307,521,304	23,725,778	46,434,047				
No adjusted gross income	0	0	** 36	** 1,342	3,703	220,269	0	0	0	0				
\$1 under \$5,000	0	0	**	**	* 2,008	* 11,367	9,780,224	94,427,931	1,447,168	2,645,008				
\$5,000 under \$10,000	0	0	* 7	* 60	* 5,019	* 8,006	9,823,975	121,191,893	1,515,384	2,815,744				
\$10,000 under \$15,000	0	0	* 3	* 17	9,234	70,578	10,930,705	157,843,809	1,737,282	3,205,401				
\$15,000 under \$20,000	0	0	* 4	* 28	14,032	50,095	9,853,834	148,783,946	1,473,145	2,768,515				
\$20,000 under \$25,000	0	0	* 1,033	* 27,432	* 6,112	* 21,268	9,258,181	142,861,038	1,304,305	2,510,382				
\$25,000 under \$30,000	0	0	0	0	14,454	116,554	9,024,802	141,282,672	1,222,931	2,373,760				
\$30,000 under \$40,000	** 1,991	** 2,193	** 2,068	** 10,026	19,425	132,059	15,438,884	245,039,560	2,002,486	3,873,488				
\$40,000 under \$50,000	**	**	**	**	12,309	60,806	11,696,613	190,753,610	1,674,030	3,211,245				
\$50,000 under \$75,000	0	0	* 4	* 68	27,240	148,952	19,781,637	352,833,538	3,645,550	7,079,935				
\$75,000 under \$100,000	0	0	* 5	* 32	29,969	118,647	11,804,454	241,585,293	2,675,146	5,390,293				
\$100,000 under \$200,000	** 1,091	** 2,778	** 925	** 35,656	30,474	337,828	16,456,869	368,325,607	3,898,631	8,141,230				
\$200,000 under \$500,000	**	**	**	**	** 14,210	** 335,819	3,908,159	89,988,409	979,974	2,099,638				
\$500,000 under \$1,000,000	**	**	**	**	**	**	415,048	9,576,524	112,936	242,149				
\$1,000,000 under \$1,500,000	0	0	* 68	* 2,242	349	52,095	72,154	1,648,158	19,913	41,888				
\$1,500,000 under \$2,000,000	**	**	**	**	222	35,684	25,782	585,245	6,774	14,254				
\$2,000,000 under \$5,000,000	0	0	130	6,867	329	65,505	29,310	659,975	8,243	17,222				
\$5,000,000 under \$10,000,000	0	0	21	1,005	67	20,627	4,998	110,843	1,367	2,844				
\$10,000,000 or more	0	0	13	767	50	24,708	1,975	43,255	514	1,052				
Taxable returns, total	* 2,071	* 3,758	2,102	45,630	142,027	1,297,364	88,196,745	1,521,881,762	17,191,917	33,719,789				
No adjusted gross income	0	0	0	0	** 1,008	** 3,160	0	0	0	0				
\$1 under \$5,000	0	0	0	0	0	0	132,509	230,639	* 6,015	* 9,924				
\$5,000 under \$10,000	0	0	0	0	0	0	138,089	538,998	* 5,012	* 10,526				
\$10,000 under \$15,000	0	0	0	0	**	**	2,354,007	27,811,541	200,814	329,539				
\$15,000 under \$20,000	0	0	0	0	* 5,014	* 11,766	5,038,194	60,647,822	762,863	1,252,333				
\$20,000 under \$25,000	0	0	0	0	* 5,107	* 17,299	5,073,062	61,992,296	661,635	1,086,287				
\$25,000 under \$30,000	0	0	0	0	10,002	25,558	5,496,681	73,745,251	859,592	1,562,453				
\$30,000 under \$40,000	0	0	0	0	12,048	75,390	10,587,639	148,796,600	1,807,219	3,488,076				
\$40,000 under \$50,000	** 1,980	** 3,279	** 1,336	** 6,621	11,005	58,635	9,511,206	143,561,820	1,616,464	3,107,433				
\$50,000 under \$75,000	0	0	0	0	23,220	140,482	17,676,498	304,564,517	3,600,578	6,989,300				
\$75,000 under \$100,000	0	0	0	0	28,962	93,463	11,381,155	231,502,749	2,652,793	5,345,155				
\$100,000 under \$200,000	**	**	**	**	30,465	337,549	16,359,677	366,087,112	3,889,728	8,120,690				
\$200,000 under \$500,000	** 91	** 479	** 766	** 39,010	** 14,181	** 335,539	3,899,752	89,797,272	979,515	2,088,764				
\$500,000 under \$1,000,000	**	**	**	**	**	**	414,292	9,562,079	112,892	242,075				
\$1,000,000 or more	**	**	**	**	1,014	198,523	133,983	3,043,065	36,796	77,234				
Non-taxable returns, total	* 1,011	* 1,213	2,217	39,911	47,179	533,502	50,110,860	785,639,541	6,533,860	12,714,257				

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 2019 (Filing Year 2020)—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Disaster loss deduction		Total itemized deductions		Qualified business income deduction		Capital construction fund reduction		Total standard or itemized deduction plus qualified business income deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
All returns, total	11,035	124,759	17,348,989	645,102,704	22,243,545	155,249,163	11,829	196,973	150,092,578	3,061,683,847
No adjusted gross income	0	0	0	0	0	0	0	0	0	0
\$1 under \$5,000	0	0	85,653	1,787,104	26,352	2,057	0	0	9,271,654	92,732,922
\$5,000 under \$10,000	0	0	100,962	2,355,333	30,450	7,946	0	0	9,488,766	121,255,208
\$10,000 under \$15,000	0	0	155,024	3,619,552	433,873	114,586	0	0	10,664,478	159,744,117
\$15,000 under \$20,000	0	0	183,296	4,447,639	779,293	478,033	** 2,096	** 11,980	9,616,213	151,225,646
\$20,000 under \$25,000	**	**	235,786	5,806,896	800,328	716,306	**	**	9,102,170	146,976,876
\$25,000 under \$30,000	0	0	263,065	6,018,057	870,001	915,294	0	0	8,924,028	145,851,891
\$30,000 under \$40,000	0	0	649,622	15,761,578	1,582,747	2,372,692	** 3,009	** 46,742	15,480,534	259,235,720
\$40,000 under \$50,000	** 7,033	** 77,872	806,429	19,777,794	1,417,534	2,719,783	**	**	12,014,450	209,323,273
\$50,000 under \$75,000	**	**	2,455,307	62,108,500	3,243,529	7,788,529	* 5,028	* 108,610	21,476,579	416,934,866
\$75,000 under \$100,000	**	**	2,314,113	60,920,634	2,693,905	7,781,189	0	0	13,706,700	307,609,003
\$100,000 under \$200,000	* 3,983	* 43,666	5,540,689	172,883,303	5,952,927	27,544,164	* 1,434	* 786	21,496,292	584,656,571
\$200,000 under \$500,000	19	3,221	3,389,551	133,958,983	3,316,227	34,607,114	** 142	** 429	7,165,506	265,648,198
\$500,000 under \$1,000,000	0	0	747,317	44,805,288	691,862	15,767,385	**	**	1,141,172	69,072,040
\$1,000,000 under \$1,500,000	0	0	182,044	16,039,074	177,930	9,038,889	** 97	** 4,208	249,388	26,252,943
\$1,500,000 under \$2,000,000	0	0	77,291	9,417,509	75,630	5,915,708	**	**	100,777	15,546,018
\$2,000,000 under \$5,000,000	0	0	114,200	22,525,236	108,923	15,720,744	** 20	** 24,190	139,977	38,009,442
\$5,000,000 under \$10,000,000	0	0	29,741	13,247,437	26,751	8,502,849	**	**	33,765	21,222,078
\$10,000,000 or more	0	0	18,901	49,622,788	15,282	15,255,896	* 3	* 27	20,129	60,387,035
Taxable returns, total	8,006	78,915	15,799,889	581,735,605	19,284,464	149,701,403	6,806	41,893	100,360,363	2,222,348,440
No adjusted gross income	0	0	0	0	0	0	0	0	0	0
\$1 under \$5,000	0	0	* 4,013	* 3,458	25,348	1,976	0	0	133,512	242,398
\$5,000 under \$10,000	0	0	* 7,121	* 30,785	27,440	4,471	0	0	138,191	550,598
\$10,000 under \$15,000	0	0	9,041	59,703	175,075	52,371	0	0	2,238,645	27,132,477
\$15,000 under \$20,000	0	0	58,189	781,148	454,817	311,047	** 2,096	** 3,236	4,825,688	60,323,963
\$20,000 under \$25,000	0	0	120,379	1,875,979	465,172	482,656	0	0	4,921,721	62,623,483
\$25,000 under \$30,000	0	0	163,196	2,689,299	478,454	569,052	0	0	5,380,739	75,346,932
\$30,000 under \$40,000	0	0	446,332	8,208,484	1,023,287	1,506,047	0	0	10,532,014	156,303,509
\$40,000 under \$50,000	** 4,017	** 34,978	624,350	12,541,460	1,048,412	1,809,987	**	**	9,713,127	155,424,780
\$50,000 under \$75,000	**	**	2,190,078	49,028,450	2,741,918	6,263,625	* 3,015	* 9,180	19,163,149	355,798,262
\$75,000 under \$100,000	**	**	2,176,421	53,929,824	2,535,128	6,896,550	0	0	13,161,451	290,065,161
\$100,000 under \$200,000	** 3,989	** 43,937	5,448,224	164,730,296	5,899,960	27,033,441	** 1,575	** 1,051	21,315,104	554,136,006
\$200,000 under \$500,000	**	**	3,383,743	132,992,189	3,313,170	34,552,467	0	0	7,153,146	254,620,730
\$500,000 under \$1,000,000	0	0	746,895	44,547,465	691,797	15,764,259	**	**	1,140,228	68,849,881
\$1,000,000 or more	0	0	421,906	110,317,065	404,486	54,433,454	120	28,425	543,649	160,930,260
Nontaxable returns, total	3,028	45,844	1,549,100	63,367,099	2,959,081	5,547,760	* 5,023	* 155,080	49,732,215	839,335,407

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 2019
(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 (141)	Amount (142)	Number of returns (143)	Amount (144)	Number of returns (145)	Amount (146)	Number of returns (147)	Amount (148)
All returns, total	124,143,848	9,226,944,218	170,478	2,792,555	3,018,032	4,218,714	123,689,755	1,695,025,831
No adjusted gross income	0	0	** 2,977	** 244,953	26,306	8,079	30,350	268,450
\$1 under \$5,000	278,981	319,619	**	**	72,058	21,725	216,706	34,477
\$5,000 under \$10,000	208,452	611,673	* 1,019	* 1,719	63,045	26,140	215,362	68,466
\$10,000 under \$15,000	3,795,632	5,476,460	* 14	* 122	132,493	51,771	3,778,589	591,683
\$15,000 under \$20,000	7,077,121	32,084,927	** 1,364	** 3,153	204,455	64,173	7,025,655	3,223,800
\$20,000 under \$25,000	8,067,488	66,498,983	**	**	297,287	126,591	8,044,540	6,780,347
\$25,000 under \$30,000	9,004,836	104,591,101	**	**	360,526	205,062	8,924,839	11,125,183
\$30,000 under \$40,000	15,992,311	293,267,359	**	**	550,405	384,782	15,877,593	31,854,526
\$40,000 under \$50,000	12,449,975	343,880,427	** 4,338	** 27,196	377,178	400,222	12,412,581	38,099,684
\$50,000 under \$75,000	22,179,051	937,498,115	**	**	549,631	1,101,209	22,128,777	114,445,283
\$75,000 under \$100,000	14,099,883	906,342,968	4,911	17,699	226,145	757,501	14,068,005	118,763,360
\$100,000 under \$200,000	21,976,525	2,426,825,968	27,728	131,617	132,723	843,539	21,955,098	370,288,296
\$200,000 under \$500,000	7,295,888	1,830,153,888	35,263	419,427	** 24,620	** 217,089	7,293,784	361,407,668
\$500,000 under \$1,000,000	1,161,682	711,761,546	21,859	285,186	**	**	1,161,812	182,488,731
\$1,000,000 under \$1,500,000	254,078	278,827,540	1,242	391,194	795	6,767	254,098	80,455,786
\$1,500,000 under \$2,000,000	102,986	161,063,606	16,010	290,814	128	1,857	102,988	48,199,860
\$2,000,000 under \$5,000,000	143,387	386,284,888	23,938	500,979	183	1,841	143,399	117,486,084
\$5,000,000 under \$10,000,000	34,711	215,932,691	174,741	5,895	41	277	34,713	64,774,404
\$10,000,000 or more	20,861	525,522,461	3,922	303,754	13	91	20,866	144,669,744
Taxable returns, total	103,996,096	8,924,371,669	168,769	2,777,776	1,970,104	3,514,957	104,002,932	1,662,444,919
No adjusted gross income	0	0	** 2,623	** 233,913	**	**	2,688	247,887
\$1 under \$5,000	137,523	163,945	**	**	0	0	137,525	12,035
\$5,000 under \$10,000	145,196	498,421	** 1,025	** 1,782	0	0	146,206	39,872
\$10,000 under \$15,000	2,360,027	3,854,749	**	**	** 21,263	** 5,388	2,363,042	396,142
\$15,000 under \$20,000	5,096,955	25,577,742	** 1,311	** 3,042	104,547	25,952	5,097,694	2,579,240
\$20,000 under \$25,000	5,193,438	51,134,529	**	**	188,038	57,494	5,193,441	5,219,892
\$25,000 under \$30,000	5,659,851	76,425,196	**	**	229,297	143,513	5,659,877	8,261,952
\$30,000 under \$40,000	11,034,967	222,433,816	**	**	374,204	288,702	11,034,973	24,619,637
\$40,000 under \$50,000	10,135,412	293,129,051	** 4,334	** 27,187	279,476	330,212	10,135,556	32,831,527
\$50,000 under \$75,000	19,868,126	856,556,373	**	**	423,861	951,212	19,868,274	105,677,431
\$75,000 under \$100,000	13,557,576	876,425,726	4,595	15,562	199,692	689,695	13,557,576	115,533,801
\$100,000 under \$200,000	21,807,646	2,412,863,560	27,564	131,148	123,998	795,259	21,807,660	368,562,446
\$200,000 under \$500,000	7,282,960	1,827,322,070	34,461	418,534	** 24,577	** 216,741	7,281,823	360,812,447
\$500,000 under \$1,000,000	1,160,743	711,166,282	21,852	285,124	**	**	1,160,877	182,312,289
\$1,000,000 or more	555,675	1,566,920,209	71,003	1,661,483	1,151	10,791	555,717	455,338,321
Nontaxable returns, total	20,147,752	302,572,549	1,710	14,779	1,047,928	703,757	19,686,823	32,580,911

* 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.

[3] These data do not include any taxable Individual Retirement Arrangement distributions or pensions and annuities from 2018 because these items were combined on one line on that year's tax form. Therefore, \$15.9 billion of taxable IRA, pensions and annuities were excluded.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

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 2019 (Filing Year 2020)

(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	13,899,365	869,752,670	7,805,809	16,266,128	6,386,032	59,699,967	7,128,828	225,949,827	6,546,691	43,326,172	5,587,002	48,395,736
No adjusted gross income	175,101	22,975,919	367,196	912,989	68,811	4,076,363	238,817	29,393,549	84,395	3,563,988	108,709	3,736,427
\$1 under \$5,000	252,244	636,799	265,655	500,213	103,364	91,421	178,633	3,356,601	119,339	548,945	116,931	581,372
\$5,000 under \$10,000	262,130	876,047	239,128	472,450	117,576	107,431	179,239	3,770,132	119,475	145,475	126,051	552,172
\$10,000 under \$15,000	291,603	1,254,398	250,967	489,130	122,541	180,377	173,401	3,779,519	130,828	227,720	109,509	589,415
\$15,000 under \$20,000	273,028	1,497,938	197,662	412,435	103,186	125,091	139,813	3,378,548	108,740	136,271	99,633	543,327
\$20,000 under \$25,000	284,473	1,575,083	192,773	397,984	119,851	178,502	161,663	3,358,405	123,422	220,962	127,557	516,807
\$25,000 under \$30,000	282,588	1,522,029	214,444	457,810	119,814	193,526	152,084	2,938,764	120,263	306,770	116,647	422,474
\$30,000 under \$40,000	612,230	3,899,956	372,299	730,286	279,435	422,918	296,332	5,756,707	280,910	517,292	237,439	1,317,147
\$40,000 under \$50,000	624,182	4,197,348	369,914	729,290	268,235	580,233	281,365	5,841,567	281,621	663,081	221,805	881,999
\$50,000 under \$75,000	1,679,738	12,807,222	979,777	1,953,119	771,374	1,387,311	821,154	14,087,645	791,400	1,446,193	638,363	2,568,692
\$75,000 under \$100,000	1,617,079	16,995,806	829,776	1,704,443	692,097	1,455,182	738,064	15,224,805	706,539	1,908,472	602,084	3,650,270
\$100,000 under \$200,000	3,902,218	65,198,712	2,014,904	4,099,720	1,811,271	5,385,132	1,882,093	38,971,833	1,838,836	6,193,290	1,544,900	7,506,421
\$200,000 under \$500,000	2,620,361	115,294,536	1,148,034	2,484,418	1,288,466	9,311,172	1,318,917	42,442,904	1,322,177	10,014,703	1,080,601	8,959,153
\$500,000 under \$1,000,000	644,351	83,503,818	246,579	607,733	329,413	5,430,155	351,541	18,164,395	332,841	4,960,873	282,640	4,844,010
\$1,000,000 under \$1,500,000	162,672	45,748,640	55,994	146,927	82,002	2,840,137	92,190	7,107,344	82,760	2,115,082	72,687	1,977,309
\$1,500,000 under \$2,000,000	69,160	31,733,983	22,345	60,431	34,486	2,035,771	39,849	4,091,013	33,404	1,413,193	32,444	1,195,630
\$2,000,000 under \$5,000,000	102,017	98,392,544	29,190	80,616	51,578	6,085,846	58,745	9,649,715	49,553	3,626,000	47,589	2,973,043
\$5,000,000 under \$10,000,000	26,825	74,992,782	6,212	17,734	13,578	3,855,885	15,341	4,953,620	12,456	1,574,416	12,895	1,750,679
Taxable returns, total	17,384	286,649,101	2,959	8,401	8,956	14,957,513	9,588	9,682,765	7,735	3,743,447	8,517	3,829,388
No adjusted gross income	1,211	3,116,198	780	2,141	476	78,672	978	1,629,554	503	57,426	462	109,250
\$1 under \$5,000	29,347	41,953	* 5,641	* 9,300	11,028	4,100	* 6,292	* 3,333	11,027	4,035	* 6,293	* 2,520
\$5,000 under \$10,000	35,281	125,157	* 4,737	* 2,629	16,692	6,941	12,116	18,490	14,493	7,628	11,113	2,559
\$10,000 under \$15,000	42,372	170,288	24,501	40,943	25,439	39,203	25,172	249,496	24,912	37,494	21,877	89,443
\$15,000 under \$20,000	103,439	391,942	82,275	152,482	45,286	44,696	58,674	802,853	44,790	36,216	46,374	176,623
\$20,000 under \$25,000	135,414	426,764	91,151	172,688	55,276	109,567	88,945	1,252,819	55,687	129,149	71,757	298,875
\$25,000 under \$30,000	161,221	526,412	132,521	273,451	80,809	134,070	85,994	1,231,109	76,720	165,933	66,183	192,254
\$30,000 under \$40,000	421,039	1,646,939	288,435	559,480	199,710	256,698	214,117	3,554,206	200,314	281,226	172,834	529,292
\$40,000 under \$50,000	509,085	2,396,176	314,391	618,028	217,580	434,711	231,015	3,878,743	227,291	510,661	184,398	623,413
\$50,000 under \$75,000	1,511,741	9,826,991	898,856	1,783,208	705,079	1,092,856	747,194	11,682,489	727,293	1,125,725	584,599	2,159,222
\$75,000 under \$100,000	1,523,653	14,035,952	793,399	1,627,346	662,079	1,317,671	697,935	13,412,997	676,643	1,506,388	568,863	3,355,667
\$100,000 under \$200,000	3,846,545	61,697,440	1,990,881	4,052,265	1,791,946	5,272,309	1,853,433	37,349,887	1,818,018	6,035,426	1,523,908	7,254,531
\$200,000 under \$500,000	2,616,359	114,752,258	1,145,442	2,478,145	1,286,496	9,243,671	1,316,364	42,005,040	1,320,061	9,977,362	1,078,879	8,887,387
\$500,000 under \$1,000,000	644,178	83,446,449	246,204	606,766	329,309	5,422,511	351,294	18,048,548	332,717	4,951,744	282,508	4,835,918
\$1,000,000 or more	377,931	537,263,806	116,514	313,615	190,537	29,764,401	215,553	35,241,950	188,827	12,469,044	174,040	11,701,627
Nontaxable returns, total	1,940,549	39,887,945	1,670,081	3,573,644	766,290	5,477,889	1,223,753	55,586,312	830,394	6,030,715	792,913	8,177,155

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	With basis reported and no Form 8949				With basis reported on Form 8949				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	3,422,682	388,887,325	3,397,152	390,894,855	1,813,867	6,960,072	1,481,107	8,967,601	8,695,977	3,155,799,478	8,663,679	3,248,547,662
No adjusted gross income	49,915	14,847,648	51,430	15,543,736	22,075	269,766	27,182	965,853	145,099	175,657,584	144,441	188,464,658
\$1 under \$5,000	77,460	3,362,701	76,458	3,549,933	35,013	13,052	35,360	200,284	162,247	18,093,363	160,240	19,081,120
\$5,000 under \$10,000	63,932	6,002,178	60,539	6,081,054	30,926	26,908	30,733	105,784	188,710	21,616,809	187,651	23,988,319
\$10,000 under \$15,000	65,765	3,158,273	65,573	3,306,977	31,310	34,914	31,428	183,618	170,632	26,096,849	170,317	27,791,655
\$15,000 under \$20,000	54,534	3,561,605	53,799	3,671,080	29,159	40,366	24,361	149,840	154,705	14,908,853	152,671	15,200,787
\$20,000 under \$25,000	76,843	3,146,803	74,838	3,234,468	38,662	54,719	36,172	142,384	180,725	32,858,273	178,722	33,697,219
\$25,000 under \$30,000	61,688	5,447,797	62,019	5,491,021	31,952	82,602	24,964	125,826	180,238	24,907,298	178,913	25,363,909
\$30,000 under \$40,000	149,562	9,757,692	150,565	9,798,788	75,878	96,821	68,571	137,917	359,347	28,294,638	358,532	29,845,065
\$40,000 under \$50,000	168,512	22,486,754	167,170	22,635,537	90,545	131,150	69,250	279,934	343,365	64,208,425	341,811	67,319,933
\$50,000 under \$75,000	441,566	31,720,287	438,748	31,843,644	246,969	471,984	188,599	595,341	974,064	108,832,712	973,653	115,157,874
\$75,000 under \$100,000	373,265	16,375,035	371,687	16,644,603	204,911	323,407	144,628	592,976	934,428	269,346,820	923,508	295,888,616
\$100,000 under \$200,000	939,502	59,139,253	929,982	59,710,163	506,559	1,235,399	395,122	1,806,309	2,414,260	522,809,423	2,414,551	532,938,605
\$200,000 under \$500,000	645,486	92,515,472	640,671	92,506,875	340,418	1,681,892	286,995	1,673,296	1,737,431	329,625,360	1,733,882	349,181,299
\$500,000 under \$1,000,000	158,548	35,969,694	158,037	35,839,908	80,999	834,360	72,739	704,594	464,541	367,844,242	463,157	361,581,046
\$1,000,000 under \$1,500,000	43,665	19,389,880	43,428	19,341,447	22,680	376,528	19,749	328,095	118,127	137,050,759	117,773	137,760,126
\$1,500,000 under \$2,000,000	16,673	8,232,927	16,591	8,265,948	8,298	192,659	7,878	134,580	51,532	88,526,846	51,546	88,855,914
\$2,000,000 under \$5,000,000	25,176	22,900,939	25,059	22,776,306	12,602	480,276	11,985	355,643	78,021	199,414,439	77,849	198,003,907
\$5,000,000 under \$10,000,000	6,467	11,448,983	6,452	11,359,817	3,029	285,883	3,288	176,717	20,726	128,538,159	20,707	135,626,572
\$10,000,000 or more	4,122	19,332,406	4,105	19,293,651	1,879	347,365	2,123	308,610	13,779	207,168,626	13,755	202,811,037
Taxable returns, total	2,962,274	341,110,316	2,941,192	341,705,196	1,585,525	6,378,703	1,266,852	6,973,582	7,522,036	2,758,746,016	7,495,159	2,832,805,258
No adjusted gross income	258	551,090	258	545,449	85	10,922	166	5,280	738	9,042,543	743	14,248,961
\$1 under \$5,000	* 3,007	* 6,041	* 3,007	* 5,576	* 3,007	* 465	0	0	15,315	315,817	15,315	315,592
\$5,000 under \$10,000	10,013	88,744	10,013	88,121	* 4,284	* 3,012	* 4,727	* 2,388	15,592	453,310	15,592	450,280
\$10,000 under \$15,000	13,940	317,836	13,940	341,278	9,238	3,206	* 4,702	* 26,649	32,410	2,590,161	32,409	2,624,133
\$15,000 under \$20,000	27,885	1,950,190	27,885	2,023,344	10,903	12,360	15,972	85,514	62,517	2,793,160	61,514	2,854,640
\$20,000 under \$25,000	43,012	1,790,292	42,010	1,820,426	19,354	37,800	21,653	67,934	93,526	10,210,962	91,522	10,586,285
\$25,000 under \$30,000	35,712	2,582,340	36,044	2,569,919	21,693	66,679	10,250	54,257	111,434	13,640,576	110,408	13,929,105
\$30,000 under \$40,000	104,272	3,140,917	105,274	3,138,467	54,015	61,559	48,153	59,110	268,323	13,548,912	267,317	14,073,862
\$40,000 under \$50,000	141,280	21,735,570	139,938	21,831,394	78,689	118,765	55,877	214,589	277,244	24,956,707	275,684	25,608,965
\$50,000 under \$75,000	403,359	28,120,686	399,950	28,187,911	223,628	421,901	173,139	489,127	892,402	84,354,413	892,218	89,748,944
\$75,000 under \$100,000	349,657	14,260,653	348,289	14,503,699	190,063	285,477	136,172	508,524	888,208	248,878,418	877,287	275,159,942
\$100,000 under \$200,000	930,847	57,003,050	921,338	57,584,628	501,360	1,204,610	391,685	1,786,188	2,382,882	509,358,323	2,379,177	519,236,588
\$200,000 under \$500,000	644,440	92,248,629	639,633	92,238,555	339,743	1,676,379	286,637	1,666,305	1,734,971	725,985,812	1,731,436	745,373,303
\$500,000 under \$1,000,000	158,515	35,953,923	158,004	35,825,016	80,977	833,234	72,727	704,327	464,383	357,365,090	463,001	361,088,233
\$1,000,000 or more	96,076	81,360,355	96,608	81,001,413	48,476	1,682,334	44,992	1,303,391	282,091	755,251,812	281,536	757,506,456
Non-taxable returns, total	460,408	47,777,009	455,960	49,189,659	228,342	581,369	214,255	1,994,017	1,173,941	397,053,463	1,168,520	415,742,404

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 2019 (Filing Year 2020)—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 adjustment		Net short-term gain		Net short-term loss		Net short-term sales price		Net short-term cost or basis		Net short-term adjustment		
Number of returns	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
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returns, total	2,240,047	93,901,878	4,389,675	30,559,183	3,931,348	2,283,389	1,216,863,056	1,975,177	1,223,292,009	235,204	5,164,158		
No adjusted gross income	52,514	13,971,729	62,076	3,182,563	77,973	2,017,908	13,728,690	28,856	15,256,719	2,873	1,430,155		
\$1 under \$5,000	26,074	772,345	74,236	96,726	74,785	312,138	1,898,703	30,393	1,771,490	3,231	267,666		
\$5,000 under \$10,000	45,378	2,161,879	82,009	152,506	91,510	362,137	1,086,971	29,252	1,175,454	* 1,854	* 45,916		
\$10,000 under \$15,000	40,848	1,620,239	88,053	173,095	74,706	247,663	392,623	25,480	401,210	1,396	571		
\$15,000 under \$20,000	37,452	92,798	74,667	96,500	72,905	295,637	1,953,474	22,311	2,436,309	* 3,551	* 462,072		
\$20,000 under \$25,000	58,989	676,418	80,331	155,007	88,444	317,535	638,170	29,488	709,618	2,281	23,885		
\$25,000 under \$30,000	44,871	420,409	84,143	197,498	81,818	233,701	1,490,139	38,820	1,494,028	* 1,339	* 10,859		
\$30,000 under \$40,000	84,762	1,026,048	183,702	349,811	154,086	874,190	1,421,863	57,176	1,564,549	4,134	56,795		
\$40,000 under \$50,000	78,379	2,971,475	176,495	428,352	144,153	568,385	3,698,119	55,472	3,738,989	6,276	31,809		
\$50,000 under \$75,000	217,209	5,707,914	494,043	845,298	438,864	1,462,545	7,027,198	194,143	9,058,081	15,149	1,939,340		
\$75,000 under \$100,000	228,674	26,016,719	458,877	1,237,987	432,420	1,763,064	8,594,841	164,774	9,010,274	19,699	122,464		
\$100,000 under \$200,000	562,370	9,719,678	1,243,649	4,074,212	1,090,088	4,483,715	599,592	32,665,372	33,033,159	57,108	229,658		
\$200,000 under \$500,000	484,802	20,662,418	909,724	6,955,967	758,908	5,849,488	595,976	623,607,690	508,517	624,156,487	79,401	926,521	
\$500,000 under \$1,000,000	153,122	3,707,298	237,275	3,462,153	212,799	3,491,660	186,220	286,489,228	286,852,684	21,803	679,723		
\$1,000,000 under \$1,500,000	47,376	832,296	59,133	1,478,553	55,589	1,345,624	49,826	12,916,134	12,464,689	6,069	-404,136		
\$1,500,000 under \$2,000,000	22,096	457,557	24,446	945,317	25,641	816,827	22,883	9,213,688	9,357,445	2,527	230,739		
\$2,000,000 under \$5,000,000	36,340	-607,831	37,140	2,586,166	38,836	1,783,466	36,047	23,991,004	23,426,335	4,280	-436,593		
\$5,000,000 under \$10,000,000	10,670	7,029,584	9,518	1,031,991	10,623	1,090,820	10,146	12,721,257	12,639,395	1,181	571		
\$10,000,000 or more	8,112	-3,337,095	6,160	3,109,479	7,220	2,088,986	7,709	175,327,892	174,745,096	1,052	-453,855		
Taxable returns, total	1,938,751	75,210,136	3,821,806	25,788,249	3,388,583	24,637,355	1,199,831,494	1,757,608	1,201,034,783	212,493	1,687,787		
No adjusted gross income	322	5,189,997	431	35,938	291	52,358	** 2,815,828	** 2,272	** 3,053,059	32	222,027		
\$1 under \$5,000	0	* 7,017	* 2,637	* 2,412	* 6,292	* 2,412	**	**	**	0	0		
\$5,000 under \$10,000	* 3,014	* 1,000	* 9,205	* 4,176	* 6,387	* 1,477	* 3,634	* 7,643	* 7,227	* 2,630	* 7,227		
\$10,000 under \$15,000	8,744	45,879	13,680	34,029	16,742	22,122	* 76,390	* 2,005	* 76,311	0	0		
\$15,000 under \$20,000	17,784	19,459	32,108	22,410	28,404	64,432	10,350	1,378,403	7,159	1,837,114	* 1,404	* 452,087	
\$20,000 under \$25,000	28,556	281,023	33,866	75,698	51,130	169,998	341,977	15,938	398,993	** 2,377	** 1,516		
\$25,000 under \$30,000	24,520	226,876	51,580	75,500	49,802	137,154	211,640	17,816	206,867	**	**		
\$30,000 under \$40,000	66,162	365,372	130,193	176,573	124,122	316,141	53,008	896,328	40,816	1,008,054	* 1,461	* 53,085	
\$40,000 under \$50,000	64,415	546,433	137,252	280,702	119,293	386,527	58,211	3,237,389	45,866	3,268,304	5,117	31,465	
\$50,000 under \$75,000	196,252	4,822,338	453,807	671,536	400,403	1,243,728	198,529	6,259,484	176,877	6,411,465	13,718	36,608	
\$75,000 under \$100,000	214,467	25,634,951	443,522	912,262	404,736	1,558,835	176,543	8,369,493	154,427	8,785,410	16,242	117,452	
\$100,000 under \$200,000	552,842	9,554,785	1,227,191	3,958,383	1,072,604	4,281,842	589,656	32,210,334	507,208	32,580,930	55,923	230,228	
\$200,000 under \$500,000	484,045	20,505,788	906,420	6,930,801	5,812,504	623,432,084	507,780	623,980,618	79,319	623,980,618	79,319	927,212	
\$500,000 under \$1,000,000	153,071	3,695,847	237,205	3,458,078	212,715	3,485,373	186,154	286,454,099	163,446	286,454,099	163,446	678,637	
\$1,000,000 or more	124,556	4,300,388	136,349	9,149,526	137,838	7,103,781	126,555	234,140,403	113,378	232,604,226	15,104	-1,062,528	
Nontaxable returns, total	301,296	18,691,741	567,869	4,770,934	542,764	4,768,134	19,031,561	217,569	22,257,226	22,711	3,476,371		

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 2019 (Filing Year 2020)—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 basis reported—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		
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)
All returns, total	1,097,263	5,469,943	772,811	4,734,738	728,955	162,381,067	745,310	170,315,195	77,329	2,983,193	314,135	3,560,339	
No adjusted gross income	16,778	155,252	11,411	253,126	14,417	5,051,909	14,488	5,550,198	761	-44,844	4,735	138,911	
\$1 under \$5,000	13,161	418,939	11,684	24,060	13,429	467,274	13,827	478,226	* 2,014	* -13,712	6,450	25,269	
\$5,000 under \$10,000	14,298	6,603	12,684	49,171	9,334	531,421	12,185	606,578	* 10	* -466	3,438	1,999	
\$10,000 under \$15,000	13,554	15,741	9,956	23,758	14,163	741,092	12,371	851,200	* 1,119	* -20,299	6,778	7,476	
\$15,000 under \$20,000	10,526	9,341	8,987	30,105	9,829	208,495	11,860	303,035	* 3,866	* -16,860	2,464	4,760	
\$20,000 under \$25,000	16,479	19,275	11,312	66,838	15,821	335,818	16,491	343,560	** 618	** 35,573	5,420	16,730	
\$25,000 under \$30,000	19,417	20,877	10,500	13,817	17,497	1,088,452	18,462	1,137,621	**	**	5,074	26,422	
\$30,000 under \$40,000	41,896	21,229	22,433	107,119	45,647	1,551,637	45,961	1,713,585	* 4,112	* 13,458	16,824	63,656	
\$40,000 under \$50,000	34,070	50,228	15,039	59,289	30,807	1,975,910	30,806	1,868,588	4,260	-28,362	9,057	11,850	
\$50,000 under \$75,000	94,115	194,680	72,716	286,223	80,528	9,293,733	87,025	9,420,981	6,497	-163,103	41,347	82,377	
\$75,000 under \$100,000	86,052	111,453	62,901	404,422	89,653	8,716,521	98,359	9,356,124	10,566	-14,582	44,200	288,397	
\$100,000 under \$200,000	273,975	511,045	196,782	649,175	193,761	17,283,834	183,255	16,953,720	21,666	-524,702	82,369	547,982	
\$200,000 under \$500,000	297,745	1,130,774	218,585	753,050	131,838	36,298,833	136,367	36,585,039	** 21,840	** 3,727,371	53,840	725,911	
\$500,000 under \$1,000,000	100,760	804,220	63,490	487,953	32,398	17,740,002	33,073	17,826,200	**	**	15,337	235,726	
\$1,000,000 under \$1,500,000	25,559	292,081	16,979	244,772	9,778	4,841,592	10,129	4,891,120	**	**	5,286	112,712	
\$1,500,000 under \$2,000,000	11,616	243,649	8,224	156,666	5,236	12,688,898	5,319	12,678,821	**	**	2,952	143,408	
\$2,000,000 under \$5,000,000	18,379	532,248	12,467	404,172	9,131	11,213,389	9,445	11,386,484	**	**	5,164	391,252	
\$5,000,000 under \$10,000,000	5,074	315,567	3,727	233,135	2,992	11,750,738	3,095	16,907,945	**	**	1,841	179,243	
\$10,000,000 or more	3,809	616,829	2,933	487,888	2,698	20,621,518	2,791	21,456,169	**	**	1,561	456,258	
Taxable returns, total	986,993	4,727,889	685,061	4,243,390	631,336	151,295,064	643,977	158,498,053	66,725	3,239,352	273,703	3,279,304	
No adjusted gross income	148	7,097	109	22,384	101	270,724	110	292,181	20	-4,302	57	7,255	
\$1 under \$5,000	** 4,549	** 820	** 3,096	** 244	0	* 12,976	* 2,006	* 12,234	0	0	**	**	
\$5,000 under \$10,000	**	**	**	**	0	0	0	0	0	0	**	**	
\$10,000 under \$15,000	**	**	**	**	* 4,052	* 8,083	* 4,052	* 48,576	0	0	**	**	
\$15,000 under \$20,000	* 3,307	* 9,171	* 4,947	* 7,541	* 5,331	* 189,846	* 7,025	* 230,881	** 4,207	** 37,340	** 2,320	** 1,512	
\$20,000 under \$25,000	8,637	6,343	5,633	62,210	10,471	60,858	10,471	50,282	**	**	* 3,020	* 13,500	
\$25,000 under \$30,000	11,630	5,419	* 3,132	* 279	10,162	241,301	11,166	229,334	**	**	* 2,009	* 24,791	
\$30,000 under \$40,000	32,677	17,307	11,262	75,948	31,415	635,510	30,725	696,925	**	**	12,799	31,589	
\$40,000 under \$50,000	28,021	38,391	10,483	37,841	26,135	1,926,891	27,137	1,810,259	* 4,156	* -28,285	8,032	11,680	
\$50,000 under \$75,000	85,287	116,865	65,686	232,238	69,896	8,495,628	75,297	8,819,066	5,437	44,733	37,125	48,861	
\$75,000 under \$100,000	80,618	100,963	60,017	399,429	85,904	7,872,375	94,583	8,518,947	10,523	-14,621	41,458	267,954	
\$100,000 under \$200,000	269,632	503,474	194,706	643,843	192,361	17,080,764	181,785	16,729,681	20,589	-524,782	81,158	537,979	
\$200,000 under \$500,000	297,350	1,127,466	218,231	748,788	131,369	35,715,679	135,872	35,983,385	** 21,793	** 3,729,270	53,626	718,845	
\$500,000 under \$1,000,000	100,728	803,213	63,457	486,682	32,338	17,704,116	33,014	17,993,024	**	**	15,308	232,709	
\$1,000,000 or more	64,409	1,998,613	44,303	1,525,965	29,794	61,080,314	30,736	67,283,279	**	**	16,791	1,282,628	
Nontaxable returns, total	110,270	742,054	87,749	491,348	97,620	11,086,003	101,333	11,817,141	10,604	-256,159	40,432	281,034	

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 2019 (Filing Year 2020)—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 1099-B—continued		Net short-term gain from other forms (2119, 4797, etc.)		Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term gain from partnership/S corporation		Net short-term loss from partnership/S corporation		Short-term loss carryover	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
All returns, total	363,656	5,111,273	261,260	5,210,144	177,587	4,014,064	625,869	23,524,566	394,755	9,357,914	2,188,923	177,543,031
No adjusted gross income	10,621	682,044	9,213	166,825	6,948	236,782	20,020	1,292,390	14,337	1,293,415	169,443	25,073,764
\$1 under \$5,000	3,408	49,932	2,676	4,546	3,901	5,844	1,731	5,717	4,602	16,232	76,509	3,220,939
\$5,000 under \$10,000	7,618	77,622	5,414	19,691	3,689	8,512	9,938	3,416	1,684	33,163	78,165	3,237,435
\$10,000 under \$15,000	6,594	137,883	3,345	11,683	3,835	4,708	5,296	1,838	4,610	12,426	80,264	3,233,834
\$15,000 under \$20,000	4,877	82,442	* 1,595	* 280	4,591	9,170	8,133	40,629	3,138	4,285	51,819	2,873,857
\$20,000 under \$25,000	4,677	14,820	4,753	18,665	666	9,613	9,013	11,173	4,655	6,888	56,263	2,897,395
\$25,000 under \$30,000	11,377	89,670	2,084	2,084	2,189	50,420	10,385	2,689	2,402	1,028	51,694	2,582,860
\$30,000 under \$40,000	26,933	212,145	3,678	7,122	2,950	12,448	12,253	13,241	6,493	22,783	77,060	4,519,066
\$40,000 under \$50,000	19,021	32,890	5,077	7,616	2,772	2,251	8,902	29,300	5,036	74,372	74,714	5,002,709
\$50,000 under \$75,000	37,156	372,728	16,193	21,815	21,963	53,983	36,741	197,232	21,626	86,685	240,587	11,656,216
\$75,000 under \$100,000	46,711	942,582	21,372	98,653	13,039	73,494	45,549	66,547	33,050	207,157	187,282	11,912,374
\$100,000 under \$200,000	87,970	742,570	48,860	62,009	33,931	152,572	128,846	410,086	82,917	483,239	470,690	32,109,853
\$200,000 under \$500,000	66,828	1,163,161	66,098	322,369	31,934	485,814	154,382	1,297,974	101,140	927,190	376,354	34,394,620
\$500,000 under \$1,000,000	14,608	535,410	30,656	420,444	17,662	158,135	48,831	787,958	48,831	787,958	116,919	13,374,026
\$1,000,000 under \$1,500,000	4,860	203,610	11,771	222,233	7,753	81,776	30,221	1,034,816	20,753	493,789	34,361	5,086,464
\$1,500,000 under \$2,000,000	2,448	199,397	7,344	226,970	4,147	65,228	16,792	738,863	10,637	338,924	14,228	2,834,486
\$2,000,000 under \$5,000,000	4,879	793,704	13,403	691,536	8,955	230,939	30,501	2,853,462	18,181	1,131,340	22,904	6,399,545
\$5,000,000 under \$10,000,000	1,578	468,277	5,289	408,817	3,474	167,087	10,391	2,518,116	6,078	967,265	5,978	2,714,052
\$10,000,000 or more	1,495	1,730,388	4,315	2,496,787	3,187	2,205,289	7,908	11,958,504	4,584	2,469,776	3,689	4,419,536
Taxable returns, total	308,823	7,242,941	231,114	4,986,049	147,109	3,658,386	556,515	22,052,362	352,608	7,837,996	1,615,386	129,758,342
No adjusted gross income	64	33,014	198	18,042	131	9,907	375	44,045	247	152,884	679	1,398,353
\$1 under \$5,000	**	**	**	**	0	0	**	**	0	0	**	**
\$5,000 under \$10,000	**	**	**	**	**	**	**	**	**	**	**	**
\$10,000 under \$15,000	**	**	**	**	**	**	**	**	**	**	**	**
\$15,000 under \$20,000	** 5,047	** 59,871	** 2,551	** 1,964	** 3,022	** 2,855	** 7,278	** 14,877	* 1,010	* 77	5,964	159,455
\$20,000 under \$25,000	* 2,343	* 2,925	* 1,802	* 11,299	0	0	* 4,638	* 9,708	* 3,291	* 415	27,118	630,285
\$25,000 under \$30,000	8,154	7,019	**	**	**	**	9,281	1,680	* 2,008	* 140	28,809	984,119
\$30,000 under \$40,000	15,718	83,895	** 1,126	** 755	** 1,232	** 9,013	* 702	563	* 3,282	* 12,408	52,616	1,072,939
\$40,000 under \$50,000	15,375	23,334	* 4,399	* 4,006	* 1,341	* 702	6,624	4,330	* 4,262	* 21,707	58,379	3,313,440
\$50,000 under \$75,000	32,723	327,567	13,394	15,414	19,474	34,823	29,914	151,999	17,516	65,159	213,235	9,623,567
\$75,000 under \$100,000	45,363	929,148	20,761	93,074	12,285	63,879	37,757	56,941	30,166	90,326	174,604	10,241,858
\$100,000 under \$200,000	87,692	711,678	48,246	58,402	32,702	148,984	124,364	384,314	81,035	454,756	461,343	30,697,449
\$200,000 under \$500,000	66,536	1,135,919	65,888	317,904	31,772	481,089	153,894	1,245,773	100,773	910,784	375,197	34,023,147
\$500,000 under \$1,000,000	14,578	535,025	30,640	419,214	17,649	157,706	78,827	1,043,613	48,808	764,996	116,754	13,281,988
\$1,000,000 or more	15,232	3,393,546	42,107	4,045,977	27,501	2,749,428	95,791	19,094,520	60,208	5,364,344	81,069	21,271,691
Nontaxable returns, total	54,835	1,268,332	30,145	224,095	30,479	355,678	89,354	1,472,204	42,147	1,519,918	573,536	47,784,689

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 2019 (Filing Year 2020)—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 (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	13,147,919	849,406,787	5,975,737	305,217,183	9,551,691	343,009,563	4,536,690	67,118,338	3,484,976	293,697,362	3,456,840	269,725,711
No adjusted gross income	194,831	21,557,246	296,435	43,332,680	129,806	6,838,292	121,850	6,217,714	48,423	6,113,877	46,925	5,797,525
\$1 under \$5,000	235,454	678,597	207,935	6,012,301	177,585	393,678	466,337	74,050	1,173,792	71,977	1,180,147	
\$5,000 under \$10,000	247,023	967,238	189,980	5,879,840	182,019	474,469	111,287	816,419	64,941	1,461,571	63,938	1,427,990
\$10,000 under \$15,000	278,809	1,218,636	191,925	6,802,271	211,255	956,890	109,440	783,517	76,921	2,373,541	76,209	2,328,637
\$15,000 under \$20,000	260,487	1,452,901	154,990	4,939,024	185,594	845,974	95,596	581,868	59,622	1,501,654	57,616	1,433,008
\$20,000 under \$25,000	266,463	1,532,214	146,950	4,763,255	197,763	943,276	103,118	691,081	69,980	1,927,766	67,975	1,943,789
\$25,000 under \$30,000	261,663	1,611,535	171,126	5,320,391	190,326	1,031,889	118,281	862,813	75,110	2,341,492	73,051	2,202,721
\$30,000 under \$40,000	548,452	3,865,927	278,151	9,133,664	402,386	2,095,602	199,412	1,176,390	146,465	5,633,732	147,449	5,480,222
\$40,000 under \$50,000	573,935	3,859,931	274,404	8,586,951	398,419	2,004,487	214,931	1,636,237	176,943	5,883,577	174,238	5,694,502
\$50,000 under \$75,000	1,540,547	12,532,207	727,940	24,560,502	1,084,818	7,139,369	573,718	3,448,469	422,483	15,992,615	417,368	15,324,796
\$75,000 under \$100,000	1,509,210	16,756,010	640,609	22,110,557	1,069,815	8,945,868	512,270	4,014,043	388,442	14,525,574	383,327	14,518,948
\$100,000 under \$200,000	3,663,432	64,158,135	1,549,805	57,330,236	2,687,431	33,845,651	1,252,611	10,472,497	881,832	55,864,851	978,498	52,017,320
\$200,000 under \$500,000	2,532,298	113,668,442	868,521	53,439,201	1,884,908	57,023,608	747,156	11,487,865	647,452	69,429,939	646,984	63,350,141
\$500,000 under \$1,000,000	644,229	82,441,348	188,939	20,132,360	483,726	38,437,551	168,206	5,677,731	157,452	35,607,591	156,838	31,573,742
\$1,000,000 under \$1,500,000	166,803	45,190,202	42,421	7,653,227	121,587	19,483,897	44,611	2,668,434	41,896	15,542,726	41,734	13,771,231
\$1,500,000 under \$2,000,000	71,676	31,377,683	16,874	4,752,284	52,980	13,083,439	18,310	1,724,733	16,761	8,510,042	16,757	7,543,141
\$2,000,000 under \$5,000,000	106,487	96,195,918	22,050	8,240,885	78,005	35,596,273	26,543	4,256,034	25,622	21,574,975	25,476	18,921,413
\$5,000,000 under \$10,000,000	28,032	73,435,937	4,585	4,734,008	20,287	24,218,415	7,113	2,557,622	6,449	10,126,259	6,411	8,696,547
\$10,000,000 or more	18,088	276,906,681	2,097	7,493,545	12,984	89,650,934	4,684	7,578,516	4,087	20,111,790	4,070	16,519,894
Taxable returns, total	11,267,611	810,544,201	4,673,925	223,588,078	8,196,523	325,339,135	3,802,544	55,170,569	2,992,147	271,651,129	2,969,465	246,894,225
No adjusted gross income	1,460	3,419,028	454	1,115,810	734	720,729	299	201,408	225	437,390	227	394,435
\$1 under \$5,000	28,436	38,427	* 2,541	* 28,288	20,324	20,504	* 3,100	* 17,330	* 4,010	* 25,719	* 4,010	* 23,376
\$5,000 under \$10,000	32,183	123,631	* 5,831	* 15,673	27,521	67,682	* 6,292	* 2,344	12,487	42,184	12,487	406,442
\$10,000 under \$15,000	34,818	151,296	15,134	427,498	23,430	96,988	13,111	28,591	9,903	178,800	9,903	160,170
\$15,000 under \$20,000	97,418	372,229	63,076	1,601,443	89,491	212,296	40,190	217,311	24,804	501,681	22,799	476,920
\$20,000 under \$25,000	124,571	376,529	64,725	1,515,403	86,991	242,463	51,747	196,344	31,363	648,631	29,358	615,299
\$25,000 under \$30,000	141,968	478,093	105,382	2,831,328	107,483	324,041	68,945	356,190	44,913	1,478,969	42,854	1,452,220
\$30,000 under \$40,000	374,129	1,541,277	233,976	6,158,396	273,733	865,716	160,746	830,437	102,261	3,194,061	103,240	3,192,193
\$40,000 under \$50,000	468,615	2,125,572	239,276	7,194,298	337,721	1,232,331	173,243	1,136,546	150,356	4,495,846	147,660	4,420,040
\$50,000 under \$75,000	1,380,325	9,495,663	670,269	21,403,820	952,222	5,219,872	532,752	2,843,338	379,014	13,713,056	374,100	13,332,458
\$75,000 under \$100,000	1,415,299	13,654,119	615,087	20,133,144	1,005,131	7,135,323	494,644	3,520,535	362,996	12,566,793	357,833	12,607,821
\$100,000 under \$200,000	3,604,898	60,451,124	1,533,250	55,353,291	2,640,461	32,082,205	1,242,232	10,021,722	971,195	53,391,359	967,859	49,723,032
\$200,000 under \$500,000	2,528,508	113,117,743	866,619	52,935,474	1,882,000	56,807,189	745,955	11,371,032	646,426	69,158,648	645,920	63,096,963
\$500,000 under \$1,000,000	644,037	82,366,978	188,669	20,074,939	483,553	38,409,496	168,100	5,661,117	157,410	35,595,309	156,797	31,560,369
\$1,000,000 or more	390,946	522,632,492	87,892	32,798,273	285,728	181,902,307	101,190	18,766,324	94,784	75,843,026	94,418	66,432,467
Nontaxable returns, total	1,880,308	38,862,585	1,301,812	81,629,106	1,355,168	17,670,427	734,146	11,947,769	492,829	24,046,233	487,376	22,831,486

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 2019 (Filing Year 2020)—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—continued				Net long-term sales price				Net long-term cost or basis				With basis reported on Form 8949													
	Net long-term gain		Net long-term loss		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount							
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)		(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	
All returns, total	2,206,869	33,905,994	1,183,277	7,934,343	8,806,482	897,747,847	8,784,388	834,281,891	1,950,879	10,064,936	5,378,313	94,379,060														
No adjusted gross income	27,787	640,547	20,313	324,195	149,981	27,772,016	150,559	28,169,453	36,652	1,585,121	72,940	2,313,279														
\$1 under \$5,000	39,667	49,007	31,421	55,363	171,255	6,304,538	172,784	6,338,755	29,810	12,402	90,347	188,141														
\$5,000 under \$10,000	40,663	74,001	24,244	40,420	190,491	5,884,966	186,464	6,020,178	32,506	14,023	105,797	217,865														
\$10,000 under \$15,000	43,558	140,074	29,883	95,169	186,102	5,341,929	188,385	5,265,445	29,510	16,252	111,609	325,222														
\$15,000 under \$20,000	33,786	124,003	23,827	55,357	187,564	7,153,345	184,559	7,096,125	30,512	-29,294	100,649	378,927														
\$20,000 under \$25,000	42,549	107,461	22,398	123,484	188,661	5,100,504	188,462	5,083,142	50,120	-5,742	105,590	335,980														
\$25,000 under \$30,000	42,784	200,255	30,227	61,484	184,506	9,057,482	184,511	9,096,511	48,473	9,473	107,944	499,580														
\$30,000 under \$40,000	97,983	376,926	47,292	223,417	367,430	13,444,404	363,733	13,095,253	73,376	119,406	219,111	822,383														
\$40,000 under \$50,000	105,002	397,562	63,414	208,486	376,535	13,617,778	376,576	13,471,357	85,493	217,439	219,386	795,008														
\$50,000 under \$75,000	260,904	1,276,537	143,692	608,719	1,008,782	41,489,440	1,011,411	40,880,206	213,624	509,444	574,856	2,856,395														
\$75,000 under \$100,000	239,336	1,126,874	137,146	1,120,248	964,688	45,788,882	960,331	47,445,310	191,745	4,040,245	573,724	3,615,213														
\$100,000 under \$200,000	634,248	5,402,527	323,287	1,554,996	2,428,255	145,952,329	2,418,302	139,177,253	505,719	666,910	1,504,288	11,934,260														
\$200,000 under \$500,000	427,621	7,705,924	210,287	1,626,126	1,690,217	182,790,181	1,688,935	172,257,617	405,562	3,941,894	1,104,903	18,539,157														
\$500,000 under \$1,000,000	106,275	4,617,308	47,731	583,460	443,825	108,535,376	442,352	97,980,197	123,273	35,401	304,717	12,446,671														
\$1,000,000 under \$1,500,000	28,829	2,090,887	12,492	319,391	113,270	49,595,937	112,513	44,294,907	35,863	-65,607	75,997	5,892,479														
\$1,500,000 under \$2,000,000	11,192	1,159,201	5,097	192,299	49,476	31,914,999	49,382	28,406,534	17,390	-66,270	34,003	3,908,645														
\$2,000,000 under \$5,000,000	17,527	2,974,470	7,435	320,908	73,145	76,793,390	72,905	68,637,359	27,338	-70,210	50,449	9,238,991														
\$5,000,000 under \$10,000,000	4,408	1,644,085	1,860	214,373	19,554	39,514,598	19,533	34,538,152	8,004	-305,391	13,317	5,167,651														
\$10,000,000 or more	2,752	3,798,343	1,231	206,448	12,744	81,695,753	12,692	67,218,137	5,909	-560,562	8,688	14,903,214														
Taxable returns, total	1,908,151	31,757,029	999,317	7,000,124	7,554,775	810,181,941	7,540,275	748,734,193	1,688,699	8,457,010	4,655,254	87,560,981														
No adjusted gross income	**2,179	**53,159	50	7,860	663	1,742,229	660	1,799,705	251	204,442	454	177,361														
\$1 under \$5,000	**	**	0	0	16,406	161,306	16,406	170,455	*3,008	*27	10,117	3,842														
\$5,000 under \$10,000	*8,385	*17,317	*4,101	*1,919	16,312	356,402	16,312	332,162	*3,819	*49	14,121	31,711														
\$10,000 under \$15,000	*5,197	*21,410	*4,707	*2,780	20,951	410,441	21,152	386,746	*3,099	*-548	11,211	30,627														
\$15,000 under \$20,000	13,124	39,737	10,678	14,975	66,336	1,950,061	66,336	2,021,822	10,041	-13,971	36,312	82,237														
\$20,000 under \$25,000	18,462	56,711	10,919	23,380	99,773	2,269,183	98,570	2,219,016	27,226	-9,777	52,286	116,863														
\$25,000 under \$30,000	25,824	64,622	18,086	37,872	100,341	3,296,361	100,341	3,263,678	24,206	-11,186	55,876	148,967														
\$30,000 under \$40,000	65,609	182,777	34,591	180,909	270,225	7,960,458	267,220	7,970,134	49,527	112,663	149,888	376,002														
\$40,000 under \$50,000	91,156	249,460	51,678	173,653	314,949	9,928,678	317,047	9,927,566	75,608	185,426	184,002	493,089														
\$50,000 under \$75,000	233,998	919,228	127,171	538,630	931,536	35,953,148	935,528	35,701,502	183,449	498,875	523,305	2,222,753														
\$75,000 under \$100,000	219,045	994,246	130,973	1,035,273	923,957	38,713,026	920,904	41,287,873	399,986	3,993,986	546,097	2,559,599														
\$100,000 under \$200,000	627,115	5,201,101	320,812	1,532,774	2,383,795	137,658,297	2,383,795	131,299,413	494,039	600,952	1,481,003	11,314,618														
\$200,000 under \$500,000	427,122	7,679,005	209,731	1,617,320	1,688,117	181,965,302	1,688,117	171,482,288	404,964	3,931,638	1,103,540	18,463,816														
\$500,000 under \$1,000,000	106,249	4,614,848	47,715	579,908	443,683	108,393,255	442,210	97,838,982	123,242	32,708	304,635	12,438,242														
\$1,000,000 or more	64,687	11,663,408	28,106	1,252,869	268,120	27,942,833	266,957	24,912,833	94,490	-1,068,275	182,409	6,818,078														
Non-taxable returns, total	298,718	2,148,965	183,960	934,219	1,251,708	87,565,906	1,244,113	85,547,697	262,180	1,607,926	723,059	6,818,078														

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 2019 (Filing Year 2020)—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—continued						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	
(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	
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	3,129,733	20,848,168	5,005,860	415,117,878	5,416,992	305,519,083	318,547	-9,917,236	4,074,111	117,904,567	1,354,215	15,223,007
No adjusted gross income	75,201	1,125,595	85,636	9,580,796	82,341	9,896,426	6,987	800,272	52,127	1,589,254	31,628	1,104,613
\$1 under \$5,000	69,437	209,955	99,001	1,244,909	89,778	1,284,124	4,089	78,792	66,377	127,829	21,357	88,252
\$5,000 under \$10,000	73,271	339,054	99,987	1,468,539	88,864	1,500,786	2,392	3,508	61,710	179,881	26,546	208,620
\$10,000 under \$15,000	70,204	232,486	94,588	1,603,006	82,867	1,543,468	* 1,454	* -1,511	66,519	231,226	27,037	173,200
\$15,000 under \$20,000	78,508	351,000	105,775	1,745,081	98,817	1,528,352	4,193	-7,130	70,895	309,173	28,035	99,574
\$20,000 under \$25,000	76,273	324,359	110,019	2,186,813	97,728	1,946,914	5,122	5,275	76,106	316,368	20,230	71,194
\$25,000 under \$30,000	73,230	339,136	122,924	2,099,389	115,229	2,042,757	3,134	18,219	73,449	271,945	36,696	197,093
\$30,000 under \$40,000	134,798	363,824	234,161	6,157,551	211,847	5,811,011	10,671	3,317	167,449	761,742	57,878	411,884
\$40,000 under \$50,000	134,036	431,149	202,320	4,343,966	192,622	3,993,704	4,526	-794	129,003	644,569	49,215	295,100
\$50,000 under \$75,000	393,349	1,737,718	624,392	18,385,188	577,287	15,361,450	32,714	-1,182,462	419,126	2,728,605	166,486	887,329
\$75,000 under \$100,000	350,432	1,231,396	628,328	19,271,814	582,711	16,992,348	26,004	24,143	446,490	3,173,431	136,113	869,822
\$100,000 under \$200,000	848,397	4,492,273	1,652,402	62,290,226	1,549,501	52,601,825	84,815	-339,798	1,171,034	12,385,950	382,533	3,037,346
\$200,000 under \$500,000	542,348	4,064,698	1,195,162	82,181,448	1,125,164	63,773,535	27,918	-1,094,181	871,794	20,197,747	263,109	2,884,014
\$500,000 under \$1,000,000	130,883	1,856,091	332,381	50,255,531	314,336	38,558,637	27,814	-1,150,102	244,677	11,932,822	69,867	1,386,030
\$1,000,000 under \$1,500,000	34,555	657,056	89,388	20,831,794	85,324	15,106,967	7,388	-180,668	64,130	6,207,918	19,490	643,759
\$1,500,000 under \$2,000,000	14,476	466,450	39,736	14,007,797	37,643	9,840,186	3,764	-406,604	28,720	4,171,134	8,653	410,127
\$2,000,000 under \$5,000,000	20,917	1,153,170	60,978	35,869,697	57,839	23,822,899	6,447	-1,164,141	44,011	11,814,747	12,939	932,091
\$5,000,000 under \$10,000,000	5,720	496,596	16,879	20,696,218	16,004	12,359,510	2,240	-808,206	12,070	7,981,613	3,746	453,111
\$10,000,000 or more	3,699	986,160	11,804	60,898,115	11,090	27,554,186	1,855	-1,535,163	8,423	32,878,614	2,657	1,069,848
Taxable returns, total	2,647,495	17,656,223	5,038,074	383,435,306	4,715,342	277,429,576	282,706	-5,612,231	3,551,509	112,899,990	1,162,466	12,506,491
No adjusted gross income	184	30,394	650	682,339	610	1,392,291	58	867,332	448	168,914	147	11,554
\$1 under \$5,000	* 6,289	* 12,964	13,216	105,463	13,216	89,685	** 3,007	** -6,700	10,208	20,707	** 3,007	** 5,642
\$5,000 under \$10,000	* 2,191	* 7,422	12,932	113,449	11,928	87,799	0	0	9,833	28,407	**	**
\$10,000 under \$15,000	9,407	7,481	11,121	280,530	11,121	241,976	0	0	* 7,018	* 39,925	* 3,099	* 1,371
\$15,000 under \$20,000	28,715	167,969	41,763	579,622	39,759	482,285	**	**	24,933	123,917	13,731	35,323
\$20,000 under \$25,000	40,938	76,472	47,907	731,853	42,526	680,782	* 2,012	* -5,092	32,552	82,971	9,092	36,992
\$25,000 under \$30,000	43,152	147,469	68,696	707,741	62,683	678,687	* 3,014	* -242	41,571	82,909	20,599	54,097
\$30,000 under \$40,000	111,135	273,015	167,133	3,249,777	150,081	3,189,450	* 6,293	* 3,882	117,129	315,345	44,406	231,137
\$40,000 under \$50,000	109,853	306,581	162,190	2,674,567	153,863	2,483,963	* 2,338	* 2,862	104,634	387,472	39,475	194,006
\$50,000 under \$75,000	368,442	1,472,232	556,709	14,142,512	515,664	12,720,558	27,868	-99,869	369,199	2,006,230	141,408	684,144
\$75,000 under \$100,000	337,448	1,140,459	587,053	16,572,665	545,875	14,546,793	24,919	24,094	411,405	2,754,680	129,101	704,714
\$100,000 under \$200,000	837,918	4,354,782	1,624,673	59,339,789	1,522,833	50,233,103	80,909	-88,350	1,150,467	11,816,403	378,446	2,798,067
\$200,000 under \$500,000	541,652	4,049,164	1,193,045	81,838,614	1,123,118	63,479,731	82,794	-1,086,180	870,217	20,132,770	262,659	2,860,068
\$500,000 under \$1,000,000	130,831	1,851,260	332,278	50,215,271	314,237	38,524,041	27,804	-1,150,118	244,613	11,922,434	69,828	1,381,322
\$1,000,000 or more	79,341	3,756,558	218,708	152,201,111	207,830	88,618,431	21,690	-4,073,849	157,301	63,016,907	47,466	3,508,076
Nontaxable returns, total	482,238	3,191,944	767,786	31,682,573	701,650	28,089,507	35,841	-1,305,005	522,602	5,004,577	191,749	2,716,516

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 2019 (Filing Year 2020)—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 1099-B						Net long-term gain						Net long-term loss		Net long-term gain from other forms (2119, 4797, etc.)	
	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)	Number of returns	Amount		
All returns, total	2,205,036	648,198,175	2,060,715	471,083,088	954,857	-103,422,200	1,004,420	111,792,491	547,084	38,099,603	2,100,684	268,619,486				
No adjusted gross income	60,041	21,763,804	53,861	21,200,830	20,262	-1,931,076	22,840	2,976,645	24,500	4,344,747	94,466	13,186,577				
\$1 under \$5,000	31,215	4,673,815	31,333	3,818,490	15,881	-939,393	6,431	49,393	12,312	133,460	21,539	339,725				
\$5,000 under \$10,000	31,065	7,460,900	31,838	5,599,267	18,261	-2,087,235	4,042	35,417	8,352	261,020	35,446	503,379				
\$10,000 under \$15,000	50,949	7,943,264	46,269	6,047,003	20,167	-1,918,554	19,406	281,800	9,780	304,094	30,630	273,364				
\$15,000 under \$20,000	44,243	7,275,006	41,093	5,333,935	21,470	-1,983,137	19,886	121,797	4,529	163,863	28,090	410,854				
\$20,000 under \$25,000	39,293	6,047,341	39,963	4,979,420	16,191	-1,056,498	19,863	238,524	10,729	227,101	28,004	321,750				
\$25,000 under \$30,000	36,320	5,150,706	38,577	4,337,310	10,584	-1,018,386	16,555	152,149	12,040	357,139	33,425	408,072				
\$30,000 under \$40,000	87,158	11,026,150	85,311	9,480,192	42,537	-1,598,670	28,983	235,234	18,897	287,947	53,984	1,125,852				
\$40,000 under \$50,000	86,454	12,921,610	85,248	10,975,015	38,204	-2,480,748	37,742	272,173	22,005	806,326	66,897	938,254				
\$50,000 under \$75,000	226,433	43,610,806	217,615	34,743,698	120,618	-8,803,981	79,390	792,042	41,362	728,914	173,500	2,894,205				
\$75,000 under \$100,000	244,519	55,674,016	223,437	35,596,195	115,688	-19,840,046	99,170	1,504,890	54,684	1,267,116	209,533	4,336,064				
\$100,000 under \$200,000	624,895	122,891,906	582,159	98,849,349	269,714	-21,307,523	268,096	5,841,615	149,522	3,106,581	487,115	18,332,557				
\$200,000 under \$500,000	419,625	124,227,631	391,060	101,599,599	166,065	-14,961,304	236,826	13,145,054	107,111	5,477,325	490,762	38,719,940				
\$500,000 under \$1,000,000	118,738	51,564,497	102,635	37,516,842	41,150	-6,459,054	75,676	10,968,869	34,243	3,380,268	179,453	28,844,835				
\$1,000,000 under \$1,500,000	37,553	22,820,971	33,263	16,171,038	13,319	-2,405,547	23,536	6,262,939	12,863	2,018,553	61,678	16,959,938				
\$1,500,000 under \$2,000,000	18,546	14,350,086	16,198	9,847,111	6,399	-1,314,373	12,759	4,525,833	5,975	1,337,231	29,896	11,071,743				
\$2,000,000 under \$5,000,000	30,148	32,785,770	25,508	19,843,130	10,849	-3,224,441	20,921	13,065,165	10,868	3,346,965	49,671	35,449,640				
\$5,000,000 under \$10,000,000	9,974	20,803,587	8,523	10,636,851	3,960	-2,135,212	6,892	10,305,052	3,941	2,273,528	15,620	24,779,992				
\$10,000,000 or more	7,869	75,206,309	6,822	34,508,812	3,537	-7,957,022	5,406	41,017,900	3,371	8,277,425	10,976	69,722,746				
Taxable returns, total	1,839,027	570,760,584	1,710,913	405,932,123	796,279	-89,729,283	851,514	106,716,914	461,112	31,617,736	1,736,884	250,008,649				
No adjusted gross income	**1,420	**983,837	**1,378	**827,013	124	-50,504	**1,299	**352,741	**1,167	**200,525	945	2,137,544				
\$1 under \$5,000	**	**	**	**	**1,141	**55,626	0	**	**	**	**3,010	**189				
\$5,000 under \$10,000	**	**	**	**	**	**	0	**	**	**	**	**9,724				
\$10,000 under \$15,000	*3,156	*127,993	*3,157	*137,723	**	**	**	**	**	**	**	0				
\$15,000 under \$20,000	11,728	2,101,799	11,039	1,418,170	*7,017	*-716,268	*3,706	*5,815	*2,318	*38,453	6,040	107,464				
\$20,000 under \$25,000	10,113	1,977,795	11,896	1,583,353	5,678	-468,023	*4,122	*3,513	*2,646	*77,095	8,892	40,127				
\$25,000 under \$30,000	17,832	2,620,064	19,337	2,406,152	*4,241	*-303,121	*6,148	*33,176	7,537	122,385	10,332	57,404				
\$30,000 under \$40,000	51,995	6,526,889	49,975	5,258,381	22,592	-1,422,293	14,942	60,044	14,579	213,829	27,003	284,806				
\$40,000 under \$50,000	68,175	8,588,891	67,597	7,652,220	28,720	-1,296,675	28,121	169,637	19,311	529,642	44,965	343,500				
\$50,000 under \$75,000	200,085	35,650,562	193,014	28,954,628	107,456	-6,772,604	64,806	494,618	38,961	571,289	143,448	1,963,100				
\$75,000 under \$100,000	224,231	51,648,743	203,904	32,347,327	105,467	-19,114,706	90,765	1,181,610	51,268	994,900	180,670	3,174,887				
\$100,000 under \$200,000	609,251	119,592,604	568,851	95,942,524	267,913	-21,236,096	256,448	5,292,796	145,517	2,878,812	473,919	16,796,871				
\$200,000 under \$500,000	418,398	123,616,909	389,991	101,019,988	165,749	-14,909,803	236,075	13,071,937	106,638	5,384,818	489,429	38,416,846				
\$500,000 under \$1,000,000	118,635	51,508,415	102,535	37,463,733	41,131	-6,457,336	75,611	10,966,413	34,195	3,371,067	179,366	28,811,573				
\$1,000,000 or more	104,006	165,818,084	90,239	90,920,910	38,051	-17,037,480	69,469	75,094,614	36,975	17,234,921	167,761	157,874,584				
Nontaxable returns, total	366,009	77,437,591	349,802	65,150,965	158,578	-13,692,916	152,906	5,075,577	85,972	6,481,868	363,800	19,610,837				

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 2019 (Filing Year 2020)—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 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 (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	150,490	3,912,005	1,411,964	234,768,821	452,903	13,045,243	9,854,691	56,870,960	3,818,930	277,004,335		
No adjusted gross income	6,244	329,663	37,214	6,166,167	18,550	2,402,752	137,728	637,122	252,515	39,653,464		
\$1 under \$5,000	3,130	114,307	9,277	10,877	4,051	71,103	177,010	122,555	142,974	5,548,792		
\$5,000 under \$10,000	3,682	12,610	15,779	61,317	5,411	14,387	187,523	238,861	130,514	5,347,212		
\$10,000 under \$15,000	3,437	6,923	11,449	63,740	7,998	131,904	207,144	322,712	139,113	6,277,997		
\$15,000 under \$20,000	3,588	12,918	17,811	150,600	5,803	128,982	188,585	360,318	105,196	4,530,099		
\$20,000 under \$25,000	1,675	29,625	19,236	107,210	6,490	68,056	203,877	426,275	95,911	4,240,790		
\$25,000 under \$30,000	3,709	4,840	16,009	48,250	14,924	67,260	200,967	407,840	99,835	4,669,994		
\$30,000 under \$40,000	3,414	24,468	29,528	164,886	15,709	138,676	405,492	1,015,103	170,765	8,329,647		
\$40,000 under \$50,000	18,946	19,960	34,835	568,417	5,681	38,962	425,690	1,148,636	156,656	7,691,654		
\$50,000 under \$75,000	13,814	81,918	113,241	972,785	35,779	431,045	1,177,879	3,340,479	415,779	22,413,701		
\$75,000 under \$100,000	31,236	83,226	110,570	1,182,590	39,043	645,363	1,109,386	4,567,067	387,718	19,643,505		
\$100,000 under \$200,000	26,165	193,270	300,491	4,315,646	111,467	1,163,984	2,773,170	14,234,658	926,314	52,070,932		
\$200,000 under \$500,000	1,890	662,054	350,894	12,097,488	101,243	1,830,624	1,848,803	15,470,471	569,248	49,101,704		
\$500,000 under \$1,000,000	4,807	204,511	164,971	13,886,515	43,415	1,023,879	495,482	6,900,679	146,911	18,854,471		
\$1,000,000 under \$1,500,000	2,679	94,380	62,010	9,483,324	13,816	730,993	132,917	2,307,045	35,762	7,203,424		
\$1,500,000 under \$2,000,000	5,148	76,842	31,767	7,683,792	7,399	360,790	58,314	1,381,890	14,829	4,413,727		
\$2,000,000 under \$5,000,000	1,890	276,630	55,600	27,445,874	11,258	1,213,450	86,872	2,842,322	21,152	7,632,962		
\$5,000,000 under \$10,000,000	1,557	196,050	18,035	26,106,842	2,964	727,071	23,168	1,334,326	4,941	4,256,904		
\$10,000,000 or more	124,459	1,487,808	13,248	124,252,500	1,901	1,835,962	14,784	1,812,600	2,799	5,123,357		
Taxable returns, total	76	13,017	629	227,573,327	389,108	9,723,598	8,543,098	55,067,673	2,872,708	202,753,293		
No adjusted gross income	0	0	0	0	0	0	0	0	0	0		
\$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		
\$10,000 under \$15,000	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		
\$20,000 under \$25,000	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		
\$30,000 under \$40,000	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		
\$50,000 under \$75,000	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		
\$100,000 under \$200,000	0	0	0	0	0	0	0	0	0	0		
\$200,000 under \$500,000	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		
\$1,000,000 or more	0	0	0	0	0	0	0	0	0	0		
Nontaxable returns, total	26,032	526,178	162,660	7,195,495	63,794	3,321,644	1,311,993	3,803,287	946,222	74,251,042		

* 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 8949, Sales and Other Dispositions of Capital Assets

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Table 1.4C1. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2019 (Filing Year 2020)
 (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	157,796,807 (157,613,022 , 157,980,592)	11,966,873,976 (11,947,092,812 , 11,986,655,139)	157,197,473 (157,008,716 , 157,386,230)	12,111,799,488 (12,092,005,258 , 12,131,593,719)
No adjusted gross income	2,127,500 (2,062,523 , 2,192,478)	-237,064,231 (-239,920,715 , -234,207,748)	1,528,166 (1,483,739 , 1,572,594)	-234,790,580 (-237,642,291 , -231,938,869)
\$1 under \$5,000	9,866,880 (9,682,754 , 10,051,006)	24,439,988 (23,899,756 , 24,980,219)	9,866,880 (9,682,754 , 10,051,006)	25,527,613 (24,948,928 , 26,106,299)
\$5,000 under \$10,000	9,925,940 (9,741,174 , 10,110,707)	74,584,857 (73,167,644 , 76,002,070)	9,925,940 (9,741,174 , 10,110,707)	76,354,338 (74,894,184 , 77,814,491)
\$10,000 under \$15,000	11,087,737 (10,894,344 , 11,281,130)	138,230,399 (135,800,266 , 140,660,531)	11,087,737 (10,894,344 , 11,281,130)	141,617,199 (139,117,720 , 144,116,678)
\$15,000 under \$20,000	10,039,446 (9,853,458 , 10,225,435)	175,255,963 (171,996,293 , 178,515,634)	10,039,446 (9,853,458 , 10,225,435)	178,282,897 (174,962,993 , 181,602,800)
\$20,000 under \$25,000	9,493,968 (9,311,936 , 9,675,999)	213,660,160 (209,554,228 , 217,766,093)	9,493,968 (9,311,936 , 9,675,999)	216,874,301 (212,696,025 , 221,052,576)
\$25,000 under \$30,000	9,289,939 (9,109,453 , 9,470,426)	254,877,708 (249,918,408 , 259,837,008)	9,289,939 (9,109,453 , 9,470,426)	258,018,079 (252,991,898 , 263,044,260)
\$30,000 under \$40,000	16,090,602 (15,860,729 , 16,320,475)	560,073,192 (552,039,749 , 568,106,634)	16,090,602 (15,860,729 , 16,320,475)	566,519,101 (558,383,010 , 574,655,192)
\$40,000 under \$50,000	12,503,041 (12,295,979 , 12,710,103)	560,258,808 (550,958,794 , 569,558,823)	12,503,041 (12,295,979 , 12,710,103)	566,510,686 (557,103,391 , 575,917,982)
\$50,000 under \$75,000	22,238,948 (22,018,087 , 22,459,809)	1,366,892,948 (1,353,337,669 , 1,380,448,226)	22,238,948 (22,018,087 , 22,459,809)	1,382,388,717 (1,368,651,388 , 1,396,126,046)
\$75,000 under \$100,000	14,118,568 (13,924,588 , 14,312,549)	1,222,947,425 (1,206,050,783 , 1,239,844,067)	14,118,568 (13,924,588 , 14,312,549)	1,234,746,850 (1,217,669,685 , 1,251,824,015)
\$100,000 under \$200,000	21,997,582 (21,861,358 , 22,133,805)	3,004,363,636 (2,985,468,704 , 3,023,258,568)	21,997,582 (21,861,358 , 22,133,805)	3,036,219,498 (3,017,105,310 , 3,055,333,686)
\$200,000 under \$500,000	7,297,883 (7,235,510 , 7,360,256)	2,090,808,696 (2,074,533,283 , 2,107,084,109)	7,297,883 (7,235,510 , 7,360,256)	2,120,828,301 (2,104,354,555 , 2,137,302,047)
\$500,000 under \$1,000,000	1,162,371 (1,145,346 , 1,179,397)	781,920,814 (770,874,263 , 792,967,365)	1,162,371 (1,145,346 , 1,179,397)	795,166,354 (783,961,759 , 806,370,949)
\$1,000,000 under \$1,500,000	254,197 (249,503 , 258,892)	305,561,848 (299,914,812 , 311,208,884)	254,197 (249,503 , 258,892)	310,038,042 (304,317,304 , 315,758,779)
\$1,500,000 under \$2,000,000	103,075 (101,299 , 104,850)	176,961,208 (174,041,313 , 179,881,102)	103,075 (101,299 , 104,850)	179,090,416 (176,145,235 , 182,035,596)
\$2,000,000 under \$5,000,000	143,514 (142,233 , 144,795)	425,088,995 (421,702,743 , 428,475,247)	143,514 (142,233 , 144,795)	428,562,004 (425,148,975 , 431,975,032)
\$5,000,000 under \$10,000,000	34,738 (34,353 , 35,124)	237,781,553 (235,339,867 , 240,223,238)	34,738 (34,353 , 35,124)	238,811,478 (236,359,754 , 241,263,202)
\$10,000,000 or more	20,876 (20,876 , 20,876)	590,230,011 (590,230,011 , 590,230,011)	20,876 (20,876 , 20,876)	591,034,197 (591,034,197 , 591,034,197)
Taxable returns, total	104,005,800 (103,680,360 , 104,331,240)	11,210,096,539 (11,188,025,869 , 11,232,167,209)	104,005,797 (103,680,357 , 104,331,237)	11,333,852,146 (11,311,667,474 , 11,356,036,817)
No adjusted gross income	2,688 (1,974 , 3,421)	-9,900,629 (-10,184,781 , -9,616,477)	2,695 (1,971 , 3,418)	-9,871,105 (-10,142,334 , -9,599,876)
\$1 under \$5,000	137,525 (114,506 , 160,544)	409,732 (336,674 , 482,790)	137,525 (114,506 , 160,544)	416,635 (342,052 , 491,217)
\$5,000 under \$10,000	146,214 (122,413 , 170,016)	1,077,970 (899,245 , 1,256,695)	146,214 (122,413 , 170,016)	1,083,586 (904,045 , 1,263,127)
\$10,000 under \$15,000	2,363,049 (2,268,942 , 2,457,155)	32,349,604 (31,058,496 , 33,640,712)	2,363,049 (2,268,942 , 2,457,155)	32,741,586 (31,431,485 , 34,051,687)
\$15,000 under \$20,000	5,097,694 (4,961,495 , 5,233,893)	89,015,570 (86,628,510 , 91,402,630)	5,097,694 (4,961,495 , 5,233,893)	89,872,260 (87,459,694 , 92,284,827)
\$20,000 under \$25,000	5,193,441 (5,055,997 , 5,330,885)	117,082,517 (113,977,191 , 120,187,844)	5,193,441 (5,055,997 , 5,330,885)	118,499,183 (115,351,264 , 121,647,103)
\$25,000 under \$30,000	5,659,877 (5,516,563 , 5,813,191)	155,524,755 (151,580,771 , 159,468,771)	5,659,877 (5,516,563 , 5,813,191)	157,122,648 (153,134,781 , 161,110,525)
\$30,000 under \$40,000	11,034,973 (10,839,648 , 11,230,299)	385,579,114 (378,728,688 , 392,429,541)	11,034,973 (10,839,648 , 11,230,299)	389,775,868 (382,844,104 , 396,707,632)
\$40,000 under \$50,000	10,135,556 (9,946,960 , 10,324,152)	455,155,269 (446,666,887 , 463,643,651)	10,135,556 (9,946,960 , 10,324,152)	459,683,074 (451,107,854 , 468,258,295)
\$50,000 under \$75,000	19,868,580 (19,653,214 , 20,083,947)	1,225,323,851 (1,212,042,675 , 1,238,605,027)	19,868,580 (19,653,214 , 20,083,947)	1,238,587,939 (1,225,139,085 , 1,252,036,793)
\$75,000 under \$100,000	13,557,576 (13,366,200 , 13,748,952)	1,175,473,929 (1,158,789,194 , 1,192,158,665)	13,557,576 (13,366,200 , 13,748,952)	1,186,383,459 (1,169,526,987 , 1,203,239,932)
\$100,000 under \$200,000	21,807,901 (21,670,812 , 21,944,990)	2,980,568,339 (2,961,534,766 , 2,999,601,912)	21,807,901 (21,670,812 , 21,944,990)	3,011,989,568 (2,992,737,282 , 3,031,241,854)
\$200,000 under \$500,000	7,283,635 (7,221,255 , 7,346,015)	2,086,935,882 (2,070,658,875 , 2,103,212,889)	7,283,635 (7,221,255 , 7,346,015)	2,116,914,923 (2,100,439,520 , 2,133,390,327)
\$500,000 under \$1,000,000	1,161,188 (1,144,163 , 1,178,214)	781,117,718 (770,071,168 , 792,164,269)	1,161,188 (1,144,163 , 1,178,214)	794,360,325 (783,155,729 , 805,564,920)
\$1,000,000 or more	555,892 (551,118 , 560,666)	1,734,382,917 (1,728,056,909 , 1,740,708,926)	555,892 (551,118 , 560,666)	1,746,292,196 (1,739,899,847 , 1,752,684,544)
Nontaxable returns, total	53,791,007 (53,464,624 , 54,117,390)	756,777,437 (746,188,575 , 767,366,298)	53,191,676 (52,865,860 , 53,517,492)	777,947,343 (767,197,666 , 788,697,019)

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 2019 (Filing Year 2020)—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	129,775,754 (129,456,380 , 130,095,129)	8,273,071,046 (8,245,910,778 , 8,300,231,313)	48,676,014 (48,369,705 , 48,982,323)	153,253,476 (151,110,127 , 155,396,825)
No adjusted gross income	569,047 (534,862 , 603,233)	23,421,857 (21,900,777 , 24,942,937)	652,303 (619,631 , 684,975)	7,664,704 (7,376,708 , 7,952,701)
\$1 under \$5,000	6,672,531 (6,518,443 , 6,826,619)	23,927,191 (22,695,065 , 25,159,317)	1,609,527 (1,532,215 , 1,686,838)	615,198 (538,085 , 692,311)
\$5,000 under \$10,000	7,622,306 (7,458,363 , 7,786,250)	58,927,624 (57,292,345 , 60,562,902)	1,374,367 (1,302,798 , 1,445,936)	932,509 (811,273 , 1,053,746)
\$10,000 under \$15,000	8,277,447 (8,106,990 , 8,447,904)	100,631,554 (98,247,136 , 103,015,971)	1,556,671 (1,480,511 , 1,632,831)	1,187,458 (1,037,383 , 1,337,533)
\$15,000 under \$20,000	7,931,946 (7,764,633 , 8,099,260)	134,897,400 (131,794,269 , 138,000,531)	1,404,468 (1,332,045 , 1,476,890)	1,378,985 (1,148,008 , 1,609,961)
\$20,000 under \$25,000	7,855,283 (7,688,674 , 8,021,893)	173,142,941 (169,261,586 , 177,024,297)	1,406,469 (1,334,087 , 1,478,852)	1,458,550 (1,239,645 , 1,677,456)
\$25,000 under \$30,000	7,943,835 (7,776,277 , 8,111,393)	212,428,275 (207,782,436 , 217,074,113)	1,438,357 (1,364,961 , 1,511,753)	1,433,787 (1,227,800 , 1,639,774)
\$30,000 under \$40,000	14,045,867 (13,830,091 , 14,261,643)	471,544,226 (464,053,514 , 479,034,937)	2,964,248 (2,859,720 , 3,068,776)	2,715,717 (2,422,269 , 3,009,164)
\$40,000 under \$50,000	10,931,707 (10,737,333 , 11,126,081)	465,547,848 (457,031,568 , 474,064,129)	2,843,412 (2,741,016 , 2,945,809)	2,752,028 (2,418,006 , 3,086,051)
\$50,000 under \$75,000	18,976,338 (18,761,740 , 19,190,937)	1,071,062,478 (1,058,388,098 , 1,083,736,858)	7,174,190 (7,022,719 , 7,325,660)	7,886,017 (7,274,816 , 8,497,219)
\$75,000 under \$100,000	12,033,727 (11,849,921 , 12,217,534)	921,390,540 (906,544,463 , 936,236,616)	6,141,068 (5,999,637 , 6,282,498)	8,203,311 (7,478,072 , 8,928,550)
\$100,000 under \$200,000	19,028,674 (18,877,005 , 19,180,342)	2,209,484,837 (2,189,371,277 , 2,229,598,398)	12,772,926 (12,617,498 , 12,928,354)	22,379,899 (21,121,193 , 23,638,605)
\$200,000 under \$500,000	6,414,121 (6,350,343 , 6,477,898)	1,429,162,189 (1,414,021,520 , 1,444,302,858)	5,725,162 (5,664,387 , 5,785,936)	23,486,809 (22,448,676 , 24,524,942)
\$500,000 under \$1,000,000	1,010,488 (993,819 , 1,027,156)	449,489,139 (440,721,869 , 458,256,408)	1,072,431 (1,055,745 , 1,089,117)	12,539,251 (11,876,289 , 13,202,214)
\$1,000,000 under \$1,500,000	214,955 (210,436 , 219,475)	141,101,999 (137,194,347 , 145,009,651)	244,426 (239,787 , 249,066)	6,357,726 (6,017,971 , 6,697,480)
\$1,500,000 under \$2,000,000	85,285 (83,590 , 86,981)	72,754,006 (70,797,183 , 74,710,830)	100,203 (98,456 , 101,949)	4,407,318 (4,213,453 , 4,601,183)
\$2,000,000 under \$5,000,000	117,168 (115,936 , 118,400)	145,270,762 (143,104,488 , 147,437,035)	140,665 (139,392 , 141,939)	12,718,509 (12,425,955 , 13,011,064)
\$5,000,000 under \$10,000,000	28,162 (27,801 , 28,523)	66,367,353 (65,040,442 , 67,694,264)	34,376 (33,992 , 34,760)	7,827,956 (7,659,451 , 7,996,460)
\$10,000,000 or more	16,866 (16,866 , 16,866)	102,518,828 (102,518,828 , 102,518,828)	20,745 (20,745 , 20,745)	27,307,743 (27,307,743 , 27,307,743)
Taxable returns, total	88,920,094 (88,565,758 , 89,274,430)	7,447,274,678 (7,419,492,118 , 7,475,057,239)	39,939,856 (39,667,681 , 40,212,031)	138,686,680 (136,644,872 , 140,728,488)
No adjusted gross income	1,370 (976 , 1,764)	388,242 (318,072 , 458,411)	2,467 (1,753 , 3,180)	950,040 (916,784 , 983,296)
\$1 under \$5,000	62,060 (46,596 , 77,524)	128,908 (93,204 , 164,612)	64,245 (48,492 , 79,999)	48,088 (25,940 , 70,237)
\$5,000 under \$10,000	92,869 (73,903 , 111,836)	495,186 (370,314 , 620,058)	64,358 (48,503 , 80,212)	39,254 (18,710 , 59,799)
\$10,000 under \$15,000	2,058,613 (1,970,630 , 2,146,596)	27,664,970 (26,404,753 , 28,925,187)	260,652 (229,091 , 292,214)	159,799 (103,402 , 216,197)
\$15,000 under \$20,000	4,209,571 (4,085,248 , 4,333,893)	72,377,804 (70,128,078 , 74,627,530)	672,771 (622,208 , 723,333)	530,127 (415,924 , 644,331)
\$20,000 under \$25,000	4,438,181 (4,310,669 , 4,565,694)	98,453,186 (95,522,526 , 101,383,845)	712,978 (661,008 , 764,947)	694,975 (533,727 , 856,222)
\$25,000 under \$30,000	4,793,497 (4,661,170 , 4,661,170)	127,415,003 (123,801,604 , 123,801,604)	931,458 (872,147 , 872,147)	952,777 (775,563 , 1,129,990)
\$30,000 under \$40,000	9,376,845 (9,196,063 , 9,557,626)	313,619,670 (307,401,812 , 319,837,529)	2,286,995 (2,194,755 , 2,379,235)	2,037,453 (1,797,079 , 2,277,828)
\$40,000 under \$50,000	8,763,906 (8,587,975 , 8,939,836)	372,960,103 (365,267,506 , 380,652,700)	2,435,091 (2,339,983 , 2,530,199)	2,251,524 (1,970,228 , 2,532,819)
\$50,000 under \$75,000	16,795,998 (16,588,660 , 17,003,336)	948,804,200 (936,552,695 , 961,055,705)	6,615,997 (6,469,599 , 6,762,396)	7,325,756 (6,733,260 , 7,918,253)
\$75,000 under \$100,000	11,558,802 (11,377,633 , 11,739,970)	885,487,302 (870,857,630 , 900,116,974)	5,903,550 (5,764,465 , 6,042,636)	7,667,650 (6,975,694 , 8,359,606)
\$100,000 under \$200,000	18,893,828 (18,742,014 , 19,045,642)	2,196,533,984 (2,176,408,168 , 2,216,659,801)	12,660,054 (12,504,720 , 12,815,387)	21,606,473 (20,396,692 , 22,816,253)
\$200,000 under \$500,000	6,402,905 (6,339,125 , 6,466,686)	1,426,418,012 (1,411,278,742 , 1,441,557,283)	5,717,274 (5,656,497 , 5,778,052)	23,343,491 (22,305,355 , 24,381,626)
\$500,000 under \$1,000,000	1,009,568 (992,899 , 1,026,236)	448,954,002 (440,186,732 , 457,721,271)	1,071,867 (1,055,181 , 1,088,553)	12,520,263 (11,857,300 , 13,183,226)
\$1,000,000 or more	462,082 (457,384 , 466,781)	527,574,106 (522,779,557 , 532,368,656)	540,098 (535,367 , 544,830)	58,559,009 (58,054,299 , 59,063,719)
Nontaxable returns, total	40,855,660 (40,540,411 , 41,170,909)	825,796,367 (815,941,503 , 835,651,232)	8,736,158 (8,565,422 , 8,906,694)	14,566,796 (13,895,981 , 15,237,611)

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 2019 (Filing Year 2020)—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	6,242,423 (6,125,536 , 6,359,310)	61,575,197 (59,214,970 , 63,935,423)	28,980,261 (28,738,009 , 29,222,513)	331,790,638 (327,828,886 , 335,752,390)
No adjusted gross income	75,881 (65,648 , 86,114)	1,793,295 (1,646,043 , 1,940,546)	411,665 (385,515 , 437,814)	6,056,857 (5,822,979 , 6,290,735)
\$1 under \$5,000	74,581 (67,841 , 81,320)	107,725 (72,819 , 142,630)	845,569 (789,482 , 901,656)	877,359 (768,095 , 986,624)
\$5,000 under \$10,000	79,209 (62,038 , 96,380)	118,331 (74,417 , 162,244)	794,021 (739,563 , 848,479)	1,288,285 (1,137,294 , 1,439,277)
\$10,000 under \$15,000	105,271 (85,485 , 125,057)	200,139 (128,604 , 271,674)	778,815 (724,827 , 832,803)	1,615,441 (1,412,416 , 1,818,465)
\$15,000 under \$20,000	98,511 (79,352 , 117,669)	280,937 (136,125 , 425,748)	716,865 (665,151 , 768,580)	1,946,789 (1,696,775 , 2,196,804)
\$20,000 under \$25,000	109,719 (89,511 , 129,926)	395,478 (228,876 , 562,080)	716,754 (665,138 , 768,369)	2,048,550 (1,758,729 , 2,338,372)
\$25,000 under \$30,000	112,802 (92,122 , 133,482)	403,062 (211,299 , 594,826)	727,671 (675,513 , 779,829)	2,031,722 (1,744,546 , 2,318,899)
\$30,000 under \$40,000	241,916 (211,922 , 271,909)	781,558 (561,116 , 1,002,000)	1,479,134 (1,405,427 , 1,552,842)	4,225,960 (3,776,125 , 4,675,795)
\$40,000 under \$50,000	251,689 (221,102 , 282,275)	1,206,867 (787,560 , 1,626,173)	1,433,633 (1,360,964 , 1,506,302)	4,343,886 (3,874,636 , 4,813,136)
\$50,000 under \$75,000	644,590 (597,042 , 692,137)	3,421,047 (1,560,967 , 5,281,127)	3,798,150 (3,686,198 , 3,910,101)	14,474,880 (13,472,617 , 15,477,143)
\$75,000 under \$100,000	702,161 (652,796 , 751,527)	3,123,674 (2,524,076 , 3,723,271)	3,442,547 (3,335,942 , 3,549,153)	15,899,563 (14,761,612 , 17,037,514)
\$100,000 under \$200,000	1,744,843 (1,675,210 , 1,814,475)	9,261,463 (8,492,020 , 10,030,905)	7,974,700 (7,841,470 , 8,107,931)	53,045,342 (50,657,068 , 55,433,615)
\$200,000 under \$500,000	1,319,129 (1,285,881 , 1,352,376)	12,641,543 (11,883,918 , 13,399,168)	4,442,806 (4,387,680 , 4,497,932)	66,469,057 (64,291,921 , 68,646,194)
\$500,000 under \$1,000,000	392,489 (381,293 , 403,685)	7,640,297 (7,179,252 , 8,101,342)	927,926 (912,107 , 943,745)	35,424,310 (33,935,820 , 36,912,800)
\$1,000,000 under \$1,500,000	116,605 (113,131 , 120,079)	3,593,223 (3,379,791 , 3,806,654)	218,128 (213,692 , 222,564)	16,670,913 (15,810,297 , 17,531,529)
\$1,500,000 under \$2,000,000	52,207 (50,946 , 53,468)	2,270,511 (2,146,252 , 2,394,770)	90,261 (88,583 , 91,940)	10,347,780 (9,921,844 , 10,773,715)
\$2,000,000 under \$5,000,000	81,973 (80,937 , 83,009)	5,735,345 (5,570,911 , 5,899,778)	129,195 (127,961 , 130,430)	27,456,152 (26,838,338 , 28,073,965)
\$5,000,000 under \$10,000,000	23,165 (22,841 , 23,489)	2,989,586 (2,919,215 , 3,059,958)	32,424 (32,050 , 32,798)	16,554,041 (16,136,513 , 16,971,569)
\$10,000,000 or more	15,685 (15,685 , 15,685)	5,611,118 (5,611,118 , 5,611,118)	19,996 (19,996 , 19,996)	51,013,749 (51,013,749 , 51,013,749)
Taxable returns, total	5,555,058 (5,447,637 , 5,662,479)	56,662,596 (54,362,771 , 58,962,422)	24,386,911 (24,171,015 , 24,602,807)	309,250,404 (305,447,967 , 313,052,840)
No adjusted gross income	657 (532 , 783)	120,183 (104,188 , 136,179)	2,051 (1,371 , 2,730)	486,116 (443,770 , 528,462)
\$1 under \$5,000	* 2,006 (-771 , 4,783)	* 5,240 (-3,218 , 13,698)	51,303 (37,205 , 65,401)	59,287 (36,809 , 81,765)
\$5,000 under \$10,000	8,017 (2,393 , 13,642)	2,503 (151 , 4,855)	63,992 (48,159 , 79,826)	176,884 (119,814 , 233,954)
\$10,000 under \$15,000	11,302 (4,625 , 17,980)	16,116 (-9,189 , 41,421)	118,335 (96,983 , 139,686)	199,448 (124,489 , 274,407)
\$15,000 under \$20,000	33,350 (22,119 , 44,582)	43,699 (11,487 , 75,911)	318,468 (283,642 , 353,294)	533,840 (416,691 , 650,989)
\$20,000 under \$25,000	52,678 (38,419 , 66,938)	142,017 (45,736 , 238,299)	374,565 (336,929 , 412,202)	839,766 (674,335 , 1,005,198)
\$25,000 under \$30,000	59,171 (44,103 , 74,103)	145,039 (54,136 , 235,943)	467,139 (425,191 , 425,191)	835,635 (674,557 , 674,557)
\$30,000 under \$40,000	184,659 (158,321 , 210,998)	511,888 (315,113 , 708,663)	1,163,408 (1,097,755 , 1,229,060)	2,526,711 (2,210,011 , 2,843,412)
\$40,000 under \$50,000	218,390 (189,833 , 246,946)	942,539 (564,621 , 1,320,457)	1,257,168 (1,188,914 , 1,325,421)	3,314,212 (2,926,534 , 3,701,890)
\$50,000 under \$75,000	600,178 (554,120 , 646,237)	3,005,544 (1,158,310 , 4,852,778)	3,523,046 (3,414,674 , 3,631,419)	11,955,493 (11,117,921 , 12,793,065)
\$75,000 under \$100,000	669,865 (621,552 , 718,178)	2,741,405 (2,186,438 , 3,296,373)	3,304,967 (3,200,267 , 3,409,668)	13,971,410 (12,952,533 , 14,990,287)
\$100,000 under \$200,000	1,715,427 (1,646,302 , 1,784,552)	8,588,164 (7,849,633 , 9,326,695)	7,888,796 (7,755,871 , 8,021,721)	50,826,924 (48,512,546 , 53,141,301)
\$200,000 under \$500,000	1,317,361 (1,284,113 , 1,350,608)	12,572,050 (11,814,425 , 13,329,675)	4,436,397 (4,381,265 , 4,491,528)	66,190,677 (64,013,666 , 68,367,689)
\$500,000 under \$1,000,000	392,419 (381,223 , 403,615)	7,630,869 (7,169,824 , 8,091,914)	927,506 (911,687 , 943,325)	35,380,296 (33,891,806 , 36,868,786)
\$1,000,000 or more	289,578 (285,906 , 293,249)	20,195,339 (19,896,736 , 20,493,943)	489,770 (485,212 , 494,328)	121,953,703 (120,772,571 , 123,134,836)
Non taxable returns, total	687,365 (639,388 , 735,341)	4,912,600 (4,378,741 , 5,446,459)	4,593,350 (4,468,596 , 4,718,104)	22,540,234 (21,353,665 , 23,726,802)

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 2019 (Filing Year 2020)—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	26,757,958 (26,525,340 , 26,990,576)	248,190,601 (244,871,884 , 251,509,318)	4,311,147 (4,191,729 , 4,430,565)	5,567,843 (5,348,398 , 5,787,288)
No adjusted gross income	365,143 (340,707 , 389,579)	4,175,651 (3,996,665 , 4,354,636)	20,267 (14,662 , 25,872)	84,051 (66,527 , 101,576)
\$1 under \$5,000	756,927 (703,818 , 810,036)	543,198 (471,671 , 614,725)	28,069 (17,977 , 38,160)	15,822 (7,143 , 24,500)
\$5,000 under \$10,000	726,456 (674,300 , 778,612)	741,545 (645,022 , 838,069)	31,625 (20,840 , 42,410)	27,074 (12,895 , 41,253)
\$10,000 under \$15,000	685,807 (635,075 , 736,539)	1,018,241 (872,878 , 1,163,604)	25,678 (15,802 , 35,563)	24,327 (10,105 , 38,549)
\$15,000 under \$20,000	646,966 (597,805 , 696,127)	1,230,069 (1,053,275 , 1,406,863)	45,122 (32,076 , 58,168)	33,543 (19,454 , 47,632)
\$20,000 under \$25,000	647,678 (598,625 , 696,732)	1,251,931 (1,042,944 , 1,460,917)	50,675 (36,986 , 64,364)	52,465 (12,284 , 92,645)
\$25,000 under \$30,000	647,379 (598,162 , 696,597)	1,260,754 (1,060,475 , 1,461,033)	73,132 (56,522 , 89,743)	50,605 (35,675 , 65,535)
\$30,000 under \$40,000	1,326,979 (1,257,231 , 1,396,728)	2,776,881 (2,448,685 , 3,105,077)	193,631 (166,506 , 220,756)	153,825 (109,526 , 198,124)
\$40,000 under \$50,000	1,317,368 (1,247,712 , 1,387,023)	2,690,661 (2,368,685 , 3,012,637)	233,425 (203,724 , 263,126)	180,934 (150,939 , 210,929)
\$50,000 under \$75,000	3,449,443 (3,342,710 , 3,556,176)	9,674,044 (8,916,944 , 10,431,145)	887,457 (829,970 , 944,944)	771,817 (697,728 , 845,907)
\$75,000 under \$100,000	3,170,531 (3,068,243 , 3,272,820)	10,870,013 (9,998,032 , 11,741,994)	856,135 (799,735 , 912,536)	828,588 (751,644 , 905,532)
\$100,000 under \$200,000	7,435,742 (7,306,483 , 7,565,001)	39,107,064 (37,116,867 , 41,097,262)	1,449,559 (1,378,866 , 1,520,252)	1,761,565 (1,623,592 , 1,899,539)
\$200,000 under \$500,000	4,215,726 (4,161,569 , 4,269,883)	50,307,115 (48,477,267 , 52,136,963)	347,137 (325,680 , 368,594)	700,713 (617,210 , 784,215)
\$500,000 under \$1,000,000	892,960 (877,371 , 908,550)	27,180,529 (25,904,146 , 28,456,912)	46,018 (41,627 , 50,409)	223,769 (160,000 , 287,538)
\$1,000,000 under \$1,500,000	209,857 (205,489 , 214,225)	12,773,045 (12,017,179 , 13,528,912)	9,155 (8,084 , 10,227)	71,133 (43,845 , 98,422)
\$1,500,000 under \$2,000,000	87,135 (85,481 , 88,789)	7,796,797 (7,433,116 , 8,160,478)	3,948 (3,570 , 4,326)	48,688 (37,271 , 60,105)
\$2,000,000 under \$5,000,000	125,045 (123,825 , 126,265)	20,733,472 (20,199,676 , 21,267,267)	6,818 (6,467 , 7,169)	154,323 (134,582 , 174,063)
\$5,000,000 under \$10,000,000	31,407 (31,038 , 31,776)	12,817,129 (12,437,675 , 13,196,584)	1,899 (1,799 , 1,999)	99,772 (91,585 , 107,958)
\$10,000,000 or more	19,407 (19,407 , 19,407)	41,242,462 (41,242,462 , 41,242,462)	1,396 (1,396 , 1,396)	284,830 (284,830 , 284,830)
Taxable returns, total	22,609,003 (22,401,716 , 22,816,289)	232,403,793 (229,208,905 , 235,598,682)	3,948,606 (3,834,473 , 4,062,740)	5,112,163 (4,904,375 , 5,319,951)
No adjusted gross income	1,938 (1,261 , 2,615)	356,707 (323,758 , 389,656)	** 2,257 (-772 , 5,286)	** 2,319 (1,020 , 3,617)
\$1 under \$5,000	47,292 (33,752 , 60,832)	29,032 (17,353 , 40,711)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	61,979 (46,391 , 77,568)	116,379 (75,470 , 157,288)	** 0 (0 , 0)	** 0 (0 , 0)
\$10,000 under \$15,000	104,066 (84,020 , 124,111)	107,363 (63,269 , 151,457)	* 3,007 (-394 , 6,409)	* 1,424 (-857 , 3,706)
\$15,000 under \$20,000	279,980 (247,296 , 312,664)	317,060 (230,843 , 403,276)	20,584 (11,683 , 29,485)	8,708 (3,872 , 13,545)
\$20,000 under \$25,000	338,805 (303,014 , 374,595)	432,816 (336,934 , 528,697)	34,260 (23,054 , 45,466)	24,166 (10,574 , 37,758)
\$25,000 under \$30,000	410,067 (370,755 , 450,379)	421,666 (337,548 , 505,784)	43,081 (30,313 , 55,849)	28,673 (17,488 , 40,059)
\$30,000 under \$40,000	1,034,072 (972,228 , 1,095,916)	1,527,879 (1,318,009 , 1,737,749)	140,693 (117,567 , 163,820)	102,843 (75,076 , 130,609)
\$40,000 under \$50,000	1,154,668 (1,089,255 , 1,220,081)	1,961,093 (1,717,428 , 2,204,759)	196,209 (168,944 , 223,474)	146,987 (120,160 , 173,813)
\$50,000 under \$75,000	3,199,783 (3,096,486 , 3,303,081)	7,805,546 (7,192,637 , 8,418,454)	829,444 (773,794 , 885,094)	690,548 (620,564 , 760,532)
\$75,000 under \$100,000	3,039,840 (2,939,460 , 3,140,219)	9,394,252 (8,621,306 , 10,167,199)	828,379 (772,860 , 883,899)	794,696 (719,073 , 870,319)
\$100,000 under \$200,000	7,361,300 (7,232,329 , 7,490,271)	37,402,146 (35,473,912 , 39,330,379)	1,434,837 (1,364,456 , 1,505,217)	1,732,410 (1,595,868 , 1,868,952)
\$200,000 under \$500,000	4,209,956 (4,155,793 , 4,264,119)	50,097,543 (48,267,912 , 51,927,175)	346,655 (325,198 , 368,112)	697,212 (613,709 , 780,714)
\$500,000 under \$1,000,000	892,606 (877,017 , 908,196)	27,146,192 (25,869,809 , 28,422,575)	45,992 (41,601 , 50,383)	223,494 (159,724 , 287,263)
\$1,000,000 or more	472,651 (468,153 , 477,148)	95,288,120 (94,246,505 , 96,329,734)	23,207 (22,017 , 24,398)	658,684 (622,213 , 695,155)
Nontaxable returns, total	4,148,955 (4,030,142 , 4,267,769)	15,786,808 (14,842,478 , 16,731,138)	362,541 (326,562 , 398,520)	455,680 (384,556 , 526,804)

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 2019 (Filing Year 2020)—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	344,378 (308,883 , 379,873)	10,810,673 (9,203,299 , 12,418,047)	20,073,010 (19,928,687 , 20,217,333)	442,854,286 (436,518,831 , 449,189,741)	
No adjusted gross income				4,603,099 (4,144,714 , 5,061,485)	
\$1 under \$5,000	731 (-28 , 1,490)	19,845 (-4,396 , 44,086)	229,137 (208,109 , 250,165)	3,759,859 (3,460,384 , 4,059,335)	
\$5,000 under \$10,000	* 8,225 (2,654 , 13,797)	* 18,651 (4,711 , 32,592)	1,550,344 (1,478,074 , 1,622,614)	9,525,117 (8,989,060 , 10,061,174)	
\$10,000 under \$15,000	12,764 (5,871 , 19,658)	81,058 (34,986 , 127,129)	1,442,370 (1,372,200 , 1,512,539)	23,772,301 (22,765,590 , 24,779,012)	
\$15,000 under \$20,000	13,773 (6,602 , 20,944)	112,050 (48,582 , 175,518)	2,305,555 (2,219,828 , 2,391,283)	22,303,823 (21,140,177 , 23,467,469)	
\$20,000 under \$25,000	16,049 (8,190 , 23,909)	202,038 (95,494 , 308,582)	1,714,766 (1,638,513 , 1,791,019)	16,477,490 (15,345,832 , 17,609,148)	
\$25,000 under \$30,000	16,681 (8,706 , 24,656)	195,124 (84,568 , 305,680)	1,124,623 (1,061,276 , 1,187,969)	13,790,121 (12,655,405 , 14,924,838)	
\$30,000 under \$40,000	17,048 (8,949 , 25,147)	232,295 (100,977 , 363,613)	863,740 (807,878 , 919,602)	22,985,195 (21,360,900 , 24,609,491)	
\$40,000 under \$50,000	37,107 (25,159 , 49,056)	569,146 (351,485 , 786,807)	1,387,832 (1,318,014 , 1,457,650)	19,026,086 (17,503,432 , 20,548,739)	
\$50,000 under \$75,000	46,636 (33,270 , 60,003)	822,175 (538,275 , 1,106,075)	1,122,771 (1,059,986 , 1,185,557)	41,107,869 (38,613,547 , 43,602,192)	
\$75,000 under \$100,000	76,853 (59,816 , 93,890)	1,715,911 (1,252,511 , 2,179,311)	2,168,459 (2,087,529 , 2,249,388)	32,373,062 (30,071,788 , 34,674,337)	
\$100,000 under \$200,000	42,341 (29,666 , 55,015)	1,185,220 (744,478 , 1,625,961)	1,628,490 (1,556,131 , 1,700,850)	85,566,267 (81,786,583 , 89,345,952)	
\$200,000 under \$500,000	** 56,170 (43,213 , 69,123)	** 5,657,161 (4,243,032 , 7,071,289)	2,961,284 (2,882,018 , 3,040,551)	83,015,167 (79,802,099 , 86,228,234)	
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	1,238,719 (1,207,323 , 1,270,114)	29,711,358 (28,046,701 , 31,376,015)	
\$1,000,000 under \$1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	228,516 (219,816 , 237,215)	10,184,667 (9,459,074 , 10,910,259)	
\$1,500,000 under \$2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	20,024 (19,237 , 20,810)	5,406,824 (5,031,828 , 5,781,820)	
\$2,000,000 under \$5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	26,735 (26,086 , 27,384)	9,900,891 (9,463,039 , 10,338,742)	
\$5,000,000 under \$10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	6,546 (6,364 , 6,727)	4,143,924 (3,906,723 , 4,381,125)	
\$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	3,984 (3,984 , 3,984)	5,201,165 (5,201,165 , 5,201,165)	
Taxable returns, total	271,834 (240,373 , 303,294)	10,002,141 (8,413,510 , 11,590,773)	10,692,831 (10,551,911 , 10,833,751)	332,324,858 (326,322,970 , 338,326,746)	
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	573 (280 , 866)	194,837 (152,073 , 237,602)	
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	* 8,032 (2,471 , 13,594)	* 5,771 (1,393 , 10,149)	
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	* 7,127 (1,854 , 12,399)	* 26,489 (63 , 52,915)	
\$10,000 under \$15,000	* 5,017 (622 , 9,412)	* 37,511 (541 , 74,480)	193,451 (166,423 , 220,479)	1,650,808 (1,361,848 , 1,939,769)	
\$15,000 under \$20,000	10,025 (3,815 , 16,234)	135,060 (48,199 , 221,922)	436,801 (396,610 , 476,992)	5,156,666 (4,559,989 , 5,753,343)	
\$20,000 under \$25,000	10,656 (4,301 , 17,012)	127,985 (35,550 , 220,419)	392,225 (353,978 , 430,472)	4,707,002 (4,104,956 , 5,309,047)	
\$25,000 under \$30,000	12,034 (5,229 , 5,229)	175,598 (58,209 , 58,209)	403,581 (364,932 , 364,932)	5,825,874 (5,095,459 , 5,095,459)	
\$30,000 under \$40,000	24,070 (14,446 , 33,694)	394,907 (209,086 , 580,728)	779,617 (726,404 , 832,830)	12,001,432 (10,807,970 , 13,194,895)	
\$40,000 under \$50,000	40,211 (27,756 , 52,665)	661,595 (417,237 , 905,952)	749,243 (697,229 , 801,256)	11,081,629 (9,927,407 , 12,235,851)	
\$50,000 under \$75,000	71,322 (54,887 , 87,757)	1,627,777 (1,175,039 , 2,080,514)	1,729,112 (1,655,154 , 1,803,070)	32,027,849 (29,785,319 , 34,270,379)	
\$75,000 under \$100,000	42,341 (29,666 , 55,015)	1,185,220 (744,478 , 1,625,961)	1,496,023 (1,426,260 , 1,565,786)	28,606,322 (26,461,213 , 30,751,430)	
\$100,000 under \$200,000	** 56,159 (43,203 , 69,113)	** 5,656,489 (4,242,361 , 7,070,618)	2,925,637 (2,846,697 , 3,004,577)	83,765,989 (80,041,217 , 87,490,760)	
\$200,000 under \$500,000	** 0 (0 , 0)	** 0 (0 , 0)	1,236,699 (1,205,303 , 1,268,094)	82,801,550 (79,588,482 , 86,014,618)	
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	228,376 (219,676 , 237,075)	29,673,821 (28,009,164 , 31,338,479)	
\$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	106,335 (103,841 , 108,830)	34,798,818 (33,853,735 , 35,743,902)	
Nontaxable returns, total	72,544 (56,090 , 88,998)	808,532 (563,539 , 1,053,825)	9,380,179 (9,248,817 , 9,511,541)	110,529,428 (107,757,973 , 113,300,882)	

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 2019 (Filing Year 2020)—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	7,183,516 (7,050,117 , 7,316,916)	88,112,985 (85,831,401 , 90,394,568)	4,056,900 (3,941,022 , 4,172,778)	11,248,534 (10,411,959 , 12,085,109)		
No adjusted gross income	535,564 (509,991 , 561,137)	19,062,183 (18,050,577 , 20,073,789)	22,961 (15,813 , 30,109)	35,567 (19,544 , 51,589)		
\$1 under \$5,000	120,311 (99,226 , 141,397)	878,552 (608,543 , 1,148,560)	162,826 (137,793 , 187,860)	103,983 (77,551 , 130,416)		
\$5,000 under \$10,000	229,899 (200,631 , 259,167)	2,066,228 (1,657,036 , 2,475,421)	152,744 (128,503 , 176,986)	181,581 (135,312 , 227,850)		
\$10,000 under \$15,000	313,192 (279,033 , 347,352)	3,428,280 (2,816,171 , 4,040,389)	128,099 (105,926 , 150,273)	169,673 (117,674 , 221,672)		
\$15,000 under \$20,000	382,084 (344,342 , 419,826)	4,463,827 (3,832,186 , 5,095,468)	118,205 (96,961 , 139,450)	223,866 (140,521 , 307,212)		
\$20,000 under \$25,000	451,042 (410,275 , 491,808)	4,466,077 (3,902,197 , 5,029,956)	122,457 (100,784 , 144,129)	205,744 (128,582 , 282,906)		
\$25,000 under \$30,000	400,353 (361,688 , 439,018)	3,872,662 (3,303,152 , 4,442,173)	130,545 (108,118 , 152,971)	236,719 (157,479 , 315,958)		
\$30,000 under \$40,000	687,234 (636,939 , 737,528)	6,435,193 (5,758,099 , 7,112,287)	250,191 (219,199 , 281,183)	413,698 (293,748 , 533,647)		
\$40,000 under \$50,000	568,878 (523,186 , 614,570)	4,984,490 (4,361,296 , 5,607,684)	232,094 (202,294 , 261,894)	360,724 (266,178 , 455,270)		
\$50,000 under \$75,000	1,007,784 (949,575 , 1,065,993)	9,209,920 (8,356,675 , 10,063,165)	609,375 (561,621 , 657,130)	1,323,090 (1,102,421 , 1,543,758)		
\$75,000 under \$100,000	720,845 (670,445 , 771,244)	5,986,504 (5,298,866 , 6,674,142)	519,175 (475,301 , 563,049)	1,170,285 (970,316 , 1,370,254)		
\$100,000 under \$200,000	1,225,798 (1,166,694 , 1,284,902)	10,553,535 (9,772,988 , 11,334,083)	1,105,986 (1,043,665 , 1,168,308)	3,612,585 (3,083,254 , 4,141,917)		
\$200,000 under \$500,000	431,803 (410,871 , 452,735)	5,793,151 (5,336,335 , 6,249,967)	444,746 (420,102 , 469,390)	2,628,958 (2,103,738 , 3,154,178)		
\$500,000 under \$1,000,000	70,539 (65,400 , 75,678)	2,123,073 (1,900,307 , 2,345,839)	47,065 (42,490 , 51,639)	419,796 (320,703 , 518,888)		
\$1,000,000 under \$1,500,000	16,262 (14,874 , 17,650)	771,779 (678,053 , 865,505)	5,988 (5,085 , 6,891)	63,750 (26,673 , 100,826)		
\$1,500,000 under \$2,000,000	6,640 (6,180 , 7,100)	595,880 (531,998 , 659,762)	1,997 (1,700 , 2,295)	25,083 (17,125 , 33,040)		
\$2,000,000 under \$5,000,000	10,211 (9,809 , 10,612)	1,174,321 (1,102,553 , 1,246,089)	2,085 (1,876 , 2,294)	54,778 (33,493 , 76,064)		
\$5,000,000 under \$10,000,000	2,979 (2,859 , 3,098)	690,723 (664,601 , 716,844)	295 (252 , 338)	15,755 (11,791 , 19,720)		
\$10,000,000 or more	2,100 (2,100 , 2,100)	1,556,606 (1,556,606 , 1,556,606)	65 (65 , 65)	2,900 (2,900 , 2,900)		
Taxable returns, total	4,689,898 (4,577,368 , 4,802,428)	48,341,723 (46,720,234 , 49,963,213)	3,364,911 (3,260,402 , 3,469,420)	10,050,558 (9,235,249 , 10,865,867)		
No adjusted gross income	330 (255 , 404)	454,555 (434,046 , 475,064)	* 208 (-185 , 601)	* 21 (-1 , 44)		
\$1 under \$5,000	* 2,010 (-771 , 4,792)	* 1,775 (-666 , 4,215)	* 8,111 (2,491 , 13,731)	* 4,970 (11 , 9,929)		
\$5,000 under \$10,000	* 3,013 (-393 , 6,420)	* 11,204 (-7,784 , 30,193)	15,494 (7,659 , 23,329)	39,989 (14,244 , 65,734)		
\$10,000 under \$15,000	47,175 (33,787 , 60,563)	379,245 (217,350 , 541,140)	20,416 (11,472 , 29,360)	37,115 (4,824 , 69,406)		
\$15,000 under \$20,000	139,456 (116,488 , 162,424)	1,530,295 (1,166,298 , 1,894,291)	55,051 (40,479 , 69,623)	44,490 (18,668 , 70,312)		
\$20,000 under \$25,000	199,653 (172,215 , 227,092)	1,777,708 (1,425,115 , 2,130,301)	71,013 (54,462 , 87,563)	68,913 (44,382 , 93,443)		
\$25,000 under \$30,000	200,245 (172,705 , 172,705)	1,724,524 (1,345,596 , 1,345,596)	83,705 (65,682 , 65,682)	87,196 (56,392 , 56,392)		
\$30,000 under \$40,000	381,772 (343,967 , 419,578)	3,208,327 (2,735,737 , 3,680,917)	212,969 (184,356 , 241,583)	269,634 (194,914 , 344,355)		
\$40,000 under \$50,000	417,398 (377,977 , 456,819)	3,372,839 (2,862,240 , 3,883,439)	216,293 (187,510 , 245,076)	341,097 (248,094 , 434,099)		
\$50,000 under \$75,000	865,595 (811,063 , 920,128)	7,491,017 (6,733,523 , 8,248,512)	572,746 (526,409 , 619,082)	1,242,638 (1,027,558 , 1,457,719)		
\$75,000 under \$100,000	683,336 (634,156 , 732,516)	5,570,232 (4,906,092 , 6,234,372)	507,557 (464,130 , 550,985)	1,131,087 (934,955 , 1,327,220)		
\$100,000 under \$200,000	1,210,540 (1,151,691 , 1,269,389)	10,189,737 (9,426,528 , 10,952,946)	1,099,681 (1,037,509 , 1,161,853)	3,576,224 (3,048,361 , 4,104,087)		
\$200,000 under \$500,000	430,744 (409,820 , 451,667)	5,728,332 (5,272,008 , 6,184,657)	444,190 (419,552 , 468,828)	2,625,265 (2,100,049 , 3,150,480)		
\$500,000 under \$1,000,000	70,481 (65,342 , 75,620)	2,120,910 (1,898,144 , 2,343,676)	47,051 (42,476 , 51,625)	419,661 (320,569 , 518,754)		
\$1,000,000 or more	38,150 (36,638 , 39,662)	4,781,023 (4,644,915 , 4,917,131)	10,426 (9,452 , 11,400)	162,258 (118,597 , 205,920)		
Nontaxable returns, total	2,493,618 (2,408,680 , 2,578,557)	39,771,261 (38,105,134 , 41,437,389)	691,989 (641,126 , 742,852)	1,197,976 (1,008,995 , 1,386,957)		

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 2019 (Filing Year 2020)—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 net gain		Taxable net loss	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)
All returns, total	13,899,365 (13,722,336 , 14,076,394)	869,752,670 (863,103,096 , 876,402,245)	7,805,809 (7,664,235 , 7,947,383)	16,266,128 (15,939,348 , 16,592,908)
No adjusted gross income	175,101 (159,520 , 190,682)	22,975,919 (22,316,116 , 23,635,723)	367,196 (343,090 , 391,302)	912,989 (850,890 , 975,087)
\$1 under \$5,000	252,244 (221,283 , 283,205)	636,799 (427,015 , 846,583)	265,655 (236,021 , 295,289)	500,213 (436,960 , 563,466)
\$5,000 under \$10,000	262,130 (230,445 , 293,814)	876,047 (594,362 , 1,157,732)	239,128 (210,926 , 267,329)	472,450 (410,245 , 534,655)
\$10,000 under \$15,000	291,603 (258,241 , 324,964)	1,254,398 (1,017,085 , 1,491,710)	250,967 (221,896 , 280,038)	489,130 (425,561 , 552,700)
\$15,000 under \$20,000	273,028 (240,809 , 305,248)	1,497,938 (1,164,131 , 1,831,745)	197,662 (171,939 , 223,386)	412,435 (353,353 , 471,517)
\$20,000 under \$25,000	284,473 (251,572 , 317,373)	1,575,093 (1,258,776 , 1,891,410)	192,773 (167,345 , 218,201)	397,984 (339,412 , 456,555)
\$25,000 under \$30,000	282,568 (249,817 , 315,319)	1,522,029 (1,218,181 , 1,825,876)	214,444 (187,254 , 241,634)	457,810 (393,115 , 522,506)
\$30,000 under \$40,000	612,230 (564,385 , 660,074)	3,899,956 (3,319,295 , 4,480,617)	372,299 (336,458 , 408,140)	730,286 (649,804 , 810,768)
\$40,000 under \$50,000	624,182 (575,884 , 672,480)	4,197,348 (3,618,162 , 4,776,534)	369,914 (334,069 , 405,759)	729,290 (648,525 , 810,054)
\$50,000 under \$75,000	1,679,738 (1,603,422 , 1,756,055)	12,807,222 (11,741,303 , 13,873,142)	979,777 (921,879 , 1,037,676)	1,953,119 (1,820,035 , 2,086,203)
\$75,000 under \$100,000	1,617,079 (1,542,612 , 1,691,546)	16,995,806 (15,519,920 , 18,471,692)	829,776 (776,460 , 883,093)	1,704,443 (1,579,169 , 1,829,717)
\$100,000 under \$200,000	3,902,218 (3,799,580 , 4,004,856)	65,198,712 (61,967,707 , 68,429,718)	2,014,904 (1,935,935 , 2,093,874)	4,099,720 (3,914,543 , 4,284,897)
\$200,000 under \$500,000	2,620,361 (2,574,143 , 2,666,580)	115,294,536 (111,629,793 , 118,959,279)	1,148,034 (1,114,246 , 1,181,823)	2,484,418 (2,403,809 , 2,565,027)
\$500,000 under \$1,000,000	644,351 (630,196 , 658,507)	83,503,818 (80,344,281 , 86,663,355)	246,579 (236,967 , 256,190)	607,733 (582,304 , 633,162)
\$1,000,000 under \$1,500,000	162,672 (158,623 , 166,722)	45,748,640 (43,810,548 , 47,686,732)	55,994 (53,387 , 58,600)	146,927 (139,742 , 154,113)
\$1,500,000 under \$2,000,000	69,160 (67,674 , 70,646)	31,733,983 (30,673,992 , 32,793,975)	22,345 (21,411 , 23,279)	60,431 (57,815 , 63,047)
\$2,000,000 under \$5,000,000	102,017 (100,862 , 103,173)	98,392,544 (96,787,779 , 99,997,308)	29,190 (28,483 , 29,898)	80,616 (78,606 , 82,627)
\$5,000,000 under \$10,000,000	26,825 (26,477 , 27,174)	74,992,782 (73,747,175 , 76,238,388)	6,212 (6,027 , 6,397)	17,734 (17,195 , 18,272)
\$10,000,000 or more	17,384 (17,384 , 17,384)	286,649,101 (286,649,101 , 286,649,101)	2,959 (2,959 , 2,959)	8,401 (8,401 , 8,401)
Taxable returns, total	11,998,816 (11,799,103 , 12,118,529)	829,864,725 (823,400,508 , 836,328,942)	6,135,728 (6,009,662 , 6,261,795)	12,692,485 (12,399,693 , 12,985,276)
No adjusted gross income	1,211 (892 , 1,531)	3,116,198 (2,981,989 , 3,250,408)	780 (365 , 1,195)	2,141 (907 , 3,375)
\$1 under \$5,000	29,347 (18,670 , 40,023)	41,953 (22,766 , 61,140)	* 5,641 (1,045 , 10,237)	* 9,300 (-127 , 18,726)
\$5,000 under \$10,000	35,281 (23,464 , 47,099)	125,157 (68,233 , 182,081)	* 4,737 (497 , 8,977)	* 2,629 (-801 , 6,058)
\$10,000 under \$15,000	42,372 (29,538 , 55,206)	170,288 (94,471 , 246,105)	24,501 (15,372 , 33,631)	40,943 (23,349 , 58,536)
\$15,000 under \$20,000	103,439 (83,419 , 123,458)	391,942 (215,567 , 568,318)	82,275 (65,447 , 99,102)	152,482 (116,808 , 188,155)
\$20,000 under \$25,000	135,414 (112,517 , 158,310)	426,764 (305,566 , 547,962)	91,151 (73,324 , 108,978)	172,688 (133,587 , 211,789)
\$25,000 under \$30,000	161,221 (136,313 , 186,310)	526,412 (382,688 , 669,136)	132,521 (111,016 , 154,026)	273,451 (223,301 , 323,601)
\$30,000 under \$40,000	421,039 (381,172 , 460,906)	1,646,939 (1,344,737 , 1,949,140)	288,435 (256,577 , 320,293)	559,480 (488,120 , 630,839)
\$40,000 under \$50,000	509,085 (465,273 , 552,896)	2,396,176 (2,020,443 , 2,771,908)	314,391 (281,203 , 347,580)	618,028 (543,261 , 692,795)
\$50,000 under \$75,000	1,511,741 (1,439,044 , 1,584,439)	9,826,991 (8,925,086 , 10,728,897)	898,856 (843,164 , 954,547)	1,783,208 (1,655,281 , 1,911,135)
\$75,000 under \$100,000	1,523,653 (1,451,203 , 1,596,102)	14,035,952 (12,748,067 , 15,323,837)	793,399 (741,079 , 845,719)	1,627,346 (1,504,302 , 1,750,390)
\$100,000 under \$200,000	3,846,545 (3,744,415 , 3,948,674)	61,697,440 (58,550,209 , 64,844,670)	1,990,881 (1,912,279 , 2,069,463)	4,052,265 (3,867,884 , 4,236,646)
\$200,000 under \$500,000	2,616,359 (2,570,140 , 2,662,578)	114,752,258 (111,087,772 , 118,416,743)	1,145,442 (1,111,654 , 1,179,231)	2,478,145 (2,397,536 , 2,558,755)
\$500,000 under \$1,000,000	644,178 (630,023 , 658,334)	83,446,449 (80,286,912 , 86,605,986)	246,204 (236,592 , 255,815)	606,766 (581,336 , 632,195)
\$1,000,000 or more	377,931 (373,681 , 382,182)	537,263,806 (534,407,366 , 540,120,247)	118,514 (113,683 , 119,344)	313,615 (305,778 , 321,453)
Nontaxable returns, total	1,940,549 (1,858,824 , 2,022,274)	39,887,945 (38,252,168 , 41,523,722)	1,670,081 (1,601,976 , 1,738,186)	3,573,644 (3,418,151 , 3,729,136)

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 2019 (Filing Year 2020)—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 (29)	Amount (30)	Number of returns (31)	Amount (32)
All returns, total	992,949 (950,019 , 1,035,879)	37,870,472 (36,900,314 , 38,840,630)	1,001,404 (954,066 , 1,048,741)	18,511,376 (17,444,866 , 19,577,885)
No adjusted gross income	65,984 (57,315 , 74,652)	2,902,020 (2,704,210 , 3,099,831)	87,107 (75,929 , 98,285)	7,509,583 (6,790,813 , 8,228,353)
\$1 under \$5,000	8,427 (3,040 , 13,815)	69,084 (19,558 , 118,610)	18,576 (10,485 , 26,667)	214,111 (72,301 , 355,920)
\$5,000 under \$10,000	12,838 (6,394 , 19,283)	75,222 (36,151 , 114,293)	15,768 (8,299 , 23,236)	140,301 (10,615 , 269,986)
\$10,000 under \$15,000	12,107 (6,227 , 17,988)	174,292 (36,626 , 311,959)	17,116 (9,317 , 24,915)	182,845 (63,571 , 302,119)
\$15,000 under \$20,000	19,777 (11,802 , 27,751)	207,290 (84,676 , 329,904)	17,557 (9,622 , 25,493)	223,987 (51,615 , 396,359)
\$20,000 under \$25,000	15,536 (8,522 , 22,551)	129,520 (67,945 , 191,094)	24,639 (15,428 , 33,850)	160,357 (57,270 , 263,445)
\$25,000 under \$30,000	11,065 (5,556 , 16,574)	175,560 (84,781 , 286,339)	19,283 (11,052 , 27,515)	192,006 (66,012 , 318,000)
\$30,000 under \$40,000	36,879 (26,036 , 47,721)	470,290 (204,259 , 636,321)	36,773 (25,367 , 48,179)	562,248 (236,193 , 888,302)
\$40,000 under \$50,000	37,307 (26,978 , 47,635)	435,849 (273,510 , 598,189)	40,486 (28,551 , 52,421)	348,954 (94,541 , 603,368)
\$50,000 under \$75,000	111,537 (93,190 , 129,885)	1,185,483 (931,838 , 1,439,128)	87,555 (70,210 , 104,901)	498,868 (297,407 , 700,328)
\$75,000 under \$100,000	93,774 (77,231 , 110,316)	1,125,471 (839,357 , 1,411,585)	82,383 (65,718 , 99,049)	625,179 (400,490 , 849,867)
\$100,000 under \$200,000	219,719 (196,225 , 243,213)	3,204,195 (2,778,387 , 3,630,002)	230,622 (204,318 , 256,927)	1,713,258 (1,375,123 , 2,051,392)
\$200,000 under \$500,000	189,045 (176,503 , 201,587)	4,669,672 (4,134,835 , 5,204,508)	178,455 (165,663 , 191,247)	2,017,063 (1,705,830 , 2,328,296)
\$500,000 under \$1,000,000	76,512 (71,464 , 81,559)	2,312,690 (1,955,940 , 2,669,441)	77,413 (72,197 , 82,628)	1,150,817 (975,430 , 1,326,205)
\$1,000,000 under \$1,500,000	28,839 (27,048 , 30,631)	1,424,091 (1,253,161 , 1,595,021)	26,161 (24,391 , 27,931)	537,802 (460,192 , 615,412)
\$1,500,000 under \$2,000,000	13,899 (13,260 , 14,537)	813,257 (715,806 , 910,708)	11,766 (11,173 , 12,359)	301,267 (254,225 , 348,309)
\$2,000,000 under \$5,000,000	25,003 (24,387 , 25,619)	2,637,701 (2,499,373 , 2,776,029)	20,111 (19,535 , 20,687)	779,840 (718,849 , 840,831)
\$5,000,000 under \$10,000,000	8,243 (8,043 , 8,443)	2,028,995 (1,927,230 , 2,130,761)	5,799 (5,626 , 5,972)	365,039 (345,476 , 384,602)
\$10,000,000 or more	6,458 (6,458 , 6,458)	13,829,789 (13,829,789 , 13,829,789)	3,833 (3,833 , 3,833)	987,852 (987,852 , 987,852)
Taxable returns, total	782,066 (744,783 , 819,348)	33,689,300 (32,784,119 , 34,594,481)	763,537 (723,288 , 803,787)	9,150,091 (8,562,351 , 9,737,831)
No adjusted gross income	492 (379 , 604)	554,204 (522,715 , 585,692)	339 (236 , 442)	80,105 (75,772 , 84,437)
\$1 under \$5,000	** 0 (0 , 0)	** 1,965 (893 , 3,036)	** 2,040 (-740 , 4,820)	** 79,073 (3,702 , 154,444)
\$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	* 6,413 (1,488 , 11,339)	* 19,376 (-7,675 , 46,426)	* 3,033 (-346 , 6,412)	* 52,036 (-38,157 , 142,228)
\$20,000 under \$25,000	* 3,292 (-144 , 6,728)	* 15,493 (-7,991 , 38,978)	8,679 (3,045 , 14,313)	20,074 (4,075 , 36,073)
\$25,000 under \$30,000	4,298 (677 , 677)	94,551 (-5,662 , -5,662)	8,450 (2,814 , 2,814)	74,602 (886 , 886)
\$30,000 under \$40,000	17,959 (10,163 , 25,754)	275,190 (127,622 , 422,759)	17,587 (9,546 , 25,627)	70,261 (15,285 , 125,237)
\$40,000 under \$50,000	21,054 (13,211 , 28,898)	265,844 (129,539 , 402,148)	25,602 (16,061 , 35,142)	160,090 (32,504 , 287,677)
\$50,000 under \$75,000	86,456 (69,958 , 102,955)	843,649 (622,769 , 1,064,529)	74,392 (58,172 , 90,612)	399,626 (231,320 , 567,932)
\$75,000 under \$100,000	82,344 (66,739 , 97,949)	928,426 (659,320 , 1,197,532)	74,984 (58,977 , 90,990)	449,383 (290,033 , 608,732)
\$100,000 under \$200,000	211,323 (188,134 , 234,512)	3,019,785 (2,602,965 , 3,436,605)	225,551 (199,483 , 251,618)	1,667,578 (1,330,209 , 2,004,948)
\$200,000 under \$500,000	188,449 (175,907 , 200,991)	4,633,717 (4,098,884 , 5,168,551)	177,903 (165,111 , 190,695)	1,984,221 (1,672,988 , 2,295,454)
\$500,000 under \$1,000,000	76,481 (71,433 , 81,528)	2,309,764 (1,953,014 , 2,666,515)	77,352 (72,136 , 82,567)	1,146,236 (970,849 , 1,321,624)
\$1,000,000 or more	82,408 (80,421 , 84,395)	20,727,337 (20,467,092 , 20,987,583)	67,627 (65,681 , 69,573)	2,966,807 (2,855,922 , 3,077,691)
Non-taxable returns, total	210,883 (189,042 , 232,725)	4,181,172 (3,825,220 , 4,537,124)	237,866 (212,820 , 262,913)	9,361,285 (8,470,569 , 10,252,001)

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 2019 (Filing Year 2020)—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 Arrangement (IRA) distributions [3]		Pensions and annuities	
	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)
All returns, total	15,641,734 (15,430,421 , 15,853,048)	324,971,510 (318,352,846 , 331,590,174)	30,830,618 (30,544,112 , 31,117,124)	1,290,875,434 (1,268,866,077 , 1,312,884,792)
No adjusted gross income	139,948 (123,450 , 156,446)	2,648,078 (2,273,363 , 3,022,792)	238,040 (214,887 , 261,192)	6,590,006 (5,298,574 , 7,881,438)
\$1 under \$5,000	365,766 (328,800 , 402,732)	901,283 (747,287 , 1,055,279)	679,107 (628,657 , 729,557)	5,988,882 (4,482,294 , 7,495,471)
\$5,000 under \$10,000	517,004 (472,806 , 561,202)	2,402,900 (2,145,366 , 2,660,434)	1,032,087 (969,735 , 1,094,439)	8,956,058 (7,920,139 , 9,991,977)
\$10,000 under \$15,000	647,337 (597,879 , 696,795)	4,316,778 (3,893,583 , 4,739,974)	1,473,197 (1,398,747 , 1,547,647)	18,384,911 (15,449,303 , 21,320,519)
\$15,000 under \$20,000	581,081 (534,242 , 627,919)	4,430,559 (3,913,318 , 4,947,800)	1,361,399 (1,289,671 , 1,433,126)	19,019,529 (17,146,615 , 20,892,442)
\$20,000 under \$25,000	568,100 (521,746 , 614,454)	4,934,383 (4,429,145 , 5,439,621)	1,353,303 (1,281,788 , 1,424,817)	22,900,422 (19,812,092 , 25,988,752)
\$25,000 under \$30,000	583,698 (536,750 , 630,645)	5,517,960 (4,946,562 , 6,089,357)	1,317,332 (1,246,765 , 1,387,899)	23,203,246 (21,270,208 , 25,136,284)
\$30,000 under \$40,000	1,035,980 (973,582 , 1,098,378)	10,894,228 (9,998,904 , 11,789,552)	2,482,508 (2,386,137 , 2,578,879)	49,344,702 (46,227,007 , 52,462,397)
\$40,000 under \$50,000	938,090 (878,944 , 997,237)	11,051,043 (10,107,110 , 11,994,977)	2,205,393 (2,114,653 , 2,296,134)	55,410,786 (51,104,204 , 59,717,368)
\$50,000 under \$75,000	2,453,908 (2,360,842 , 2,546,973)	33,841,513 (32,029,776 , 35,653,249)	5,162,987 (5,031,274 , 5,294,700)	166,322,528 (159,253,998 , 173,391,057)
\$75,000 under \$100,000	2,124,972 (2,038,392 , 2,211,552)	38,913,882 (36,646,313 , 41,181,451)	3,996,013 (3,878,697 , 4,113,328)	166,890,264 (156,947,979 , 176,832,549)
\$100,000 under \$200,000	3,884,923 (3,778,497 , 3,991,348)	111,643,089 (106,904,869 , 116,381,308)	6,955,139 (6,819,630 , 7,090,648)	430,918,059 (416,780,134 , 445,055,985)
\$200,000 under \$500,000	1,475,498 (1,437,068 , 1,513,928)	70,949,941 (67,857,084 , 74,042,798)	2,159,974 (2,113,981 , 2,205,966)	235,191,611 (226,112,732 , 244,270,491)
\$500,000 under \$1,000,000	224,121 (214,920 , 233,323)	14,333,388 (13,082,867 , 15,583,910)	278,897 (268,732 , 289,062)	49,018,142 (45,075,184 , 52,961,107)
\$1,000,000 under \$1,500,000	47,937 (45,548 , 50,327)	3,268,038 (2,843,255 , 3,692,822)	63,153 (60,418 , 65,888)	13,770,355 (12,430,442 , 15,110,267)
\$1,500,000 under \$2,000,000	18,672 (17,861 , 19,483)	1,291,314 (1,142,538 , 1,440,089)	24,346 (23,390 , 25,302)	5,400,121 (4,933,287 , 5,866,956)
\$2,000,000 under \$5,000,000	25,487 (24,832 , 26,142)	2,086,089 (1,898,725 , 2,273,453)	34,144 (33,393 , 34,895)	8,523,471 (7,924,902 , 9,122,039)
\$5,000,000 under \$10,000,000	5,950 (5,771 , 6,128)	786,320 (670,175 , 902,464)	8,496 (8,283 , 8,709)	2,797,543 (2,622,499 , 2,972,586)
\$10,000,000 or more	3,263 (3,263 , 3,263)	760,725 (760,725 , 760,725)	5,104 (5,104 , 5,104)	2,244,801 (2,244,801 , 2,244,801)
Taxable returns, total	12,934,167 (12,744,649 , 13,123,686)	303,834,524 (297,301,604 , 310,367,443)	25,011,326 (24,755,147 , 25,267,505)	1,207,261,040 (1,185,844,197 , 1,228,677,884)
No adjusted gross income	533 (123 , 943)	86,036 (45,672 , 126,400)	640 (187 , 1,092)	173,889 (4,491 , 343,287)
\$1 under \$5,000	* 8,111 (2,491 , 13,731)	* 10,551 (1,992 , 19,111)	15,038 (7,433 , 22,643)	175,143 (-92,700 , 442,985)
\$5,000 under \$10,000	* 8,111 (2,491 , 13,731)	* 26,988 (1,807 , 52,168)	16,047 (8,192 , 23,902)	92,514 (37,306 , 147,722)
\$10,000 under \$15,000	75,510 (58,549 , 92,471)	457,385 (329,922 , 584,847)	231,890 (202,117 , 261,663)	2,358,540 (1,988,184 , 2,728,897)
\$15,000 under \$20,000	295,964 (262,332 , 329,597)	2,233,909 (1,912,658 , 2,555,160)	739,312 (686,237 , 792,386)	10,006,214 (8,682,368 , 11,330,061)
\$20,000 under \$25,000	287,536 (254,433 , 320,639)	2,484,598 (2,122,801 , 2,846,395)	714,539 (662,347 , 766,730)	11,598,451 (10,002,946 , 13,193,955)
\$25,000 under \$30,000	390,363 (351,838 , 351,838)	3,652,004 (3,182,906 , 3,182,906)	927,290 (867,965 , 867,965)	17,340,284 (15,708,387 , 15,708,387)
\$30,000 under \$40,000	898,772 (840,561 , 956,983)	9,685,195 (8,831,220 , 10,539,171)	2,078,650 (1,990,268 , 2,167,032)	43,844,896 (40,875,177 , 46,814,614)
\$40,000 under \$50,000	858,731 (802,079 , 915,384)	10,007,745 (9,118,161 , 10,897,330)	2,000,919 (1,914,391 , 2,087,447)	51,083,734 (47,021,038 , 55,146,430)
\$50,000 under \$75,000	2,372,468 (2,280,871 , 2,464,065)	32,996,862 (31,207,510 , 34,786,214)	4,897,103 (4,768,485 , 5,025,721)	160,122,751 (153,175,130 , 167,070,372)
\$75,000 under \$100,000	2,085,880 (2,000,065 , 2,171,695)	38,088,532 (35,842,147 , 40,334,917)	3,903,353 (3,787,321 , 4,019,385)	164,411,579 (154,490,369 , 174,332,790)
\$100,000 under \$200,000	3,852,614 (3,746,525 , 3,958,704)	110,707,401 (105,984,228 , 115,430,574)	6,914,277 (6,779,007 , 7,049,546)	429,276,065 (415,144,357 , 443,407,774)
\$200,000 under \$500,000	1,474,200 (1,435,770 , 1,512,630)	70,881,099 (67,788,242 , 73,973,956)	2,158,255 (2,112,262 , 2,204,247)	235,044,883 (225,966,004 , 244,123,763)
\$500,000 under \$1,000,000	224,083 (214,882 , 233,285)	14,327,822 (13,077,301 , 15,578,344)	278,815 (268,650 , 288,980)	49,004,384 (45,061,426 , 52,947,342)
\$1,000,000 or more	101,289 (98,705 , 103,874)	8,188,395 (7,687,986 , 8,688,804)	135,200 (132,243 , 138,157)	32,727,712 (31,182,577 , 34,272,847)
Nontaxable returns, total	2,707,567 (2,608,982 , 2,806,152)	21,136,987 (19,997,517 , 22,276,456)	5,819,292 (5,675,244 , 5,963,339)	83,614,394 (78,264,069 , 88,964,718)

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Pensions and annuities—continued			Rent		
	Taxable [3]			Net income		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)		
All returns, total	28,284,849 (28,005,944 , 28,563,754)	784,497,673 (773,619,502 , 795,375,844)	4,909,441 (4,794,091 , 5,024,791)	84,241,710 (81,910,638 , 86,572,781)		
No adjusted gross income	183,007 (163,620 , 202,395)	2,771,358 (2,424,767 , 3,117,949)	116,211 (103,234 , 129,188)	2,472,070 (2,273,081 , 2,671,060)		
\$1 under \$5,000	620,676 (572,418 , 668,935)	1,852,096 (1,603,575 , 2,100,617)	91,319 (73,726 , 108,911)	288,561 (218,883 , 358,239)		
\$5,000 under \$10,000	993,208 (932,016 , 1,054,399)	5,599,658 (5,182,748 , 6,016,569)	163,629 (139,348 , 187,910)	882,878 (729,377 , 1,036,379)		
\$10,000 under \$15,000	1,425,307 (1,352,060 , 1,498,553)	12,280,749 (11,489,473 , 13,072,024)	162,923 (138,530 , 187,316)	1,236,645 (980,842 , 1,492,449)		
\$15,000 under \$20,000	1,300,900 (1,230,756 , 1,371,045)	14,216,335 (13,321,265 , 15,111,406)	151,516 (127,836 , 175,196)	1,204,731 (974,297 , 1,435,165)		
\$20,000 under \$25,000	1,286,430 (1,216,670 , 1,356,190)	15,957,428 (14,899,571 , 17,015,284)	162,024 (137,619 , 186,428)	1,356,876 (1,082,672 , 1,631,080)		
\$25,000 under \$30,000	1,246,192 (1,177,539 , 1,314,845)	17,488,171 (16,304,295 , 18,672,047)	144,933 (121,942 , 167,923)	1,114,660 (866,405 , 1,362,915)		
\$30,000 under \$40,000	2,344,799 (2,251,058 , 2,438,541)	37,764,688 (35,866,576 , 39,662,799)	256,173 (225,563 , 286,784)	2,194,682 (1,801,098 , 2,588,265)		
\$40,000 under \$50,000	2,055,515 (1,967,901 , 2,143,129)	39,736,940 (37,624,907 , 41,848,973)	252,751 (222,340 , 283,161)	2,138,182 (1,762,818 , 2,513,546)		
\$50,000 under \$75,000	4,800,612 (4,673,151 , 4,928,073)	120,609,689 (116,533,718 , 124,685,659)	590,562 (544,588 , 636,556)	6,120,167 (5,405,136 , 6,835,198)		
\$75,000 under \$100,000	3,686,354 (3,573,343 , 3,799,365)	115,639,456 (111,086,682 , 120,192,231)	529,667 (486,471 , 572,864)	5,976,573 (5,242,136 , 6,711,010)		
\$100,000 under \$200,000	6,265,577 (6,134,980 , 6,396,175)	273,034,973 (265,160,815 , 280,909,132)	1,306,069 (1,244,051 , 1,368,087)	18,924,929 (17,611,753 , 20,238,105)		
\$200,000 under \$500,000	1,780,686 (1,737,810 , 1,823,563)	107,615,075 (103,864,537 , 111,365,614)	729,189 (703,552 , 754,825)	19,349,032 (18,112,123 , 20,585,942)		
\$500,000 under \$1,000,000	202,458 (193,760 , 211,156)	13,013,862 (11,963,764 , 14,063,960)	161,110 (153,612 , 168,607)	9,287,675 (8,585,051 , 9,990,300)		
\$1,000,000 under \$1,500,000	42,904 (40,654 , 45,155)	3,059,111 (2,683,682 , 3,434,540)	39,721 (37,606 , 41,835)	3,176,028 (2,919,857 , 3,432,199)		
\$1,500,000 under \$2,000,000	16,609 (15,852 , 17,366)	1,111,388 (978,336 , 1,244,440)	17,453 (16,724 , 18,182)	1,892,783 (1,751,921 , 2,033,644)		
\$2,000,000 under \$5,000,000	23,945 (23,314 , 24,575)	1,642,212 (1,516,259 , 1,768,166)	24,434 (23,807 , 25,060)	3,594,786 (3,431,812 , 3,757,760)		
\$5,000,000 under \$10,000,000	6,033 (5,854 , 6,213)	605,577 (529,926 , 681,229)	6,073 (5,896 , 6,250)	1,432,027 (1,364,540 , 1,499,514)		
\$10,000,000 or more	3,635 (3,635 , 3,635)	498,906 (498,906 , 498,906)	3,686 (3,686 , 3,686)	1,598,424 (1,598,424 , 1,598,424)		
Taxable returns, total	22,859,961 (22,610,811 , 23,109,110)	735,400,236 (724,624,774 , 746,175,699)	3,889,598 (3,789,019 , 3,990,176)	74,541,153 (72,314,141 , 76,768,164)		
No adjusted gross income	547 (102 , 992)	42,760 (-1,463 , 86,984)	455 (330 , 580)	95,820 (71,685 , 119,954)		
\$1 under \$5,000	13,033 (5,953 , 20,113)	36,126 (13,826 , 58,425)	** (0 , 0)	** 3,718 (-1,089 , 8,526)		
\$5,000 under \$10,000	15,045 (7,439 , 22,651)	80,627 (35,250 , 126,005)	** (0 , 0)	** (0 , 0)		
\$10,000 under \$15,000	226,876 (197,427 , 256,325)	2,200,558 (1,869,724 , 2,531,392)	20,568 (11,787 , 29,348)	129,013 (60,028 , 197,999)		
\$15,000 under \$20,000	707,653 (655,711 , 759,594)	8,282,166 (7,590,696 , 8,973,636)	55,338 (40,837 , 69,838)	480,240 (332,752 , 627,728)		
\$20,000 under \$25,000	685,258 (634,137 , 736,379)	9,012,847 (8,225,881 , 9,799,814)	60,219 (45,141 , 75,296)	477,363 (326,814 , 627,912)		
\$25,000 under \$30,000	880,403 (822,584 , 922,584)	13,391,676 (12,348,406 , 14,434,946)	88,146 (70,186 , 106,106)	632,608 (457,552 , 807,664)		
\$30,000 under \$40,000	1,971,167 (1,885,049 , 2,057,285)	33,967,855 (32,156,484 , 35,779,226)	177,921 (152,285 , 203,557)	1,497,631 (1,173,380 , 1,821,881)		
\$40,000 under \$50,000	1,871,378 (1,787,709 , 1,955,047)	37,442,600 (35,381,839 , 39,503,360)	203,269 (175,848 , 230,691)	1,728,886 (1,392,625 , 2,065,146)		
\$50,000 under \$75,000	4,574,607 (4,449,917 , 4,699,296)	117,295,024 (113,262,739 , 121,327,309)	526,924 (483,254 , 570,593)	5,349,631 (4,691,421 , 6,007,842)		
\$75,000 under \$100,000	3,608,805 (3,496,923 , 3,720,688)	114,206,501 (109,673,390 , 118,739,611)	492,352 (450,571 , 534,133)	5,421,678 (4,716,012 , 6,127,343)		
\$100,000 under \$200,000	6,230,503 (6,100,137 , 6,360,869)	271,980,162 (264,114,542 , 279,845,782)	1,283,492 (1,221,961 , 1,345,024)	18,462,118 (17,169,344 , 19,754,892)		
\$200,000 under \$500,000	1,779,208 (1,736,332 , 1,822,085)	107,540,080 (103,789,541 , 111,290,618)	727,555 (701,924 , 753,186)	19,296,388 (18,059,480 , 20,533,296)		
\$500,000 under \$1,000,000	202,388 (193,690 , 211,086)	13,006,575 (11,956,477 , 14,056,673)	161,024 (153,526 , 168,521)	9,278,489 (8,575,865 , 9,981,114)		
\$1,000,000 or more	93,090 (90,651 , 95,529)	6,914,679 (6,490,793 , 7,338,566)	91,329 (89,024 , 93,634)	11,687,570 (11,348,401 , 12,026,740)		
Nontaxable returns, total	5,424,888 (5,285,488 , 5,564,288)	49,097,437 (47,273,725 , 50,921,149)	1,019,843 (962,121 , 1,077,565)	9,700,557 (8,998,437 , 10,402,678)		

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Rent—continued		Royalty	
	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)
All returns, total	4,781,407 (4,668,787 , 4,894,026)	61,925,402 (60,279,096 , 63,571,708)	1,769,266 (1,699,801 , 1,838,731)	26,079,426 (24,645,615 , 27,513,236)
No adjusted gross income	220,481 (200,973 , 239,990)	7,444,367 (6,988,135 , 7,900,599)	52,289 (42,885 , 61,694)	827,349 (708,598 , 946,099)
\$1 under \$5,000	60,208 (46,369 , 74,048)	618,487 (421,756 , 815,219)	33,458 (22,271 , 44,646)	41,693 (18,129 , 65,256)
\$5,000 under \$10,000	78,744 (62,232 , 95,257)	707,727 (526,507 , 888,948)	53,670 (39,508 , 67,831)	132,295 (57,692 , 206,897)
\$10,000 under \$15,000	90,401 (72,483 , 108,319)	894,931 (651,915 , 1,137,947)	43,803 (30,968 , 56,638)	109,617 (52,977 , 166,257)
\$15,000 under \$20,000	91,024 (73,039 , 109,009)	812,388 (594,766 , 1,030,010)	44,557 (31,822 , 57,292)	119,487 (49,346 , 189,628)
\$20,000 under \$25,000	112,460 (92,322 , 132,597)	985,824 (745,864 , 1,225,785)	40,214 (28,154 , 52,274)	93,206 (28,571 , 157,842)
\$25,000 under \$30,000	129,577 (107,761 , 151,393)	1,316,179 (1,011,192 , 1,621,165)	30,742 (20,186 , 41,297)	60,927 (20,774 , 101,081)
\$30,000 under \$40,000	247,590 (217,477 , 277,703)	2,156,368 (1,797,648 , 2,515,088)	88,668 (70,496 , 106,840)	225,606 (126,610 , 324,602)
\$40,000 under \$50,000	228,152 (199,303 , 257,000)	2,280,294 (1,888,768 , 2,671,819)	95,811 (76,855 , 114,767)	209,728 (119,952 , 299,504)
\$50,000 under \$75,000	656,386 (607,803 , 704,969)	6,164,708 (5,506,317 , 6,823,100)	213,822 (185,789 , 241,855)	851,124 (563,073 , 1,139,174)
\$75,000 under \$100,000	549,327 (505,032 , 593,622)	5,294,690 (4,710,349 , 5,879,030)	195,031 (168,637 , 221,425)	909,756 (594,535 , 1,224,976)
\$100,000 under \$200,000	1,287,195 (1,224,576 , 1,349,815)	13,150,018 (12,296,763 , 14,003,273)	429,868 (392,357 , 467,379)	3,236,595 (2,592,990 , 3,880,200)
\$200,000 under \$500,000	779,774 (753,156 , 806,393)	11,557,427 (10,945,483 , 12,169,371)	275,523 (259,186 , 291,860)	5,057,783 (4,176,706 , 5,938,859)
\$500,000 under \$1,000,000	161,429 (153,702 , 169,156)	3,880,855 (3,625,956 , 4,135,755)	83,717 (78,253 , 89,181)	3,936,811 (3,279,977 , 4,593,645)
\$1,000,000 under \$1,500,000	40,355 (38,156 , 42,554)	1,281,435 (1,187,641 , 1,375,229)	28,725 (26,916 , 30,534)	1,727,731 (1,428,843 , 2,026,618)
\$1,500,000 under \$2,000,000	15,773 (15,059 , 16,488)	696,467 (638,809 , 754,124)	14,856 (14,160 , 15,552)	1,192,817 (1,010,369 , 1,375,264)
\$2,000,000 under \$5,000,000	23,045 (22,428 , 23,662)	1,436,361 (1,369,878 , 1,502,843)	27,397 (26,754 , 28,040)	3,007,571 (2,744,350 , 3,270,791)
\$5,000,000 under \$10,000,000	5,812 (5,639 , 5,985)	555,620 (534,648 , 576,592)	9,665 (9,450 , 9,880)	1,533,405 (1,409,420 , 1,657,390)
\$10,000,000 or more	3,672 (3,672 , 3,672)	691,257 (691,256 , 691,256)	7,451 (7,451 , 7,451)	2,805,927 (2,805,927 , 2,805,927)
Taxable returns, total	3,853,973 (3,753,804 , 3,954,143)	47,123,402 (45,684,885 , 48,561,919)	1,462,751 (1,400,828 , 1,524,675)	24,566,752 (23,141,337 , 25,972,166)
No adjusted gross income	0 (0 , 0)	** 149,347 (129,882 , 168,812)	421 (329 , 512)	85,614 (74,654 , 96,574)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	* 2,006 (-771 , 4,783)	* 544 (-216 , 1,303)
\$5,000 under \$10,000	** 0 (0 , 0)	** 0 (0 , 0)	* 2,009 (-768 , 4,786)	* 1,224 (371 , 2,078)
\$10,000 under \$15,000	7,891 (2,547 , 13,234)	77,585 (25,643 , 129,526)	* 4,011 (83 , 7,938)	* 15,531 (-10,072 , 41,134)
\$15,000 under \$20,000	23,634 (14,415 , 32,852)	196,206 (97,674 , 294,738)	19,060 (10,498 , 27,621)	59,274 (1,044 , 117,505)
\$20,000 under \$25,000	44,602 (31,747 , 57,457)	446,037 (270,436 , 621,638)	16,399 (8,626 , 24,172)	11,356 (2,625 , 20,086)
\$25,000 under \$30,000	76,800 (59,864 , 93,864)	715,246 (493,386 , 933,366)	20,003 (11,484 , 28,522)	40,637 (4,046 , 4,046)
\$30,000 under \$40,000	160,454 (136,055 , 184,854)	1,344,461 (1,082,757 , 1,606,165)	66,474 (50,654 , 82,295)	174,130 (84,368 , 263,892)
\$40,000 under \$50,000	166,543 (141,737 , 191,348)	1,495,205 (1,187,044 , 1,803,366)	82,139 (64,542 , 99,736)	177,021 (92,841 , 261,202)
\$50,000 under \$75,000	562,724 (517,545 , 607,902)	5,264,942 (4,638,963 , 5,890,921)	194,552 (167,719 , 221,385)	748,900 (469,281 , 1,028,519)
\$75,000 under \$100,000	511,469 (468,575 , 554,363)	4,672,906 (4,126,917 , 5,218,895)	182,616 (157,092 , 208,139)	791,874 (505,294 , 1,078,454)
\$100,000 under \$200,000	1,271,894 (1,209,503 , 1,334,284)	12,749,467 (11,911,033 , 13,587,901)	426,343 (388,901 , 463,785)	3,212,504 (2,569,026 , 3,855,982)
\$200,000 under \$500,000	777,608 (750,995 , 804,221)	11,487,122 (10,875,230 , 12,099,013)	274,980 (258,643 , 291,317)	5,044,049 (4,162,973 , 5,925,126)
\$500,000 under \$1,000,000	161,191 (153,464 , 168,918)	3,873,613 (3,618,714 , 4,128,512)	83,682 (78,218 , 89,146)	3,933,056 (3,276,222 , 4,589,891)
\$1,000,000 or more	88,547 (86,168 , 90,926)	4,651,266 (4,521,604 , 4,780,929)	88,057 (86,031 , 90,083)	10,261,036 (9,806,680 , 10,715,391)
Nontaxable returns, total	927,433 (874,663 , 980,203)	14,802,000 (13,986,640 , 15,617,359)	306,515 (274,825 , 338,205)	1,522,674 (1,291,488 , 1,753,860)

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Royalty—continued		Net loss		Farm rental		Net income
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	79,402 (64,756 , 94,047)	520,882 (419,492 , 622,271)			358,140 (324,443 , 391,837)	5,084,773 (4,294,536 , 5,875,011)	
No adjusted gross income							
\$1 under \$5,000	2,773 (388 , 5,159)	44,228 (13,397 , 75,060)			5,799 (2,828 , 8,770)	93,130 (57,701 , 128,559)	
\$5,000 under \$10,000	* 3 (3 , 3)	* 8 (8 , 8)			7,233 (2,036 , 12,429)	35,911 (-1,238 , 73,059)	
\$10,000 under \$15,000	* 1,074 (-404 , 2,553)	* 20,991 (-17,026 , 59,007)			9,355 (3,363 , 15,347)	37,857 (8,597 , 67,117)	
\$15,000 under \$20,000	** 2,042 (-747 , 4,831)	** 60 (-35 , 155)			8,335 (2,748 , 13,922)	58,891 (4,976 , 112,807)	
\$20,000 under \$25,000	** 0 (0 , 0)	** 0 (0 , 0)			10,049 (3,882 , 16,217)	91,545 (22,519 , 160,572)	
\$25,000 under \$30,000	* 1,206 (-800 , 3,212)	* 8,739 (-7,955 , 25,432)			14,109 (6,744 , 21,474)	95,495 (30,824 , 160,167)	
\$30,000 under \$40,000	* 2,037 (-740 , 4,814)	* 1,722 (-1,445 , 4,889)			15,108 (7,578 , 22,638)	134,040 (42,825 , 225,254)	
\$40,000 under \$50,000	* 1,020 (-960 , 3,001)	* 3,588 (-3,260 , 10,436)			20,241 (11,595 , 28,887)	129,374 (58,443 , 200,305)	
\$50,000 under \$75,000	* 3,185 (-216 , 6,586)	* 4,612 (-2,138 , 11,362)			19,655 (11,079 , 28,232)	255,630 (75,717 , 435,542)	
\$75,000 under \$100,000	10,200 (4,010 , 16,390)	32,944 (-7,901 , 73,790)			55,605 (41,378 , 69,831)	553,365 (336,381 , 770,349)	
\$100,000 under \$200,000	16,600 (8,797 , 24,404)	34,580 (8,942 , 60,217)			46,227 (33,251 , 59,202)	578,294 (310,984 , 845,604)	
\$200,000 under \$500,000	18,934 (11,065 , 26,802)	59,388 (21,607 , 97,170)			97,766 (79,849 , 115,683)	1,645,351 (1,080,077 , 2,210,625)	
\$500,000 under \$1,000,000	** 14,851 (11,625 , 18,077)	** 117,732 (61,238 , 174,225)			40,164 (33,449 , 46,879)	1,118,297 (769,879 , 1,466,714)	
\$1,000,000 under \$1,500,000	** 0 (0 , 0)	** 0 (0 , 0)			5,000 (3,646 , 6,355)	98,077 (53,573 , 142,581)	
\$1,500,000 under \$2,000,000	1,480 (1,076 , 1,884)	29,460 (7,642 , 51,279)			1,746 (1,265 , 2,228)	61,383 (26,227 , 96,538)	
\$2,000,000 under \$5,000,000	931 (761 , 1,101)	9,075 (3,515 , 14,636)			623 (495 , 752)	33,180 (12,067 , 54,294)	
\$5,000,000 under \$10,000,000	1,798 (1,637 , 1,959)	40,693 (34,205 , 47,180)			816 (696 , 936)	43,542 (12,813 , 74,272)	
\$10,000,000 or more	673 (617 , 730)	42,278 (39,011 , 45,545)			186 (154 , 218)	9,928 (5,714 , 14,141)	
Taxable returns, total	71,065 (57,226 , 84,903)	443,366 (356,257 , 530,475)			299,147 (268,647 , 329,646)	4,578,369 (3,813,991 , 5,342,746)	
No adjusted gross income	28 (14 , 43)	12 (5 , 19)			** 1,009 (-954 , 2,973)	** 13,589 (-12,952 , 40,130)	
\$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	** 6,200 (1,383 , 11,019)	** 8,347 (-1,276 , 17,969)			* 7,019 (1,822 , 12,216)	* 69,560 (9,869 , 129,250)	
\$20,000 under \$25,000	** 0 (0 , 0)	** 0 (0 , 0)			* 5,012 (621 , 9,403)	* 37,360 (-8,084 , 82,804)	
\$25,000 under \$30,000	** 0 (0 , 0)	** 0 (0 , 0)			10,881 (4,589 , 4,589)	125,344 (34,635 , 34,635)	
\$30,000 under \$40,000	** 0 (0 , 0)	** 0 (0 , 0)			17,913 (9,747 , 26,078)	113,046 (45,428 , 180,665)	
\$40,000 under \$50,000	** 0 (0 , 0)	** 0 (0 , 0)			15,390 (7,801 , 22,978)	155,590 (48,983 , 262,196)	
\$50,000 under \$75,000	10,156 (3,966 , 16,346)	32,861 (-7,984 , 73,706)			52,033 (38,235 , 65,832)	489,980 (294,569 , 685,391)	
\$75,000 under \$100,000	15,520 (7,933 , 23,106)	33,040 (7,554 , 58,526)			43,834 (31,172 , 56,496)	569,042 (301,918 , 836,167)	
\$100,000 under \$200,000	18,887 (11,019 , 26,756)	59,331 (21,549 , 97,113)			97,450 (79,537 , 115,363)	1,629,905 (1,065,337 , 2,194,472)	
\$200,000 under \$500,000	** 14,800 (11,574 , 18,026)	** 117,504 (61,010 , 173,998)			40,112 (33,397 , 46,826)	1,117,359 (768,942 , 1,465,776)	
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)			5,000 (3,646 , 6,355)	98,077 (53,573 , 142,581)	
\$1,000,000 or more	5,472 (5,002 , 5,942)	192,271 (168,614 , 215,928)			3,494 (2,981 , 4,008)	159,517 (108,104 , 210,929)	
Nontaxable returns, total	8,337 (3,538 , 13,136)	77,516 (25,628 , 129,404)			58,993 (44,635 , 73,351)	506,405 (305,521 , 707,288)	

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 2019 (Filing Year 2020)—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 rental—continued		Net loss		Total rental and royalty		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	84,247 (67,784 , 100,709)	590,440 (441,187 , 739,693)			6,371,106 (6,239,344 , 6,502,868)		112,328,350 (109,487,077 , 115,169,624)	
No adjusted gross income								
\$1 under \$5,000	5,045 (1,777 , 8,313)	57,664 (21,501 , 93,827)			146,835 (131,903 , 161,768)		3,127,020 (2,902,787 , 3,351,253)	
\$5,000 under \$10,000	* 4,011 (82 , 7,941)	* 8,153 (-3,542 , 19,848)			128,405 (107,199 , 149,611)		355,653 (273,897 , 437,409)	
\$10,000 under \$15,000	* 2,608 (74 , 5,142)	* 25,153 (-9,456 , 59,761)			216,786 (188,661 , 244,912)		1,036,715 (862,977 , 1,210,454)	
\$15,000 under \$20,000	* 3,007 (-394 , 6,408)	* 14,489 (-4,620 , 33,598)			211,653 (183,710 , 239,596)		1,384,967 (1,115,164 , 1,654,770)	
\$20,000 under \$25,000	* 3,099 (-409 , 6,607)	* 8,025 (-2,405 , 18,456)			195,043 (168,201 , 221,886)		1,397,818 (1,148,783 , 1,646,853)	
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)			208,025 (180,343 , 235,708)		1,506,066 (1,215,565 , 1,796,568)	
\$30,000 under \$40,000	0 (0 , 0)	0 (0 , 0)			177,818 (152,347 , 203,290)		1,286,847 (1,019,833 , 1,553,861)	
\$40,000 under \$50,000	* 4,111 (179 , 8,044)	* 19,142 (-4,503 , 42,787)			332,451 (297,497 , 367,404)		2,462,374 (2,059,993 , 2,864,755)	
\$50,000 under \$75,000	* 4,321 (355 , 8,288)	* 14,136 (184 , 28,088)			350,357 (314,437 , 386,277)		2,559,614 (2,139,232 , 2,979,996)	
\$75,000 under \$100,000	16,341 (8,489 , 24,194)	82,723 (20,416 , 145,030)			808,091 (754,181 , 862,001)		7,302,789 (6,509,563 , 8,096,015)	
\$100,000 under \$200,000	11,360 (4,833 , 17,886)	81,126 (14,183 , 148,068)			706,370 (656,361 , 756,380)		7,296,843 (6,449,867 , 8,143,819)	
\$200,000 under \$500,000	21,359 (12,801 , 29,917)	124,184 (56,879 , 191,489)			1,643,786 (1,573,525 , 1,714,047)		23,098,934 (21,523,891 , 24,673,977)	
\$500,000 under \$1,000,000	** 8,984 (6,526 , 11,443)	** 155,645 (81,371 , 229,919)	** 0 (0 , 0)	** 0 (0 , 0)	880,218 (851,974 , 908,462)		24,672,601 (23,117,559 , 26,227,642)	
\$1,000,000 under \$1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	212,175 (203,639 , 220,711)		13,054,774 (12,088,482 , 14,021,067)	
\$1,500,000 under \$2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	59,563 (56,992 , 62,133)		4,879,244 (4,470,997 , 5,287,491)	
\$2,000,000 under \$5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	27,664 (26,731 , 28,596)		3,076,884 (2,839,920 , 3,313,847)	
\$5,000,000 under \$10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	43,964 (43,151 , 44,777)		6,559,848 (6,245,797 , 6,873,899)	
\$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	13,065 (12,813 , 13,316)		2,943,208 (2,801,401 , 3,085,015)	
Taxable returns, total	66,427 (-801 , 5,012)	481,026 (-2,863 , 17,833)			5,075,558 (4,960,147 , 5,190,968)		101,162,771 (98,416,388 , 103,909,154)	
No adjusted gross income	** 2,105 (2 , 16)	** 7,485 (14 , 250)	0 (0 , 0)	0 (0 , 0)	710 (569 , 851)		172,365 (146,915 , 197,815)	
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	* 2,007 (-770 , 4,784)		* 707 (-52 , 1,466)	
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	* 3,012 (-390 , 6,413)		* 4,779 (-104 , 9,662)	
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	25,581 (15,764 , 35,398)		158,093 (79,871 , 236,315)	
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	78,430 (61,136 , 95,724)		596,391 (430,045 , 762,736)	
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	80,630 (63,221 , 98,039)		525,416 (367,057 , 683,776)	
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	109,531 (89,551 , 89,551)		788,377 (586,915 , 586,915)	
\$30,000 under \$40,000	* 3,109 (-299 , 6,517)	* 17,604 (-5,849 , 41,056)			237,727 (208,019 , 267,434)		1,771,819 (1,422,558 , 2,121,079)	
\$40,000 under \$50,000	* 4,321 (355 , 8,288)	* 14,136 (184 , 28,088)			287,305 (254,630 , 319,979)		2,037,364 (1,672,410 , 2,402,317)	
\$50,000 under \$75,000	15,339 (7,736 , 22,943)	81,945 (19,657 , 144,233)			727,170 (675,827 , 778,513)		6,417,285 (5,683,145 , 7,151,424)	
\$75,000 under \$100,000	11,314 (4,788 , 17,840)	80,835 (13,894 , 147,775)			659,830 (611,372 , 708,288)		6,654,696 (5,840,057 , 7,469,334)	
\$100,000 under \$200,000	21,264 (12,707 , 29,822)	123,534 (56,233 , 190,836)			1,619,892 (1,550,050 , 1,689,734)		22,610,359 (21,052,471 , 24,168,246)	
\$200,000 under \$500,000	** 8,973 (6,515 , 11,432)	** 155,486 (81,213 , 229,761)	** 0 (0 , 0)	** 0 (0 , 0)	878,617 (850,374 , 906,861)		24,608,644 (23,053,603 , 26,163,684)	
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	212,080 (203,544 , 220,616)		13,043,645 (12,077,352 , 14,009,937)	
\$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	153,037 (150,229 , 155,844)		21,772,833 (21,192,139 , 22,353,527)	
Nontaxable returns, total	17,820 (10,358 , 25,282)	109,414 (54,448 , 164,381)			1,295,549 (1,230,151 , 1,360,946)		11,165,579 (10,418,326 , 11,912,833)	

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 2019 (Filing Year 2020)—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 loss		Net income		Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount					
	(53)	(54)	(55)	(56)					
All returns, total	3,796,319	(3,689,913 , 3,902,724)	48,858,437	(47,286,579 , 50,430,295)	6,166,568	(6,046,211 , 6,286,926)	857,020,291	(847,810,112 , 866,230,471)	
No adjusted gross income	221,351	(201,684 , 241,019)	6,999,127	(6,536,101 , 7,462,152)	87,807	(77,185 , 98,429)	6,228,200	(5,808,252 , 6,648,148)	
\$1 under \$5,000	55,800	(42,145 , 69,456)	507,508	(342,363 , 672,653)	55,098	(40,807 , 69,388)	273,737	(144,791 , 402,682)	
\$5,000 under \$10,000	73,213	(57,312 , 89,114)	650,800	(463,626 , 837,974)	84,358	(66,640 , 102,075)	503,710	(374,705 , 632,716)	
\$10,000 under \$15,000	91,639	(73,608 , 109,669)	991,032	(671,130 , 1,310,934)	110,502	(90,300 , 130,703)	1,082,920	(814,746 , 1,351,095)	
\$15,000 under \$20,000	90,471	(72,495 , 108,446)	776,819	(556,884 , 996,753)	105,076	(85,303 , 124,849)	1,094,492	(835,785 , 1,353,200)	
\$20,000 under \$25,000	109,699	(89,779 , 129,619)	858,743	(655,435 , 1,062,051)	139,005	(116,263 , 161,747)	2,102,427	(1,620,631 , 2,584,223)	
\$25,000 under \$30,000	127,802	(106,106 , 149,498)	1,143,617	(880,264 , 1,406,970)	117,160	(96,321 , 137,999)	1,421,176	(1,089,547 , 1,752,804)	
\$30,000 under \$40,000	248,887	(218,658 , 279,117)	2,195,601	(1,745,857 , 2,645,344)	235,944	(206,262 , 265,626)	4,031,239	(3,360,156 , 4,702,322)	
\$40,000 under \$50,000	220,724	(192,355 , 249,093)	2,054,078	(1,710,466 , 2,397,691)	228,992	(199,902 , 258,082)	4,539,646	(3,773,203 , 5,306,089)	
\$50,000 under \$75,000	637,076	(589,263 , 684,889)	5,943,844	(5,306,003 , 6,581,684)	631,012	(583,036 , 678,988)	15,173,879	(13,605,509 , 16,742,249)	
\$75,000 under \$100,000	549,327	(505,041 , 593,614)	5,253,831	(4,670,868 , 5,836,794)	567,959	(522,822 , 613,096)	16,092,176	(14,302,611 , 17,881,742)	
\$100,000 under \$200,000	978,237	(922,663 , 1,033,812)	9,183,498	(8,440,674 , 9,926,322)	1,635,171	(1,563,882 , 1,706,460)	75,770,993	(71,299,423 , 80,242,563)	
\$200,000 under \$500,000	268,109	(252,759 , 283,459)	6,280,670	(5,746,420 , 6,814,919)	1,391,604	(1,356,469 , 1,426,738)	160,129,972	(154,909,755 , 165,350,189)	
\$500,000 under \$1,000,000	71,002	(66,100 , 75,903)	2,509,174	(2,276,144 , 2,742,205)	468,255	(455,744 , 480,766)	141,132,982	(136,452,670 , 145,813,295)	
\$1,000,000 under \$1,500,000	21,567	(19,999 , 23,134)	928,359	(832,872 , 1,023,846)	134,837	(131,029 , 138,646)	77,683,960	(74,862,710 , 80,505,210)	
\$1,500,000 under \$2,000,000	9,289	(8,765 , 9,813)	485,881	(438,400 , 533,362)	56,816	(55,489 , 58,142)	48,637,030	(47,278,123 , 49,995,936)	
\$2,000,000 under \$5,000,000	15,028	(14,541 , 15,515)	1,079,630	(1,016,147 , 1,143,114)	83,898	(82,803 , 84,993)	123,694,203	(121,774,190 , 125,614,216)	
\$5,000,000 under \$10,000,000	4,181	(4,037 , 4,325)	446,100	(429,017 , 463,183)	20,877	(20,557 , 21,197)	63,979,268	(62,743,151 , 65,215,385)	
\$10,000,000 or more	2,916	(2,916 , 2,916)	570,125	(570,125 , 570,125)	12,199	(12,199 , 12,199)	113,448,280	(113,448,280 , 113,448,280)	
Taxable returns, total	2,889,298	(2,796,019 , 2,982,677)	34,728,732	(33,426,987 , 36,030,477)	5,305,680	(5,197,487 , 5,413,873)	837,148,785	(828,058,472 , 846,239,099)	
No adjusted gross income	** 668	(319 , 1,016)	** 159,565	(98,971 , 220,159)	1,018	(595 , 1,440)	1,270,657	(1,159,854 , 1,381,460)	
\$1 under \$5,000	0	(0 , 0)	0	(0 , 0)	* 8,021	(2,466 , 13,577)	* 14,749	(2,136 , 27,362)	
\$5,000 under \$10,000	** 0	(0 , 0)	** 0	(0 , 0)	* 6,109	(1,221 , 10,996)	* 64,127	(35,834 , 92,421)	
\$10,000 under \$15,000	8,893	(3,199 , 14,586)	65,643	(12,841 , 118,444)	21,815	(12,744 , 30,886)	253,270	(91,206 , 415,335)	
\$15,000 under \$20,000	24,589	(15,130 , 34,048)	195,198	(92,431 , 297,965)	46,793	(33,422 , 60,164)	571,486	(381,762 , 761,209)	
\$20,000 under \$25,000	45,027	(32,065 , 57,989)	399,545	(247,839 , 551,252)	58,834	(43,825 , 73,842)	810,828	(563,438 , 1,058,218)	
\$25,000 under \$30,000	75,624	(58,804 , 88,804)	678,015	(463,108 , 843,108)	64,590	(49,008 , 49,008)	862,419	(595,644 , 595,644)	
\$30,000 under \$40,000	162,148	(137,596 , 186,700)	1,323,248	(1,056,460 , 1,590,037)	148,255	(124,615 , 171,894)	2,405,221	(1,901,723 , 2,908,718)	
\$40,000 under \$50,000	160,614	(136,274 , 184,954)	1,337,631	(1,064,159 , 1,611,103)	164,486	(139,814 , 189,158)	3,094,464	(2,457,109 , 3,731,819)	
\$50,000 under \$75,000	546,624	(502,118 , 591,131)	4,960,604	(4,381,456 , 5,539,753)	506,160	(462,985 , 549,334)	11,510,927	(10,154,102 , 12,867,751)	
\$75,000 under \$100,000	510,614	(467,771 , 553,457)	4,639,289	(4,102,228 , 5,176,349)	508,276	(465,534 , 551,018)	14,274,128	(12,575,344 , 15,972,912)	
\$100,000 under \$200,000	963,319	(908,030 , 1,018,608)	8,731,625	(8,021,400 , 9,441,851)	1,604,962	(1,534,255 , 1,675,670)	73,707,408	(69,294,716 , 78,120,100)	
\$200,000 under \$500,000	267,334	(251,984 , 282,684)	6,232,975	(5,698,725 , 6,767,224)	1,389,681	(1,354,546 , 1,424,815)	159,881,303	(154,661,086 , 165,101,520)	
\$500,000 under \$1,000,000	70,921	(66,019 , 75,822)	2,503,918	(2,270,888 , 2,736,949)	468,142	(455,631 , 480,653)	141,093,337	(136,413,024 , 145,773,649)	
\$1,000,000 or more	52,924	(51,205 , 54,643)	3,501,476	(3,376,578 , 3,626,373)	308,540	(304,501 , 312,579)	427,334,461	(423,641,707 , 431,027,215)	
Nontaxable returns, total	907,021	(854,686 , 959,356)	14,129,705	(13,239,699 , 15,019,712)	860,888	(807,076 , 914,700)	19,871,506	(18,338,690 , 21,404,322)	

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 2019 (Filing Year 2020)—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—continued		Estate and trust	
	Net loss		Net income	
	Number of returns (57)	Amount (\$8)	Number of returns (59)	Amount (\$0)
All returns, total	2,773,391 (2,690,923 , 2,855,959)	179,865,950 (176,902,214 , 182,829,687)	629,839 (588,982 , 670,696)	36,212,816 (34,562,238 , 37,863,393)
No adjusted gross income	301,295 (281,186 , 321,404)	80,210,328 (78,181,796 , 82,238,860)	8,146 (5,401 , 10,892)	488,617 (412,068 , 563,165)
\$1 under \$5,000	52,633 (38,969 , 66,298)	970,366 (641,686 , 1,299,046)	10,677 (4,374 , 16,980)	21,225 (3,625 , 36,824)
\$5,000 under \$10,000	47,601 (34,662 , 60,541)	682,959 (336,477 , 989,441)	11,064 (4,707 , 17,420)	61,624 (12,384 , 110,864)
\$10,000 under \$15,000	51,903 (38,250 , 65,556)	713,019 (429,135 , 996,903)	7,392 (2,143 , 12,640)	53,530 (3,688 , 103,372)
\$15,000 under \$20,000	55,694 (41,639 , 69,749)	1,216,627 (747,190 , 1,686,063)	13,017 (6,076 , 19,957)	83,490 (21,643 , 145,336)
\$20,000 under \$25,000	56,445 (42,356 , 70,534)	884,461 (518,914 , 1,250,007)	14,273 (6,822 , 21,723)	119,301 (40,782 , 197,820)
\$25,000 under \$30,000	52,979 (39,036 , 66,922)	778,996 (503,022 , 1,054,970)	12,173 (5,312 , 19,034)	58,080 (14,667 , 101,494)
\$30,000 under \$40,000	111,985 (92,013 , 131,957)	1,784,411 (1,328,176 , 2,240,646)	23,212 (14,086 , 32,338)	160,888 (67,883 , 253,894)
\$40,000 under \$50,000	124,035 (102,949 , 145,120)	2,263,391 (1,701,117 , 2,825,666)	17,799 (9,800 , 25,799)	213,894 (84,638 , 343,150)
\$50,000 under \$75,000	307,704 (274,835 , 340,574)	4,906,705 (4,084,814 , 5,728,596)	52,041 (38,189 , 65,892)	810,704 (519,247 , 1,102,161)
\$75,000 under \$100,000	279,242 (247,986 , 310,499)	4,318,516 (3,577,130 , 5,059,902)	79,451 (62,346 , 96,557)	1,166,542 (775,081 , 1,558,003)
\$100,000 under \$200,000	683,857 (638,584 , 729,131)	12,528,267 (11,443,642 , 13,612,892)	182,803 (157,919 , 207,688)	4,058,666 (3,203,789 , 4,913,543)
\$200,000 under \$500,000	430,662 (410,401 , 450,922)	13,161,218 (12,305,395 , 14,017,041)	131,573 (119,536 , 143,610)	6,359,494 (5,409,728 , 7,309,261)
\$500,000 under \$1,000,000	126,378 (119,709 , 133,047)	8,119,934 (7,624,833 , 8,615,036)	35,149 (31,501 , 38,797)	3,604,174 (2,959,576 , 4,248,772)
\$1,000,000 under \$1,500,000	33,654 (31,734 , 35,574)	4,245,338 (3,967,513 , 4,503,163)	10,563 (9,438 , 11,689)	1,920,892 (1,504,855 , 2,336,928)
\$1,500,000 under \$2,000,000	16,553 (15,839 , 17,267)	2,986,821 (2,808,765 , 3,164,877)	5,877 (5,429 , 6,326)	1,722,598 (1,485,375 , 1,959,822)
\$2,000,000 under \$5,000,000	26,539 (25,909 , 27,168)	9,017,862 (8,780,841 , 9,254,882)	9,458 (9,065 , 9,851)	4,194,695 (3,869,282 , 4,520,108)
\$5,000,000 under \$10,000,000	8,055 (7,862 , 8,249)	5,476,359 (5,393,386 , 5,559,331)	2,966 (2,844 , 3,088)	3,016,362 (2,768,084 , 3,264,640)
\$10,000,000 or more	6,177 (6,177 , 6,177)	25,620,373 (25,620,373 , 25,620,373)	2,204 (2,204 , 2,204)	8,098,040 (8,098,040 , 8,098,040)
Taxable returns, total	2,006,485 (1,936,521 , 2,076,449)	90,753,778 (86,935,594 , 92,571,962)	557,244 (519,400 , 595,087)	35,304,404 (33,663,759 , 36,945,048)
No adjusted gross income	** 1,119 (687 , 1,550)	** 2,836,809 (2,650,150 , 3,023,469)	** 2,142 (-634 , 4,921)	** 77,294 (46,474 , 108,114)
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$5,000 under \$10,000	* 2,111 (-796 , 5,017)	* 42,036 (-15,247 , 99,318)	** 0 (0 , 0)	** 0 (0 , 0)
\$10,000 under \$15,000	* 5,061 (660 , 9,463)	* 23,914 (-4,841 , 52,668)	* 3,131 (-377 , 6,640)	* 22,673 (-5,650 , 50,996)
\$15,000 under \$20,000	17,797 (9,575 , 26,019)	105,999 (32,935 , 179,062)	* 5,680 (1,085 , 10,275)	* 45,654 (-3,587 , 94,895)
\$20,000 under \$25,000	15,590 (7,940 , 23,241)	139,562 (51,230 , 227,895)	* 7,208 (1,868 , 12,547)	* 56,803 (11 , 113,595)
\$25,000 under \$30,000	17,830 (9,678 , 9,678)	165,426 (52,270 , 52,270)	* 8,152 (2,532 , 2,532)	* 33,126 (-342 , -342)
\$30,000 under \$40,000	53,435 (39,438 , 67,433)	745,700 (434,642 , 1,056,757)	16,141 (8,466 , 23,815)	119,333 (43,339 , 195,328)
\$40,000 under \$50,000	76,941 (60,214 , 93,668)	799,980 (485,428 , 1,114,532)	14,225 (7,066 , 21,383)	122,590 (35,018 , 210,161)
\$50,000 under \$75,000	246,992 (217,327 , 276,656)	3,314,215 (2,641,609 , 3,986,821)	46,273 (33,149 , 59,398)	746,095 (463,404 , 1,028,786)
\$75,000 under \$100,000	254,314 (224,236 , 284,393)	3,220,741 (2,569,437 , 3,872,045)	74,746 (58,118 , 91,375)	1,133,084 (743,323 , 1,522,846)
\$100,000 under \$200,000	669,380 (624,385 , 714,375)	11,197,652 (10,162,784 , 12,232,520)	181,974 (157,100 , 206,848)	4,040,512 (3,185,769 , 4,895,255)
\$200,000 under \$500,000	428,765 (408,513 , 449,017)	12,793,755 (11,938,229 , 13,649,281)	131,366 (119,329 , 143,403)	6,352,357 (5,402,591 , 7,302,124)
\$500,000 under \$1,000,000	126,256 (119,587 , 132,925)	8,083,745 (7,588,644 , 8,578,846)	35,142 (31,494 , 38,790)	3,603,633 (2,959,035 , 4,248,231)
\$1,000,000 or more	90,893 (88,768 , 93,018)	47,284,244 (46,887,736 , 47,680,753)	31,063 (29,789 , 32,337)	18,951,248 (18,322,652 , 19,579,844)
Non taxable returns, total	766,906 (722,837 , 811,275)	89,112,172 (86,759,268 , 91,465,077)	72,595 (57,165 , 88,025)	908,412 (726,913 , 1,089,911)

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 2019 (Filing Year 2020)—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—continued		Net loss		Farm		Net income
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(61)	(62)	(63)	(64)			
All returns, total	41,118 (32,026 , 50,210)	4,861,091 (4,599,023 , 5,123,159)	445,534 (414,936 , 476,132)	10,882,071 (10,103,613 , 11,660,529)			
No adjusted gross income	4,873 (2,750 , 6,997)	2,256,920 (2,064,842 , 2,448,997)	23,439 (17,338 , 29,540)	463,964 (369,500 , 558,429)			
\$1 under \$5,000	** 2,109 (-675 , 4,893)	** 17,232 (-7,245 , 41,707)	16,634 (8,726 , 24,541)	35,359 (17,848 , 52,869)			
\$5,000 under \$10,000	** 0 (0 , 0)	** 0 (0 , 0)	20,495 (11,728 , 29,262)	142,140 (62,109 , 222,171)			
\$10,000 under \$15,000	** 0 (0 , 0)	** 0 (0 , 0)	21,444 (12,676 , 30,212)	131,499 (62,727 , 200,270)			
\$15,000 under \$20,000	* 4,021 (92 , 7,950)	* 5,407 (-1,024 , 11,838)	13,516 (6,941 , 20,090)	111,726 (52,616 , 170,836)			
\$20,000 under \$25,000	** 1,046 (-919 , 3,012)	** 3,131 (2,398 , 3,865)	16,464 (9,155 , 23,773)	240,453 (126,852 , 354,054)			
\$25,000 under \$30,000	* 1,054 (-911 , 3,018)	* 9,684 (-3,458 , 22,825)	18,430 (10,845 , 26,015)	268,571 (130,235 , 406,908)			
\$30,000 under \$40,000	* 185 (-92 , 462)	* 14,259 (-9,881 , 38,400)	26,289 (17,211 , 35,367)	350,350 (198,027 , 502,673)			
\$40,000 under \$50,000	3,259 (-170 , 6,687)	69,719 (-15,147 , 154,584)	28,201 (18,743 , 37,659)	435,237 (245,335 , 625,139)			
\$50,000 under \$75,000	2,973 (-27 , 5,972)	37,267 (-11,660 , 86,193)	55,166 (43,094 , 67,239)	1,159,567 (854,760 , 1,464,374)			
\$75,000 under \$100,000	7,393 (3,091 , 11,695)	137,953 (36,081 , 239,825)	103,498 (88,841 , 118,156)	1,123,248 (803,566 , 1,442,930)			
\$100,000 under \$200,000	5,411 (2,751 , 8,072)	96,601 (58,948 , 134,254)	34,496 (29,646 , 39,346)	3,069,059 (2,605,529 , 3,532,588)			
\$200,000 under \$500,000	2,858 (2,027 , 3,689)	181,892 (109,664 , 254,120)	** 10,604 (9,115 , 12,094)	2,122,258 (1,786,267 , 2,456,249)			
\$500,000 under \$1,000,000	1,297 (954 , 1,640)	91,271 (62,727 , 119,815)	** 0 (0 , 0)	** 1,228,640 (1,082,911 , 1,374,367)			
\$1,000,000 under \$1,500,000	834 (697 , 971)	140,650 (107,492 , 173,808)	** 0 (0 , 0)	** 0 (0 , 0)			
\$1,500,000 under \$2,000,000	2,005 (1,838 , 2,173)	356,930 (317,013 , 396,847)	** 0 (0 , 0)	** 0 (0 , 0)			
\$2,000,000 under \$5,000,000	885 (823 , 947)	318,596 (301,463 , 335,729)	** 0 (0 , 0)	** 0 (0 , 0)			
\$5,000,000 under \$10,000,000	914 (914 , 914)	1,123,581 (1,123,581 , 1,123,581)	** 0 (0 , 0)	** 0 (0 , 0)			
\$10,000,000 or more	27,846 (20,970 , 34,722)	2,633,030 (2,474,762 , 2,791,298)	279,941 (254,674 , 303,209)	8,397,566 (7,708,811 , 9,086,321)			
Taxable returns, total	120 (60 , 179)	160,057 (150,963 , 169,152)	** 641 (-185 , 1,466)	** 25,087 (10,335 , 39,838)			
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)	* 3,587 (-198 , 7,373)	* 15,257 (-1,650 , 32,165)			
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	3,683 (125 , 7,241)	48,368 (-7,420 , 104,155)			
\$25,000 under \$30,000	** 2,146 (-643 , -643)	** 4,549 (-3,900 , -3,900)	10,250 (4,334 , 4,334)	168,014 (39,925 , 39,925)			
\$30,000 under \$40,000	** 0 (0 , 0)	** 0 (0 , 0)	13,500 (6,896 , 20,104)	147,617 (62,963 , 232,281)			
\$40,000 under \$50,000	** 0 (0 , 0)	** 0 (0 , 0)	14,906 (7,728 , 22,084)	170,213 (59,934 , 280,493)			
\$50,000 under \$75,000	* 2,211 (-602 , 5,024)	* 24,515 (-20,241 , 69,270)	40,347 (29,537 , 51,156)	850,984 (570,354 , 1,131,613)			
\$75,000 under \$100,000	* 1,962 (-311 , 4,235)	* 31,340 (-16,819 , 79,499)	47,559 (36,180 , 58,937)	921,624 (618,523 , 1,224,724)			
\$100,000 under \$200,000	7,268 (2,967 , 11,569)	122,256 (21,512 , 223,000)	99,510 (85,005 , 114,015)	2,712,191 (2,311,465 , 3,112,917)			
\$200,000 under \$500,000	5,361 (2,701 , 8,022)	89,010 (51,357 , 126,663)	34,361 (29,511 , 39,210)	2,109,669 (1,775,679 , 2,443,659)			
\$500,000 under \$1,000,000	2,854 (2,023 , 3,685)	180,761 (108,533 , 252,989)	** 10,598 (9,109 , 12,088)	** 1,228,543 (1,082,815 , 1,374,271)			
\$1,000,000 or more	5,923 (5,513 , 6,333)	2,020,541 (1,958,940 , 2,082,143)	** 0 (0 , 0)	** 0 (0 , 0)			
Nontaxable returns, total	13,272 (7,323 , 19,221)	2,228,061 (2,019,158 , 2,436,963)	166,592 (145,684 , 187,501)	2,484,505 (2,092,543 , 2,876,467)			

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 2019 (Filing Year 2020)—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—continued				Net loss		Unemployment compensation	
	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)	Unemployment compensation		Amount (68)	
					Number of returns	Amount		
All returns, total	1,283,927 (1,242,264 , 1,325,990)	34,679,155 (33,302,299 , 36,056,012)	4,363,590 (4,238,190 , 4,488,990)	21,395,491 (20,586,434 , 22,204,547)				
No adjusted gross income	138,943 (125,592 , 152,293)	8,167,612 (7,633,231 , 8,701,993)	12,910 (7,959 , 17,861)	50,580 (27,145 , 74,015)				
\$1 under \$5,000	17,272 (9,233 , 25,310)	246,024 (125,111 , 366,937)	55,022 (40,498 , 69,547)	122,926 (84,044 , 161,808)				
\$5,000 under \$10,000	27,910 (17,883 , 37,937)	318,764 (152,163 , 485,364)	116,705 (95,646 , 137,765)	389,717 (304,652 , 474,782)				
\$10,000 under \$15,000	43,213 (30,791 , 55,635)	1,018,350 (562,591 , 1,474,108)	243,314 (212,811 , 273,817)	824,981 (688,770 , 961,191)				
\$15,000 under \$20,000	32,934 (22,094 , 43,775)	617,517 (367,636 , 867,398)	311,872 (277,295 , 346,449)	1,271,483 (1,088,139 , 1,454,827)				
\$20,000 under \$25,000	36,115 (24,795 , 47,435)	849,125 (502,065 , 1,196,186)	340,174 (304,135 , 376,213)	1,575,571 (1,361,456 , 1,789,686)				
\$25,000 under \$30,000	37,869 (26,488 , 49,249)	667,055 (396,454 , 937,656)	313,899 (279,216 , 348,582)	1,536,120 (1,314,309 , 1,757,930)				
\$30,000 under \$40,000	85,377 (68,276 , 102,478)	1,602,314 (1,189,312 , 2,015,315)	535,661 (490,429 , 580,894)	2,609,104 (2,314,935 , 2,903,273)				
\$40,000 under \$50,000	78,927 (62,686 , 95,169)	1,548,662 (1,164,048 , 1,933,276)	404,905 (365,601 , 444,209)	2,102,024 (1,835,509 , 2,368,539)				
\$50,000 under \$75,000	198,695 (174,858 , 222,532)	3,637,408 (3,035,851 , 4,238,965)	722,234 (670,025 , 774,443)	3,923,227 (3,558,051 , 4,288,404)				
\$75,000 under \$100,000	174,224 (150,901 , 197,548)	2,950,221 (2,451,716 , 3,448,726)	498,211 (454,870 , 541,552)	2,501,265 (2,217,598 , 2,784,931)				
\$100,000 under \$200,000	284,828 (259,632 , 310,024)	6,047,578 (5,397,065 , 6,698,092)	647,735 (599,514 , 695,956)	3,469,142 (3,120,034 , 3,818,249)				
\$200,000 under \$500,000	94,777 (86,012 , 103,542)	3,519,740 (3,131,010 , 3,908,470)	143,833 (130,229 , 157,436)	888,766 (784,309 , 993,222)				
\$500,000 under \$1,000,000	20,174 (17,686 , 22,662)	1,395,092 (1,219,876 , 1,570,308)	** 17,115 (14,489 , 19,739)	** 130,588 (105,936 , 155,236)				
\$1,000,000 under \$1,500,000	5,269 (4,526 , 6,012)	495,085 (421,076 , 569,094)	** 0 (0 , 0)	** 0 (0 , 0)				
\$1,500,000 under \$2,000,000	2,240 (2,005 , 2,475)	334,051 (283,897 , 384,204)	** 0 (0 , 0)	** 0 (0 , 0)				
\$2,000,000 under \$5,000,000	3,543 (3,308 , 3,777)	565,177 (513,615 , 616,739)	** 0 (0 , 0)	** 0 (0 , 0)				
\$5,000,000 under \$10,000,000	941 (874 , 1,009)	275,658 (261,643 , 289,673)	** 0 (0 , 0)	** 0 (0 , 0)				
\$10,000,000 or more	676 (676 , 676)	423,723 (423,723 , 423,723)	** 0 (0 , 0)	** 0 (0 , 0)				
Taxable returns, total	876,500 (837,549 , 915,451)	20,493,101 (19,434,008 , 21,552,194)	3,073,408 (2,968,550 , 3,178,267)	15,787,029 (15,079,885 , 16,494,174)				
No adjusted gross income	** 75 (55 , 96)	** 40,272 (35,089 , 45,456)	** 1,106 (-867 , 3,080)	** 2,322 (-1,736 , 6,379)				
\$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)	* 3,007 (-394 , 6,409)	* 6,391 (-3,280 , 16,061)				
\$10,000 under \$15,000	* 3,244 (-421 , 6,910)	* 3,490 (-2,816 , 9,796)	55,056 (40,565 , 69,546)	227,425 (149,984 , 304,867)				
\$15,000 under \$20,000	* 2,112 (-804 , 5,028)	* 28,837 (-7,176 , 64,850)	131,638 (109,120 , 154,155)	496,879 (384,948 , 608,811)				
\$20,000 under \$25,000	13,689 (6,395 , 20,983)	251,834 (61,758 , 441,909)	165,503 (140,354 , 190,652)	783,506 (629,030 , 937,982)				
\$25,000 under \$30,000	17,212 (9,445 , 24,979)	266,389 (86,655 , 446,123)	174,421 (148,553 , 199,290)	839,718 (674,270 , 1,005,166)				
\$30,000 under \$40,000	47,972 (34,731 , 61,213)	709,542 (458,091 , 960,992)	333,431 (297,714 , 369,147)	1,602,913 (1,369,426 , 1,836,400)				
\$40,000 under \$50,000	59,080 (44,759 , 73,400)	1,026,375 (702,159 , 1,350,591)	310,680 (276,260 , 345,099)	1,598,373 (1,366,242 , 1,830,503)				
\$50,000 under \$75,000	164,249 (142,063 , 186,435)	2,862,051 (2,329,068 , 3,395,034)	619,114 (570,732 , 667,495)	3,389,143 (3,049,058 , 3,729,227)				
\$75,000 under \$100,000	163,453 (140,740 , 186,166)	2,689,455 (2,207,947 , 3,170,962)	477,166 (434,750 , 519,582)	2,394,070 (2,115,625 , 2,672,515)				
\$100,000 under \$200,000	278,093 (253,108 , 303,078)	5,650,198 (5,038,714 , 6,261,681)	641,425 (593,440 , 689,411)	3,427,535 (3,080,268 , 3,774,802)				
\$200,000 under \$500,000	94,495 (85,730 , 103,260)	3,478,862 (3,090,132 , 3,867,592)	143,754 (130,150 , 157,357)	888,236 (783,779 , 992,692)				
\$500,000 under \$1,000,000	20,163 (17,675 , 22,651)	1,392,137 (1,216,921 , 1,567,353)	** 17,108 (14,483 , 19,733)	** 130,520 (105,870 , 155,169)				
\$1,000,000 or more	12,663 (11,852 , 13,475)	2,093,660 (1,990,177 , 2,197,143)	** 0 (0 , 0)	** 0 (0 , 0)				
Nontaxable returns, total	407,427 (377,106 , 437,747)	14,186,054 (13,194,626 , 15,177,482)	1,290,181 (1,220,402 , 1,359,961)	5,608,461 (5,211,553 , 6,005,370)				

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 2019 (Filing Year 2020)—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]			Social Security benefits			Taxable		
	Number of returns	Amount	(70)	Number of returns	Amount	(71)	Number of returns	Amount	(72)
All returns, total	30,022,335 (29,722,575 , 30,312,096)	718,890,477 (711,233,352 , 726,547,602)		22,416,436 (22,166,862 , 22,664,010)			360,038,769 (355,359,427 , 364,718,111)		
No adjusted gross income	931,388 (879,670 , 983,107)	19,980,317 (18,769,884 , 21,190,749)		3,499 (495 , 6,504)			11,955 (5,393 , 18,518)		
\$1 under \$5,000	1,924,827 (1,840,142 , 2,009,512)	35,435,370 (33,677,580 , 37,193,160)		19,587 (11,212 , 27,963)			54,823 (26,434 , 83,212)		
\$5,000 under \$10,000	1,908,254 (1,823,939 , 1,992,669)	36,650,519 (34,835,606 , 38,465,433)		50,270 (36,483 , 64,057)			235,104 (158,110 , 312,097)		
\$10,000 under \$15,000	2,080,212 (1,992,018 , 2,168,406)	41,723,159 (39,781,247 , 43,665,071)		258,469 (227,263 , 289,676)			323,567 (247,273 , 399,860)		
\$15,000 under \$20,000	1,753,212 (1,672,120 , 1,834,303)	35,711,828 (33,886,275 , 37,537,382)		912,453 (853,772 , 971,134)			1,317,941 (1,182,738 , 1,453,145)		
\$20,000 under \$25,000	1,492,659 (1,417,654 , 1,567,664)	32,514,813 (30,724,631 , 34,304,995)		1,293,348 (1,223,467 , 1,363,230)			3,274,919 (3,045,331 , 3,504,507)		
\$25,000 under \$30,000	1,390,326 (1,317,950 , 1,462,703)	31,352,073 (29,561,606 , 33,142,539)		1,342,880 (1,271,733 , 1,414,028)			5,196,101 (4,879,288 , 5,512,914)		
\$30,000 under \$40,000	2,254,791 (2,163,079 , 2,346,502)	50,425,510 (48,142,522 , 52,708,497)		2,252,582 (2,160,913 , 2,344,251)			14,488,829 (13,845,296 , 15,132,363)		
\$40,000 under \$50,000	1,862,634 (1,779,551 , 1,945,718)	41,330,546 (39,262,492 , 43,398,600)		1,861,632 (1,778,571 , 1,944,694)			19,346,591 (18,429,943 , 20,263,239)		
\$50,000 under \$75,000	4,447,207 (4,324,822 , 4,569,592)	101,649,237 (98,488,680 , 104,809,795)		4,446,202 (4,323,830 , 4,568,575)			70,080,387 (68,015,814 , 72,144,959)		
\$75,000 under \$100,000	3,320,081 (3,212,808 , 3,427,354)	84,218,130 (81,206,407 , 87,229,854)		3,320,053 (3,212,780 , 3,427,327)			69,268,708 (66,826,264 , 71,711,152)		
\$100,000 under \$200,000	4,951,406 (4,833,584 , 5,069,229)	147,975,135 (144,011,164 , 151,939,105)		4,951,048 (4,833,227 , 5,068,869)			125,535,389 (122,179,224 , 128,891,553)		
\$200,000 under \$500,000	1,400,412 (1,363,616 , 1,437,208)	48,223,182 (46,846,999 , 49,599,365)		1,399,667 (1,362,876 , 1,436,459)			40,964,646 (39,795,102 , 42,134,191)		
\$500,000 under \$1,000,000	199,960 (191,465 , 208,456)	7,650,560 (7,291,917 , 8,009,203)		199,903 (191,407 , 208,398)			6,499,631 (6,194,854 , 6,804,409)		
\$1,000,000 under \$1,500,000	46,003 (43,710 , 48,295)	1,741,532 (1,647,430 , 1,835,634)		45,921 (43,631 , 48,211)			1,478,589 (1,398,629 , 1,558,549)		
\$1,500,000 under \$2,000,000	19,089 (18,280 , 19,898)	727,486 (694,236 , 760,735)		19,073 (18,265 , 19,882)			618,196 (589,935 , 646,457)		
\$2,000,000 under \$5,000,000	28,525 (27,851 , 29,200)	1,109,665 (1,081,110 , 1,138,220)		28,508 (27,834 , 29,182)			942,879 (918,610 , 967,149)		
\$5,000,000 under \$10,000,000	7,132 (6,941 , 7,323)	293,543 (285,011 , 302,074)		7,126 (6,935 , 7,317)			249,363 (242,111 , 256,614)		
\$10,000,000 or more	4,216 (4,216 , 4,216)	177,873 (177,873 , 177,873)		4,212 (4,212 , 4,212)			151,151 (151,151 , 151,151)		
Taxable returns, total	20,690,688 (20,451,500 , 20,929,876)	524,010,488 (517,384,091 , 530,636,884)		20,027,572 (19,793,226 , 20,261,918)			348,985,267 (344,324,971 , 353,645,563)		
No adjusted gross income	847 (431 , 1,263)	26,932 (16,617 , 37,247)		** 2,016 (-760 , 4,793)			** 2,263 (-688 , 5,215)		
\$1 under \$5,000	21,143 (12,105 , 30,182)	314,895 (138,651 , 491,140)		** 0 (0 , 0)			** 0 (0 , 0)		
\$5,000 under \$10,000	22,068 (12,856 , 31,280)	280,462 (147,660 , 413,265)		* 4,013 (82 , 7,944)			* 28,820 (139 , 57,502)		
\$10,000 under \$15,000	259,332 (227,876 , 290,788)	4,376,134 (3,814,145 , 4,938,124)		53,545 (39,308 , 67,781)			51,466 (21,456 , 81,475)		
\$15,000 under \$20,000	874,285 (816,690 , 931,881)	15,078,243 (14,014,078 , 16,142,407)		513,824 (469,590 , 558,058)			688,655 (592,671 , 784,639)		
\$20,000 under \$25,000	716,056 (663,825 , 768,286)	12,809,724 (11,817,595 , 13,801,854)		681,336 (630,374 , 732,298)			1,808,733 (1,631,062 , 1,986,404)		
\$25,000 under \$30,000	965,699 (905,257 , 1,025,141)	20,119,023 (18,740,277 , 21,497,769)		945,766 (885,936 , 1,005,596)			3,793,680 (3,519,364 , 4,068,000)		
\$30,000 under \$40,000	1,942,095 (1,856,794 , 2,027,397)	43,740,285 (41,609,579 , 45,870,991)		1,941,093 (1,855,813 , 2,026,373)			12,787,224 (12,177,767 , 13,396,681)		
\$40,000 under \$50,000	1,723,911 (1,643,913 , 1,803,909)	38,786,554 (36,775,366 , 40,797,743)		1,722,909 (1,642,934 , 1,802,884)			18,165,793 (17,273,962 , 19,057,623)		
\$50,000 under \$75,000	4,298,517 (4,177,941 , 4,419,094)	99,006,446 (95,872,820 , 102,140,073)		4,297,515 (4,176,952 , 4,418,079)			68,148,490 (66,104,333 , 70,192,646)		
\$75,000 under \$100,000	3,254,627 (3,148,333 , 3,360,921)	82,674,067 (79,685,952 , 85,662,182)		3,254,621 (3,148,327 , 3,360,914)			68,004,205 (65,580,501 , 70,427,910)		
\$100,000 under \$200,000	4,908,752 (4,791,299 , 5,026,204)	146,938,775 (142,980,661 , 150,896,888)		4,908,439 (4,790,987 , 5,025,890)			124,655,724 (121,304,564 , 128,006,884)		
\$200,000 under \$500,000	1,398,559 (1,361,763 , 1,435,355)	48,162,122 (46,785,939 , 49,538,305)		1,397,667 (1,361,076 , 1,434,659)			40,913,523 (39,743,978 , 42,083,067)		
\$500,000 under \$1,000,000	199,875 (191,380 , 208,371)	7,648,202 (7,289,559 , 8,006,845)		199,828 (191,332 , 208,323)			6,497,715 (6,192,937 , 6,802,493)		
\$1,000,000 or more	104,921 (102,423 , 107,420)	4,048,623 (3,945,585 , 4,151,661)		104,801 (102,304 , 107,297)			3,438,977 (3,351,419 , 3,526,535)		
Nontaxable returns, total	9,331,648 (9,152,730 , 9,510,565)	194,879,989 (190,686,971 , 199,073,008)		2,388,864 (2,295,095 , 2,482,633)			11,053,502 (10,404,077 , 11,702,927)		

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Foreign-earned income exclusion		Other income		Net income
	Number of returns	Amount	Number of returns	Amount	
All returns, total	495,579 (458,011 , 533,148)	30,867,452 (28,246,311 , 33,488,593)	6,141,244 (6,003,072 , 6,279,416)	48,689,237 (46,705,524 , 50,672,951)	
No adjusted gross income	149,515 (127,739 , 171,290)	6,632,776 (5,496,384 , 7,769,168)	99,775 (86,917 , 112,633)	2,960,679 (2,693,433 , 3,227,925)	
\$1 under \$5,000	96,353 (77,421 , 115,285)	4,543,365 (3,499,332 , 5,587,398)	343,715 (307,543 , 379,888)	483,799 (355,513 , 612,085)	
\$5,000 under \$10,000	25,648 (15,810 , 35,486)	1,831,528 (1,006,299 , 2,656,758)	213,580 (185,207 , 241,954)	577,938 (458,579 , 697,297)	
\$10,000 under \$15,000	24,177 (14,413 , 33,940)	1,540,224 (787,631 , 2,292,817)	249,695 (218,879 , 280,511)	898,078 (719,573 , 1,076,584)	
\$15,000 under \$20,000	21,336 (12,266 , 30,406)	1,449,694 (752,742 , 2,146,646)	242,035 (211,757 , 272,313)	834,297 (636,803 , 1,031,791)	
\$20,000 under \$25,000	19,134 (10,691 , 27,577)	1,510,189 (781,236 , 2,239,142)	228,322 (198,906 , 257,737)	858,855 (630,654 , 1,087,055)	
\$25,000 under \$30,000	12,488 (5,752 , 19,224)	986,526 (437,088 , 1,535,963)	238,819 (208,774 , 268,864)	1,049,735 (798,186 , 1,301,283)	
\$30,000 under \$40,000	23,494 (14,085 , 32,903)	1,585,939 (896,721 , 2,275,157)	408,985 (369,639 , 448,331)	1,409,612 (1,111,623 , 1,707,601)	
\$40,000 under \$50,000	12,415 (6,002 , 18,828)	1,023,892 (477,502 , 1,570,282)	374,394 (336,783 , 412,005)	1,252,010 (975,006 , 1,529,015)	
\$50,000 under \$75,000	28,117 (18,242 , 37,992)	2,057,128 (1,288,850 , 2,845,405)	799,443 (745,113 , 853,773)	2,677,821 (2,235,742 , 3,119,900)	
\$75,000 under \$100,000	15,161 (8,491 , 21,831)	1,234,044 (699,178 , 1,768,911)	693,531 (642,934 , 744,128)	2,639,758 (2,149,231 , 3,130,285)	
\$100,000 under \$200,000	27,713 (21,238 , 34,188)	2,607,574 (2,039,658 , 3,175,490)	1,299,988 (1,233,790 , 1,366,187)	7,327,380 (6,129,295 , 8,525,465)	
\$200,000 under \$500,000	25,304 (20,817 , 29,791)	2,359,602 (1,931,646 , 2,787,558)	661,184 (634,205 , 688,164)	7,890,415 (6,952,893 , 8,827,937)	
\$500,000 under \$1,000,000	9,500 (7,604 , 11,396)	983,007 (776,611 , 1,189,403)	159,868 (152,150 , 167,586)	4,122,280 (3,444,348 , 4,800,211)	
\$1,000,000 under \$1,500,000	2,452 (1,887 , 3,018)	236,750 (178,833 , 294,668)	46,793 (44,433 , 49,152)	1,838,580 (1,480,142 , 2,197,018)	
\$1,500,000 under \$2,000,000	846 (697 , 994)	86,490 (70,577 , 102,403)	23,086 (22,189 , 23,982)	1,385,273 (1,182,960 , 1,587,586)	
\$2,000,000 under \$5,000,000	1,389 (1,227 , 1,550)	143,474 (125,056 , 161,891)	37,819 (37,055 , 38,583)	3,659,603 (3,358,104 , 3,961,103)	
\$5,000,000 under \$10,000,000	357 (311 , 404)	36,408 (31,389 , 41,426)	11,539 (11,302 , 11,776)	1,867,588 (1,711,685 , 2,023,491)	
\$10,000,000 or more	181 (181 , 181)	18,842 (18,842 , 18,842)	8,672 (8,672 , 8,672)	4,955,536 (4,955,536 , 4,955,536)	
Taxable returns, total	141,987 (123,346 , 160,628)	11,518,390 (10,035,102 , 13,001,678)	4,749,176 (4,629,550 , 4,868,803)	41,509,704 (39,591,961 , 43,427,446)	
No adjusted gross income	0 (0 , 0)	** 267,726 (-41,476 , 576,929)	511 (415 , 607)	186,573 (166,982 , 206,163)	
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	49,219 (35,447 , 62,981)	76,148 (54,080 , 98,217)	
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	30,259 (19,437 , 41,081)	50,922 (25,739 , 76,105)	
\$10,000 under \$15,000	** 0 (0 , 0)	** 0 (0 , 0)	60,300 (45,063 , 75,537)	240,472 (145,811 , 335,132)	
\$15,000 under \$20,000	10,293 (3,920 , 16,666)	629,228 (194,111 , 1,064,344)	123,277 (101,570 , 144,984)	407,714 (268,534 , 546,894)	
\$20,000 under \$25,000	* 5,116 (635 , 9,597)	* 346,726 (9,660 , 683,792)	113,177 (92,375 , 133,979)	367,125 (223,761 , 510,489)	
\$25,000 under \$30,000	* 3,603 (120 , 120)	* 309,234 (23,103 , 23,103)	155,087 (130,719 , 130,719)	653,023 (447,555 , 447,555)	
\$30,000 under \$40,000	10,191 (3,967 , 16,415)	671,621 (232,244 , 1,110,998)	300,981 (267,111 , 334,850)	934,094 (694,612 , 1,173,577)	
\$40,000 under \$50,000	11,603 (5,233 , 17,973)	924,844 (383,486 , 1,466,202)	308,281 (272,196 , 340,365)	1,070,829 (801,298 , 1,340,360)	
\$50,000 under \$75,000	23,752 (14,537 , 32,966)	1,666,226 (939,494 , 2,392,959)	713,706 (662,282 , 765,131)	2,339,848 (1,917,886 , 2,761,811)	
\$75,000 under \$100,000	10,999 (5,062 , 16,336)	807,596 (383,061 , 1,232,131)	668,155 (618,436 , 717,875)	2,521,894 (2,035,606 , 3,008,182)	
\$100,000 under \$200,000	24,340 (17,865 , 30,816)	2,234,941 (1,667,025 , 2,802,857)	1,281,324 (1,215,500 , 1,347,148)	7,123,420 (5,928,704 , 8,318,135)	
\$200,000 under \$500,000	23,801 (19,314 , 28,288)	2,200,512 (1,772,557 , 2,628,468)	659,389 (632,410 , 686,369)	7,796,334 (6,858,812 , 8,733,856)	
\$500,000 under \$1,000,000	9,207 (7,311 , 11,103)	951,308 (744,912 , 1,157,704)	159,701 (151,983 , 167,419)	4,095,775 (3,417,844 , 4,773,707)	
\$1,000,000 or more	5,098 (4,490 , 5,706)	508,428 (445,443 , 571,413)	127,809 (125,204 , 130,413)	13,645,533 (13,113,035 , 14,178,030)	
Non taxable returns, total	353,593 (320,497 , 386,688)	19,349,062 (17,162,983 , 21,535,140)	1,392,068 (1,321,694 , 1,462,442)	7,179,533 (6,669,102 , 7,689,965)	

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Other income—continued				Net loss				Net operating loss			
	Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(77)	(78)	(79)	(80)	(77)	(78)	(79)	(80)	(77)	(78)	(79)	(80)
All returns, total	321,242 (290,687 , 351,797)	10,267,022 (9,081,743 , 11,452,301)	1,145,393 (1,095,096 , 1,195,691)	212,144,847 (209,062,245 , 215,227,449)								
No adjusted gross income	34,002 (24,475 , 43,528)	3,257,618 (2,396,939 , 4,118,299)	606,998 (577,169 , 636,827)	191,256,560 (188,401,649 , 194,111,471)								
\$1 under \$5,000	10,346 (4,273 , 16,419)	307,020 (57,675 , 556,366)	79,060 (62,414 , 95,706)	647,153 (420,425 , 873,881)								
\$5,000 under \$10,000	7,637 (2,584 , 12,689)	113,942 (30,619 , 197,264)	64,140 (48,952 , 79,328)	662,171 (399,914 , 924,428)								
\$10,000 under \$15,000	13,274 (6,186 , 20,362)	109,652 (33,775 , 185,529)	67,053 (51,416 , 82,690)	803,623 (466,162 , 1,141,085)								
\$15,000 under \$20,000	13,461 (6,299 , 20,623)	179,726 (35,980 , 323,472)	39,429 (27,721 , 51,137)	647,899 (372,666 , 923,131)								
\$20,000 under \$25,000	15,584 (8,054 , 23,115)	220,371 (60,757 , 379,985)	40,857 (29,127 , 52,588)	539,536 (299,791 , 779,280)								
\$25,000 under \$30,000	10,459 (4,185 , 16,733)	175,405 (48,283 , 302,528)	29,528 (19,641 , 39,416)	591,807 (320,103 , 863,511)								
\$30,000 under \$40,000	22,195 (13,094 , 31,297)	335,333 (164,405 , 506,261)	44,729 (32,609 , 56,850)	1,122,287 (617,574 , 1,627,000)								
\$40,000 under \$50,000	23,190 (13,899 , 32,480)	352,681 (125,259 , 580,103)	26,492 (17,444 , 35,539)	733,837 (405,853 , 1,061,821)								
\$50,000 under \$75,000	37,616 (25,992 , 49,240)	777,084 (462,173 , 1,091,994)	37,437 (26,794 , 48,079)	957,877 (654,229 , 1,261,526)								
\$75,000 under \$100,000	24,068 (15,093 , 33,043)	629,408 (361,479 , 897,337)	31,041 (21,325 , 40,756)	829,723 (546,106 , 1,113,339)								
\$100,000 under \$200,000	54,588 (41,863 , 67,312)	810,306 (591,160 , 1,029,451)	45,028 (34,905 , 55,151)	2,437,231 (1,940,087 , 2,934,375)								
\$200,000 under \$500,000	34,389 (28,620 , 40,159)	970,517 (724,667 , 1,216,368)	19,828 (16,103 , 23,552)	2,062,666 (1,715,851 , 2,409,480)								
\$500,000 under \$1,000,000	12,234 (10,118 , 14,351)	637,179 (254,925 , 1,019,433)	7,532 (6,176 , 8,888)	1,586,980 (1,372,202 , 1,801,759)								
\$1,000,000 under \$1,500,000	3,184 (2,564 , 3,804)	271,594 (171,551 , 371,636)	2,338 (1,898 , 2,778)	683,287 (595,695 , 770,880)								
\$1,500,000 under \$2,000,000	1,264 (1,083 , 1,445)	150,185 (94,647 , 205,723)	968 (825 , 1,110)	506,511 (443,071 , 569,951)								
\$2,000,000 under \$5,000,000	2,446 (2,241 , 2,651)	367,092 (289,686 , 444,498)	1,845 (1,699 , 1,991)	1,439,185 (1,348,039 , 1,530,331)								
\$5,000,000 under \$10,000,000	768 (703 , 832)	199,962 (150,467 , 249,457)	595 (550 , 640)	738,471 (713,975 , 762,968)								
\$10,000,000 or more	539 (539 , 539)	401,948 (401,948 , 401,948)	496 (496 , 496)	3,898,042 (3,898,042 , 3,898,042)								
Taxable returns, total	211,709 (187,701 , 235,716)	5,412,067 (4,746,709 , 6,077,425)	211,468 (187,636 , 235,300)	29,440,357 (28,488,104 , 30,392,611)								
No adjusted gross income	** 33 (16 , 50)	** 66,635 (62,372 , 70,899)	2,354 (1,754 , 2,954)	14,459,182 (14,056,093 , 14,862,272)								
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	* 1,004 (-959 , 2,968)	* 1,643 (1,498 , 1,788)								
\$5,000 under \$10,000	** 0 (0 , 0)	** 0 (0 , 0)	* 1,015 (-949 , 2,979)	* 15,667 (-11,180 , 42,514)								
\$10,000 under \$15,000	* 4,181 (217 , 8,145)	* 35,785 (-13,052 , 84,623)	* 4,976 (625 , 9,326)	* 76,437 (-44,687 , 197,561)								
\$15,000 under \$20,000	10,029 (3,816 , 16,243)	140,411 (8,224 , 272,597)	13,138 (6,158 , 20,117)	162,385 (16,140 , 308,630)								
\$20,000 under \$25,000	8,222 (2,592 , 13,851)	22,808 (2,533 , 43,083)	11,198 (4,860 , 17,537)	57,259 (-1,424 , 115,941)								
\$25,000 under \$30,000	* 4,317 (343 , 343)	* 30,918 (-1,439 , -1,439)	12,357 (5,874 , 5,874)	157,606 (63,953 , 63,953)								
\$30,000 under \$40,000	10,518 (4,249 , 16,787)	135,934 (40,248 , 231,619)	23,243 (14,117 , 32,369)	432,292 (63,538 , 801,046)								
\$40,000 under \$50,000	15,995 (8,307 , 23,682)	153,512 (49,652 , 257,372)	18,669 (10,833 , 26,504)	409,263 (136,959 , 681,566)								
\$50,000 under \$75,000	29,326 (19,105 , 39,547)	667,621 (364,593 , 970,646)	25,707 (16,773 , 34,642)	451,551 (284,600 , 618,502)								
\$75,000 under \$100,000	21,567 (13,033 , 30,100)	455,238 (269,990 , 640,485)	22,595 (14,216 , 30,975)	491,054 (252,104 , 730,005)								
\$100,000 under \$200,000	53,340 (40,632 , 66,047)	777,314 (559,073 , 995,556)	42,208 (32,182 , 52,234)	1,987,623 (1,524,007 , 2,451,239)								
\$200,000 under \$500,000	33,890 (28,121 , 39,660)	912,672 (666,821 , 1,158,523)	19,315 (15,590 , 23,039)	1,914,086 (1,567,271 , 2,260,900)								
\$500,000 under \$1,000,000	12,129 (10,013 , 14,246)	628,801 (246,548 , 1,011,055)	7,483 (6,127 , 8,839)	1,573,077 (1,358,299 , 1,787,855)								
\$1,000,000 or more	8,162 (7,482 , 8,842)	1,384,417 (1,237,718 , 1,531,116)	6,205 (5,718 , 6,692)	7,251,234 (7,107,921 , 7,394,547)								
Nontaxable returns, total	109,533 (90,610 , 128,457)	4,854,955 (3,873,803 , 5,836,108)	933,926 (889,527 , 978,324)	182,704,490 (179,755,427 , 185,653,553)								

Table 1.4C1. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2019 (Filing Year 2020)—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		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)
All returns, total	1,947,628 (1,866,718 , 2,028,537)	35,756,185 (33,854,974 , 37,657,396)	518,174 (476,900 , 559,448)	5,460,270 (4,980,938 , 5,939,602)
No adjusted gross income	17,097 (11,635 , 22,558)	239,249 (176,846 , 301,651)	9,125 (5,660 , 12,591)	1,041,339 (857,947 , 1,224,732)
\$1 under \$5,000	43,248 (30,510 , 55,986)	110,088 (45,615 , 174,562)	8,766 (3,093 , 14,438)	32,445 (-2,843 , 67,733)
\$5,000 under \$10,000	60,038 (44,903 , 75,173)	220,020 (148,164 , 291,876)	12,721 (5,829 , 19,613)	46,272 (12,752 , 79,793)
\$10,000 under \$15,000	73,559 (56,837 , 90,280)	285,913 (183,166 , 388,661)	13,337 (6,233 , 20,440)	72,345 (15,271 , 129,419)
\$15,000 under \$20,000	76,562 (59,592 , 93,532)	305,672 (206,544 , 404,800)	21,721 (12,680 , 30,763)	153,973 (8,314 , 299,633)
\$20,000 under \$25,000	77,235 (60,260 , 94,209)	374,833 (259,606 , 490,060)	17,091 (9,142 , 25,040)	83,175 (21,998 , 144,352)
\$25,000 under \$30,000	82,656 (64,956 , 100,355)	616,644 (364,984 , 868,304)	21,165 (12,161 , 30,169)	145,463 (47,347 , 243,580)
\$30,000 under \$40,000	153,938 (129,789 , 178,087)	743,295 (535,132 , 951,458)	44,815 (31,705 , 57,926)	194,581 (99,454 , 289,707)
\$40,000 under \$50,000	127,272 (105,339 , 149,205)	609,485 (440,226 , 778,744)	40,333 (27,912 , 52,754)	192,558 (80,449 , 304,667)
\$50,000 under \$75,000	317,807 (283,185 , 352,430)	2,146,203 (1,741,678 , 2,550,728)	95,708 (76,740 , 114,676)	501,950 (302,187 , 701,712)
\$75,000 under \$100,000	231,458 (202,127 , 260,788)	1,821,385 (1,408,259 , 2,234,511)	68,333 (52,343 , 84,324)	437,043 (302,423 , 571,662)
\$100,000 under \$200,000	468,177 (427,623 , 508,730)	6,256,192 (5,195,778 , 7,316,607)	97,656 (78,838 , 116,474)	616,604 (429,203 , 804,005)
\$200,000 under \$500,000	174,400 (159,321 , 189,480)	6,577,233 (5,594,312 , 7,560,154)	34,266 (27,993 , 40,539)	434,399 (278,243 , 590,555)
\$500,000 under \$1,000,000	28,833 (25,441 , 32,226)	3,353,886 (2,576,089 , 4,131,684)	9,872 (8,120 , 11,623)	217,562 (109,407 , 325,717)
\$1,000,000 under \$1,500,000	6,790 (5,862 , 7,718)	1,984,041 (1,517,923 , 2,450,159)	5,627 (4,843 , 6,412)	125,048 (75,034 , 175,061)
\$1,500,000 under \$2,000,000	2,846 (2,514 , 3,177)	946,623 (740,354 , 1,152,892)	3,296 (2,984 , 3,608)	62,653 (36,849 , 88,456)
\$2,000,000 under \$5,000,000	4,297 (4,013 , 4,581)	2,959,911 (2,625,726 , 3,294,096)	7,717 (7,383 , 8,051)	417,151 (376,378 , 457,923)
\$5,000,000 under \$10,000,000	868 (800 , 937)	1,249,202 (1,050,131 , 1,448,273)	3,521 (3,393 , 3,649)	196,649 (177,304 , 215,994)
\$10,000,000 or more	547 (547 , 547)	4,956,309 (4,956,309 , 4,956,309)	3,102 (3,102 , 3,102)	489,060 (489,060 , 489,060)
Taxable returns, total	1,554,537 (1,482,895 , 1,626,178)	32,901,898 (31,040,371 , 34,763,426)	401,865 (365,906 , 437,823)	4,063,698 (3,659,927 , 4,467,468)
No adjusted gross income	** 1,036 (-927 , 3,001)	** 18,144 (11,942 , 24,346)	** 1,183 (-782 , 3,148)	** 173,555 (144,248 , 202,862)
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	* 6,016 (1,205 , 10,828)	* 20,280 (-962 , 41,523)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	10,025 (3,815 , 16,234)	27,677 (5,307 , 50,046)	** 0 (0 , 0)	** 0 (0 , 0)
\$15,000 under \$20,000	21,805 (12,909 , 30,701)	77,806 (32,054 , 123,558)	* 6,018 (1,205 , 10,831)	* 18,519 (-2,862 , 39,900)
\$20,000 under \$25,000	37,420 (25,457 , 49,384)	170,725 (89,615 , 251,834)	* 7,729 (2,416 , 13,041)	* 41,142 (-2,978 , 85,261)
\$25,000 under \$30,000	49,869 (36,101 , 36,101)	306,453 (174,960 , 174,960)	13,040 (5,955 , 5,955)	94,769 (13,510 , 13,510)
\$30,000 under \$40,000	116,572 (95,540 , 137,603)	485,244 (332,410 , 638,078)	30,091 (19,331 , 40,850)	170,110 (75,993 , 264,227)
\$40,000 under \$50,000	109,262 (88,890 , 129,634)	530,106 (366,199 , 694,012)	27,276 (17,071 , 37,482)	144,617 (38,105 , 251,129)
\$50,000 under \$75,000	293,091 (259,783 , 326,398)	1,969,422 (1,576,737 , 2,362,107)	87,726 (69,507 , 105,945)	468,693 (270,298 , 667,088)
\$75,000 under \$100,000	227,346 (198,229 , 256,464)	1,721,858 (1,320,084 , 2,123,632)	64,032 (48,521 , 79,544)	407,712 (276,262 , 539,161)
\$100,000 under \$200,000	464,618 (424,205 , 505,032)	6,111,723 (5,063,790 , 7,159,656)	97,530 (78,712 , 116,347)	615,557 (428,157 , 802,957)
\$200,000 under \$500,000	173,567 (158,488 , 188,647)	6,367,021 (5,384,100 , 7,349,941)	34,131 (27,858 , 40,404)	421,763 (265,607 , 577,920)
\$500,000 under \$1,000,000	28,671 (25,279 , 32,064)	3,240,083 (2,462,285 , 4,017,880)	9,860 (8,108 , 11,611)	217,446 (109,291 , 325,601)
\$1,000,000 or more	15,238 (14,212 , 16,264)	11,855,358 (11,215,417 , 12,495,300)	23,249 (22,336 , 24,162)	1,289,815 (1,217,701 , 1,361,929)
Non taxable returns, total	393,091 (355,265 , 430,917)	2,854,287 (2,466,260 , 3,242,314)	116,310 (96,017 , 136,602)	1,396,572 (1,138,150 , 1,654,994)

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 2019 (Filing Year 2020)—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 health savings account distributions		Repatriciated deferred income as shareholders of certain foreign corporations	
	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)
All returns, total	492,627 (451,470 , 533,783)	631,639 (537,478 , 725,799)	2,973 (928 , 5,018)	262,314 (110,188 , 414,439)
No adjusted gross income	890 (-316 , 2,095)	1,109 (-296 , 2,514)	** 86 (25 , 146)	** 13,474 (-1,039 , 27,986)
\$1 under \$5,000	** 3,011 (-394 , 6,415)	** 848 (-271 , 1,967)	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	* 7,017 (1,821 , 12,212)	* 3,012 (341 , 5,683)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	15,044 (7,436 , 22,653)	12,654 (2,731 , 22,577)	** 0 (0 , 0)	** 0 (0 , 0)
\$20,000 under \$25,000	14,013 (6,677 , 21,349)	6,811 (2,435 , 11,187)	0 (0 , 0)	0 (0 , 0)
\$25,000 under \$30,000	17,247 (9,097 , 25,398)	41,384 (-15,103 , 97,871)	0 (0 , 0)	0 (0 , 0)
\$30,000 under \$40,000	52,142 (37,981 , 66,302)	45,702 (26,248 , 65,156)	0 (0 , 0)	0 (0 , 0)
\$40,000 under \$50,000	46,186 (32,850 , 59,522)	41,141 (23,304 , 58,979)	0 (0 , 0)	0 (0 , 0)
\$50,000 under \$75,000	92,387 (73,562 , 111,212)	87,221 (62,285 , 112,157)	** 0 (0 , 0)	** 0 (0 , 0)
\$75,000 under \$100,000	56,429 (41,749 , 71,109)	76,600 (49,294 , 103,906)	* 986 (-931 , 2,902)	* 75,115 (-71,878 , 222,108)
\$100,000 under \$200,000	121,539 (100,400 , 142,679)	192,709 (140,677 , 244,740)	* 9 (4 , 14)	* 133 (133 , 133)
\$200,000 under \$500,000	57,527 (48,598 , 66,455)	104,165 (76,763 , 131,568)	352 (-247 , 952)	1,696 (1,676 , 1,717)
\$500,000 under \$1,000,000	7,040 (5,184 , 8,897)	13,362 (8,107 , 18,617)	** 1,540 (1,159 , 1,922)	** 171,897 (135,501 , 208,291)
\$1,000,000 under \$1,500,000	1,200 (785 , 1,615)	2,308 (1,032 , 3,584)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,500,000 under \$2,000,000	423 (295 , 552)	1,036 (575 , 1,497)	** 0 (0 , 0)	** 0 (0 , 0)
\$2,000,000 under \$5,000,000	456 (358 , 554)	1,331 (876 , 1,787)	** 0 (0 , 0)	** 0 (0 , 0)
\$5,000,000 under \$10,000,000	47 (31 , 62)	157 (64 , 250)	** 0 (0 , 0)	** 0 (0 , 0)
\$10,000,000 or more	29 (29 , 29)	89 (89 , 89)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	430,380 (392,202 , 469,558)	551,600 (477,865 , 625,334)	2,853 (809 , 4,897)	233,895 (82,463 , 385,326)
No adjusted gross income	** 3,014 (-387 , 6,416)	** 1,332 (-437 , 3,101)	* 3 (3 , 3)	* 6 (6 , 6)
\$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	* 9,024 (3,131 , 14,916)	* 3,173 (97 , 6,249)	0 (0 , 0)	0 (0 , 0)
\$20,000 under \$25,000	* 7,998 (2,459 , 13,537)	* 3,963 (245 , 7,680)	0 (0 , 0)	0 (0 , 0)
\$25,000 under \$30,000	* 7,019 (1,822 , 1,822)	* 4,329 (-612 , -612)	0 (0 , 0)	0 (0 , 0)
\$30,000 under \$40,000	37,092 (25,149 , 49,036)	33,744 (16,071 , 51,416)	0 (0 , 0)	0 (0 , 0)
\$40,000 under \$50,000	40,175 (27,735 , 52,615)	36,508 (19,303 , 53,713)	0 (0 , 0)	0 (0 , 0)
\$50,000 under \$75,000	82,433 (64,645 , 100,222)	78,419 (54,819 , 102,019)	0 (0 , 0)	0 (0 , 0)
\$75,000 under \$100,000	55,424 (40,876 , 69,973)	75,059 (47,919 , 102,199)	** 981 (-935 , 2,898)	** 75,036 (-71,957 , 222,029)
\$100,000 under \$200,000	121,500 (100,360 , 142,639)	192,682 (140,650 , 244,713)	** 0 (0 , 0)	** 0 (0 , 0)
\$200,000 under \$500,000	57,505 (48,576 , 66,433)	104,108 (76,705 , 131,511)	* 334 (-265 , 934)	* 13 (-8 , 33)
\$500,000 under \$1,000,000	7,040 (5,184 , 8,897)	13,362 (8,107 , 18,617)	** 1,534 (1,153 , 1,916)	** 158,840 (122,445 , 195,235)
\$1,000,000 or more	2,155 (1,710 , 2,601)	4,921 (3,487 , 6,355)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	62,247 (46,850 , 77,643)	80,039 (21,471 , 138,607)	120 (59 , 181)	28,419 (13,906 , 42,931)

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Limitation on business losses		Global intangible low tax income	
	Number of returns (89)	Amount (90)	Number of returns (91)	Amount (92)
All returns, total	3,391 (2,557 , 4,226)	3,530,839 (3,296,635 , 3,765,043)	12,136 (7,444 , 16,828)	2,449,204 (1,763,711 , 3,114,696)
No adjusted gross income	2,735 (2,009 , 3,460)	2,922,083 (2,695,657 , 3,148,508)	** 440 (148 , 733)	** 488,875 (-45,488 , 1,023,238)
\$1 under \$5,000	** 202 (-191 , 595)	** 8,303 (-7,621 , 24,229)	** 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)	* 1,010 (-954 , 2,974)	* 13,892 (-9,553 , 37,337)
\$15,000 under \$20,000	0 (0 , 0)	0 (0 , 0)	* 983 (-933 , 2,900)	* 11,323 (-9,527 , 32,173)
\$20,000 under \$25,000	** 9 (-2 , 20)	** 13,096 (9,471 , 16,723)	* 3 (3 , 3)	* 55 (55 , 55)
\$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)	* 1,006 (-957 , 2,970)	* 9,046 (-8,347 , 26,440)
\$40,000 under \$50,000	** 0 (0 , 0)	** 0 (0 , 0)	* 3 (3 , 3)	* 88 (88 , 88)
\$50,000 under \$75,000	* 66 (-15 , 147)	* 27,880 (-4,741 , 60,501)	** 1,329 (-700 , 3,357)	** 10,260 (-4,834 , 25,353)
\$75,000 under \$100,000	* 29 (2 , 56)	* 3,336 (225 , 6,447)	** 0 (0 , 0)	** 0 (0 , 0)
\$100,000 under \$200,000	* 25 (5 , 45)	* 17,137 (5,127 , 29,147)	1,069 (-889 , 3,027)	30,386 (-5,786 , 66,559)
\$200,000 under \$500,000	** 326 (233 , 420)	** 539,004 (493,116 , 584,890)	2,502 (1,097 , 3,907)	301,196 (-980 , 603,371)
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	1,509 (778 , 2,239)	206,940 (28,647 , 385,234)
\$1,000,000 under \$1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	541 (280 , 803)	168,662 (36,368 , 300,976)
\$1,500,000 under \$2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	311 (223 , 398)	83,944 (43,510 , 124,378)
\$2,000,000 under \$5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	761 (652 , 871)	275,222 (189,487 , 360,956)
\$5,000,000 under \$10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	308 (267 , 349)	208,808 (138,415 , 279,202)
\$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	360 (360 , 360)	640,487 (640,487 , 640,487)
Taxable returns, total	379 (281 , 478)	1,140,478 (1,084,259 , 1,196,697)	10,117 (5,918 , 14,316)	1,914,073 (1,518,301 , 2,309,844)
No adjusted gross income	** 33 (18 , 50)	** 596,091 (565,616 , 626,367)	19 (7 , 32)	60,844 (57,677 , 64,010)
\$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)	** 1,981 (-762 , 4,726)	** 22,464 (-8,687 , 53,616)
\$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	** 27 (1 , 54)	** 8,321 (-3,443 , 20,083)	** 1,995 (-745 , 4,735)	** 19,770 (-13,998 , 53,538)
\$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	** 317 (225 , 412)	** 536,066 (490,179 , 581,953)	2,360 (955 , 3,765)	275,736 (-26,440 , 577,911)
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	1,489 (758 , 2,219)	198,897 (20,603 , 377,191)
\$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	2,272 (1,972 , 2,572)	1,336,361 (1,159,068 , 1,513,655)
Nontaxable returns, total	3,012 (2,183 , 3,841)	2,390,361 (2,162,978 , 2,617,743)	2,019 (-75 , 4,113)	535,131 (111 , 1,070,161)

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 2019 (Filing Year 2020)—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				Educator expenses deduction	
	Number of returns		Amount		Number of returns		Amount		Amount	
	(93)	(94)	(94)	(95)	(95)	(96)	(96)	(96)	(96)	
All returns, total	39,140,137	(38,865,733 , 39,414,542)	144,925,513	(142,898,047 , 146,952,978)	3,623,977	(3,516,922 , 3,741,032)	937,722	(907,398 , 968,046)		
No adjusted gross income	442,014	(411,085 , 472,943)	2,273,651	(1,999,974 , 2,547,328)	10,623	(5,545 , 15,701)	2,706	(1,321 , 4,091)		
\$1 under \$5,000	1,449,336	(1,377,929 , 1,520,744)	1,087,626	(938,901 , 1,236,350)	14,133	(6,733 , 21,532)	2,655	(1,129 , 4,181)		
\$5,000 under \$10,000	1,753,269	(1,674,978 , 1,831,560)	1,769,481	(1,581,937 , 1,957,024)	19,468	(10,837 , 28,100)	4,088	(2,179 , 5,996)		
\$10,000 under \$15,000	2,716,368	(2,621,850 , 2,810,887)	3,386,800	(3,119,364 , 3,654,236)	40,466	(28,028 , 52,904)	8,509	(5,741 , 11,277)		
\$15,000 under \$20,000	2,207,461	(2,119,756 , 2,295,167)	3,026,933	(2,811,660 , 3,242,206)	63,207	(47,613 , 78,801)	14,508	(10,850 , 18,166)		
\$20,000 under \$25,000	1,823,093	(1,741,490 , 1,904,695)	3,214,140	(2,896,789 , 3,531,492)	71,274	(54,744 , 87,803)	17,006	(13,013 , 20,998)		
\$25,000 under \$30,000	1,755,858	(1,675,309 , 1,836,407)	3,140,371	(2,857,655 , 3,423,086)	92,707	(73,842 , 111,572)	21,528	(17,036 , 26,019)		
\$30,000 under \$40,000	3,266,543	(3,157,427 , 3,375,659)	6,445,909	(6,034,688 , 6,857,130)	209,252	(180,891 , 237,613)	49,920	(42,989 , 56,852)		
\$40,000 under \$50,000	3,118,786	(3,012,033 , 3,225,540)	6,251,878	(5,861,701 , 6,642,055)	348,000	(311,500 , 384,499)	83,003	(74,079 , 91,926)		
\$50,000 under \$75,000	6,132,789	(5,991,552 , 6,274,026)	15,495,770	(14,772,196 , 16,219,343)	656,981	(607,221 , 706,742)	163,616	(150,883 , 176,348)		
\$75,000 under \$100,000	4,098,646	(3,980,741 , 4,216,550)	11,799,425	(11,112,005 , 12,486,846)	566,942	(520,752 , 613,132)	149,568	(136,727 , 162,408)		
\$100,000 under \$200,000	7,343,715	(7,208,166 , 7,479,264)	31,855,862	(30,694,201 , 33,017,524)	1,233,738	(1,167,578 , 1,299,897)	343,391	(323,877 , 362,905)		
\$200,000 under \$500,000	2,281,034	(2,216,889 , 2,305,178)	30,019,605	(29,003,874 , 31,035,336)	** 299,523	(279,089 , 319,957)	** 76,575	(71,081 , 82,068)		
\$500,000 under \$1,000,000	489,724	(477,057 , 502,392)	13,245,540	(12,690,606 , 13,800,473)	** 0	(0 , 0)	** 0	(0 , 0)		
\$1,000,000 under \$1,500,000	123,580	(119,933 , 127,227)	4,476,194	(4,249,831 , 4,702,557)	1,388	(945 , 1,831)	338	(229 , 447)		
\$1,500,000 under \$2,000,000	51,803	(50,555 , 53,051)	2,129,208	(2,030,331 , 2,228,085)	571	(395 , 748)	141	(97 , 185)		
\$2,000,000 under \$5,000,000	75,165	(74,122 , 76,208)	3,473,008	(3,371,902 , 3,574,115)	580	(472 , 689)	142	(115 , 168)		
\$5,000,000 under \$10,000,000	19,185	(18,880 , 19,491)	1,029,925	(998,104 , 1,061,746)	90	(65 , 114)	22	(16 , 29)		
\$10,000,000 or more	11,767	(11,767 , 11,767)	804,186	(804,186 , 804,186)	35	(35 , 35)	9	(9 , 9)		
Taxable returns, total	26,914,554	(26,658,671 , 27,170,436)	123,755,607	(121,849,718 , 125,661,496)	3,203,260	(3,098,365 , 3,308,155)	834,223	(805,582 , 862,864)		
No adjusted gross income	1,177	(678 , 1,677)	29,524	(6,707 , 52,342)	** 1,005	(-958 , 2,969)	** 121	(-115 , 357)		
\$1 under \$5,000	11,038	(4,520 , 17,556)	6,902	(-3,211 , 17,016)	** 0	(0 , 0)	** 0	(0 , 0)		
\$5,000 under \$10,000	8,229	(2,541 , 13,918)	5,616	(-620 , 11,852)	0	(0 , 0)	0	(0 , 0)		
\$10,000 under \$15,000	282,847	(250,113 , 315,580)	391,982	(294,360 , 489,605)	10,028	(3,816 , 16,239)	2,357	(870 , 3,843)		
\$15,000 under \$20,000	711,494	(659,831 , 763,158)	856,691	(744,420 , 968,961)	32,090	(20,978 , 43,201)	7,258	(4,688 , 9,827)		
\$20,000 under \$25,000	838,418	(782,140 , 894,696)	1,416,666	(1,223,964 , 1,609,369)	38,100	(25,994 , 50,205)	9,011	(6,114 , 11,907)		
\$25,000 under \$30,000	1,016,858	(955,002 , 955,002)	1,597,893	(1,421,148 , 1,421,148)	64,203	(48,497 , 48,497)	14,602	(10,909 , 10,909)		
\$30,000 under \$40,000	2,166,284	(2,076,443 , 2,256,126)	4,196,754	(3,877,673 , 4,515,834)	135,722	(112,852 , 158,592)	31,883	(26,418 , 37,347)		
\$40,000 under \$50,000	2,421,361	(2,326,503 , 2,516,218)	4,527,806	(4,215,043 , 4,840,568)	283,365	(250,383 , 316,346)	67,321	(59,293 , 75,350)		
\$50,000 under \$75,000	5,308,905	(5,175,621 , 5,442,190)	13,264,088	(12,601,837 , 13,926,338)	569,922	(523,513 , 616,330)	141,244	(129,441 , 153,047)		
\$75,000 under \$100,000	3,846,192	(3,731,487 , 3,960,897)	10,909,530	(10,246,541 , 11,572,518)	542,923	(497,689 , 588,157)	143,069	(130,514 , 155,624)		
\$100,000 under \$200,000	7,272,477	(7,137,292 , 7,407,662)	31,421,229	(30,265,016 , 32,577,442)	1,223,814	(1,157,909 , 1,289,719)	340,159	(320,752 , 359,566)		
\$200,000 under \$500,000	2,258,309	(2,214,165 , 2,302,454)	29,979,041	(28,963,310 , 30,994,772)	** 299,425	(278,991 , 319,859)	** 76,547	(71,053 , 82,040)		
\$500,000 under \$1,000,000	489,567	(476,900 , 502,235)	13,242,606	(12,687,673 , 13,797,539)	** 0	(0 , 0)	** 0	(0 , 0)		
\$1,000,000 or more	281,396	(277,522 , 285,270)	11,909,278	(11,644,165 , 12,174,392)	2,664	(2,175 , 3,154)	652	(531 , 773)		
Nontaxable returns, total	12,225,584	(12,055,958 , 12,395,209)	21,169,906	(20,406,429 , 21,933,382)	425,717	(385,681 , 465,753)	103,499	(93,374 , 113,625)		

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Certain business expenses of resenivists, performing artists, etc.		Statutory adjustments—continued		Health savings account deduction
	Number of returns (97)	Amount (98)	Number of returns (99)	Amount (100)	
All returns, total	343,227 (307,602 , 378,853)	2,764,429 (2,344,261 , 3,184,598)	2,022,903 (1,945,637 , 2,100,168)	5,728,845 (5,484,705 , 5,972,986)	
No adjusted gross income					
\$1 under \$5,000	* 3,728 (116 , 7,340)	* 45,187 (-20,012 , 110,385)	11,055 (7,045 , 15,065)	43,297 (28,596 , 57,999)	
\$5,000 under \$10,000	* 4,011 (82 , 7,941)	* 19,173 (-10,618 , 48,964)	4,745 (654 , 8,836)	13,077 (-260 , 26,414)	
\$10,000 under \$15,000	* 6,018 (1,205 , 10,831)	* 44,681 (345 , 89,017)	9,333 (3,424 , 15,242)	17,310 (-645 , 35,264)	
\$15,000 under \$20,000	21,653 (12,577 , 30,729)	239,244 (106,966 , 371,522)	13,095 (6,015 , 20,174)	17,550 (2,911 , 32,190)	
\$20,000 under \$25,000	17,049 (8,950 , 25,148)	157,167 (67,641 , 246,692)	23,864 (14,523 , 33,206)	58,819 (28,328 , 89,311)	
\$25,000 under \$30,000	27,063 (16,861 , 37,265)	328,569 (167,421 , 489,716)	38,266 (26,135 , 50,396)	69,005 (35,829 , 102,181)	
\$30,000 under \$40,000	22,156 (12,901 , 31,411)	236,114 (108,277 , 363,951)	52,940 (38,757 , 67,122)	96,505 (59,445 , 133,566)	
\$40,000 under \$50,000	39,377 (27,083 , 51,672)	371,398 (197,829 , 544,967)	137,065 (114,220 , 159,910)	208,701 (159,177 , 258,225)	
\$50,000 under \$75,000	29,419 (18,814 , 40,024)	283,334 (134,162 , 432,505)	151,317 (127,310 , 175,325)	268,967 (208,266 , 329,668)	
\$75,000 under \$100,000	64,149 (48,453 , 79,845)	440,053 (294,119 , 585,987)	316,049 (281,717 , 350,381)	646,873 (549,739 , 744,007)	
\$100,000 under \$200,000	** 94,654 (75,854 , 113,455)	** 509,635 (346,231 , 673,038)	252,299 (221,682 , 282,917)	588,343 (495,484 , 681,201)	
\$200,000 under \$500,000	** 0 (0 , 0)	** 0 (0 , 0)	585,249 (521,805 , 608,693)	1,662,858 (1,509,388 , 1,816,327)	
\$500,000 under \$1,000,000	13,381 (9,150 , 17,612)	86,948 (49,848 , 124,047)	316,568 (298,469 , 334,667)	1,305,951 (1,224,086 , 1,387,816)	
\$1,000,000 under \$1,500,000	** 550 (57 , 1,044)	** 2,828 (181 , 5,475)	86,196 (80,478 , 91,915)	470,225 (436,463 , 503,988)	
\$1,500,000 under \$2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	22,161 (20,478 , 23,844)	128,583 (118,109 , 139,058)	
\$2,000,000 under \$5,000,000	** 17 (1 , 34)	** 102 (8 , 194)	8,725 (8,171 , 9,278)	51,685 (48,286 , 55,083)	
\$5,000,000 under \$10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	10,790 (10,341 , 11,239)	62,603 (59,789 , 65,416)	
\$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	2,179 (2,065 , 2,292)	12,830 (12,107 , 13,554)	
Taxable returns, total	259,712 (228,867 , 290,557)	1,840,550 (1,533,384 , 2,147,716)	1,794,656 (1,722,778 , 1,866,533)	5,150,444 (4,924,916 , 5,375,972)	
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	** 2,254 (-551 , 5,059)	** 4,223 (-528 , 8,973)	
\$1 under \$5,000	** 8,619 (2,942 , 14,297)	** 84,255 (18,286 , 150,224)	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	11,030 (4,515 , 17,545)	87,556 (22,115 , 152,998)	* 8,429 (2,770 , 14,087)	* 8,374 (1,263 , 15,485)	
\$20,000 under \$25,000	19,055 (10,492 , 27,618)	244,025 (114,269 , 373,782)	16,047 (8,189 , 23,904)	15,771 (4,854 , 26,688)	
\$25,000 under \$30,000	13,126 (5,993 , 5,993)	121,489 (28,087 , 28,087)	32,103 (20,993 , 20,993)	48,863 (23,410 , 23,410)	
\$30,000 under \$40,000	26,082 (16,063 , 36,102)	197,563 (91,291 , 303,836)	89,057 (70,634 , 107,480)	116,210 (81,774 , 150,645)	
\$40,000 under \$50,000	20,071 (11,280 , 28,862)	153,196 (69,135 , 237,256)	120,052 (98,630 , 141,474)	178,755 (134,200 , 223,310)	
\$50,000 under \$75,000	54,135 (39,715 , 68,555)	353,571 (236,263 , 470,879)	285,226 (252,560 , 317,872)	566,892 (476,545 , 657,240)	
\$75,000 under \$100,000	** 93,649 (74,951 , 112,347)	** 509,051 (345,651 , 672,450)	234,060 (204,483 , 263,638)	532,467 (444,831 , 620,104)	
\$100,000 under \$200,000	** 0 (0 , 0)	** 0 (0 , 0)	560,086 (516,788 , 603,383)	1,642,953 (1,490,030 , 1,795,875)	
\$200,000 under \$500,000	13,376 (9,145 , 17,607)	86,914 (49,815 , 124,013)	316,298 (298,199 , 334,397)	1,304,429 (1,222,563 , 1,386,294)	
\$500,000 under \$1,000,000	* 470 (-11 , 951)	* 2,388 (-187 , 4,963)	86,188 (80,470 , 91,907)	470,174 (436,412 , 503,937)	
\$1,000,000 or more	* 98 (-13 , 209)	* 541 (-79 , 1,161)	44,856 (43,033 , 46,679)	261,333 (249,987 , 272,679)	
Nontaxable returns, total	83,515 (65,665 , 101,365)	923,880 (637,038 , 1,210,721)	228,247 (199,667 , 256,826)	578,401 (484,336 , 672,467)	

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 2019 (Filing Year 2020)—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 (102)	Number of returns (101)	Moving expenses adjustment	Number of returns (103)	Deductible part of self-employment tax	Amount (104)
	Number of returns (101)	Amount (102)	Number of returns (103)	Amount (104)						
All returns, total	112,049 (91,527 , 132,571)	293,751 (208,338 , 379,164)	20,460,855 (20,298,090 , 20,623,620)	33,645,174 (33,181,104 , 34,109,244)						
No adjusted gross income	** 1,613 (-677 , 3,902)	** 928 (-383 , 2,238)								
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)								
\$5,000 under \$10,000	* 4,011 (62 , 7,941)	* 25,214 (-9,843 , 60,270)								
\$10,000 under \$15,000	* 6,015 (1,205 , 10,825)	* 32,148 (-1,375 , 65,671)								
\$15,000 under \$20,000	* 6,016 (1,206 , 10,826)	* 15,819 (-7,249 , 38,887)								
\$20,000 under \$25,000	* 9,024 (3,131 , 14,916)	* 15,348 (-4,641 , 35,337)								
\$25,000 under \$30,000	15,040 (7,433 , 22,647)	18,380 (6,636 , 30,124)								
\$30,000 under \$40,000	12,040 (5,232 , 18,848)	12,985 (3,649 , 22,320)								
\$40,000 under \$50,000	9,533 (3,564 , 15,502)	24,276 (7,011 , 41,541)								
\$50,000 under \$75,000	25,103 (15,271 , 34,936)	77,039 (29,622 , 124,457)								
\$75,000 under \$100,000	** 19,938 (11,207 , 28,670)	** 55,687 (23,551 , 87,823)								
\$100,000 under \$200,000	** 0 (0 , 0)	** 0 (0 , 0)								
\$200,000 under \$500,000	** 3,698 (1,068 , 6,327)	** 15,767 (1,404 , 30,131)								
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)								
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)								
\$1,500,000 under \$2,000,000	** 17 (-2 , 31)	** 161 (4 , 263)								
\$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	73,327 (56,795 , 89,859)	180,326 (115,379 , 245,274)	11,347,709 (11,199,391 , 11,496,027)	25,341,022 (24,904,359 , 25,777,684)						
No adjusted gross income	0 (0 , 0)	0 (0 , 0)								
\$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	** 7,017 (1,822 , 12,213)	** 17,107 (-8,487 , 42,703)								
\$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	* 9,024 (3,131 , 14,916)	* 6,896 (1,607 , 11,607)								
\$30,000 under \$40,000	* 7,017 (1,822 , 12,213)	* 4,022 (512 , 7,532)								
\$40,000 under \$50,000	* 6,548 (1,626 , 11,471)	* 14,604 (1,301 , 27,906)								
\$50,000 under \$75,000	21,078 (12,070 , 30,086)	68,199 (22,127 , 114,272)								
\$75,000 under \$100,000	** 18,933 (10,425 , 27,441)	** 53,679 (21,784 , 85,574)								
\$100,000 under \$200,000	** 0 (0 , 0)	** 0 (0 , 0)								
\$200,000 under \$500,000	** 3,692 (1,062 , 6,321)	** 15,657 (1,294 , 30,021)								
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)								
\$1,000,000 or more	* 18 (0 , 35)	* 161 (24 , 298)								
Nontaxable returns, total	38,722 (26,559 , 50,886)	113,425 (57,946 , 168,904)	9,113,146 (8,976,602 , 9,249,690)	8,304,152 (8,097,030 , 8,511,275)						

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Payments to a Keogh plan			Statutory adjustments—continued			Self-employed health insurance deduction		
	Number of returns (105)	Amount (106)	Number of returns (107)	Amount (108)	Number of returns (109)	Amount (110)			
All returns, total	951,117 (912,943, 989,292)	25,527,840 (24,668,759, 26,386,920)	3,789,086 (3,694,637, 3,883,535)	31,384,974 (30,558,797, 32,211,152)					
No adjusted gross income									
\$1 under \$5,000	3,006 (1,814, 4,198)	121,418 (37,813, 205,024)	105,597 (91,334, 119,860)	702,113 (586,532, 817,694)					
\$5,000 under \$10,000	* 2,048 (-743, 4,840)	* 24,609 (-15,969, 65,187)	65,370 (50,006, 80,735)	162,970 (110,697, 215,242)					
\$10,000 under \$15,000	* 3,399 (6, 6,793)	* 62,777 (-44,518, 170,073)	88,734 (70,744, 106,725)	254,006 (175,037, 332,976)					
\$15,000 under \$20,000	5,186 (774, 9,598)	16,373 (-706, 33,452)	125,987 (104,521, 147,453)	424,137 (310,979, 537,295)					
\$20,000 under \$25,000	* 3,407 (-30, 6,844)	* 30,605 (-2,358, 63,568)	137,827 (115,296, 160,358)	399,724 (305,769, 493,680)					
\$25,000 under \$30,000	4,655 (619, 8,692)	65,003 (-34,242, 164,249)	113,355 (92,976, 133,733)	358,212 (261,444, 454,980)					
\$30,000 under \$40,000	7,834 (2,535, 13,133)	47,269 (11,120, 83,418)	101,711 (82,798, 120,623)	409,518 (309,703, 509,333)					
\$40,000 under \$50,000	19,168 (10,699, 27,636)	144,783 (68,167, 221,398)	231,287 (202,521, 260,054)	970,546 (803,449, 1,137,642)					
\$50,000 under \$75,000	13,864 (7,145, 20,584)	137,267 (35,201, 239,332)	186,844 (161,389, 212,299)	868,404 (719,044, 1,017,764)					
\$75,000 under \$100,000	46,919 (34,428, 59,410)	498,700 (351,369, 646,032)	454,067 (414,757, 493,377)	2,807,070 (2,500,408, 3,113,731)					
\$100,000 under \$200,000	59,204 (45,119, 73,289)	694,194 (494,596, 893,793)	355,091 (320,901, 389,282)	2,528,136 (2,222,124, 2,834,148)					
\$200,000 under \$500,000	255,896 (231,210, 280,583)	3,983,308 (3,550,575, 4,416,041)	834,238 (787,561, 880,915)	7,631,364 (7,115,744, 8,146,984)					
\$500,000 under \$1,000,000	338,212 (321,774, 354,649)	9,939,899 (9,367,840, 10,511,958)	641,321 (618,344, 664,298)	8,089,020 (7,747,536, 8,430,504)					
\$1,000,000 under \$1,500,000	117,440 (111,181, 123,698)	5,386,990 (5,057,017, 5,716,963)	208,770 (200,372, 217,167)	3,300,725 (3,150,221, 3,451,229)					
\$1,500,000 under \$2,000,000	31,719 (29,803, 33,636)	1,850,467 (1,716,286, 1,984,648)	59,472 (56,877, 62,067)	1,016,561 (965,349, 1,067,773)					
\$2,000,000 under \$5,000,000	13,650 (13,017, 14,283)	834,755 (779,385, 890,126)	26,123 (25,235, 27,012)	463,513 (445,383, 481,644)					
\$5,000,000 under \$10,000,000	18,603 (18,040, 19,166)	1,251,638 (1,199,387, 1,303,889)	38,300 (37,521, 39,078)	705,966 (689,213, 722,718)					
\$10,000,000 or more	4,523 (4,364, 4,683)	308,605 (291,577, 325,633)	9,675 (9,449, 9,901)	188,063 (182,642, 193,484)					
Taxable returns, total	909,611 (873,151, 946,070)	24,997,140 (24,160,415, 25,833,865)	2,953,973 (2,873,841, 3,034,105)	27,539,167 (26,781,452, 28,296,882)					
No adjusted gross income	** 1,230 (-789, 3,249)	** 8,846 (-3,121, 20,813)	610 (162, 1,059)	6,994 (3,172, 10,816)					
\$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)	12,045 (5,258, 18,831)	36,140 (10,811, 61,468)					
\$15,000 under \$20,000	0 (0, 0)	0 (0, 0)	46,157 (32,917, 59,398)	122,610 (72,028, 173,191)					
\$20,000 under \$25,000	** 6,507 (1,618, 11,397)	** 29,580 (5,107, 54,053)	50,970 (37,191, 64,750)	141,241 (90,546, 191,936)					
\$25,000 under \$30,000	** 0 (0, 0)	** 0 (0, 0)	51,119 (37,618, 37,618)	191,680 (131,210, 131,210)					
\$30,000 under \$40,000	14,034 (6,842, 21,226)	106,637 (41,738, 171,535)	150,700 (127,233, 174,167)	611,331 (484,395, 738,267)					
\$40,000 under \$50,000	7,761 (2,797, 12,725)	84,404 (-8,800, 177,607)	126,193 (105,160, 147,225)	557,483 (445,459, 669,506)					
\$50,000 under \$75,000	44,248 (31,970, 56,525)	472,406 (326,302, 618,511)	383,130 (346,841, 419,418)	2,259,429 (1,995,904, 2,522,954)					
\$75,000 under \$100,000	54,605 (41,094, 68,117)	650,803 (455,709, 845,897)	324,638 (291,837, 357,439)	2,293,422 (2,003,197, 2,583,647)					
\$100,000 under \$200,000	254,878 (230,208, 279,549)	3,949,597 (3,518,541, 4,380,653)	820,578 (774,216, 866,941)	7,465,713 (6,956,340, 7,975,086)					
\$200,000 under \$500,000	338,045 (321,607, 354,482)	9,933,826 (9,361,767, 10,505,885)	640,255 (617,278, 663,233)	8,074,343 (7,732,859, 8,415,827)					
\$500,000 under \$1,000,000	117,431 (111,172, 123,689)	5,386,652 (5,056,679, 5,716,625)	208,726 (200,328, 217,123)	3,300,307 (3,149,804, 3,450,811)					
\$1,000,000 or more	70,871 (68,789, 72,954)	4,374,389 (4,220,285, 4,528,493)	138,852 (136,038, 141,665)	2,478,475 (2,422,115, 2,534,835)					
Non taxable returns, total	41,507 (30,065, 52,949)	530,699 (333,396, 728,003)	835,113 (783,045, 887,181)	3,845,807 (3,505,723, 4,185,932)					

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 2019 (Filing Year 2020)—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	Penalty on early withdrawal of savings	Amount	Number of returns		
	(109)		(110)	(111)	(112)	
All returns, total	501,306 (459,934 , 542,679)		243,447 (169,572 , 317,321)	491,120 (453,399 , 528,842)	12,374,364 (11,533,131 , 13,215,996)	
No adjusted gross income						339,728 (218,646 , 460,810)
\$1 under \$5,000	8,880 (4,644 , 13,116)		2,785 (1,324 , 4,245)	10,553 (6,603 , 14,503)		* 61,352 (444 , 122,259)
\$5,000 under \$10,000	22,068 (12,856 , 31,280)		7,564 (-2,349 , 17,477)	* 5,020 (627 , 9,412)		* 20,984 (-1,966 , 43,934)
\$10,000 under \$15,000	27,079 (16,884 , 37,274)		4,674 (1,235 , 8,114)	* 3,045 (-357 , 6,447)		
\$15,000 under \$20,000	23,344 (13,882 , 32,807)		18,171 (-11,596 , 47,938)	14,103 (6,743 , 21,463)		162,884 (58,615 , 267,154)
\$20,000 under \$25,000	25,978 (16,078 , 35,879)		9,186 (1,884 , 16,488)	* 4,099 (498 , 7,701)		* 41,854 (-3,137 , 86,846)
\$25,000 under \$30,000	30,845 (20,131 , 41,560)		4,848 (501 , 9,196)	10,427 (4,191 , 16,663)		94,277 (21,633 , 166,921)
\$30,000 under \$40,000	15,486 (7,845 , 23,127)		7,275 (-2,537 , 17,087)	8,370 (2,755 , 13,986)		73,240 (17,755 , 128,724)
\$40,000 under \$50,000	45,458 (32,352 , 58,564)		18,998 (6,064 , 31,932)	22,435 (13,176 , 31,695)		196,058 (96,975 , 295,141)
\$50,000 under \$75,000	37,763 (25,745 , 49,782)		38,218 (-15,083 , 91,518)	20,206 (11,574 , 28,838)		154,350 (74,181 , 234,519)
\$75,000 under \$100,000	81,698 (64,204 , 99,192)		24,996 (13,767 , 36,225)	71,667 (55,222 , 88,113)		874,513 (581,327 , 1,167,698)
\$100,000 under \$200,000	48,241 (34,879 , 61,604)		23,657 (-1,679 , 48,992)	73,555 (57,012 , 90,097)		1,013,125 (718,090 , 1,308,160)
\$200,000 under \$500,000	82,339 (65,333 , 99,345)		34,295 (21,526 , 47,063)	133,947 (112,837 , 155,057)		2,747,674 (2,250,554 , 3,244,794)
\$500,000 under \$1,000,000	41,623 (34,204 , 49,041)		25,867 (16,357 , 35,377)	81,205 (72,002 , 90,407)		3,162,632 (2,756,166 , 3,569,098)
\$1,000,000 under \$1,500,000	6,919 (5,242 , 8,597)		14,766 (-895 , 30,427)	20,003 (17,331 , 22,675)		1,534,504 (1,310,306 , 1,758,701)
\$1,500,000 under \$2,000,000	1,367 (968 , 1,807)		3,509 (-130 , 7,148)	5,333 (4,538 , 6,128)		598,199 (492,400 , 703,997)
\$2,000,000 under \$5,000,000	770 (558 , 983)		518 (252 , 785)	2,282 (2,019 , 2,546)		324,878 (268,905 , 380,851)
\$5,000,000 under \$10,000,000	977 (845 , 1,110)		2,911 (1,105 , 4,717)	3,452 (3,210 , 3,694)		589,723 (513,154 , 626,292)
\$10,000,000 or more	281 (242 , 321)		476 (352 , 601)	856 (788 , 924)		186,597 (171,612 , 201,581)
Taxable returns, total	370,613 (335,463 , 405,763)		213,297 (140,218 , 286,375)	445,107 (409,354 , 480,860)		11,599,984 (10,786,019 , 12,411,949)
No adjusted gross income	** 2,046 (-731 , 4,825)		** 5,124 (-4,647 , 14,895)	** 27 (16 , 38)		** 2,980 (1,493 , 4,466)
\$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	* 3,016 (-395 , 6,427)		* 15,246 (-14,458 , 44,950)	** 4,027 (83 , 7,971)		** 29,541 (-735 , 59,818)
\$15,000 under \$20,000	11,030 (4,517 , 17,543)		938 (140 , 1,735)	** 0 (0 , 0)		** 0 (0 , 0)
\$20,000 under \$25,000	15,587 (7,937 , 23,237)		3,203 (-1,005 , 7,411)	* 6,337 (1,480 , 11,194)		* 62,773 (-208 , 125,754)
\$25,000 under \$30,000	13,041 (5,955 , 5,955)		6,076 (-3,574 , -3,574)	* 6,328 (1,470 , 1,470)		* 57,640 (7,881 , 7,881)
\$30,000 under \$40,000	38,121 (26,089 , 50,144)		13,832 (2,503 , 25,160)	20,112 (11,303 , 28,921)		176,103 (81,629 , 270,576)
\$40,000 under \$50,000	31,734 (20,721 , 42,747)		38,078 (-15,222 , 91,378)	20,167 (11,535 , 28,799)		152,690 (72,565 , 232,814)
\$50,000 under \$75,000	78,405 (61,247 , 95,563)		24,843 (13,615 , 36,070)	67,646 (51,674 , 83,618)		794,212 (526,826 , 1,061,597)
\$75,000 under \$100,000	44,256 (31,474 , 57,038)		23,047 (-2,277 , 48,372)	73,214 (56,682 , 89,746)		1,007,073 (712,150 , 1,301,996)
\$100,000 under \$200,000	81,303 (64,406 , 98,201)		34,172 (21,405 , 46,938)	133,703 (112,595 , 154,811)		2,731,825 (2,235,035 , 3,228,616)
\$200,000 under \$500,000	41,574 (34,155 , 48,992)		25,829 (16,319 , 35,338)	81,089 (71,886 , 90,291)		3,156,320 (2,749,854 , 3,562,786)
\$500,000 under \$1,000,000	6,915 (5,238 , 8,593)		14,763 (-898 , 30,424)	19,985 (17,313 , 22,657)		1,533,367 (1,309,169 , 1,757,565)
\$1,000,000 or more	3,584 (3,095 , 4,074)		8,147 (4,074 , 12,220)	12,473 (11,599 , 13,346)		1,895,459 (1,762,381 , 2,028,537)
Non-taxable returns, total	130,694 (108,839 , 152,548)		30,150 (19,329 , 40,971)	46,014 (33,962 , 58,066)		774,380 (554,048 , 994,712)

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 2019 (Filing Year 2020)—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				Student loan interest deduction	
	IRA payments		Number of returns			Amount
	Number of returns	Amount	Number of returns	Amount		
All returns, total	2,436,686	(2,346,088 , 2,527,285)	12,719,148	(12,509,840 , 12,928,456)	14,144,721	(13,842,706 , 14,446,735)
No adjusted gross income						
\$1 under \$5,000	8,169	(4,514 , 11,824)	95,777	(78,847 , 112,707)	118,167	(92,096 , 144,236)
\$5,000 under \$10,000	11,160	(4,632 , 17,688)	120,672	(99,170 , 142,173)	115,360	(87,601 , 143,120)
\$10,000 under \$15,000	20,805	(11,976 , 29,634)	181,690	(155,383 , 207,996)	166,498	(133,643 , 199,353)
\$15,000 under \$20,000	45,936	(32,808 , 59,064)	282,006	(249,146 , 314,866)	249,522	(209,978 , 289,065)
\$20,000 under \$25,000	70,515	(54,155 , 86,875)	358,338	(321,337 , 395,339)	302,850	(259,171 , 346,529)
\$25,000 under \$30,000	95,624	(76,492 , 114,756)	512,691	(468,415 , 556,966)	471,270	(416,650 , 525,890)
\$30,000 under \$40,000	100,676	(81,094 , 120,258)	691,492	(640,125 , 742,859)	612,854	(551,370 , 674,338)
\$40,000 under \$50,000	205,824	(177,877 , 233,771)	1,519,192	(1,443,384 , 1,595,000)	1,610,056	(1,507,381 , 1,712,731)
\$50,000 under \$75,000	209,822	(181,829 , 237,815)	1,564,314	(1,487,396 , 1,641,232)	1,786,119	(1,675,770 , 1,896,469)
\$75,000 under \$100,000	505,632	(462,301 , 548,962)	2,306,351	(2,054,778 , 2,557,925)	3,674,595	(3,516,293 , 3,832,897)
\$100,000 under \$200,000	316,431	(282,385 , 350,476)	1,732,215	(1,502,788 , 1,961,641)	1,891,213	(1,777,672 , 2,004,753)
\$200,000 under \$500,000	685,924	(638,416 , 733,432)	4,131,705	(3,811,268 , 4,452,142)	3,146,217	(3,002,177 , 3,290,256)
\$500,000 under \$1,000,000	121,463	(110,470 , 132,456)	1,166,582	(1,056,592 , 1,276,573)	0	(0 , 0)
\$1,000,000 under \$1,500,000	**38,706	(35,445 , 41,968)	**418,332	(381,372 , 455,294)	0	(0 , 0)
\$1,500,000 under \$2,000,000	**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)
\$5,000,000 under \$10,000,000	**0	(0 , 0)	**0	(0 , 0)	0	(0 , 0)
\$10,000,000 or more	**0	(0 , 0)	**0	(0 , 0)	0	(0 , 0)
Taxable returns, total	2,075,079	(1,991,878 , 2,159,280)	10,542,095	(10,350,639 , 10,733,551)	12,092,016	(11,810,287 , 12,373,746)
No adjusted gross income						
\$1 under \$5,000	22	(8 , 36)	194	(78 , 311)	*7	(0 , 14)
\$5,000 under \$10,000	**1,003	(-960 , 2,967)	**3,014	(-2,877 , 8,906)	0	(0 , 0)
\$10,000 under \$15,000	*7,022	(1,823 , 12,221)	*13,214	(-1,297 , 27,726)	65,709	(49,844 , 81,575)
\$15,000 under \$20,000	14,042	(6,691 , 21,394)	11,651	(4,017 , 19,284)	213,721	(185,105 , 242,337)
\$20,000 under \$25,000	57,330	(42,451 , 72,209)	205,813	(141,419 , 270,207)	342,935	(306,673 , 379,197)
\$25,000 under \$30,000	55,400	(40,802 , 40,802)	183,423	(122,052 , 244,793)	503,214	(459,337 , 459,337)
\$30,000 under \$40,000	158,647	(134,034 , 183,260)	601,023	(488,807 , 713,240)	1,148,687	(1,082,632 , 1,214,741)
\$40,000 under \$50,000	178,157	(152,234 , 204,080)	697,738	(567,716 , 827,759)	1,317,956	(1,247,216 , 1,388,696)
\$50,000 under \$75,000	465,728	(424,062 , 507,394)	2,094,075	(1,855,258 , 2,332,892)	2,702,391	(2,603,617 , 2,801,164)
\$75,000 under \$100,000	297,028	(264,003 , 330,053)	1,637,269	(1,413,138 , 1,861,399)	1,641,010	(1,563,346 , 1,718,675)
\$100,000 under \$200,000	680,764	(633,415 , 728,113)	4,110,975	(3,790,794 , 4,431,155)	2,606,465	(2,512,718 , 2,700,212)
\$200,000 under \$500,000	121,243	(110,250 , 132,236)	1,164,603	(1,054,613 , 1,274,594)	0	(0 , 0)
\$500,000 under \$1,000,000	**38,693	(35,431 , 41,954)	**418,214	(381,253 , 455,175)	0	(0 , 0)
\$1,000,000 or more	**0	(0 , 0)	**0	(0 , 0)	0	(0 , 0)
Nontaxable returns, total	361,607	(325,303 , 397,912)	2,177,053	(2,087,108 , 2,266,988)	2,052,704	(1,939,085 , 2,166,323)

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Tuition and fees deduction		Statutory adjustments—continued		Domestic production activities deduction	
	Number of returns (117)	Amount (118)	Number of returns (119)	Amount (120)	Number of returns (119)	Amount (120)
All returns, total	1,285,659 (1,216,258 , 1,355,059)	3,009,678 (2,819,185 , 3,200,170)	55,889 (44,167 , 67,612)	258,101 (179,649 , 336,552)	55,889 (44,167 , 67,612)	258,101 (179,649 , 336,552)
No adjusted gross income	64,613 (49,651 , 79,575)	232,502 (176,214 , 288,790)	** 7,132 (3,225 , 11,039)	** 58,805 (29,493 , 88,119)	** 7,132 (3,225 , 11,039)	** 58,805 (29,493 , 88,119)
\$1 under \$5,000	108,446 (88,014 , 128,877)	351,457 (280,732 , 422,182)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$5,000 under \$10,000	135,013 (112,248 , 157,778)	400,809 (325,522 , 476,095)	* 2,318 (-358 , 4,993)	* 10,898 (-4,857 , 26,653)	* 2,318 (-358 , 4,993)	* 10,898 (-4,857 , 26,653)
\$10,000 under \$15,000	83,241 (65,353 , 101,129)	250,736 (191,315 , 310,157)	* 1,513 (-761 , 3,788)	* 2,948 (-870 , 6,767)	* 1,513 (-761 , 3,788)	* 2,948 (-870 , 6,767)
\$15,000 under \$20,000	51,251 (37,224 , 65,278)	118,980 (80,201 , 157,759)	* 1,354 (-699 , 3,408)	* 1,745 (-723 , 4,213)	* 1,354 (-699 , 3,408)	* 1,745 (-723 , 4,213)
\$20,000 under \$25,000	45,261 (32,059 , 58,463)	117,071 (77,670 , 156,472)	3,589 (215 , 6,962)	2,720 (472 , 4,969)	3,589 (215 , 6,962)	2,720 (472 , 4,969)
\$25,000 under \$30,000	44,414 (31,388 , 57,440)	105,667 (68,812 , 142,521)	3,095 (242 , 5,948)	3,468 (714 , 6,222)	3,095 (242 , 5,948)	3,468 (714 , 6,222)
\$30,000 under \$40,000	61,591 (46,282 , 76,899)	143,865 (100,733 , 186,998)	3,872 (252 , 7,491)	5,311 (-100 , 10,722)	3,872 (252 , 7,491)	5,311 (-100 , 10,722)
\$40,000 under \$50,000	52,639 (38,581 , 66,698)	137,161 (94,836 , 179,487)	* 1,123 (39 , 2,207)	* 6,326 (-1,881 , 14,532)	* 1,123 (39 , 2,207)	* 6,326 (-1,881 , 14,532)
\$50,000 under \$75,000	220,594 (191,585 , 249,603)	406,473 (343,060 , 469,887)	6,088 (2,032 , 10,143)	36,138 (-7,838 , 80,113)	6,088 (2,032 , 10,143)	36,138 (-7,838 , 80,113)
\$75,000 under \$100,000	49,596 (35,976 , 63,217)	98,050 (65,608 , 130,491)	8,578 (3,433 , 13,724)	13,381 (2,732 , 24,029)	8,578 (3,433 , 13,724)	13,381 (2,732 , 24,029)
\$100,000 under \$200,000	369,000 (332,174 , 405,825)	646,907 (570,036 , 723,778)	12,076 (6,836 , 17,316)	23,139 (13,918 , 32,361)	12,076 (6,836 , 17,316)	23,139 (13,918 , 32,361)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	4,165 (2,508 , 5,821)	49,658 (2,831 , 96,484)	4,165 (2,508 , 5,821)	49,658 (2,831 , 96,484)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	578 (231 , 925)	16,987 (-5,619 , 39,593)	578 (231 , 925)	16,987 (-5,619 , 39,593)
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)	162 (44 , 281)	5,082 (-2,179 , 12,343)	162 (44 , 281)	5,082 (-2,179 , 12,343)
\$1,500,000 under \$2,000,000	0 (0 , 0)	0 (0 , 0)	69 (28 , 109)	2,309 (155 , 4,463)	69 (28 , 109)	2,309 (155 , 4,463)
\$2,000,000 under \$5,000,000	0 (0 , 0)	0 (0 , 0)	116 (73 , 159)	8,132 (2,725 , 13,540)	116 (73 , 159)	8,132 (2,725 , 13,540)
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)	33 (22 , 45)	4,129 (4,099 , 4,159)	33 (22 , 45)	4,129 (4,099 , 4,159)
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	29 (29 , 29)	6,924 (6,924 , 6,924)	29 (29 , 29)	6,924 (6,924 , 6,924)
Taxable returns, total	710,017 (658,451 , 761,584)	1,312,619 (1,198,380 , 1,426,858)	34,958 (25,883 , 44,032)	166,862 (96,576 , 237,149)	34,958 (25,883 , 44,032)	166,862 (96,576 , 237,149)
No adjusted gross income	** 6,019 (1,208 , 10,831)	** 18,775 (2,575 , 34,976)	** 1,005 (-962 , 2,972)	** 12 (10 , 14)	** 1,005 (-962 , 2,972)	** 12 (10 , 14)
\$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	12,031 (5,228 , 18,834)	27,332 (8,645 , 46,018)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$20,000 under \$25,000	12,122 (5,265 , 18,980)	29,646 (10,182 , 49,110)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$25,000 under \$30,000	14,037 (6,688 , 6,688)	22,245 (7,438 , 7,438)	* 1,507 (-583 , -583)	* 1,557 (-260 , -260)	* 1,507 (-583 , -583)	* 1,557 (-260 , -260)
\$30,000 under \$40,000	22,153 (12,900 , 31,407)	55,466 (28,333 , 82,599)	* 2,458 (-458 , 5,375)	* 4,567 (-765 , 9,900)	* 2,458 (-458 , 5,375)	* 4,567 (-765 , 9,900)
\$40,000 under \$50,000	30,372 (19,602 , 41,143)	68,824 (39,772 , 97,877)	* 754 (-142 , 1,650)	* 5,149 (-2,892 , 13,190)	* 754 (-142 , 1,650)	* 5,149 (-2,892 , 13,190)
\$50,000 under \$75,000	199,579 (171,932 , 227,226)	356,846 (298,243 , 415,449)	4,630 (1,108 , 8,151)	29,054 (-14,125 , 72,233)	4,630 (1,108 , 8,151)	29,054 (-14,125 , 72,233)
\$75,000 under \$100,000	47,444 (34,099 , 60,789)	92,633 (61,102 , 124,165)	7,446 (2,714 , 12,177)	10,843 (637 , 21,150)	7,446 (2,714 , 12,177)	10,843 (637 , 21,150)
\$100,000 under \$200,000	366,259 (329,543 , 402,974)	640,852 (564,396 , 717,308)	12,020 (6,780 , 17,259)	22,556 (13,351 , 31,762)	12,020 (6,780 , 17,259)	22,556 (13,351 , 31,762)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	4,152 (2,495 , 5,808)	49,559 (2,733 , 96,385)	4,152 (2,495 , 5,808)	49,559 (2,733 , 96,385)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	578 (231 , 925)	16,987 (-5,619 , 39,593)	578 (231 , 925)	16,987 (-5,619 , 39,593)
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	409 (276 , 542)	26,577 (17,271 , 35,883)	409 (276 , 542)	26,577 (17,271 , 35,883)
Nontaxable returns, total	575,641 (529,123 , 622,160)	1,697,059 (1,544,492 , 1,849,625)	20,932 (13,458 , 28,406)	91,238 (56,352 , 126,125)	20,932 (13,458 , 28,406)	91,238 (56,352 , 126,125)

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 2019 (Filing Year 2020)—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			
	Archer medical savings account deduction	Amount	Number of returns	Foreign housing deduction
	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)
All returns, total	* 3,082 (-302 , 6,467)	* 4,971 (-503 , 10,445)	4,319 (747 , 7,890)	85,541 (22,250 , 148,832)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	** 36 (-24 , 97)	** 1,342 (-1,101 , 3,785)
\$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)	* 7 (7 , 7)	* 60 (60 , 60)
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	* 3 (3 , 3)	* 17 (17 , 17)
\$15,000 under \$20,000	0 (0 , 0)	0 (0 , 0)	* 4 (4 , 4)	* 28 (28 , 28)
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	* 1,033 (-985 , 3,052)	* 27,432 (-26,302 , 81,166)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$30,000 under \$40,000	** 1,991 (-767 , 4,749)	** 2,193 (-862 , 5,248)	** 2,068 (-785 , 4,922)	** 10,026 (-7,975 , 28,026)
\$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 (4 , 4)	* 68 (68 , 68)
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)	* 5 (5 , 5)	* 32 (32 , 32)
\$100,000 under \$200,000	** 1,091 (-870 , 3,053)	** 2,778 (-1,765 , 7,320)	** 925 (194 , 1,656)	** 35,656 (7,912 , 63,400)
\$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)	* 68 (-14 , 150)	* 2,242 (-397 , 4,882)
\$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)	130 (78 , 183)	6,867 (3,372 , 10,362)
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)	21 (10 , 32)	1,005 (350 , 1,659)
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	13 (13 , 13)	767 (767 , 767)
Taxable returns, total	* 2,071 (-673 , 4,816)	* 3,758 (-1,174 , 8,689)	2,102 (-47 , 4,250)	45,630 (17,490 , 73,769)
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	** 1,980 (-763 , 4,722)	** 3,279 (-1,617 , 8,174)	** 1,336 (-769 , 3,442)	** 6,621 (-4,858 , 18,099)
\$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	** 81 (-22 , 206)	** 479 (-116 , 1,074)	** 766 (335 , 1,196)	** 39,010 (13,317 , 64,701)
\$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	* 1,011 (-969 , 2,991)	* 1,213 (-1,163 , 3,589)	2,217 (-637 , 5,071)	39,911 (-16,781 , 96,604)

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 2019 (Filing Year 2020)—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			Other adjustments			Basic standard deduction		
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	
	(125)	(126)	(127)	(127)	(128)	(128)	(127)	(128)	(128)
All returns, total	189,206 (163,567 , 214,844)	1,830,866 (1,504,738 , 2,156,994)					138,307,604 (138,030,377 , 138,584,832)	2,307,521,304 (2,301,430,664 , 2,313,611,944)	
No adjusted gross income		220,269 (105,039 , 335,499)				0 (0 , 0)		0 (0 , 0)	
\$1 under \$5,000	3,703 (397 , 7,009)	* 11,367 (-10,060 , 32,794)				9,780,224 (9,596,784 , 9,963,665)		94,427,931 (92,287,915 , 96,567,947)	
\$5,000 under \$10,000	* 5,019 (622 , 9,415)	* 8,006 (-4,056 , 20,067)				9,823,975 (9,640,026 , 10,007,923)		121,191,893 (118,742,632 , 123,641,154)	
\$10,000 under \$15,000	9,234 (3,324 , 15,143)	70,578 (3,297 , 137,859)				10,930,705 (10,738,521 , 11,122,889)		157,843,809 (154,943,348 , 160,744,269)	
\$15,000 under \$20,000	14,032 (6,685 , 21,378)	50,095 (13,707 , 86,483)				9,853,834 (9,669,372 , 10,038,297)		148,783,946 (145,869,805 , 151,698,086)	
\$20,000 under \$25,000	* 6,112 (1,222 , 11,002)	* 21,268 (-137 , 42,674)				9,258,181 (9,078,175 , 9,438,188)		142,861,038 (139,946,259 , 145,775,817)	
\$25,000 under \$30,000	14,454 (7,090 , 21,819)	116,554 (-2,194 , 235,303)				9,024,802 (8,846,664 , 9,202,941)		141,282,672 (138,354,165 , 144,211,179)	
\$30,000 under \$40,000	19,425 (10,827 , 28,023)	132,059 (48,071 , 216,047)				15,438,884 (15,213,067 , 15,664,700)		245,039,560 (241,251,135 , 248,827,985)	
\$40,000 under \$50,000	12,309 (5,494 , 19,124)	60,806 (9,981 , 111,631)				11,696,613 (11,495,650 , 11,897,575)		190,753,610 (187,293,537 , 194,213,683)	
\$50,000 under \$75,000	27,240 (17,042 , 37,438)	148,952 (50,286 , 247,618)				19,781,637 (19,564,944 , 19,998,329)		352,833,538 (348,674,053 , 356,993,024)	
\$75,000 under \$100,000	29,969 (19,256 , 40,682)	118,647 (38,977 , 198,316)				11,804,454 (11,621,402 , 11,987,505)		241,585,293 (237,656,173 , 245,514,412)	
\$100,000 under \$200,000	30,474 (20,401 , 40,547)	337,828 (168,096 , 507,561)				16,456,869 (16,296,795 , 16,616,944)		368,325,607 (364,599,395 , 372,051,820)	
\$200,000 under \$500,000	** 14,210 (10,709 , 17,713)	** 335,819 (211,426 , 460,211)				3,908,159 (3,848,057 , 3,968,261)		89,968,409 (88,558,447 , 91,378,371)	
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)				415,048 (402,742 , 427,355)		9,576,524 (9,288,026 , 9,865,022)	
\$1,000,000 under \$1,500,000	349 (179 , 518)	52,095 (23,803 , 80,387)				72,154 (69,186 , 75,122)		1,648,158 (1,579,178 , 1,717,138)	
\$1,500,000 under \$2,000,000	222 (147 , 297)	35,684 (13,095 , 58,272)				25,782 (24,753 , 26,811)		585,245 (561,341 , 609,148)	
\$2,000,000 under \$5,000,000	329 (254 , 404)	65,505 (37,419 , 93,590)				29,310 (28,573 , 30,048)		659,975 (643,007 , 676,942)	
\$5,000,000 under \$10,000,000	67 (49 , 85)	20,627 (19,662 , 21,592)				4,998 (4,824 , 5,171)		110,843 (106,899 , 114,786)	
\$10,000,000 or more	50 (50 , 50)	24,708 (24,708 , 24,708)				1,975 (1,975 , 1,975)		43,255 (43,255 , 43,255)	
Taxable returns, total	142,027 (120,047 , 164,006)	1,297,364 (1,039,687 , 1,555,041)				88,196,745 (87,834,324 , 88,559,165)		1,521,881,762 (1,515,508,317 , 1,528,255,207)	
No adjusted gross income	** 1,008 (-955 , 2,972)	** 3,160 (-2,732 , 9,053)				0 (0 , 0)		0 (0 , 0)	
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)				132,509 (109,912 , 155,106)		230,639 (185,526 , 275,752)	
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)				138,089 (114,954 , 161,225)		538,998 (428,644 , 649,351)	
\$10,000 under \$15,000	** 0 (0 , 0)	** 0 (0 , 0)				2,354,007 (2,260,079 , 2,447,936)		27,811,541 (26,690,936 , 28,932,146)	
\$15,000 under \$20,000	* 5,014 (621 , 9,406)	* 11,766 (-828 , 24,360)				5,038,194 (4,902,752 , 5,173,635)		60,647,822 (59,010,436 , 62,285,208)	
\$20,000 under \$25,000	* 5,107 (630 , 9,584)	* 17,299 (-2,648 , 37,246)				5,073,062 (4,937,114 , 5,209,009)		61,992,296 (60,317,765 , 63,666,828)	
\$25,000 under \$30,000	10,002 (3,806 , 3,806)	25,558 (1,121 , 1,121)				5,496,681 (5,355,313 , 5,355,313)		73,745,251 (71,771,230 , 71,771,230)	
\$30,000 under \$40,000	12,048 (5,239 , 18,856)	75,390 (22,622 , 128,158)				10,587,639 (10,395,932 , 10,779,345)		148,796,600 (145,956,755 , 151,636,445)	
\$40,000 under \$50,000	11,005 (4,505 , 17,505)	58,635 (7,922 , 109,348)				9,511,206 (9,328,013 , 9,694,400)		143,561,820 (140,647,333 , 146,476,308)	
\$50,000 under \$75,000	23,220 (13,812 , 32,629)	140,482 (42,690 , 238,273)				17,676,498 (17,466,360 , 17,886,635)		304,564,517 (300,670,116 , 308,458,918)	
\$75,000 under \$100,000	28,962 (18,430 , 39,494)	93,463 (30,849 , 156,078)				11,381,155 (11,200,527 , 11,561,784)		231,502,749 (227,646,200 , 235,359,298)	
\$100,000 under \$200,000	30,465 (20,392 , 40,538)	337,549 (167,816 , 507,281)				16,359,677 (16,199,651 , 16,519,704)		366,087,112 (362,363,662 , 369,810,563)	
\$200,000 under \$500,000	** 14,181 (10,680 , 17,684)	** 335,539 (211,146 , 459,931)				3,899,752 (3,839,650 , 3,959,854)		89,797,272 (88,387,326 , 91,207,218)	
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)				414,292 (401,986 , 426,599)		9,562,079 (9,273,581 , 9,850,578)	
\$1,000,000 or more	1,014 (814 , 1,215)	198,523 (152,698 , 244,348)				133,983 (130,793 , 137,174)		3,043,065 (2,968,931 , 3,117,199)	
Nontaxable returns, total	47,179 (33,970 , 60,388)	533,502 (333,546 , 733,458)				50,110,860 (49,788,486 , 50,433,234)		785,639,541 (779,822,245 , 791,456,838)	

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 2019 (Filing Year 2020)—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 standard deduction		Disaster loss deduction	
	Number of returns (129)	Amount (130)	Number of returns (131)	Amount (132)
All returns, total	23,725,778 (23,459,380 , 23,992,175)	46,434,047 (45,895,125 , 46,972,968)	11,035 (4,531 , 17,538)	124,759 (31,216 , 218,302)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	1,447,168 (1,373,624 , 1,520,711)	2,645,008 (2,506,877 , 2,783,138)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	1,515,384 (1,440,030 , 1,590,738)	2,815,744 (2,671,427 , 2,960,061)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	1,737,282 (1,656,532 , 1,818,033)	3,205,401 (3,052,044 , 3,358,757)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	1,473,145 (1,398,661 , 1,547,629)	2,768,515 (2,624,405 , 2,912,626)	0 (0 , 0)	0 (0 , 0)
\$20,000 under \$25,000	1,304,305 (1,234,153 , 1,374,457)	2,510,382 (2,370,849 , 2,649,914)	** 0 (0 , 0)	** 0 (0 , 0)
\$25,000 under \$30,000	1,222,931 (1,154,965 , 1,290,897)	2,373,760 (2,237,303 , 2,510,217)	0 (0 , 0)	0 (0 , 0)
\$30,000 under \$40,000	2,002,486 (1,915,948 , 2,089,024)	3,873,488 (3,700,362 , 4,046,614)	0 (0 , 0)	0 (0 , 0)
\$40,000 under \$50,000	1,674,030 (1,595,031 , 1,753,029)	3,211,245 (3,054,563 , 3,367,927)	** 7,033 (1,826 , 12,240)	** 77,872 (3,608 , 152,135)
\$50,000 under \$75,000	3,645,550 (3,533,452 , 3,757,647)	7,079,935 (6,853,191 , 7,306,678)	** 0 (0 , 0)	** 0 (0 , 0)
\$75,000 under \$100,000	2,675,146 (2,578,126 , 2,772,166)	5,390,293 (5,186,408 , 5,594,178)	** 0 (0 , 0)	** 0 (0 , 0)
\$100,000 under \$200,000	3,898,631 (3,791,067 , 4,006,195)	8,141,230 (7,906,511 , 8,375,949)	* 3,983 (86 , 7,880)	* 43,666 (-13,211 , 100,543)
\$200,000 under \$500,000	979,974 (947,698 , 1,012,250)	2,099,638 (2,028,371 , 2,170,905)	19 (8 , 30)	3,221 (2,735 , 3,707)
\$500,000 under \$1,000,000	112,936 (106,291 , 119,581)	242,149 (227,330 , 256,969)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 under \$1,500,000	19,913 (18,329 , 21,496)	41,888 (38,427 , 45,348)	0 (0 , 0)	0 (0 , 0)
\$1,500,000 under \$2,000,000	6,774 (6,277 , 7,271)	14,254 (13,149 , 15,359)	0 (0 , 0)	0 (0 , 0)
\$2,000,000 under \$5,000,000	8,243 (7,849 , 8,636)	17,222 (16,371 , 18,073)	0 (0 , 0)	0 (0 , 0)
\$5,000,000 under \$10,000,000	1,367 (1,276 , 1,457)	2,844 (2,647 , 3,042)	0 (0 , 0)	0 (0 , 0)
\$10,000,000 or more	514 (514 , 514)	1,052 (1,052 , 1,052)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	17,191,917 (16,966,622 , 17,417,213)	33,719,789 (33,264,380 , 34,175,198)	8,006 (2,468 , 13,544)	76,915 (456 , 157,373)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	* 6,015 (1,205 , 10,825)	* 9,924 (1,988 , 17,861)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	* 5,012 (621 , 9,403)	* 10,526 (749 , 20,302)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	200,814 (173,154 , 228,475)	329,539 (284,128 , 374,950)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	762,863 (709,001 , 816,725)	1,252,333 (1,163,868 , 1,340,799)	0 (0 , 0)	0 (0 , 0)
\$20,000 under \$25,000	661,635 (611,441 , 711,830)	1,086,287 (1,003,680 , 1,168,894)	0 (0 , 0)	0 (0 , 0)
\$25,000 under \$30,000	859,592 (802,499 , 902,499)	1,562,453 (1,455,828 , 1,655,828)	0 (0 , 0)	0 (0 , 0)
\$30,000 under \$40,000	1,807,219 (1,724,871 , 1,889,566)	3,488,076 (3,323,884 , 3,652,268)	0 (0 , 0)	0 (0 , 0)
\$40,000 under \$50,000	1,616,464 (1,538,780 , 1,694,149)	3,107,433 (2,953,125 , 3,261,741)	** 4,017 (82 , 7,952)	** 34,978 (-19,064 , 89,020)
\$50,000 under \$75,000	3,600,578 (3,489,103 , 3,712,053)	6,989,300 (6,763,924 , 7,214,676)	** 0 (0 , 0)	** 0 (0 , 0)
\$75,000 under \$100,000	2,652,793 (2,556,136 , 2,749,451)	5,345,155 (5,142,063 , 5,548,246)	** 0 (0 , 0)	** 0 (0 , 0)
\$100,000 under \$200,000	3,889,728 (3,782,241 , 3,997,215)	8,120,690 (7,886,198 , 8,355,183)	** 3,989 (92 , 7,886)	** 43,937 (-12,942 , 100,816)
\$200,000 under \$500,000	979,515 (947,239 , 1,011,791)	2,088,764 (2,027,497 , 2,170,031)	** 0 (0 , 0)	** 0 (0 , 0)
\$500,000 under \$1,000,000	112,892 (106,247 , 119,537)	242,075 (227,255 , 256,894)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 or more	36,796 (35,093 , 38,499)	77,234 (73,509 , 80,959)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	6,533,860 (6,380,551 , 6,687,170)	12,714,257 (12,404,821 , 13,023,694)	3,028 (-382 , 6,439)	45,844 (-5,094 , 96,752)

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 2019 (Filing Year 2020)—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 itemized deductions		Amount	Number of returns	Number of returns	Amount	Qualified business income deduction
	(133)	(134)					
All returns, total	17,348,989	(17,144,805 , 17,553,172)	645,102,704	(637,959,589 , 652,245,820)	22,243,545	(22,040,969 , 22,446,120)	155,249,163
No adjusted gross income		0 (0, 0)		0 (0, 0)		0 (0, 0)	0 (0, 0)
\$1 under \$5,000	85,653	(66,266 , 103,040)	1,787,104	(1,356,514 , 2,217,694)	26,352	(16,227 , 36,477)	2,057
\$5,000 under \$10,000	100,962	(81,893 , 120,031)	2,355,333	(1,775,081 , 2,935,584)	30,450	(19,426 , 41,474)	7,946
\$10,000 under \$15,000	155,024	(131,238 , 178,810)	3,619,552	(2,910,676 , 4,328,428)	433,873	(393,604 , 474,142)	114,586
\$15,000 under \$20,000	183,296	(157,283 , 209,309)	4,447,639	(3,660,477 , 5,234,800)	779,293	(725,834 , 832,752)	478,033
\$20,000 under \$25,000	235,786	(206,200 , 265,372)	5,806,896	(4,866,886 , 6,746,906)	800,328	(745,954 , 854,701)	716,306
\$25,000 under \$30,000	263,065	(231,817 , 294,313)	6,018,057	(5,174,644 , 6,861,469)	870,001	(813,614 , 926,389)	915,294
\$30,000 under \$40,000	649,622	(600,272 , 698,971)	15,761,578	(14,319,235 , 17,203,920)	1,582,747	(1,507,492 , 1,658,001)	2,372,692
\$40,000 under \$50,000	806,429	(751,610 , 861,247)	19,777,794	(18,111,945 , 21,443,643)	1,417,534	(1,346,274 , 1,488,794)	2,719,783
\$50,000 under \$75,000	2,455,307	(2,361,491 , 2,549,123)	62,108,500	(58,958,589 , 65,258,411)	3,243,529	(3,141,728 , 3,345,330)	7,788,529
\$75,000 under \$100,000	2,314,113	(2,223,244 , 2,404,982)	60,920,634	(58,200,386 , 63,640,882)	2,693,905	(2,599,841 , 2,787,969)	7,781,189
\$100,000 under \$200,000	5,540,689	(5,414,739 , 5,666,640)	172,883,303	(168,366,738 , 177,399,868)	5,952,927	(5,836,013 , 6,069,841)	27,544,164
\$200,000 under \$500,000	3,389,551	(3,335,854 , 3,443,248)	133,958,983	(131,510,337 , 136,407,629)	3,316,227	(3,267,056 , 3,365,398)	34,607,114
\$500,000 under \$1,000,000	747,317	(732,099 , 762,535)	44,805,288	(43,450,385 , 46,160,191)	691,862	(677,577 , 706,147)	15,767,385
\$1,000,000 under \$1,500,000	182,044	(177,794 , 186,293)	16,039,074	(15,389,587 , 16,688,561)	177,930	(173,765 , 182,095)	9,038,889
\$1,500,000 under \$2,000,000	77,291	(75,731 , 78,851)	9,417,509	(9,058,676 , 9,776,343)	75,630	(74,073 , 77,186)	5,915,708
\$2,000,000 under \$5,000,000	114,200	(113,001 , 115,398)	22,525,236	(22,049,240 , 23,001,232)	108,923	(107,737 , 110,110)	15,720,744
\$5,000,000 under \$10,000,000	29,741	(29,378 , 30,103)	13,247,437	(12,927,412 , 13,567,462)	26,751	(26,400 , 27,103)	8,502,849
\$10,000,000 or more	18,901	(18,901 , 18,901)	49,622,788	(49,622,788 , 49,622,788)	15,282	(15,282 , 15,282)	15,255,896
Taxable returns, total	15,799,889	(15,607,278 , 15,992,499)	581,735,605	(575,733,843 , 587,737,368)	19,284,464	(19,092,819 , 19,476,109)	149,701,403
No adjusted gross income		0 (0, 0)		0 (0, 0)		0 (0, 0)	0 (0, 0)
\$1 under \$5,000	* 4,013	(84 , 7,943)	* 3,458	(-1,022 , 7,939)	25,348	(15,416 , 35,281)	1,976
\$5,000 under \$10,000	* 7,121	(1,853 , 12,389)	* 30,785	(5,821 , 55,749)	27,440	(16,954 , 37,925)	4,471
\$10,000 under \$15,000	9,041	(3,138 , 14,945)	59,703	(13,417 , 105,989)	175,075	(149,322 , 200,827)	52,371
\$15,000 under \$20,000	58,189	(43,347 , 73,032)	781,148	(569,080 , 993,217)	454,817	(413,594 , 496,040)	311,047
\$20,000 under \$25,000	120,379	(99,083 , 141,675)	1,875,979	(1,533,684 , 2,218,275)	465,172	(423,359 , 506,984)	482,656
\$25,000 under \$30,000	163,196	(138,416 , 138,416)	2,689,299	(2,258,579 , 2,258,579)	478,454	(436,275 , 436,275)	589,052
\$30,000 under \$40,000	446,332	(405,215 , 487,449)	8,208,484	(7,406,510 , 9,010,458)	1,023,287	(962,100 , 1,084,475)	1,506,047
\$40,000 under \$50,000	624,350	(575,950 , 672,749)	12,541,460	(11,505,948 , 13,576,971)	1,048,412	(986,568 , 1,110,257)	1,809,987
\$50,000 under \$75,000	2,190,078	(2,101,077 , 2,279,079)	49,028,450	(46,855,662 , 51,201,237)	2,741,918	(2,646,983 , 2,836,854)	6,263,625
\$75,000 under \$100,000	2,176,421	(2,088,033 , 2,264,809)	53,929,824	(51,534,297 , 56,325,351)	2,535,128	(2,443,489 , 2,626,766)	6,896,550
\$100,000 under \$200,000	5,448,224	(5,322,981 , 5,573,466)	164,730,296	(160,555,027 , 168,905,565)	5,899,960	(5,783,330 , 6,016,589)	27,033,441
\$200,000 under \$500,000	3,383,743	(3,330,048 , 3,437,439)	132,992,189	(130,543,565 , 135,440,813)	3,313,170	(3,263,998 , 3,362,343)	34,552,467
\$500,000 under \$1,000,000	746,895	(731,677 , 762,113)	44,547,465	(43,192,562 , 45,902,368)	691,797	(677,512 , 706,082)	15,764,259
\$1,000,000 or more	421,906	(417,468 , 426,343)	110,317,085	(109,405,716 , 111,228,414)	404,486	(400,133 , 408,839)	54,433,454
Nontaxable returns, total	1,549,100	(59,340,445,236 , 67,393,752,800)	63,367,099	(2,860 , 3,059)	2,959,081	(2,859,547 , 3,058,615)	5,547,760

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Capital construction fund reduction		Amount (138)	Number of returns (139)	Amount (140)	Total standard or itemized deduction plus qualified business income deduction
	Number of returns (137)	Amount (138)				
All returns, total	11,829 (5,214 , 18,444)	196,973 (40,815 , 353,130)	150,092,578 (149,859,161 , 150,325,995)	3,061,683,847 (3,054,600,709 , 3,068,766,985)	0 (0 , 0)	0 (0 , 0)
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)	92,732,922 (90,536,417 , 94,929,426)	121,255,208 (118,714,538 , 123,795,878)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	9,488,766 (9,307,624 , 9,669,909)	159,744,117 (156,727,579 , 162,760,654)
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	10,664,478 (10,474,200 , 10,854,755)	151,225,646 (148,186,213 , 154,265,079)
\$15,000 under \$20,000	** 2,096 (-810 , 5,003)	** 11,980 (-11,412 , 35,373)	** 9,102,170 (8,923,569 , 9,280,770)	9,616,213 (9,433,721 , 9,798,705)	146,976,876 (143,890,175 , 150,063,578)	259,235,720 (255,147,939 , 263,323,500)
\$20,000 under \$25,000	** 0 (0 , 0)	** 0 (0 , 0)	8,924,028 (8,746,819 , 9,101,237)	9,102,170 (8,923,569 , 9,280,770)	145,851,891 (142,777,626 , 148,926,157)	209,323,273 (205,451,516 , 213,195,031)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	** 3,009 (-394 , 6,412)	15,480,534 (15,254,332 , 15,706,736)	259,235,720 (255,147,939 , 263,323,500)	416,934,866 (411,979,554 , 421,890,177)
\$30,000 under \$40,000	** 5,028 (623 , 9,432)	** 46,742 (-17,363 , 110,847)	* 108,610 (-30,161 , 247,382)	12,014,450 (11,810,988 , 12,217,912)	209,323,273 (205,451,516 , 213,195,031)	307,609,003 (302,897,509 , 312,320,497)
\$40,000 under \$50,000	* 1,434 (-626 , 3,494)	* 786 (-369 , 1,941)	** 142 (-133 , 416)	21,496,292 (21,357,082 , 21,635,502)	564,656,571 (560,051,995 , 569,261,147)	255,648,198 (252,946,688 , 258,349,708)
\$50,000 under \$75,000	** 142 (-133 , 416)	** 429 (-89 , 947)	** 0 (0 , 0)	7,165,506 (7,102,961 , 7,228,050)	69,072,040 (67,494,670 , 70,649,410)	26,252,943 (25,435,802 , 27,070,083)
\$75,000 under \$100,000	** 97 (-15 , 209)	** 4,208 (-3,488 , 11,905)	** 0 (0 , 0)	1,141,172 (1,124,199 , 1,158,146)	26,252,943 (25,435,802 , 27,070,083)	15,546,018 (15,114,480 , 15,977,555)
\$100,000 under \$200,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	249,388 (244,713 , 254,063)	15,546,018 (15,114,480 , 15,977,555)	38,009,442 (37,434,551 , 38,584,334)
\$200,000 under \$500,000	** 20 (2 , 39)	** 24,190 (3,940 , 44,439)	** 0 (0 , 0)	100,777 (99,014 , 102,539)	38,009,442 (37,434,551 , 38,584,334)	21,222,078 (20,831,221 , 21,612,935)
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	33,765 (33,382 , 34,147)	21,222,078 (20,831,221 , 21,612,935)	60,387,035 (60,387,035 , 60,387,035)
\$1,000,000 or more	* 3 (3 , 3)	* 27 (27 , 27)	* 27 (27 , 27)	20,129 (20,129 , 20,129)	60,387,035 (60,387,035 , 60,387,035)	2,222,348,440 (2,215,428,085 , 2,229,268,794)
Taxable returns, total	6,806 (1,866 , 11,747)	41,893 (13,711 , 70,075)	100,360,363 (100,030,004 , 100,690,722)	2,222,348,440 (2,215,428,085 , 2,229,268,794)	0 (0 , 0)	0 (0 , 0)
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)	133,512 (110,830 , 156,194)	242,398 (195,374 , 289,421)	550,598 (439,620 , 661,576)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	138,191 (115,046 , 161,337)	550,598 (439,620 , 661,576)	27,132,477 (26,013,188 , 28,251,766)
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	2,238,645 (2,146,999 , 2,330,291)	60,323,963 (58,658,731 , 61,989,195)	62,623,483 (60,905,119 , 64,341,848)
\$15,000 under \$20,000	** 2,096 (-810 , 5,003)	** 3,236 (-3,027 , 9,499)	** 0 (0 , 0)	4,825,688 (4,692,994 , 4,958,381)	60,323,963 (58,658,731 , 61,989,195)	75,346,932 (73,302,138 , 77,391,726)
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	4,921,721 (4,787,735 , 5,055,706)	62,623,483 (60,905,119 , 64,341,848)	155,424,780 (152,283,325 , 158,566,235)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	5,380,739 (5,240,812 , 5,240,812)	75,346,932 (73,302,138 , 77,391,726)	290,065,161 (285,577,829 , 294,552,492)
\$30,000 under \$40,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	10,532,014 (10,340,697 , 10,723,330)	155,424,780 (152,283,325 , 158,566,235)	554,136,006 (549,781,966 , 558,490,046)
\$40,000 under \$50,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	9,713,127 (9,528,124 , 9,898,129)	155,424,780 (152,283,325 , 158,566,235)	254,620,730 (251,919,151 , 257,322,309)
\$50,000 under \$75,000	* 3,015 (-395 , 6,425)	* 9,180 (-7,676 , 26,037)	* 3,015 (-395 , 6,425)	19,163,149 (18,949,638 , 19,376,660)	355,798,262 (351,447,371 , 360,149,154)	68,849,881 (67,272,511 , 70,427,251)
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	13,161,451 (12,971,843 , 13,351,059)	290,065,161 (285,577,829 , 294,552,492)	160,930,260 (159,834,320 , 162,026,200)
\$100,000 under \$200,000	** 1,575 (-504 , 3,653)	** 1,051 (-215 , 2,317)	** 0 (0 , 0)	21,315,104 (21,175,134 , 21,455,075)	554,136,006 (549,781,966 , 558,490,046)	839,335,407 (832,319,875 , 846,350,938)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	7,153,146 (7,090,595 , 7,215,698)	254,620,730 (251,919,151 , 257,322,309)	68,849,881 (67,272,511 , 70,427,251)
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	1,140,228 (1,123,255 , 1,157,202)	68,849,881 (67,272,511 , 70,427,251)	160,930,260 (159,834,320 , 162,026,200)
\$1,000,000 or more	120 (7 , 234)	28,425 (6,763 , 50,088)	120 (7 , 234)	543,649 (538,881 , 548,416)	160,930,260 (159,834,320 , 162,026,200)	839,335,407 (832,319,875 , 846,350,938)
Nontaxable returns, total	* 5,023 (623 , 9,422)	* 155,080 (1,485 , 308,675)	* 5,023 (623 , 9,422)	49,732,215 (49,406,652 , 50,057,777)	839,335,407 (832,319,875 , 846,350,938)	839,335,407 (832,319,875 , 846,350,938)

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 2019 (Filing Year 2020)—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 income		Alternative minimum tax					
	Number of returns	Amount	Number of returns	Amount				
	(141)	(142)	(143)	(144)				
All returns, total	124,143,848	123,834,436	124,453,260	170,478	(157,650, 183,307)	2,792,555	(2,436,846, 3,148,264)	
No adjusted gross income	0	(0, 0)	0	(0, 0)	** 2,977	(2,250, 3,704)	** 244,953	(7,404, 482,502)
\$1 under \$5,000	278,981	(246,240, 311,723)	319,619	(270,251, 368,987)	** 0	(0, 0)	** 0	(0, 0)
\$5,000 under \$10,000	208,452	(180,073, 236,830)	611,673	(502,033, 721,312)	* 1,019	(-945, 2,983)	* 1,719	(-1,426, 4,863)
\$10,000 under \$15,000	3,795,632	(3,677,279, 3,913,984)	5,476,460	(5,240,793, 5,712,128)	* 14	(0, 27)	* 122	(15, 230)
\$15,000 under \$20,000	7,077,121	(6,918,332, 7,235,911)	32,084,927	(31,280,688, 32,889,167)	** 1,364	(-639, 3,365)	** 3,153	(734, 5,570)
\$20,000 under \$25,000	8,067,488	(7,898,798, 8,236,178)	66,498,983	(64,992,099, 68,005,866)	** 0	(0, 0)	** 0	(0, 0)
\$25,000 under \$30,000	9,004,836	(8,827,067, 9,182,606)	104,591,101	(102,341,717, 106,840,484)	** 0	(0, 0)	** 0	(0, 0)
\$30,000 under \$40,000	15,992,311	(15,763,054, 16,221,568)	293,267,359	(288,832,820, 297,701,898)	** 0	(0, 0)	** 0	(0, 0)
\$40,000 under \$50,000	12,449,975	(12,243,319, 12,656,632)	343,880,427	(338,004,909, 349,755,944)	** 4,338	(783, 7,894)	** 27,196	(4,826, 49,567)
\$50,000 under \$75,000	22,179,051	(21,958,264, 22,399,838)	937,498,115	(927,969,947, 947,026,283)	** 0	(0, 0)	** 0	(0, 0)
\$75,000 under \$100,000	14,099,883	(13,905,984, 14,293,781)	906,342,968	(893,680,075, 919,005,861)	4,911	(909, 8,913)	17,699	(2,987, 32,412)
\$100,000 under \$200,000	21,976,525	(21,840,149, 22,112,902)	2,426,825,968	(2,411,036,487, 2,442,615,448)	27,728	(18,647, 36,808)	131,617	(71,307, 191,927)
\$200,000 under \$500,000	7,295,888	(7,233,513, 7,358,263)	1,830,153,888	(1,815,719,528, 1,844,588,249)	35,263	(29,338, 41,189)	419,427	(215,392, 623,463)
\$500,000 under \$1,000,000	1,161,682	(1,144,658, 1,178,706)	711,761,546	(701,587,715, 721,935,376)	21,859	(19,245, 24,472)	285,186	(214,444, 355,927)
\$1,000,000 under \$1,500,000	254,078	(249,384, 258,772)	278,827,540	(273,604,743, 284,050,338)	21,242	(19,668, 22,825)	391,194	(260,239, 522,150)
\$1,500,000 under \$2,000,000	102,986	(101,210, 104,762)	161,063,606	(158,357,536, 163,769,675)	16,010	(15,266, 16,755)	290,814	(264,076, 317,553)
\$2,000,000 under \$5,000,000	143,387	(142,106, 144,668)	386,284,888	(383,142,077, 389,427,698)	23,938	(23,308, 24,568)	500,979	(471,952, 530,005)
\$5,000,000 under \$10,000,000	34,711	(34,326, 35,097)	215,932,691	(213,671,918, 218,193,464)	5,895	(5,721, 6,069)	174,741	(153,208, 196,274)
\$10,000,000 or more	20,861	(20,861, 20,861)	525,522,461	(525,522,461, 525,522,461)	3,922	(3,922, 3,922)	303,754	(303,754, 303,754)
Taxable returns, total	103,996,096	(103,670,660, 104,321,531)	8,924,371,669	(8,905,408,105, 8,943,335,233)	168,769	(155,968, 181,569)	2,777,776	(2,422,089, 3,133,464)
No adjusted gross income	0	(0, 0)	0	(0, 0)	** 2,623	(1,902, 3,344)	** 233,913	(-3,635, 471,462)
\$1 under \$5,000	137,523	(114,504, 160,542)	163,945	(129,588, 198,303)	** 0	(0, 0)	** 0	(0, 0)
\$5,000 under \$10,000	145,196	(121,476, 168,917)	498,421	(397,662, 599,180)	** 1,025	(-938, 2,989)	** 1,782	(-1,363, 4,927)
\$10,000 under \$15,000	2,360,027	(2,265,979, 2,454,076)	3,854,749	(3,644,681, 4,064,817)	** 0	(0, 0)	** 0	(0, 0)
\$15,000 under \$20,000	5,096,955	(4,960,761, 5,233,148)	25,577,742	(24,846,689, 26,308,794)	** 1,311	(-690, 3,311)	** 3,042	(626, 5,458)
\$20,000 under \$25,000	5,193,438	(5,055,994, 5,330,882)	51,134,529	(49,749,632, 52,519,425)	** 0	(0, 0)	** 0	(0, 0)
\$25,000 under \$30,000	5,659,851	(5,516,537, 5,813,165)	76,425,196	(74,396,167, 78,454,225)	** 0	(0, 0)	** 0	(0, 0)
\$30,000 under \$40,000	11,034,967	(10,839,642, 11,230,293)	222,433,816	(218,345,440, 226,522,192)	** 0	(0, 0)	** 0	(0, 0)
\$40,000 under \$50,000	10,135,412	(9,946,816, 10,324,009)	293,129,051	(287,550,908, 298,707,193)	** 4,334	(779, 7,890)	** 27,187	(4,817, 49,558)
\$50,000 under \$75,000	19,868,126	(19,652,761, 20,083,491)	856,556,373	(847,094,307, 866,018,438)	** 0	(0, 0)	** 0	(0, 0)
\$75,000 under \$100,000	13,557,576	(13,366,200, 13,748,952)	876,425,726	(863,871,756, 889,979,696)	4,595	(638, 8,552)	15,562	(1,362, 29,761)
\$100,000 under \$200,000	21,807,646	(21,670,558, 21,944,735)	2,412,863,560	(2,396,985,980, 2,428,741,140)	27,564	(18,483, 36,645)	131,148	(70,839, 191,457)
\$200,000 under \$500,000	7,282,960	(7,220,578, 7,345,342)	1,827,322,070	(1,812,886,478, 1,841,757,662)	34,461	(28,566, 40,356)	418,534	(214,499, 622,569)
\$500,000 under \$1,000,000	1,160,743	(1,143,719, 1,177,767)	711,166,282	(700,992,452, 721,340,112)	21,852	(19,238, 24,465)	285,124	(214,383, 355,866)
\$1,000,000 or more	555,675	(550,900, 560,449)	1,566,820,209	(1,560,922,491, 1,572,717,927)	71,003	(69,159, 72,848)	1,661,483	(1,523,128, 1,799,837)
Non-taxable returns, total	20,147,752	(19,893,558, 20,401,946)	302,572,549	(297,077,902, 308,067,196)	1,710	(854, 2,565)	14,779	(10,815, 18,742)

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 2019 (Filing Year 2020)

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

Size of adjusted gross income	Number of returns (1)	Adjusted gross income less deficit (2)	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
All returns, total	0.06	0.08	0.06	0.08	0.13	0.17	0.32	0.71	0.96	1.96	0.43	0.61
No adjusted gross income	1.56	0.61	1.48	0.62	3.07	3.31	2.56	1.92	6.88	4.19	3.24	1.97
\$1 under \$5,000	0.95	1.13	0.95	1.16	1.18	2.63	2.45	6.40	11.45	16.53	3.38	6.35
\$5,000 under \$10,000	0.95	0.97	0.98	0.98	1.10	1.42	2.66	6.63	11.06	18.93	3.50	5.98
\$10,000 under \$15,000	0.89	0.90	0.89	0.90	1.05	1.21	2.50	6.45	9.59	18.24	3.54	6.41
\$15,000 under \$20,000	0.95	0.95	0.95	0.95	1.08	1.17	2.63	8.55	9.92	26.30	3.68	6.55
\$20,000 under \$25,000	0.98	0.98	0.98	0.98	1.08	1.14	2.63	7.66	9.40	21.49	3.67	7.22
\$25,000 under \$30,000	0.99	0.99	0.99	0.99	1.08	1.12	2.60	7.33	9.35	24.27	3.66	7.21
\$30,000 under \$40,000	0.73	0.73	0.73	0.73	0.78	0.81	1.80	5.51	6.33	14.39	2.54	5.43
\$40,000 under \$50,000	0.84	0.85	0.84	0.85	0.91	0.93	1.84	6.19	6.20	17.73	2.59	5.51
\$50,000 under \$75,000	0.51	0.51	0.51	0.51	0.58	0.60	1.08	3.95	3.76	27.74	1.50	3.53
\$75,000 under \$100,000	0.70	0.70	0.70	0.71	0.78	0.82	1.18	4.51	3.59	9.79	1.58	3.65
\$100,000 under \$200,000	0.32	0.32	0.32	0.32	0.41	0.46	0.62	2.87	2.04	4.24	0.85	2.30
\$200,000 under \$500,000	0.44	0.40	0.44	0.40	0.51	0.54	0.54	2.26	1.29	3.06	0.63	1.67
\$500,000 under \$1,000,000	0.75	0.72	0.75	0.72	0.84	1.00	0.79	2.70	1.46	3.08	0.87	2.14
\$1,000,000 under \$1,500,000	0.94	0.94	0.94	0.94	1.07	1.41	0.97	2.73	1.52	3.03	1.04	2.63
\$1,500,000 under \$2,000,000	0.88	0.84	0.88	0.84	1.01	1.37	0.89	2.24	1.23	2.79	0.95	2.10
\$2,000,000 under \$5,000,000	0.46	0.41	0.46	0.41	0.54	0.76	0.46	1.17	0.64	1.46	0.49	1.15
\$5,000,000 under \$10,000,000	0.57	0.52	0.57	0.52	0.65	1.02	0.57	1.10	0.71	1.20	0.59	1.29
\$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	0.35	0.75	0.99	2.07	0.45	0.63
No adjusted gross income	13.68	1.46	13.69	1.40	14.68	9.22	14.76	1.79	9.75	6.79	16.91	4.44
\$1 under \$5,000	8.54	9.10	8.54	9.13	12.71	14.13	12.51	23.50	* 70.64	* 82.35	14.02	19.94
\$5,000 under \$10,000	8.31	8.46	8.31	8.45	10.42	12.87	12.57	26.70	35.79	47.94	12.62	16.46
\$10,000 under \$15,000	2.03	2.04	2.03	2.04	2.18	2.32	6.18	18.01	30.14	80.11	9.21	19.18
\$15,000 under \$20,000	1.36	1.37	1.36	1.37	1.51	1.59	3.83	10.99	17.18	37.61	5.58	11.20
\$20,000 under \$25,000	1.35	1.35	1.35	1.36	1.47	1.52	3.72	11.84	13.81	34.59	5.13	10.05
\$25,000 under \$30,000	1.29	1.29	1.29	1.29	1.41	1.45	3.25	9.49	12.99	31.98	4.58	9.83
\$30,000 under \$40,000	0.90	0.91	0.90	0.91	0.98	1.01	2.06	6.02	7.28	19.61	2.88	6.40
\$40,000 under \$50,000	0.95	0.95	0.95	0.95	1.02	1.05	1.99	6.37	6.67	20.46	2.77	5.97
\$50,000 under \$75,000	0.55	0.55	0.55	0.55	0.63	0.66	1.13	4.13	3.92	31.36	1.57	3.57
\$75,000 under \$100,000	0.72	0.72	0.72	0.72	0.80	0.84	1.20	4.60	3.68	10.33	1.62	3.72
\$100,000 under \$200,000	0.32	0.33	0.32	0.33	0.41	0.47	0.63	2.86	2.06	4.39	0.86	2.32
\$200,000 under \$500,000	0.44	0.40	0.44	0.40	0.51	0.54	0.54	2.27	1.29	3.07	0.63	1.68
\$500,000 under \$1,000,000	0.75	0.72	0.75	0.72	0.84	1.00	0.79	2.70	1.46	3.08	0.87	2.15
\$1,000,000 or more	0.44	0.19	0.44	0.19	0.52	0.46	0.45	0.44	0.65	0.75	0.47	0.49
Nontaxable returns, total	0.31	0.71	0.31	0.71	0.39	0.61	1.00	2.35	3.56	5.54	1.39	2.69

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 2019 (Filing Year 2020)—Continued
(Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession				Capital gain distributions reported on Form 1040		
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Net income		Net loss			Number of returns (23)	Amount (24)
							Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)			
All returns, total	0.44	0.68	1.41	2.01	5.26	7.59	0.37	0.73	0.95	1.32	1.46	3.79	
No adjusted gross income	3.41	2.19	14.11	10.64	52.98	62.32	4.68	5.08	2.44	2.71	15.88	22.98	
\$1 under \$5,000	3.58	6.72	18.34	27.99	* 38.13	* 38.13	2.38	4.06	8.94	15.68	7.84	12.97	
\$5,000 under \$10,000	3.66	6.64	17.40	26.72	27.55	29.00	2.48	2.87	6.50	10.10	8.10	13.00	
\$10,000 under \$15,000	3.77	7.28	19.62	29.83	26.56	28.90	1.90	2.16	5.56	9.11	8.83	15.64	
\$15,000 under \$20,000	3.88	7.33	14.75	21.43	24.99	26.91	2.27	2.66	5.04	7.22	9.17	19.00	
\$20,000 under \$25,000	3.86	8.52	13.78	39.07	24.39	28.91	2.87	3.50	4.61	6.44	9.03	19.13	
\$25,000 under \$30,000	3.88	8.11	11.59	15.05	24.24	28.84	3.30	4.20	4.93	7.50	8.77	17.08	
\$30,000 under \$40,000	2.68	6.03	7.15	14.69	16.43	19.51	2.57	3.61	3.73	5.37	6.32	14.79	
\$40,000 under \$50,000	2.70	6.11	6.49	8.46	14.62	17.62	2.85	4.08	4.10	6.38	6.55	13.37	
\$50,000 under \$75,000	1.58	3.99	3.31	4.90	11.31	13.78	1.90	3.10	2.95	4.73	4.00	8.51	
\$75,000 under \$100,000	1.65	4.09	3.36	4.74	15.27	18.97	2.27	3.63	3.57	5.86	4.31	8.72	
\$100,000 under \$200,000	0.89	2.60	2.49	4.00	** 11.77	** 12.75	1.37	2.25	2.46	3.77	2.87	7.48	
\$200,000 under \$500,000	0.66	1.86	3.15	6.08	**	**	1.29	1.97	2.47	4.02	2.83	10.19	
\$500,000 under \$1,000,000	0.89	2.40	4.87	14.54	**	**	1.94	2.86	3.72	5.35	4.96	12.04	
\$1,000,000 under \$1,500,000	1.06	3.02	5.97	19.57	**	**	2.41	3.63	4.35	6.20	7.69	29.67	
\$1,500,000 under \$2,000,000	0.97	2.38	4.89	11.96	**	**	2.00	3.54	3.54	5.47	7.61	16.19	
\$2,000,000 under \$5,000,000	0.50	1.31	2.63	6.53	**	**	1.24	2.26	2.01	3.12	5.12	19.83	
\$5,000,000 under \$10,000,000	0.60	1.51	2.68	4.19	**	**	1.42	2.92	2.04	1.93	7.48	12.84	
\$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	0.47	0.70	1.47	2.07	5.90	8.10	0.67	0.92	1.22	1.71	1.58	4.14	
No adjusted gross income	17.82	4.71	** 68.47	** 28.58	0.00	0.00	26.10	11.20	11.60	2.30	* 96.37	* 52.49	
\$1 under \$5,000	14.61	20.52	0.00	0.00	0.00	0.00	* 35.33	* 38.70	* 70.60	* 70.17	* 35.35	* 50.91	
\$5,000 under \$10,000	12.83	17.93	**	**	0.00	0.00	* 37.74	* 50.90	* 57.68	* 86.47	25.80	32.85	
\$10,000 under \$15,000	9.83	20.95	* 57.71	* 81.70	* 44.70	* 50.28	7.13	8.93	14.48	21.78	22.35	44.39	
\$15,000 under \$20,000	5.96	13.87	22.06	28.34	31.61	32.81	4.69	5.90	8.40	12.14	13.51	29.61	
\$20,000 under \$25,000	5.39	11.30	16.69	28.70	30.43	36.85	4.98	6.53	7.01	10.12	11.89	18.16	
\$25,000 under \$30,000	4.89	10.18	15.12	19.90	28.85	34.11	4.89	6.40	7.02	11.21	10.99	18.02	
\$30,000 under \$40,000	3.05	7.01	8.39	13.78	20.40	24.01	3.48	5.07	5.05	7.52	6.85	14.14	
\$40,000 under \$50,000	2.89	6.34	7.09	9.31	15.80	18.84	3.54	5.31	4.82	7.72	6.79	13.91	
\$50,000 under \$75,000	1.65	4.01	3.42	5.17	11.76	14.19	2.18	3.57	3.21	5.16	4.13	8.83	
\$75,000 under \$100,000	1.68	4.20	3.42	4.86	15.27	18.97	2.38	3.83	3.67	6.08	4.37	8.85	
\$100,000 under \$200,000	0.89	2.63	2.50	4.02	** 11.77	** 12.76	1.38	2.27	2.48	3.82	2.88	7.53	
\$200,000 under \$500,000	0.66	1.86	3.16	6.11	**	**	1.30	1.98	2.48	4.06	2.83	10.21	
\$500,000 under \$1,000,000	0.89	2.40	4.87	14.56	**	**	1.20	1.94	3.72	5.36	4.96	12.05	
\$1,000,000 or more	0.49	0.56	2.62	2.83	**	**	1.20	1.39	2.02	1.45	4.76	13.73	
Nontaxable returns, total	1.46	3.05	5.06	7.96	11.57	15.46	0.71	1.28	1.74	2.14	3.75	8.05	

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 2019 (Filing Year 2020)—Continued
(Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D [2]										Sales of property other than capital assets				Taxable Individual Retirement Arrangement (IRA) distributions [3]		Pensions and annuities	
	Taxable net gain		Taxable net loss		Net gain		Net loss		Net gain		Net loss		Number of returns		Amount			
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)		
	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	0.65	0.39	0.93	1.02	2.21	1.31	2.41	2.94	0.69	1.04	0.47	0.87						
No adjusted gross income	4.54	1.47	3.35	3.47	6.70	3.48	6.55	4.88	6.01	7.22	4.96	10.00						
\$1 under \$5,000	6.26	16.81	5.69	6.45	32.62	36.58	22.22	33.79	5.16	8.72	3.79	12.84						
\$5,000 under \$10,000	6.17	16.41	6.02	6.72	25.61	26.50	24.17	47.16	4.36	5.47	3.08	5.90						
\$10,000 under \$15,000	5.84	9.65	5.91	6.63	24.78	40.30	23.25	33.28	3.90	5.00	2.58	8.15						
\$15,000 under \$20,000	6.02	11.37	6.64	7.31	20.57	30.18	23.06	39.26	4.11	5.96	2.69	5.02						
\$20,000 under \$25,000	5.90	10.25	6.73	7.51	23.04	24.26	19.07	32.80	4.16	5.22	2.70	6.88						
\$25,000 under \$30,000	5.91	10.19	6.47	7.21	25.40	32.19	21.78	33.48	4.10	5.28	2.73	4.25						
\$30,000 under \$40,000	3.99	7.60	4.91	5.62	15.00	18.01	15.83	29.59	3.07	4.19	1.98	3.22						
\$40,000 under \$50,000	3.95	7.04	4.94	5.65	14.13	19.00	15.04	37.20	3.22	4.36	2.10	3.97						
\$50,000 under \$75,000	2.32	4.25	3.02	3.48	8.39	10.92	10.11	20.60	1.93	2.73	1.30	2.17						
\$75,000 under \$100,000	2.35	4.43	3.28	3.75	9.00	12.97	10.32	18.34	2.08	2.97	1.50	3.04						
\$100,000 under \$200,000	1.34	2.53	2.00	2.30	5.46	6.78	5.82	10.07	1.40	2.17	0.99	1.67						
\$200,000 under \$500,000	0.90	1.62	1.50	1.66	3.38	5.84	3.66	7.87	1.33	2.22	1.09	1.97						
\$500,000 under \$1,000,000	1.12	1.93	1.99	2.13	3.37	7.87	3.44	7.78	2.09	4.45	1.86	4.10						
\$1,000,000 under \$1,500,000	1.27	2.16	2.37	2.50	3.17	6.12	3.45	7.36	2.54	6.63	2.21	4.96						
\$1,500,000 under \$2,000,000	1.10	1.70	2.13	2.21	2.34	6.11	2.22	7.97	2.22	5.88	2.00	4.41						
\$2,000,000 under \$5,000,000	0.58	0.83	1.24	1.27	1.26	2.68	1.46	3.99	1.31	4.58	1.12	3.58						
\$5,000,000 under \$10,000,000	0.66	0.85	1.52	1.55	1.24	2.56	1.52	2.73	1.53	7.54	1.28	3.19						
\$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	0.68	0.40	1.05	1.18	2.43	1.37	2.69	3.28	0.75	1.10	0.52	0.91						
No adjusted gross income	13.45	2.20	27.18	29.40	11.69	2.90	15.45	2.76	39.22	23.94	36.11	49.70						
\$1 under \$5,000	18.56	23.33	* 41.57	* 51.72	** 99.77	** 27.83	** 69.53	** 48.63	* 35.35	* 41.39	25.80	78.03						
\$5,000 under \$10,000	17.09	23.21	* 45.67	* 66.56	**	**	**	**	* 35.35	* 47.60	24.98	30.45						
\$10,000 under \$15,000	15.45	22.72	19.01	21.92	**	**	**	**	11.46	14.22	6.55	8.01						
\$15,000 under \$20,000	9.87	22.96	10.44	11.94	* 39.18	* 71.23	* 56.85	* 88.43	5.80	7.34	3.66	6.75						
\$20,000 under \$25,000	8.63	14.49	9.98	11.55	* 53.25	* 77.34	33.12	40.66	5.87	7.43	3.73	7.02						
\$25,000 under \$30,000	7.88	13.93	8.28	9.36	42.99	54.08	34.03	50.42	5.04	6.55	3.26	4.80						
\$30,000 under \$40,000	4.83	9.36	5.64	6.51	22.15	27.36	23.33	39.92	3.30	4.50	2.17	3.46						
\$40,000 under \$50,000	4.39	8.00	5.39	6.17	19.01	26.16	19.01	40.66	3.37	4.54	2.21	4.06						
\$50,000 under \$75,000	2.45	4.68	3.16	3.66	9.74	13.36	11.12	21.49	1.97	2.77	1.34	2.21						
\$75,000 under \$100,000	2.43	4.68	3.36	3.86	9.67	14.79	10.89	18.09	2.10	3.01	1.52	3.08						
\$100,000 under \$200,000	1.35	2.60	2.01	2.32	5.60	7.04	5.90	10.32	1.40	2.18	1.00	1.68						
\$200,000 under \$500,000	0.90	1.63	1.51	1.66	3.40	5.89	3.67	8.00	1.33	2.23	1.09	1.97						
\$500,000 under \$1,000,000	1.12	1.93	1.99	2.14	3.37	7.88	3.44	7.81	2.10	4.45	1.86	4.11						
\$1,000,000 or more	0.57	0.27	1.24	1.28	1.23	0.64	1.47	1.91	1.30	3.12	1.12	2.41						
Nontaxable returns, total	2.15	2.09	2.08	2.22	5.28	4.34	5.37	4.85	1.86	2.75	1.26	3.26						

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 2019 (Filing Year 2020)—Continued
(Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Pensions and annuities—continued		Rent			Royalty			Farm rental			
	Taxable [3]		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
All returns, total	0.50	0.71	1.20	1.41	1.20	1.36	2.00	2.81	9.41	9.93	4.80	7.93
No adjusted gross income	5.41	6.38	5.70	4.11	4.51	3.13	9.18	7.32	43.89	35.57	26.14	19.41
\$1 under \$5,000	3.97	6.85	9.83	12.32	11.73	16.23	17.06	28.84	0.00	0.00	36.66	52.78
\$5,000 under \$10,000	3.14	3.80	7.57	8.87	10.70	13.06	13.46	28.77	* 70.19	* 92.40	32.68	39.43
\$10,000 under \$15,000	2.62	3.29	7.64	10.55	10.11	13.85	14.95	26.36	** 69.70	** 80.44	34.20	46.71
\$15,000 under \$20,000	2.75	3.21	7.97	9.76	10.08	13.67	14.58	29.95	**	**	31.31	38.47
\$20,000 under \$25,000	2.77	3.38	7.69	10.31	9.14	12.42	15.30	35.38	* 84.86	* 97.46	26.63	34.55
\$25,000 under \$30,000	2.81	3.45	8.09	11.36	8.59	11.82	17.52	33.62	* 69.56	* 93.83	25.43	34.72
\$30,000 under \$40,000	2.04	2.56	6.10	9.15	6.21	8.49	10.46	22.39	* 99.03	* 97.38	21.79	27.97
\$40,000 under \$50,000	2.17	2.71	6.14	8.96	6.45	8.76	10.09	21.84	* 54.47	* 74.68	22.26	35.91
\$50,000 under \$75,000	1.35	1.72	3.97	5.96	3.78	5.45	6.69	17.27	30.96	63.26	13.05	20.01
\$75,000 under \$100,000	1.56	2.01	4.16	6.27	4.11	5.63	6.90	17.68	23.98	37.83	14.32	23.58
\$100,000 under \$200,000	1.06	1.47	2.42	3.54	2.48	3.31	4.45	10.15	21.20	32.46	9.35	17.53
\$200,000 under \$500,000	1.23	1.78	1.79	3.26	1.74	2.70	3.03	8.89	** 11.08	** 24.48	8.53	15.90
\$500,000 under \$1,000,000	2.19	4.12	2.37	3.86	2.44	3.35	3.33	8.51	**	**	13.82	23.15
\$1,000,000 under \$1,500,000	2.68	6.26	2.72	4.12	2.78	3.73	3.21	8.83	13.93	37.79	14.06	29.22
\$1,500,000 under \$2,000,000	2.33	6.11	2.13	3.80	2.31	4.22	2.39	7.80	9.31	31.26	10.53	32.47
\$2,000,000 under \$5,000,000	1.34	3.91	1.31	2.31	1.37	2.36	1.20	4.47	4.57	8.13	7.50	36.01
\$5,000,000 under \$10,000,000	1.52	6.37	1.49	2.40	1.52	1.93	1.13	4.13	4.28	3.94	8.78	21.65
\$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	0.56	0.75	1.32	1.52	1.33	1.56	2.16	2.94	9.94	10.02	5.20	8.52
No adjusted gross income	41.47	52.77	13.99	12.85	** 28.37	** 6.65	11.10	6.53	26.69	30.61	** 99.25	** 99.65
\$1 under \$5,000	27.72	31.49	** 99.54	** 65.97	0.00	0.00	* 70.64	* 71.26	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	25.79	28.72	**	**	**	**	* 70.53	* 35.57	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	6.62	7.67	21.78	27.28	34.55	34.16	* 49.96	* 84.11	0.00	0.00	**	**
\$15,000 under \$20,000	3.74	4.26	13.37	15.67	19.90	25.62	22.92	50.12	** 39.64	** 58.82	* 37.78	* 43.78
\$20,000 under \$25,000	3.81	4.45	12.77	16.09	14.71	20.09	24.18	39.23	**	**	* 44.70	* 62.06
\$25,000 under \$30,000	3.35	3.97	10.40	14.12	11.25	15.83	21.73	45.94	**	**	29.50	36.92
\$30,000 under \$40,000	2.23	2.72	7.35	11.05	7.76	9.93	12.14	26.30	**	**	23.26	30.52
\$40,000 under \$50,000	2.28	2.81	6.88	9.92	7.60	10.52	10.93	24.26	**	**	25.16	34.96
\$50,000 under \$75,000	1.39	1.75	4.23	6.28	4.10	6.07	7.04	19.05	31.10	63.42	13.53	20.35
\$75,000 under \$100,000	1.58	2.03	4.33	6.64	4.28	5.96	7.13	18.46	24.94	39.36	14.74	23.95
\$100,000 under \$200,000	1.07	1.48	2.45	3.57	2.50	3.36	4.48	10.22	21.25	32.49	9.38	17.67
\$200,000 under \$500,000	1.23	1.78	1.80	3.27	1.75	2.72	3.03	8.91	** 11.12	** 24.53	8.54	15.91
\$500,000 under \$1,000,000	2.19	4.12	2.38	3.86	2.45	3.36	3.33	8.52	**	**	13.82	23.15
\$1,000,000 or more	1.34	3.13	1.29	1.48	1.37	1.42	1.17	2.26	4.38	6.28	7.49	16.44
Nontaxable returns, total	1.31	1.90	2.89	3.69	2.90	2.81	5.28	7.75	29.37	34.15	12.42	20.24

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 2019 (Filing Year 2020)—Continued
(Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Farm rental—continued			Total rental and royalty			Partnership and S corporation			Estate and trust									
	Net loss		Number of returns	Net income		Number of returns	Net income		Number of returns	Net loss		Number of returns	Net income						
	Amount	(50)		Amount	(51)		Amount	(52)		Amount	(53)		Amount	(54)	Amount	(55)	Amount	(56)	Amount
All returns, total	9.97	12.90	1.06	1.29	1.43	1.64	1.00	0.55	1.52	0.84	3.31	2.33							
No adjusted gross income	33.05	32.00	5.19	3.66	4.53	3.38	6.17	3.44	3.41	1.29	17.20	7.99							
\$1 under \$5,000	* 49.97	* 73.19	8.43	11.73	12.49	16.60	13.23	24.03	16.60	17.28	30.12	42.31							
\$5,000 under \$10,000	* 49.57	* 70.20	6.62	8.55	11.08	14.67	10.72	13.07	13.87	25.13	29.31	40.77							
\$10,000 under \$15,000	* 57.71	* 67.29	6.74	9.94	10.04	16.47	9.33	12.63	13.42	20.31	36.23	47.51							
\$15,000 under \$20,000	* 57.76	* 66.31	7.02	9.09	10.14	14.45	9.60	12.06	12.88	19.69	27.21	37.79							
\$20,000 under \$25,000	0.00	0.00	6.79	9.84	9.26	12.08	8.35	11.69	12.74	21.09	26.63	33.58							
\$25,000 under \$30,000	0.00	0.00	7.31	10.59	8.66	11.75	9.08	11.91	13.43	18.08	28.76	38.14							
\$30,000 under \$40,000	* 48.81	* 63.02	5.36	8.34	6.20	10.45	6.42	8.49	9.10	13.05	20.06	29.49							
\$40,000 under \$50,000	* 46.83	* 50.36	5.23	8.38	6.56	8.53	6.48	8.61	8.67	12.67	22.93	30.83							
\$50,000 under \$75,000	24.52	38.43	3.40	5.54	3.83	5.48	3.88	5.27	5.45	8.55	13.58	18.34							
\$75,000 under \$100,000	29.31	42.10	3.61	5.92	4.11	5.66	4.05	5.67	5.71	8.76	10.98	17.12							
\$100,000 under \$200,000	20.44	27.65	2.18	3.48	2.90	4.13	2.22	3.01	3.38	4.42	6.95	10.75							
\$200,000 under \$500,000	** 13.96	** 24.35	1.64	3.22	2.92	4.34	1.29	1.66	2.40	3.32	4.67	7.62							
\$500,000 under \$1,000,000	**	**	2.05	3.78	3.52	4.74	1.36	1.69	2.69	3.11	5.29	9.13							
\$1,000,000 under \$1,500,000	**	**	2.20	4.27	3.71	5.25	1.44	1.85	2.91	3.10	5.44	11.05							
\$1,500,000 under \$2,000,000	**	**	1.72	3.93	2.88	4.99	1.19	1.43	2.20	3.04	3.89	7.03							
\$2,000,000 under \$5,000,000	**	**	0.94	2.44	1.65	3.00	0.67	0.79	1.21	1.34	2.12	3.96							
\$5,000,000 under \$10,000,000	**	**	0.98	2.46	1.76	1.95	0.78	0.99	1.23	0.77	2.10	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							
Taxable returns, total	11.27	14.72	1.16	1.39	1.65	1.91	1.04	0.55	1.78	1.02	3.46	2.37							
No adjusted gross income	** 70.44	** 70.54	10.12	7.53	** 26.62	** 19.38	21.17	4.45	** 19.69	** 3.36	** 66.12	** 20.34							
\$1 under \$5,000	0.00	0.00	* 70.60	* 54.78	0.00	0.00	* 35.34	* 43.63	**	**	**	**							
\$5,000 under \$10,000	0.00	0.00	* 57.63	* 52.13	**	**	* 40.82	* 22.51	* 70.26	* 69.53	**	**							
\$10,000 under \$15,000	0.00	0.00	19.58	25.24	32.67	41.04	21.22	32.65	* 44.37	* 61.35	* 57.17	* 63.73							
\$15,000 under \$20,000	**	**	11.25	14.23	19.63	26.86	14.58	16.94	23.57	35.17	* 41.28	* 55.03							
\$20,000 under \$25,000	0.00	0.00	11.02	15.38	14.69	19.37	13.02	15.57	25.04	32.29	* 37.80	* 51.01							
\$25,000 under \$30,000	0.00	0.00	9.31	13.04	11.35	16.17	12.31	15.78	23.33	34.90	* 35.18	* 51.55							
\$30,000 under \$40,000	* 55.92	* 67.97	6.38	10.06	7.73	10.29	8.14	10.68	13.37	21.28	24.26	32.49							
\$40,000 under \$50,000	* 46.83	* 50.36	5.80	9.14	7.73	10.43	7.65	10.51	11.09	20.06	25.68	36.45							
\$50,000 under \$75,000	25.29	38.78	3.60	5.84	4.15	5.96	4.35	6.01	6.13	10.35	14.47	19.33							
\$75,000 under \$100,000	29.43	42.25	3.75	6.25	4.28	5.91	4.29	6.07	6.03	10.32	11.35	17.55							
\$100,000 under \$200,000	20.53	27.80	2.20	3.52	2.93	4.15	2.25	3.05	3.43	4.72	6.97	10.79							
\$200,000 under \$500,000	** 13.98	** 24.37	1.64	3.22	2.93	4.37	1.29	1.67	2.41	3.41	4.67	7.63							
\$500,000 under \$1,000,000	**	**	2.05	3.78	3.53	4.75	1.36	1.69	2.70	3.12	5.30	9.13							
\$1,000,000 or more	**	**	0.94	1.36	1.66	1.82	0.67	0.44	1.19	0.43	2.09	1.69							
Nontaxable returns, total	21.36	25.63	2.58	3.41	2.94	3.21	3.19	3.94	2.95	1.35	10.84	10.19							

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 2019 (Filing Year 2020)—Continued
(Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Estate and trust—continued		Farm				Unemployment compensation				Social Security benefits					
	Net loss		Net income		Net loss		Number of returns		Amount		Number of returns		Amount		Taxable	
	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)	Number of returns	Amount	Number of returns	Amount
All returns, total	11.28	2.75	3.50	3.65	1.66	2.03	1.47	1.93	0.49	0.54	0.56	0.66				
No adjusted gross income	22.23	4.34	13.28	10.39	4.90	3.34	19.57	23.64	2.83	3.09	43.81	28.01				
\$1 under \$5,000	** 67.35	** 72.47	24.25	25.27	23.75	25.08	13.47	16.14	2.24	2.53	21.82	26.42				
\$5,000 under \$10,000	**	**	21.83	26.73	18.33	21.83	9.21	11.14	2.26	2.53	13.99	16.71				
\$10,000 under \$15,000	**	**	20.86	26.68	14.67	22.83	6.40	8.42	2.16	2.37	6.16	12.03				
\$15,000 under \$20,000	* 49.86	* 60.69	24.82	26.99	16.79	20.65	5.66	7.36	2.36	2.61	3.28	5.23				
\$20,000 under \$25,000	** 95.80	** 11.95	22.65	24.10	15.99	20.85	5.41	6.93	2.56	2.81	2.76	3.58				
\$25,000 under \$30,000	**	**	21.00	26.28	15.33	20.70	5.64	7.37	2.66	2.91	2.70	3.11				
\$30,000 under \$40,000	* 95.14	* 69.24	17.62	22.18	10.22	13.15	4.31	5.75	2.08	2.31	2.08	2.27				
\$40,000 under \$50,000	* 76.32	* 86.38	17.11	22.26	10.50	12.67	4.95	6.47	2.28	2.55	2.28	2.42				
\$50,000 under \$75,000	53.68	62.11	11.34	13.41	6.12	8.44	3.69	4.75	1.40	1.59	1.40	1.50				
\$75,000 under \$100,000	51.49	66.98	11.17	14.52	6.83	8.62	4.44	5.79	1.65	1.82	1.65	1.80				
\$100,000 under \$200,000	29.69	37.68	7.23	7.71	4.51	5.49	3.80	5.13	1.21	1.37	1.21	1.36				
\$200,000 under \$500,000	25.09	19.89	7.17	8.03	4.72	5.63	4.83	6.00	1.34	1.46	1.34	1.46				
\$500,000 under \$1,000,000	14.83	20.26	** 7.17	** 6.05	6.29	6.41	** 7.83	** 9.63	2.17	2.39	2.17	2.39				
\$1,000,000 under \$1,500,000	13.50	15.96	**	**	7.20	7.63	**	**	2.54	2.76	2.54	2.76				
\$1,500,000 under \$2,000,000	8.38	12.03	**	**	5.34	7.66	**	**	2.16	2.33	2.16	2.33				
\$2,000,000 under \$5,000,000	4.26	5.71	**	**	3.38	4.65	**	**	1.21	1.31	1.21	1.31				
\$5,000,000 under \$10,000,000	3.57	2.74	**	**	3.66	2.59	**	**	1.37	1.48	1.37	1.48				
\$10,000,000 or more	0.00	0.00	**	**	0.00	0.00	**	**	0.00	0.00	0.00	0.00				
Taxable returns, total	12.60	3.07	4.44	4.18	2.27	2.64	1.74	2.29	0.59	0.65	0.60	0.68				
No adjusted gross income	25.26	2.90	** 65.74	** 30.00	** 13.66	** 6.57	** 90.99	** 89.17	25.07	19.54	** 70.25	** 66.54				
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	**	**	21.81	28.56	**	**				
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	**	**	* 57.71	* 77.20	21.30	24.16	* 49.97	* 50.78				
\$10,000 under \$15,000	0.00	0.00	**	**	* 57.64	* 92.20	13.43	17.37	6.19	6.55	13.57	29.75				
\$15,000 under \$20,000	0.00	0.00	* 53.84	* 56.54	* 70.45	* 63.72	8.73	11.49	3.36	3.60	4.39	7.11				
\$20,000 under \$25,000	0.00	0.00	49.29	58.85	27.19	38.51	7.75	10.06	3.72	3.95	3.82	5.01				
\$25,000 under \$30,000	** 66.31	** 94.76	29.45	38.90	23.02	34.42	7.57	10.05	3.19	3.50	3.23	3.69				
\$30,000 under \$40,000	**	**	24.96	29.26	14.08	18.08	5.47	7.43	2.24	2.49	2.24	2.43				
\$40,000 under \$50,000	**	**	24.57	33.06	12.37	16.12	5.65	7.41	2.37	2.65	2.37	2.50				
\$50,000 under \$75,000	* 64.91	* 93.15	13.67	16.83	6.89	9.50	3.99	5.12	1.43	1.61	1.43	1.53				
\$75,000 under \$100,000	* 59.10	* 78.40	12.21	16.78	7.09	9.13	4.54	5.93	1.67	1.84	1.67	1.82				
\$100,000 under \$200,000	30.19	42.04	7.44	7.54	4.58	5.52	3.82	5.17	1.22	1.37	1.22	1.37				
\$200,000 under \$500,000	25.32	21.58	7.20	8.08	4.73	5.70	4.83	6.00	1.34	1.46	1.34	1.46				
\$500,000 under \$1,000,000	14.85	20.39	** 7.17	** 6.05	6.30	6.42	** 7.83	** 9.64	2.17	2.39	2.17	2.39				
\$1,000,000 or more	3.53	1.56	**	**	3.27	2.52	**	**	1.22	1.30	1.22	1.30				
Non-taxable returns, total	22.87	4.78	6.40	8.05	3.80	3.57	2.76	3.61	0.98	1.10	2.00	3.00				

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 2019 (Filing Year 2020)—Continued
(Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Foreign-earned income exclusion			Other income			Net income		Net loss		Net operating loss		Gambling earnings		Cancellation of debt			
	Number of returns (73)	Amount (74)	Coefficient (73)	Number of returns (75)	Amount (76)	Coefficient (75)	Number of returns (77)	Amount (78)	Coefficient (77)	Number of returns (79)	Amount (80)	Coefficient (79)	Number of returns (81)	Amount (82)	Coefficient (81)	Number of returns (83)	Amount (84)	Coefficient (83)
All returns, total	3.87	4.33	1.15	2.08	4.85	5.89	2.24	0.74	2.12	2.71	4.06	4.48	4.06	2.71	4.06	4.48	4.06	
No adjusted gross income	7.43	8.74	6.57	4.61	14.30	13.48	2.51	0.76	16.30	13.31	19.38	8.99	16.30	13.31	19.38	8.99	16.30	
\$1 under \$5,000	10.02	11.72	5.37	13.53	29.95	41.44	10.74	17.88	15.03	29.88	33.02	55.49	15.03	29.88	33.02	55.49	15.03	
\$5,000 under \$10,000	19.57	22.99	6.78	10.54	33.76	37.31	12.08	20.21	12.86	16.66	27.64	36.96	12.86	16.66	27.64	36.96	12.86	
\$10,000 under \$15,000	20.60	24.93	6.30	10.14	27.24	35.31	11.90	21.43	11.60	18.34	27.17	40.25	11.60	18.34	27.17	40.25	11.60	
\$15,000 under \$20,000	21.69	24.53	6.38	12.08	27.15	40.81	15.15	21.67	11.31	16.55	21.24	48.27	11.31	16.55	21.24	48.27	11.31	
\$20,000 under \$25,000	22.51	24.63	6.57	13.56	24.65	36.95	14.65	22.67	11.21	15.68	23.73	37.53	11.21	15.68	23.73	37.53	11.21	
\$25,000 under \$30,000	27.52	28.42	6.42	12.23	30.60	36.98	17.08	23.42	10.93	20.82	21.70	34.41	10.93	20.82	21.70	34.41	10.93	
\$30,000 under \$40,000	20.43	22.17	4.91	10.79	20.92	26.01	13.83	22.95	8.00	14.29	14.93	24.94	8.00	14.29	14.93	24.94	8.00	
\$40,000 under \$50,000	26.35	27.23	5.13	11.29	20.44	32.90	17.42	22.80	8.79	14.17	15.71	29.70	8.79	14.17	15.71	29.70	8.79	
\$50,000 under \$75,000	17.92	19.55	3.47	8.42	15.77	20.68	14.50	16.17	5.56	9.62	10.11	20.31	5.56	9.62	10.11	20.31	5.56	
\$75,000 under \$100,000	22.45	22.11	3.72	9.48	19.03	21.72	15.97	17.44	6.47	11.57	11.94	15.72	6.47	11.57	11.94	15.72	6.47	
\$100,000 under \$200,000	11.92	11.11	2.60	8.34	11.89	13.80	11.47	10.41	4.42	8.65	9.83	15.51	4.42	8.65	9.83	15.51	4.42	
\$200,000 under \$500,000	9.05	9.25	2.08	6.06	8.56	12.92	9.58	8.58	4.41	7.62	9.34	18.34	4.41	7.62	9.34	18.34	4.41	
\$500,000 under \$1,000,000	10.18	10.71	2.46	8.39	8.83	30.61	9.19	6.91	6.00	11.83	9.05	25.36	6.00	11.83	9.05	25.36	6.00	
\$1,000,000 under \$1,500,000	11.77	12.48	2.57	9.95	9.93	18.79	9.60	6.54	6.97	11.99	7.11	20.41	6.97	11.99	7.11	20.41	6.97	
\$1,500,000 under \$2,000,000	8.98	9.39	1.98	7.45	7.31	18.87	7.52	6.39	5.94	11.12	4.83	21.01	5.94	11.12	4.83	21.01	5.94	
\$2,000,000 under \$5,000,000	5.93	6.55	1.03	4.20	4.28	10.76	4.04	3.23	3.38	5.76	2.21	4.99	3.38	5.76	2.21	4.99	3.38	
\$5,000,000 under \$10,000,000	6.68	7.03	1.05	4.26	4.28	12.63	3.88	1.69	4.05	8.13	1.86	5.02	4.05	8.13	1.86	5.02	4.05	
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Taxable returns, total	6.70	6.57	1.29	2.36	5.79	6.27	5.75	1.65	2.35	2.89	4.57	5.07	2.35	2.89	4.57	5.07	4.57	
No adjusted gross income	** 49.58	** 58.93	10	5.36	** 26.32	** 3.26	13.00	1.42	** 96.64	** 17.44	** 8.62	** 8.62	** 96.64	** 17.44	** 8.62	** 8.62	** 8.62	
\$1 under \$5,000	0.00	0.00	14.28	14.79	0.00	0.00	* 99.75	* 4.51	**	* 4.51	0.00	0.00	**	* 4.51	0.00	0.00	0.00	
\$5,000 under \$10,000	0.00	0.00	18.25	25.23	**	**	* 98.73	* 87.43	* 40.80	* 53.44	0.00	0.00	**	* 53.44	0.00	0.00	0.00	
\$10,000 under \$15,000	**	**	12.89	20.08	* 48.38	* 69.63	* 44.61	* 80.85	31.61	41.24	**	**	**	41.24	**	**	**	
\$15,000 under \$20,000	31.59	35.28	8.98	17.42	31.61	48.03	27.11	45.95	20.82	30.00	* 40.80	* 58.91	20.82	30.00	* 40.80	* 58.91	* 40.80	
\$20,000 under \$25,000	* 44.69	* 49.60	9.38	19.92	34.93	45.35	28.88	52.29	16.31	24.24	* 35.07	* 54.71	16.31	24.24	* 35.07	* 54.71	* 35.07	
\$25,000 under \$30,000	* 49.32	* 47.21	8.02	16.05	* 46.97	* 53.40	26.77	30.32	14.09	21.89	27.72	43.75	14.09	21.89	27.72	43.75	14.09	
\$30,000 under \$40,000	31.16	33.38	5.74	13.08	30.41	35.91	20.03	43.52	9.21	16.07	18.24	28.23	9.21	16.07	18.24	28.23	9.21	
\$40,000 under \$50,000	28.01	29.87	5.68	12.84	24.52	34.52	21.41	33.95	9.51	15.78	19.09	37.58	9.51	15.78	19.09	37.58	9.51	
\$50,000 under \$75,000	19.79	22.25	3.68	9.20	17.78	23.16	17.73	18.86	5.80	10.17	10.60	21.60	5.80	10.17	10.60	21.60	5.80	
\$75,000 under \$100,000	26.88	26.82	3.80	9.84	20.19	20.76	18.92	24.83	6.53	11.91	12.36	16.45	6.53	11.91	12.36	16.45	6.53	
\$100,000 under \$200,000	13.57	12.96	2.62	8.56	12.16	14.32	12.12	11.90	4.44	8.75	15.53	16.45	4.44	8.75	15.53	16.45	4.44	
\$200,000 under \$500,000	9.62	9.92	2.09	6.14	8.69	13.74	9.84	9.24	4.43	7.88	9.38	18.89	4.43	7.88	9.38	18.89	4.43	
\$500,000 under \$1,000,000	10.51	11.07	2.47	8.45	8.90	31.02	9.25	6.97	6.04	12.25	9.06	25.38	6.04	12.25	9.06	25.38	6.04	
\$1,000,000 or more	6.09	6.32	1.04	1.99	4.25	5.41	4.00	1.01	3.44	2.75	2.00	2.85	3.44	2.75	2.00	2.85	3.44	
Nontaxable returns, total	4.78	5.76	2.58	3.63	8.81	10.31	2.43	0.82	4.91	6.94	8.90	9.44	4.91	6.94	8.90	9.44	8.90	

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 2019 (Filing Year 2020)—Continued
(Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	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		Statutory adjustments				
	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)	Number of returns (91)	Amount (92)	Total		Amount (94)	Number of returns (95)	Amount (96)
									Number of returns (93)	Amount (94)			
All returns, total	4.26	7.61	35.10	29.59	12.56	3.38	19.73	13.86	0.36	0.71	1.58	1.85	
No adjusted gross income	69.15	64.64	** 35.87	** 54.95	13.53	3.95	** 33.90	** 55.77	3.57	6.14	24.39	26.11	
\$1 under \$5,000	** 57.70	** 67.34	0.00	0.00	** 99.26	** 97.85	**	**	2.51	6.98	26.71	29.33	
\$5,000 under \$10,000	**	**	0.00	0.00	**	**	0.00	0.00	2.28	5.41	22.62	23.82	
\$10,000 under \$15,000	* 37.78	* 45.25	0.00	0.00	0.00	0.00	* 99.20	* 86.11	1.78	4.03	15.68	16.60	
\$15,000 under \$20,000	25.80	40.01	**	**	0.00	0.00	* 99.44	* 93.95	2.03	3.63	12.59	12.86	
\$20,000 under \$25,000	26.71	32.78	0.00	0.00	** 61.85	** 14.13	0.00	0.00	2.28	5.04	11.83	11.98	
\$25,000 under \$30,000	24.11	69.64	0.00	0.00	**	**	0.00	0.00	2.34	4.59	10.38	10.65	
\$30,000 under \$40,000	13.86	21.72	0.00	0.00	**	**	* 99.55	* 98.10	1.70	3.25	6.92	7.08	
\$40,000 under \$50,000	14.73	22.12	0.00	0.00	**	**	0.00	0.00	1.75	3.18	5.35	5.49	
\$50,000 under \$75,000	10.40	14.59	**	**	* 62.72	* 59.70	** 77.92	** 75.06	1.18	2.38	3.86	3.97	
\$75,000 under \$100,000	13.27	18.19	* 99.22	* 99.84	* 47.31	* 47.59	**	**	1.47	2.97	4.16	4.38	
\$100,000 under \$200,000	8.87	13.78	* 26.80	0.00	* 41.42	* 35.76	93.42	60.74	0.94	1.86	2.74	2.90	
\$200,000 under \$500,000	7.92	13.42	86.82	0.62	** 14.62	** 4.34	28.65	51.19	1.00	1.73	** 3.48	** 3.66	
\$500,000 under \$1,000,000	13.45	20.06	** 12.63	** 10.80	**	**	24.70	43.96	1.32	2.14	**	**	
\$1,000,000 under \$1,500,000	17.66	28.22	**	**	**	**	24.65	40.01	1.51	2.58	16.28	16.44	
\$1,500,000 under \$2,000,000	15.47	22.68	**	**	**	**	14.43	24.58	1.23	2.37	15.76	15.87	
\$2,000,000 under \$5,000,000	10.96	17.46	**	**	**	**	7.34	15.89	0.71	1.49	9.58	9.69	
\$5,000,000 under \$10,000,000	17.05	30.22	**	**	**	**	6.84	17.20	0.81	1.58	14.03	14.52	
\$10,000,000 or more	0.00	0.00	**	**	**	**	0.00	0.00	0.00	0.00	0.00	0.00	
Taxable returns, total	4.53	6.82	36.56	33.03	13.24	2.52	21.18	10.55	0.49	0.79	1.67	1.75	
No adjusted gross income	** 57.57	** 67.76	0.00	0.00	** 24.34	** 2.59	32.79	2.66	21.64	39.43	** 99.65	** 99.32	
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.13	74.76	**	**	
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.27	56.65	0.00	0.00	
\$10,000 under \$15,000	**	**	0.00	0.00	0.00	0.00	** 70.64	** 70.75	5.90	12.71	31.61	32.18	
\$15,000 under \$20,000	* 33.32	* 49.46	0.00	0.00	0.00	0.00	**	**	3.70	6.69	17.67	18.07	
\$20,000 under \$25,000	* 35.33	* 47.86	0.00	0.00	**	**	**	**	3.42	6.94	16.21	16.40	
\$25,000 under \$30,000	* 37.78	* 58.24	0.00	0.00	0.00	0.00	0.00	0.00	3.10	5.64	12.48	12.90	
\$30,000 under \$40,000	16.43	26.72	0.00	0.00	0.00	0.00	0.00	0.00	2.12	3.88	8.60	8.74	
\$40,000 under \$50,000	15.80	24.04	0.00	0.00	0.00	0.00	0.00	0.00	2.00	3.52	5.94	6.08	
\$50,000 under \$75,000	11.01	15.35	0.00	0.00	** 48.98	** 72.13	** 70.08	** 87.15	1.28	2.55	4.15	4.26	
\$75,000 under \$100,000	13.39	18.45	** 99.65	** 99.95	**	**	0.00	0.00	1.52	3.10	4.25	4.48	
\$100,000 under \$200,000	8.88	13.78	**	**	**	**	**	**	0.95	1.88	2.75	2.91	
\$200,000 under \$500,000	7.92	13.43	* 91.49	* 83.24	** 14.99	** 4.37	30.37	55.91	1.00	1.73	** 3.48	** 3.66	
\$500,000 under \$1,000,000	13.45	20.06	** 12.68	** 11.69	**	**	25.03	45.74	1.32	2.14	**	**	
\$1,000,000 or more	10.55	14.87	**	**	**	**	6.73	6.77	0.70	1.14	9.37	9.44	
Nontaxable returns, total	12.62	37.33	25.81	26.05	14.04	4.85	52.91	51.01	0.71	1.84	4.80	4.99	

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 2019 (Filing Year 2020)—Continued
(Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Statutory adjustments—continued											
	Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction	
	Number of returns (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	5.30	8	1.95	2.17	9.34	14.84	0.41	0.70	2.05	1.72	1.27	1.34
No adjusted gross income	* 49.44	* 73.62	18.51	17.32	** 72.43	** 72.10	4.38	4.97	20.24	35.13	6.89	8.40
\$1 under \$5,000	* 49.97	* 79.28	43.99	52.04	**	**	2.71	3.72	* 69.54	* 84.13	11.99	16.37
\$5,000 under \$10,000	* 40.80	* 50.63	32.30	52.92	* 49.97	* 70.94	2.50	2.82	* 50.94	* 87.20	10.34	15.86
\$10,000 under \$15,000	21.39	28.21	27.58	42.56	* 40.80	* 53.20	1.91	2.14	43.41	53.22	8.69	13.61
\$15,000 under \$20,000	24.24	29.06	19.97	26.45	* 40.79	* 74.40	2.29	2.62	* 51.46	* 54.95	8.34	11.99
\$20,000 under \$25,000	19.23	25.02	16.17	24.53	* 33.32	* 66.45	2.89	3.47	44.24	77.90	9.17	13.78
\$25,000 under \$30,000	21.31	27.62	13.67	19.59	25.81	32.60	3.30	4.10	34.51	39.02	9.49	12.44
\$30,000 under \$40,000	15.93	23.84	8.50	12.11	28.85	36.68	2.59	3.49	22.54	27.00	6.35	8.78
\$40,000 under \$50,000	18.39	26.86	8.09	11.51	31.94	36.29	2.83	3.95	24.73	37.94	6.95	8.78
\$50,000 under \$75,000	12.48	16.92	5.54	7.66	19.98	31.40	1.91	2.95	13.58	15.07	4.42	5.57
\$75,000 under \$100,000	** 10.13	** 16.36	6.19	8.05	** 22.34	** 29.44	2.23	3.47	12.14	14.67	4.91	6.18
\$100,000 under \$200,000	**	**	3.92	4.71	**	**	1.37	2.15	4.92	5.54	2.85	3.45
\$200,000 under \$500,000	16	22	2.92	3.20	** 36.28	** 46.48	1.18	1.75	2.48	2.94	1.83	2.15
\$500,000 under \$1,000,000	** 45.73	** 47.76	3.38	3.66	**	**	1.58	2.28	2.72	3.13	2.05	2.33
\$1,000,000 under \$1,500,000	**	**	3.87	4.16	0.00	0.00	1.82	2.70	3.08	3.70	2.23	2.57
\$1,500,000 under \$2,000,000	0	0	3.24	3.35	** 59.44	** 49.41	1.45	2.05	2.37	3.38	1.73	2.00
\$2,000,000 under \$5,000,000	** 48.98	** 47.16	2.12	2.29	**	**	0.85	1.33	1.54	2.13	1.04	1.21
\$5,000,000 under \$10,000,000	**	**	2.66	2.88	**	**	0.95	1.70	1.80	2.82	1.19	1.47
\$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	6.06	8.51	2.04	2.23	11.50	18.38	0.67	0.88	2.05	1.71	1.38	1.40
No adjusted gross income	0.00	0.00	** 63.50	** 57.40	0.00	0.00	24.66	29.36	** 83.75	** 69.02	37.48	27.88
\$1 under \$5,000	** 33.61	** 39.95	0.00	0.00	0.00	0.00	* 33.31	* 35.58	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	* 40.71	* 44.97	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	**	**	**	**	** 37.78	** 76.33	7.28	8.83	**	**	28.75	35.76
\$15,000 under \$20,000	30.13	38.13	* 34.25	* 43.33	**	**	4.71	5.68	0.00	0.00	14.64	21.05
\$20,000 under \$25,000	22.93	27.13	24.98	35.32	**	**	5.03	6.36	** 38.34	** 42.21	13.79	18.31
\$25,000 under \$30,000	27.73	39.23	17.66	26.58	* 33.32	* 39.13	4.90	6.26	**	**	13.48	16.10
\$30,000 under \$40,000	19.60	27.45	10.55	15.12	* 37.78	* 44.53	3.53	4.90	26.15	31.05	7.95	10.59
\$40,000 under \$50,000	22.35	28.00	9.10	12.72	* 38.35	* 46.48	3.55	5.11	32.63	56.34	8.50	10.25
\$50,000 under \$75,000	13.59	16.93	5.84	8.13	21.81	34.47	2.19	3.40	14.16	15.78	4.83	5.95
\$75,000 under \$100,000	** 10.19	** 16.38	6.45	8.40	** 22.93	** 30.32	2.34	3.67	12.62	15.29	5.16	6.46
\$100,000 under \$200,000	**	**	3.94	4.75	**	**	1.38	2.17	4.94	5.57	2.88	3.48
\$200,000 under \$500,000	16.14	21.78	2.92	3.20	** 36.34	** 46.81	1.18	1.75	2.48	2.94	1.83	2.16
\$500,000 under \$1,000,000	* 52.20	* 55.03	3.39	3.66	**	**	1.59	2.29	2.72	3.13	2.05	2.33
\$1,000,000 or more	* 58.06	* 58.49	2.07	2.22	* 51.11	* 43.29	0.84	0.96	1.50	1.80	1.03	1.16
Nontaxable returns, total	10.91	15.84	6.39	8.30	16.03	24.96	0.76	1.27	14.06	18.97	3.18	4.51

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 2019 (Filing Year 2020)—Continued
(Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Statutory adjustments—continued											
	Penalty on early withdrawal of savings		Alimony paid		IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities 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	4.21	15.48	3.92	3.47	1.90	2.19	0.84	1.09	2.75	3.23	10.70	15.51
No adjusted gross income	24.34	26.76	19.10	18.18	22.83	19.94	9.02	11.26	11.81	12.35	** 27.95	** 25.43
\$1 under \$5,000	21.30	66.87	* 44.64	* 50.65	29.85	41.49	9.09	12.28	9.61	10.27	**	**
\$5,000 under \$10,000	19.21	37.55	* 57.00	* 55.80	21.65	29.79	7.39	10.07	8.60	9.58	* 58.90	* 73.76
\$10,000 under \$15,000	20.68	83.58	26.63	32.66	14.58	18.47	5.95	8.09	10.96	12.09	* 76.66	* 66.08
\$15,000 under \$20,000	19.44	40.56	* 44.82	* 54.85	11.84	15.28	5.27	7.36	13.96	16.63	* 77.38	* 72.17
\$20,000 under \$25,000	17.72	45.75	30.51	39.31	10.21	12.67	4.41	5.91	14.88	17.17	47.97	42.17
\$25,000 under \$30,000	25.17	68.81	34.23	38.65	9.92	12.94	3.79	5.12	14.96	17.80	47.04	40.52
\$30,000 under \$40,000	14.71	34.74	21.06	25.78	6.93	8.51	2.55	3.25	12.68	15.30	47.70	51.98
\$40,000 under \$50,000	16.24	71.16	21.80	26.50	6.81	8.68	2.51	3.15	13.63	15.74	* 49.25	* 66.19
\$50,000 under \$75,000	10.93	22.92	11.71	17.11	4.37	5.57	1.76	2.20	6.71	7.96	33.99	62.09
\$75,000 under \$100,000	14.13	54.64	11.47	14.86	5.49	6.76	2.34	3.06	14.01	16.88	30.61	40.60
\$100,000 under \$200,000	10.54	19.00	8.04	9.23	3.53	3.96	1.82	2.34	5.09	6.06	22.14	20.33
\$200,000 under \$500,000	9.09	18.76	5.78	6.56	4.62	4.81	0.00	0.00	0.00	0.00	20.29	48.11
\$500,000 under \$1,000,000	12.37	54.11	6.82	7.45	** 4.30	** 4.51	0.00	0.00	0.00	0.00	30.66	67.90
\$1,000,000 under \$1,500,000	15.43	52.92	7.60	9.02	**	**	0.00	0.00	0.00	0.00	37.17	72.90
\$1,500,000 under \$2,000,000	14.08	26.26	5.89	8.79	**	**	0.00	0.00	0.00	0.00	30.30	47.60
\$2,000,000 under \$5,000,000	6.90	31.65	3.57	5.07	**	**	0.00	0.00	0.00	0.00	18.97	33.93
\$5,000,000 under \$10,000,000	7.11	13.35	4.04	4.10	**	**	0.00	0.00	0.00	0.00	16.97	0.37
\$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
Taxable returns, total	4.84	17.48	4.10	3.57	2.05	2.33	0.93	1.19	3.71	4.44	13.24	21.49
No adjusted gross income	** 69.25	** 97.30	** 20.61	** 25.45	32.01	30.64	* 49.73	* 69.32	** 40.78	** 44.02	** 99.85	** 8.07
\$1 under \$5,000	**	**	0.00	0.00	** 99.85	** 99.72	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
\$10,000 under \$15,000	* 57.71	* 99.41	** 49.97	** 52.29	* 37.78	* 56.03	12.32	16.34	**	**	0.00	0.00
\$15,000 under \$20,000	30.13	43.41	**	**	26.71	33.43	6.83	9.36	28.85	34.88	**	**
\$20,000 under \$25,000	25.04	67.03	* 39.10	* 51.19	13.24	15.96	5.39	7.18	28.86	33.50	0.00	0.00
\$25,000 under \$30,000	27.72	81.04	* 39.17	* 44.04	13.44	17.07	4.45	5.93	26.71	33.96	* 70.76	* 59.55
\$30,000 under \$40,000	16.09	41.79	22.35	27.37	7.92	9.53	2.93	3.68	21.31	24.96	* 60.53	* 59.57
\$40,000 under \$50,000	17.71	71.42	21.84	26.77	7.42	9.51	2.74	3.40	18.09	21.54	* 60.61	* 79.67
\$50,000 under \$75,000	11.17	23.06	12.05	17.18	4.56	5.82	1.86	2.31	7.07	8.38	38.81	75.83
\$75,000 under \$100,000	14.74	56.06	11.52	14.94	5.67	6.98	2.41	3.17	14.35	17.37	32.42	48.50
\$100,000 under \$200,000	10.60	19.06	8.05	9.28	3.55	3.97	1.84	2.35	5.11	6.09	22.24	20.82
\$200,000 under \$500,000	9.10	18.79	5.79	6.57	4.63	4.82	0.00	0.00	0.00	0.00	20.36	48.21
\$500,000 under \$1,000,000	12.38	54.13	6.82	7.46	** 4.30	** 4.51	0.00	0.00	0.00	0.00	30.66	67.90
\$1,000,000 or more	6.97	25.51	3.57	3.58	**	**	0.00	0.00	0.00	0.00	16.56	17.87
Nontaxable returns, total	8.53	18.31	13.36	14.52	5.12	6.50	2.11	2.82	4.12	4.59	18.22	19.51

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 2019 (Filing Year 2020)—Continued
(Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Statutory adjustments—continued										Additional standard deduction		Disaster loss deduction	
	Archer medical savings account 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)	Number of returns (131)	Amount (132)		
All returns, total	* 56.02	* 56.19	42	38	6.91	9.09	0.10	0.13	0.57	0.59	30.07	38.26		
No adjusted gross income	0.00	0.00	** 84.92	** 92.89	45.56	26.69	0.00	0.00	0.00	0.00	0.00	0.00		
\$1 under \$5,000	0.00	0.00	**	**	* 70.57	* 96.18	0.96	1.16	2.59	2.66	0.00	0.00		
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	* 44.69	* 76.87	0.96	1.03	2.54	2.62	0.00	0.00		
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	32.66	48.64	0.90	0.94	2.37	2.44	0.00	0.00		
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	26.71	37.06	0.96	1.00	2.58	2.66	0.00	0.00		
\$20,000 under \$25,000	0.00	0.00	* 99.66	* 99.94	* 40.82	* 51.35	0.99	1.04	2.74	2.84	**	**		
\$25,000 under \$30,000	0.00	0.00	0.00	0.00	26.00	51.98	1.01	1.06	2.84	2.93	0.00	0.00		
\$30,000 under \$40,000	** 70.68	** 71.07	** 70.39	** 91.61	22.58	32.45	0.75	0.79	2.20	2.28	0.00	0.00		
\$40,000 under \$50,000	**	**	**	**	28.25	42.65	0.88	0.93	2.41	2.49	** 37.78	** 48.66		
\$50,000 under \$75,000	0.00	0.00	0.00	0.00	19.10	33.80	0.56	0.60	1.57	1.63	**	**		
\$75,000 under \$100,000	0.00	0.00	0.00	0.00	18.24	34.26	0.79	0.83	1.85	1.93	**	**		
\$100,000 under \$200,000	** 91.70	** 83.43	** 40.33	** 39.70	16.86	25.63	0.50	0.52	1.41	1.47	* 49.92	* 66.46		
\$200,000 under \$500,000	**	**	**	**	** 12.57	** 18.90	0.78	0.80	1.68	1.73	29.68	7.70		
\$500,000 under \$1,000,000	**	**	**	**	**	**	1.51	1.54	3.00	3.12	0.00	0.00		
\$1,000,000 under \$1,500,000	0.00	0.00	* 61.92	* 60.05	24.78	27.71	2.10	2.14	4.06	4.22	0.00	0.00		
\$1,500,000 under \$2,000,000	**	**	**	**	17.20	32.30	2.04	2.08	3.74	3.96	0.00	0.00		
\$2,000,000 under \$5,000,000	0.00	0.00	20.58	25.97	11.59	21.88	1.28	1.31	2.44	2.52	0.00	0.00		
\$5,000,000 under \$10,000,000	0.00	0.00	26.40	33.23	13.58	2.39	1.77	1.82	3.39	3.54	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	* 67.60	* 66.96	52.17	31.46	7.90	10.13	0.21	0.21	0.67	0.69	35.29	50.73		
No adjusted gross income	0.00	0.00	0.00	0.00	** 99.35	** 95.12	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	8.70	9.98	* 40.80	* 40.80	0.00	0.00		
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	8.55	10.45	* 44.70	* 47.39	0.00	0.00		
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	**	**	2.04	2.06	7.03	7.03	0.00	0.00		
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	* 44.70	* 54.61	1.37	1.38	3.60	3.60	0.00	0.00		
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	* 44.73	* 58.83	1.37	1.38	3.87	3.88	0.00	0.00		
\$25,000 under \$30,000	0.00	0.00	0.00	0.00	31.61	48.78	1.31	1.37	3.39	3.48	0.00	0.00		
\$30,000 under \$40,000	0.00	0.00	0.00	0.00	28.83	35.71	0.92	0.97	2.32	2.40	0.00	0.00		
\$40,000 under \$50,000	** 70.68	** 76.18	** 80.38	** 88.46	30.14	44.13	0.98	1.04	2.45	2.53	** 49.98	** 78.83		
\$50,000 under \$75,000	0.00	0.00	0.00	0.00	20.67	35.52	0.61	0.65	1.58	1.65	**	**		
\$75,000 under \$100,000	0.00	0.00	0.00	0.00	18.55	34.18	0.81	0.85	1.86	1.94	**	**		
\$100,000 under \$200,000	**	**	**	**	16.87	25.66	0.50	0.52	1.41	1.47	** 49.84	** 66.05		
\$200,000 under \$500,000	** 63.44	** 63.41	** 28.72	** 33.60	** 12.60	** 18.91	0.79	0.80	1.68	1.73	**	**		
\$500,000 under \$1,000,000	**	**	**	**	**	**	1.52	1.54	3.00	3.12	0.00	0.00		
\$1,000,000 or more	**	**	**	**	10.09	11.78	1.21	1.24	2.36	2.46	0.00	0.00		
Non-taxable returns, total	* 100	* 100	65.69	72.47	14.28	19.12	0.33	0.38	1.20	1.24	57.46	56.69		

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 2019 (Filing Year 2020)—Continued
(Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Total itemized deductions		Qualified business income deduction		Capital construction fund reduction		Total standard or itemized deduction plus qualified business income deduction	
	Number of returns (133)	Amount (134)	Number of returns (135)	Amount (136)	Number of returns (137)	Amount (138)	Number of returns (139)	Amount (140)
All returns, total	0.60	0.56	0.46	0.55	28.53	40.45	0.08	0.12
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1 under \$5,000	10.36	12.29	19.60	30.59	0.00	0.00	0.99	1.21
\$5,000 under \$10,000	9.64	12.57	18.47	40.82	0.00	0.00	0.97	1.07
\$10,000 under \$15,000	7.83	9.99	4.74	7.07	0.00	0.00	0.91	0.96
\$15,000 under \$20,000	7.24	9.03	3.50	4.44	** 70.74	** 99.62	0.97	1.03
\$20,000 under \$25,000	6.40	8.26	3.47	4.60	**	**	1.00	1.07
\$25,000 under \$30,000	6.06	7.15	3.31	4.75	0.00	0.00	1.01	1.08
\$30,000 under \$40,000	3.88	4.67	2.43	3.44	** 57.71	** 69.97	0.75	0.80
\$40,000 under \$50,000	3.47	4.30	2.56	3.76	**	**	0.86	0.94
\$50,000 under \$75,000	1.95	2.59	1.60	2.62	* 44.70	* 65.19	0.52	0.61
\$75,000 under \$100,000	2.00	2.28	1.78	3.09	0.00	0.00	0.72	0.78
\$100,000 under \$200,000	1.16	1.33	1.00	1.84	* 73.30	* 74.98	0.33	0.42
\$200,000 under \$500,000	0.81	0.93	0.76	1.39	** 98.94	** 61.64	0.45	0.54
\$500,000 under \$1,000,000	1.04	1.54	1.05	2.08	**	**	0.76	1.17
\$1,000,000 under \$1,500,000	1.19	2.07	1.19	2.29	** 59.00	** 93.31	0.96	1.59
\$1,500,000 under \$2,000,000	1.03	1.94	1.05	1.80	**	**	0.89	1.42
\$2,000,000 under \$5,000,000	0.54	1.08	0.56	0.96	** 44.96	** 42.71	0.46	0.77
\$5,000,000 under \$10,000,000	0.62	1.23	0.67	1.16	**	**	0.58	0.94
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.62	0.53	0.51	0.56	37.04	34.32	0.17	0.16
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1 under \$5,000	* 49.95	* 66.10	19.99	31.58	0.00	0.00	8.67	9.90
\$5,000 under \$10,000	* 37.75	* 41.37	19.50	47.39	0.00	0.00	8.55	10.28
\$10,000 under \$15,000	33.31	39.56	7.50	11.56	0.00	0.00	2.09	2.10
\$15,000 under \$20,000	13.01	13.85	4.62	5.61	** 70.74	** 98.74	1.40	1.41
\$20,000 under \$25,000	9.03	9.31	4.59	5.97	0.00	0.00	1.39	1.40
\$25,000 under \$30,000	7.75	8.17	4.50	6.28	0.00	0.00	1.33	1.38
\$30,000 under \$40,000	4.70	4.98	3.05	4.63	0.00	0.00	0.93	0.98
\$40,000 under \$50,000	3.96	4.21	3.01	4.73	**	**	0.97	1.03
\$50,000 under \$75,000	2.07	2.26	1.77	2.98	* 57.71	* 93.68	0.57	0.62
\$75,000 under \$100,000	2.07	2.27	1.84	3.19	0.00	0.00	0.74	0.79
\$100,000 under \$200,000	1.17	1.29	1.01	1.86	** 67.35	** 61.44	0.34	0.40
\$200,000 under \$500,000	0.81	0.94	0.76	1.39	0.00	0.00	0.45	0.54
\$500,000 under \$1,000,000	1.04	1.55	1.05	2.08	**	**	0.76	1.17
\$1,000,000 or more	0.54	0.42	0.55	0.52	48.07	38.88	0.45	0.35
Nontaxable returns, total	2.44	3.24	1.72	3.05	* 44.69	* 50.53	0.33	0.43

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 2019 (Filing Year 2020)—Continued
(Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of returns (141)	Amount (142)	Number of returns (143)	Amount (144)	Number of returns (145)	Amount (146)	Number of returns (147)	Amount (148)
All returns, total	0.13	0.10	3.84	6.50	1.77	3.70	0.13	0.12
No adjusted gross income	0.00	0.00	** 12.45	** 49.48	17.10	18.56	14.93	45.16
\$1 under \$5,000	5.99	7.88	**	**	11.69	18.44	6.78	12.42
\$5,000 under \$10,000	9.15	9.15	* 98.33	* 93.34	12.51	17.44	6.82	9.88
\$10,000 under \$15,000	1.59	2.20	* 50.70	* 44.74	8.66	12.36	1.59	2.46
\$15,000 under \$20,000	1.14	1.28	** 74.92	** 39.13	6.95	10.18	1.15	1.32
\$20,000 under \$25,000	1.07	1.16	**	**	5.77	16.61	1.07	1.21
\$25,000 under \$30,000	1.01	1.10	**	**	5.24	7.59	1.01	1.12
\$30,000 under \$40,000	0.73	0.77	**	**	4.24	5.54	0.73	0.79
\$40,000 under \$50,000	0.85	0.87	** 41.81	** 41.97	5.10	7.36	0.85	0.89
\$50,000 under \$75,000	0.51	0.52	**	**	4.19	6.74	0.51	0.55
\$75,000 under \$100,000	0.70	0.71	41.58	42.41	6.47	10.31	0.70	0.75
\$100,000 under \$200,000	0.32	0.33	16.71	23.38	7.99	11.78	0.32	0.37
\$200,000 under \$500,000	0.44	0.40	8.57	24.82	** 10.11	** 13.17	0.44	0.42
\$500,000 under \$1,000,000	0.75	0.73	6.10	12.66	**	**	0.75	0.75
\$1,000,000 under \$1,500,000	0.94	0.96	3.80	17.08	21.53	26.29	0.94	0.99
\$1,500,000 under \$2,000,000	0.88	0.86	2.37	4.69	23.23	26.54	0.88	0.88
\$2,000,000 under \$5,000,000	0.46	0.42	1.34	2.96	18.46	23.36	0.46	0.43
\$5,000,000 under \$10,000,000	0.57	0.53	1.51	6.29	20.50	27.41	0.57	0.56
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.16	0.11	3.87	6.53	2.20	4.26	0.16	0.12
No adjusted gross income	0.00	0.00	** 14.02	** 51.81	**	**	13.72	48.90
\$1 under \$5,000	8.54	10.69	**	**	0.00	0.00	8.54	12.14
\$5,000 under \$10,000	8.34	10.31	** 97.72	** 90.06	0.00	0.00	8.31	12.06
\$10,000 under \$15,000	2.03	2.78	**	**	** 21.62	** 32.36	2.03	3.06
\$15,000 under \$20,000	1.36	1.46	** 77.87	** 40.52	9.75	13.39	1.36	1.49
\$20,000 under \$25,000	1.35	1.38	**	**	7.28	8.95	1.35	1.40
\$25,000 under \$30,000	1.29	1.35	**	**	6.57	9.59	1.29	1.38
\$30,000 under \$40,000	0.90	0.94	**	**	5.15	6.58	0.90	0.95
\$40,000 under \$50,000	0.95	0.97	** 41.85	** 41.98	5.93	8.52	0.95	0.99
\$50,000 under \$75,000	0.55	0.56	**	**	4.79	7.46	0.55	0.59
\$75,000 under \$100,000	0.72	0.73	43.94	46.55	6.90	10.96	0.72	0.76
\$100,000 under \$200,000	0.32	0.34	16.81	23.46	8.30	12.26	0.32	0.38
\$200,000 under \$500,000	0.44	0.40	8.73	24.87	** 10.13	** 13.19	0.44	0.42
\$500,000 under \$1,000,000	0.75	0.73	6.10	12.66	**	**	0.75	0.75
\$1,000,000 or more	0.44	0.19	1.33	4.25	15.38	17.57	0.44	0.20
Nontaxable returns, total	0.64	0.93	25.54	13.68	3.04	6.32	0.65	1.00

* 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] These data do not include any taxable individual Retirement Arrangement distributions or pensions and annuities from 2018 because these items were combined on one line on that year's tax form. Therefore, \$15.9 billion of taxable IRA distributions and pensions and annuities were excluded.

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2019 (Filing Year 2020)
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Age [1]	Number of returns		Adjusted gross income less deficit		Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All returns	157,796,807	11,966,873,976	157,197,473	12,111,799,488	129,775,754	8,273,071,046	48,676,014	153,253,476	6,242,423	61,575,197	28,980,261	331,790,638		
Under 18	2,040,857	11,712,098	2,034,843	11,739,147	1,766,434	8,526,042	247,435	89,853	30,088	59,396	253,877	936,122		
18 under 26	23,844,255	508,921,703	23,795,423	513,108,736	23,056,520	488,485,005	2,153,847	820,032	108,854	207,374	1,362,669	2,501,632		
26 under 35	28,730,786	1,523,102,611	28,640,655	1,538,231,573	27,101,587	1,427,952,388	4,499,214	3,435,111	332,362	892,066	2,706,135	7,397,585		
35 under 45	26,604,881	2,254,333,752	26,535,114	2,278,274,136	24,499,465	1,945,531,731	6,194,123	10,213,686	426,173	2,058,735	3,132,340	17,860,134		
45 under 55	24,842,998	2,642,722,575	24,764,551	2,676,738,882	22,629,510	2,106,538,503	7,519,405	23,592,859	667,370	6,527,931	4,049,678	40,718,309		
55 under 65	24,129,003	2,583,005,925	24,034,143	2,625,312,361	20,462,326	1,738,597,513	10,219,440	36,981,335	1,273,913	13,351,315	5,829,377	79,173,232		
65 and over	27,604,027	2,443,075,312	27,392,745	2,468,394,652	10,259,912	557,439,863	17,842,549	78,120,601	3,403,663	38,478,379	11,646,184	183,203,623		
Age [1]	Qualified dividends [2]		State income tax refunds		Alimony received		Net income		Net loss		Capital gain distributions reported on Form 1040			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns	26,757,988	248,190,601	4,311,147	5,567,843	344,378	10,810,673	20,073,010	442,854,286	7,183,516	88,112,985	4,056,900	11,248,534		
Under 18	244,451	695,259	4,826	5,995	0	0	43,952	149,112	* 3,803	* 9,018	54,539	89,362		
18 under 26	1,273,258	1,811,637	47,758	26,302	0	0	1,533,900	11,821,532	341,365	2,630,162	366,195	343,963		
26 under 35	2,493,817	5,411,749	408,030	378,065	* 2,983	* 40,619	3,597,499	53,052,868	1,173,515	12,023,039	449,349	577,700		
35 under 45	2,893,920	13,159,981	769,303	999,671	45,017	1,155,021	4,435,018	94,214,729	1,608,852	19,329,280	466,197	725,923		
45 under 55	3,737,480	29,783,315	988,904	1,350,940	99,528	3,778,071	4,105,475	102,942,005	1,620,464	21,719,677	589,701	1,423,319		
55 under 65	5,372,637	58,654,381	1,120,177	1,470,622	117,084	4,200,339	3,708,736	108,739,394	1,324,270	17,907,201	737,356	2,369,571		
65 and over	10,742,396	138,674,279	972,149	1,336,247	79,766	1,636,623	2,648,430	71,934,645	1,111,247	14,494,608	1,393,563	5,718,696		
Age [1]	Taxable net gain		Taxable net loss		Net gain		Net loss		Total [2]					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
All returns	13,899,365	869,752,670	7,805,809	16,266,128	992,949	37,870,472	1,001,404	18,511,376	15,641,734	324,971,510	30,830,618	1,290,875,434		
Under 18	112,823	1,060,444	44,499	59,776	* 1,307	* 1,122	* 1,017	* 635	* 7,109	* 28,404	13,331	283,517		
18 under 26	546,865	4,500,695	279,931	299,733	12,318	139,631	19,115	120,788	69,895	401,967	470,261	1,639,763		
26 under 35	1,308,670	23,154,949	691,466	959,006	59,891	1,097,140	65,936	559,213	299,041	2,295,647	1,441,012	14,819,678		
35 under 45	1,622,505	96,772,278	903,621	1,606,941	138,545	4,724,144	150,719	2,323,476	526,093	6,403,728	1,864,309	44,618,041		
45 under 55	1,972,384	174,582,831	1,150,009	2,469,533	174,337	8,577,994	202,908	4,039,046	874,500	14,865,047	2,546,058	107,425,015		
55 under 65	2,820,726	238,056,754	1,588,897	3,582,895	270,528	10,500,211	233,340	5,305,751	2,308,898	52,421,019	6,197,416	380,493,438		
65 and over	5,515,393	331,624,719	3,147,386	7,288,244	336,023	12,830,230	328,368	6,162,467	11,556,200	248,555,699	18,298,231	761,595,982		

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2019 (Filing Year 2020) —Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Age [1]	Foreign-earned income exclusion		Net income		Net loss		Other income		Net operating loss		Gambling earnings		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	495,579	30,867,452	6,141,244	48,689,237	321,242	10,267,022	1,145,393	212,144,847	1,947,628	35,756,185	518,174	5,460,270		
Under 18	0	0	37,486	211,498	* 2,162	* 499	* 2,895	* 32,495	0	0	**	**		
18 under 26	23,396	630,659	516,154	2,250,154	14,726	131,419	14,670	392,833	34,232	722,779	** 7,233	** 11,882		
26 under 35	111,673	4,902,902	735,815	4,035,438	51,232	821,388	50,619	4,301,449	139,552	1,571,076	59,624	304,250		
35 under 45	103,980	7,214,572	853,986	7,414,297	64,492	1,623,810	102,992	19,079,285	230,387	3,704,749	94,626	740,617		
45 under 55	123,367	10,072,565	977,837	9,923,426	68,576	2,449,450	145,980	35,011,470	369,641	7,450,769	129,094	1,060,460		
55 under 65	88,475	6,360,031	1,226,776	11,287,967	65,339	2,919,378	253,205	57,892,573	531,014	11,155,351	117,795	1,831,034		
65 and over	44,689	1,686,723	1,793,210	13,566,457	54,716	2,321,078	575,101	95,434,763	642,800	11,151,460	109,803	1,512,027		
Age [1]	Taxable health savings account distributions		Repatriated deferred (section 965) income as shareholders of certain foreign corporations		Limitation on business losses		Global intangible low tax income		Total		Educator expenses 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
All returns	492,627	631,639	2,973	262,314	3,391	3,530,839	12,136	2,449,204	39,140,137	144,925,513	3,628,977	937,722		
Under 18	0	0	0	0	0	0	0	0	45,381	27,049	0	0		
18 under 26	37,095	20,640	0	0	**	**	**	**	3,572,492	4,187,034	151,666	33,659		
26 under 35	121,367	109,324	98	16	** 101	** 54,189	** 1,415	** 42,877	8,998,618	15,128,962	719,452	177,022		
35 under 45	112,713	142,635	112	26,594	678	309,681	2,071	502,986	8,427,800	23,940,384	958,395	256,279		
45 under 55	116,388	165,191	644	28,323	501	710,755	3,341	612,506	7,290,592	34,016,307	940,864	251,031		
55 under 65	80,741	125,735	1,381	114,364	728	1,268,136	4,369	747,904	6,625,582	42,306,436	645,048	165,724		
65 and over	24,342	68,114	737	93,017	1,384	1,188,078	941	542,931	4,179,671	25,319,340	213,552	54,007		
Age [1]	Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction			
	Number of returns	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	343,227	2,764,429	2,022,903	5,728,845	112,049	293,751	20,460,855	33,645,174	951,117	25,527,840	3,789,086	31,384,974		
Under 18	**	**	0	0	0	0	41,369	14,169	**	**	0	0		
18 under 26	** 33,088	** 261,757	65,287	59,415	29,072	36,949	1,447,940	830,577	** 2,500	** 47,882	15,609	31,428		
26 under 35	82,398	689,856	370,791	561,519	39,200	106,458	3,518,589	3,926,166	46,027	634,810	252,027	1,006,166		
35 under 45	89,329	746,925	422,801	1,036,685	26,939	81,158	4,543,793	7,184,176	147,803	3,816,873	525,139	4,079,715		
45 under 55	74,994	586,367	451,792	1,342,690	12,230	49,798	4,215,963	8,224,309	240,691	6,800,716	740,827	7,864,331		
55 under 65	** 63,418	** 479,525	569,591	2,235,731	** 4,608	** 19,387	3,905,928	8,137,640	301,402	8,689,107	1,014,280	10,742,947		
65 and over	**	**	142,641	492,806	**	**	2,787,273	5,328,138	212,694	5,538,653	1,241,206	7,660,387		

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2019 (Filing Year 2020) —Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Age [1]	Statutory adjustments—continued											
	Penalty on early withdrawal of savings		Alimony paid		IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities 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
All returns	501,306	243,447	491,120	12,374,364	2,436,686	12,691,089	12,719,148	14,144,721	1,285,659	3,009,678	55,889	258,101
Under 18	* 3,010	* 179	0	0	**	** 273,273	0	0	0	0	(119)	(120)
18 under 26	26,540	7,498	0	0	** 119,115	** 273,273	1,769,369	1,712,977	291,192	842,256	**	**
26 under 35	30,456	9,888	9,670	106,721	331,014	1,075,018	4,849,972	5,602,859	383,830	959,403	** 4,243	** 11,687
35 under 45	42,994	31,347	56,574	1,064,813	339,770	1,472,530	2,995,733	3,296,441	229,666	483,016	**	**
45 under 55	52,495	28,199	129,119	3,716,481	439,364	2,267,639	1,687,599	1,845,273	221,737	414,513	** 10,657	** 94,921
55 under 65	101,817	67,357	162,095	4,916,078	803,648	4,903,961	1,038,648	1,249,378	140,961	286,416	16,327	78,554
65 and over	243,994	98,977	133,662	2,570,270	403,776	2,698,669	377,828	437,792	18,273	44,074	24,662	72,938
Age [1]	Statutory adjustments—continued											
	Archer medical savings account deduction		Foreign housing deduction		Other adjustments		Basic standard deduction		Additional standard deduction		Disaster loss 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
All returns	* 3,082	* 4,971	4,319	85,541	189,206	1,830,866	138,307,604	2,307,521,304	23,725,778	46,434,047	11,035	124,759
Under 18	0	0	0	0	0	0	1,989,352	9,040,706	* 3,007	* 4,962	0	0
18 under 26	0	0	0	0	15,053	62,173	23,556,396	276,392,563	16,079	26,481	0	0
26 under 35	0	0	* 6	* 74	41,760	261,407	26,940,701	431,056,219	22,462	34,365	**	**
35 under 45	**	**	1,117	30,235	31,815	349,988	22,981,632	421,091,306	25,562	37,805	** 3,999	** 70,314
45 under 55	** 2,991	** 4,492	1,499	37,854	32,207	517,896	20,431,722	379,083,472	103,566	137,835	5,012	47,172
55 under 65	* 92	* 479	1,632	15,389	41,736	414,772	19,697,794	367,679,626	961,137	1,272,554	* 2,019	* 6,101
65 and over	0	0	* 64	* 1,989	26,634	224,631	22,710,066	423,177,412	22,593,964	44,920,046	* 4	* 1,172

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2019 (Filing Year 2020) —Continued

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

Age [1]	Total itemized deductions		Qualified business income deduction		Capital construction fund reduction		Total standard or itemized deduction plus qualified business income deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
	17,348,989	645,102,704	22,243,545	155,249,163	11,829	196,973	150,092,578	3,061,683,847
Under 18	20,359	110,820	49,131	114,754	0	0	1,959,493	8,957,476
18 under 26	147,774	2,980,625	863,018	1,318,325	0	0	23,161,371	275,303,885
26 under 35	1,541,145	40,078,145	2,840,645	8,885,289	* 1,004	* 11,948	27,579,252	468,216,098
35 under 45	3,364,852	108,953,393	3,938,561	25,358,577	* 3,315	* 128,703	25,170,435	536,689,422
45 under 55	4,092,407	145,297,475	4,188,347	37,026,028	* 2,300	* 14,819	23,128,741	537,015,719
55 under 65	4,045,290	150,372,458	4,621,527	43,996,167	* 1,051	* 4,729	22,781,116	544,512,719
65 and over	4,137,162	197,309,788	5,742,315	38,550,022	4,159	36,775	26,312,170	690,988,528
Age [1]	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
All returns	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)
	124,143,848	9,226,944,218	170,478	2,792,555	3,016,032	4,218,714	123,689,755	1,695,025,831
Under 18	320,463	3,271,811	**	**	0	0	235,251	632,215
18 under 26	14,164,052	257,122,935	** 1,513	** 5,548	143,583	94,268	14,015,059	32,770,372
26 under 35	23,754,042	1,076,610,301	8,489	90,932	575,490	485,629	23,746,124	166,046,745
35 under 45	22,712,541	1,744,760,766	26,296	595,727	512,204	624,075	22,715,665	314,939,929
45 under 55	21,668,167	2,138,863,476	37,911	480,183	604,190	861,513	21,675,799	421,906,854
55 under 65	20,779,255	2,105,598,255	43,341	735,752	859,935	1,596,977	20,817,195	415,205,657
65 and over	20,745,329	1,900,716,673	52,928	884,413	322,630	556,252	20,484,662	343,524,059

* 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.

[3] These data do not include any taxable Individual Retirement Arrangement distributions or pensions and annuities from 2018 because these items were combined on one line on that year's tax form. Therefore, \$15.9 billion of taxable IRA distributions and pensions and annuities were excluded.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Table 1.6. All Returns: Number of Returns, by Age, Filing Status, and Size of Adjusted Gross Income, Tax Year 2019 (Filing Year 2020)

(All figures are estimates based on samples)

Age, filing status [1]	Size of adjusted gross income									
	(1) All returns	(2) No adjusted gross income	(3) \$1 under \$5,000	(4) \$5,000 under \$10,000	(5) \$10,000 under \$15,000	(6) \$15,000 under \$20,000	(7) \$20,000 under \$25,000	(8) \$25,000 under \$30,000	(9) \$30,000 under \$40,000	(10) \$40,000 under \$50,000
All returns, total	157,796,807	2,127,500	9,866,880	9,925,940	11,087,737	10,039,446	9,493,968	9,289,939	16,090,602	12,503,041
Under 18	2,040,857	31,146	1,276,507	496,761	150,010	41,052	17,636	* 8,387	* 8,477	* 3,986
18 under 26	23,844,255	140,084	3,575,003	4,097,233	3,607,215	2,799,649	2,331,408	1,915,083	2,417,288	1,190,221
26 under 35	28,730,786	245,862	1,156,409	1,387,888	2,051,289	2,108,855	2,064,038	2,243,730	4,068,134	3,109,505
35 under 45	26,604,881	255,140	833,014	855,324	1,410,358	1,457,872	1,426,410	1,514,334	2,847,051	2,441,082
45 under 55	24,842,998	316,834	710,543	744,351	1,070,794	1,044,597	1,181,865	1,213,749	2,426,200	2,076,699
55 under 65	24,129,003	382,644	857,263	799,849	1,024,065	1,042,278	1,110,457	1,104,735	2,201,477	1,870,049
65 and over	27,604,027	755,791	1,458,140	1,544,534	1,774,005	1,545,144	1,362,153	1,289,924	2,121,976	1,811,500
Returns of married persons filing jointly and returns of surviving spouses, total	54,796,116	639,225	687,561	829,106	1,132,673	1,281,359	1,494,457	1,597,114	3,132,019	3,077,801
Under 26	982,187	1,273	18,223	26,082	38,167	42,446	62,854	72,207	161,128	117,706
26 under 35	6,464,473	22,507	37,346	56,824	95,738	147,370	172,485	200,976	472,929	520,981
35 under 45	10,542,690	60,999	53,022	72,462	145,614	172,149	224,492	255,954	512,495	589,271
45 under 55	11,072,187	95,782	59,771	83,538	129,826	176,021	202,883	238,324	497,686	522,055
55 under 65	11,876,784	133,290	135,018	136,614	212,856	226,244	301,125	292,304	575,088	567,760
65 and over	13,857,795	325,374	384,191	453,586	510,473	517,128	530,618	537,348	912,694	760,028
Returns of married persons filing separately, total	3,719,351	108,654	163,957	172,468	174,364	191,419	217,256	257,342	526,966	452,735
Under 26	156,842	* 2,131	* 9,025	16,039	20,049	19,048	22,054	21,056	28,070	* 7,017
26 under 35	760,222	18,112	31,857	28,239	44,539	30,105	59,337	69,201	118,915	109,092
35 under 45	791,959	22,733	32,560	19,070	26,094	36,111	31,109	49,391	110,707	98,780
45 under 55	831,361	27,276	27,576	36,465	30,184	48,270	43,247	49,215	106,313	104,375
55 under 65	710,028	17,965	38,560	38,450	32,090	36,920	33,917	38,040	103,809	83,932
65 and over	468,938	20,436	24,379	34,206	21,408	20,965	27,592	30,439	59,151	49,539
Returns of heads of households, total	21,663,339	96,852	462,964	924,592	2,150,882	2,371,229	2,143,711	2,142,415	3,536,306	2,270,449
Under 26	1,736,330	* 2,135	72,186	164,429	338,985	309,150	241,930	224,549	240,616	75,205
26 under 35	5,490,869	17,976	127,914	286,801	658,452	753,773	657,611	631,951	1,015,530	547,940
35 under 45	6,814,831	26,407	121,595	225,289	617,457	701,081	626,044	659,252	1,148,534	796,020
45 under 55	4,895,151	26,557	84,720	152,984	347,417	383,012	388,080	402,845	732,213	588,503
55 under 65	2,063,303	21,493	32,925	56,958	140,874	166,740	170,159	183,208	321,255	196,363
65 and over	662,855	2,283	23,624	38,131	47,696	57,473	59,887	40,610	78,157	66,418
Returns of single persons, total	77,618,002	1,282,770	8,552,398	7,999,774	7,629,818	6,195,440	5,638,544	5,293,068	8,895,310	6,702,055
Under 26	23,009,753	165,691	4,752,076	4,387,444	3,360,023	2,470,057	2,022,206	1,605,657	1,995,950	994,278
26 under 35	16,015,222	187,266	959,292	1,016,023	1,252,560	1,177,607	1,174,606	1,341,601	2,460,759	1,931,491
35 under 45	8,455,401	145,000	625,838	538,504	621,194	548,631	544,765	549,736	1,075,315	957,011
45 under 55	8,044,299	167,218	538,476	471,364	563,367	437,293	547,656	523,364	1,089,989	861,766
55 under 65	9,478,888	209,896	650,761	567,827	638,246	612,374	605,256	591,183	1,201,325	1,021,993
65 and over	12,614,439	407,699	1,025,956	1,018,612	1,194,428	949,577	744,056	681,527	1,071,973	935,516

Footnotes at end of table.

Table 1.6. All Returns: Number of Returns, by Age, Filing Status, and Size of Adjusted Gross Income, Tax Year 2019 (Filing Year 2020) —Continued
 (All figures are estimates based on samples)

Age, filing status [1]	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	22,238,948	14,118,568	21,997,582	7,297,883	1,162,371	254,197	103,075	143,514	34,738	20,876	
Under 18	**	**	* 3,331	* 1,193	* 260	**	**	78	**	* 3	
18 under 26	** 1,278,228	** 322,811	149,387	18,164	2,541	** 868	** 330	570	** 125	79	
26 under 35	4,653,421	2,403,365	2,642,575	533,622	46,703	7,201	2,725	3,750	1,068	647	
35 under 45	4,347,515	2,814,383	4,539,472	1,556,254	227,486	40,064	14,974	18,223	3,814	2,111	
45 under 55	3,940,164	2,688,697	5,030,089	1,901,727	337,979	74,443	30,435	39,566	9,045	5,221	
55 under 65	3,900,884	2,805,052	4,799,941	1,761,844	304,654	73,682	30,326	44,059	11,094	6,649	
65 and over	4,118,736	3,086,262	4,832,785	1,525,080	242,748	57,940	24,283	37,268	9,592	6,166	
Returns of married persons filing jointly and returns of surviving spouses, total	8,375,587	8,247,446	16,693,362	6,146,725	996,085	215,137	86,513	119,067	28,287	16,591	
Under 26	270,381	114,124	55,576	* 1,792	**	0	**	* 55	* 3	* 4	
26 under 35	1,312,986	1,223,360	1,767,332	390,780	** 33,671	4,621	** 1,653	2,171	566	342	
35 under 45	1,549,462	1,696,497	3,584,836	1,353,999	202,596	35,292	13,032	15,642	3,210	1,666	
45 under 55	1,515,172	1,585,786	3,871,047	1,652,355	303,169	65,727	26,540	34,425	7,697	4,382	
55 under 65	1,787,206	1,776,432	3,795,335	1,533,825	261,629	63,723	26,044	37,404	9,345	5,541	
65 and over	1,940,379	1,851,248	3,619,235	1,213,973	195,020	45,773	19,245	29,369	7,466	4,656	
Returns of married persons filing separately, total	716,324	334,016	311,668	66,430	14,254	3,815	2,061	3,411	1,095	916	
Under 26	10,030	**	0	**	**	0	**	0	**	0	
26 under 35	122,857	** 70,270	51,661	** 7,414	** 570	* 170	** 59	89	** 35	21	
35 under 45	200,205	80,207	63,216	17,179	2,861	622	417	452	133	109	
45 under 55	166,933	83,749	84,161	16,603	3,749	1,242	661	890	257	196	
55 under 65	140,674	59,911	66,801	12,325	3,629	981	423	1,036	323	243	
65 and over	75,624	39,879	46,029	12,909	3,445	800	500	943	347	347	
Returns of heads of households, total	3,047,600	1,231,109	1,050,307	193,683	27,792	6,189	2,604	3,314	821	522	
Under 26	55,146	**	* 3,308	**	**	**	* 17	* 20	**	* 5	
26 under 35	568,905	** 146,918	78,742	** 6,314	** 343	** 110	* 42	122	** 40	33	
35 under 45	1,112,628	422,616	306,411	42,980	6,577	831	436	466	135	71	
45 under 55	842,320	405,120	431,496	91,848	11,755	2,968	1,218	1,502	373	219	
55 under 65	347,049	204,647	171,384	38,670	7,418	1,945	813	1,006	236	158	
65 and over	121,551	51,807	58,967	13,870	1,699	334	78	198	36	36	
Returns of single persons, total	10,099,437	4,305,997	3,942,044	891,047	124,240	29,058	11,897	17,723	4,535	2,847	
Under 26	942,671	198,667	93,834	16,671	2,619	**	280	573	**	73	
26 under 35	2,648,673	972,837	744,840	130,008	12,301	** 3,169	1,004	1,368	** 550	251	
35 under 45	1,485,220	615,063	585,008	142,095	15,452	3,318	1,089	1,663	336	265	
45 under 55	1,415,738	614,042	643,386	140,922	19,306	4,506	2,016	2,749	718	424	
55 under 65	1,625,956	762,061	766,421	177,024	31,977	7,032	3,047	4,612	1,190	707	
65 and over	1,981,181	1,143,327	1,108,554	284,327	42,585	11,032	4,460	6,758	1,742	1,127	

* 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, November 2021.

Table 1.7. All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2019 (Filing Year 2020)

(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	9,550,878	84,024,297	8,964,538	76,264,421	1,066,858	378,620	71,181	181,481	834,392	2,168,013		
No. adjusted gross income	83,667	-607,383	13,211	33,243	18,931	4,146	* 2,109	* 1,160	21,906	13,892		
\$1 under \$1,000	509,730	292,743	391,134	245,152	59,316	4,616	* 3,007	* 4,578	51,194	14,875		
\$1,000 under \$2,000	783,770	1,185,555	692,788	1,042,999	84,283	12,721	* 3,007	* 434	77,204	39,839		
\$2,000 under \$3,000	851,393	2,127,092	782,097	1,917,173	86,846	26,253	* 7,017	* 7,089	77,910	55,290		
\$3,000 under \$4,000	824,456	2,864,032	781,233	2,647,965	78,473	18,282	** 4,012	** 7,050	66,441	54,492		
\$4,000 under \$5,000	777,947	3,505,659	750,152	3,285,172	73,437	9,495	**	**	58,022	69,596		
\$5,000 under \$10,000	2,761,560	20,031,501	2,686,655	19,044,622	264,355	47,485	* 9,014	* 2,878	199,528	229,544		
\$10,000 under \$20,000	2,199,277	30,169,361	2,151,528	28,776,824	259,663	80,117	13,798	6,982	162,407	380,296		
\$20,000 under \$30,000	545,157	12,934,621	524,126	12,012,330	75,484	13,508	12,761	12,829	67,300	209,096		
\$30,000 under \$50,000	165,382	6,016,592	155,886	5,390,805	39,939	23,523	* 4,393	* 8,255	27,910	156,989		
\$50,000 under \$200,000	45,565	3,553,379	35,092	1,825,347	23,215	25,598	11,176	116,289	22,455	686,201		
\$200,000 or more	2,976	1,951,144	637	42,790	2,916	112,877	886	13,936	2,115	257,903		
Size of adjusted gross income	Qualified dividends		Net income		Business or profession [1]		Net loss		Capital gain distributions [2]		Sales of capital assets [2]	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
All returns	793,269	1,618,399	426,805	1,846,648	74,110	411,584	419,772	605,278	541,711	3,007,187		
No. adjusted gross income	20,832	10,239	4,669	12,630	** 25,254	** 198,073	6,252	3,769	* 572	* 2,885		
\$1 under \$1,000	47,184	9,495	52,443	24,943	**	**	24,596	6,387	32,082	7,162		
\$1,000 under \$2,000	73,195	31,591	38,865	46,309	* 7,027	* 5,869	35,089	14,801	45,115	25,045		
\$2,000 under \$3,000	75,371	43,060	38,154	69,898	** 4,016	** 5,954	38,185	24,818	46,206	38,332		
\$3,000 under \$4,000	65,437	39,154	32,243	78,539	**	**	35,270	28,595	49,215	52,179		
\$4,000 under \$5,000	57,018	53,827	32,244	60,608	* 3,012	* 10,231	27,251	21,814	37,275	44,804		
\$5,000 under \$10,000	190,506	163,210	108,037	346,700	* 9,126	* 30,028	105,378	124,908	127,172	241,886		
\$10,000 under \$20,000	150,278	239,967	83,744	335,524	17,183	74,155	84,802	155,556	114,120	443,230		
\$20,000 under \$30,000	63,290	177,744	22,204	188,671	* 5,020	* 24,158	37,478	61,152	45,388	303,565		
\$30,000 under \$50,000	26,908	131,135	* 6,470	* 47,619	0	0	14,471	42,801	22,673	283,474		
\$50,000 under \$200,000	21,453	517,078	* 6,375	* 180,542	* 3,089	* 6,502	10,141	113,584	20,312	671,985		
\$200,000 or more	1,799	201,901	1,359	454,665	372	56,613	860	7,074	1,581	912,641		

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Sales of capital assets [2]—continued						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		
All returns	147,253	190,018	423,437	1,607,877	21,483	456,084	393,553	143,224	9,419,778	65,285,641						
No adjusted gross income	32,334	68,675	* 2,409	* 972	** 10,890	** 412,581	* 4,000	* 8,216	0	0						
\$1 under \$1,000	12,196	9,878	22,056	7,762	0	0	21,083	1,181	508,728	597,812						
\$1,000 under \$2,000	13,105	13,979	37,222	42,274	0	0	35,732	3,784	780,762	1,418,595						
\$2,000 under \$3,000	10,092	11,050	37,092	48,207	**	**	36,140	11,356	850,391	2,340,863						
\$3,000 under \$4,000	* 6,108	* 8,053	25,063	29,599	0	0	30,233	4,959	824,456	3,027,744						
\$4,000 under \$5,000	8,623	14,689	32,178	67,293	0	0	36,252	6,388	777,413	3,650,462						
\$5,000 under \$10,000	29,796	20,886	104,022	231,409	** 4,159	** 17,573	118,043	42,342	2,757,159	20,348,871						
\$10,000 under \$20,000	19,294	21,720	86,525	288,674	**	**	82,635	37,469	2,191,257	25,335,229						
\$20,000 under \$30,000	11,326	12,284	41,763	271,919	* 3,099	* 7,766	24,207	20,259	535,276	6,342,310						
\$30,000 under \$50,000	* 2,230	* 2,362	19,413	138,249	** 3,207	** 5,123	** 5,072	** 4,299	157,865	1,833,896						
\$50,000 under \$200,000	* 1,986	* 5,957	13,576	199,484	**	**	**	**	35,222	384,357						
\$200,000 or more	* 165	* 486	2,119	282,037	127	13,039	155	2,971	1,250	5,502						
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	47,433	337,754	2,470,310	2,699,406	269,683	936,748	139,750	57,098	2,462,926	2,691,174						
No adjusted gross income	0	0	0	0	0	0	0	0	0	0						
\$1 under \$1,000	** 5,011	** 11,349	**	**	0	0	0	0	**	**						
\$1,000 under \$2,000	**	**	** 28,073	** 1,017	0	0	0	0	** 28,073	** 1,017						
\$2,000 under \$3,000	**	**	42,286	3,029	* 17,133	* 1,198	* 4,193	* 57	41,283	2,972						
\$3,000 under \$4,000	0	0	35,365	3,357	12,214	951	* 6,289	* 108	35,365	3,249						
\$4,000 under \$5,000	**	**	30,887	3,971	* 8,828	* 1,877	* 5,287	* 80	29,793	3,891						
\$5,000 under \$10,000	** 4,935	** 54,528	141,259	35,547	63,514	22,803	33,987	1,936	139,162	33,610						
\$10,000 under \$20,000	* 8,020	* 58,234	1,440,726	512,018	102,796	102,886	41,084	6,808	1,437,536	505,211						
\$20,000 under \$30,000	9,881	49,800	538,942	697,163	36,570	101,418	24,793	3,602	538,942	693,561						
\$30,000 under \$50,000	* 7,518	* 35,062	164,244	480,679	12,556	72,008	10,865	2,080	164,244	478,599						
\$50,000 under \$200,000	10,343	65,890	45,563	497,497	13,429	248,745	12,133	31,601	45,563	465,896						
\$200,000 or more	1,725	62,890	2,967	465,127	2,644	384,862	1,120	10,824	2,965	503,168						

* 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, taxable pensions and annuities, unemployment compensation, taxable Social Security benefits, foreign earned income exclusion, net operating loss, gambling earnings, cancellation of debt, taxable health saving account distributions, section 965 income, limitation on business losses, global intangible low tax income, supplemental schedule (Form 4797) gain, rental and royalty income, real estate mortgage investment conduit, and other income.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

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 2019 (Filing Year 2020)

(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	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	17,348,989	4,180,993,711	17,348,989	4,233,799,966	13,843,743	2,291,043,847	10,766,643	82,088,158	1,990,740	36,790,704	6,901,885	189,643,881
Under \$5,000	85,653	219,194	85,653	261,060	25,090	266,544	44,462	49,528	3,579	14,833	26,702	108,060
\$5,000 under \$10,000	100,962	794,081	100,962	923,520	21,537	397,766	53,355	38,948	7,347	31,468	34,913	122,265
\$10,000 under \$15,000	155,024	1,970,419	155,024	2,086,989	61,171	1,074,831	75,469	70,225	11,689	25,072	45,957	171,450
\$15,000 under \$20,000	183,296	3,256,936	183,296	3,439,196	63,169	1,330,887	97,399	206,800	15,621	127,199	61,930	305,246
\$20,000 under \$25,000	235,786	5,320,773	235,786	5,559,326	117,238	2,704,504	103,529	161,627	15,131	108,051	62,789	296,502
\$25,000 under \$30,000	263,065	7,240,751	263,065	7,458,964	149,042	4,313,137	125,895	244,432	16,634	177,800	66,801	357,223
\$30,000 under \$35,000	287,087	9,325,170	287,087	9,605,775	175,182	5,426,403	118,949	156,317	19,439	166,251	75,406	369,528
\$35,000 under \$40,000	362,535	13,585,297	362,535	13,955,008	248,956	9,283,793	158,804	267,801	21,072	111,724	71,154	520,053
\$40,000 under \$45,000	378,519	16,065,906	378,519	16,411,895	262,707	10,513,349	146,272	343,909	22,297	183,404	75,114	417,790
\$45,000 under \$50,000	427,909	20,377,535	427,909	20,732,717	326,177	14,895,868	182,065	210,365	18,189	239,219	82,885	393,844
\$50,000 under \$55,000	449,755	23,538,431	449,755	24,019,968	335,449	16,097,763	181,874	291,141	19,242	184,718	104,828	425,423
\$55,000 under \$60,000	471,027	27,130,413	471,027	27,562,247	348,110	17,993,696	227,861	232,906	21,341	119,356	102,965	522,257
\$60,000 under \$75,000	1,534,525	103,445,057	1,534,525	105,344,111	1,161,351	71,477,022	728,182	958,702	92,932	1,319,652	397,056	2,492,974
\$75,000 under \$100,000	2,314,113	201,777,671	2,314,113	203,922,444	1,854,441	142,882,096	1,224,626	1,872,039	176,500	1,347,047	658,253	4,573,677
\$100,000 under \$200,000	5,540,689	787,941,814	5,540,689	797,505,853	4,682,469	569,115,867	3,538,521	5,996,072	518,068	4,091,326	2,090,089	18,557,960
\$200,000 under \$500,000	3,389,551	1,005,054,567	3,389,551	1,021,457,242	3,010,378	708,506,670	2,660,670	10,263,085	554,724	6,080,721	1,983,337	30,496,486
\$500,000 under \$1,000,000	747,317	507,099,728	747,317	516,583,215	653,051	298,105,610	686,908	7,847,072	232,618	4,872,618	586,288	22,028,456
\$1,000,000 under \$1,500,000	182,044	219,341,837	182,044	222,942,847	153,635	100,570,373	175,504	4,625,437	82,892	2,640,390	155,392	12,152,598
\$1,500,000 under \$2,000,000	77,291	132,851,986	77,291	134,633,970	63,210	53,417,336	75,516	3,542,298	39,610	1,868,784	66,048	8,424,691
\$2,000,000 under \$5,000,000	114,200	341,065,398	114,200	344,098,944	92,296	114,356,128	112,394	10,926,776	67,076	4,972,448	103,714	23,100,066
\$5,000,000 under \$10,000,000	29,741	204,160,589	29,741	205,104,064	23,889	55,354,853	29,562	7,256,689	20,275	2,734,494	28,052	14,845,483
\$10,000,000 or more	18,901	549,430,138	18,901	550,190,811	15,194	92,959,353	18,825	26,525,989	14,464	5,374,129	18,209	48,961,850
Taxable returns, total	15,799,889	4,112,978,763	15,799,889	4,163,519,042	13,014,234	2,252,172,735	9,970,734	79,567,512	1,838,584	34,615,691	6,391,747	183,401,684
Nontaxable returns, total	1,549,100	68,014,948	1,549,100	70,280,924	829,509	38,871,112	795,909	2,520,645	152,155	2,175,013	510,138	6,242,197

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 2019 (Filing Year 2020)—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	6,475,592	145,425,771	2,993,036	4,192,494	81,161	5,403,716	3,724,251	109,839,424	6,522,418	586,974,916	694,140	17,263,512
Under \$5,000	23,383	73,133	* 5,042	* 7,482	** 4,413	** 38,276	21,274	2,785	31,658	153,032	1,559	-12,876
\$5,000 under \$10,000	29,488	58,778	8,555	11,728	**	**	24,049	146,589	34,361	48,500	4,098	15,328
\$10,000 under \$15,000	43,381	129,074	7,608	7,964	**	**	42,388	-37,773	49,651	124,335	931	1,945
\$15,000 under \$20,000	55,262	190,239	13,018	11,572	**	**	47,532	192,407	56,160	234,286	5,708	-64,349
\$20,000 under \$25,000	57,714	189,723	23,411	31,787	**	**	57,793	198,513	56,828	189,319	3,309	-32,611
\$25,000 under \$30,000	59,696	245,681	30,604	24,071	0	0	57,848	66,398	54,531	124,336	6,677	-72,765
\$30,000 under \$35,000	65,355	246,311	39,135	20,416	** 3,008	** 19,965	65,746	547,492	67,387	288,703	2,951	-8,381
\$35,000 under \$40,000	66,790	378,505	71,993	57,043	**	**	83,037	563,975	76,592	230,947	9,055	-137,678
\$40,000 under \$45,000	72,841	246,717	74,411	66,680	** 5,105	** 140,016	84,319	580,747	77,116	254,912	8,956	63,515
\$45,000 under \$50,000	78,412	255,465	68,002	57,078	**	**	92,507	680,876	79,718	364,728	9,632	-66,992
\$50,000 under \$55,000	91,523	240,708	96,516	92,301	* 2,635	* 28,746	77,702	787,491	91,510	275,246	11,579	4,739
\$55,000 under \$60,000	97,816	346,150	104,726	78,654	* 5,028	* 96,001	76,540	671,404	93,745	612,216	8,091	-29,249
\$60,000 under \$75,000	369,772	1,653,667	403,756	389,030	13,141	399,476	255,100	2,737,411	365,181	1,825,137	20,924	45,814
\$75,000 under \$100,000	608,543	3,213,383	644,481	623,827	13,906	504,434	421,122	4,119,639	586,491	3,800,291	45,525	-41,040
\$100,000 under \$200,000	1,956,138	13,703,211	1,071,174	1,384,902	21,969	1,760,063	1,158,794	20,745,471	1,920,362	19,958,165	142,032	115,736
\$200,000 under \$500,000	1,875,630	23,141,962	273,697	520,378	10,265	1,899,248	841,100	37,445,138	1,901,194	47,116,860	186,652	713,041
\$500,000 under \$1,000,000	562,448	16,864,625	37,021	196,515	1,120	199,010	203,556	17,531,221	594,514	48,307,884	103,468	363,223
\$1,000,000 under \$1,500,000	149,656	9,370,917	7,647	62,109	341	66,984	49,376	6,744,461	160,707	30,942,551	41,611	635,715
\$1,500,000 under \$2,000,000	66,051	6,405,619	3,299	43,257	74	32,278	20,244	3,475,933	70,487	23,798,864	20,819	328,597
\$2,000,000 under \$5,000,000	100,704	17,428,101	5,899	134,971	115	137,957	30,268	6,878,210	106,943	78,457,469	38,348	1,489,423
\$5,000,000 under \$10,000,000	27,248	11,455,199	1,728	93,423	27	49,616	8,360	2,802,122	28,726	63,610,065	12,594	1,388,002
\$10,000,000 or more	17,740	39,608,601	1,313	277,306	11	31,649	5,595	2,958,912	18,557	266,277,070	9,621	12,564,376
Taxable returns, total	6,008,108	140,890,245	2,820,768	3,954,523	75,218	5,355,087	3,328,799	106,608,958	5,996,068	580,033,568	633,876	17,487,391
Nontaxable returns, total	467,484	4,535,525	172,268	237,971	5,942	48,629	395,451	3,230,466	526,350	6,941,348	60,264	-223,879

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Taxable Individual Retirement Arrangement (IRA) distributions [2]		Taxable pensions and annuities [2]		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total	3,008,662	95,835,581	4,472,544	176,263,288	1,533,317	47,551,316	1,006,866	18,509,998	82,597	1,100,535	2,987,830	511,427,624
Under \$5,000	13,472	56,911	20,978	81,306	6,794	30,048	9,465	148,042	* 1,214	* 997	6,608	-183,375
\$5,000 under \$10,000	27,774	195,528	35,103	263,238	13,646	115,760	10,625	141,499	** 2,616	** 9,842	9,609	-237,179
\$10,000 under \$15,000	32,486	298,953	57,052	762,520	19,282	137,979	9,502	290,441	0	0	9,953	-36,034
\$15,000 under \$20,000	43,786	433,056	70,527	756,281	17,256	133,276	8,100	86,720	0	0	14,573	-268,818
\$20,000 under \$25,000	40,401	346,115	74,782	1,079,742	17,616	197,920	10,373	104,183	**	**	14,170	23,505
\$25,000 under \$30,000	56,177	528,962	93,037	1,515,867	20,101	201,231	11,825	228,499	0	0	16,848	-29,624
\$30,000 under \$35,000	52,507	569,247	83,703	1,380,059	17,266	209,755	11,864	191,291	** 2,018	** 22,552	16,007	90,391
\$35,000 under \$40,000	47,235	788,744	99,470	1,860,886	19,189	225,707	36,309	362,698	**	**	32,658	7,645
\$40,000 under \$45,000	54,650	856,972	108,194	2,229,043	20,735	188,283	26,640	312,015	**	**	34,056	-107,748
\$45,000 under \$50,000	64,068	810,254	99,367	2,069,764	35,094	323,018	24,005	357,795	* 4,457	* 8,228	30,381	-88,092
\$50,000 under \$55,000	70,786	957,698	120,080	2,764,321	24,082	394,386	28,071	318,470	* 1,983	* 13,412	35,455	363,702
\$55,000 under \$60,000	65,043	987,813	133,061	3,710,207	35,650	303,460	21,050	302,039	* 1,353	* 15,408	31,565	194,524
\$60,000 under \$75,000	258,469	4,049,158	435,947	12,687,072	84,343	1,206,505	103,890	1,276,409	8,339	96,224	106,666	822,914
\$75,000 under \$100,000	402,873	8,579,198	621,207	21,390,286	120,244	1,551,077	131,111	1,792,229	11,368	110,256	212,547	2,280,357
\$100,000 under \$200,000	962,300	31,029,733	1,510,680	69,647,528	435,421	7,247,093	330,907	3,721,182	23,525	410,914	755,934	20,184,190
\$200,000 under \$500,000	609,505	30,543,191	723,049	41,676,582	396,436	10,716,027	141,422	3,985,451	18,417	319,094	941,962	78,254,899
\$500,000 under \$1,000,000	132,444	8,691,602	117,622	7,332,428	129,623	7,475,948	48,245	1,804,831	3,938	25,919	401,512	90,970,233
\$1,000,000 under \$1,500,000	32,575	2,266,659	29,179	2,081,727	43,285	3,325,658	16,652	759,019	1,437	27,971	126,351	55,460,523
\$1,500,000 under \$2,000,000	13,809	926,342	12,243	771,330	21,162	2,083,941	7,518	414,743	610	20,128	57,575	35,308,102
\$2,000,000 under \$5,000,000	20,173	1,587,638	18,796	1,244,851	36,215	5,034,306	12,741	933,395	909	11,543	90,926	93,684,984
\$5,000,000 under \$10,000,000	5,157	634,918	5,126	495,817	11,610	2,420,445	3,788	418,567	235	2,325	25,523	51,990,393
\$10,000,000 or more	2,973	696,890	3,342	462,434	8,267	4,029,495	2,762	560,480	177	5,722	16,953	82,742,131
Taxable returns, total	2,720,805	91,873,790	4,023,906	169,072,295	1,382,332	45,628,619	871,898	16,048,905	70,781	1,006,901	2,774,044	512,388,247
Nontaxable returns, total	287,857	3,961,792	448,638	7,190,994	150,984	1,922,697	134,968	2,461,093	11,816	93,634	213,786	-960,623

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable Social Security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	261,607	22,133,425	207,179	-5,245,272	438,150	2,709,580	3,872,040	77,432,884	126,026	14,188,003	107,972	2,044,733
Under \$5,000	* 1,113	* -4,577	1,344	-48,944	0	0	* 1,207	* 5,706	8,513	175,417	* 1,213	* 18,887
\$5,000 under \$10,000	* 386	* 2,687	2,781	-17,463	* 2,320	* 9,205	5,581	15,299	7,804	128,730	** 1,121	** 9,501
\$10,000 under \$15,000	* 7	* -478	* 1,701	* -112,549	* 3,743	* 20,580	28,283	36,299	11,098	272,563	**	**
\$15,000 under \$20,000	* 4,218	* 5,214	* 2,190	* -27,610	* 6,446	* 55,871	72,558	146,527	5,156	123,058	** 1,321	** 70,544
\$20,000 under \$25,000	* 3,102	* 20,507	* 1,831	* -24,253	* 2,543	* 17,719	103,421	321,618	6,098	40,588	**	**
\$25,000 under \$30,000	* 2,046	* 14,807	* 2,417	* -72,999	9,451	53,815	111,944	515,954	2,826	237,643	* 2,008	* 37,317
\$30,000 under \$35,000	* 3,998	* 39,202	1,923	-53,738	9,037	28,985	100,936	713,524	5,018	101,837	* 1,019	* 1,874
\$35,000 under \$40,000	* 1,993	* 17,573	7,286	-48,638	17,456	120,480	89,658	723,115	6,762	441,627	* 1,004	* 6,426
\$40,000 under \$45,000	1,545	35,241	5,488	-85,774	17,318	81,398	106,777	1,141,975	2,848	124,163	* 1,049	* 2,316
\$45,000 under \$50,000	2,435	12,336	1,768	-1,674	12,570	104,429	98,297	1,275,567	2,341	110,316	* 1,073	* 1,995
\$50,000 under \$55,000	4,105	58,138	1,711	-59,702	10,042	86,706	115,090	1,657,729	5,004	108,354	* 4,109	* 9,484
\$55,000 under \$60,000	* 2,058	* 14,683	2,440	-26,521	15,066	101,207	142,745	2,188,615	4,071	172,970	* 1,348	* 2,201
\$60,000 under \$75,000	12,467	258,870	9,971	-230,380	45,688	333,947	403,945	6,957,052	8,535	412,755	6,396	46,063
\$75,000 under \$100,000	25,039	308,491	21,194	-284,782	59,654	332,944	588,955	11,866,116	11,346	507,774	10,005	76,613
\$100,000 under \$200,000	67,345	1,362,773	64,738	-1,176,979	143,281	817,601	1,175,645	28,254,205	17,470	1,471,486	28,999	191,223
\$200,000 under \$500,000	73,837	3,490,652	51,794	-1,173,299	71,597	449,363	544,108	15,562,386	11,011	1,606,067	17,787	189,637
\$500,000 under \$1,000,000	25,092	2,040,839	14,822	-601,272	9,798	79,956	108,708	3,532,423	4,877	1,261,041	7,619	140,370
\$1,000,000 under \$1,500,000	8,663	1,294,458	4,344	-243,908	1,240	8,901	30,276	974,330	1,942	595,255	5,072	115,200
\$1,500,000 under \$2,000,000	5,567	1,106,124	2,026	-192,483	441	3,740	13,727	449,658	763	420,003	3,068	57,066
\$2,000,000 under \$5,000,000	10,100	3,112,570	3,574	-307,390	378	2,096	22,198	739,258	1,556	1,346,755	7,364	404,362
\$5,000,000 under \$10,000,000	3,513	2,294,299	1,058	-227,651	61	480	6,116	216,052	511	661,939	3,402	191,814
\$10,000,000 or more	2,979	6,649,016	780	-227,260	20	155	3,865	139,477	475	3,867,661	3,056	471,841
Taxable returns, total	242,593	22,030,077	179,834	-4,490,509	391,855	2,452,504	3,436,894	73,436,252	61,589	11,525,072	99,206	1,868,884
Nontaxable returns, total	19,014	103,349	27,345	-754,763	46,294	257,076	435,146	3,996,632	64,438	2,662,931	8,767	175,849

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Taxable health savings account distributions		Repatriated deferred (section 965) income as shareholders of certain foreign corporations		Limitation on business losses		Global intangible low tax income		Foreign-earned income exclusion		Gambling earnings	
	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	92,621	158,681	1,695	68,817	352	560,316	6,015	1,297,882	23,115	2,122,520	552,296	27,066,592
Under \$5,000	0	0	0	0	0	0	0	0	** 13	** 1,962	* 2,147	* 3,490
\$5,000 under \$10,000	0	0	0	0	** 8	** 12,116	0	0	**	**	* 4,611	* 41,877
\$10,000 under \$15,000	0	0	0	0	0	0	0	0	* 5	* 993	* 6,024	* 68,483
\$15,000 under \$20,000	0	0	0	0	0	0	0	0	* 5	* 913	5,046	26,626
\$20,000 under \$25,000	0	0	0	0	**	**	0	0	11	2,077	6,568	90,621
\$25,000 under \$30,000	** 2,108	** 2,191	0	0	**	**	0	0	1,142	121,231	6,348	80,960
\$30,000 under \$35,000	**	**	0	0	0	0	0	0	1,145	92,416	9,212	116,967
\$35,000 under \$40,000	0	0	0	0	0	0	** 1,006	** 8,982	16	2,702	7,942	77,109
\$40,000 under \$45,000	0	0	0	0	0	0	0	0	1,048	64,141	12,754	85,672
\$45,000 under \$50,000	* 2,985	* 2,330	0	0	**	**	**	**	323	57,093	8,175	87,059
\$50,000 under \$55,000	** 3,015	** 2,979	0	0	0	0	0	0	321	62,752	17,095	257,832
\$55,000 under \$60,000	**	**	0	0	** 49	** 16,987	0	0	11	1,941	10,094	179,022
\$60,000 under \$75,000	* 4,997	* 10,580	0	0	* 9	* 11,586	**	**	3,440	292,593	45,586	611,855
\$75,000 under \$100,000	9,991	10,820	**	**	* 18	* 1,371	0	0	3,818	343,578	70,017	1,050,769
\$100,000 under \$200,000	35,356	59,060	** 10	** [3]	* 15	* 10,407	1,021	26,534	2,872	255,398	190,424	4,466,185
\$200,000 under \$500,000	28,112	58,240	338	148	35	36,914	854	83,671	4,326	378,467	113,016	5,891,789
\$500,000 under \$1,000,000	4,722	9,155	360	58	52	54,693	1,258	184,066	2,357	227,742	23,495	3,118,715
\$1,000,000 under \$1,500,000	655	1,463	* 110	* 539	36	57,961	396	86,066	878	80,560	6,154	1,899,564
\$1,500,000 under \$2,000,000	285	627	111	1,098	23	42,255	258	48,888	310	30,306	2,460	899,982
\$2,000,000 under \$5,000,000	332	1,012	330	6,905	49	84,068	619	183,556	720	69,334	3,833	2,678,350
\$5,000,000 under \$10,000,000	38	137	174	20,344	30	77,206	265	155,517	214	21,446	793	1,158,727
\$10,000,000 or more	26	87	262	39,725	28	154,752	337	520,602	141	14,877	498	4,174,940
Taxable returns, total	89,508	153,358	1,679	56,955	263	508,872	4,971	1,271,289	19,651	1,744,877	506,453	25,809,948
Nontaxable returns, total	3,113	5,323	16	11,862	89	51,444	1,044	26,593	3,464	377,643	45,843	1,256,644

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Other income less loss		Total statutory adjustments		Total	Medical and dental expenses deduction		Total medical expenses		
	Number of returns	Amount	Number of returns	Amount		Number of returns subtracting AGI limitation	Amount		Number of returns	Amount
All returns, total	1,255,939	17,919,318	5,336,014	52,806,255	645,102,704	4,411,806	79,060,485	4,411,806	107,557,993	
Under \$5,000	5,354	16,230	15,986	41,866	1,787,104	65,660	950,618	65,660	963,957	
\$5,000 under \$10,000	7,618	-3,504	22,991	129,440	2,355,333	77,581	1,206,811	77,581	1,251,703	
\$10,000 under \$15,000	9,349	51,258	34,182	116,570	3,619,552	108,544	1,463,338	108,544	1,567,617	
\$15,000 under \$20,000	10,504	31,886	47,337	182,261	4,447,639	123,269	2,277,084	123,269	2,441,706	
\$20,000 under \$25,000	6,364	29,942	56,347	238,553	5,806,896	159,951	2,856,444	159,951	3,128,492	
\$25,000 under \$30,000	16,082	111,655	58,393	218,213	6,018,057	177,658	2,636,210	177,658	3,003,171	
\$30,000 under \$35,000	13,645	52,913	76,285	280,605	6,680,713	158,926	2,576,399	158,926	2,963,988	
\$35,000 under \$40,000	19,787	81,398	104,220	369,711	9,080,865	198,872	3,019,477	198,872	3,580,062	
\$40,000 under \$45,000	13,394	46,548	93,260	345,989	9,560,554	195,520	3,310,777	195,520	3,933,243	
\$45,000 under \$50,000	19,277	39,799	119,990	355,182	10,217,240	183,922	2,878,397	183,922	3,535,278	
\$50,000 under \$55,000	17,674	-14,642	121,182	481,537	11,260,529	204,075	3,326,520	204,075	4,132,538	
\$55,000 under \$60,000	20,115	33,068	105,569	431,834	11,346,462	200,660	3,109,573	200,660	3,973,317	
\$60,000 under \$75,000	82,693	83,847	463,203	1,899,054	39,501,509	564,414	9,668,623	564,414	12,530,944	
\$75,000 under \$100,000	117,169	376,329	584,866	2,144,772	60,920,634	680,609	11,078,927	680,609	15,530,374	
\$100,000 under \$200,000	356,438	1,333,213	1,749,089	9,564,039	172,883,303	1,073,913	20,809,890	1,073,913	31,753,261	
\$200,000 under \$500,000	324,404	3,544,789	1,131,586	16,402,655	133,958,983	222,296	6,615,841	222,296	11,038,875	
\$500,000 under \$1,000,000	107,044	2,062,337	330,458	9,483,486	44,805,288	13,386	950,796	13,386	1,600,051	
\$1,000,000 under \$1,500,000	36,959	1,165,479	91,547	3,600,810	16,039,074	1,674	173,144	1,674	326,106	
\$1,500,000 under \$2,000,000	18,972	876,853	40,175	1,781,984	9,417,509	553	85,962	553	155,724	
\$2,000,000 under \$5,000,000	33,531	2,446,751	61,662	3,033,546	22,525,236	282	46,912	282	106,522	
\$5,000,000 under \$10,000,000	10,948	1,358,462	16,839	943,475	13,247,437	35	15,374	35	32,424	
\$10,000,000 or more	8,620	4,194,708	10,847	760,673	49,622,788	* 6	* 3,368	* 6	* 8,638	
Taxable returns, total	1,160,235	17,473,773	4,879,649	50,540,280	581,735,605	3,385,403	48,223,973	3,385,403	73,647,005	
Nontaxable returns, total	95,704	445,544	456,365	2,265,975	63,367,099	1,026,403	30,836,512	1,026,403	33,910,988	

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Itemized deductions—continued																																																																																																																																																																																																																																																																																																																																			
	Medical and dental expenses deduction—continued			AGI limitation			Total			Taxes paid deduction																																																																																																																																																																																																																																																																																																																										
							Total			Total State and local taxes																																																																																																																																																																																																																																																																																																																										
	Number of returns	Amount	(70)	Number of returns	Amount	(71)	Number of returns	Amount	(72)	Number of returns	Amount	(73)	Number of returns	Amount	(74)	Number of returns	Amount	(75)	Number of returns	Amount	(76)	Number of returns	Amount	(77)	Number of returns	Amount	(78)	Number of returns	Amount	(79)	Number of returns	Amount	(80)	Number of returns	Amount	(81)																																																																																																																																																																																																																																																																																																
All returns, total	4,409,801	28,487,508	17,217,369	138,949,911	16,824,030	333,638,650	16,747,571	221,705,036	12,572,613	212,115,741	4,174,968	9,689,295	Under \$5,000	63,656	13,339	80,640	320,557	74,831	449,331	68,493	107,781	24,106	81,356	44,387	26,425	\$5,000 under \$10,000	77,581	44,892	100,953	468,455	93,922	603,863	85,174	249,619	28,825	215,251	56,349	34,369	\$10,000 under \$15,000	108,544	104,280	148,979	666,483	140,416	808,537	134,588	225,812	51,698	167,224	82,890	58,588	\$15,000 under \$20,000	123,269	164,622	175,266	691,850	161,090	728,337	156,365	197,202	68,548	132,557	87,816	64,645	\$20,000 under \$25,000	159,951	272,048	222,744	934,655	212,569	974,811	207,579	260,168	79,611	108,256	127,968	151,913	\$25,000 under \$30,000	177,658	366,961	251,892	1,126,998	238,732	1,165,915	236,430	327,963	114,818	202,751	121,612	125,212	\$30,000 under \$35,000	158,926	387,588	274,737	1,257,947	258,421	1,282,078	255,558	394,418	142,115	242,928	113,444	151,490	\$35,000 under \$40,000	198,872	560,585	360,510	1,968,177	342,696	1,821,848	351,094	647,321	218,712	463,089	132,382	184,232	\$40,000 under \$45,000	195,520	622,467	372,418	1,919,959	351,064	1,959,497	355,893	750,753	233,693	571,612	122,199	179,141	\$45,000 under \$50,000	183,922	656,881	420,937	2,373,888	407,607	2,484,166	404,209	836,101	259,694	625,180	144,515	210,921	\$50,000 under \$55,000	204,075	806,018	443,735	2,614,610	425,620	2,915,476	420,113	1,008,491	280,296	754,764	139,817	253,727	\$55,000 under \$60,000	200,660	863,744	467,017	2,755,634	455,539	2,983,704	448,242	1,183,971	309,272	973,360	138,970	210,611	\$60,000 under \$75,000	564,414	2,862,321	1,515,271	9,906,713	1,462,248	10,559,868	1,448,753	4,255,107	1,058,738	3,616,373	390,014	638,734	\$75,000 under \$100,000	680,609	4,451,447	2,301,691	17,223,343	2,238,601	19,149,026	2,249,061	8,922,515	1,741,769	7,894,326	507,291	1,028,189	\$100,000 under \$200,000	1,073,913	10,943,370	5,528,088	49,305,699	5,434,086	68,222,030	5,440,177	36,859,845	4,384,155	34,259,308	1,056,022	2,600,537	\$200,000 under \$500,000	222,296	4,423,034	3,384,966	33,186,555	3,362,500	81,024,706	3,331,581	50,531,862	2,651,589	48,221,128	679,992	2,310,734	\$500,000 under \$1,000,000	13,386	649,255	746,197	7,530,789	743,612	40,279,889	737,427	29,569,092	588,173	28,995,160	149,254	573,932	\$1,000,000 under \$1,500,000	1,674	152,963	181,704	1,835,805	181,383	16,366,190	179,538	12,970,747	142,800	12,801,601	36,738	169,146	\$1,500,000 under \$2,000,000	553	69,762	77,154	796,503	77,011	10,172,001	76,471	8,410,724	61,587	8,330,417	14,883	80,306	\$2,000,000 under \$5,000,000	282	59,610	113,978	1,216,894	113,743	25,150,983	112,894	21,871,510	92,151	21,700,331	20,743	171,179	\$5,000,000 under \$10,000,000	35	17,050	29,663	354,921	29,594	13,901,659	29,332	12,691,102	24,489	12,617,795	4,843	73,367	\$10,000,000 or more	* 6	* 5,270	18,827	493,475	18,744	30,634,733	18,599	29,432,933	15,772	29,141,036	2,827	291,897	Taxable returns, total	3,385,403	25,423,032	15,718,470	130,332,742	15,387,018	323,158,348	15,347,231	217,984,911	11,876,885	209,280,283	3,470,346	8,704,628	Nontaxable returns, total	1,024,398	3,074,476	1,498,899	8,617,169	1,437,012	10,480,302	1,400,339	3,720,125	695,728	2,835,458	704,611	884,667

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 2019 (Filing Year 2020)—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						Limited State and local taxes			Other taxes		Interest paid deduction	
	Total State and local taxes—continued			Personal property taxes			Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)	Number of returns (90)	Amount (91)	
	Real estate taxes	Amount (83)	Number of returns (84)	Amount (85)									
All returns, total	15,276,895	110,338,593	7,182,681	4,829,277	16,824,030	133,714,049	951,977	2,001,606	14,182,730	207,442,024			
Under \$5,000	52,724	344,590	22,349	11,934	74,831	305,291	* 2,155	* 291	42,865	446,172			
\$5,000 under \$10,000	78,057	405,431	25,655	12,294	93,922	398,848	5,146	6,125	62,130	493,589			
\$10,000 under \$15,000	104,312	578,425	46,265	37,049	140,416	632,199	5,101	1,536	89,839	1,150,877			
\$15,000 under \$20,000	116,175	545,843	41,558	42,131	161,090	631,902	8,447	3,110	97,204	999,900			
\$20,000 under \$25,000	149,163	656,441	81,526	78,975	212,569	898,250	13,735	15,632	126,031	1,156,610			
\$25,000 under \$30,000	169,203	840,795	92,449	56,407	238,732	1,042,717	13,227	25,031	145,812	1,283,877			
\$30,000 under \$35,000	188,497	858,926	100,765	86,076	258,421	1,139,964	30,437	60,642	166,055	1,507,212			
\$35,000 under \$40,000	251,511	1,116,689	146,690	122,894	342,696	1,623,084	32,392	280,037	228,153	2,401,726			
\$40,000 under \$45,000	277,556	1,212,172	135,667	76,909	351,064	1,749,574	15,048	90,047	241,338	2,610,028			
\$45,000 under \$50,000	345,079	1,601,715	165,265	108,661	407,607	2,260,537	26,734	51,040	323,287	3,140,409			
\$50,000 under \$55,000	366,780	1,854,304	184,211	160,837	425,620	2,474,081	30,702	32,372	338,577	3,177,054			
\$55,000 under \$60,000	394,615	1,757,875	192,899	119,374	455,539	2,619,632	38,364	58,487	358,349	3,310,004			
\$60,000 under \$75,000	1,325,855	6,208,501	640,114	375,587	1,462,248	9,504,140	80,758	123,247	1,219,533	12,600,422			
\$75,000 under \$100,000	2,052,056	10,023,367	1,031,186	579,592	2,238,601	16,577,364	160,663	269,530	1,909,364	20,714,581			
\$100,000 under \$200,000	5,118,278	30,780,504	2,476,034	1,511,896	5,434,086	47,948,993	292,469	426,492	4,779,225	61,977,499			
\$200,000 under \$500,000	3,200,592	29,886,155	1,424,531	1,026,518	3,362,500	32,503,609	147,651	263,118	3,040,276	53,621,066			
\$500,000 under \$1,000,000	700,609	10,600,876	258,881	234,490	743,612	7,292,728	30,550	113,492	660,136	15,607,514			
\$1,000,000 under \$1,500,000	167,974	3,365,988	54,141	56,525	181,383	1,778,006	7,964	30,728	155,120	4,476,348			
\$1,500,000 under \$2,000,000	70,953	1,753,348	21,139	27,752	77,011	752,293	3,329	24,387	64,969	2,329,419			
\$2,000,000 under \$5,000,000	103,404	3,287,437	29,602	53,169	113,743	1,110,749	5,130	45,011	94,339	4,630,289			
\$5,000,000 under \$10,000,000	26,731	1,236,232	7,221	14,569	29,594	288,194	1,200	26,482	24,358	2,395,655			
\$10,000,000 or more	16,773	1,422,978	4,532	35,637	18,744	181,889	775	54,771	15,771	7,411,773			
Taxable returns, total	14,160,748	103,626,459	6,695,084	4,426,552	15,387,018	125,905,015	862,966	1,548,153	13,209,437	193,632,764			
Nontaxable returns, total	1,116,146	6,712,134	487,597	402,725	1,437,012	7,809,034	88,991	453,453	973,293	13,809,270			

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 2019 (Filing Year 2020)—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														
	Total mortgage interest and points														
	Total		Total			Paid to financial institutions			Paid to individuals			Deductible points		Mortgage insurance premiums	
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)	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)
All returns, total	13,655,591	185,020,702	13,877,896	183,639,671	13,702,252	180,253,174	363,517	3,386,487	985,041	1,061,715	1,377,286	2,841,620			
Under \$5,000	37,272	408,681	39,790	424,230	**	**	**	**	* 5,152	* 469	3,450	4,324			
\$5,000 under \$10,000	56,845	461,657	59,863	489,537	** 95,667	** 879,045	** 3,986	** 34,723	* 1,234	* 74	* 3,039	* 914			
\$10,000 under \$15,000	80,905	1,089,654	87,147	1,091,250	87,143	1,089,442	* 1,013	* 1,808	* 5,722	* 764	14,248	53,958			
\$15,000 under \$20,000	84,491	887,903	93,650	959,328	91,438	933,520	3,567	25,808	* 3,956	* 756	16,589	25,691			
\$20,000 under \$25,000	117,435	1,085,196	122,581	1,078,940	118,556	1,052,142	* 5,057	* 26,798	5,365	547	27,408	64,829			
\$25,000 under \$30,000	136,234	1,204,302	140,689	1,191,957	135,665	1,153,933	5,031	38,024	8,275	7,390	21,562	62,305			
\$30,000 under \$35,000	155,371	1,416,160	161,561	1,415,514	159,430	1,345,658	3,140	69,855	9,881	11,094	36,280	65,598			
\$35,000 under \$40,000	214,449	2,259,481	218,220	2,186,319	213,205	2,117,082	* 7,029	* 69,237	17,931	39,283	55,602	139,754			
\$40,000 under \$45,000	226,090	2,440,350	235,425	2,349,266	229,095	2,247,548	12,526	101,717	10,591	19,927	51,966	139,598			
\$45,000 under \$50,000	312,834	3,021,366	320,170	2,929,189	313,020	2,827,554	10,159	101,635	16,009	7,617	96,575	180,103			
\$50,000 under \$55,000	323,171	3,051,288	335,056	2,983,126	328,034	2,904,824	9,038	78,302	12,766	13,629	93,356	169,090			
\$55,000 under \$60,000	345,861	3,252,948	352,674	3,042,646	347,659	2,968,729	8,021	73,917	15,139	35,074	101,635	219,453			
\$60,000 under \$75,000	1,170,672	12,203,498	1,199,951	11,776,738	1,178,176	11,397,836	37,322	378,902	73,392	96,066	303,054	612,981			
\$75,000 under \$100,000	1,850,169	20,082,571	1,892,085	19,442,428	1,868,559	19,009,857	49,029	432,571	110,465	105,515	414,626	942,092			
\$100,000 under \$200,000	4,664,528	60,558,603	4,725,754	60,626,307	4,680,483	59,758,758	110,067	867,549	361,807	445,451	137,908	160,931			
\$200,000 under \$500,000	2,961,543	51,383,081	2,975,896	51,437,554	2,954,183	50,843,407	71,225	594,147	244,944	220,211	0	0			
\$500,000 under \$1,000,000	623,986	13,429,726	624,582	13,433,057	617,095	13,186,862	15,795	246,194	58,591	44,364	0	0			
\$1,000,000 under \$1,500,000	138,699	3,154,137	138,460	3,152,053	135,012	3,041,575	5,259	110,478	13,246	5,786	0	0			
\$1,500,000 under \$2,000,000	55,200	1,287,051	54,928	1,286,623	53,538	1,245,604	1,974	41,019	5,199	2,571	0	0			
\$2,000,000 under \$5,000,000	74,279	1,737,858	73,980	1,737,318	71,790	1,671,826	3,040	65,491	6,473	3,835	0	0			
\$5,000,000 under \$10,000,000	16,646	392,971	16,557	392,998	15,988	375,088	796	17,909	1,287	818	0	0			
\$10,000,000 or more	8,910	212,239	8,876	213,296	8,516	202,884	444	10,412	615	472	0	0			
Taxable returns, total	12,754,524	172,410,830	12,944,177	171,113,197	12,786,225	168,130,460	332,787	2,982,737	932,689	1,021,561	1,184,857	2,320,904			
Nontaxable returns, total	901,068	12,609,872	933,719	12,526,475	916,027	12,122,715	30,730	403,760	55,352	40,154	192,439	520,717			

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 2019 (Filing Year 2020)—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		Total			Cash contributions			Other than cash contributions			Carryover from prior years		Casualty or theft loss 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, total	892,918	19,899,016	14,459,211	190,114,194	13,243,560	129,999,522	8,751,741	74,799,416	275,604	19,095,950	11,524	386,744				
Under \$5,000	5,381	17,149	49,534	49,069	45,220	47,719	13,890	5,937	5,515	8,188	0	0				
\$5,000 under \$10,000	4,217	3,064	59,862	112,866	53,504	95,492	31,429	20,954	3,002	3,795	** 2,012	** 163,831				
\$10,000 under \$15,000	5,335	4,904	96,998	250,336	80,253	198,236	45,775	51,649	12,422	24,795	0	0				
\$15,000 under \$20,000	3,336	14,126	109,120	367,675	98,564	288,340	58,609	129,491	9,261	26,915	**	**				
\$20,000 under \$25,000	3,753	12,294	157,874	565,528	131,399	410,939	94,771	150,238	8,658	66,291	**	**				
\$25,000 under \$30,000	9,786	22,225	183,875	806,808	163,468	579,716	110,961	192,038	8,962	171,693	0	0				
\$30,000 under \$35,000	5,610	15,006	213,414	954,209	187,840	711,985	133,672	233,141	10,646	188,022	** 3,007	** 67,985				
\$35,000 under \$40,000	8,328	36,369	272,323	1,337,146	244,539	1,097,238	155,556	308,732	11,661	72,704	**	**				
\$40,000 under \$45,000	9,832	101,236	280,893	1,440,213	252,431	1,055,071	168,723	343,591	13,389	125,449	0	0				
\$45,000 under \$50,000	10,226	23,501	317,867	1,546,025	286,521	1,547,176	190,121	330,020	5,848	49,037	0	0				
\$50,000 under \$55,000	7,570	11,210	350,671	1,728,001	303,331	1,220,489	205,817	466,148	8,751	97,505	** 4,017	** 66,667				
\$55,000 under \$60,000	7,456	12,832	371,910	1,800,698	326,332	1,454,641	232,374	327,381	7,774	94,227	**	**				
\$60,000 under \$75,000	33,122	114,637	1,174,916	5,697,884	1,048,653	4,194,408	717,171	1,503,490	24,264	1,063,289	**	**				
\$75,000 under \$100,000	46,156	224,546	1,860,892	10,410,604	1,684,181	8,183,551	1,104,472	1,849,459	43,891	613,802	* 1,005	* 6,133				
\$100,000 under \$200,000	165,476	744,811	4,790,801	35,078,298	4,388,950	28,924,849	3,031,753	5,825,023	48,757	737,071	* 1,016	* 33,830				
\$200,000 under \$500,000	258,919	1,963,300	3,063,265	34,431,314	2,867,344	27,600,788	1,883,098	6,404,224	29,807	2,099,360	382	31,253				
\$500,000 under \$1,000,000	144,514	2,130,093	700,215	17,475,786	681,853	12,429,072	379,028	8,097,798	11,330	1,538,117	* 47	* 7,418				
\$1,000,000 under \$1,500,000	53,918	1,318,509	173,422	7,889,065	170,751	5,189,578	84,081	2,903,399	3,845	808,304	** 17	** 9,087				
\$1,500,000 under \$2,000,000	29,051	1,040,225	73,971	5,166,232	72,741	3,117,708	35,402	2,548,072	1,970	517,928	**	**				
\$2,000,000 under \$5,000,000	51,640	2,889,136	109,948	13,868,820	108,682	7,996,198	51,842	6,664,337	3,538	1,545,528	** 19	** 538				
\$5,000,000 under \$10,000,000	16,730	2,001,840	28,920	9,383,137	28,643	4,967,390	13,696	4,669,916	1,184	1,152,225	**	**				
\$10,000,000 or more	12,561	7,198,005	18,520	39,754,479	18,359	18,688,938	9,498	31,774,378	1,127	8,091,708	**	**				
Taxable returns, total	822,368	19,177,092	13,414,103	183,554,645	12,288,483	124,768,169	8,202,836	73,275,831	195,232	18,218,716	5,446	97,000				
Nontaxable returns, total	70,550	721,924	1,045,107	6,559,549	955,077	5,231,354	548,905	1,523,584	80,371	877,235	6,078	289,744				

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Itemized deductions—continued										Taxable income		Alternative minimum tax	
	Total			Unlimited miscellaneous deductions			Miscellaneous deductions other than gambling		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						
									(116)	(117)	(118)	(119)	(120)	(121)
All returns, total	884,303	27,652,842	501,552	22,289,880	373,198	4,491,714	16,532,803	3,466,818,838	108,686	1,995,931				
Under \$5,000	3,293	3,539	* 2,147	* 3,490	* 1,146	* 48	9,034	9,656	** 17	** 604				
\$5,000 under \$10,000	4,774	73,454	* 2,377	* 27,967	2,397	45,487	10,129	50,770	**	**				
\$10,000 under \$15,000	8,054	78,790	* 6,023	* 67,376	2,031	11,414	20,086	96,527	**	**				
\$15,000 under \$20,000	13,329	77,525	* 4,044	* 24,029	9,284	53,496	76,310	362,795	**	**				
\$20,000 under \$25,000	11,726	128,855	* 5,559	* 90,003	* 6,066	* 38,829	147,553	969,820	**	**				
\$25,000 under \$30,000	9,951	138,800	* 5,368	* 79,727	4,583	59,059	196,056	2,024,924	* 19	* 560				
\$30,000 under \$35,000	17,351	282,179	9,211	91,714	7,137	166,017	240,017	3,255,280	** 48	** 621				
\$35,000 under \$40,000	20,442	241,719	6,937	75,890	13,505	165,829	312,395	5,263,778	**	**				
\$40,000 under \$45,000	16,850	179,219	10,750	82,731	6,409	96,488	345,793	7,064,410	* 144	* 542				
\$45,000 under \$50,000	16,917	227,350	7,172	68,873	8,746	103,589	407,606	10,374,560	* 305	* 851				
\$50,000 under \$55,000	25,306	330,515	17,092	237,566	8,222	92,949	431,828	12,650,233	* 7	* 153				
\$55,000 under \$60,000	19,124	289,299	9,075	177,843	10,150	111,456	457,344	15,780,911	* 9	* 170				
\$60,000 under \$75,000	68,364	997,612	41,592	545,682	23,766	342,361	1,507,494	64,612,666	1,185	5,320				
\$75,000 under \$100,000	107,632	1,358,606	65,887	937,297	41,716	397,269	2,295,490	139,340,416	3,842	15,267				
\$100,000 under \$200,000	231,598	5,339,636	170,823	4,054,368	56,414	1,071,313	5,519,648	607,193,951	15,072	108,833				
\$200,000 under \$500,000	168,974	6,062,371	104,455	5,387,000	63,306	586,207	3,387,588	854,276,393	19,896	261,343				
\$500,000 under \$1,000,000	64,340	3,254,273	20,932	2,881,691	43,804	282,337	746,633	452,471,600	14,084	235,773				
\$1,000,000 under \$1,500,000	23,919	1,660,281	5,454	1,516,450	18,534	124,544	181,924	196,757,335	14,108	287,507				
\$1,500,000 under \$2,000,000	12,839	1,037,200	2,183	856,372	10,775	129,483	77,202	119,062,853	12,144	226,044				
\$2,000,000 under \$5,000,000	24,338	2,774,032	3,394	2,323,573	21,044	285,922	114,073	306,147,865	19,096	413,790				
\$5,000,000 under \$10,000,000	8,442	1,106,802	670	990,558	7,800	101,333	29,714	183,509,833	5,084	144,746				
\$10,000,000 or more	6,742	2,010,785	405	1,769,679	6,363	226,284	18,886	485,542,261	3,627	293,805				
Taxable returns, total	801,769	25,110,757	460,965	21,074,599	331,453	3,447,822	15,797,074	3,446,696,297	108,223	1,992,800				
Nontaxable returns, total	82,533	2,542,085	40,587	1,215,281	41,746	1,043,892	735,729	20,122,541	463	3,130				

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 2019 (Filing Year 2020)—Continued

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

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
All returns, total	245,770	756,807	16,429,649	794,002,666	8,316,783	36,689,354	15,792,967	756,598,038	15,799,889	778,021,537
Under \$5,000	** 3,087	** 1,601	10,115	2,377	5,563	1,116	* 4,013	* 583	* 4,013	* 583
\$5,000 under \$10,000	**	**	11,139	5,517	* 5,118	* 3,151	* 7,121	* 1,765	* 7,121	* 1,765
\$10,000 under \$15,000	* 3,014	* 1,363	20,086	11,063	13,021	5,709	9,041	5,044	9,041	5,044
\$15,000 under \$20,000	8,236	2,494	66,941	35,731	16,770	8,283	58,189	24,957	58,189	24,957
\$20,000 under \$25,000	11,125	5,931	142,793	95,288	54,831	18,217	120,379	71,290	120,379	71,290
\$25,000 under \$30,000	18,875	21,122	192,854	232,522	76,563	33,405	163,196	178,642	163,196	178,642
\$30,000 under \$35,000	8,645	9,707	231,631	340,294	74,062	55,799	193,741	276,946	193,741	276,946
\$35,000 under \$40,000	15,558	8,858	305,983	564,906	116,560	95,478	252,591	461,805	252,591	461,805
\$40,000 under \$45,000	15,454	15,233	341,555	773,193	126,640	137,887	279,179	621,245	279,179	621,245
\$45,000 under \$50,000	16,214	37,904	401,861	1,165,164	148,702	193,875	345,171	933,688	345,171	933,688
\$50,000 under \$55,000	14,537	40,276	430,965	1,438,014	159,829	218,593	381,509	1,181,419	381,509	1,181,434
\$55,000 under \$60,000	13,127	27,762	454,400	1,832,471	146,469	199,678	417,546	1,606,513	417,546	1,606,513
\$60,000 under \$75,000	27,112	79,117	1,488,392	8,133,589	510,719	966,691	1,390,412	7,095,388	1,390,718	7,096,140
\$75,000 under \$100,000	40,812	146,713	2,276,328	19,655,254	882,961	2,007,950	2,176,421	17,508,517	2,176,421	17,508,539
\$100,000 under \$200,000	40,067	259,259	5,500,474	97,081,294	2,953,082	8,846,855	5,447,970	87,990,103	5,448,224	88,000,818
\$200,000 under \$500,000	8,725	87,449	3,385,524	171,660,856	2,286,834	7,727,439	3,379,246	163,846,237	3,383,743	165,668,268
\$500,000 under \$1,000,000	624	6,480	746,771	116,817,570	433,168	2,452,169	746,011	114,358,932	746,895	116,971,583
\$1,000,000 under \$1,500,000	369	3,411	181,944	56,905,950	122,696	1,453,368	181,724	55,449,171	181,921	57,067,037
\$1,500,000 under \$2,000,000	83	1,125	77,204	35,504,390	55,376	1,006,276	77,066	34,496,989	77,229	35,658,234
\$2,000,000 under \$5,000,000	73	732	114,085	93,068,508	86,814	3,244,900	113,934	89,822,876	114,136	93,246,192
\$5,000,000 under \$10,000,000	26	195	29,716	55,075,935	24,546	2,103,414	29,663	52,972,326	29,727	55,372,650
\$10,000,000 or more	* 8	* 75	18,891	133,602,778	16,460	5,909,102	18,843	127,693,601	18,893	136,068,164
Taxable returns, total	188,652	624,194	15,797,066	791,831,441	7,702,438	34,613,966	** 15,792,967	** 756,598,038	15,799,889	778,021,537
Nontaxable returns, total	56,918	132,613	632,583	2,171,225	614,345	2,075,388	**	**	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.

[2] These data do not include any taxable Individual Retirement Arrangement (IRA) distributions or pensions and annuities from 2018 because these items were combined on one line on that year's tax form. Therefore, \$15.9 billion of taxable IRA distributions and pensions and annuities were excluded.

[3] Less than \$500.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

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 2019 (Filing Year 2020)

(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	
	(1)	(2)		(3)	(4)
All returns, total	17,348,989 (17,144,805 , 17,553,172)	4,180,993,711 (4,154,573,541 , 4,207,413,881)	17,348,989 (17,144,805 , 17,553,172)	4,233,799,966 (4,207,107,184 , 4,260,492,748)	
Under \$5,000	85,653 (68,266 , 103,040)	219,194 (167,753 , 270,635)	85,653 (68,266 , 103,040)	261,060 (192,426 , 329,694)	
\$5,000 under \$10,000	100,962 (81,893 , 120,031)	794,081 (641,907 , 946,254)	100,962 (81,893 , 120,031)	923,520 (718,366 , 1,128,675)	
\$10,000 under \$15,000	155,024 (131,238 , 178,810)	1,970,419 (1,665,748 , 2,275,090)	155,024 (131,238 , 178,810)	2,086,989 (1,760,407 , 2,413,571)	
\$15,000 under \$20,000	183,296 (157,283 , 209,309)	3,256,936 (2,793,119 , 3,720,752)	183,296 (157,283 , 209,309)	3,439,196 (2,942,675 , 3,935,717)	
\$20,000 under \$25,000	235,786 (206,200 , 265,372)	5,320,773 (4,651,711 , 5,989,835)	235,786 (206,200 , 265,372)	5,559,326 (4,851,038 , 6,267,614)	
\$25,000 under \$30,000	263,065 (231,817 , 294,313)	7,240,751 (6,379,679 , 8,101,822)	263,065 (231,817 , 294,313)	7,458,964 (6,569,814 , 8,348,113)	
\$30,000 under \$35,000	287,087 (254,152 , 320,021)	9,325,170 (8,254,487 , 10,395,853)	287,087 (254,152 , 320,021)	9,605,775 (8,499,977 , 10,711,572)	
\$35,000 under \$40,000	362,535 (325,696 , 399,373)	13,585,297 (12,204,070 , 14,966,523)	362,535 (325,696 , 399,373)	13,955,008 (12,534,150 , 15,375,866)	
\$40,000 under \$45,000	378,519 (340,857 , 416,182)	16,065,906 (14,466,201 , 17,665,611)	378,519 (340,857 , 416,182)	16,411,895 (14,777,979 , 18,045,812)	
\$45,000 under \$50,000	427,909 (387,964 , 467,854)	20,377,535 (18,474,301 , 22,280,770)	427,909 (387,964 , 467,854)	20,732,717 (18,796,787 , 22,668,647)	
\$50,000 under \$55,000	449,755 (408,719 , 490,791)	23,538,431 (21,390,224 , 25,686,639)	449,755 (408,719 , 490,791)	24,019,968 (21,830,400 , 26,209,536)	
\$55,000 under \$60,000	471,027 (429,096 , 512,958)	27,130,413 (24,714,119 , 29,546,707)	471,027 (429,096 , 512,958)	27,562,247 (25,107,255 , 30,017,239)	
\$60,000 under \$75,000	1,534,525 (1,459,852 , 1,609,197)	103,445,057 (98,401,196 , 108,488,918)	1,534,525 (1,459,852 , 1,609,197)	105,344,111 (100,203,471 , 110,484,751)	
\$75,000 under \$100,000	2,314,113 (2,223,244 , 2,404,982)	201,777,671 (193,828,308 , 209,727,035)	2,314,113 (2,223,244 , 2,404,982)	203,922,444 (195,894,138 , 211,950,750)	
\$100,000 under \$200,000	5,540,689 (5,414,739 , 5,666,640)	787,941,814 (769,832,774 , 806,050,854)	5,540,689 (5,414,739 , 5,666,640)	797,505,853 (779,235,878 , 815,775,828)	
\$200,000 under \$500,000	3,389,551 (3,335,854 , 3,443,248)	1,005,054,587 (990,002,428 , 1,020,106,746)	3,389,551 (3,335,854 , 3,443,248)	1,021,457,242 (1,006,203,967 , 1,036,710,517)	
\$500,000 under \$1,000,000	747,317 (732,099 , 762,535)	507,099,728 (497,192,493 , 517,006,964)	747,317 (732,099 , 762,535)	516,583,215 (506,521,636 , 526,644,793)	
\$1,000,000 under \$1,500,000	182,044 (177,794 , 186,293)	219,341,837 (214,232,489 , 224,451,185)	182,044 (177,794 , 186,293)	222,942,647 (217,758,872 , 228,126,422)	
\$1,500,000 under \$2,000,000	77,291 (75,731 , 78,851)	132,851,986 (130,269,129 , 135,434,843)	77,291 (75,731 , 78,851)	134,633,970 (132,024,744 , 137,243,195)	
\$2,000,000 under \$5,000,000	114,200 (113,001 , 115,398)	341,065,398 (337,862,122 , 344,268,674)	114,200 (113,001 , 115,398)	344,098,944 (340,867,596 , 347,330,292)	
\$5,000,000 under \$10,000,000	29,741 (29,378 , 30,103)	204,160,589 (201,867,062 , 206,454,116)	29,741 (29,378 , 30,103)	205,104,064 (202,800,333 , 207,407,795)	
\$10,000,000 or more	18,901 (18,901 , 18,901)	549,430,138 (549,430,138 , 549,430,138)	18,901 (18,901 , 18,901)	550,190,811 (550,190,811 , 550,190,811)	
Taxable returns, total	15,799,889 (15,607,278 , 15,992,499)	4,112,978,763 (4,086,714,718 , 4,139,242,807)	15,799,889 (15,607,278 , 15,992,499)	4,163,519,042 (4,136,989,313 , 4,190,048,771)	
Nontaxable returns, total	1,549,100 (1,475,024 , 1,623,176)	68,014,948 (64,168,969 , 71,860,928)	1,549,100 (1,475,024 , 1,623,176)	70,280,924 (66,329,773 , 74,232,047)	

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 2019 (Filing Year 2020) —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	13,843,743	(13,689,789 , 14,027,727)	10,766,643	(10,609,870 , 10,923,416)
Under \$5,000	25,090	(15,535 , 34,645)	44,462	(32,353 , 56,572)
\$5,000 under \$10,000	21,537	(12,853 , 30,222)	53,355	(39,713 , 66,998)
\$10,000 under \$15,000	61,171	(46,086 , 76,257)	75,469	(59,013 , 91,925)
\$15,000 under \$20,000	63,169	(47,813 , 78,524)	97,399	(78,656 , 116,143)
\$20,000 under \$25,000	117,238	(96,141 , 138,335)	103,529	(84,166 , 122,892)
\$25,000 under \$30,000	149,042	(125,292 , 172,792)	125,895	(104,408 , 147,383)
\$30,000 under \$35,000	175,182	(149,391 , 200,973)	118,949	(97,900 , 139,999)
\$35,000 under \$40,000	248,956	(218,311 , 279,600)	158,804	(134,578 , 183,030)
\$40,000 under \$45,000	262,707	(231,205 , 294,209)	146,272	(123,111 , 169,432)
\$45,000 under \$50,000	326,177	(291,102 , 361,251)	182,065	(156,178 , 207,952)
\$50,000 under \$55,000	335,449	(299,843 , 371,055)	181,874	(156,020 , 207,728)
\$55,000 under \$60,000	348,110	(311,877 , 384,344)	227,861	(198,710 , 257,011)
\$60,000 under \$75,000	1,161,351	(1,095,934 , 1,226,769)	728,182	(676,664 , 779,701)
\$75,000 under \$100,000	1,854,441	(1,772,463 , 1,936,419)	1,224,626	(1,158,227 , 1,291,024)
\$100,000 under \$200,000	4,682,469	(4,563,973 , 4,800,966)	3,538,521	(3,434,650 , 3,642,392)
\$200,000 under \$500,000	3,010,378	(2,958,261 , 3,062,496)	2,660,670	(2,611,763 , 2,709,577)
\$500,000 under \$1,000,000	653,051	(638,383 , 667,719)	686,908	(672,196 , 701,621)
\$1,000,000 under \$1,500,000	153,635	(149,596 , 157,673)	175,504	(171,314 , 179,694)
\$1,500,000 under \$2,000,000	63,210	(61,741 , 64,680)	75,516	(73,978 , 77,054)
\$2,000,000 under \$5,000,000	92,296	(91,163 , 93,429)	112,394	(111,203 , 113,585)
\$5,000,000 under \$10,000,000	23,889	(23,553 , 24,225)	29,562	(29,200 , 29,923)
\$10,000,000 or more	15,194	(15,194 , 15,194)	18,825	(18,825 , 18,825)
Taxable returns, total	13,014,234	(12,837,399 , 13,191,069)	9,970,734	(9,821,935 , 10,119,533)
Nontaxable returns, total	829,509	(774,845 , 884,172)	795,909	(743,699 , 848,119)
Total	13,843,743	(13,689,789 , 14,027,727)	10,766,643	(10,609,870 , 10,923,416)

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 2019 (Filing Year 2020)—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	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)
All returns, total	1,990,740 (1,929,100 , 2,052,379)	36,790,704 (34,681,918 , 38,899,489)	6,901,885 (6,781,187 , 7,022,582)	189,643,881 (186,729,217 , 192,558,544)
Under \$5,000	3,579 (134 , 7,024)	14,833 (8,179 , 21,488)	26,702 (17,402 , 36,002)	108,060 (53,212 , 162,909)
\$5,000 under \$10,000	7,347 (2,469 , 12,225)	31,468 (15,888 , 47,049)	34,913 (23,997 , 45,829)	122,265 (75,192 , 169,338)
\$10,000 under \$15,000	11,689 (5,272 , 18,105)	25,072 (15,992 , 34,152)	45,957 (33,026 , 58,889)	171,450 (99,434 , 243,466)
\$15,000 under \$20,000	15,621 (8,193 , 23,049)	127,199 (3,901 , 250,498)	61,930 (47,071 , 76,789)	305,246 (200,145 , 410,347)
\$20,000 under \$25,000	15,131 (7,752 , 22,510)	108,051 (8,563 , 207,538)	62,789 (47,821 , 77,757)	296,502 (199,527 , 393,477)
\$25,000 under \$30,000	16,634 (8,805 , 24,464)	177,800 (15,026 , 340,574)	68,801 (53,140 , 84,462)	357,223 (230,093 , 484,353)
\$30,000 under \$35,000	19,439 (10,946 , 27,932)	166,251 (18,361 , 314,141)	75,406 (58,624 , 92,189)	369,528 (241,580 , 497,476)
\$35,000 under \$40,000	21,072 (12,524 , 29,619)	111,724 (41,872 , 181,577)	71,154 (55,051 , 87,257)	520,053 (313,525 , 726,581)
\$40,000 under \$45,000	22,297 (13,255 , 31,339)	183,404 (21,257 , 345,550)	75,114 (58,572 , 91,655)	417,790 (283,052 , 552,527)
\$45,000 under \$50,000	18,189 (10,084 , 26,294)	239,219 (39,143 , 439,294)	82,885 (65,550 , 100,221)	393,844 (238,937 , 548,752)
\$50,000 under \$55,000	19,242 (10,952 , 27,532)	184,718 (-10,755 , 380,191)	104,828 (85,233 , 124,424)	425,423 (250,783 , 600,062)
\$55,000 under \$60,000	21,341 (12,553 , 30,128)	119,356 (43,285 , 195,428)	102,965 (83,610 , 122,321)	522,257 (361,380 , 683,134)
\$60,000 under \$75,000	92,932 (74,778 , 111,086)	1,319,652 (-486,200 , 3,125,505)	397,056 (359,200 , 434,912)	2,492,974 (2,004,187 , 2,981,761)
\$75,000 under \$100,000	176,500 (151,376 , 201,625)	1,347,047 (894,199 , 1,799,894)	658,253 (609,830 , 706,677)	4,573,677 (3,884,648 , 5,262,706)
\$100,000 under \$200,000	518,068 (477,461 , 558,675)	4,091,326 (3,535,341 , 4,647,311)	2,090,089 (2,009,257 , 2,170,922)	18,557,960 (16,877,865 , 20,238,054)
\$200,000 under \$500,000	554,724 (532,121 , 577,328)	6,080,721 (5,537,908 , 6,623,535)	1,983,337 (1,940,574 , 2,026,101)	30,496,486 (28,910,324 , 32,082,647)
\$500,000 under \$1,000,000	232,618 (223,695 , 241,541)	4,872,618 (4,514,131 , 5,231,104)	586,288 (572,529 , 600,046)	22,028,456 (20,843,884 , 23,213,029)
\$1,000,000 under \$1,500,000	82,892 (79,877 , 85,907)	2,640,390 (2,455,123 , 2,825,657)	155,392 (151,416 , 159,368)	12,152,598 (11,410,825 , 12,894,370)
\$1,500,000 under \$2,000,000	39,610 (38,508 , 40,711)	1,868,784 (1,752,258 , 1,985,310)	68,048 (66,584 , 69,513)	8,424,691 (8,024,933 , 8,824,449)
\$2,000,000 under \$5,000,000	67,076 (66,122 , 68,030)	4,972,448 (4,816,299 , 5,128,596)	103,714 (102,563 , 104,865)	23,100,066 (22,543,160 , 23,656,973)
\$5,000,000 under \$10,000,000	20,275 (19,970 , 20,580)	2,734,494 (2,668,111 , 2,800,876)	28,052 (27,699 , 28,404)	14,845,483 (14,461,217 , 15,229,749)
\$10,000,000 or more	14,464 (14,464 , 14,464)	5,374,129 (5,374,129 , 5,374,129)	18,209 (18,209 , 18,209)	48,961,850 (48,961,850 , 48,961,850)
Taxable returns, total	1,838,584 (1,781,050 , 1,896,119)	34,615,691 (32,561,665 , 36,669,717)	6,391,747 (6,277,911 , 6,505,584)	183,401,684 (180,599,306 , 186,204,061)
Nontaxable returns, total	152,155 (129,785 , 174,526)	2,175,013 (1,696,852 , 2,653,174)	510,138 (468,622 , 551,653)	6,242,197 (5,432,288 , 7,052,106)

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 2019 (Filing Year 2020) — 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	6,475,592 (6,358,999 , 6,592,186)	145,425,771 (142,994,134 , 147,857,407)	2,993,036 (2,893,351 , 3,092,722)	4,192,494 (4,007,625 , 4,377,363)
Under \$5,000	23,383 (14,738 , 32,028)	73,133 (34,392 , 111,875)	* 5,042 (894 , 9,189)	* 7,482 (323 , 14,640)
\$5,000 under \$10,000	29,488 (19,515 , 39,460)	58,778 (31,869 , 85,686)	8,555 (3,092 , 14,017)	11,728 (1,552 , 21,904)
\$10,000 under \$15,000	43,381 (30,793 , 55,969)	129,074 (69,549 , 188,598)	7,608 (2,298 , 12,918)	7,964 (1,241 , 14,687)
\$15,000 under \$20,000	55,262 (41,223 , 69,302)	190,239 (114,273 , 266,205)	13,018 (6,045 , 19,992)	11,572 (2,350 , 20,794)
\$20,000 under \$25,000	57,714 (43,404 , 72,024)	169,723 (107,739 , 231,708)	23,411 (14,107 , 32,715)	31,787 (-6,261 , 69,855)
\$25,000 under \$30,000	59,696 (45,087 , 74,305)	245,681 (151,060 , 340,303)	30,604 (19,822 , 41,385)	24,071 (13,588 , 34,553)
\$30,000 under \$35,000	65,355 (49,763 , 80,947)	246,311 (147,824 , 344,798)	39,135 (26,938 , 51,333)	20,416 (11,699 , 29,133)
\$35,000 under \$40,000	66,790 (51,182 , 82,398)	378,505 (209,533 , 547,477)	71,993 (55,474 , 88,512)	57,043 (40,383 , 73,702)
\$40,000 under \$45,000	72,841 (56,537 , 89,146)	246,717 (159,683 , 333,752)	74,411 (57,558 , 91,263)	66,680 (46,830 , 86,531)
\$45,000 under \$50,000	78,412 (61,543 , 95,282)	255,465 (138,042 , 372,888)	68,002 (51,980 , 84,024)	57,078 (41,439 , 72,718)
\$50,000 under \$55,000	91,523 (73,239 , 109,807)	240,708 (140,816 , 340,601)	96,516 (77,409 , 115,623)	92,301 (56,813 , 127,789)
\$55,000 under \$60,000	97,816 (78,896 , 116,737)	346,150 (227,924 , 464,377)	104,726 (84,777 , 124,675)	78,654 (59,339 , 97,959)
\$60,000 under \$75,000	369,772 (333,256 , 406,288)	1,653,667 (1,281,450 , 2,025,884)	403,756 (364,820 , 442,692)	389,030 (337,982 , 440,079)
\$75,000 under \$100,000	608,543 (561,992 , 655,095)	3,213,383 (2,683,240 , 3,743,526)	644,481 (595,383 , 693,579)	623,827 (558,708 , 688,947)
\$100,000 under \$200,000	1,956,138 (1,877,817 , 2,034,459)	13,703,211 (12,322,785 , 15,083,637)	1,071,174 (1,010,044 , 1,132,304)	1,384,902 (1,260,983 , 1,508,821)
\$200,000 under \$500,000	1,875,630 (1,833,890 , 1,917,369)	23,141,962 (21,819,010 , 24,464,914)	273,697 (254,565 , 292,830)	520,378 (470,111 , 570,644)
\$500,000 under \$1,000,000	562,448 (548,933 , 575,962)	16,864,625 (15,856,255 , 17,872,995)	37,021 (33,065 , 40,976)	196,515 (133,702 , 259,328)
\$1,000,000 under \$1,500,000	149,656 (145,746 , 153,566)	9,370,917 (8,715,506 , 10,026,329)	7,647 (6,669 , 8,626)	62,109 (35,420 , 88,798)
\$1,500,000 under \$2,000,000	66,051 (64,600 , 67,501)	6,405,619 (6,062,990 , 6,748,249)	3,299 (2,958 , 3,640)	43,257 (32,079 , 54,435)
\$2,000,000 under \$5,000,000	100,704 (99,567 , 101,841)	17,428,101 (16,948,249 , 17,907,953)	5,899 (5,574 , 6,224)	134,971 (116,885 , 153,057)
\$5,000,000 under \$10,000,000	27,248 (26,900 , 27,596)	11,455,199 (11,107,409 , 11,802,989)	1,728 (1,633 , 1,824)	93,423 (85,571 , 101,275)
\$10,000,000 or more	17,740 (17,740 , 17,740)	39,608,601 (39,608,601 , 39,608,601)	1,313 (1,313 , 1,313)	277,306 (277,306 , 277,306)
Taxable returns, total	6,008,108 (5,898,016 , 6,118,201)	140,890,245 (138,545,618 , 143,234,873)	2,820,768 (2,724,142 , 2,917,394)	3,954,523 (3,777,959 , 4,131,087)
Nontaxable returns, total	467,484 (427,805 , 507,163)	4,535,525 (3,885,162 , 5,185,888)	172,268 (147,189 , 197,347)	237,971 (182,807 , 293,135)

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 2019 (Filing Year 2020) — 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 less loss	
	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)
All returns, total	81,161 (64,736 , 97,565)	5,403,716 (4,068,290 , 6,739,142)	3,724,251 (3,634,667 , 3,813,834)	109,839,424 (105,868,796 , 113,810,052)
Under \$5,000	** 4,413 (445 , 8,381)	** 38,276 (-2,063 , 78,613)	21,274 (12,633 , 29,914)	2,785 (-76,384 , 81,954)
\$5,000 under \$10,000	** 0 (0 , 0)	** 0 (0 , 0)	24,049 (14,974 , 33,124)	146,589 (-15,437 , 308,615)
\$10,000 under \$15,000	** 0 (0 , 0)	** 0 (0 , 0)	42,388 (30,199 , 54,577)	-37,773 (-419,406 , 343,861)
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	47,532 (34,517 , 60,547)	192,407 (-112,629 , 497,444)
\$20,000 under \$25,000	** 0 (0 , 0)	** 0 (0 , 0)	57,793 (43,230 , 72,357)	198,513 (-51,078 , 448,104)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	57,848 (43,454 , 72,242)	66,398 (-235,390 , 368,186)
\$30,000 under \$35,000	** 3,008 (-393 , 6,410)	** 19,965 (-5,940 , 45,869)	65,746 (50,118 , 81,375)	547,492 (200,661 , 894,322)
\$35,000 under \$40,000	** 0 (0 , 0)	** 0 (0 , 0)	83,037 (65,641 , 100,434)	563,975 (156,177 , 971,773)
\$40,000 under \$45,000	** 5,105 (630 , 9,580)	** 140,016 (2,760 , 277,272)	84,319 (66,806 , 101,833)	580,747 (195,438 , 966,056)
\$45,000 under \$50,000	** 0 (0 , 0)	** 0 (0 , 0)	92,507 (74,309 , 110,704)	680,876 (250,023 , 1,111,729)
\$50,000 under \$55,000	* 2,635 (-283 , 5,553)	* 28,746 (-7,444 , 64,936)	77,702 (61,088 , 94,315)	787,491 (325,530 , 1,249,452)
\$55,000 under \$60,000	* 5,028 (623 , 9,432)	* 96,001 (-14,799 , 206,800)	76,540 (59,896 , 93,184)	671,404 (176,826 , 1,165,982)
\$60,000 under \$75,000	13,141 (6,251 , 20,032)	399,476 (166,977 , 631,975)	255,100 (225,098 , 285,102)	2,737,411 (1,827,405 , 3,647,418)
\$75,000 under \$100,000	13,906 (6,633 , 21,180)	504,434 (184,866 , 824,002)	421,122 (382,888 , 459,356)	4,119,639 (3,013,243 , 5,226,035)
\$100,000 under \$200,000	21,969 (13,203 , 30,736)	1,760,063 (840,196 , 2,679,929)	1,158,794 (1,102,639 , 1,214,950)	20,745,471 (18,541,310 , 22,949,633)
\$200,000 under \$500,000	10,265 (6,165 , 14,366)	1,899,248 (1,060,185 , 2,738,311)	841,100 (814,042 , 868,158)	37,445,138 (35,108,906 , 39,781,371)
\$500,000 under \$1,000,000	1,120 (422 , 1,818)	199,010 (28,791 , 369,228)	203,556 (195,304 , 211,807)	17,531,221 (16,205,199 , 18,857,244)
\$1,000,000 under \$1,500,000	341 (121 , 562)	66,984 (-11,481 , 145,448)	49,376 (47,058 , 51,694)	6,744,461 (6,132,574 , 7,356,348)
\$1,500,000 under \$2,000,000	74 (29 , 119)	32,278 (3,797 , 60,759)	20,244 (19,482 , 21,007)	3,475,933 (3,149,108 , 3,802,758)
\$2,000,000 under \$5,000,000	115 (70 , 159)	137,957 (64,140 , 211,774)	30,268 (29,597 , 30,940)	6,878,210 (6,488,357 , 7,268,063)
\$5,000,000 under \$10,000,000	27 (15 , 40)	49,616 (10,752 , 88,480)	8,360 (8,160 , 8,560)	2,802,122 (2,593,414 , 3,010,830)
\$10,000,000 or more	11 (11 , 11)	31,649 (31,649 , 31,649)	5,595 (5,595 , 5,595)	2,958,912 (2,958,912 , 2,958,912)
Taxable returns, total	75,218 (59,431 , 91,006)	5,355,087 (4,020,464 , 6,689,710)	3,328,799 (3,245,363 , 3,412,236)	106,608,958 (102,768,184 , 110,449,731)
Nontaxable returns, total	5,942 (1,412 , 10,472)	48,629 (2,279 , 94,980)	395,451 (359,225 , 431,677)	3,230,466 (2,197,856 , 4,263,077)

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 2019 (Filing Year 2020) — 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, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)
All returns, total	6,522,418 (6,407,448 , 6,637,388)	586,974,916 (582,507,713 , 591,442,120)	694,140 (662,422 , 725,859)	17,263,512 (16,517,810 , 18,009,214)
Under \$5,000	31,658 (21,675 , 41,642)	153,032 (547 , 305,517)	1,559 (-447 , 3,564)	-12,876 (-39,282 , 13,530)
\$5,000 under \$10,000	34,361 (23,820 , 44,902)	48,500 (-12,513 , 109,513)	4,098 (473 , 7,723)	15,328 (-9,410 , 40,066)
\$10,000 under \$15,000	49,651 (36,717 , 62,584)	124,335 (13,535 , 235,136)	931 (-48 , 1,911)	1,945 (-2,131 , 25,021)
\$15,000 under \$20,000	56,160 (42,210 , 70,110)	234,286 (53,952 , 414,621)	5,708 (1,489 , 9,927)	-64,349 (-192,997 , 64,298)
\$20,000 under \$25,000	56,828 (42,851 , 70,806)	169,319 (31,917 , 306,721)	3,309 (302 , 6,317)	-32,611 (-78,632 , 13,410)
\$25,000 under \$30,000	54,531 (40,877 , 68,186)	124,336 (-14,956 , 283,627)	6,677 (2,133 , 11,221)	-72,765 (-178,214 , 32,684)
\$30,000 under \$35,000	67,387 (51,699 , 83,074)	288,703 (139,236 , 438,170)	2,951 (100 , 5,802)	-8,381 (-98,027 , 81,264)
\$35,000 under \$40,000	76,592 (60,041 , 93,143)	230,947 (90,871 , 371,023)	9,055 (3,688 , 14,421)	-137,678 (-346,176 , 70,821)
\$40,000 under \$45,000	77,116 (60,473 , 93,759)	254,912 (79,356 , 430,468)	8,956 (3,346 , 14,567)	63,515 (939 , 126,092)
\$45,000 under \$50,000	79,718 (62,969 , 96,467)	364,728 (162,399 , 567,057)	9,632 (3,999 , 15,264)	-66,992 (-146,474 , 12,489)
\$50,000 under \$55,000	91,510 (73,464 , 109,557)	275,246 (137,622 , 412,869)	11,579 (5,386 , 17,773)	4,739 (-58,075 , 67,552)
\$55,000 under \$60,000	93,745 (75,390 , 112,101)	612,216 (367,837 , 856,595)	8,091 (3,123 , 13,059)	-29,249 (-113,376 , 54,877)
\$60,000 under \$75,000	365,181 (329,199 , 401,163)	1,825,137 (1,396,219 , 2,254,055)	20,924 (13,059 , 28,788)	45,814 (-141,488 , 233,115)
\$75,000 under \$100,000	586,491 (541,249 , 631,732)	3,800,291 (3,112,262 , 4,488,320)	45,525 (33,666 , 57,384)	-41,040 (-202,733 , 120,653)
\$100,000 under \$200,000	1,920,362 (1,843,489 , 1,997,236)	19,958,165 (18,148,592 , 21,767,738)	142,032 (122,373 , 161,691)	115,736 (-175,781 , 407,254)
\$200,000 under \$500,000	1,901,194 (1,859,794 , 1,942,593)	47,116,860 (44,819,447 , 49,414,274)	186,652 (174,087 , 199,217)	713,041 (275,041 , 1,151,040)
\$500,000 under \$1,000,000	594,514 (580,712 , 608,317)	48,307,884 (46,021,481 , 50,594,287)	103,468 (97,705 , 109,232)	363,223 (120,266 , 606,180)
\$1,000,000 under \$1,500,000	160,707 (156,671 , 164,743)	30,942,551 (29,406,238 , 32,478,865)	41,611 (39,459 , 43,763)	635,715 (484,431 , 786,999)
\$1,500,000 under \$2,000,000	70,487 (69,000 , 71,973)	23,798,864 (22,900,572 , 24,697,155)	20,819 (20,054 , 21,585)	328,597 (245,381 , 411,813)
\$2,000,000 under \$5,000,000	106,943 (105,777 , 108,108)	78,457,469 (77,040,228 , 79,874,710)	38,348 (37,598 , 39,097)	1,489,423 (1,356,538 , 1,622,308)
\$5,000,000 under \$10,000,000	28,726 (28,369 , 29,082)	63,610,065 (62,481,988 , 64,738,143)	12,594 (12,351 , 12,838)	1,388,002 (1,301,391 , 1,474,613)
\$10,000,000 or more	18,557 (18,557 , 18,557)	266,277,070 (266,277,070 , 266,277,070)	9,621 (9,621 , 9,621)	12,564,376 (12,564,376 , 12,564,376)
Taxable returns, total	5,996,068 (5,888,276 , 6,103,859)	580,033,568 (575,655,826 , 584,411,310)	633,876 (604,740 , 663,012)	17,487,391 (16,820,013 , 18,154,769)
Nontaxable returns, total	526,350 (484,984 , 567,716)	6,941,348 (6,029,638 , 7,853,059)	60,264 (47,662 , 72,866)	-223,879 (-556,637 , 108,880)

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 2019 (Filing Year 2020) —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 Arrangement (IRA) distributions [2]		Taxable pensions and annuities [2]	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)
All returns, total	3,008,662 (2,917,923 , 3,099,401)	95,835,581 (91,991,022 , 99,680,140)	4,472,544 (4,357,923 , 4,587,166)	176,263,288 (170,537,907 , 181,988,670)
Under \$5,000	13,472 (6,794 , 20,150)	56,911 (23,086 , 90,735)	20,978 (12,131 , 29,826)	81,306 (23,514 , 139,097)
\$5,000 under \$10,000	27,774 (17,723 , 37,824)	195,528 (94,097 , 296,959)	35,103 (23,810 , 46,397)	263,238 (136,012 , 390,463)
\$10,000 under \$15,000	32,486 (21,588 , 43,384)	298,953 (158,970 , 438,935)	57,052 (42,488 , 71,615)	762,520 (413,265 , 1,111,774)
\$15,000 under \$20,000	43,786 (31,090 , 56,482)	433,056 (267,995 , 598,117)	70,527 (54,249 , 86,806)	756,281 (555,500 , 957,061)
\$20,000 under \$25,000	40,401 (28,205 , 52,596)	346,115 (219,800 , 472,429)	74,782 (58,030 , 91,533)	1,079,742 (808,648 , 1,350,837)
\$25,000 under \$30,000	56,177 (41,907 , 70,448)	528,962 (361,237 , 696,687)	93,037 (74,455 , 111,618)	1,515,867 (1,154,217 , 1,877,517)
\$30,000 under \$35,000	52,507 (38,352 , 66,662)	569,247 (374,113 , 764,381)	83,703 (65,928 , 101,478)	1,380,059 (1,023,615 , 1,736,504)
\$35,000 under \$40,000	47,235 (33,979 , 60,491)	788,744 (427,592 , 1,149,896)	99,470 (80,144 , 118,795)	1,860,886 (1,412,519 , 2,309,254)
\$40,000 under \$45,000	54,650 (40,468 , 68,832)	856,972 (569,393 , 1,144,551)	108,194 (87,977 , 128,411)	2,229,043 (1,719,496 , 2,738,590)
\$45,000 under \$50,000	64,068 (48,802 , 79,334)	810,254 (543,212 , 1,077,296)	99,367 (80,152 , 118,582)	2,069,764 (1,589,671 , 2,549,857)
\$50,000 under \$55,000	70,786 (54,429 , 87,142)	957,698 (669,181 , 1,246,215)	120,080 (98,731 , 141,428)	2,764,321 (2,166,652 , 3,361,991)
\$55,000 under \$60,000	65,043 (49,470 , 80,616)	987,813 (678,313 , 1,297,314)	133,061 (110,646 , 155,476)	3,710,207 (2,969,214 , 4,451,200)
\$60,000 under \$75,000	258,469 (227,691 , 289,247)	4,049,158 (3,384,890 , 4,713,427)	435,947 (395,672 , 476,222)	12,687,072 (11,243,018 , 14,131,126)
\$75,000 under \$100,000	402,873 (364,513 , 441,233)	8,579,198 (7,451,886 , 9,706,510)	621,207 (573,422 , 668,992)	21,390,286 (19,306,329 , 23,474,242)
\$100,000 under \$200,000	962,300 (905,805 , 1,018,795)	31,029,733 (28,326,882 , 33,732,585)	1,510,680 (1,440,037 , 1,581,322)	69,647,528 (65,310,610 , 73,984,446)
\$200,000 under \$500,000	609,505 (584,572 , 634,437)	30,543,191 (28,506,955 , 32,579,428)	723,049 (695,398 , 750,700)	41,676,582 (39,414,192 , 43,938,973)
\$500,000 under \$1,000,000	132,444 (125,312 , 139,576)	8,691,602 (7,711,649 , 9,671,555)	117,622 (110,955 , 124,289)	7,332,428 (6,562,928 , 8,101,928)
\$1,000,000 under \$1,500,000	32,575 (30,600 , 34,550)	2,266,659 (1,922,591 , 2,610,727)	29,179 (27,321 , 31,037)	2,081,727 (1,787,235 , 2,376,220)
\$1,500,000 under \$2,000,000	13,809 (13,111 , 14,506)	926,342 (802,888 , 1,049,795)	12,243 (11,601 , 12,885)	771,330 (679,739 , 862,920)
\$2,000,000 under \$5,000,000	20,173 (19,593 , 20,753)	1,587,638 (1,443,598 , 1,731,677)	18,796 (18,240 , 19,352)	1,244,851 (1,150,888 , 1,338,814)
\$5,000,000 under \$10,000,000	5,157 (4,992 , 5,323)	634,918 (534,186 , 735,651)	5,126 (4,962 , 5,289)	495,817 (433,951 , 557,683)
\$10,000,000 or more	2,973 (2,973 , 2,973)	696,890 (696,890 , 696,890)	3,342 (3,342 , 3,342)	462,434 (462,434 , 462,434)
Taxable returns, total	2,720,805 (2,635,717 , 2,805,894)	91,873,790 (88,080,505 , 95,667,074)	4,023,906 (3,916,379 , 4,131,433)	169,072,295 (163,416,819 , 174,727,771)
Non-taxable returns, total	287,857 (255,883 , 319,831)	3,961,792 (3,324,965 , 4,598,618)	448,638 (408,105 , 489,171)	7,190,994 (6,270,402 , 8,111,585)

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 2019 (Filing Year 2020) — 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 income		Total rental and royalty net loss	
	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)
All returns, total	1,533,317 (1,476,359 , 1,590,274)	47,551,316 (45,842,868 , 49,259,764)	1,006,866 (954,979 , 1,058,754)	18,509,998 (17,516,293 , 19,503,702)
Under \$5,000	6,794 (1,919 , 11,669)	30,048 (3,146 , 56,949)	9,465 (4,062 , 14,868)	148,042 (58,823 , 237,261)
\$5,000 under \$10,000	13,646 (6,798 , 20,494)	115,760 (46,587 , 184,933)	10,625 (4,625 , 16,626)	141,499 (53,287 , 229,710)
\$10,000 under \$15,000	19,282 (10,998 , 27,567)	137,979 (65,578 , 210,380)	9,502 (4,061 , 14,943)	290,441 (80,415 , 500,466)
\$15,000 under \$20,000	17,256 (9,740 , 24,771)	133,276 (59,336 , 207,216)	8,100 (2,767 , 13,432)	86,720 (24,313 , 149,127)
\$20,000 under \$25,000	17,616 (9,667 , 25,565)	197,920 (54,904 , 340,936)	10,373 (4,391 , 16,355)	104,183 (44,402 , 163,964)
\$25,000 under \$30,000	20,101 (11,556 , 28,646)	201,231 (93,473 , 308,989)	11,825 (5,507 , 18,143)	228,499 (82,007 , 374,991)
\$30,000 under \$35,000	17,266 (9,345 , 25,188)	209,755 (89,464 , 330,047)	11,864 (5,257 , 18,472)	191,291 (-102,598 , 485,179)
\$35,000 under \$40,000	19,189 (11,096 , 27,282)	225,707 (104,245 , 347,169)	36,309 (24,856 , 47,762)	362,698 (205,072 , 520,324)
\$40,000 under \$45,000	20,735 (12,119 , 29,352)	188,283 (75,250 , 301,315)	26,640 (16,733 , 36,547)	312,015 (173,123 , 450,906)
\$45,000 under \$50,000	35,094 (23,762 , 46,426)	323,018 (160,499 , 485,537)	24,005 (15,029 , 32,981)	357,795 (205,228 , 510,363)
\$50,000 under \$55,000	24,082 (14,846 , 33,317)	394,386 (172,564 , 616,208)	28,071 (17,988 , 38,153)	318,470 (182,027 , 454,913)
\$55,000 under \$60,000	35,650 (24,165 , 47,135)	303,460 (149,295 , 457,625)	21,050 (12,551 , 29,549)	302,039 (140,059 , 464,019)
\$60,000 under \$75,000	84,343 (67,033 , 101,653)	1,206,505 (862,505 , 1,550,505)	103,890 (84,699 , 123,082)	1,276,409 (930,790 , 1,622,029)
\$75,000 under \$100,000	120,244 (100,095 , 140,392)	1,551,077 (1,172,344 , 1,929,809)	131,111 (109,801 , 152,422)	1,792,229 (1,437,272 , 2,147,187)
\$100,000 under \$200,000	435,421 (399,507 , 471,334)	7,247,093 (6,345,133 , 8,149,052)	330,907 (298,821 , 362,993)	3,721,182 (3,248,991 , 4,193,373)
\$200,000 under \$500,000	396,436 (377,560 , 415,312)	10,716,027 (9,721,900 , 11,710,154)	141,422 (130,491 , 152,353)	3,985,451 (3,552,852 , 4,418,050)
\$500,000 under \$1,000,000	129,623 (122,996 , 136,249)	7,475,948 (6,788,008 , 8,163,887)	48,245 (44,280 , 52,211)	1,804,831 (1,613,102 , 1,996,559)
\$1,000,000 under \$1,500,000	43,285 (41,092 , 45,479)	3,325,658 (3,010,959 , 3,640,358)	16,652 (15,281 , 18,024)	759,019 (671,273 , 846,764)
\$1,500,000 under \$2,000,000	21,162 (20,344 , 21,979)	2,083,941 (1,898,185 , 2,269,696)	7,518 (7,055 , 7,981)	414,743 (370,812 , 458,674)
\$2,000,000 under \$5,000,000	36,215 (35,479 , 36,952)	5,034,306 (4,770,381 , 5,298,232)	12,741 (12,298 , 13,185)	933,395 (874,803 , 991,987)
\$5,000,000 under \$10,000,000	11,610 (11,374 , 11,846)	2,420,445 (2,301,862 , 2,539,027)	3,788 (3,651 , 3,924)	418,567 (402,322 , 434,813)
\$10,000,000 or more	8,267 (8,267 , 8,267)	4,029,495 (4,029,495 , 4,029,495)	2,762 (2,762 , 2,762)	560,480 (560,480 , 560,480)
Taxable returns, total	1,382,332 (1,329,876 , 1,434,789)	45,628,619 (43,966,897 , 47,290,342)	871,898 (824,250 , 919,546)	16,048,905 (15,206,226 , 16,891,584)
Nontaxable returns, total	150,984 (128,616 , 173,353)	1,922,697 (1,523,575 , 2,321,818)	134,968 (114,258 , 155,678)	2,461,093 (1,932,850 , 2,989,335)

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 2019 (Filing Year 2020) — 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 rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total	82,597 (67,945 , 97,249)	1,100,535 (686,460 , 1,514,610)	2,987,830 (2,916,776 , 3,058,883)	511,427,624 (504,241,516 , 518,613,732)
Under \$5,000	* 1,214 (-792 , 3,220)	* 997 (-2,335 , 4,328)	6,608 (2,125 , 11,091)	-183,375 (-348,863 , -19,887)
\$5,000 under \$10,000	** 2,616 (-255 , 5,486)	** 9,842 (-2,635 , 22,321)	9,609 (4,136 , 15,082)	-237,179 (-495,061 , 20,704)
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	9,953 (4,400 , 15,505)	-36,034 (-203,490 , 131,422)
\$15,000 under \$20,000	0 (0 , 0)	0 (0 , 0)	14,573 (7,706 , 21,440)	-268,818 (-514,171 , -23,464)
\$20,000 under \$25,000	** 0 (0 , 0)	** 0 (0 , 0)	14,170 (7,181 , 21,159)	23,505 (-100,040 , 147,049)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	16,848 (9,162 , 24,534)	-29,624 (-234,188 , 174,939)
\$30,000 under \$35,000	** 2,018 (-757 , 4,795)	** 22,552 (-10,187 , 55,290)	16,007 (8,487 , 23,527)	90,391 (-71,627 , 252,410)
\$35,000 under \$40,000	** 0 (0 , 0)	** 0 (0 , 0)	32,658 (22,039 , 43,278)	7,645 (-369,478 , 384,768)
\$40,000 under \$45,000	** 0 (0 , 0)	** 0 (0 , 0)	34,056 (23,017 , 45,094)	-107,748 (-451,627 , 236,131)
\$45,000 under \$50,000	* 4,457 (534 , 8,379)	* 8,228 (-13,028 , 29,485)	30,381 (20,234 , 40,527)	-88,092 (-412,298 , 236,115)
\$50,000 under \$55,000	* 1,983 (-763 , 4,729)	* 13,412 (-11,070 , 37,894)	35,455 (24,385 , 46,525)	363,702 (34,888 , 692,515)
\$55,000 under \$60,000	* 1,353 (-715 , 3,420)	* 15,408 (-12,014 , 42,830)	31,565 (21,087 , 42,044)	194,524 (-145,946 , 534,994)
\$60,000 under \$75,000	8,339 (2,818 , 13,860)	96,224 (-31,693 , 224,141)	106,666 (87,545 , 125,788)	822,914 (54,855 , 1,590,973)
\$75,000 under \$100,000	11,368 (4,946 , 17,789)	110,256 (-32,674 , 253,186)	212,547 (185,634 , 239,460)	2,280,357 (1,342,582 , 3,218,132)
\$100,000 under \$200,000	23,525 (14,693 , 32,358)	410,914 (97,660 , 724,168)	755,934 (708,557 , 803,310)	20,184,190 (17,437,200 , 22,931,180)
\$200,000 under \$500,000	18,417 (14,352 , 22,483)	319,094 (140,561 , 497,627)	941,962 (913,121 , 970,803)	78,254,899 (74,220,587 , 82,289,210)
\$500,000 under \$1,000,000	3,938 (2,818 , 5,057)	25,919 (7,071 , 44,768)	401,512 (389,978 , 413,045)	90,970,233 (87,008,888 , 94,931,577)
\$1,000,000 under \$1,500,000	1,437 (1,009 , 1,865)	27,971 (473 , 55,468)	126,351 (122,698 , 130,005)	55,460,523 (52,945,457 , 57,975,589)
\$1,500,000 under \$2,000,000	610 (485 , 736)	20,128 (640 , 39,616)	57,575 (56,281 , 58,869)	35,308,102 (34,085,216 , 36,530,987)
\$2,000,000 under \$5,000,000	909 (785 , 1,033)	11,543 (98 , 22,987)	90,926 (89,833 , 92,020)	93,684,984 (91,898,037 , 95,471,931)
\$5,000,000 under \$10,000,000	235 (201 , 270)	2,325 (-3,019 , 7,670)	25,523 (25,185 , 25,862)	51,990,393 (50,814,406 , 53,166,379)
\$10,000,000 or more	177 (177 , 177)	5,722 (5,722 , 5,722)	16,953 (16,953 , 16,953)	82,742,131 (82,742,131 , 82,742,131)
Taxable returns, total	70,781 (57,557 , 84,005)	1,006,901 (604,891 , 1,408,910)	2,774,044 (2,707,547 , 2,840,540)	512,388,247 (505,303,487 , 519,473,007)
Nontaxable returns, total	11,816 (5,504 , 18,127)	93,634 (-5,606 , 192,875)	213,786 (188,306 , 239,266)	-960,623 (-2,139,407 , 218,160)

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 2019 (Filing Year 2020) —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 net income less loss		Farm net income less loss	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)
All returns, total	261,607 (238,405 , 284,809)	22,133,425 (20,966,757 , 23,300,094)	207,179 (187,563 , 226,795)	-5,245,272 (-5,883,580 , -4,606,964)
Under \$5,000	* 1,113 (-861 , 3,087)	* -4,577 (-13,540 , 4,387)	1,344 (-745 , 3,432)	-48,944 (-110,359 , 12,470)
\$5,000 under \$10,000	* 386 (-231 , 1,002)	* 2,687 (-1,181 , 6,554)	2,781 (-299 , 5,862)	-17,463 (-36,518 , 1,592)
\$10,000 under \$15,000	* 7 (2 , 12)	* -478 (-489 , -468)	* 1,701 (-386 , 3,789)	* -112,549 (-299,424 , 74,325)
\$15,000 under \$20,000	* 4,218 (271 , 8,165)	* 5,214 (-9,245 , 19,674)	* 2,190 (-767 , 5,147)	* -27,610 (-60,674 , 5,453)
\$20,000 under \$25,000	* 3,102 (-406 , 6,610)	* 20,507 (-23,570 , 64,584)	* 1,831 (-489 , 4,151)	* -24,253 (-75,169 , 26,662)
\$25,000 under \$30,000	* 2,046 (-732 , 4,824)	* 14,807 (-7,072 , 36,686)	* 2,417 (-378 , 5,211)	* -72,999 (-173,794 , 27,797)
\$30,000 under \$35,000	* 3,998 (91 , 7,905)	* 39,202 (-13,919 , 92,322)	1,923 (-354 , 4,199)	-53,738 (-104,541 , -2,934)
\$35,000 under \$40,000	* 1,993 (-751 , 4,737)	* 17,573 (-7,250 , 42,395)	7,286 (2,305 , 12,266)	-48,638 (-181,660 , 84,384)
\$40,000 under \$45,000	1,545 (-692 , 3,781)	35,241 (-32,290 , 102,771)	5,488 (1,328 , 9,648)	-85,774 (-199,029 , 27,480)
\$45,000 under \$50,000	2,435 (-391 , 5,261)	12,336 (-29,386 , 54,059)	1,768 (-353 , 3,888)	-1,674 (-17,173 , 13,825)
\$50,000 under \$55,000	4,105 (199 , 8,010)	58,138 (-22,509 , 138,784)	1,711 (-248 , 3,670)	-59,702 (-137,875 , 18,471)
\$55,000 under \$60,000	* 2,058 (-731 , 4,847)	* 14,683 (-6,747 , 36,112)	2,440 (-443 , 5,322)	-26,521 (-52,292 , -750)
\$60,000 under \$75,000	12,467 (5,717 , 19,216)	258,870 (52,946 , 464,795)	9,971 (4,248 , 15,694)	-230,380 (-401,788 , -58,971)
\$75,000 under \$100,000	25,039 (15,595 , 34,483)	308,491 (80,323 , 536,658)	21,194 (13,239 , 29,148)	-284,782 (-454,464 , -115,100)
\$100,000 under \$200,000	67,345 (52,440 , 82,250)	1,362,773 (875,442 , 1,850,105)	64,738 (52,374 , 77,102)	-1,176,979 (-1,571,345 , -782,614)
\$200,000 under \$500,000	73,837 (65,246 , 82,428)	3,490,652 (2,794,292 , 4,187,013)	51,794 (45,230 , 58,359)	-1,173,299 (-1,450,445 , -896,153)
\$500,000 under \$1,000,000	25,092 (22,119 , 28,065)	2,040,839 (1,557,031 , 2,524,648)	14,822 (12,731 , 16,913)	-601,272 (-738,407 , -464,137)
\$1,000,000 under \$1,500,000	8,663 (7,674 , 9,653)	1,294,458 (945,552 , 1,643,365)	4,344 (3,673 , 5,015)	-243,908 (-311,608 , -176,209)
\$1,500,000 under \$2,000,000	5,567 (5,143 , 5,991)	1,106,124 (914,437 , 1,297,811)	2,026 (1,804 , 2,247)	-192,483 (-236,895 , -148,072)
\$2,000,000 under \$5,000,000	10,100 (9,705 , 10,495)	3,112,570 (2,824,607 , 3,400,533)	3,574 (3,341 , 3,806)	-307,390 (-359,616 , -255,164)
\$5,000,000 under \$10,000,000	3,513 (3,384 , 3,642)	2,294,299 (2,066,922 , 2,521,675)	1,058 (988 , 1,129)	-227,651 (-240,851 , -214,452)
\$10,000,000 or more	2,979 (2,979 , 2,979)	6,649,016 (6,649,016 , 6,649,016)	780 (780 , 780)	-227,260 (-227,260 , -227,260)
Taxable returns, total	242,593 (220,796 , 264,390)	22,030,077 (20,872,259 , 23,187,895)	179,834 (162,146 , 197,522)	-4,490,509 (-5,034,829 , -3,946,189)
Nontaxable returns, total	19,014 (11,054 , 26,974)	103,349 (-40,103 , 246,800)	27,345 (18,644 , 36,046)	-754,763 (-1,089,562 , -419,964)

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 2019 (Filing Year 2020) — 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		Taxable Social Security benefits	
	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)
All returns, total	438,150 (400,720 , 475,579)	2,709,580 (2,412,697 , 3,006,462)	3,872,040 (3,765,057 , 3,979,023)	77,432,884 (75,161,964 , 79,703,805)
Under \$5,000				* 5,706 (-3,890 , 15,302)
\$5,000 under \$10,000	* 2,320 (-524 , 5,164)	* 9,205 (-2,136 , 20,547)	5,581 (1,131 , 10,030)	15,299 (-3,085 , 33,684)
\$10,000 under \$15,000	* 3,743 (162 , 7,325)	* 20,580 (-8,718 , 49,879)	28,283 (18,020 , 38,547)	36,299 (12,878 , 59,721)
\$15,000 under \$20,000	* 6,446 (1,495 , 11,398)	* 55,871 (7,438 , 104,304)	72,558 (56,148 , 88,967)	146,527 (96,345 , 196,709)
\$20,000 under \$25,000	* 2,543 (-425 , 5,511)	* 17,719 (-3,564 , 39,003)	103,421 (83,832 , 123,011)	321,618 (243,472 , 399,765)
\$25,000 under \$30,000	9,451 (3,519 , 15,382)	53,815 (1,416 , 106,214)	111,944 (91,529 , 132,360)	515,954 (407,439 , 624,469)
\$30,000 under \$35,000	9,037 (3,138 , 14,935)	28,985 (8,058 , 49,912)	100,936 (81,407 , 120,466)	713,524 (565,272 , 861,776)
\$35,000 under \$40,000	17,456 (9,318 , 25,594)	120,480 (46,275 , 194,686)	89,658 (71,421 , 107,895)	723,115 (567,873 , 878,357)
\$40,000 under \$45,000	17,318 (9,211 , 25,425)	81,398 (29,939 , 132,857)	106,777 (86,757 , 126,798)	1,141,975 (915,009 , 1,368,941)
\$45,000 under \$50,000	12,570 (5,712 , 19,428)	104,429 (30,665 , 178,194)	98,297 (79,357 , 117,238)	1,275,567 (1,021,446 , 1,529,687)
\$50,000 under \$55,000	10,042 (3,821 , 16,262)	86,706 (26,820 , 146,591)	115,090 (94,354 , 135,825)	1,657,729 (1,350,132 , 1,965,325)
\$55,000 under \$60,000	15,066 (7,466 , 22,666)	101,207 (42,406 , 160,007)	142,745 (119,614 , 165,875)	2,188,615 (1,817,767 , 2,559,463)
\$60,000 under \$75,000	45,688 (32,503 , 58,872)	333,947 (213,873 , 454,021)	403,945 (365,349 , 442,540)	6,957,052 (6,250,341 , 7,663,762)
\$75,000 under \$100,000	59,654 (44,586 , 74,722)	332,944 (222,724 , 443,165)	586,955 (540,642 , 633,267)	11,866,116 (10,849,740 , 12,882,493)
\$100,000 under \$200,000	143,281 (120,733 , 165,829)	817,601 (649,382 , 985,820)	1,175,645 (1,113,445 , 1,237,845)	28,254,205 (26,600,198 , 29,908,212)
\$200,000 under \$500,000	71,597 (62,112 , 81,081)	449,363 (376,524 , 522,201)	544,108 (520,902 , 567,314)	15,562,386 (14,843,772 , 16,281,001)
\$500,000 under \$1,000,000	9,798 (7,654 , 11,941)	79,956 (58,612 , 101,300)	108,708 (102,451 , 114,966)	3,532,423 (3,308,563 , 3,756,283)
\$1,000,000 under \$1,500,000	1,240 (816 , 1,663)	8,901 (5,377 , 12,424)	30,276 (28,426 , 32,126)	974,330 (910,084 , 1,038,576)
\$1,500,000 under \$2,000,000	441 (293 , 589)	3,740 (1,863 , 5,616)	13,727 (13,059 , 14,394)	449,658 (426,158 , 473,159)
\$2,000,000 under \$5,000,000	378 (287 , 469)	2,096 (1,515 , 2,678)	22,198 (21,607 , 22,789)	739,258 (717,883 , 760,632)
\$5,000,000 under \$10,000,000	61 (42 , 80)	480 (305 , 656)	6,116 (5,941 , 6,292)	216,052 (209,360 , 222,745)
\$10,000,000 or more	20 (20 , 20)	155 (155 , 155)	3,865 (3,865 , 3,865)	139,477 (139,477 , 139,477)
Taxable returns, total	391,855 (356,794 , 426,917)	2,452,504 (2,171,855 , 2,733,153)	3,436,894 (3,337,208 , 3,536,580)	73,436,252 (71,209,070 , 75,663,434)
Nontaxable returns, total	46,294 (33,163 , 59,426)	257,076 (160,106 , 354,045)	435,146 (395,458 , 474,833)	3,996,632 (3,534,893 , 4,458,371)

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 2019 (Filing Year 2020)—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		Cancellation of debt
	Number of returns (45)	Amount (46)	
All returns, total	126,026 (108,444 , 143,609)	14,188,003 (13,356,149 , 15,019,856)	107,972 (92,529 , 123,416)
Under \$5,000	8,513 (3,188 , 13,839)	175,417 (17,305 , 333,529)	* 1,213 (-806 , 3,232)
\$5,000 under \$10,000	7,804 (2,643 , 12,965)	128,730 (31,538 , 225,923)	** 1,121 (-817 , 3,059)
\$10,000 under \$15,000	11,098 (4,804 , 17,393)	272,563 (63,905 , 481,220)	** 0 (0 , 0)
\$15,000 under \$20,000	5,156 (1,017 , 9,295)	123,058 (32,480 , 213,637)	** 1,321 (-743 , 3,385)
\$20,000 under \$25,000	6,098 (1,605 , 10,591)	40,588 (10,803 , 70,374)	** 0 (0 , 0)
\$25,000 under \$30,000	2,826 (-47 , 5,698)	237,643 (60,479 , 414,806)	* 2,008 (-769 , 4,785)
\$30,000 under \$35,000	5,018 (902 , 9,134)	101,837 (31,512 , 172,162)	* 1,019 (-961 , 2,999)
\$35,000 under \$40,000	6,762 (2,219 , 11,306)	441,627 (60,688 , 822,566)	* 1,004 (-959 , 2,968)
\$40,000 under \$45,000	2,848 (12 , 5,685)	124,163 (3,735 , 244,591)	* 1,049 (-915 , 3,013)
\$45,000 under \$50,000	2,341 (79 , 4,604)	110,316 (19,119 , 201,514)	* 1,013 (-951 , 2,977)
\$50,000 under \$55,000	5,004 (953 , 9,054)	108,354 (28,881 , 187,826)	* 4,109 (178 , 8,039)
\$55,000 under \$60,000	4,071 (966 , 7,176)	172,970 (12,643 , 333,297)	* 1,348 (-724 , 3,420)
\$60,000 under \$75,000	8,535 (3,570 , 13,501)	412,755 (187,867 , 637,642)	6,396 (1,556 , 11,235)
\$75,000 under \$100,000	11,346 (5,783 , 16,909)	507,774 (260,774 , 754,775)	10,005 (4,032 , 15,978)
\$100,000 under \$200,000	17,470 (12,070 , 22,870)	1,471,486 (1,113,241 , 1,829,730)	28,999 (18,899 , 39,099)
\$200,000 under \$500,000	11,011 (8,458 , 13,563)	1,606,067 (1,327,445 , 1,884,688)	17,787 (13,377 , 22,197)
\$500,000 under \$1,000,000	4,877 (3,886 , 5,869)	1,261,041 (1,074,946 , 1,447,136)	7,619 (6,115 , 9,123)
\$1,000,000 under \$1,500,000	1,942 (1,545 , 2,339)	595,255 (515,784 , 674,726)	5,072 (4,325 , 5,818)
\$1,500,000 under \$2,000,000	763 (638 , 887)	420,003 (363,619 , 476,387)	3,068 (2,766 , 3,371)
\$2,000,000 under \$5,000,000	1,556 (1,426 , 1,686)	1,346,755 (1,259,721 , 1,433,789)	7,364 (7,039 , 7,688)
\$5,000,000 under \$10,000,000	511 (470 , 551)	661,939 (640,678 , 683,201)	3,402 (3,277 , 3,528)
\$10,000,000 or more	475 (475 , 475)	3,867,661 (3,867,661 , 3,867,661)	3,056 (3,056 , 3,056)
Taxable returns, total	61,589 (51,007 , 72,171)	11,525,072 (10,903,269 , 12,146,874)	99,206 (84,704 , 113,707)
Nontaxable returns, total	64,438 (50,392 , 78,483)	2,662,931 (2,109,964 , 3,215,897)	8,767 (3,451 , 14,083)

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 2019 (Filing Year 2020) —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 health savings account distributions		Repatriated deferred (section 965) income as shareholders of certain foreign corporations	
	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)
All returns, total	92,621 (76,534 , 108,708)	158,681 (116,326 , 201,036)	1,695 (999 , 2,392)	68,817 (61,665 , 75,968)
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	** 2,108 (-679 , 4,894)	** 2,191 (-363 , 4,745)	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	* 2,985 (-391 , 6,361)	* 2,330 (-840 , 5,501)	0 (0 , 0)	0 (0 , 0)
\$50,000 under \$55,000	** 3,015 (-395 , 6,425)	** 2,979 (-1,700 , 7,659)	0 (0 , 0)	0 (0 , 0)
\$55,000 under \$60,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$60,000 under \$75,000	* 4,997 (619 , 9,375)	* 10,580 (1 , 21,158)	0 (0 , 0)	0 (0 , 0)
\$75,000 under \$100,000	9,991 (3,802 , 16,181)	10,820 (721 , 20,919)	** 0 (0 , 0)	** 0 (0 , 0)
\$100,000 under \$200,000	35,356 (23,908 , 46,804)	59,060 (24,993 , 93,128)	** 10 (3 , 17)	** [2] (0 , 0)
\$200,000 under \$500,000	28,112 (22,015 , 34,209)	58,240 (39,331 , 77,150)	338 (-261 , 938)	148 (128 , 169)
\$500,000 under \$1,000,000	4,722 (3,203 , 6,241)	9,155 (4,450 , 13,859)	360 (36 , 684)	58 (-23 , 139)
\$1,000,000 under \$1,500,000	655 (351 , 959)	1,463 (305 , 2,621)	* 110 (-3 , 223)	* 539 (-446 , 1,523)
\$1,500,000 under \$2,000,000	285 (197 , 372)	627 (344 , 909)	111 (60 , 162)	1,098 (-685 , 2,881)
\$2,000,000 under \$5,000,000	332 (250 , 414)	1,012 (618 , 1,406)	330 (261 , 400)	6,905 (954 , 12,855)
\$5,000,000 under \$10,000,000	38 (24 , 51)	137 (46 , 228)	174 (148 , 200)	20,344 (16,940 , 23,747)
\$10,000,000 or more	26 (26 , 26)	87 (87 , 87)	262 (262 , 262)	39,725 (39,725 , 39,725)
Taxable returns, total	89,508 (73,775 , 105,241)	153,358 (111,553 , 195,162)	1,679 (982 , 2,376)	56,955 (49,803 , 64,106)
Nontaxable returns, total	3,113 (-246 , 6,472)	5,323 (-1,487 , 12,134)	16 (9 , 23)	11,862 (11,862 , 11,862)

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 2019 (Filing Year 2020) —Continued

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

Size of adjusted gross income	Limitation on business losses		Global intangible low tax income	
	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)
All returns, total	352 (254 , 450)	560,316 (507,365 , 613,267)	6,015 (3,048 , 8,981)	1,297,882 (1,053,641 , 1,542,124)
Under \$5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	**8 (-3 , 19)	**12,116 (8,490 , 15,743)	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 \$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)	**1,006 (-957 , 2,970)	**8,982 (-8,412 , 26,375)
\$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 under \$55,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$55,000 under \$60,000	**49 (-30 , 129)	**16,987 (-12,245 , 46,221)	0 (0 , 0)	0 (0 , 0)
\$60,000 under \$75,000	*9 (1 , 18)	*11,586 (-2,875 , 26,046)	0 (0 , 0)	0 (0 , 0)
\$75,000 under \$100,000	*18 (-4 , 39)	*1,371 (-126 , 2,868)	**0 (0 , 0)	**0 (0 , 0)
\$100,000 under \$200,000	*15 (2 , 29)	*10,407 (7,198 , 13,615)	1,021 (-937 , 2,979)	26,534 (-9,619 , 62,687)
\$200,000 under \$500,000	35 (13 , 58)	36,914 (26,589 , 47,239)	854 (82 , 1,626)	83,671 (-7,309 , 174,650)
\$500,000 under \$1,000,000	52 (20 , 84)	54,693 (29,568 , 79,818)	1,258 (590 , 1,927)	184,066 (7,712 , 360,420)
\$1,000,000 under \$1,500,000	36 (16 , 55)	57,961 (33,645 , 82,278)	396 (173 , 619)	86,066 (-3,044 , 175,176)
\$1,500,000 under \$2,000,000	23 (6 , 39)	42,255 (29,819 , 54,691)	258 (178 , 337)	48,888 (20,961 , 76,815)
\$2,000,000 under \$5,000,000	49 (32 , 65)	84,068 (69,759 , 98,377)	619 (523 , 716)	183,556 (108,731 , 258,381)
\$5,000,000 under \$10,000,000	30 (25 , 35)	77,206 (72,061 , 82,351)	265 (227 , 303)	155,517 (89,487 , 221,548)
\$10,000,000 or more	28 (28 , 28)	154,752 (154,752 , 154,752)	337 (337 , 337)	520,602 (520,602 , 520,602)
Taxable returns, total	263 (209 , 317)	508,872 (467,258 , 550,486)	4,971 (2,748 , 7,194)	1,271,289 (1,028,033 , 1,514,546)
Nontaxable returns, total	89 (7 , 171)	51,444 (18,698 , 84,189)	1,044 (-920 , 3,007)	26,593 (4,671 , 48,515)

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Foreign-earned income exclusion		Gambling earnings	
	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
All returns, total	23,115 (16,352 , 29,879)	2,122,520 (1,514,207 , 2,730,833)	552,296 (512,414 , 592,179)	27,066,592 (25,342,813 , 28,790,372)
Under \$5,000	** 13 (1 , 25)	** 1,962 (596 , 3,327)	* 2,147 (-643 , 4,937)	* 3,490 (-1,119 , 8,100)
\$5,000 under \$10,000	** 0 (0 , 0)	** 0 (0 , 0)	* 4,611 (607 , 8,616)	* 41,877 (-194 , 83,947)
\$10,000 under \$15,000	* 5 (5 , 5)	* 993 (993 , 993)	* 6,024 (1,207 , 10,841)	* 68,483 (630 , 136,336)
\$15,000 under \$20,000	* 5 (5 , 5)	* 913 (913 , 913)	5,046 (648 , 9,445)	26,626 (-5,476 , 58,728)
\$20,000 under \$25,000	11 (11 , 11)	2,077 (2,077 , 2,077)	6,568 (1,642 , 11,494)	90,621 (17,199 , 164,043)
\$25,000 under \$30,000	1,142 (-886 , 3,170)	121,231 (-93,462 , 335,923)	6,348 (1,518 , 11,179)	80,960 (7,901 , 154,020)
\$30,000 under \$35,000	1,145 (-883 , 3,173)	92,416 (-67,658 , 252,490)	9,212 (3,306 , 15,117)	116,967 (12,366 , 221,569)
\$35,000 under \$40,000	16 (16 , 16)	2,702 (2,702 , 2,702)	7,942 (2,616 , 13,268)	77,109 (-6,442 , 160,661)
\$40,000 under \$45,000	1,048 (-970 , 3,067)	64,141 (-55,820 , 184,102)	12,754 (5,910 , 19,599)	85,672 (32,013 , 139,330)
\$45,000 under \$50,000	323 (-276 , 922)	57,093 (-49,052 , 163,237)	8,175 (2,609 , 13,742)	87,059 (19,268 , 154,850)
\$50,000 under \$55,000	321 (-278 , 920)	62,752 (-55,230 , 180,734)	17,085 (8,997 , 25,194)	257,832 (88,360 , 427,304)
\$55,000 under \$60,000	11 (11 , 11)	1,941 (1,941 , 1,941)	10,094 (3,925 , 16,263)	179,022 (46,879 , 311,164)
\$60,000 under \$75,000	3,440 (-105 , 6,985)	292,593 (-5,450 , 590,636)	45,586 (32,432 , 58,741)	611,855 (348,223 , 875,486)
\$75,000 under \$100,000	3,818 (222 , 7,414)	343,578 (15,010 , 672,145)	70,017 (53,994 , 86,040)	1,050,769 (688,742 , 1,412,796)
\$100,000 under \$200,000	2,872 (1,176 , 4,567)	255,398 (98,130 , 412,666)	190,424 (164,735 , 216,114)	4,466,185 (3,522,821 , 5,409,548)
\$200,000 under \$500,000	4,326 (2,458 , 6,194)	378,467 (212,364 , 544,570)	113,016 (101,350 , 124,682)	5,891,789 (4,967,557 , 6,816,021)
\$500,000 under \$1,000,000	2,357 (1,422 , 3,292)	227,742 (130,977 , 324,506)	23,495 (20,460 , 26,531)	3,118,715 (2,368,512 , 3,868,919)
\$1,000,000 under \$1,500,000	878 (550 , 1,205)	80,560 (49,270 , 111,851)	6,154 (5,271 , 7,037)	1,899,564 (1,446,884 , 2,352,244)
\$1,500,000 under \$2,000,000	310 (219 , 402)	30,306 (21,024 , 39,589)	2,460 (2,153 , 2,768)	899,982 (699,239 , 1,100,725)
\$2,000,000 under \$5,000,000	720 (606 , 834)	69,334 (57,506 , 81,163)	3,833 (3,566 , 4,101)	2,678,350 (2,364,662 , 2,992,038)
\$5,000,000 under \$10,000,000	214 (178 , 249)	21,446 (17,701 , 25,191)	793 (727 , 859)	1,158,727 (968,365 , 1,349,088)
\$10,000,000 or more	141 (141 , 141)	14,877 (14,877 , 14,877)	498 (498 , 498)	4,174,940 (4,174,940 , 4,174,940)
Taxable returns, total	19,651 (13,550 , 25,752)	1,744,877 (1,221,025 , 2,268,729)	506,453 (468,597 , 544,310)	25,809,948 (24,105,675 , 27,514,221)
Nontaxable returns, total	3,464 (536 , 6,393)	377,643 (67,735 , 687,552)	45,843 (33,257 , 58,429)	1,256,644 (97,141 , 1,516,147)

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 2019 (Filing Year 2020) — Continued

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

Size of adjusted gross income	Other income less loss		Total statutory adjustments	
	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)
All returns, total	1,255,939 (1,202,175 , 1,309,703)	17,919,318 (16,713,473 , 19,125,162)	5,336,014 (5,222,209 , 5,449,819)	52,806,255 (51,530,763,679 , 54,081,745,994)
Under \$5,000	5,354 (946 , 9,762)	16,230 (6,717 , 25,743)	15,986 (8,535 , 23,437)	41,866 (6,268,665 , 77,463,636)
\$5,000 under \$10,000	7,618 (2,374 , 12,861)	-3,504 (-70,254 , 63,246)	22,991 (13,973 , 32,009)	129,440 (7,697,372 , 251,182,469)
\$10,000 under \$15,000	9,349 (3,439 , 15,259)	51,258 (4,093 , 98,424)	34,182 (23,434 , 44,930)	116,570 (47,193,255 , 185,947,592)
\$15,000 under \$20,000	10,504 (4,623 , 16,385)	31,886 (1,704 , 62,068)	47,337 (34,224 , 60,450)	182,261 (87,505,440 , 277,015,994)
\$20,000 under \$25,000	6,364 (1,480 , 11,247)	29,942 (-3,143 , 63,026)	56,347 (41,982 , 70,711)	238,553 (117,896,156 , 359,210,112)
\$25,000 under \$30,000	16,082 (8,468 , 23,696)	111,655 (5,957 , 217,352)	58,393 (43,965 , 72,820)	218,213 (125,286,570 , 311,139,322)
\$30,000 under \$35,000	13,645 (6,680 , 20,609)	52,913 (5,228 , 100,598)	76,285 (59,379 , 93,190)	280,605 (185,261,451 , 375,947,846)
\$35,000 under \$40,000	19,787 (11,203 , 28,371)	81,398 (-61,217 , 224,013)	104,220 (84,684 , 123,756)	369,711 (247,190,862 , 492,231,050)
\$40,000 under \$45,000	13,394 (6,640 , 20,147)	46,548 (14,568 , 78,529)	93,260 (74,810 , 111,710)	345,989 (243,490,096 , 448,488,242)
\$45,000 under \$50,000	19,277 (10,872 , 27,681)	39,799 (-19,329 , 98,928)	119,990 (99,102 , 140,879)	355,182 (256,866,439 , 453,497,386)
\$50,000 under \$55,000	17,674 (9,730 , 25,618)	-14,642 (-129,086 , 99,802)	121,182 (100,168 , 142,196)	481,537 (354,038,731 , 609,034,424)
\$55,000 under \$60,000	20,115 (11,542 , 28,688)	33,068 (-10,074 , 76,210)	105,569 (85,843 , 125,295)	431,834 (293,713,008 , 569,954,578)
\$60,000 under \$75,000	82,693 (65,150 , 100,237)	83,847 (-79,796 , 247,490)	463,203 (422,016 , 504,391)	1,899,054 (1,551,521,496 , 2,246,586,568)
\$75,000 under \$100,000	117,169 (96,502 , 137,836)	376,329 (135,719 , 616,939)	584,866 (538,958 , 630,773)	2,144,772 (1,829,176,857 , 2,460,368,031)
\$100,000 under \$200,000	358,438 (321,724 , 391,152)	1,333,213 (783,212 , 1,883,215)	1,749,089 (1,675,430 , 1,822,749)	9,564,039 (8,899,738,789 , 10,228,338,318)
\$200,000 under \$500,000	324,404 (305,635 , 343,173)	3,544,789 (2,896,063 , 4,193,514)	1,131,586 (1,098,921 , 1,164,250)	16,402,655 (15,631,611,346 , 17,173,698,651)
\$500,000 under \$1,000,000	107,044 (100,785 , 113,304)	2,062,337 (1,448,733 , 2,675,940)	330,458 (319,806 , 341,110)	9,483,486 (9,003,223,653 , 9,963,749,119)
\$1,000,000 under \$1,500,000	36,959 (34,870 , 39,048)	1,165,479 (852,754 , 1,478,204)	91,547 (88,354 , 94,741)	3,600,810 (3,391,036,185 , 3,810,584,604)
\$1,500,000 under \$2,000,000	18,972 (18,171 , 19,773)	876,853 (698,657 , 1,055,050)	40,175 (39,079 , 41,271)	1,781,984 (1,691,225,960 , 1,872,741,323)
\$2,000,000 under \$5,000,000	33,531 (32,818 , 34,244)	2,446,751 (2,202,620 , 2,690,881)	61,662 (60,708 , 62,615)	3,033,546 (2,937,543,982 , 3,129,547,936)
\$5,000,000 under \$10,000,000	10,948 (10,719 , 11,178)	1,358,462 (1,217,869 , 1,499,054)	16,839 (16,552 , 17,126)	943,475 (912,936,451 , 974,013,997)
\$10,000,000 or more	8,620 (8,620 , 8,620)	4,194,708 (4,194,708 , 4,194,708)	10,847 (10,847 , 10,847)	760,673 (760,672,856 , 760,672,856)
Taxable returns, total	1,160,235 (1,109,465 , 1,211,005)	17,473,773 (16,291,086 , 18,656,461)	4,879,649 (4,772,145 , 4,987,152)	50,540,280 (49,313,850,734 , 51,766,708,629)
Nontaxable returns, total	95,704 (77,894 , 113,514)	445,544 (210,145 , 680,944)	456,365 (416,981 , 495,750)	2,265,975 (1,908,297,923 , 2,623,652,368)

F. 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 2019 (Filing Year 2020)—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		
	Total (65)	Medical and dental expenses deduction	
		Number of returns (66)	Total after subtracting AGI limitation (67)
All returns, total	645,102,704 (637,959,589 , 652,245,820)	4,411,806 (4,289,550 , 4,534,061)	79,060,485 (75,260,610 , 82,860,361)
Under \$5,000	1,787,104 (1,356,514 , 2,217,694)	65,660 (50,476 , 80,845)	950,618 (642,374 , 1,258,862)
\$5,000 under \$10,000	2,355,333 (1,775,081 , 2,935,584)	77,581 (60,853 , 94,309)	1,206,811 (752,898 , 1,660,724)
\$10,000 under \$15,000	3,619,552 (2,910,676 , 4,328,428)	108,544 (88,561 , 128,526)	1,463,338 (999,376 , 1,927,299)
\$15,000 under \$20,000	4,447,639 (3,660,477 , 5,234,800)	123,269 (102,036 , 144,503)	2,277,084 (1,651,024 , 2,903,144)
\$20,000 under \$25,000	5,806,896 (4,866,886 , 6,746,906)	159,951 (135,557 , 184,346)	2,856,444 (2,163,929 , 3,548,960)
\$25,000 under \$30,000	6,018,057 (5,174,644 , 6,861,469)	177,658 (151,963 , 203,353)	2,636,210 (2,036,331 , 3,236,089)
\$30,000 under \$35,000	6,680,713 (5,787,354 , 7,574,071)	158,926 (134,471 , 183,381)	2,576,399 (1,985,064 , 3,167,735)
\$35,000 under \$40,000	9,080,865 (7,946,972 , 10,214,758)	198,872 (171,588 , 226,155)	3,019,477 (2,356,379 , 3,682,574)
\$40,000 under \$45,000	9,560,554 (8,307,011 , 10,814,098)	195,520 (168,467 , 222,574)	3,310,777 (2,384,681 , 4,236,873)
\$45,000 under \$50,000	10,217,240 (9,117,702 , 11,316,777)	183,922 (157,755 , 210,090)	2,878,397 (2,204,952 , 3,551,842)
\$50,000 under \$55,000	11,260,529 (9,817,757 , 12,703,301)	204,075 (176,398 , 231,751)	3,326,520 (2,228,895 , 4,424,144)
\$55,000 under \$60,000	11,346,462 (10,197,785 , 12,495,140)	200,660 (173,246 , 228,074)	3,109,573 (2,456,288 , 3,762,859)
\$60,000 under \$75,000	39,501,509 (36,921,706 , 42,081,312)	564,414 (518,782 , 610,046)	9,668,623 (8,188,147 , 11,149,099)
\$75,000 under \$100,000	60,920,634 (58,200,386 , 63,640,882)	680,609 (630,760 , 730,458)	11,078,927 (9,731,900 , 12,425,954)
\$100,000 under \$200,000	172,883,303 (168,366,738 , 177,399,868)	1,073,913 (1,013,738 , 1,134,087)	20,809,890 (18,706,764 , 22,913,016)
\$200,000 under \$500,000	133,958,983 (131,510,337 , 136,407,629)	222,296 (206,203 , 238,388)	6,615,841 (5,861,661 , 7,370,022)
\$500,000 under \$1,000,000	44,805,288 (43,450,385 , 46,160,191)	13,386 (11,009 , 15,764)	950,796 (686,746 , 1,214,846)
\$1,000,000 under \$1,500,000	16,039,074 (15,389,587 , 16,688,561)	1,674 (1,217 , 2,131)	173,144 (114,790 , 231,498)
\$1,500,000 under \$2,000,000	9,417,509 (9,058,676 , 9,776,343)	553 (381 , 724)	85,962 (56,157 , 115,766)
\$2,000,000 under \$5,000,000	22,525,236 (22,049,240 , 23,001,232)	282 (210 , 354)	46,912 (32,489 , 61,325)
\$5,000,000 under \$10,000,000	13,247,437 (12,927,412 , 13,567,462)	35 (20 , 49)	15,374 (7,472 , 23,276)
\$10,000,000 or more	49,622,788 (49,622,788 , 49,622,788)	* 6 (6 , 6)	* 3,368 (3,368 , 3,368)
Taxable returns, total	581,735,605 (575,733,843 , 587,737,368)	3,385,403 (3,278,586 , 3,492,220)	48,223,973 (46,034,790 , 50,413,156)
Nontaxable returns, total	63,367,099 (59,340,445 , 67,393,753)	1,026,403 (955,645 , 1,087,160)	30,836,512 (27,718,401 , 33,954,624)

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 2019 (Filing Year 2020)—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		Medical and dental expenses deduction—continued		Number of returns	AGI limitation
	Number of returns	Amount	Number of returns	Amount		
	(68)	(69)	(70)	(71)		
All returns, total	4,411,806 (4,289,550 , 4,534,061)	107,557,993 (103,282,356 , 111,833,630)	4,409,801 (4,287,576 , 4,532,025)	28,497,508 (27,661,409 , 29,333,606)		
Under \$5,000	65,660 (50,476 , 80,845)	963,957 (653,768 , 1,274,145)	63,656 (48,727 , 78,584)	13,339 (9,794 , 16,889)		
\$5,000 under \$10,000	77,581 (60,853 , 94,309)	1,251,703 (792,131 , 1,711,275)	77,581 (60,853 , 94,309)	44,892 (35,060 , 54,724)		
\$10,000 under \$15,000	108,544 (88,561 , 128,526)	1,567,617 (1,092,212 , 2,043,023)	108,544 (88,561 , 128,526)	104,280 (84,942 , 123,617)		
\$15,000 under \$20,000	123,269 (102,036 , 144,503)	2,441,706 (1,797,432 , 3,085,981)	123,269 (102,036 , 144,503)	164,622 (136,150 , 193,094)		
\$20,000 under \$25,000	159,951 (135,557 , 184,346)	3,128,492 (2,409,215 , 3,847,770)	159,951 (135,557 , 184,346)	272,048 (230,385 , 313,712)		
\$25,000 under \$30,000	177,658 (151,963 , 203,353)	3,003,171 (2,367,885 , 3,638,457)	177,658 (151,963 , 203,353)	366,961 (313,833 , 420,089)		
\$30,000 under \$35,000	158,926 (134,471 , 183,381)	2,963,988 (2,331,379 , 3,596,596)	158,926 (134,471 , 183,381)	387,588 (327,835 , 447,342)		
\$35,000 under \$40,000	198,872 (171,588 , 226,155)	3,580,062 (2,866,053 , 4,294,071)	198,872 (171,588 , 226,155)	560,585 (483,624 , 637,546)		
\$40,000 under \$45,000	195,520 (168,467 , 222,574)	3,933,243 (2,961,115 , 4,905,372)	195,520 (168,467 , 222,574)	622,467 (536,262 , 708,671)		
\$45,000 under \$50,000	183,922 (157,755 , 210,090)	3,535,278 (2,800,725 , 4,269,831)	183,922 (157,755 , 210,090)	656,881 (563,381 , 750,382)		
\$50,000 under \$55,000	204,075 (176,398 , 231,751)	4,132,538 (2,985,227 , 5,279,849)	204,075 (176,398 , 231,751)	806,018 (696,556 , 915,481)		
\$55,000 under \$60,000	200,660 (173,246 , 228,074)	3,973,317 (3,237,350 , 4,709,284)	200,660 (173,246 , 228,074)	863,744 (745,660 , 981,829)		
\$60,000 under \$75,000	564,414 (518,782 , 610,046)	12,530,944 (10,915,408 , 14,146,480)	564,414 (518,782 , 610,046)	2,862,321 (2,630,435 , 3,094,207)		
\$75,000 under \$100,000	680,609 (630,760 , 730,458)	15,530,374 (13,964,197 , 17,096,552)	680,609 (630,760 , 730,458)	4,451,447 (4,124,263 , 4,778,631)		
\$100,000 under \$200,000	1,073,913 (1,013,738 , 1,134,087)	31,753,261 (29,259,718 , 34,246,803)	1,073,913 (1,013,738 , 1,134,087)	10,943,370 (10,325,565 , 11,561,176)		
\$200,000 under \$500,000	222,296 (206,203 , 238,388)	11,038,875 (10,066,927 , 12,010,822)	222,296 (206,203 , 238,388)	4,423,034 (4,111,614 , 4,734,453)		
\$500,000 under \$1,000,000	13,386 (11,009 , 15,764)	1,600,051 (1,253,644 , 1,946,458)	13,386 (11,009 , 15,764)	649,255 (536,602 , 761,908)		
\$1,000,000 under \$1,500,000	1,674 (1,217 , 2,131)	326,106 (231,704 , 420,509)	1,674 (1,217 , 2,131)	152,963 (111,289 , 194,636)		
\$1,500,000 under \$2,000,000	553 (381 , 724)	155,724 (108,595 , 202,853)	553 (381 , 724)	69,762 (49,131 , 90,394)		
\$2,000,000 under \$5,000,000	282 (210 , 354)	106,522 (79,918 , 133,127)	282 (210 , 354)	59,610 (45,487 , 73,733)		
\$5,000,000 under \$10,000,000	35 (20 , 49)	32,424 (18,664 , 46,185)	35 (20 , 49)	17,050 (10,277 , 23,824)		
\$10,000,000 or more	* 6 (6 , 6)	* 8,638 (8,638 , 8,638)	* 6 (6 , 6)	* 5,270 (5,270 , 5,270)		
Taxable returns, total	3,385,403 (3,278,586 , 3,492,220)	73,647,005 (70,871,243 , 76,422,767)	3,385,403 (3,278,586 , 3,492,220)	25,423,032 (24,615,512 , 26,230,553)		
Nontaxable returns, total	1,026,403 (965,645 , 1,087,160)	33,910,988 (30,639,555 , 37,182,421)	1,024,398 (963,703 , 1,085,092)	3,074,476 (2,848,006 , 3,300,945)		

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 2019 (Filing Year 2020) —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		Taxes paid deduction	
	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)
All returns, total	17,217,369 (17,014,147 , 17,420,590)	138,949,911 (137,277,335 , 140,622,488)	16,824,030 (16,623,398 , 17,024,661)	333,638,650 (330,422,223 , 336,855,077)
Under \$5,000	80,640 (63,816 , 97,464)	320,557 (233,923 , 407,191)	74,831 (58,633 , 91,030)	449,331 (308,661 , 590,000)
\$5,000 under \$10,000	100,953 (81,884 , 120,022)	468,455 (353,841 , 583,069)	93,922 (75,574 , 112,270)	603,863 (301,380 , 906,347)
\$10,000 under \$15,000	148,979 (125,683 , 172,275)	666,483 (537,017 , 795,950)	140,416 (117,761 , 163,071)	808,537 (613,851 , 1,003,223)
\$15,000 under \$20,000	175,266 (149,853 , 200,679)	691,850 (565,628 , 818,073)	161,090 (136,762 , 185,419)	728,337 (584,972 , 871,703)
\$20,000 under \$25,000	222,744 (194,016 , 251,472)	934,655 (788,672 , 1,080,639)	212,569 (184,521 , 240,618)	974,811 (813,477 , 1,136,146)
\$25,000 under \$30,000	251,892 (221,294 , 282,490)	1,126,998 (955,117 , 1,298,880)	238,732 (208,962 , 268,502)	1,165,915 (982,482 , 1,349,349)
\$30,000 under \$35,000	274,737 (242,516 , 306,958)	1,257,947 (1,077,043 , 1,438,851)	258,421 (227,183 , 289,658)	1,282,078 (1,075,856 , 1,488,299)
\$35,000 under \$40,000	360,510 (323,776 , 397,243)	1,968,177 (1,638,159 , 2,298,195)	342,696 (306,887 , 378,505)	1,821,848 (1,579,400 , 2,064,297)
\$40,000 under \$45,000	372,418 (335,071 , 409,766)	1,919,959 (1,680,242 , 2,159,675)	351,064 (314,815 , 387,312)	1,959,497 (1,702,462 , 2,216,531)
\$45,000 under \$50,000	420,937 (381,324 , 460,550)	2,373,888 (2,121,957 , 2,625,820)	407,607 (368,631 , 446,583)	2,484,166 (2,200,698 , 2,767,634)
\$50,000 under \$55,000	443,735 (402,979 , 484,491)	2,614,610 (2,350,633 , 2,878,588)	425,620 (385,718 , 465,522)	2,915,476 (2,461,166 , 3,369,786)
\$55,000 under \$60,000	467,017 (425,265 , 508,768)	2,755,634 (2,481,495 , 3,029,774)	455,539 (414,294 , 496,784)	2,983,704 (2,651,349 , 3,316,059)
\$60,000 under \$75,000	1,515,271 (1,441,058 , 1,589,483)	9,906,713 (9,378,606 , 10,434,820)	1,462,248 (1,389,307 , 1,535,189)	10,559,868 (9,962,832 , 11,156,904)
\$75,000 under \$100,000	2,301,691 (2,211,055 , 2,392,328)	17,223,343 (16,496,798 , 17,949,888)	2,238,601 (2,149,171 , 2,328,030)	19,149,026 (18,270,959 , 20,027,092)
\$100,000 under \$200,000	5,528,088 (5,402,271 , 5,653,906)	49,305,699 (48,132,073 , 50,479,326)	5,434,086 (5,309,121 , 5,559,051)	68,222,030 (66,090,242 , 70,353,818)
\$200,000 under \$500,000	3,384,966 (3,331,281 , 3,438,651)	33,186,555 (32,645,024 , 33,728,087)	3,362,500 (3,308,980 , 3,416,021)	81,024,706 (79,498,667 , 82,550,745)
\$500,000 under \$1,000,000	746,197 (730,988 , 761,406)	7,530,789 (7,350,661 , 7,710,917)	743,612 (728,419 , 758,806)	40,279,889 (38,944,950 , 41,614,828)
\$1,000,000 under \$1,500,000	181,704 (177,457 , 185,951)	1,835,805 (1,787,095 , 1,884,514)	181,383 (177,139 , 185,628)	16,366,190 (15,836,982 , 16,895,398)
\$1,500,000 under \$2,000,000	77,154 (75,595 , 78,713)	796,503 (776,420 , 816,586)	77,011 (75,453 , 78,570)	10,172,001 (9,853,733 , 10,490,270)
\$2,000,000 under \$5,000,000	113,978 (112,780 , 115,176)	1,216,894 (1,191,709 , 1,242,078)	113,743 (112,546 , 114,941)	25,150,983 (24,754,266 , 25,547,699)
\$5,000,000 under \$10,000,000	29,663 (29,301 , 30,025)	354,921 (342,213 , 367,628)	29,594 (29,232 , 29,955)	13,901,659 (13,654,936 , 14,148,382)
\$10,000,000 or more	18,827 (18,827 , 18,827)	493,475 (493,475 , 493,475)	18,744 (18,744 , 18,744)	30,634,733 (30,634,733 , 30,634,733)
Taxable returns, total	15,718,470 (15,526,460 , 15,910,480)	130,332,742 (128,746,472 , 131,919,013)	15,387,018 (15,197,279 , 15,576,757)	323,168,348 (320,007,627 , 326,309,069)
Non-taxable returns, total	1,498,899 (1,426,091 , 1,571,707)	8,617,169 (8,043,318 , 9,191,020)	1,437,012 (1,365,742 , 1,508,283)	10,480,302 (9,774,289 , 11,186,314)

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 2019 (Filing Year 2020) —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					Income tax				
	Total		State and local income taxes or general sales taxes		Total State and local taxes—continued		Total		Income tax	
	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (78)	Amount (79)	Number of returns (78)	Amount (79)	Number of returns (78)	Amount (79)
All returns, total	16,747,571	(16,547,169 , 16,947,972)	221,705,036	(219,268,484 , 224,141,588)	12,572,613	(12,396,544 , 12,748,682)	212,115,741	(209,687,191 , 214,544,291)		
Under \$5,000	68,493	(52,970 , 84,016)	107,781	(40,018 , 175,544)	24,106	(15,071 , 33,141)	81,356	(14,280 , 148,433)		
\$5,000 under \$10,000	85,174	(67,718 , 102,629)	249,619	(-31,795 , 531,034)	28,825	(18,772 , 38,878)	215,251	(-65,965 , 496,466)		
\$10,000 under \$15,000	134,588	(112,437 , 156,740)	225,812	(121,478 , 330,146)	51,698	(37,992 , 65,404)	167,224	(64,363 , 270,085)		
\$15,000 under \$20,000	156,365	(132,379 , 180,350)	197,202	(137,082 , 257,322)	68,548	(52,709 , 84,388)	132,557	(75,929 , 189,185)		
\$20,000 under \$25,000	207,579	(179,827 , 235,331)	260,168	(206,858 , 313,478)	79,611	(62,472 , 96,749)	108,256	(77,545 , 138,966)		
\$25,000 under \$30,000	236,430	(206,753 , 266,108)	327,963	(268,935 , 386,991)	114,818	(94,037 , 135,599)	202,751	(156,441 , 249,061)		
\$30,000 under \$35,000	255,558	(224,493 , 286,624)	394,418	(327,261 , 461,574)	142,115	(118,898 , 165,331)	242,928	(194,977 , 290,878)		
\$35,000 under \$40,000	351,094	(314,840 , 387,349)	647,321	(541,140 , 753,501)	218,712	(190,035 , 247,389)	463,089	(369,011 , 557,166)		
\$40,000 under \$45,000	355,893	(319,384 , 392,401)	750,753	(620,961 , 880,546)	233,693	(204,056 , 263,331)	571,612	(449,217 , 694,008)		
\$45,000 under \$50,000	404,209	(365,387 , 443,032)	836,101	(728,196 , 944,006)	259,694	(228,488 , 290,900)	625,180	(529,186 , 721,174)		
\$50,000 under \$55,000	420,113	(380,452 , 459,773)	1,008,491	(874,653 , 1,142,329)	280,296	(247,799 , 312,793)	754,764	(638,891 , 870,637)		
\$55,000 under \$60,000	448,242	(407,324 , 489,160)	1,183,971	(1,003,408 , 1,364,533)	309,272	(275,187 , 343,358)	973,360	(799,395 , 1,147,325)		
\$60,000 under \$75,000	1,448,753	(1,376,153 , 1,521,352)	4,255,107	(3,991,934 , 4,518,279)	1,058,738	(996,333 , 1,121,143)	3,616,373	(3,367,405 , 3,865,341)		
\$75,000 under \$100,000	2,249,061	(2,159,405 , 2,338,717)	8,922,515	(8,446,467 , 9,398,563)	1,741,769	(1,662,311 , 1,821,228)	7,894,326	(7,434,522 , 8,354,130)		
\$100,000 under \$200,000	5,440,177	(5,315,162 , 5,565,193)	36,859,845	(35,258,734 , 38,460,955)	4,384,155	(4,269,132 , 4,499,178)	34,259,308	(32,665,699 , 35,852,917)		
\$200,000 under \$500,000	3,331,581	(3,278,150 , 3,385,012)	50,531,862	(49,410,375 , 51,653,349)	2,651,589	(2,602,325 , 2,700,852)	48,221,128	(47,100,131 , 49,342,125)		
\$500,000 under \$1,000,000	737,427	(722,283 , 752,571)	29,569,092	(28,363,138 , 30,775,045)	588,173	(574,186 , 602,159)	28,995,160	(27,788,386 , 30,201,933)		
\$1,000,000 under \$1,500,000	179,538	(175,310 , 183,766)	12,970,747	(12,503,194 , 13,438,301)	142,800	(138,916 , 146,683)	12,801,601	(12,333,902 , 13,269,300)		
\$1,500,000 under \$2,000,000	76,471	(74,917 , 78,024)	8,410,724	(8,118,101 , 8,703,346)	61,587	(60,168 , 63,007)	8,330,417	(8,037,807 , 8,623,028)		
\$2,000,000 under \$5,000,000	112,894	(111,689 , 114,089)	21,871,510	(21,498,097 , 22,244,924)	92,151	(91,033 , 93,269)	21,700,331	(21,327,277 , 22,073,386)		
\$5,000,000 under \$10,000,000	29,332	(28,972 , 29,693)	12,691,102	(12,455,344 , 12,926,860)	24,489	(24,154 , 24,825)	12,617,735	(12,382,197 , 12,853,272)		
\$10,000,000 or more	18,599	(18,599 , 18,599)	29,432,933	(29,432,933 , 29,432,933)	15,772	(15,772 , 15,772)	29,141,036	(29,141,036 , 29,141,036)		
Taxable returns, total	15,347,231	(15,157,476 , 15,536,986)	217,984,911	(215,580,844 , 220,388,978)	11,876,885	(11,706,923 , 12,046,846)	209,280,283	(206,882,180 , 211,678,385)		
Nontaxable returns, total	1,400,339	(1,329,949 , 1,470,729)	3,720,125	(3,303,437 , 4,136,813)	695,728	(646,217 , 745,239)	2,835,458	(2,435,789 , 3,235,128)		

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 2019 (Filing Year 2020) — 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 State and local taxes—continued			
	General sales tax		Real estate taxes		Total State and local taxes—continued		Total State and local taxes—continued	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(82)	(83)	(82)	(83)
All returns, total	4,174,958 (4,064,161 , 4,285,754)	9,589,295 (9,252,588 , 9,926,002)	15,276,895 (15,086,069 , 15,467,720)	110,338,593 (108,917,010 , 111,760,175)				
Under \$5,000	44,387 (31,761 , 57,012)	26,425 (16,801 , 36,049)	52,724 (39,392 , 66,057)	344,590 (235,052 , 454,129)				
\$5,000 under \$10,000	56,349 (42,075 , 70,622)	34,369 (23,768 , 44,970)	78,057 (61,349 , 94,765)	405,431 (293,463 , 517,400)				
\$10,000 under \$15,000	82,890 (65,482 , 100,299)	58,588 (41,107 , 76,069)	104,312 (84,955 , 123,669)	578,425 (434,541 , 722,308)				
\$15,000 under \$20,000	87,816 (69,795 , 105,838)	64,645 (44,447 , 84,844)	116,175 (95,525 , 136,826)	545,843 (432,787 , 658,898)				
\$20,000 under \$25,000	127,968 (106,123 , 149,813)	151,913 (108,322 , 195,503)	149,163 (125,780 , 172,545)	656,441 (528,989 , 783,893)				
\$25,000 under \$30,000	121,612 (100,408 , 142,817)	125,212 (88,596 , 161,829)	169,203 (144,297 , 194,109)	840,795 (687,176 , 994,414)				
\$30,000 under \$35,000	113,444 (92,776 , 134,111)	151,490 (104,449 , 198,531)	188,497 (161,848 , 215,145)	858,926 (696,014 , 1,021,838)				
\$35,000 under \$40,000	132,382 (110,161 , 154,603)	184,232 (134,943 , 233,521)	251,511 (220,974 , 282,048)	1,116,689 (949,045 , 1,284,333)				
\$40,000 under \$45,000	122,199 (100,845 , 143,554)	179,141 (135,887 , 222,395)	277,556 (245,381 , 309,731)	1,212,172 (1,041,075 , 1,383,270)				
\$45,000 under \$50,000	144,515 (121,376 , 167,654)	210,921 (161,570 , 260,272)	345,079 (309,221 , 380,937)	1,601,715 (1,394,300 , 1,809,130)				
\$50,000 under \$55,000	139,817 (117,013 , 162,621)	253,727 (186,646 , 320,807)	366,780 (329,729 , 403,830)	1,854,304 (1,458,056 , 2,250,553)				
\$55,000 under \$60,000	138,970 (116,178 , 161,762)	210,611 (161,933 , 259,288)	394,615 (356,220 , 433,010)	1,757,875 (1,545,810 , 1,969,940)				
\$60,000 under \$75,000	390,014 (352,039 , 427,989)	638,734 (551,371 , 726,096)	1,325,855 (1,256,326 , 1,395,384)	6,208,501 (5,812,506 , 6,604,496)				
\$75,000 under \$100,000	507,291 (464,318 , 550,264)	1,028,189 (900,391 , 1,155,988)	2,052,056 (1,966,250 , 2,137,861)	10,023,367 (9,513,442 , 10,533,293)				
\$100,000 under \$200,000	1,056,022 (996,522 , 1,115,523)	2,600,537 (2,387,226 , 2,813,847)	5,118,278 (4,996,153 , 5,240,402)	30,780,504 (29,873,535 , 31,687,473)				
\$200,000 under \$500,000	679,992 (652,178 , 707,806)	2,310,734 (2,164,957 , 2,456,510)	3,200,592 (3,147,713 , 3,253,472)	29,886,155 (29,263,126 , 30,509,184)				
\$500,000 under \$1,000,000	149,254 (141,653 , 156,856)	573,932 (526,625 , 621,239)	700,609 (685,703 , 715,514)	10,600,876 (10,325,391 , 10,876,361)				
\$1,000,000 under \$1,500,000	36,738 (34,596 , 38,880)	169,146 (145,261 , 193,032)	167,974 (163,837 , 172,111)	3,365,988 (3,253,245 , 3,478,730)				
\$1,500,000 under \$2,000,000	14,883 (14,141 , 15,626)	80,306 (69,109 , 91,503)	70,953 (69,446 , 72,459)	1,753,348 (1,702,846 , 1,803,851)				
\$2,000,000 under \$5,000,000	20,743 (20,143 , 21,343)	171,179 (146,933 , 195,425)	103,404 (102,240 , 104,567)	3,287,437 (3,235,635 , 3,339,238)				
\$5,000,000 under \$10,000,000	4,843 (4,680 , 5,006)	73,367 (61,001 , 85,734)	26,731 (26,382 , 27,079)	1,236,232 (1,214,083 , 1,258,380)				
\$10,000,000 or more	2,827 (2,827 , 2,827)	291,897 (291,897 , 291,897)	16,773 (16,773 , 16,773)	1,422,978 (1,422,978 , 1,422,978)				
Taxable returns, total	3,470,346 (3,371,178 , 3,569,515)	8,704,628 (8,388,988 , 9,020,269)	14,160,748 (13,978,717 , 14,342,780)	103,626,459 (102,272,584 , 104,980,333)				
Nontaxable returns, total	704,611 (654,337 , 754,886)	884,667 (766,327 , 1,003,006)	1,116,146 (1,053,672 , 1,178,621)	6,712,134 (6,252,849 , 7,171,418)				

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 2019 (Filing Year 2020)—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 State and local taxes—continued			Taxes paid deduction — continued		
	Personal property taxes			Limited State and local taxes		
	Number of returns (84)	Amount (85)	Amount (86)	Number of returns (86)	Amount (87)	Amount (87)
All returns, total	7,182,681 (7,041,625 , 7,323,737)	4,829,277 (4,647,330 , 5,011,223)	16,824,030 (16,623,398 , 17,024,661)		133,714,049 (132,126,984 , 135,301,114)	
Under \$5,000	22,349 (13,541 , 31,157)	11,934 (3,656 , 20,213)	74,831 (58,633 , 91,030)		305,291 (220,070 , 390,513)	
\$5,000 under \$10,000	25,655 (15,965 , 35,345)	12,294 (5,331 , 19,257)	93,922 (75,574 , 112,270)		398,848 (305,801 , 491,896)	
\$10,000 under \$15,000	46,265 (33,410 , 59,121)	37,049 (16,187 , 57,910)	140,416 (117,761 , 163,071)		632,199 (507,113 , 757,286)	
\$15,000 under \$20,000	41,558 (29,086 , 54,030)	42,131 (12,956 , 71,305)	161,090 (136,762 , 185,419)		631,902 (512,956 , 750,849)	
\$20,000 under \$25,000	81,526 (64,098 , 98,954)	78,975 (44,792 , 113,159)	212,569 (184,521 , 240,618)		898,250 (756,364 , 1,040,136)	
\$25,000 under \$30,000	92,449 (74,035 , 110,862)	56,407 (35,065 , 77,750)	238,732 (208,962 , 268,502)		1,042,717 (885,361 , 1,200,073)	
\$30,000 under \$35,000	100,765 (81,217 , 120,313)	86,076 (49,910 , 122,242)	258,421 (227,183 , 289,658)		1,139,964 (973,712 , 1,306,217)	
\$35,000 under \$40,000	146,690 (123,185 , 170,194)	122,894 (76,446 , 169,341)	342,696 (306,887 , 378,505)		1,623,084 (1,425,080 , 1,821,088)	
\$40,000 under \$45,000	135,667 (113,032 , 158,301)	76,909 (57,357 , 96,461)	351,064 (314,815 , 387,312)		1,749,574 (1,543,072 , 1,956,076)	
\$45,000 under \$50,000	165,265 (140,330 , 190,201)	108,661 (78,676 , 138,646)	407,607 (368,631 , 446,583)		2,260,537 (2,019,606 , 2,501,468)	
\$50,000 under \$55,000	184,211 (157,917 , 210,505)	160,837 (117,378 , 204,297)	425,620 (385,718 , 465,522)		2,474,081 (2,219,212 , 2,728,951)	
\$55,000 under \$60,000	192,899 (165,931 , 219,867)	119,374 (88,377 , 150,371)	455,539 (414,294 , 496,784)		2,619,632 (2,358,696 , 2,880,568)	
\$60,000 under \$75,000	640,114 (591,234 , 688,995)	375,587 (321,219 , 429,955)	1,462,248 (1,389,307 , 1,535,189)		9,504,140 (8,992,226 , 10,016,055)	
\$75,000 under \$100,000	1,031,186 (969,556 , 1,092,817)	579,592 (509,105 , 650,079)	2,238,601 (2,149,171 , 2,328,030)		16,577,364 (15,878,241 , 17,276,488)	
\$100,000 under \$200,000	2,476,034 (2,385,940 , 2,566,129)	1,511,896 (1,409,452 , 1,614,341)	5,434,086 (5,309,121 , 5,559,051)		47,948,993 (46,813,125 , 49,084,862)	
\$200,000 under \$500,000	1,424,531 (1,385,290 , 1,463,773)	1,026,518 (964,358 , 1,088,678)	3,362,500 (3,308,980 , 3,416,021)		32,503,609 (31,981,834 , 33,025,384)	
\$500,000 under \$1,000,000	258,881 (248,801 , 268,961)	234,490 (215,169 , 253,811)	743,612 (728,419 , 758,806)		7,292,728 (7,142,658 , 7,442,799)	
\$1,000,000 under \$1,500,000	54,141 (51,549 , 56,733)	56,525 (51,281 , 61,768)	181,383 (177,139 , 185,628)		1,778,006 (1,736,061 , 1,819,951)	
\$1,500,000 under \$2,000,000	21,139 (20,253 , 22,025)	27,752 (25,031 , 30,473)	77,011 (75,453 , 78,570)		752,293 (736,971 , 767,615)	
\$2,000,000 under \$5,000,000	29,602 (28,890 , 30,314)	53,169 (44,941 , 61,398)	113,743 (112,546 , 114,941)		1,110,749 (1,098,944 , 1,122,553)	
\$5,000,000 under \$10,000,000	7,221 (7,023 , 7,419)	14,569 (13,221 , 15,918)	29,594 (29,232 , 29,955)		288,194 (284,636 , 291,753)	
\$10,000,000 or more	4,532 (4,532 , 4,532)	35,637 (35,637 , 35,637)	18,744 (18,744 , 18,744)		181,889 (181,889 , 181,889)	
Taxable returns, total	6,695,084 (6,559,833 , 6,830,335)	4,426,552 (4,257,288 , 4,595,816)	15,387,018 (15,197,279 , 15,576,757)		125,905,015 (124,369,081 , 127,440,950)	
Nontaxable returns, total	487,597 (445,889 , 529,306)	402,725 (335,463 , 469,986)	1,437,012 (1,365,742 , 1,508,283)		7,809,034 (7,360,985 , 8,257,083)	

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 2019 (Filing Year 2020) —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			Interest paid deduction		
	Number of returns (88)	Amount (89)	Number of returns (90)	Amount (91)	Number of returns (90)	Amount (91)
All returns, total	951,977 (897,878 , 1,006,075)	2,001,606 (1,604,616 , 2,398,597)	14,182,730 (13,998,018 , 14,367,442)	207,442,024 (204,733,636 , 210,150,411)		
Under \$5,000	* 2,155 (-635 , 4,946)	* 291 (-11 , 592)	42,865 (30,801 , 54,928)	446,172 (298,866 , 593,477)		
\$5,000 under \$10,000	5,146 (768 , 9,523)	6,125 (-3,565 , 15,815)	62,130 (47,230 , 77,030)	493,589 (352,955 , 634,224)		
\$10,000 under \$15,000	5,101 (1,032 , 9,170)	1,536 (-92 , 3,163)	89,839 (71,871 , 107,806)	1,150,877 (796,415 , 1,505,338)		
\$15,000 under \$20,000	8,447 (2,855 , 14,039)	3,110 (-900 , 7,119)	97,204 (78,280 , 116,128)	999,900 (754,341 , 1,245,459)		
\$20,000 under \$25,000	13,735 (6,600 , 20,869)	15,632 (-1,572 , 32,835)	126,031 (104,519 , 147,544)	1,156,610 (917,276 , 1,395,943)		
\$25,000 under \$30,000	13,227 (6,292 , 20,163)	25,031 (-9,130 , 59,193)	145,812 (122,700 , 168,924)	1,283,877 (1,037,306 , 1,530,448)		
\$30,000 under \$35,000	30,437 (19,649 , 41,224)	60,642 (16,274 , 105,009)	166,055 (141,075 , 191,034)	1,507,212 (1,232,179 , 1,782,244)		
\$35,000 under \$40,000	32,392 (21,274 , 43,510)	280,037 (25,597 , 534,477)	228,153 (198,960 , 257,345)	2,401,726 (1,952,223 , 2,851,228)		
\$40,000 under \$45,000	15,048 (7,591 , 22,505)	90,047 (-21,212 , 201,306)	241,338 (211,338 , 271,337)	2,610,028 (2,212,463 , 3,007,593)		
\$45,000 under \$50,000	26,734 (16,685 , 36,783)	51,040 (8,579 , 93,500)	323,287 (288,581 , 357,994)	3,140,409 (2,743,286 , 3,537,532)		
\$50,000 under \$55,000	30,702 (19,925 , 41,479)	32,372 (12,366 , 52,378)	338,577 (302,996 , 374,159)	3,177,054 (2,793,646 , 3,560,462)		
\$55,000 under \$60,000	38,364 (26,262 , 50,467)	58,487 (22,593 , 94,380)	358,349 (321,730 , 394,969)	3,310,004 (2,911,530 , 3,708,478)		
\$60,000 under \$75,000	80,758 (63,377 , 98,140)	123,247 (65,570 , 180,924)	1,219,533 (1,152,730 , 1,286,336)	12,600,422 (11,687,468 , 13,513,377)		
\$75,000 under \$100,000	160,663 (136,111 , 185,215)	269,530 (138,713 , 400,347)	1,909,364 (1,826,440 , 1,992,289)	20,714,581 (19,654,204 , 21,774,957)		
\$100,000 under \$200,000	292,469 (260,527 , 324,411)	426,492 (225,901 , 627,082)	4,779,225 (4,660,353 , 4,898,097)	61,977,499 (60,187,020 , 63,767,979)		
\$200,000 under \$500,000	147,651 (134,727 , 160,574)	263,118 (183,609 , 342,626)	3,040,276 (2,988,111 , 3,092,440)	53,621,066 (52,566,976 , 54,675,155)		
\$500,000 under \$1,000,000	30,550 (26,999 , 34,101)	113,492 (34,335 , 192,650)	660,136 (645,507 , 674,764)	15,607,514 (15,164,372 , 16,050,655)		
\$1,000,000 under \$1,500,000	7,964 (6,936 , 8,991)	30,728 (22,706 , 38,751)	155,120 (151,098 , 159,142)	4,476,348 (4,302,446 , 4,650,251)		
\$1,500,000 under \$2,000,000	3,329 (2,971 , 3,686)	24,387 (17,157 , 31,618)	64,969 (63,514 , 66,424)	2,329,419 (2,231,604 , 2,427,233)		
\$2,000,000 under \$5,000,000	5,130 (4,826 , 5,434)	45,011 (38,571 , 51,450)	94,339 (93,209 , 95,469)	4,630,289 (4,511,596 , 4,748,982)		
\$5,000,000 under \$10,000,000	1,200 (1,118 , 1,283)	26,482 (17,955 , 35,010)	24,358 (24,024 , 24,692)	2,395,655 (2,312,644 , 2,478,666)		
\$10,000,000 or more	775 (775 , 775)	54,771 (54,771 , 54,771)	15,771 (15,771 , 15,771)	7,411,773 (7,411,773 , 7,411,773)		
Taxable returns, total	862,986 (811,862 , 914,109)	1,548,153 (1,322,912 , 1,773,394)	13,209,437 (13,032,682 , 13,386,192)	193,632,754 (191,142,781 , 196,122,727)		
Non-taxable returns, total	88,991 (71,207 , 106,775)	453,453 (126,493 , 780,413)	973,293 (915,018 , 1,031,568)	13,809,270 (12,699,509 , 14,919,030)		

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 2019 (Filing Year 2020)—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					
	Total		Home mortgage interest		Total	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(92)	(93)	(94)	(95)	(94)	(95)	
All returns, total	13,655,591 (13,473,522 , 13,837,661)	185,020,702 (182,380,327 , 187,661,077)	13,877,896 (13,694,187 , 14,061,604)	183,639,671 (181,049,432 , 186,229,911)		
Under \$5,000	37,272 (26,087 , 48,457)	408,681 (266,706 , 550,657)	39,790 (28,216 , 51,364)	424,230 (279,713 , 588,746)		
\$5,000 under \$10,000	56,845 (42,564 , 71,126)	461,657 (325,372 , 597,941)	59,863 (45,182 , 74,544)	489,537 (349,152 , 629,923)		
\$10,000 under \$15,000	80,905 (63,799 , 98,011)	1,089,654 (737,987 , 1,441,320)	87,147 (69,427 , 104,868)	1,091,250 (764,506 , 1,417,993)		
\$15,000 under \$20,000	84,491 (66,858 , 102,123)	887,903 (654,414 , 1,121,392)	93,650 (75,059 , 112,241)	959,328 (722,997 , 1,195,658)		
\$20,000 under \$25,000	117,435 (96,665 , 138,206)	1,085,196 (852,225 , 1,318,167)	122,581 (101,350 , 143,812)	1,078,940 (853,770 , 1,304,110)		
\$25,000 under \$30,000	136,234 (113,853 , 158,615)	1,204,302 (963,936 , 1,444,668)	140,689 (117,957 , 163,421)	1,191,957 (960,573 , 1,423,341)		
\$30,000 under \$35,000	155,371 (131,193 , 179,550)	1,416,160 (1,149,058 , 1,683,261)	161,561 (136,905 , 186,217)	1,415,514 (1,151,006 , 1,680,021)		
\$35,000 under \$40,000	214,449 (186,103 , 242,795)	2,259,481 (1,823,955 , 2,695,008)	218,220 (189,639 , 246,801)	2,186,319 (1,753,826 , 2,618,813)		
\$40,000 under \$45,000	226,090 (197,028 , 255,153)	2,440,350 (2,064,845 , 2,815,856)	235,425 (205,766 , 265,085)	2,349,266 (1,991,794 , 2,706,738)		
\$45,000 under \$50,000	312,834 (278,647 , 347,021)	3,021,366 (2,632,514 , 3,410,219)	320,170 (285,587 , 354,754)	2,929,189 (2,555,833 , 3,302,544)		
\$50,000 under \$55,000	323,171 (288,402 , 357,940)	3,051,268 (2,676,409 , 3,426,127)	335,056 (299,634 , 370,478)	2,983,126 (2,621,972 , 3,344,279)		
\$55,000 under \$60,000	345,861 (309,871 , 381,850)	3,252,948 (2,856,471 , 3,649,425)	352,674 (316,319 , 389,028)	3,042,646 (2,673,370 , 3,411,921)		
\$60,000 under \$75,000	1,170,672 (1,105,141 , 1,236,204)	12,203,498 (11,300,083 , 13,106,913)	1,199,951 (1,133,629 , 1,266,273)	11,776,738 (10,907,086 , 12,646,390)		
\$75,000 under \$100,000	1,850,169 (1,768,458 , 1,931,880)	20,082,571 (19,045,486 , 21,119,656)	1,892,085 (1,809,483 , 1,974,687)	19,442,428 (18,446,058 , 20,438,798)		
\$100,000 under \$200,000	4,664,528 (4,546,759 , 4,782,297)	60,558,603 (58,789,161 , 62,328,045)	4,725,754 (4,607,375 , 4,844,134)	60,626,307 (58,868,459 , 62,384,154)		
\$200,000 under \$500,000	2,961,543 (2,909,787 , 3,013,298)	51,383,081 (50,368,160 , 52,398,002)	2,975,896 (2,923,991 , 3,027,800)	51,437,554 (50,424,450 , 52,450,658)		
\$500,000 under \$1,000,000	623,986 (609,584 , 638,387)	13,429,726 (13,069,328 , 13,790,124)	624,582 (610,174 , 638,989)	13,433,057 (13,073,148 , 13,792,966)		
\$1,000,000 under \$1,500,000	138,699 (134,818 , 142,580)	3,154,137 (3,049,508 , 3,258,766)	138,460 (134,582 , 142,338)	3,152,053 (3,047,595 , 3,256,512)		
\$1,500,000 under \$2,000,000	55,200 (53,819 , 56,581)	1,287,051 (1,249,051 , 1,325,051)	54,928 (53,549 , 56,307)	1,286,623 (1,248,642 , 1,324,603)		
\$2,000,000 under \$5,000,000	74,279 (73,222 , 75,336)	1,737,858 (1,707,950 , 1,767,767)	73,980 (72,924 , 75,036)	1,737,318 (1,707,455 , 1,767,181)		
\$5,000,000 under \$10,000,000	16,646 (16,355 , 16,938)	392,971 (384,831 , 401,112)	16,557 (16,266 , 16,848)	392,998 (384,863 , 401,132)		
\$10,000,000 or more	8,910 (8,910 , 8,910)	212,239 (212,239 , 212,239)	8,876 (8,876 , 8,876)	213,296 (213,296 , 213,296)		
Taxable returns, total	12,754,524 (12,579,983 , 12,929,064)	172,410,830 (169,982,938 , 174,838,722)	12,944,177 (12,768,207 , 13,120,146)	171,113,197 (168,731,246 , 173,495,147)		
Nontaxable returns, total	901,068 (844,852 , 957,283)	12,609,872 (11,530,369 , 13,689,376)	933,719 (876,484 , 990,954)	12,526,475 (11,467,514 , 13,585,435)		

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 2019 (Filing Year 2020) — 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					
	Paid to financial institutions			Paid to individuals		
	Number of returns (96)	Amount (97)	Amount (98)	Number of returns (99)	Amount (99)	Amount (99)
	Total mortgage interest and points—continued			Home mortgage interest—continued		
All returns, total	13,702,252 (13,519,650 , 13,884,853)	180,253,174 (177,694,664 , 182,811,685)	363,517 (330,928 , 396,107)	3,386,497 (3,009,642 , 3,763,352)		
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	** 95,667 (77,389 , 113,946)	** 879,045 (680,871 , 1,077,219)	** 3,986 (84 , 7,889)	** 34,723 (-1,394 , 70,839)		
\$10,000 under \$15,000	87,143 (69,423 , 104,864)	1,089,442 (762,966 , 1,415,918)	* 1,013 (-950 , 2,976)	* 1,808 (-1,400 , 5,016)		
\$15,000 under \$20,000	91,438 (73,057 , 109,819)	933,520 (699,996 , 1,167,043)	3,567 (99 , 7,035)	25,808 (-468 , 52,084)		
\$20,000 under \$25,000	118,556 (97,693 , 139,420)	1,052,142 (828,864 , 1,275,420)	* 5,057 (658 , 9,456)	* 26,798 (-1,328 , 54,924)		
\$25,000 under \$30,000	135,665 (113,360 , 157,969)	1,153,933 (925,495 , 1,382,372)	5,031 (637 , 9,424)	38,024 (1,181 , 74,867)		
\$30,000 under \$35,000	159,430 (134,933 , 183,928)	1,345,658 (1,096,596 , 1,594,720)	3,140 (-277 , 6,556)	69,855 (-18,495 , 158,206)		
\$35,000 under \$40,000	213,205 (184,961 , 241,448)	2,117,082 (1,703,978 , 2,530,187)	* 7,029 (1,829 , 12,229)	* 69,237 (10,016 , 128,458)		
\$40,000 under \$45,000	229,095 (199,830 , 258,359)	2,247,548 (1,902,472 , 2,592,625)	12,526 (5,702 , 19,351)	101,717 (11,734 , 191,701)		
\$45,000 under \$50,000	313,020 (278,839 , 347,202)	2,827,554 (2,462,203 , 3,192,904)	10,159 (3,890 , 16,429)	101,635 (31,078 , 172,193)		
\$50,000 under \$55,000	328,034 (292,992 , 363,075)	2,904,824 (2,548,879 , 3,260,768)	9,038 (3,142 , 14,933)	78,302 (20,107 , 136,497)		
\$55,000 under \$60,000	347,659 (311,566 , 383,752)	2,988,729 (2,604,798 , 3,332,659)	8,021 (2,473 , 13,569)	73,917 (14,044 , 133,790)		
\$60,000 under \$75,000	1,178,176 (1,112,444 , 1,243,909)	11,397,836 (10,545,727 , 12,249,945)	37,322 (25,484 , 49,159)	378,902 (222,547 , 535,257)		
\$75,000 under \$100,000	1,868,559 (1,786,460 , 1,950,657)	19,009,857 (18,028,246 , 19,991,467)	49,029 (35,421 , 62,637)	432,571 (280,238 , 584,904)		
\$100,000 under \$200,000	4,680,483 (4,562,578 , 4,798,389)	59,758,758 (58,014,949 , 61,502,567)	110,067 (90,460 , 129,673)	867,549 (657,775 , 1,077,323)		
\$200,000 under \$500,000	2,954,183 (2,902,428 , 3,005,937)	50,843,407 (49,837,390 , 51,849,424)	71,225 (61,892 , 80,558)	594,147 (484,498 , 703,796)		
\$500,000 under \$1,000,000	617,095 (602,743 , 631,447)	13,186,862 (12,831,244 , 13,542,481)	15,795 (13,290 , 18,299)	246,194 (196,658 , 295,731)		
\$1,000,000 under \$1,500,000	135,012 (131,171 , 138,853)	3,041,575 (2,939,052 , 3,144,098)	5,259 (4,419 , 6,099)	110,478 (89,053 , 131,904)		
\$1,500,000 under \$2,000,000	53,538 (52,173 , 54,903)	1,245,604 (1,208,044 , 1,283,165)	1,974 (1,705 , 2,244)	41,019 (35,114 , 46,923)		
\$2,000,000 under \$5,000,000	71,790 (70,746 , 72,834)	1,671,826 (1,642,471 , 1,701,182)	3,040 (2,804 , 3,276)	65,491 (59,502 , 71,481)		
\$5,000,000 under \$10,000,000	15,988 (15,701 , 16,274)	375,088 (367,172 , 383,004)	796 (728 , 865)	17,909 (16,031 , 19,787)		
\$10,000,000 or more	8,516 (8,516 , 8,516)	202,884 (202,884 , 202,884)	444 (444 , 444)	10,412 (10,412 , 10,412)		
Taxable returns, total	12,786,225 (12,611,283 , 12,961,166)	168,130,460 (165,772,987 , 170,487,933)	332,787 (301,924 , 363,650)	2,982,737 (2,654,116 , 3,311,358)		
Nontaxable returns, total	916,027 (859,336 , 972,718)	12,122,715 (11,088,201 , 13,157,228)	30,730 (20,244 , 41,217)	403,760 (219,142 , 588,378)		

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 2019 (Filing Year 2020) —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			
	Deductible points		Mortgage insurance premiums	
	Number of returns (100)	Amount (101)	Number of returns (102)	Amount (103)
	Interest paid deduction—continued			
	Total mortgage interest and points—continued			
All returns, total	988,041 (936,848 , 1,039,235)	1,061,715 (909,663 , 1,213,767)	1,377,296 (1,305,586 , 1,449,006)	2,841,620 (2,614,814 , 3,068,427)
Under \$5,000	* 5,152 (755 , 9,549)	* 469 (-54 , 992)	3,450 (222 , 6,676)	4,324 (433 , 8,214)
\$5,000 under \$10,000	* 1,234 (-770 , 3,237)	* 74 (-49 , 198)	* 3,039 (-364 , 6,442)	* 914 (-172 , 2,000)
\$10,000 under \$15,000	* 5,722 (1,232 , 10,211)	* 764 (-221 , 1,750)	14,248 (6,883 , 21,613)	53,958 (9,824 , 98,093)
\$15,000 under \$20,000	* 3,956 (423 , 7,489)	* 756 (-229 , 1,740)	16,589 (8,658 , 24,521)	25,691 (7,456 , 43,925)
\$20,000 under \$25,000	5,365 (924 , 9,806)	547 (-153 , 1,248)	27,408 (17,284 , 37,532)	64,829 (30,606 , 99,053)
\$25,000 under \$30,000	8,275 (2,851 , 13,700)	7,390 (-2,690 , 17,470)	21,562 (12,529 , 30,595)	62,305 (28,120 , 96,490)
\$30,000 under \$35,000	9,881 (3,866 , 15,897)	11,094 (27 , 22,161)	36,280 (24,451 , 48,108)	65,598 (34,297 , 96,898)
\$35,000 under \$40,000	17,931 (9,787 , 26,075)	39,283 (7,676 , 70,890)	55,602 (41,104 , 70,100)	139,754 (85,718 , 193,790)
\$40,000 under \$45,000	10,591 (4,343 , 16,840)	19,927 (-9,070 , 48,924)	51,966 (37,911 , 66,020)	139,598 (70,984 , 208,213)
\$45,000 under \$50,000	16,009 (8,353 , 23,666)	7,617 (-3,750 , 18,984)	96,575 (77,377 , 115,773)	180,103 (132,611 , 227,594)
\$50,000 under \$55,000	12,766 (5,931 , 19,600)	13,629 (3,663 , 23,595)	93,356 (74,415 , 112,297)	169,090 (119,517 , 218,662)
\$55,000 under \$60,000	15,139 (7,714 , 22,564)	35,074 (993 , 69,154)	101,635 (81,904 , 121,365)	219,453 (154,831 , 284,075)
\$60,000 under \$75,000	73,392 (56,965 , 89,819)	96,066 (30,112 , 162,021)	303,054 (269,126 , 336,982)	612,981 (509,806 , 716,156)
\$75,000 under \$100,000	110,465 (90,156 , 130,775)	105,515 (55,150 , 155,880)	414,626 (375,155 , 454,096)	942,092 (810,649 , 1,073,534)
\$100,000 under \$200,000	361,807 (326,607 , 397,006)	445,451 (344,079 , 546,823)	137,908 (115,133 , 160,684)	160,931 (119,680 , 202,183)
\$200,000 under \$500,000	244,944 (228,226 , 261,662)	220,211 (171,768 , 268,655)	0 (0 , 0)	0 (0 , 0)
\$500,000 under \$1,000,000	58,591 (53,766 , 63,416)	44,364 (31,709 , 57,019)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 under \$1,500,000	13,246 (11,932 , 14,560)	5,786 (3,874 , 7,698)	0 (0 , 0)	0 (0 , 0)
\$1,500,000 under \$2,000,000	5,199 (4,761 , 5,637)	2,571 (1,895 , 3,247)	0 (0 , 0)	0 (0 , 0)
\$2,000,000 under \$5,000,000	6,473 (6,129 , 6,818)	3,835 (2,838 , 4,833)	0 (0 , 0)	0 (0 , 0)
\$5,000,000 under \$10,000,000	1,287 (1,201 , 1,372)	818 (644 , 992)	0 (0 , 0)	0 (0 , 0)
\$10,000,000 or more	615 (615 , 615)	472 (472 , 472)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	932,689 (883,339 , 982,038)	1,021,561 (871,241 , 1,171,881)	1,184,857 (1,118,230 , 1,251,485)	2,320,904 (2,123,266 , 2,518,542)
Nontaxable returns, total	55,352 (41,665 , 69,040)	40,154 (17,245 , 63,063)	192,439 (165,584 , 219,294)	520,717 (408,985 , 632,448)

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 2019 (Filing Year 2020) —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
	Interest paid deduction—continued		Contributions deduction		
	Number of returns	Amount	Number of returns	Amount	
	(104)	(105)	(106)	(107)	
All returns, total	892,918 (857,594 , 928,243)	19,899,016 (19,426,510 , 20,371,522)	14,459,211 (14,273,171 , 14,645,250)	190,114,194 (187,791,231 , 192,437,157)	
Under \$5,000	5,381 (1,482 , 9,281)	17,149 (-7,249 , 41,547)	49,534 (36,376 , 62,692)	49,069 (31,776 , 66,363)	
\$5,000 under \$10,000	4,217 (889 , 7,544)	3,064 (214 , 5,913)	59,862 (45,363 , 74,361)	112,866 (76,849 , 148,883)	
\$10,000 under \$15,000	5,335 (1,196 , 9,474)	4,904 (615 , 9,193)	96,998 (78,232 , 115,763)	250,336 (185,609 , 315,063)	
\$15,000 under \$20,000	3,336 (295 , 6,377)	14,126 (-2,005 , 30,257)	109,120 (89,158 , 129,082)	367,675 (275,270 , 460,080)	
\$20,000 under \$25,000	3,753 (658 , 6,849)	12,294 (-1,309 , 25,897)	157,874 (133,681 , 182,068)	565,528 (442,935 , 688,121)	
\$25,000 under \$30,000	9,786 (4,222 , 15,349)	22,225 (8,219 , 36,230)	183,875 (157,776 , 209,973)	806,808 (649,863 , 963,753)	
\$30,000 under \$35,000	5,610 (1,377 , 9,842)	15,006 (2,271 , 27,740)	213,414 (185,058 , 241,770)	954,209 (771,485 , 1,136,933)	
\$35,000 under \$40,000	8,328 (3,046 , 13,610)	36,369 (-5,081 , 77,819)	272,323 (240,413 , 304,233)	1,337,146 (1,101,908 , 1,572,385)	
\$40,000 under \$45,000	9,832 (4,068 , 15,597)	101,236 (-17,710 , 220,183)	280,893 (248,463 , 313,323)	1,440,213 (1,185,000 , 1,695,426)	
\$45,000 under \$50,000	10,226 (4,310 , 16,142)	23,501 (5,542 , 41,459)	317,867 (283,466 , 352,269)	1,546,025 (1,280,667 , 1,811,384)	
\$50,000 under \$55,000	7,570 (2,728 , 12,412)	11,210 (-770 , 23,190)	350,671 (314,454 , 386,887)	1,728,001 (1,455,033 , 2,000,969)	
\$55,000 under \$60,000	7,456 (2,567 , 12,345)	12,832 (-2,265 , 27,929)	371,910 (334,661 , 409,160)	1,800,698 (1,523,283 , 2,078,114)	
\$60,000 under \$75,000	33,122 (22,994 , 43,251)	114,637 (53,242 , 176,032)	1,174,916 (1,109,403 , 1,240,428)	5,697,884 (5,182,975 , 6,212,793)	
\$75,000 under \$100,000	46,156 (34,048 , 58,263)	224,546 (83,439 , 365,653)	1,860,892 (1,779,055 , 1,942,729)	10,410,604 (9,633,094 , 11,188,115)	
\$100,000 under \$200,000	165,476 (143,706 , 187,246)	744,811 (571,211 , 918,411)	4,790,801 (4,671,983 , 4,909,618)	35,078,298 (33,655,774 , 36,500,822)	
\$200,000 under \$500,000	258,919 (243,888 , 273,949)	1,963,300 (1,725,020 , 2,201,580)	3,063,265 (3,011,409 , 3,115,120)	34,431,314 (33,338,187 , 35,524,440)	
\$500,000 under \$1,000,000	144,514 (137,488 , 151,541)	2,130,093 (1,900,045 , 2,360,140)	700,215 (685,356 , 715,075)	17,475,786 (16,662,177 , 18,289,395)	
\$1,000,000 under \$1,500,000	53,918 (51,459 , 56,376)	1,318,509 (1,188,962 , 1,448,056)	173,422 (169,245 , 177,599)	7,889,065 (7,463,486 , 8,314,644)	
\$1,500,000 under \$2,000,000	29,051 (28,080 , 30,022)	1,040,225 (953,239 , 1,127,210)	73,971 (72,446 , 75,495)	5,166,232 (4,919,967 , 5,412,496)	
\$2,000,000 under \$5,000,000	51,640 (50,787 , 52,494)	2,889,136 (2,776,841 , 3,001,431)	109,948 (108,766 , 111,131)	13,868,820 (13,531,002 , 14,206,638)	
\$5,000,000 under \$10,000,000	16,730 (16,452 , 17,008)	2,001,840 (1,920,058 , 2,083,621)	28,920 (28,562 , 29,278)	9,383,137 (9,141,859 , 9,624,415)	
\$10,000,000 or more	12,561 (12,561 , 12,561)	7,198,005 (7,198,005 , 7,198,005)	18,520 (18,520 , 18,520)	39,754,479 (39,754,479 , 39,754,479)	
Taxable returns, total	822,368 (789,726 , 855,010)	19,177,092 (18,732,345 , 19,621,839)	13,414,103 (13,236,667 , 13,591,539)	183,554,645 (181,295,616 , 185,813,674)	
Nontaxable returns, total	70,550 (56,985 , 84,116)	721,924 (562,113 , 881,735)	1,045,107 (984,585 , 1,105,629)	6,559,549 (5,994,154 , 7,124,944)	

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 2019 (Filing Year 2020) — 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					
	Cash contributions			Other than cash contributions		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(108)	(109)	(110)	(111)		
All returns, total	13,243,560	129,999,522	8,751,741	74,799,416	8,600,138	81,152,219
Under \$5,000	45,220	47,719	13,890	5,937	6,916	2,841
\$5,000 under \$10,000	53,504	95,492	31,429	20,954	20,681	9,063
\$10,000 under \$15,000	80,253	198,236	45,775	51,649	32,789	25,300
\$15,000 under \$20,000	98,564	288,340	58,609	129,491	43,968	209,374
\$20,000 under \$25,000	131,399	410,939	94,771	150,238	75,854	87,465
\$25,000 under \$30,000	163,468	579,716	110,961	192,038	90,625	126,121
\$30,000 under \$35,000	187,840	711,985	133,672	233,141	111,173	158,017
\$35,000 under \$40,000	244,539	1,097,238	155,556	308,732	131,326	206,141
\$40,000 under \$45,000	252,431	1,055,071	168,723	343,591	143,451	237,352
\$45,000 under \$50,000	286,521	1,547,176	190,121	330,020	163,440	225,986
\$50,000 under \$55,000	303,331	1,220,489	205,817	466,148	177,928	325,005
\$55,000 under \$60,000	326,332	1,454,641	232,374	327,381	202,758	225,183
\$60,000 under \$75,000	1,048,653	4,194,408	717,171	1,503,490	665,578	1,879,930
\$75,000 under \$100,000	1,684,181	8,183,551	1,104,472	1,849,459	1,040,764	1,558,627
\$100,000 under \$200,000	4,388,950	28,924,849	3,031,753	5,825,023	2,933,344	6,298,788
\$200,000 under \$500,000	2,867,344	27,600,788	1,883,098	6,404,224	1,838,849	5,766,606
\$500,000 under \$1,000,000	681,853	12,429,072	379,028	8,097,798	367,212	14,205,619
\$1,000,000 under \$1,500,000	170,751	5,189,578	84,081	2,903,399	80,944	2,151,772
\$1,500,000 under \$2,000,000	72,741	3,117,708	35,402	2,548,072	34,262	3,305,696
\$2,000,000 under \$5,000,000	108,682	7,996,198	51,842	6,664,337	50,939	5,711,095
\$5,000,000 under \$10,000,000	28,643	4,967,390	13,696	4,669,916	13,434	4,391,234
\$10,000,000 or more	18,359	18,688,938	9,498	31,774,378	9,498	31,774,378
Taxable returns, total	12,288,483	124,768,169	8,202,836	73,275,831	8,057,283	79,622,543
Nontaxable returns, total	955,077	5,231,354	548,905	1,523,584	504,459	1,803,269

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 2019 (Filing Year 2020) —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			Itemized deductions—continued		
	Carryover from prior years			Casualty or theft loss deduction		
	Number of returns	Amount	Amount	Number of returns	Amount	Amount
	(112)	(113)	(114)	(115)		
All returns, total	275,604 (247,819 , 303,388)	19,095,950 (16,973,356 , 21,218,544)	11,524 (4,982 , 18,066)	386,744 (43,189 , 730,298)		
Under \$5,000	5,515 (1,097 , 9,934)	8,188 (-148 , 16,524)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	
\$5,000 under \$10,000	3,002 (90 , 5,915)	3,795 (1,134 , 6,455)	** 2,012 (-764 , 4,790)	** 163,831 (-152,317 , 479,978)		
\$10,000 under \$15,000	12,422 (5,800 , 19,045)	24,795 (10,201 , 39,388)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	
\$15,000 under \$20,000	9,261 (3,701 , 14,821)	26,915 (6,664 , 47,165)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
\$20,000 under \$25,000	8,658 (3,195 , 14,121)	66,291 (13,103 , 119,478)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
\$25,000 under \$30,000	8,962 (3,331 , 14,592)	171,693 (-82,269 , 425,655)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	
\$30,000 under \$35,000	10,646 (4,576 , 16,716)	188,022 (-39,311 , 415,355)	** 3,007 (-394 , 6,409)	** 67,985 (-20,736 , 156,707)		
\$35,000 under \$40,000	11,661 (5,340 , 17,983)	72,704 (18,760 , 126,649)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
\$40,000 under \$45,000	13,389 (6,301 , 20,478)	125,449 (13,641 , 237,256)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	
\$45,000 under \$50,000	5,848 (1,410 , 10,286)	49,037 (-9,257 , 107,331)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	
\$50,000 under \$55,000	8,751 (3,411 , 14,091)	97,505 (15,201 , 179,810)	** 4,017 (82 , 7,951)	** 66,667 (-8,188 , 141,523)		
\$55,000 under \$60,000	7,774 (2,821 , 12,727)	94,227 (11,838 , 176,616)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
\$60,000 under \$75,000	24,264 (15,011 , 33,517)	1,063,289 (-516,990 , 2,643,567)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
\$75,000 under \$100,000	43,891 (31,565 , 56,218)	613,802 (339,587 , 888,016)	* 1,005 (-958 , 2,968)	* 6,133 (-29 , 12,295)		
\$100,000 under \$200,000	48,757 (36,890 , 60,625)	737,071 (462,124 , 1,012,017)	* 1,016 (-942 , 2,974)	* 33,830 (-29,470 , 97,130)		
\$200,000 under \$500,000	29,807 (24,624 , 34,989)	2,099,360 (1,008,059 , 3,190,660)	382 (-206 , 970)	31,253 (12,669 , 49,837)		
\$500,000 under \$1,000,000	11,330 (9,495 , 13,165)	1,538,117 (949,865 , 2,126,370)	* 47 (-33 , 127)	* 7,418 (3,554 , 11,282)		
\$1,000,000 under \$1,500,000	3,845 (3,237 , 4,453)	808,304 (584,703 , 1,031,905)	** 17 (-4 , 38)	** 9,087 (-5,112 , 23,287)		
\$1,500,000 under \$2,000,000	1,970 (1,703 , 2,238)	517,928 (374,679 , 661,176)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
\$2,000,000 under \$5,000,000	3,538 (3,314 , 3,763)	1,545,528 (1,312,519 , 1,778,536)	** 19 (2 , 37)	** 538 (12 , 1,064)		
\$5,000,000 under \$10,000,000	1,184 (1,114 , 1,255)	1,152,225 (940,737 , 1,363,713)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
\$10,000,000 or more	1,127 (1,127 , 1,127)	8,091,708 (8,091,708 , 8,091,708)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
Taxable returns, total	195,232 (172,524 , 217,940)	18,218,716 (16,119,879 , 20,317,552)	5,446 (1,019 , 9,873)	97,000 (12,720 , 181,279)		
Nontaxable returns, total	80,371 (64,343 , 96,400)	877,235 (560,298 , 1,194,172)	6,078 (1,261 , 10,895)	289,744 (-43,313 , 622,801)		

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 2019 (Filing Year 2020) — 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		Unlimited miscellaneous deductions	
	Number of returns	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)
All returns, total	884,303 (835,706 , 931,900)	27,652,842 (25,884,519 , 29,421,164)	501,552 (463,562 , 539,541)	22,289,880 (20,662,747 , 23,897,014)
Under \$5,000	3,293 (-127 , 6,713)	3,539 (-1,071 , 8,148)	* 2,147 (-643 , 4,937)	* 3,490 (-1,119 , 8,100)
\$5,000 under \$10,000	4,774 (682 , 8,866)	73,454 (-23,127 , 170,036)	* 2,377 (-481 , 5,235)	* 27,967 (-9,903 , 65,838)
\$10,000 under \$15,000	8,054 (2,488 , 13,620)	78,790 (8,806 , 148,774)	* 6,023 (1,206 , 10,840)	* 67,376 (-356 , 135,107)
\$15,000 under \$20,000	13,329 (6,223 , 20,434)	77,525 (23,434 , 131,616)	* 4,044 (109 , 7,980)	* 24,029 (-6,887 , 54,946)
\$20,000 under \$25,000	11,726 (5,118 , 18,335)	128,855 (45,810 , 211,901)	* 5,559 (1,042 , 10,077)	* 90,003 (16,588 , 163,417)
\$25,000 under \$30,000	9,951 (3,977 , 15,925)	138,800 (41,100 , 236,500)	* 5,368 (935 , 9,801)	* 79,727 (7,098 , 152,356)
\$30,000 under \$35,000	17,351 (9,239 , 25,462)	282,179 (88,154 , 476,204)	9,211 (3,305 , 15,116)	91,714 (8,534 , 174,893)
\$35,000 under \$40,000	20,442 (11,774 , 29,110)	241,719 (109,662 , 373,775)	6,937 (1,988 , 11,886)	75,890 (-7,636 , 159,415)
\$40,000 under \$45,000	16,850 (8,954 , 24,745)	179,219 (70,558 , 287,880)	10,750 (4,494 , 17,005)	82,731 (30,771 , 134,692)
\$45,000 under \$50,000	16,917 (9,002 , 24,831)	227,350 (90,670 , 364,030)	7,172 (1,964 , 12,380)	68,873 (7,609 , 130,136)
\$50,000 under \$55,000	25,306 (15,478 , 35,133)	330,515 (147,587 , 513,443)	17,092 (8,994 , 25,191)	237,566 (73,787 , 401,346)
\$55,000 under \$60,000	19,124 (10,593 , 27,655)	289,299 (128,541 , 450,056)	9,075 (3,212 , 14,938)	177,843 (45,715 , 309,970)
\$60,000 under \$75,000	68,364 (52,294 , 84,433)	997,612 (651,979 , 1,343,245)	41,592 (29,032 , 54,151)	545,682 (293,741 , 797,622)
\$75,000 under \$100,000	107,632 (87,808 , 127,456)	1,358,606 (963,230 , 1,753,981)	65,887 (50,348 , 81,426)	937,297 (598,672 , 1,275,922)
\$100,000 under \$200,000	231,598 (203,580 , 259,615)	5,339,636 (4,291,482 , 6,387,789)	170,823 (146,530 , 195,116)	4,054,368 (3,162,478 , 4,946,258)
\$200,000 under \$500,000	168,974 (155,315 , 182,633)	6,062,371 (5,192,250 , 6,932,492)	104,455 (83,143 , 115,767)	5,387,000 (4,534,683 , 6,239,318)
\$500,000 under \$1,000,000	64,340 (59,524 , 69,156)	3,254,273 (2,531,240 , 3,977,307)	20,932 (18,084 , 23,781)	2,881,691 (2,164,631 , 3,598,751)
\$1,000,000 under \$1,500,000	23,919 (22,253 , 25,584)	1,660,281 (1,277,618 , 2,042,944)	5,454 (4,625 , 6,283)	1,516,450 (1,135,225 , 1,897,675)
\$1,500,000 under \$2,000,000	12,839 (12,177 , 13,501)	1,037,200 (834,397 , 1,240,003)	2,183 (1,888 , 2,479)	856,372 (660,108 , 1,052,636)
\$2,000,000 under \$5,000,000	24,338 (23,729 , 24,948)	2,774,032 (2,486,711 , 3,061,353)	3,394 (3,144 , 3,644)	2,323,573 (2,045,233 , 2,601,914)
\$5,000,000 under \$10,000,000	8,442 (8,242 , 8,643)	1,106,802 (933,669 , 1,279,936)	670 (610 , 731)	990,558 (818,415 , 1,162,701)
\$10,000,000 or more	6,742 (6,742 , 6,742)	2,010,785 (2,010,785 , 2,010,785)	405 (405 , 405)	1,769,679 (1,769,679 , 1,769,679)
Taxable returns, total	801,769 (757,207 , 846,332)	25,110,757 (23,433,984 , 26,787,530)	460,965 (424,844 , 497,086)	21,074,599 (19,487,997 , 22,661,201)
Nontaxable returns, total	82,533 (65,755 , 99,312)	2,542,085 (1,979,518 , 3,104,651)	40,587 (28,790 , 52,384)	1,215,281 (958,432 , 1,472,130)

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 2019 (Filing Year 2020) — 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		Number of returns	Amount	Number of returns	Amount	Taxable income
	Unlimited miscellaneous deductions—continued						
	Miscellaneous deductions other than gambling						
All returns, total	373,198	(344,978 , 401,419)	4,491,714	(3,801,636 , 5,181,792)	16,532,803	(16,334,916 , 16,730,690)	3,466,818,838
Under \$5,000	* 1,146	(-832 , 3,124)	* 48	(-22 , 118)	9,034	(3,140 , 14,928)	9,656
\$5,000 under \$10,000	2,397	(-531 , 5,326)	45,487	(-43,361 , 134,336)	10,129	(3,856 , 16,401)	50,770
\$10,000 under \$15,000	2,031	(-758 , 4,820)	11,414	(-6,202 , 29,030)	20,086	(11,293 , 28,879)	96,527
\$15,000 under \$20,000	9,284	(3,368 , 15,200)	53,496	(9,110 , 97,862)	76,310	(59,371 , 93,249)	362,795
\$20,000 under \$25,000	* 6,066	(1,247 , 10,885)	* 38,829	(6 , 77,652)	147,553	(123,986 , 171,121)	969,820
\$25,000 under \$30,000	4,583	(579 , 8,588)	59,059	(-6,292 , 124,410)	196,056	(168,974 , 223,139)	2,024,924
\$30,000 under \$35,000	7,137	(1,934 , 12,340)	166,017	(-2,659 , 334,693)	240,017	(209,818 , 270,216)	3,255,280
\$35,000 under \$40,000	13,505	(6,388 , 20,621)	165,829	(63,534 , 268,123)	312,395	(278,142 , 346,649)	5,263,778
\$40,000 under \$45,000	6,409	(1,554 , 11,265)	96,488	(2,059 , 190,917)	345,793	(309,759 , 381,827)	7,064,410
\$45,000 under \$50,000	8,746	(3,115 , 14,378)	103,589	(14,306 , 192,872)	407,606	(368,598 , 446,614)	10,374,560
\$50,000 under \$55,000	8,222	(2,653 , 13,790)	92,949	(11,449 , 174,448)	431,828	(391,596 , 472,059)	12,650,233
\$55,000 under \$60,000	10,150	(3,949 , 16,351)	111,456	(19,900 , 203,012)	457,344	(416,005 , 498,682)	15,780,911
\$60,000 under \$75,000	23,766	(14,326 , 33,207)	342,361	(144,688 , 540,035)	1,507,494	(1,433,435 , 1,581,553)	64,612,666
\$75,000 under \$100,000	41,716	(29,283 , 54,148)	397,269	(194,440 , 600,098)	2,295,490	(2,204,959 , 2,386,021)	139,340,416
\$100,000 under \$200,000	56,414	(42,969 , 69,860)	1,071,313	(554,175 , 1,588,451)	5,519,648	(5,393,859 , 5,645,436)	607,193,951
\$200,000 under \$500,000	63,306	(55,668 , 70,944)	586,207	(416,311 , 756,103)	3,387,588	(3,333,892 , 3,441,284)	854,276,393
\$500,000 under \$1,000,000	43,804	(39,891 , 47,716)	282,337	(204,994 , 359,680)	746,633	(731,418 , 761,847)	452,471,600
\$1,000,000 under \$1,500,000	18,534	(17,081 , 19,987)	124,544	(94,814 , 154,274)	181,924	(177,674 , 186,173)	196,757,335
\$1,500,000 under \$2,000,000	10,775	(10,177 , 11,372)	129,483	(87,326 , 171,640)	77,202	(75,643 , 78,762)	119,062,853
\$2,000,000 under \$5,000,000	21,044	(20,482 , 21,606)	285,922	(221,854 , 349,989)	114,073	(112,874 , 115,271)	306,147,865
\$5,000,000 under \$10,000,000	7,800	(7,608 , 7,993)	101,333	(83,291 , 119,375)	29,714	(29,351 , 30,076)	183,509,833
\$10,000,000 or more	6,363	(6,363 , 6,363)	226,284	(226,284 , 226,284)	18,886	(18,886 , 18,886)	485,542,261
Taxable returns, total	331,453	(305,875 , 357,031)	3,447,822	(2,957,566 , 3,938,077)	15,797,074	(15,604,468 , 15,989,681)	3,446,696,297
Nontaxable returns, total	41,746	(29,811 , 53,680)	1,043,892	(558,124 , 1,529,660)	735,729	(684,788 , 786,669)	20,122,541

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 2019 (Filing Year 2020) — 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 (124)	Amount (125)	Number of returns (126)	Amount (127)
All returns, total	108,686 (99,436 , 117,935)	1,995,931 (1,794,522 , 2,197,339)	245,770 (216,402 , 275,138)	756,807 (606,364 , 907,250)
Under \$5,000	** 17 (4 , 31)	** 604 (338 , 872)	** 3,087 (18 , 6,154)	** 1,601 (-184 , 3,388)
\$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)	* 3,014 (-363 , 6,390)	* 1,363 (-402 , 3,128)
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	8,236 (2,666 , 13,806)	2,494 (-439 , 5,427)
\$20,000 under \$25,000	** 0 (0 , 0)	** 0 (0 , 0)	11,125 (4,561 , 17,689)	5,931 (376 , 11,485)
\$25,000 under \$30,000	* 19 (-1 , 38)	* 560 (-68 , 1,187)	18,875 (10,457 , 27,293)	21,122 (2,708 , 39,536)
\$30,000 under \$35,000	** 48 (-33 , 128)	** 621 (223 , 1,019)	8,645 (2,978 , 14,311)	9,707 (668 , 18,746)
\$35,000 under \$40,000	** 0 (0 , 0)	** 0 (0 , 0)	15,558 (7,923 , 23,193)	8,858 (3,564 , 14,153)
\$40,000 under \$45,000	* 144 (-131 , 418)	* 542 (-476 , 1,560)	15,454 (7,740 , 23,168)	15,233 (6,390 , 24,075)
\$45,000 under \$50,000	* 305 (-134 , 745)	* 851 (-314 , 2,017)	16,214 (8,541 , 23,887)	37,904 (3,764 , 72,043)
\$50,000 under \$55,000	* 7 (0 , 14)	* 153 (20 , 286)	14,537 (7,154 , 21,920)	40,276 (4,918 , 75,634)
\$55,000 under \$60,000	* 9 (-3 , 21)	* 170 (-7 , 347)	13,127 (6,025 , 20,229)	27,762 (11,210 , 44,314)
\$60,000 under \$75,000	1,185 (-814 , 3,184)	5,320 (-1,118 , 11,758)	27,112 (17,073 , 37,150)	79,117 (38,174 , 120,060)
\$75,000 under \$100,000	3,842 (330 , 7,354)	15,267 (904 , 29,631)	40,812 (28,773 , 52,852)	146,713 (80,781 , 212,645)
\$100,000 under \$200,000	15,072 (8,501 , 21,642)	108,833 (50,836 , 166,831)	40,067 (28,695 , 51,440)	259,259 (150,236 , 368,281)
\$200,000 under \$500,000	19,896 (15,496 , 24,296)	261,343 (134,073 , 388,612)	8,725 (5,712 , 11,737)	87,449 (49,472 , 125,426)
\$500,000 under \$1,000,000	14,084 (12,029 , 16,139)	235,773 (167,104 , 304,442)	624 (127 , 1,122)	6,480 (1,433 , 11,526)
\$1,000,000 under \$1,500,000	14,108 (12,844 , 15,371)	287,507 (166,639 , 408,375)	369 (145 , 593)	3,411 (863 , 5,959)
\$1,500,000 under \$2,000,000	12,144 (11,509 , 12,780)	226,044 (200,810 , 251,278)	83 (36 , 130)	1,125 (378 , 1,873)
\$2,000,000 under \$5,000,000	19,096 (18,540 , 19,653)	413,790 (387,185 , 440,396)	73 (31 , 115)	732 (207 , 1,257)
\$5,000,000 under \$10,000,000	5,084 (4,924 , 5,244)	144,746 (133,413 , 156,079)	26 (13 , 40)	195 (63 , 328)
\$10,000,000 or more	3,627 (3,627 , 3,627)	293,805 (293,805 , 293,805)	* 8 (8 , 8)	* 75 (75 , 75)
Taxable returns, total	108,223 (98,993 , 117,453)	1,992,800 (1,791,429 , 2,194,172)	188,852 (163,174 , 214,530)	624,194 (486,733 , 761,655)
Nontaxable returns, total	463 (-141 , 1,068)	3,130 (-738 , 6,998)	56,918 (42,646 , 71,191)	132,613 (71,419 , 193,806)

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 2019 (Filing Year 2020)—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 (128)	Income tax returns		Number of returns (130)	Total tax credits
	Amount (129)	Amount (131)		Amount	Amount		
All returns, total	16,423,649 (16,232,400 , 16,626,899)	794,002,666 (789,642,918 , 798,362,413)		8,316,783 (8,177,968 , 8,455,599)		36,689,354 (36,045,055 , 37,333,652)	
Under \$5,000	10,115 (4,079 , 16,152)	2,377 (790 , 3,965)		5,563 (1,046 , 10,079)		1,116 (115 , 2,118)	
\$5,000 under \$10,000	11,139 (4,566 , 17,712)	5,517 (1,786 , 9,248)		* 5,118 (641 , 9,595)		* 3,151 (233 , 6,069)	
\$10,000 under \$15,000	20,086 (11,302 , 28,869)	11,063 (4,678 , 17,448)		13,021 (5,948 , 20,093)		5,709 (1,344 , 10,074)	
\$15,000 under \$20,000	66,941 (51,072 , 82,809)	35,731 (23,142 , 48,319)		16,770 (8,778 , 24,762)		8,283 (2,042 , 14,524)	
\$20,000 under \$25,000	142,793 (119,576 , 166,010)	95,288 (76,561 , 114,015)		54,831 (40,510 , 69,151)		18,217 (11,184 , 25,251)	
\$25,000 under \$30,000	192,854 (165,959 , 219,748)	232,522 (188,924 , 276,121)		76,563 (59,510 , 93,617)		33,405 (21,963 , 44,846)	
\$30,000 under \$35,000	231,631 (201,950 , 261,311)	340,294 (289,432 , 391,157)		74,062 (57,323 , 90,801)		55,799 (38,407 , 73,192)	
\$35,000 under \$40,000	305,983 (272,076 , 339,889)	564,906 (494,241 , 635,571)		116,560 (95,693 , 137,427)		95,478 (73,034 , 117,922)	
\$40,000 under \$45,000	341,555 (305,710 , 377,400)	773,193 (683,288 , 863,098)		126,640 (104,932 , 148,349)		137,887 (106,878 , 168,896)	
\$45,000 under \$50,000	401,861 (363,104 , 440,617)	1,165,164 (1,040,869 , 1,289,458)		148,702 (125,219 , 172,184)		193,875 (155,245 , 232,505)	
\$50,000 under \$55,000	430,965 (390,741 , 471,189)	1,438,014 (1,291,193 , 1,584,835)		159,829 (135,458 , 184,201)		218,593 (174,560 , 262,626)	
\$55,000 under \$60,000	454,400 (413,166 , 495,634)	1,832,471 (1,654,367 , 2,010,575)		146,469 (123,146 , 169,792)		199,678 (155,687 , 243,668)	
\$60,000 under \$75,000	1,488,392 (1,414,761 , 1,562,024)	8,133,589 (7,701,237 , 8,565,941)		510,719 (467,473 , 553,964)		966,691 (858,284 , 1,075,097)	
\$75,000 under \$100,000	2,276,328 (2,186,124 , 2,366,532)	19,655,254 (18,825,404 , 20,485,103)		882,961 (826,505 , 939,417)		2,007,950 (1,831,591 , 2,184,309)	
\$100,000 under \$200,000	5,500,474 (5,374,810 , 5,626,138)	97,081,294 (94,686,933 , 99,475,655)		2,953,082 (2,856,795 , 3,049,370)		8,846,855 (8,438,300 , 9,255,411)	
\$200,000 under \$500,000	3,385,524 (3,331,832 , 3,439,216)	171,660,856 (168,988,675 , 174,333,038)		2,286,834 (2,240,099 , 2,333,568)		7,727,439 (7,440,431 , 8,014,446)	
\$500,000 under \$1,000,000	746,771 (731,554 , 761,987)	116,817,570 (114,455,417 , 119,179,723)		433,168 (421,401 , 444,935)		2,452,169 (2,205,843 , 2,698,495)	
\$1,000,000 under \$1,500,000	181,944 (177,694 , 186,193)	56,905,950 (55,519,652 , 58,292,248)		122,696 (119,193 , 126,199)		1,453,368 (1,289,527 , 1,617,208)	
\$1,500,000 under \$2,000,000	77,204 (75,645 , 78,764)	35,504,390 (34,785,889 , 36,222,892)		55,376 (54,059 , 56,692)		1,006,276 (927,113 , 1,085,438)	
\$2,000,000 under \$5,000,000	114,085 (112,886 , 115,283)	93,068,508 (92,146,043 , 93,990,974)		86,814 (85,775 , 87,854)		3,244,900 (3,103,087 , 3,386,714)	
\$5,000,000 under \$10,000,000	29,716 (29,353 , 30,078)	55,075,935 (54,419,380 , 55,732,491)		24,546 (24,219 , 24,874)		2,103,414 (2,004,769 , 2,202,059)	
\$10,000,000 or more	18,891 (18,891 , 18,891)	133,602,778 (133,602,778 , 133,602,778)		16,460 (16,460 , 16,460)		5,909,102 (5,909,102 , 5,909,102)	
Taxable returns, total	15,797,066 (15,604,457 , 15,989,676)	791,831,441 (787,473,280 , 796,189,602)		7,702,438 (7,571,032 , 7,833,844)		34,613,966 (33,998,826 , 35,229,106)	
Nontaxable returns, total	632,583 (585,068 , 680,098)	2,171,225 (1,963,178 , 2,379,272)		614,345 (567,529 , 661,162)		2,075,388 (1,878,344 , 2,272,433)	

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 2019 (Filing Year 2020) —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 (132)	Amount (133)	Number of returns (134)	Amount (135)
All returns, total	15,792,967 (15,600,358 , 15,985,576)	756,598,038 (752,389,786 , 760,806,290)	15,799,889 (15,607,278 , 15,992,499)	778,021,537 (773,780,637 , 782,262,438)
Under \$5,000	* 4,013 (84 , 7,943)	* 583 (377 , 788)	* 4,013 (84 , 7,943)	* 583 (377 , 788)
\$5,000 under \$10,000	* 7,121 (1,853 , 12,389)	* 1,765 (207 , 3,322)	* 7,121 (1,853 , 12,389)	* 1,765 (207 , 3,322)
\$10,000 under \$15,000	9,041 (3,138 , 14,945)	5,044 (550 , 9,537)	9,041 (3,138 , 14,945)	5,044 (550 , 9,537)
\$15,000 under \$20,000	58,189 (43,347 , 73,032)	24,957 (14,676 , 35,238)	58,189 (43,347 , 73,032)	24,957 (14,676 , 35,238)
\$20,000 under \$25,000	120,379 (99,083 , 141,675)	71,290 (56,206 , 86,374)	120,379 (99,083 , 141,675)	71,290 (56,206 , 86,374)
\$25,000 under \$30,000	163,196 (138,416 , 187,976)	178,642 (143,352 , 213,933)	163,196 (138,416 , 187,976)	178,642 (143,352 , 213,933)
\$30,000 under \$35,000	193,741 (166,545 , 220,937)	276,946 (232,243 , 321,649)	193,741 (166,545 , 220,937)	276,946 (232,243 , 321,649)
\$35,000 under \$40,000	252,591 (221,699 , 283,483)	461,805 (397,433 , 526,177)	252,591 (221,699 , 283,483)	461,805 (397,433 , 526,177)
\$40,000 under \$45,000	279,179 (246,701 , 311,657)	621,245 (539,257 , 703,234)	279,179 (246,701 , 311,657)	621,245 (539,257 , 703,234)
\$45,000 under \$50,000	345,171 (309,209 , 381,133)	933,688 (826,513 , 1,040,864)	345,171 (309,209 , 381,133)	933,688 (826,513 , 1,040,864)
\$50,000 under \$55,000	381,509 (343,573 , 419,445)	1,181,419 (1,051,376 , 1,311,463)	381,509 (343,573 , 419,445)	1,181,434 (1,051,390 , 1,311,477)
\$55,000 under \$60,000	417,546 (377,968 , 457,123)	1,606,513 (1,440,792 , 1,772,235)	417,546 (377,968 , 457,123)	1,606,513 (1,440,792 , 1,772,235)
\$60,000 under \$75,000	1,390,412 (1,319,080 , 1,461,743)	7,095,388 (6,692,502 , 7,498,275)	1,390,718 (1,319,384 , 1,462,051)	7,096,140 (6,693,244 , 7,499,036)
\$75,000 under \$100,000	2,176,421 (2,088,033 , 2,264,809)	17,508,517 (16,726,916 , 18,290,118)	2,176,421 (2,088,033 , 2,264,809)	17,508,539 (16,726,938 , 18,290,140)
\$100,000 under \$200,000	5,447,970 (5,322,729 , 5,573,212)	87,990,103 (85,748,940 , 90,231,266)	5,448,224 (5,322,981 , 5,573,466)	88,000,818 (85,759,388 , 90,242,247)
\$200,000 under \$500,000	3,379,246 (3,325,563 , 3,432,930)	163,846,237 (161,269,190 , 166,423,285)	3,383,743 (3,330,048 , 3,437,439)	165,668,268 (163,067,673 , 168,268,862)
\$500,000 under \$1,000,000	746,011 (730,798 , 761,224)	114,358,932 (112,025,954 , 116,691,910)	746,895 (731,677 , 762,113)	116,971,583 (114,603,709 , 119,339,456)
\$1,000,000 under \$1,500,000	181,724 (177,476 , 185,973)	55,449,171 (54,084,127 , 56,814,215)	181,921 (177,672 , 186,171)	57,067,037 (55,674,732 , 58,459,342)
\$1,500,000 under \$2,000,000	77,066 (75,508 , 78,623)	34,496,989 (33,790,301 , 35,203,678)	77,229 (75,669 , 78,789)	35,658,234 (34,935,070 , 36,381,399)
\$2,000,000 under \$5,000,000	113,934 (112,735 , 115,132)	89,822,876 (88,920,470 , 90,725,282)	114,136 (112,937 , 115,334)	93,246,192 (92,321,494 , 94,170,891)
\$5,000,000 under \$10,000,000	29,663 (29,301 , 30,025)	52,972,326 (52,333,435 , 53,611,217)	29,727 (29,364 , 30,089)	55,372,650 (54,714,252 , 56,031,048)
\$10,000,000 or more	18,843 (18,843 , 18,843)	127,693,601 (127,693,601 , 127,693,601)	18,893 (18,893 , 18,893)	136,068,164 (136,068,164 , 136,068,164)
Taxable returns, total	** 15,792,967 (15,600,358 , 15,985,576)	** 756,598,038 (752,389,786 , 760,806,290)	15,799,889 (15,607,278 , 15,992,499)	778,021,537 (773,780,637 , 782,262,438)
Nontaxable returns, total	** 0 (0 , 0)	** 0 (0 , 0)	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.

[2] These data do not include any taxable Individual Retirement Arrangement (IRA) distributions or pensions and annuities from 2018 because these items were combined on one line on that year's tax form. Therefore, \$15.9 billion of taxable IRA distributions and pensions and annuities were excluded.

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

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 2019 (Filing Year 2020)

(Coefficients of variation for numbers of returns and amount 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	0.60	0.32	0.60	0.32	0.68	0.51	0.74	0.80	1.58	2.92	0.89	0.78
Under \$5,000	10.36	11.97	10.36	13.41	19.43	32.52	13.90	26.54	49.11	22.89	17.77	25.90
\$5,000 under \$10,000	9.64	9.78	9.64	11.33	20.57	39.46	13.05	26.36	33.88	25.26	15.95	19.64
\$10,000 under \$15,000	7.83	7.89	7.83	7.98	12.58	17.52	11.13	20.17	28.01	18.48	14.36	21.43
\$15,000 under \$20,000	7.24	7.27	7.24	7.37	12.40	15.75	9.82	37.43	24.26	49.46	12.24	17.57
\$20,000 under \$25,000	6.40	6.42	6.40	6.50	9.18	10.27	9.54	22.63	24.88	46.98	12.16	16.69
\$25,000 under \$30,000	6.06	6.07	6.06	6.08	8.13	9.55	8.71	19.14	24.02	46.71	11.61	18.16
\$30,000 under \$35,000	5.85	5.86	5.85	5.87	7.51	8.32	9.03	24.02	22.29	45.39	11.36	17.67
\$35,000 under \$40,000	5.18	5.19	5.18	5.19	6.28	6.70	7.78	22.55	20.70	31.90	11.55	20.26
\$40,000 under \$45,000	5.08	5.08	5.08	5.08	6.12	6.41	8.08	23.87	20.69	45.11	11.24	16.45
\$45,000 under \$50,000	4.76	4.77	4.76	4.76	5.49	5.74	7.25	21.97	22.73	42.67	10.67	20.07
\$50,000 under \$55,000	4.66	4.66	4.66	4.65	5.42	5.69	7.25	27.13	21.98	53.99	9.54	20.94
\$55,000 under \$60,000	4.54	4.54	4.54	4.54	5.31	5.55	6.53	17.33	21.01	32.52	9.59	15.72
\$60,000 under \$75,000	2.48	2.49	2.48	2.49	2.87	3.01	3.61	11.63	9.97	69.82	4.86	10.00
\$75,000 under \$100,000	2.00	2.01	2.00	2.01	2.26	2.37	2.77	10.12	7.26	17.15	3.75	7.69
\$100,000 under \$200,000	1.16	1.17	1.16	1.17	1.29	1.39	1.50	5.64	4.00	6.93	1.97	4.62
\$200,000 under \$500,000	0.81	0.76	0.81	0.76	0.88	0.92	0.94	3.45	2.08	4.55	1.10	2.65
\$500,000 under \$1,000,000	1.04	1.00	1.04	0.99	1.15	1.31	1.09	3.19	1.96	3.75	1.20	2.74
\$1,000,000 under \$1,500,000	1.19	1.19	1.19	1.19	1.34	1.73	1.22	3.09	1.86	3.58	1.31	3.11
\$1,500,000 under \$2,000,000	1.03	0.99	1.03	0.99	1.19	1.59	1.04	2.55	1.42	3.18	1.10	2.42
\$2,000,000 under \$5,000,000	0.54	0.48	0.54	0.48	0.63	0.87	0.54	1.27	0.73	1.60	0.57	1.23
\$5,000,000 under \$10,000,000	0.62	0.57	0.62	0.57	0.72	1.11	0.62	1.11	0.77	1.24	0.64	1.32
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.62	0.33	0.62	0.33	0.69	0.51	0.76	0.77	1.60	3.03	0.91	0.78
Nontaxable returns, total	2.44	2.89	2.44	2.87	3.56	3.94	3.35	9.37	7.50	11.22	4.15	6.62

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 2019 (Filing Year 2020) —Continued

(Coefficients of variation for numbers of returns and amount 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	0.92	0.85	1.70	2.25	10.32	12.61	1.23	1.84	0.90	0.39	2.33	2.20
Under \$5,000	18.86	27.03	* 41.97	* 48.82	** 45.88	** 53.77	20.72	1,450.35	16.09	50.84	65.66	104.63
\$5,000 under \$10,000	17.25	23.36	32.58	44.27	**	**	19.25	56.39	15.65	64.18	45.13	82.34
\$10,000 under \$15,000	14.80	23.53	35.61	43.07	**	**	14.67	515.49	13.29	45.47	53.67	605.26
\$15,000 under \$20,000	12.96	20.37	27.33	40.66	**	**	13.97	80.89	12.67	39.27	37.72	102.00
\$20,000 under \$25,000	12.65	18.63	20.28	61.07	**	**	12.86	64.15	12.55	41.40	46.37	72.00
\$25,000 under \$30,000	12.49	19.65	17.97	22.22	0.00	0.00	12.70	231.90	12.78	57.16	34.72	73.94
\$30,000 under \$35,000	12.17	20.40	15.90	21.78	** 57.69	** 66.20	12.13	32.32	11.88	26.41	49.30	545.71
\$35,000 under \$40,000	11.92	22.78	11.71	14.90	**	**	10.69	36.89	11.03	30.95	30.24	77.27
\$40,000 under \$45,000	11.42	18.00	11.56	15.19	** 44.73	** 50.02	10.60	33.85	11.01	35.14	31.96	50.27
\$45,000 under \$50,000	10.98	23.45	12.02	13.98	**	**	10.04	32.29	10.72	28.30	29.84	60.53
\$50,000 under \$55,000	10.19	21.17	10.10	19.62	* 56.49	* 64.23	10.91	29.93	10.06	25.51	27.29	676.29
\$55,000 under \$60,000	9.87	17.43	9.72	12.53	* 44.70	* 58.89	11.09	37.58	9.99	20.37	31.33	146.75
\$60,000 under \$75,000	5.04	11.48	4.92	6.69	26.75	29.69	6.00	16.96	5.03	11.99	19.18	208.59
\$75,000 under \$100,000	3.90	8.42	3.89	5.33	26.69	32.32	4.63	13.70	3.94	9.24	13.29	201.02
\$100,000 under \$200,000	2.04	5.14	2.91	4.57	20.36	26.67	2.47	5.42	2.04	4.63	7.06	128.51
\$200,000 under \$500,000	1.14	2.92	3.57	4.93	20.38	22.54	1.64	3.18	1.11	2.49	3.43	31.34
\$500,000 under \$1,000,000	1.23	3.05	5.45	16.31	31.79	43.64	2.07	3.86	1.18	2.41	2.84	34.13
\$1,000,000 under \$1,500,000	1.33	3.57	6.53	21.92	33.00	59.77	2.40	4.63	1.28	2.53	2.64	12.14
\$1,500,000 under \$2,000,000	1.12	2.73	5.27	13.18	30.80	45.02	1.92	4.80	1.08	1.93	1.88	12.92
\$2,000,000 under \$5,000,000	0.58	1.40	2.81	6.84	20.02	27.30	1.13	2.89	0.56	0.92	1.00	4.55
\$5,000,000 under \$10,000,000	0.65	1.55	2.81	4.29	22.51	39.96	1.22	3.80	0.63	0.90	0.99	3.18
\$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	0.93	0.85	1.75	2.28	10.71	12.72	1.28	1.84	0.92	0.39	2.35	1.95
Nontaxable returns, total	4.33	7.32	7.43	11.83	38.90	48.63	4.67	16.31	4.01	6.70	10.67	75.83

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 2019 (Filing Year 2020) —Continued

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

Size of adjusted gross income	Taxable Individual Retirement Arrangement (IRA) distributions [2]		Taxable pensions and annuities [2]		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	1.54	2.05	1.31	1.66	1.90	1.83	2.63	2.74	9.05	19.20	1.21	0.72
Under \$5,000	25.29	30.32	21.52	36.27	36.61	45.68	29.13	30.75	* 84.28	* 170.58	34.62	45.49
\$5,000 under \$10,000	18.46	26.47	16.41	24.66	25.60	30.49	28.81	31.81	** 55.99	** 64.68	29.06	55.47
\$10,000 under \$15,000	17.12	23.89	13.02	23.37	21.92	26.77	29.22	36.89	0.00	0.00	28.46	237.10
\$15,000 under \$20,000	14.79	19.45	11.78	13.55	22.22	28.31	33.59	36.72	0.00	0.00	24.04	46.57
\$20,000 under \$25,000	15.40	18.62	11.43	12.81	23.02	36.87	29.42	29.28	**	**	25.17	268.18
\$25,000 under \$30,000	12.96	16.18	10.19	12.17	21.69	27.32	27.26	32.71	0.00	0.00	23.28	352.32
\$30,000 under \$35,000	13.75	17.49	10.83	13.18	23.41	29.26	28.41	78.39	** 70.16	** 74.07	23.97	91.45
\$35,000 under \$40,000	14.32	23.36	9.91	12.29	21.52	27.46	16.09	22.17	**	**	16.59	2,516.84
\$40,000 under \$45,000	13.24	17.12	9.53	11.66	21.20	30.63	18.97	22.71	**	**	16.54	162.84
\$45,000 under \$50,000	12.16	16.82	9.87	11.83	16.48	25.67	19.08	21.76	* 44.91	* 131.80	17.04	187.78
\$50,000 under \$55,000	11.79	15.37	9.07	11.03	19.57	28.70	18.33	21.86	* 70.64	* 93.14	15.93	46.13
\$55,000 under \$60,000	12.22	15.99	8.59	10.19	16.44	25.92	20.60	27.36	* 77.97	* 90.80	16.94	89.30
\$60,000 under \$75,000	6.08	8.37	4.71	5.81	10.47	14.55	9.42	13.82	33.78	67.83	9.15	47.62
\$75,000 under \$100,000	4.86	6.70	3.92	4.97	8.55	12.46	8.29	10.10	28.82	66.14	6.46	20.98
\$100,000 under \$200,000	3.00	4.44	2.39	3.18	4.21	6.35	4.95	6.47	19.16	38.90	3.20	6.94
\$200,000 under \$500,000	2.09	3.40	1.95	2.77	2.43	4.73	3.94	5.54	11.26	28.55	1.56	2.63
\$500,000 under \$1,000,000	2.75	5.75	2.89	5.35	2.61	4.69	4.19	5.42	14.50	37.10	1.47	2.22
\$1,000,000 under \$1,500,000	3.09	7.74	3.25	7.22	2.59	4.83	4.20	5.90	15.19	50.16	1.48	2.31
\$1,500,000 under \$2,000,000	2.58	6.80	2.68	6.06	1.97	4.55	3.14	5.40	10.49	49.40	1.15	1.77
\$2,000,000 under \$5,000,000	1.47	4.63	1.51	3.85	1.04	2.67	1.77	3.20	6.97	50.59	0.61	0.97
\$5,000,000 under \$10,000,000	1.64	8.09	1.63	6.37	1.04	2.50	1.84	1.98	7.49	117.26	0.68	1.15
\$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	1.60	2.11	1.36	1.71	1.94	1.86	2.79	2.68	9.53	20.37	1.22	0.71
Nontaxable returns, total	5.67	8.20	4.61	6.53	7.56	10.59	7.83	10.95	27.25	54.08	6.08	62.61

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 2019 (Filing Year 2020) —Continued

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

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable Social Security benefits		Net operating loss		Cancellation of debt	
	Number of returns	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	4.53	2.69	4.83	6.21	4.36	5.59	1.41	1.50	7.12	2.99	7.30	5.65
Under \$5,000	* 90.48	* 99.93	79.32	64.02	0.00	0.00	* 84.63	* 85.80	31.91	45.99	* 84.93	* 90.56
\$5,000 under \$10,000	* 81.60	* 79.44	56.51	55.67	* 62.53	* 62.86	40.68	61.31	33.74	38.52	** 88.23	** 96.67
\$10,000 under \$15,000	* 35.55	* 1.14	* 62.59	* 84.71	* 48.81	* 72.63	18.52	32.92	28.94	39.06	**	**
\$15,000 under \$20,000	* 47.75	* 141.48	* 68.88	* 61.10	* 39.19	* 44.23	11.54	17.47	40.96	37.55	** 79.73	** 98.08
\$20,000 under \$25,000	* 57.70	* 109.66	* 64.64	* 107.11	* 59.54	* 61.28	9.66	12.40	37.59	37.44	**	**
\$25,000 under \$30,000	* 69.28	* 75.39	* 58.99	* 70.45	32.02	49.68	9.30	10.73	51.86	38.04	* 70.57	* 72.81
\$30,000 under \$35,000	* 49.86	* 69.14	60.42	48.24	33.30	36.84	9.87	10.60	41.85	35.23	* 99.14	* 99.91
\$35,000 under \$40,000	* 70.25	* 72.07	34.88	139.54	23.79	31.42	10.38	10.95	34.28	44.01	* 99.75	* 99.92
\$40,000 under \$45,000	73.87	97.77	38.68	67.37	23.88	32.25	9.57	10.14	50.81	49.49	* 95.51	* 89.28
\$45,000 under \$50,000	59.20	172.56	61.22	472.42	27.84	36.04	9.83	10.16	49.31	42.18	* 98.94	* 99.93
\$50,000 under \$55,000	48.54	70.77	58.41	66.81	31.61	35.24	9.19	9.47	41.30	37.42	* 48.81	* 56.50
\$55,000 under \$60,000	* 69.16	* 74.47	60.28	49.58	25.74	29.64	8.27	8.65	38.91	47.29	* 78.40	* 71.18
\$60,000 under \$75,000	27.62	40.59	29.28	37.96	14.72	18.35	4.87	5.18	29.68	27.80	38.61	39
\$75,000 under \$100,000	19.24	37.74	19.15	30.40	12.89	16.89	4.03	4.37	25.02	24.82	30.46	37.70
\$100,000 under \$200,000	11.29	18.25	9.74	17.10	8.03	10.50	2.70	2.99	15.77	12.42	17.77	24.09
\$200,000 under \$500,000	5.94	10.18	6.47	12.05	6.76	8.27	2.18	2.36	11.83	8.85	12.65	20.63
\$500,000 under \$1,000,000	6.04	12.10	7.20	11.64	11.16	13.62	2.94	3.23	10.37	7.53	10.07	24.78
\$1,000,000 under \$1,500,000	5.83	13.75	7.88	14.16	17.43	20.20	3.12	3.36	10.43	6.81	7.51	21.85
\$1,500,000 under \$2,000,000	3.89	8.84	5.57	11.77	17.11	25.60	2.48	2.67	8.32	6.85	5.03	22.98
\$2,000,000 under \$5,000,000	1.99	4.72	3.32	8.67	12.32	14.16	1.36	1.48	4.26	3.30	2.25	5.14
\$5,000,000 under \$10,000,000	1.87	5.06	3.40	2.96	15.99	18.62	1.47	1.58	4.04	1.64	1.88	5.10
\$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	2.68	5.02	6.18	4.57	5.84	1.48	1.55	8.77	2.75	7.46	4.57
Nontaxable returns, total	21.36	70.82	16.23	22.63	14.47	19.25	4.65	5.89	11.12	10.59	30.94	44.22

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 2019 (Filing Year 2020) —Continued

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

Size of adjusted gross income	Taxable health savings account distributions		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	
	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	8.86	13.62	20.97	5.30	14.19	4.82	25.16	9.60	14.93	14.62	3.68	3.25
Under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	** 48.38	** 35.51	* 66.31	* 67.37
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	** 69.36	** 15.27	0.00	0.00	**	**	* 44.31	* 51.26
\$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	* 40.80	* 50.55
\$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	44.47	61.51
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00	38.27	41.34
\$25,000 under \$30,000	** 67.45	** 59.49	0.00	0.00	**	**	0.00	0.00	90.59	90.36	38.82	46.04
\$30,000 under \$35,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	90.35	88.37	32.71	45.63
\$35,000 under \$40,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	** 98.80	0.00	0.00	34.22	55.28
\$40,000 under \$45,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98.24	95.42	27.38	31.96
\$45,000 under \$50,000	* 57.71	* 69.41	0.00	0.00	**	**	0.00	**	94.58	94.86	34.74	39.73
\$50,000 under \$55,000	** 57.71	** 80.13	0.00	0.00	0.00	0.00	0.00	0.00	95.17	95.93	24.17	33.54
\$55,000 under \$60,000	**	**	0.00	0.00	** 81.61	** 87.80	0.00	0.00	0.00	0.00	31.18	37.66
\$60,000 under \$75,000	* 44.70	* 51.01	0.00	0.00	* 47.31	* 63.68	**	**	52.58	51.97	14.72	21.98
\$75,000 under \$100,000	31.61	47.62	**	**	* 62.50	* 55.70	0.00	0.00	48.05	48.79	11.68	17.58
\$100,000 under \$200,000	16.52	29.43	** 35.41	** 41.87	* 43.76	* 15.73	97.87	69.52	30.13	31.42	6.88	10.78
\$200,000 under \$500,000	11.07	16.57	90.41	7.09	32.79	14.27	46.11	55.48	22.03	22.39	5.27	8.00
\$500,000 under \$1,000,000	16.41	26.22	45.97	71.35	31.20	23.44	27.10	48.88	20.24	21.68	6.59	12.27
\$1,000,000 under \$1,500,000	23.71	40.37	* 52.58	* 93.27	28.60	21.40	28.73	52.83	19.04	19.82	7.32	12.16
\$1,500,000 under \$2,000,000	15.74	23.01	23.44	82.86	38.31	15.02	15.79	29.15	15.03	15.63	6.38	11.38
\$2,000,000 under \$5,000,000	12.56	19.88	10.78	43.97	17.16	8.68	7.95	20.80	8.09	8.70	3.56	5.98
\$5,000,000 under \$10,000,000	18.97	33.92	7.66	8.54	8.38	3.40	7.36	21.66	8.42	8.91	4.24	8.38
\$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	0.00	0.00
Taxable returns, total	8.97	13.91	21.17	6.41	10.42	4.17	22.82	9.76	15.84	15.32	3.81	3.37
Nontaxable returns, total	55.05	65.27	22.30	0.00	46.80	32.48	96.01	42.06	43.13	41.87	14.01	10.54

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 2019 (Filing Year 2020) —Continued

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

Size of adjusted gross income	Other income less loss		Total statutory adjustments		Itemized deductions						
					Total		Medical and dental expenses deduction		AGI limitation		
	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)
All returns, total	2.18	3.43	1.09	1.23	0.56	1.41	2.45	1.41	2.03	1.41	1.50
Under \$5,000	42.01	29.91	23.78	43.38	12.29	11.80	16.54	11.80	16.42	11.97	13.56
\$5,000 under \$10,000	35.12	971.96	20.01	47.99	12.57	11.00	19.19	11.00	18.73	11.00	11.17
\$10,000 under \$15,000	32.25	46.95	16.04	30.37	9.99	9.39	16.18	9.39	15.47	9.39	9.46
\$15,000 under \$20,000	28.57	48.29	14.13	26.53	9.03	8.79	14.03	8.79	13.46	8.79	8.82
\$20,000 under \$25,000	39.16	56.38	13.01	25.81	8.26	7.78	12.37	7.78	11.73	7.78	7.81
\$25,000 under \$30,000	24.16	48.30	12.61	21.73	7.15	7.38	11.61	7.38	10.79	7.38	7.39
\$30,000 under \$35,000	26.04	45.98	11.31	17.34	6.82	7.85	11.71	7.85	10.89	7.85	7.87
\$35,000 under \$40,000	22.13	89.39	9.56	16.91	6.37	7.00	11.20	7.00	10.18	7.00	7.00
\$40,000 under \$45,000	25.73	35.05	10.09	15.11	6.69	7.06	14.27	7.06	12.61	7.06	7.07
\$45,000 under \$50,000	22.25	75.80	8.88	14.12	5.49	7.26	11.94	7.26	10.60	7.26	7.26
\$50,000 under \$55,000	22.93	398.78	8.85	13.51	6.54	6.92	16.84	6.92	14.16	6.92	6.93
\$55,000 under \$60,000	21.75	66.57	9.53	16.32	5.17	6.97	10.72	6.97	9.45	6.97	6.98
\$60,000 under \$75,000	10.82	99.58	4.54	9.34	3.33	4.12	7.81	4.12	6.58	4.12	4.13
\$75,000 under \$100,000	9.00	32.62	4.00	7.51	2.28	3.74	6.20	3.74	5.15	3.74	3.75
\$100,000 under \$200,000	4.97	21.05	2.15	3.54	1.33	2.86	5.16	2.86	4.01	2.86	2.88
\$200,000 under \$500,000	2.95	9.34	1.47	2.40	0.93	3.69	5.82	3.69	4.49	3.69	3.59
\$500,000 under \$1,000,000	2.98	15.18	1.64	2.58	1.54	9.06	14.17	9.06	11.05	9.06	8.85
\$1,000,000 under \$1,500,000	2.88	13.69	1.78	2.97	2.07	13.93	17.20	13.93	14.77	13.93	13.90
\$1,500,000 under \$2,000,000	2.15	10.37	1.39	2.60	1.94	15.81	17.69	15.81	15.44	15.81	15.09
\$2,000,000 under \$5,000,000	1.08	5.09	0.79	1.61	1.08	13.05	15.68	13.05	12.74	13.05	12.09
\$5,000,000 under \$10,000,000	1.07	5.28	0.87	1.65	1.23	21.82	26.22	21.82	21.65	21.82	20.27
\$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	2.23	3.45	1.12	1.24	0.53	1.61	2.32	1.61	1.92	1.61	1.62
Nontaxable returns, total	9.49	26.96	4.40	8.05	3.24	3.02	5.16	3.02	4.92	3.02	3.76

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 2019 (Filing Year 2020) —Continued

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

Size of adjusted gross income	Itemized deductions — continued																						
	Taxes paid deduction																						
	Total State and local taxes																						
	Total			Total			Total			Total			Total										
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 (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	0.60	0.61	0.61	0.49	0.61	0.56	0.71	0.58	1.35	1.79	0.64	0.61	0.49	0.61	0.56	0.71	0.58	1.35	1.79	0.64	0.64	0.66	
Under \$5,000	10.64	13.79	11.04	15.97	11.56	32.08	19.12	42.07	14.51	18.58	12.90	10.64	13.79	11.04	15.97	19.12	42.07	14.51	18.58	12.90	12.90	16.22	16.22
\$5,000 under \$10,000	9.64	12.48	9.97	25.56	10.46	57.52	17.79	66.66	12.92	15.74	14.09	9.64	12.48	9.97	25.56	17.79	66.66	12.92	15.74	14.09	14.09	14.09	14.09
\$10,000 under \$15,000	7.98	9.91	8.23	12.29	8.40	23.57	13.53	31.38	10.72	15.22	12.69	7.98	9.91	8.23	12.29	13.53	31.38	10.72	15.22	12.69	12.69	12.69	12.69
\$15,000 under \$20,000	7.40	9.31	7.71	10.04	7.83	15.55	11.79	21.80	10.47	15.94	10.57	7.40	9.31	7.71	10.04	11.79	21.80	10.47	15.94	10.57	10.57	10.57	10.57
\$20,000 under \$25,000	6.58	7.97	6.73	8.44	6.82	10.45	10.98	14.47	8.71	14.64	9.91	6.58	7.97	6.73	8.44	10.98	14.47	8.71	14.64	9.91	9.91	9.91	9.91
\$25,000 under \$30,000	6.20	7.78	6.36	8.03	6.40	9.18	9.23	11.65	8.90	14.92	9.32	6.20	7.78	6.36	8.03	9.23	11.65	8.90	14.92	9.32	9.32	9.32	9.32
\$30,000 under \$35,000	5.98	7.34	6.17	8.21	6.20	8.69	8.34	10.07	9.30	15.84	9.68	5.98	7.34	6.17	8.21	8.34	10.07	9.30	15.84	9.68	9.68	9.68	9.68
\$35,000 under \$40,000	5.20	8.56	5.33	6.79	5.27	8.37	6.69	10.37	8.56	13.65	7.66	5.20	8.56	5.33	6.79	6.69	10.37	8.56	13.65	7.66	7.66	7.66	7.66
\$40,000 under \$45,000	5.12	6.37	5.27	6.69	5.23	8.82	6.47	10.92	8.92	12.32	7.20	5.12	6.37	5.27	6.69	6.47	10.92	8.92	12.32	7.20	7.20	7.20	7.20
\$45,000 under \$50,000	4.80	5.41	4.88	5.82	4.90	6.58	6.13	7.83	8.17	11.94	6.61	4.80	5.41	4.88	5.82	6.13	7.83	8.17	11.94	6.61	6.61	6.61	6.61
\$50,000 under \$55,000	4.69	5.15	4.78	7.95	4.82	6.77	5.92	7.83	8.32	13.49	10.90	4.69	5.15	4.78	7.95	5.92	7.83	8.32	13.49	5.15	5.15	5.15	5.15
\$55,000 under \$60,000	4.56	5.08	4.62	5.68	4.66	7.78	5.62	9.12	8.37	11.79	6.16	4.56	5.08	4.62	5.68	5.62	9.12	8.37	11.79	6.16	6.16	6.16	6.16
\$60,000 under \$75,000	2.50	2.72	2.55	2.88	2.56	3.16	3.01	3.51	4.97	6.98	3.25	2.50	2.72	2.55	2.88	3.01	3.51	4.97	6.98	3.25	3.25	3.25	3.25
\$75,000 under \$100,000	2.01	2.15	2.04	2.34	2.03	2.72	2.33	2.97	4.32	6.34	2.60	2.01	2.15	2.04	2.34	2.33	2.97	4.32	6.34	2.60	2.60	2.60	2.60
\$100,000 under \$200,000	1.16	1.21	1.17	1.59	1.17	2.22	1.34	2.37	2.87	4.19	1.50	1.16	1.21	1.17	1.59	1.34	2.37	2.87	4.19	1.50	1.50	1.50	1.50
\$200,000 under \$500,000	0.81	0.83	0.81	0.96	0.82	1.13	0.95	1.19	2.09	3.22	1.06	0.81	0.83	0.81	0.96	0.95	1.19	2.09	3.22	1.06	1.06	1.06	1.06
\$500,000 under \$1,000,000	1.04	1.22	1.04	1.69	1.05	2.08	1.21	2.12	2.60	4.21	1.33	1.04	1.22	1.04	1.69	1.21	2.12	2.60	4.21	1.33	1.33	1.33	1.33
\$1,000,000 under \$1,500,000	1.19	1.35	1.19	1.65	1.20	1.84	1.39	1.86	2.97	7.20	1.71	1.19	1.35	1.19	1.65	1.39	1.86	2.97	7.20	1.71	1.71	1.71	1.71
\$1,500,000 under \$2,000,000	1.03	1.29	1.03	1.60	1.04	1.78	1.18	1.79	2.55	7.11	1.47	1.03	1.29	1.03	1.60	1.18	1.79	2.55	7.11	1.47	1.47	1.47	1.47
\$2,000,000 under \$5,000,000	0.54	1.06	0.54	0.80	0.54	0.87	0.62	0.88	1.48	7.23	0.80	0.54	1.06	0.54	0.80	0.62	0.88	1.48	7.23	0.80	0.80	0.80	0.80
\$5,000,000 under \$10,000,000	0.62	1.83	0.62	0.91	0.63	0.95	0.70	0.95	1.72	8.60	0.91	0.62	1.83	0.62	0.91	0.70	0.95	1.72	8.60	0.91	0.91	0.91	0.91
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.62	0.63	0.50	0.63	0.56	0.73	0.58	1.46	1.85	0.66	0.62	0.62	0.63	0.56	0.73	0.58	1.46	1.85	0.66	0.66	0.67	0.67
Nontaxable returns, total	2.48	3.40	2.53	3.44	2.56	5.71	3.63	7.19	3.64	6.82	2.86	2.48	3.40	2.53	5.71	3.63	7.19	3.64	6.82	2.86	2.86	3.49	3.49

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 2019 (Filing Year 2020) —Continued

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

Size of adjusted gross income	Itemized deductions — continued											
	Taxes paid deduction — continued						Interest paid deduction					
	Total State and local taxes—continued		Limited State and local taxes		Other taxes		Total		Total mortgage interest and points		Home mortgage interest	
	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	1.00	1.92	0.61	0.61	2.90	10.12	0.66	0.67	0.68	0.73	0.68	0.72
Under \$5,000	20.11	35.39	11.04	14.24	* 66.04	* 52.95	14.36	16.84	15.31	17.72	14.84	17.38
\$5,000 under \$10,000	19.27	28.90	9.97	11.90	43.41	80.72	12.24	14.54	12.82	15.06	12.51	14.63
\$10,000 under \$15,000	14.18	28.73	8.23	10.09	40.70	54.07	10.20	15.71	10.79	16.47	10.37	15.28
\$15,000 under \$20,000	15.31	35.33	7.71	9.60	33.78	65.78	9.93	12.53	10.65	13.42	10.13	12.57
\$20,000 under \$25,000	10.91	22.08	6.73	8.06	26.50	56.15	8.71	10.56	9.02	10.95	8.84	10.65
\$25,000 under \$30,000	10.16	19.30	6.36	7.70	26.75	69.63	8.09	9.80	8.38	10.18	8.24	9.90
\$30,000 under \$35,000	9.90	21.44	6.17	7.44	18.08	37.33	7.68	9.31	7.94	9.62	7.79	9.53
\$35,000 under \$40,000	8.18	19.28	5.33	6.22	17.51	46.36	6.53	9.55	6.74	9.83	6.68	10.09
\$40,000 under \$45,000	8.51	12.97	5.27	6.02	25.28	63.04	6.34	7.77	6.56	7.85	6.43	7.76
\$45,000 under \$50,000	7.70	14.08	4.88	5.44	19.18	42.44	5.48	6.45	5.58	6.57	5.51	6.50
\$50,000 under \$55,000	7.28	13.79	4.78	5.26	17.91	31.53	5.36	6.16	5.49	6.27	5.39	6.18
\$55,000 under \$60,000	7.13	13.25	4.62	5.08	16.09	31.31	5.21	6.14	5.31	6.22	5.26	6.19
\$60,000 under \$75,000	3.90	7.39	2.55	2.75	10.98	23.88	2.79	3.70	2.86	3.78	2.82	3.77
\$75,000 under \$100,000	3.05	6.20	2.04	2.15	7.80	24.76	2.22	2.61	2.25	2.63	2.23	2.61
\$100,000 under \$200,000	1.86	3.46	1.17	1.21	5.57	24.00	1.27	1.47	1.29	1.49	1.28	1.48
\$200,000 under \$500,000	1.41	3.09	0.81	0.82	4.47	15.42	0.88	1.00	0.89	1.01	0.89	1.00
\$500,000 under \$1,000,000	1.99	4.20	1.04	1.05	5.93	35.59	1.13	1.45	1.18	1.37	1.18	1.37
\$1,000,000 under \$1,500,000	2.44	4.73	1.19	1.20	6.58	13.32	1.32	1.98	1.43	1.69	1.43	1.69
\$1,500,000 under \$2,000,000	2.14	5.00	1.03	1.04	5.48	15.13	1.14	2.14	1.28	1.51	1.28	1.51
\$2,000,000 under \$5,000,000	1.23	7.90	0.54	0.54	3.02	7.30	0.61	1.31	0.73	0.88	0.73	0.88
\$5,000,000 under \$10,000,000	1.40	4.72	0.62	0.63	3.49	16.43	0.70	1.77	0.89	1.06	0.90	1.06
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	1.03	1.95	0.63	0.62	3.02	7.42	0.68	0.66	0.70	0.72	0.69	0.71
Nontaxable returns, total	4.36	8.52	2.53	2.93	10.20	36.79	3.05	4.10	3.18	4.37	3.13	4.31

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 2019 (Filing Year 2020) —Continued

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

Size of adjusted gross income	Itemized deductions — continued														
	Interest paid deduction — continued														
	Total mortgage interest and points — continued														
	Home mortgage interest — continued			Deductible points			Mortgage insurance premiums			Investment interest expense deduction			Contributions deduction		
	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)	Number of returns (106)	Amount (107)			
All returns, total	0.68	4.57	5.68	2.64	7.31	2.66	4.07	2.02	1.21	0.66	0.62				
Under \$5,000	**	**	**	* 43.55	* 56.87	47.74	45.91	36.97	72.59	13.55	17.98				
\$5,000 under \$10,000	** 9.75	** 49.95	** 53.07	* 82.86	* 84.71	* 57.14	* 60.65	40.26	47.45	12.36	16.28				
\$10,000 under \$15,000	10.37	* 98.84	* 90.54	* 40.03	* 65.81	26.37	41.73	39.58	44.62	9.87	13.19				
\$15,000 under \$20,000	10.26	12.76	49.61	* 45.56	* 66.45	24.39	36.21	46.51	58.26	9.33	12.82				
\$20,000 under \$25,000	8.98	10.83	* 44.38	* 53.55	42.23	18.85	26.93	42.08	56.46	7.82	11.06				
\$25,000 under \$30,000	8.39	10.10	44.56	49.44	33.45	69.59	21.37	27.99	32.15	7.24	9.92				
\$30,000 under \$35,000	7.84	9.44	55.52	64.53	31.06	50.90	16.64	38.49	43.30	6.78	9.77				
\$35,000 under \$40,000	6.76	10	* 37.74	* 43.64	23.17	41.05	19.73	32.36	58.15	5.98	8.98				
\$40,000 under \$45,000	6.52	7.83	27.80	45.14	30.10	74.24	13.80	25.08	59.95	5.89	9.04				
\$45,000 under \$50,000	5.57	6.59	31.49	35.42	24.40	76.14	10.14	13.45	38.99	5.52	8.76				
\$50,000 under \$55,000	5.45	6.25	33.28	37.92	27.32	37.31	10.35	14.96	54.53	5.27	8.06				
\$55,000 under \$60,000	5.30	6.25	35.29	41.33	25.02	49.58	9.90	15.02	60.03	5.11	7.86				
\$60,000 under \$75,000	2.85	3.81	16.18	21.05	11.42	35.03	5.71	8.59	27.33	2.84	4.61				
\$75,000 under \$100,000	2.24	2.63	14.16	17.97	9.38	24.35	4.86	7.12	32.06	2.24	3.81				
\$100,000 under \$200,000	1.29	1.49	9.09	12.34	4.96	11.61	8.43	13.08	11.89	1.27	2.07				
\$200,000 under \$500,000	0.89	1.01	6.69	9.42	3.48	11.22	0.00	2.96	6.19	0.86	1.62				
\$500,000 under \$1,000,000	1.19	1.38	8.09	10.27	4.20	14.55	0.00	0.00	5.51	1.08	2.38				
\$1,000,000 under \$1,500,000	1.45	1.72	8.15	9.89	5.06	16.86	0.00	2.48	5.01	1.23	2.75				
\$1,500,000 under \$2,000,000	1.30	1.54	6.96	7.34	4.30	13.41	0.00	1.71	4.27	1.05	2.43				
\$2,000,000 under \$5,000,000	0.74	0.90	3.96	4.67	2.72	13.27	0.00	0.84	1.98	0.55	1.24				
\$5,000,000 under \$10,000,000	0.91	1.08	4.37	5.35	3.38	10.87	0.00	0.85	2.08	0.63	1.31				
\$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	0.70	0.72	4.73	5.62	2.70	7.51	2.87	2.03	1.18	0.67	0.63				
Nontaxable returns, total	3.16	4.35	17.41	23.33	12.62	29.11	7.12	9.81	11.29	2.95	4.40				

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 2019 (Filing Year 2020) —Continued

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

Size of adjusted gross income	Itemized deductions — continued													
	Contributions deduction — continued						Casualty or theft loss deduction			Unlimited miscellaneous deductions				
	Cash contributions		Other than cash contributions		Carryover from prior years		Amount		Number of returns		Amount		Number of returns	
	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)		
All returns, total	0.69	0.81	0.88	4.33	5.14	5.67	28.97	45.32	2.75	3.26	3.86	3.68		
Under \$5,000	14.14	20.61	25.62	26.61	40.88	51.94	0.00	0.00	52.99	66.46	* 66.31	* 67.37		
\$5,000 under \$10,000	13.11	17.93	17.45	28.95	49.49	35.77	** 70.39	** 98.46	43.73	67.08	* 61.35	* 69.09		
\$10,000 under \$15,000	10.82	15.67	14.47	26.03	27.20	30.03	0.00	0.00	35.26	45.32	* 40.80	* 51.29		
\$15,000 under \$20,000	9.81	15.78	12.75	31.48	30.63	38.39	**	**	27.20	35.60	* 49.65	* 65.64		
\$20,000 under \$25,000	8.54	14.12	10.18	21.32	32.19	40.94	**	**	28.75	32.88	* 41.46	* 41.62		
\$25,000 under \$30,000	7.67	10.60	9.35	17.51	32.06	75.47	0.00	0.00	30.63	35.91	* 42.13	* 46.48		
\$30,000 under \$35,000	7.22	11.91	8.59	16.44	29.09	61.69	** 57.71	** 66.58	23.85	35.08	32.71	46.27		
\$35,000 under \$40,000	6.31	14.09	7.95	16.95	27.66	37.86	**	**	21.64	27.87	36.40	56.15		
\$40,000 under \$45,000	6.21	10.25	7.64	15.78	27.01	45.47	0.00	0.00	23.91	30.93	29.69	32.04		
\$45,000 under \$50,000	5.82	22.68	7.16	16.08	38.72	60.65	0.00	0.00	23.87	30.67	37.05	45.38		
\$50,000 under \$55,000	5.66	8.72	6.91	15.45	31.14	43.07	** 49.97	** 57.29	19.81	28.24	24.17	35.17		
\$55,000 under \$60,000	5.45	8.77	6.50	15.93	32.51	44.61	**	**	22.76	28.35	32.96	37.91		
\$60,000 under \$75,000	3.01	5.07	3.67	12.77	19.46	75.83	**	**	11.99	17.68	15.41	23.56		
\$75,000 under \$100,000	2.36	4.01	2.94	8.02	14.33	22.79	* 99.65	* 51.26	9.40	14.85	12.03	18.43		
\$100,000 under \$200,000	1.33	2.28	1.66	4.15	12.42	19.03	* 98.35	* 95.47	6.17	10.02	7.26	11.22		
\$200,000 under \$500,000	0.90	1.68	1.20	5.08	8.87	26.52	78.62	30.34	4.12	7.32	5.53	8.07		
\$500,000 under \$1,000,000	1.10	2.34	1.59	38.48	8.26	19.51	* 86.27	* 26.58	3.82	11.34	6.94	12.70		
\$1,000,000 under \$1,500,000	1.24	2.76	1.90	13.21	8.07	14.11	** 62.38	** 79.72	3.55	11.76	7.76	12.83		
\$1,500,000 under \$2,000,000	1.06	2.46	1.64	15.17	6.93	14.11	**	**	2.63	9.98	6.91	11.69		
\$2,000,000 under \$5,000,000	0.55	1.40	0.89	7.30	3.24	7.69	** 45.63	** 49.88	1.28	5.28	3.76	6.11		
\$5,000,000 under \$10,000,000	0.64	1.49	0.97	3.04	3.05	9.36	**	**	1.21	7.98	4.62	8.87		
\$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	0.70	0.78	0.91	4.42	5.93	5.88	41.48	44.33	2.84	3.41	4.00	3.84		
Nontaxable returns, total	3.09	7.92	4.13	9.37	10.18	18.43	40.43	58.65	10.37	11.29	14.83	10.78		

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 2019 (Filing Year 2020) —Continued

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

Size of adjusted gross income	Itemized deductions—continued			Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment			
	Unlimited miscellaneous deductions—continued			Miscellaneous deductions other than gambling		Number of returns (122)	Amount (123)	Number of returns (124)	Amount (125)	Number of returns (126)	Amount (127)
	Number of returns (120)	Amount (121)		Number of returns (122)	Amount (123)						
		Number of returns (120)	Amount (121)			Amount (123)					
All returns, total	3.86	7.84	0.61	0.32	4.34	5.15	6.10	10.14			
Under \$5,000	* 88.05	* 74.09	33.29	44.66	** 38.74	** 22.48	** 50.72	** 56.88			
\$5,000 under \$10,000	62.33	99.66	31.60	36.39	**	**	**	**			
\$10,000 under \$15,000	70.07	78.74	22.34	29.97	**	**	* 57.17	* 66.07			
\$15,000 under \$20,000	32.51	42.33	11.33	16.24	**	**	34.51	60.01			
\$20,000 under \$25,000	* 40.53	* 51.01	8.15	9.44	**	**	30.10	47.79			
\$25,000 under \$30,000	44.58	56.46	7.05	8.01	* 53.59	* 57.18	22.75	44.48			
\$30,000 under \$35,000	37.20	51.84	6.42	7.10	** 86.17	** 32.71	33.44	47.51			
\$35,000 under \$40,000	26.89	31.47	5.59	6.11	**	**	25.04	30.49			
\$40,000 under \$45,000	38.65	49.93	5.32	5.72	* 97.56	* 95.78	25.47	29.62			
\$45,000 under \$50,000	32.85	43.97	4.88	5.18	* 73.49	* 69.87	24.15	45.95			
\$50,000 under \$55,000	34.56	44.74	4.75	5.01	* 49.92	* 44.42	25.91	44.79			
\$55,000 under \$60,000	31.17	41.91	4.61	4.82	* 70.80	* 53.08	27.60	30.42			
\$60,000 under \$75,000	20.27	29.46	2.51	2.60	86.07	61.74	18.89	26.40			
\$75,000 under \$100,000	15.21	26.05	2.01	2.07	46.64	48.00	15.05	22.93			
\$100,000 under \$200,000	12.16	24.63	1.16	1.20	22.24	27.19	14.48	21.46			
\$200,000 under \$500,000	6.16	14.79	0.81	0.77	11.28	24.85	17.62	22.16			
\$500,000 under \$1,000,000	4.56	13.98	1.04	1.01	7.45	14.86	40.67	39.74			
\$1,000,000 under \$1,500,000	4.00	12.18	1.19	1.21	4.57	21.45	31.00	38.11			
\$1,500,000 under \$2,000,000	2.83	16.61	1.03	1.01	2.67	5.70	28.75	33.89			
\$2,000,000 under \$5,000,000	1.36	11.43	0.54	0.49	1.49	3.28	29.02	36.58			
\$5,000,000 under \$10,000,000	1.26	9.08	0.62	0.58	1.60	3.99	25.17	34.66			
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Taxable returns, total	3.94	7.25	0.62	0.32	4.35	5.16	6.94	11.24			
Nontaxable returns, total	14.59	23.74	3.53	4.29	66.59	63.06	12.79	23.54			

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 2019 (Filing Year 2020) —Continued
(Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	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
	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)
All returns, total	0.61	0.28	0.85	0.90	0.62	0.28	0.62	0.28
Under \$5,000	30.45	34.07	41.43	45.77	* 49.95	* 18.00	* 49.95	* 18.00
\$5,000 under \$10,000	30.11	34.51	* 44.63	* 47.25	* 37.75	* 45.03	* 37.75	* 45.03
\$10,000 under \$15,000	22.31	29.45	27.71	39.01	33.31	45.45	33.31	45.45
\$15,000 under \$20,000	12.09	17.98	24.31	38.45	13.01	21.02	13.01	21.02
\$20,000 under \$25,000	8.30	10.03	13.33	19.70	9.03	10.80	9.03	10.80
\$25,000 under \$30,000	7.12	9.57	11.36	17.48	7.75	10.08	7.75	10.08
\$30,000 under \$35,000	6.54	7.63	11.53	15.90	7.16	8.24	7.16	8.24
\$35,000 under \$40,000	5.65	6.38	9.13	11.99	6.24	7.11	6.24	7.11
\$40,000 under \$45,000	5.35	5.93	8.75	11.47	5.94	6.73	5.94	6.73
\$45,000 under \$50,000	4.92	5.44	8.06	10.17	5.32	5.86	5.32	5.86
\$50,000 under \$55,000	4.76	5.21	7.78	10.28	5.07	5.62	5.07	5.62
\$55,000 under \$60,000	4.63	4.96	8.12	11.24	4.84	5.26	4.84	5.26
\$60,000 under \$75,000	2.52	2.71	4.32	5.72	2.62	2.90	2.62	2.90
\$75,000 under \$100,000	2.02	2.15	3.26	4.48	2.07	2.28	2.07	2.28
\$100,000 under \$200,000	1.17	1.26	1.66	2.36	1.17	1.30	1.17	1.30
\$200,000 under \$500,000	0.81	0.79	1.04	1.89	0.81	0.80	0.81	0.80
\$500,000 under \$1,000,000	1.04	1.03	1.39	5.13	1.04	1.04	1.04	1.03
\$1,000,000 under \$1,500,000	1.19	1.24	1.46	5.75	1.19	1.26	1.19	1.24
\$1,500,000 under \$2,000,000	1.03	1.03	1.21	4.01	1.03	1.05	1.03	1.03
\$2,000,000 under \$5,000,000	0.54	0.51	0.61	2.23	0.54	0.51	0.54	0.51
\$5,000,000 under \$10,000,000	0.62	0.61	0.68	2.39	0.62	0.62	0.62	0.61
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.62	0.28	0.87	0.91	0.62	0.28	0.62	0.28
Nontaxable returns, total	3.83	4.89	3.89	4.84	**	**	**	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.

[2] These data do not include any taxable Individual Retirement Arrangement (IRA) distributions or pensions and annuities from 2018 because these items were combined on one line on that year's tax form. Therefore, \$15.9 billion of taxable IRA distributions and pensions and annuities were excluded.

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2019 (Filing Year 2020)

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)
Adjusted gross income less deficit	17,348,989	4,180,993,711	8,375,661	2,977,368,934	535,732	109,948,101	1,386,576	189,062,774	7,051,020	904,613,902
Total income	17,348,989	4,233,799,966	8,375,661	3,015,554,251	535,732	110,982,188	1,386,576	192,301,639	7,051,020	914,961,888
Salaries and wages	13,843,743	2,291,043,847	7,221,927	1,630,727,074	433,346	47,913,777	1,272,162	136,358,744	4,916,314	476,044,253
Taxable interest	10,766,643	82,088,158	5,924,007	56,489,321	225,801	4,640,102	612,105	2,068,864	4,004,730	18,889,871
Tax-exempt interest [1]	1,990,740	36,790,704	1,125,053	23,380,900	30,538	1,214,010	60,505	699,738	774,644	11,496,056
Ordinary dividends	6,901,885	189,643,881	3,933,760	123,588,216	117,069	9,153,087	271,087	3,979,609	2,579,969	52,922,868
Qualified dividends [1]	6,475,592	145,425,771	3,697,353	94,085,652	110,107	7,288,640	251,923	2,941,881	2,416,210	41,109,597
State income tax refunds	2,993,036	4,192,494	1,120,590	2,184,641	62,973	104,335	317,639	453,831	1,491,835	1,449,688
Alimony received	81,161	5,403,716	4,204	101,119	* 37	* 7,405	30,169	2,381,725	46,751	2,913,467
Business or profession net income	2,414,271	131,361,391	1,611,147	96,228,906	64,975	4,134,540	122,505	5,624,207	615,644	25,373,738
Business or profession net loss	1,309,980	21,521,967	747,143	13,450,399	29,500	852,260	126,165	1,592,132	407,171	5,627,175
Sales of capital assets net gain	4,456,770	591,580,326	2,573,654	447,527,744	70,564	25,074,221	173,558	14,963,037	1,638,994	104,015,323
Sales of capital assets net loss	2,065,648	4,605,409	1,212,378	2,747,964	47,953	55,410	95,500	208,276	709,818	1,593,758
Sales of property other than capital assets, net gain less loss	694,140	17,263,512	491,547	15,303,735	11,879	392,483	26,133	294,038	164,582	1,273,257
Taxable Individual Retirement Arrangement (IRA) distributions [2]	3,008,662	95,835,581	1,507,899	56,241,446	47,935	1,571,564	66,012	1,575,210	1,386,816	36,447,361
Taxable pensions and annuities [2]	4,472,544	176,263,288	2,077,298	93,581,168	97,256	2,965,238	216,198	7,233,068	2,081,793	72,483,814
Total rental and royalty net income	1,533,317	47,551,316	920,258	30,669,450	35,317	1,739,976	49,959	1,198,198	527,782	13,943,692
Total rental and royalty net loss	1,006,866	18,509,998	549,705	12,278,150	11,741	305,378	64,736	957,769	380,685	4,988,700
Farm rental net income less loss	82,597	1,100,535	39,358	435,192	103	10,396	965	28,236	42,171	626,712
Partnership and S corporation net income less loss	2,987,830	511,427,624	2,134,574	415,313,638	70,178	11,009,840	123,610	14,502,843	659,468	70,601,302
Estate and trust net income less loss	261,607	22,133,425	127,893	11,907,644	5,378	1,437,232	6,535	586,556	121,800	8,201,993
Farm net income less loss	207,179	-5,245,272	151,435	-4,323,517	2,957	-77,114	5,130	-130,168	47,657	-714,474
Unemployment compensation	438,150	2,709,580	249,775	1,538,081	7,593	44,279	36,854	154,499	143,928	972,721
Taxable social security benefits	3,872,040	77,432,884	1,768,571	45,358,627	78,926	1,313,054	68,021	942,602	1,956,522	29,818,600
Net operating loss	126,026	14,188,003	66,062	11,060,773	1,354	550,800	4,621	393,008	53,989	2,183,422
Cancellation of debt	107,972	2,044,733	67,201	1,549,471	5,591	148,711	9,331	103,449	25,849	243,102
Taxable health savings account distributions	92,621	158,681	57,622	111,765	* 2,341	* 6,249	8,935	16,004	23,723	24,663
Repatriated deferred (section 965) income as shareholders of certain foreign corporations	1,695	68,817	1,436	55,457	53	3,601	30	202	176	9,557
Limitation on business losses	352	560,316	241	351,901	14	23,622	* 9	* 9,433	88	175,360
Global intangible low tax income	6,015	1,297,882	5,306	988,297	283	167,553	82	36,907	344	105,125
Foreign-earned income exclusion	23,115	2,122,520	10,822	1,098,542	4,426	368,804	1,273	105,091	6,594	550,083
Gambling earnings	552,296	27,066,592	294,212	16,016,204	15,652	796,678	39,588	1,716,135	202,844	8,537,576
Other income less loss	1,255,939	17,919,318	781,988	12,352,911	26,477	490,541	60,967	1,080,797	386,508	3,995,068

Footnotes at end of table.

Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status,
Tax Year 2019 (Filing Year 2020)—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	5,336,014	52,806,255	3,387,055	38,185,317	111,811	1,034,087	378,635	3,238,865	1,458,513	10,347,986
Educator expenses deduction	733,709	194,286	473,313	130,844	22,228	5,557	72,861	17,914	165,307	39,951
Certain business expenses of reservists, performing artists, etc.	76,405	676,466	26,657	188,637	* 5,008	* 35,539	15,447	146,562	29,293	305,729
Health savings account deduction	543,494	2,016,588	** 373,715	** 1,592,039	10,308	24,970	** 32,882	** 112,822	132,389	319,783
Moving expenses adjustment	13,345	64,516	**	**	0	0	**	**	7,544	31,491
Deductible part of self-employment tax	2,825,334	10,259,548	1,963,861	7,930,108	65,206	238,799	139,434	414,971	656,833	1,875,870
Payments to a Keogh plan	423,756	14,762,548	325,501	11,967,715	6,368	178,636	16,642	504,197	75,246	2,111,999
Self-employed health insurance deduction	1,133,905	13,262,287	763,943	10,676,843	21,607	223,123	57,016	491,634	291,339	1,870,687
Penalty on early withdrawal of savings	87,428	48,424	45,826	34,236	2,678	2,823	5,485	533	33,439	10,833
Alimony paid	168,154	6,646,678	50,169	2,206,055	3,939	288,645	33,598	1,304,714	80,448	2,847,265
IRA payments	424,548	2,684,209	262,124	1,935,806	5,818	27,055	23,040	95,877	133,566	625,470
Student loan interest deduction	995,997	1,110,285	583,253	683,808	0	0	82,008	77,263	330,736	349,214
Tuition and fees deduction	130,329	284,030	83,631	168,636	0	0	14,520	40,126	32,177	75,268
Domestic production activities deduction	8,254	110,090	5,407	102,388	* 7	* 3,097	* 204	* 431	2,636	4,174
Archer medical savings account deduction	* 91	* 474	* 91	* 474	0	0	0	0	0	0
Foreign housing deduction	1,791	26,527	664	21,605	* 1,052	* 2,705	* 68	* 1,832	* 7	* 385
Other adjustments	40,615	659,319	21,874	546,124	1,064	3,139	3,522	29,990	14,156	80,066
Total itemized deductions	17,348,989	645,102,704	8,375,661	396,580,680	535,732	16,368,927	1,386,576	41,985,504	7,051,020	190,167,593
Medical and dental expenses deduction (after AGI limitation)	4,411,806	79,060,485	1,783,806	32,631,099	107,378	1,334,358	338,082	4,447,115	2,182,741	40,647,913
Taxes paid deduction	17,217,369	138,949,911	8,351,143	76,863,772	530,044	2,355,040	1,368,360	11,090,536	6,987,822	48,640,563
Interest paid deduction	14,182,730	207,442,024	7,485,168	134,732,529	394,790	5,667,612	1,194,778	16,196,591	5,107,994	50,845,291
Contributions deduction	14,459,211	190,114,194	7,611,981	136,137,625	** 389,429	** 6,089,104	** 1,132,545	** 7,482,410	5,327,279	40,437,762
Casualty or theft loss deduction	11,524	386,744	3,472	105,775	**	**	**	**	6,027	248,261
Total miscellaneous deductions	985,119	29,300,696	504,307	16,217,543	27,218	937,691	81,584	2,774,612	372,010	9,370,850
Qualified business income deduction	4,980,817	83,361,313	3,180,880	65,344,095	110,195	2,332,853	212,791	2,177,719	1,476,951	13,506,846
Taxable income	15,532,803	3,466,818,838	8,167,291	2,519,529,609	516,624	91,379,984	1,339,546	145,900,334	6,509,342	710,008,911
Alternative minimum tax	108,686	1,995,931	66,142	1,548,761	9,699	104,767	8,474	70,733	24,371	271,670
Total tax credits [3]	8,316,783	36,689,354	5,427,231	28,129,651	191,111	1,654,489	1,176,201	3,159,038	1,522,241	3,746,176
Foreign tax credit	2,777,988	13,185,260	1,641,562	9,134,456	55,953	1,139,801	100,509	711,083	979,963	2,199,921
Child care credit	1,208,351	736,139	963,793	590,266	4,302	1,827	225,391	135,389	14,866	8,658
Nonrefundable education credit	619,076	746,379	449,828	575,956	0	0	81,614	93,662	87,634	76,761
Retirement savings contribution credit	234,379	44,173	92,959	21,480	* 6,306	* 1,787	59,626	9,945	75,488	10,961
Child and other dependent tax credit	5,220,246	14,565,229	3,894,134	12,214,648	122,542	274,229	1,076,753	1,897,009	126,818	179,343
Residential energy credits	621,673	1,467,985	329,989	965,471	12,434	19,376	76,288	103,624	202,962	379,514
General business credit	240,225	3,999,289	178,527	3,162,331	3,367	150,930	10,600	98,357	47,731	587,672

Footnotes at end of table.

Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status,
Tax Year 2019 (Filing Year 2020)—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)		
Prior-year minimum tax credit	129,851	1,065,117	92,305	835,605	1,587	22,796	** 9,762	** 54,370	** 30,206	** 165,901		
Adoption credit	13,572	86,846	9,564	73,290	0	0	**	**	**	**		
Credit for the elderly or disabled	0	0	0	0	0	0	0	0	0	0		
Alternative motor vehicle credit	4,541	12,193	2,016	7,781	0	0	**	**	**	**		
Alternative fuel vehicle refueling property credit	11,687	4,536	8,640	4,044	0	0	** 1,021	** 493	** 4,551	** 4,411		
Qualified plug-in electric vehicle credit	73,457	316,173	** 55,627	** 234,505	**	**	1,745	7,007	** 24,158	** 74,250		
Earned income credit used to offset income tax before credits	25,230	8,883	**	**	0	0	16,066	6,375	**	**		
American opportunity credit used to offset income tax before credits	413,836	333,481	332,647	280,731	0	0	49,738	32,688	31,452	20,062		
Mortgage interest credit	15,124	24,408	**	**	0	0	**	**	11,040	16,933		
Other tax credits	1,918	60,978	** 5,599	** 18,368	** 1,113	** 43,730	** 355	** 7,459	25	1,814		
Income tax after credits	15,792,967	756,598,038	7,822,373	562,049,488	499,767	20,629,425	1,139,735	27,409,608	6,331,092	146,509,518		
Total income tax	15,799,889	778,021,537	7,826,643	577,887,664	500,399	21,658,071	1,140,050	27,906,335	6,332,796	150,569,468		
Total tax liability	16,053,735	809,066,453	7,947,969	601,938,415	510,561	22,411,576	1,163,890	29,127,185	6,431,314	155,589,276		
Total tax payments	16,541,643	850,738,632	8,150,290	627,641,132	495,698	24,389,140	1,335,709	32,770,471	6,559,947	165,937,890		
Income tax withheld	15,653,196	465,473,140	7,791,773	333,479,435	462,470	9,206,013	1,298,671	23,189,144	6,100,282	99,598,549		
Estimated tax payments	3,064,447	275,462,056	1,814,072	209,037,017	67,135	10,630,825	92,696	6,745,002	1,090,545	49,049,212		
Overpayment refunded	9,780,672	55,864,726	4,106,594	34,369,446	252,869	1,320,464	1,061,200	5,500,767	4,360,010	14,674,049		
Tax due at time of filing	6,110,584	90,013,866	3,524,601	65,904,867	245,166	2,981,019	288,396	3,263,922	2,052,422	17,864,058		

* 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] These data do not include any taxable IRA distributions and pensions and annuities from 2018 because these items were combined on one line on that year's tax form. Therefore, \$15.9 billion of taxable IRA distributions and pensions and annuities were excluded.

[3] 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, November 2021.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2019 (Filing Year 2020)

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

Size of adjusted gross income	All returns with earned income credit													
	Number of returns		Adjusted gross income less deficit		EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
Total	26,738,391	522,580,765	22,995,999	468,554,095	7,806,809	52,486,496	26,737,389	521,155,229	26,738,391	64,477,508	2,552,635	649,586		
No adjusted gross income	169,151	-9,483,745	92,952	1,261,365	109,685	355,579	169,151	1,635,597	169,151	184,806	* 5	* 4		
\$1 under \$1,000	471,540	227,801	265,810	283,523	227,939	84,663	470,538	368,185	471,540	46,365	0	0		
\$1,000 under \$2,000	447,683	672,968	347,825	668,593	120,174	126,725	447,683	795,318	447,683	104,299	0	0		
\$2,000 under \$3,000	483,846	1,219,460	358,401	1,018,025	155,505	304,787	483,846	1,349,666	483,846	190,132	**	**		
\$3,000 under \$4,000	527,218	1,843,869	429,153	1,578,009	132,622	391,268	527,218	1,969,277	527,218	306,750	0	0		
\$4,000 under \$5,000	612,644	2,761,813	487,747	2,279,490	173,971	553,511	612,644	2,833,001	612,644	435,487	0	0		
\$5,000 under \$6,000	595,428	3,274,358	471,988	2,669,457	177,226	632,650	595,428	3,302,107	595,428	501,121	0	0		
\$6,000 under \$7,000	688,865	4,472,138	569,339	3,887,950	192,186	616,863	688,865	4,524,265	688,865	728,080	0	0		
\$7,000 under \$8,000	683,673	5,128,329	561,568	4,229,962	203,084	828,097	683,673	5,072,059	683,673	848,496	0	0		
\$8,000 under \$9,000	710,268	6,040,994	580,649	4,966,180	244,178	988,558	710,268	5,982,625	710,268	1,019,367	0	0		
\$9,000 under \$10,000	896,791	8,526,181	711,318	6,638,619	297,227	1,750,994	896,791	8,389,768	896,791	1,493,686	** 3,009	** 1,124		
\$10,000 under \$11,000	1,167,323	12,247,474	878,208	8,340,166	532,062	3,732,984	1,167,323	12,073,150	1,167,323	2,502,185	* 6,024	* 128		
\$11,000 under \$12,000	1,088,924	12,512,522	845,609	9,237,640	435,168	3,040,264	1,088,924	12,277,904	1,088,924	2,298,430	12,048	1,192		
\$12,000 under \$13,000	1,002,385	12,521,747	848,065	10,080,825	294,167	2,152,884	1,002,385	12,233,710	1,002,385	2,099,305	298,697	10,993		
\$13,000 under \$14,000	1,023,889	13,830,539	839,081	10,710,559	334,459	2,710,110	1,023,889	13,420,669	1,023,889	2,372,921	385,655	43,854		
\$14,000 under \$15,000	1,212,175	17,615,557	954,675	12,755,894	477,869	4,482,554	1,212,175	17,238,761	1,212,175	3,722,821	376,115	30,157		
\$15,000 under \$16,000	929,851	14,333,486	741,324	9,960,677	377,484	4,013,223	929,851	13,973,901	929,851	3,362,129	** 200,874	** 5,034		
\$16,000 under \$17,000	609,269	10,057,258	510,638	7,731,122	227,352	2,056,865	609,269	9,787,987	609,269	2,732,228	**	**		
\$17,000 under \$18,000	588,404	10,292,530	493,326	7,832,312	217,495	2,107,511	588,404	9,939,823	588,404	2,670,610	**	**		
\$18,000 under \$19,000	692,082	12,802,728	593,615	10,789,105	243,346	1,650,553	692,082	12,439,658	692,082	3,062,717	* 7,027	* 2,599		
\$19,000 under \$20,000	600,621	11,685,705	527,742	10,205,017	199,635	1,080,467	600,621	11,285,483	600,621	2,651,926	* 5,014	* 953		
\$20,000 under \$25,000	2,653,608	59,590,349	2,383,414	52,298,503	674,841	5,905,899	2,653,608	58,204,613	2,653,608	10,989,142	69,342	18,194		
\$25,000 under \$30,000	2,561,335	70,287,846	2,403,714	64,941,362	490,836	4,019,859	2,561,335	68,961,221	2,561,335	8,634,698	189,037	90,263		
\$30,000 under \$35,000	2,320,908	75,281,534	2,227,266	70,714,290	399,410	2,762,271	2,320,908	73,483,677	2,320,908	5,913,606	283,495	180,802		
\$35,000 under \$40,000	1,984,741	74,116,698	1,929,197	69,853,606	374,256	2,259,829	1,984,741	72,113,235	1,984,741	3,378,449	422,587	184,744		
\$40,000 under \$45,000	1,165,514	49,233,201	1,122,073	45,602,087	267,199	2,059,956	1,165,514	47,662,042	1,165,514	1,547,119	205,276	55,806		
\$45,000 under \$50,000	570,552	26,879,819	548,768	24,422,568	138,272	1,293,584	570,552	25,716,152	570,552	545,402	74,315	19,950		
\$50,000 and over	279,705	14,607,603	272,531	13,597,190	89,160	524,187	279,705	14,121,377	279,705	135,230	14,112	3,789		

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 2019 (Filing Year 2020)—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 used to offset all other taxes		EIC refundable portion		Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]						
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)		Number of returns (17)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)				
Total	6,828,775	8,155,463	23,345,881	55,672,459	7,567,499	59,545,238	6,044,282	54,508,898	2,383,130	7,937,511	7,566,497	62,446,723				
No adjusted gross income	89,227	60,085	104,582	124,717	118,071	-4,161,699	56,661	413,449	78,025	216,065	118,071	629,515				
\$1 under \$1,000	76,586	8,998	406,645	37,367	417,344	195,242	218,691	240,849	218,854	48,653	416,342	289,501				
\$1,000 under \$2,000	107,944	15,348	358,268	88,951	364,834	546,953	277,382	510,941	105,658	104,005	364,834	614,946				
\$2,000 under \$3,000	**	**	362,305	156,016	377,414	949,478	263,627	698,553	137,823	282,655	377,414	981,207				
\$3,000 under \$4,000	130,805	39,308	432,668	267,442	375,610	1,312,786	289,496	1,050,543	111,428	290,431	375,610	1,340,975				
\$4,000 under \$5,000	164,782	64,037	494,461	371,451	449,230	2,023,827	344,209	1,563,475	140,407	499,134	449,230	2,062,609				
\$5,000 under \$6,000	166,228	72,513	475,012	428,607	436,823	2,401,379	333,476	1,905,488	149,474	533,364	436,823	2,438,852				
\$6,000 under \$7,000	172,866	92,639	579,288	635,441	483,380	3,138,792	390,867	2,767,826	150,977	364,787	483,380	3,132,613				
\$7,000 under \$8,000	186,342	107,370	589,005	741,126	457,059	3,430,381	376,452	2,876,586	136,395	507,538	457,059	3,384,124				
\$8,000 under \$9,000	213,556	137,056	603,345	882,312	454,643	3,862,594	368,374	3,290,816	166,052	457,714	454,643	3,748,530				
\$9,000 under \$10,000	** 421,497	** 250,411	773,781	1,276,266	537,062	5,103,077	437,453	4,168,907	166,087	789,909	537,062	4,958,816				
\$10,000 under \$11,000	510,772	529,853	1,046,260	1,972,204	539,454	5,650,124	448,740	4,847,496	165,371	638,790	539,454	5,486,286				
\$11,000 under \$12,000	404,526	425,994	979,393	1,871,243	532,053	6,114,712	450,734	5,297,509	156,180	619,197	532,053	5,916,707				
\$12,000 under \$13,000	287,144	277,807	899,241	1,810,505	524,303	6,540,840	458,577	5,715,203	130,191	628,396	524,303	6,343,599				
\$13,000 under \$14,000	298,412	353,844	807,313	1,975,223	513,447	6,923,870	456,174	6,034,737	118,857	598,848	513,447	6,633,585				
\$14,000 under \$15,000	391,971	649,387	826,982	3,043,277	479,222	6,951,349	430,625	6,167,938	104,668	435,263	479,222	6,603,514				
\$15,000 under \$16,000	** 749,255	** 1,293,994	721,685	2,777,839	261,045	3,994,861	231,631	3,430,012	54,541	387,973	261,045	3,817,985				
\$16,000 under \$17,000	**	**	597,521	2,375,434	53,503	884,049	49,168	765,432	13,422	9,419	53,503	774,850				
\$17,000 under \$18,000	**	**	572,408	2,312,667	41,781	727,685	33,429	493,694	16,714	151,101	41,781	644,795				
\$18,000 under \$19,000	195,310	337,639	663,793	2,722,479	58,442	1,082,345	46,068	734,703	29,371	234,571	58,442	969,274				
\$19,000 under \$20,000	151,708	258,998	587,127	2,391,974	41,533	806,170	34,323	661,911	18,477	55,233	41,533	717,144				
\$20,000 under \$25,000	582,999	1,160,155	2,570,742	9,810,793	51,247	1,066,423	48,123	872,830	14,158	84,465	51,247	957,295				
\$25,000 under \$30,000	415,524	803,273	2,478,124	7,741,162	0	0	0	0	0	0	0	0				
\$30,000 under \$35,000	362,334	511,630	2,177,261	5,221,174	0	0	0	0	0	0	0	0				
\$35,000 under \$40,000	314,418	357,679	1,649,990	2,836,026	0	0	0	0	0	0	0	0				
\$40,000 under \$45,000	231,792	239,513	914,903	1,251,801	0	0	0	0	0	0	0	0				
\$45,000 under \$50,000	118,470	73,983	457,370	451,469	0	0	0	0	0	0	0	0				
\$50,000 and over	84,308	33,948	216,429	97,494	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 2019 (Filing Year 2020)—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—continued										Returns with one qualifying child		
	Total earned income credit		EIC used to offset income tax before credits		EIC used to offset all other taxes		EIC refundable portion		Number of returns	Adjusted gross income less deficit	EIC salaries and wages		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
Total	7,567,499	2,265,110	1,273,401	90,189	1,869,419	558,636	5,252,966	1,616,285	9,403,568	207,921,911	8,411,113	190,823,350	
No adjusted gross income	118,071	28,637	d	d	d	d	57,925	11,206	22,158	-2,123,434	16,187	360,312	
\$1 under \$1,000	417,344	21,479	0	0	68,505	5,679	352,448	15,801	34,137	20,556	28,071	28,296	
\$1,000 under \$2,000	364,834	45,838	0	0	93,429	11,727	275,419	34,112	55,470	83,536	46,117	92,352	
\$2,000 under \$3,000	377,414	73,989	**	**	**	**	257,483	49,480	65,785	169,717	60,153	234,370	
\$3,000 under \$4,000	375,610	102,178	0	0	109,612	29,092	281,059	73,086	94,813	335,352	87,784	356,401	
\$4,000 under \$5,000	449,230	154,708	0	0	132,231	42,496	331,046	112,212	108,536	489,509	97,291	507,685	
\$5,000 under \$6,000	436,823	179,308	0	0	140,492	53,820	316,408	125,488	93,267	515,720	80,209	438,502	
\$6,000 under \$7,000	483,380	231,735	0	0	128,649	54,926	373,803	176,809	132,956	863,800	120,327	749,901	
\$7,000 under \$8,000	457,059	229,284	0	0	120,756	50,779	362,391	178,505	138,729	1,041,717	109,290	811,749	
\$8,000 under \$9,000	454,643	224,853	0	0	135,029	56,421	347,761	168,432	153,218	1,304,377	122,056	976,173	
\$9,000 under \$10,000	537,062	242,649	** 3,009	** 1,124	** 272,700	** 81,794	414,091	184,240	230,772	2,190,876	189,525	1,563,529	
\$10,000 under \$11,000	539,454	206,024	* 6,024	* 128	143,102	49,893	419,432	156,003	479,912	5,046,251	304,121	2,334,623	
\$11,000 under \$12,000	532,053	164,855	**	**	**	**	422,522	128,294	402,584	4,624,578	260,877	2,482,870	
\$12,000 under \$13,000	524,303	133,588	298,697	10,993	113,175	25,771	421,159	96,824	294,110	3,676,973	242,705	2,738,899	
\$13,000 under \$14,000	513,447	98,737	385,655	43,854	92,225	15,434	297,874	39,450	289,352	3,636,898	219,730	2,741,259	
\$14,000 under \$15,000	479,222	58,387	** 382,144	** 29,872	** 163,839	** 44,828	96,034	20,248	284,040	4,123,650	245,267	3,495,723	
\$15,000 under \$16,000	261,045	19,008	d	d	d	d	54,155	11,143	260,754	4,037,407	226,689	3,344,579	
\$16,000 under \$17,000	53,503	17,988	0	0	11,359	3,382	44,148	14,586	238,627	3,944,139	216,239	3,539,523	
\$17,000 under \$18,000	41,781	12,408	0	0	16,700	4,824	26,083	7,584	247,403	4,333,054	220,655	3,772,859	
\$18,000 under \$19,000	58,442	11,414	0	0	27,922	4,545	33,531	6,869	285,711	5,289,403	259,972	5,177,555	
\$19,000 under \$20,000	41,533	6,012	0	0	11,444	1,541	31,091	4,470	264,279	5,146,356	245,833	4,779,292	
\$20,000 under \$25,000	51,247	2,050	0	0	14,146	607	37,101	1,443	1,311,771	29,498,770	1,208,550	26,823,254	
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	1,371,048	37,683,332	1,318,755	35,879,629	
\$30,000 under \$35,000	0	0	0	0	0	0	0	0	1,169,066	37,880,859	1,136,656	36,303,745	
\$35,000 under \$40,000	0	0	0	0	0	0	0	0	997,572	37,277,868	979,446	35,763,834	
\$40,000 under \$45,000	0	0	0	0	0	0	0	0	335,604	13,985,979	329,029	12,999,717	
\$45,000 under \$50,000	0	0	0	0	0	0	0	0	61,893	2,834,666	59,579	2,526,715	
\$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 2019 (Filing Year 2020)—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											
	EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
Total	2,437,062	14,253,071	9,403,568	205,144,053	9,403,568	22,721,948	1,094,974	468,343	2,159,262	2,736,184	8,709,706	19,517,422
No adjusted gross income	11,626	-2,333	22,158	357,979	22,158	51,230	0	0	10,058	15,042	20,315	36,188
\$1 under \$1,000	** 19,434	** 39,573	34,137	50,249	34,137	12,487	0	0	** 18,428	** 4,027	** 89,607	** 43,582
\$1,000 under \$2,000	**	**	55,470	109,971	55,470	35,122	0	0	**	**	**	**
\$2,000 under \$3,000	9,648	-6,647	65,785	254,577	65,785	68,493	0	0	* 8,643	* 5,231	64,176	63,262
\$3,000 under \$4,000	12,048	34,073	94,813	390,474	94,813	119,224	0	0	14,054	5,677	94,813	113,548
\$4,000 under \$5,000	21,323	-3,056	108,536	504,629	108,536	170,114	0	0	20,311	12,749	108,536	157,364
\$5,000 under \$6,000	17,081	71,541	93,267	510,044	93,267	173,564	0	0	15,066	11,449	93,267	162,115
\$6,000 under \$7,000	24,818	141,432	132,956	910,785	132,956	299,851	0	0	25,821	20,522	132,956	279,328
\$7,000 under \$8,000	44,498	216,863	138,729	1,042,612	138,729	350,360	0	0	41,486	37,407	138,729	312,953
\$8,000 under \$9,000	51,971	345,979	153,218	1,322,152	153,218	438,229	0	0	51,369	52,506	153,177	385,723
\$9,000 under \$10,000	90,400	630,392	230,772	2,193,922	230,772	741,892	0	0	89,383	108,115	230,741	633,777
\$10,000 under \$11,000	322,996	2,721,131	479,912	5,055,754	479,912	1,661,993	0	0	323,977	422,378	478,901	1,239,615
\$11,000 under \$12,000	230,159	2,107,748	402,584	4,590,618	402,584	1,404,720	**	**	**	**	402,584	1,075,482
\$12,000 under \$13,000	99,634	875,739	294,110	3,614,638	294,110	1,025,406	0	0	101,608	146,508	294,110	878,898
\$13,000 under \$14,000	90,795	802,068	269,352	3,543,327	269,352	932,358	0	0	85,762	129,626	268,348	802,732
\$14,000 under \$15,000	82,209	625,695	284,040	4,121,419	284,040	993,602	** 6,019	** 1,477	** 297,065	** 442,162	282,036	879,201
\$15,000 under \$16,000	68,265	586,115	260,754	3,930,694	260,754	902,895	d	d	d	d	260,617	795,549
\$16,000 under \$17,000	63,198	331,472	238,627	3,870,995	238,627	828,167	**	**	**	**	237,623	753,902
\$17,000 under \$18,000	67,968	348,433	247,403	4,121,293	247,403	854,361	**	**	**	**	247,105	755,384
\$18,000 under \$19,000	87,690	19,924	285,711	5,197,479	285,711	987,702	* 6,025	* 1,985	53,498	89,970	283,662	895,746
\$19,000 under \$20,000	70,806	112,390	264,279	4,891,682	264,279	893,808	* 5,014	* 953	49,556	76,897	262,222	815,958
\$20,000 under \$25,000	287,877	1,896,149	1,311,771	28,719,614	1,311,771	3,958,153	63,321	14,861	244,502	420,587	1,250,615	3,522,705
\$25,000 under \$30,000	214,998	979,525	1,371,048	36,859,154	1,371,048	3,120,174	183,011	89,000	183,464	232,656	1,307,494	2,798,518
\$30,000 under \$35,000	183,868	614,127	1,169,066	36,924,989	1,169,066	1,772,985	254,442	165,519	163,360	130,777	1,081,761	1,476,688
\$35,000 under \$40,000	170,620	275,649	997,572	36,039,483	997,572	767,979	388,194	158,657	125,807	63,772	732,686	545,550
\$40,000 under \$45,000	76,349	349,914	335,604	13,349,631	335,604	146,968	d	d	d	d	170,551	90,403
\$45,000 under \$50,000	16,784	139,174	61,893	2,665,890	61,893	10,113	45,219	5,684	9,648	1,179	23,073	3,250
\$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 2019 (Filing Year 2020)—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													
	Number of returns		Adjusted gross income less deficit		EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)		
Total	6,429,439	162,483,952	5,606,461	142,759,619	1,936,619	18,626,287	6,429,439	161,385,905	6,429,439	25,142,221	163,197	77,360		
No adjusted gross income	19,094	-1,904,758	12,909	333,668	12,831	93,714	19,094	427,381	19,094	63,855	0	0		
\$1 under \$1,000	10,025	5,692	10,025	8,149	0	0	10,025	8,149	10,025	3,248	0	0		
\$1,000 under \$2,000	20,361	31,369	18,312	55,712	* 2,150	* 3,579	20,361	59,291	20,361	18,342	0	0		
\$2,000 under \$3,000	23,598	57,469	20,585	49,574	* 4,017	* 20,714	23,598	70,287	23,598	28,030	0	0		
\$3,000 under \$4,000	46,332	159,277	42,309	140,520	* 7,236	* 54,276	46,332	194,795	46,332	66,708	0	0		
\$4,000 under \$5,000	35,825	162,914	30,207	137,251	* 8,225	* 32,585	35,825	169,836	35,825	67,871	0	0		
\$5,000 under \$6,000	39,958	217,240	34,931	200,125	* 6,343	* 13,615	39,958	213,740	39,958	85,456	0	0		
\$6,000 under \$7,000	52,158	337,038	42,105	268,312	11,058	74,045	52,158	342,357	52,158	136,964	0	0		
\$7,000 under \$8,000	58,684	438,469	50,642	371,401	14,043	59,893	58,684	431,294	58,684	172,524	0	0		
\$8,000 under \$9,000	68,927	587,099	60,758	453,092	16,800	116,570	68,927	569,662	68,927	226,341	0	0		
\$9,000 under \$10,000	95,728	915,669	75,201	653,503	30,568	263,750	95,728	917,253	95,728	366,052	0	0		
\$10,000 under \$11,000	105,346	1,105,197	91,245	849,913	28,157	237,662	105,346	1,087,575	105,346	434,977	0	0		
\$11,000 under \$12,000	107,846	1,240,174	93,582	1,018,769	35,469	222,725	107,846	1,241,494	107,846	492,831	0	0		
\$12,000 under \$13,000	131,478	1,644,770	102,322	1,129,189	48,274	488,575	131,478	1,617,764	131,478	647,109	0	0		
\$13,000 under \$14,000	171,279	2,326,228	117,463	1,435,661	78,051	865,756	171,279	2,301,417	171,279	918,259	0	0		
\$14,000 under \$15,000	324,855	4,731,787	197,205	2,205,521	210,039	2,507,059	324,855	4,712,580	324,855	1,867,572	0	0		
\$15,000 under \$16,000	280,220	4,326,589	203,635	2,375,287	163,936	1,866,136	280,220	4,241,424	280,220	1,605,208	0	0		
\$16,000 under \$17,000	218,631	3,605,191	168,997	2,369,445	103,347	1,189,064	218,631	3,558,510	218,631	1,256,369	0	0		
\$17,000 under \$18,000	196,497	3,438,056	159,996	2,451,527	80,213	946,925	196,497	3,398,452	196,497	1,134,253	0	0		
\$18,000 under \$19,000	247,921	4,584,036	199,307	3,484,082	91,438	1,017,782	247,921	4,501,864	247,921	1,425,598	0	0		
\$19,000 under \$20,000	197,566	3,841,305	164,335	3,131,418	73,256	661,643	197,566	3,793,062	197,566	1,133,688	0	0		
\$20,000 under \$25,000	896,463	20,099,477	788,182	17,369,626	253,355	2,377,101	896,463	19,746,727	896,463	4,681,929	* 6,021	* 3,333		
\$25,000 under \$30,000	780,496	21,362,842	718,366	19,449,968	179,816	1,557,761	780,496	21,007,729	780,496	3,379,354	* 6,026	* 1,263		
\$30,000 under \$35,000	733,053	23,790,355	696,807	22,140,156	125,565	1,149,659	733,053	23,289,816	733,053	2,408,991	**	**		
\$35,000 under \$40,000	647,083	24,145,344	622,367	22,440,083	127,815	1,197,647	647,083	23,637,730	647,083	1,522,032	** 57,430	** 35,902		
\$40,000 under \$45,000	545,133	23,139,777	518,224	21,384,472	118,613	1,166,187	545,133	22,550,660	545,133	740,568	59,534	23,642		
\$45,000 under \$50,000	269,782	12,720,504	263,408	11,704,446	74,082	418,198	269,782	12,122,644	269,782	229,379	** 34,186	** 13,220		
\$50,000 and over	105,100	5,374,842	103,040	5,148,749	31,925	23,666	105,100	5,172,415	105,100	28,714	**	**		

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 2019 (Filing Year 2020)—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				Returns with three or more qualifying children					
	EIC used to offset all other taxes		EIC refundable portion		Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	1,781,468	3,086,180	6,182,262	21,978,680	3,337,885	92,629,664	2,934,144	80,462,229	1,049,998	11,669,628
No adjusted gross income	10,698	17,717	17,195	46,138	9,827	-1,293,854	7,194	153,937	7,203	48,134
\$1 under \$1,000	0	0	10,025	3,248	10,035	6,311	9,023	6,229	** 2,017	** 15,579
\$1,000 under \$2,000	* 2,150	* 544	20,361	17,798	* 7,019	* 11,111	* 6,015	* 9,588	**	**
\$2,000 under \$3,000	* 4,017	* 3,149	23,598	24,881	17,048	42,796	14,036	35,529	* 4,016	* 8,066
\$3,000 under \$4,000	* 5,230	* 2,640	46,332	64,068	10,464	36,453	9,564	30,545	* 1,910	* 12,488
\$4,000 under \$5,000	* 8,225	* 5,012	35,825	62,858	19,053	85,563	16,041	71,079	* 4,016	* 24,848
\$5,000 under \$6,000	* 5,339	* 4,857	39,958	80,598	25,380	140,019	23,372	125,342	* 4,328	* 14,130
\$6,000 under \$7,000	12,060	11,580	52,158	125,383	20,370	132,508	16,041	101,911	* 5,333	* 36,599
\$7,000 under \$8,000	16,070	12,450	58,684	160,074	29,200	217,762	25,184	170,225	* 8,149	* 43,803
\$8,000 under \$9,000	16,800	17,723	68,927	208,619	33,480	286,924	29,461	246,100	9,356	68,295
\$9,000 under \$10,000	32,572	40,618	95,728	325,434	33,228	316,559	29,138	252,680	10,172	66,944
\$10,000 under \$11,000	28,156	36,547	105,346	398,431	42,611	445,902	34,102	308,133	15,538	135,401
\$11,000 under \$12,000	34,314	43,785	107,846	449,046	46,441	533,058	40,417	438,492	13,360	90,594
\$12,000 under \$13,000	53,285	76,972	131,478	570,138	52,495	659,164	44,462	497,534	16,068	160,174
\$13,000 under \$14,000	75,037	134,860	171,279	783,400	69,812	943,543	45,715	498,902	46,756	443,438
\$14,000 under \$15,000	210,989	384,752	324,855	1,482,821	124,057	1,808,770	81,578	886,712	80,952	914,537
\$15,000 under \$16,000	164,933	290,240	279,216	1,314,967	127,833	1,974,630	79,371	810,799	90,742	1,172,999
\$16,000 under \$17,000	105,327	197,509	217,241	1,058,860	98,509	1,623,879	76,233	1,056,722	47,384	526,910
\$17,000 under \$18,000	76,991	153,615	196,497	980,637	102,723	1,793,735	79,247	1,114,231	52,600	661,052
\$18,000 under \$19,000	81,061	181,081	246,593	1,244,517	100,007	1,846,944	88,267	1,392,765	34,847	378,276
\$19,000 under \$20,000	62,661	122,762	197,558	1,010,926	97,244	1,891,875	83,252	1,632,394	37,097	251,201
\$20,000 under \$25,000	210,565	478,406	891,224	4,200,189	394,126	8,925,680	338,558	7,232,793	119,452	1,548,183
\$25,000 under \$30,000	143,140	332,815	765,327	3,045,276	409,791	11,241,671	366,594	9,611,764	96,022	1,482,573
\$30,000 under \$35,000	**	**	692,652	2,186,103	418,788	13,610,321	393,803	12,270,388	89,977	998,484
\$35,000 under \$40,000	** 233,420	** 380,893	600,927	1,328,125	340,086	12,693,485	327,384	11,649,689	75,822	786,333
\$40,000 under \$45,000	103,701	117,973	482,916	598,954	284,776	12,097,445	274,820	11,217,897	72,237	543,854
\$45,000 under \$50,000	** 84,726	** 37,679	223,272	187,407	238,877	11,324,649	225,782	10,191,407	47,406	736,212
\$50,000 and over	**	**	79,245	19,786	174,605	9,232,760	169,491	8,448,440	57,236	500,521

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 2019
(Filing Year 2020)—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 earned income [1]		Total earned income credit		EIC used to offset income tax before credits		EIC used to offset all other taxes		EIC refundable portion			
	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)		
Total	3,337,885	92,178,548	3,337,885	14,348,229	21,063	13,694	1,018,626	1,774,463	3,200,947	12,560,072		
No adjusted gross income	9,827	220,722	9,827	41,083	d	d	d	d	9,126	31,185		
\$1 under \$1,000	10,035	20,286	10,035	9,151	0	0	** 2,017	** 2,371	** 17,054	** 11,777		
\$1,000 under \$2,000	* 7,019	* 11,111	* 7,019	* 4,997	0	0	**	**	**	**		
\$2,000 under \$3,000	17,048	43,594	17,048	19,619	0	0	* 4,016	* 1,226	17,048	18,393		
\$3,000 under \$4,000	10,464	43,033	10,464	18,640	0	0	* 1,910	* 1,900	10,464	16,740		
\$4,000 under \$5,000	19,053	95,927	19,053	42,795	0	0	* 4,016	* 3,779	19,053	39,016		
\$5,000 under \$6,000	25,380	139,471	25,380	62,793	0	0	* 5,331	* 2,388	25,380	60,405		
\$6,000 under \$7,000	20,370	138,510	20,370	59,531	0	0	* 6,336	* 5,610	20,370	53,920		
\$7,000 under \$8,000	29,200	214,029	29,200	96,327	0	0	* 8,031	* 6,733	29,200	89,594		
\$8,000 under \$9,000	33,480	342,281	33,480	129,945	0	0	10,358	10,406	33,480	119,539		
\$9,000 under \$10,000	33,228	319,777	33,228	143,093	0	0	10,166	10,279	33,220	132,814		
\$10,000 under \$11,000	42,611	443,534	42,611	199,191	0	0	15,537	21,035	42,580	178,156		
\$11,000 under \$12,000	46,441	529,085	46,441	236,024	0	0	11,354	17,603	46,441	218,421		
\$12,000 under \$13,000	52,495	657,708	52,495	293,202	0	0	19,075	28,557	52,495	264,645		
\$13,000 under \$14,000	69,812	942,340	69,812	423,566	0	0	45,388	73,925	69,812	349,641		
\$14,000 under \$15,000	124,057	1,801,248	124,057	803,259	0	0	78,937	142,252	124,057	661,007		
\$15,000 under \$16,000	127,833	1,983,798	127,833	835,019	0	0	93,750	178,839	127,697	656,180		
\$16,000 under \$17,000	98,509	1,583,632	98,509	629,724	d	d	45,374	81,169	98,509	548,086		
\$17,000 under \$18,000	102,723	1,775,283	102,723	669,588	0	0	52,597	100,527	102,723	569,061		
\$18,000 under \$19,000	100,007	1,771,042	100,007	638,003	d	d	32,829	62,042	100,007	575,346		
\$19,000 under \$20,000	97,244	1,883,595	97,244	618,418	0	0	28,047	57,798	96,256	560,620		
\$20,000 under \$25,000	394,126	8,780,977	394,126	2,347,010	0	0	113,786	260,555	391,802	2,086,456		
\$25,000 under \$30,000	409,791	11,094,337	409,791	2,135,171	0	0	88,919	237,803	405,304	1,897,368		
\$30,000 under \$35,000	418,788	13,268,872	418,788	1,731,630	**	**	**	**	402,848	1,558,383		
\$35,000 under \$40,000	340,086	12,436,022	340,086	1,088,438	** 6,016	** 5,467	** 154,166	** 293,866	316,377	962,351		
\$40,000 under \$45,000	284,776	11,761,751	284,776	659,584	d	d	d	d	261,435	562,444		
\$45,000 under \$50,000	238,877	10,927,619	238,877	305,910	** 9,021	** 4,835	** 108,404	** 69,073	211,024	260,812		
\$50,000 and over	174,605	8,948,961	174,605	106,517	**	**	**	**	137,185	77,708		

d Data deleted to avoid disclosure of information for specific taxpayers.
 * Estimate should be used with caution because of the small number of sample returns on which it is based.
 ** Data combined to avoid disclosure of information for specific taxpayers.
 [1] For prior-year returns, EIC earned income includes nontaxable earned income.
 NOTE: Detail may not add to totals because of rounding.
 SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2019 (Filing Year 2020)—Continued

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

Age [1]	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable Social Security benefits		Net operating loss		Cancellation of debt	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
All returns	261,607	22,133,425	207,179	-5,245,272	438,150	2,709,580	3,872,040	77,432,884	126,026	14,188,003	107,972	2,044,733
Under 18	* 1,126	* 31,979	0	0	0	0	**	**	0	0	**	**
18 under 26	3,421	164,143	* 1,265	* -32,038	* 4,012	* 12,932	** 1,309	** 9,562	**	**	** 211	** 83
26 under 35	6,366	509,249	9,009	-144,026	45,172	235,856	* 3,111	* 33,984	** 3,915	** 241,437	2,958	8,518
35 under 45	15,108	897,088	28,262	-643,948	106,294	640,989	18,972	247,398	8,287	982,599	17,209	174,935
45 under 55	29,257	2,445,386	43,528	-1,385,881	112,451	616,961	57,760	846,588	20,252	3,378,955	22,047	336,031
55 under 65	63,778	6,901,546	59,882	-1,327,396	129,449	960,275	398,882	5,648,676	31,766	4,561,342	32,872	867,773
65 and over	142,551	11,184,034	65,233	-1,711,982	40,772	242,566	3,392,005	70,646,676	61,807	5,023,689	32,675	657,394
Age [1]	Taxable health savings account distributions		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	
	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	92,621	158,681	1,695	68,817	352	560,316	6,015	1,297,882	23,115	2,122,520	552,296	27,066,592
Under 18	0	0	0	0	0	0	0	0	0	0	0	0
18 under 26	**	**	0	0	**	**	0	0	0	0	3,065	73,950
26 under 35	** 13,131	** 20,281	50	4	** 4	** 932	90	21,139	698	71,923	21,715	876,352
35 under 45	22,468	35,780	73	25,078	14	57,337	1,710	156,737	2,890	275,077	61,531	2,935,479
45 under 55	23,747	41,957	568	18,165	78	79,226	1,270	360,319	9,842	959,022	123,866	5,818,458
55 under 65	26,263	54,498	349	1,599	125	164,520	2,238	398,692	8,375	701,390	168,121	8,958,279
65 and over	7,012	6,165	655	23,971	132	258,301	706	360,995	1,311	115,109	173,978	8,404,074
Age [1]	Other income less loss		Total statutory adjustments		Total		Total after subtracting AGI limitation		Medical and dental expenses deduction		Taxes paid deduction	
	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	1,255,939	17,919,318	5,336,014	52,806,255	645,102,704	4,411,806	79,060,485	4,411,806	107,557,993	4,409,801	28,497,508	17,217,369
Under 18	* 3,306	* 100,987	**	**	110,820	**	**	**	**	**	**	20,359
18 under 26	4,485	270,538	** 34,676	** 108,065	2,980,625	** 47,402	** 597,883	** 47,402	** 753,733	** 47,402	** 155,850	142,745
26 under 35	62,040	731,752	484,782	1,781,812	40,078,145	242,662	3,421,660	242,662	4,718,703	242,662	1,297,043	1,530,023
35 under 45	187,371	2,535,227	1,179,113	8,331,137	108,953,393	411,206	5,665,960	411,206	8,347,575	411,206	2,661,615	3,348,189
45 under 55	287,243	4,038,102	1,440,455	15,377,095	145,297,475	561,272	7,273,462	561,272	11,010,837	561,272	3,737,374	4,072,433
55 under 65	318,135	4,687,750	1,400,719	17,724,023	150,372,458	844,836	10,821,678	844,836	16,352,373	844,836	5,530,695	4,025,130
65 and over	393,358	5,554,961	796,270	9,484,123	197,309,788	2,304,427	51,259,841	2,304,427	66,374,772	2,302,422	15,114,931	4,078,489

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 2019 (Filing Year 2020)—Continued

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

Age [1]	Itemized deductions—continued										Total				
	Contributions deduction—continued					Casualty or theft loss deduction					Unlimited miscellaneous deductions				
	Cash contributions—continued		Other than cash contributions		Carryover from prior years		Number of returns		Amount		Number of returns		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	
All returns	129,999,522	8,751,741	74,799,416	275,604	19,095,950	11,524	386,744	884,303	27,652,842						
Under 18	4,120	* 58	* 23,567	0	0	0	0	**	**						
18 under 26	473,026	65,672	181,121	* 4,283	* 40,442	0	0	** 13,444	** 204,717						
26 under 35	4,835,281	611,813	1,636,184	11,505	168,218	* 11	* 697	58,527	1,483,151						
35 under 45	16,660,832	1,656,843	8,051,667	39,409	934,756	* 4,016	* 69,951	117,545	3,393,740						
45 under 55	25,947,061	2,291,396	17,132,595	42,895	2,037,519	2,317	215,119	191,637	5,791,065						
55 under 65	33,533,612	2,241,323	22,752,247	65,784	7,001,298	2,028	64,779	242,276	8,124,138						
65 and over	48,545,590	1,884,636	25,022,035	111,727	8,913,717	3,153	36,196	260,874	8,656,030						
	Itemized deductions										Excess advance premium tax credit repayment				
	Unlimited miscellaneous deductions—continued					Taxable income					Alternative minimum tax				
	Gambling loss deduction					Miscellaneous deductions other than gambling					Excess advance premium tax credit repayment				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns	501,552	22,289,880	373,198	4,491,714	16,532,803	3,466,818,838	108,686	1,995,931	245,770	756,807					
Under 18	0	0	**	**	19,823	1,332,324	**	**	0	0					
18 under 26	2,023	73,868	** 10,419	** 106,493	141,547	9,379,792	** 123	** 1,212	**	**					
26 under 35	18,853	702,955	38,708	763,586	1,516,379	182,936,131	4,410	58,168	** 25,925	** 34,398					
35 under 45	55,265	2,630,158	60,026	661,437	3,291,513	647,333,052	13,388	290,922	39,986	131,781					
45 under 55	110,188	4,714,909	81,548	991,296	3,998,666	959,656,573	26,757	377,478	58,411	167,660					
55 under 65	155,022	6,914,801	83,552	882,122	3,905,709	923,066,070	28,930	599,173	98,899	339,218					
65 and over	160,201	7,253,190	98,945	1,086,779	3,659,165	743,114,896	35,077	668,978	22,548	83,750					
	Income tax before credits					Total tax 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	Number of returns	Amount	
All returns	16,429,649	794,002,666	8,316,783	36,689,354	15,792,967	756,598,038	15,799,889	778,021,537	15,799,889	778,021,537	15,799,889	778,021,537	15,799,889	778,021,537	
Under 18	19,823	306,386	12,958	9,654	19,823	296,732	19,823	296,732	19,823	309,668	19,823	309,668	19,823	309,668	
18 under 26	138,542	2,038,376	46,860	119,453	126,493	1,918,575	126,493	1,918,575	126,495	1,959,902	126,495	1,959,902	126,495	1,959,902	
26 under 35	1,514,099	37,508,839	665,599	2,142,196	1,420,461	35,337,633	1,420,461	35,337,633	1,420,486	35,733,051	1,420,486	35,733,051	1,420,486	35,733,051	
35 under 45	3,285,853	143,997,303	2,262,730	10,332,209	3,070,736	133,553,061	3,070,736	133,553,061	3,071,099	135,724,867	3,071,099	135,724,867	3,071,099	135,724,867	
45 under 55	3,995,661	227,305,767	2,457,193	11,410,084	3,835,883	215,731,909	3,835,883	215,731,909	3,837,942	220,127,654	3,837,942	220,127,654	3,837,942	220,127,654	
55 under 65	3,901,146	219,466,892	1,592,193	7,692,815	3,781,370	211,446,677	3,781,370	211,446,677	3,783,075	217,317,027	3,783,075	217,317,027	3,783,075	217,317,027	
65 and over	3,574,525	163,379,103	1,279,250	4,982,943	3,538,201	158,313,452	3,538,201	158,313,452	3,540,969	166,849,348	3,540,969	166,849,348	3,540,969	166,849,348	

* 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.

[3] These data do not include any taxable individual Retirement Arrangement distributions or pensions and annuities from 2018 because these items were combined on one line on that year's tax form. Therefore, \$15.9 billion of taxable IRA distributions and pensions and annuities were excluded.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Table 2.7. All Returns: Affordable Care Act Items, by Size of Adjusted Gross Income, Tax Year 2019 (Filing Year 2020)

(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	
			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)
All returns	157,796,807	11,966,873,976	5,181,984	40,519,523	5,767,630	44,415,415	2,170,776	1,971,279	3,018,032	4,218,714
No adjusted gross income	2,127,500	-237,064,231	196,726	2,010,522	205,925	1,945,372	137,877	172,006	26,306	8,079
\$1 under \$5,000	9,866,880	24,439,988	274,616	2,436,631	282,836	2,390,534	156,524	104,743	72,058	21,725
\$5,000 under \$10,000	9,925,940	74,584,857	302,078	2,442,952	312,128	2,461,653	187,786	120,791	63,045	26,140
\$10,000 under \$15,000	11,087,737	138,230,399	574,775	4,449,864	595,164	4,428,728	352,346	246,466	132,493	51,771
\$15,000 under \$20,000	10,039,446	175,255,963	576,920	4,484,566	588,561	4,479,999	286,065	193,253	204,455	64,173
\$20,000 under \$25,000	9,493,968	213,660,160	611,636	4,582,291	626,335	4,643,632	257,099	200,217	297,287	126,591
\$25,000 under \$30,000	9,289,939	254,877,708	608,653	4,389,517	620,394	4,561,971	202,382	189,898	360,526	205,062
\$30,000 under \$35,000	8,496,502	275,876,850	452,566	3,106,641	468,645	3,297,281	143,573	128,286	289,121	171,375
\$35,000 under \$40,000	7,594,100	284,196,342	399,714	2,553,158	411,553	2,692,416	138,160	162,129	261,284	213,407
\$40,000 under \$45,000	6,641,358	282,008,332	303,200	2,161,110	316,312	2,346,233	96,291	102,722	212,253	186,543
\$45,000 under \$50,000	5,861,683	278,250,477	207,237	1,617,060	234,511	1,832,510	63,641	75,703	164,924	213,679
\$50,000 and over	67,371,753	10,202,557,132	673,864	6,285,211	1,105,267	9,335,088	149,033	275,064	934,279	2,930,170

NOTE: Data in the table do not reflect amended returns or errors that were corrected after initial processing. Modified adjusted gross income that 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, November 2021.

Table 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 2019 (Filing Year 2020)

(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	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]	Income tax before credits, regular tax computation		Number of returns	Amount	Tax generated		Number of returns	Amount	Tax differences due to alternative computations		Taxes from special computation		Number of returns	Amount	Alternative minimum tax		Number of returns	Amount			
				Number of returns	Amount			Number of returns	Amount			Number of returns	Amount	Number of returns	Amount									
Returns with regular tax computation only [2]																								
Total	99,583,343	6,677,949,559	4,767,534,952	99,574,737	728,287,713	99,583,343	727,093,590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Under \$5,000	86,259	-710,237	108,127	84,221	* 6,933	86,259	19,759	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	69,184	520,617	160,102	69,183	16,028	69,184	16,029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	3,523,271	47,803,828	4,800,874	3,519,260	478,526	3,523,271	480,507	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$15,000 under \$20,000	6,624,175	116,768,175	29,986,162	6,623,168	2,997,389	6,624,175	3,003,314	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	7,616,916	171,611,325	62,606,095	7,615,379	6,350,675	7,616,916	6,359,423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	8,446,222	231,959,217	98,548,346	8,446,221	10,389,526	8,446,222	10,395,029	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$30,000 under \$40,000	14,738,639	512,735,394	273,117,710	14,738,638	29,629,252	14,738,639	29,659,057	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$40,000 under \$50,000	11,169,655	500,226,522	310,943,161	11,169,655	34,511,849	11,169,655	34,557,351	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$50,000 under \$75,000	18,843,891	1,154,578,158	798,027,825	18,843,891	97,609,042	18,843,891	97,696,298	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$75,000 under \$100,000	10,962,400	947,906,062	705,966,709	10,962,399	93,008,125	10,962,400	93,067,796	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$100,000 under \$200,000	14,349,418	1,921,023,753	1,550,987,693	14,349,417	236,985,738	14,349,418	237,144,392	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$200,000 under \$500,000	2,863,472	778,362,302	676,218,777	2,863,468	135,886,153	2,863,472	136,116,197	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$500,000 under \$1,000,000	226,640	148,127,995	131,883,314	226,640	36,094,123	226,640	36,155,761	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1,000,000 under \$1,500,000	34,370	40,859,626	36,041,668	34,370	11,421,574	34,370	11,394,962	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	11,826	20,385,103	17,702,096	11,826	5,928,338	11,826	5,885,612	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	13,711	39,531,586	33,946,741	13,710	12,041,540	13,711	11,815,905	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	2,276	15,139,367	12,714,992	2,276	4,821,556	2,276	4,582,164	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$10,000,000 or more	1,018	31,120,767	23,774,563	1,014	10,111,347	1,018	8,744,035	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Returns with Form 8615 tax computation [3]																								
Total	269,683	6,321,297	4,874,309	269,683	909,117	269,683	936,748	27,631	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Under \$5,000	38,175	127,368	75,346	38,175	8,238	38,175	4,026	-4,213	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	63,514	455,972	316,130	63,514	31,680	63,514	22,803	-8,877	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	64,471	820,517	401,810	64,471	41,432	64,471	48,234	6,801	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$15,000 under \$20,000	38,325	653,684	421,429	38,325	44,537	38,325	54,653	10,116	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	24,901	557,961	330,175	24,901	36,777	24,901	45,556	8,778	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	11,668	314,019	266,182	11,668	30,131	11,668	55,862	25,731	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$30,000 under \$40,000	** 12,556	** 451,712	** 394,814	** 12,556	** 44,942	** 12,556	** 72,008	** 27,066	0	0	0	0	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	0	0	0	0
\$50,000 under \$75,000	* 4,940	* 287,398	* 240,244	* 4,940	* 35,745	* 4,940	* 46,029	10,284	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$75,000 under \$100,000	* 2,959	* 273,388	* 246,184	* 2,959	* 42,290	* 2,959	* 50,520	* 8,230	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$100,000 under \$200,000	* 5,531	* 813,608	* 759,211	* 5,531	* 150,256	* 5,531	* 152,196	1,940	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$200,000 under \$500,000	* 1,780	* 534,355	* 477,137	* 1,780	* 122,832	* 1,780	* 145,132	22,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$500,000 under \$1,000,000	* 641	* 443,661	* 393,050	* 641	* 123,234	* 641	* 111,663	-11,581	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1,000,000 under \$1,500,000	* 88	* 106,562	* 105,842	* 88	* 36,068	* 88	* 21,087	-14,981	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	* 25	* 41,908	* 36,777	* 25	* 12,745	* 25	* 10,676	-2,070	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	95	235,134	228,542	95	81,239	95	52,862	-28,377	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	* 10	* 72,930	* 72,723	* 10	* 26,553	* 10	* 16,285	-10,268	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$10,000,000 or more	* 5	* 131,120	* 109,711	* 5	* 40,418	* 5	* 27,167	-13,251	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 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 2019 (Filing Year 2020)—Continued

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

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]	Income tax before credits, regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Alternative minimum tax	
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns with Schedule D tax computation												
Total	24,280,646	5,229,114,439	4,521,843,373	24,267,522	1,098,313,938	23,409,579	959,885,114	-138,428,825	* 2,223	* 269	125,859	2,188,469
Under \$5,000	155,583	443,797	167,965	149,568	16,795	21,236	1,299	-15,496	0	0	0	0
\$5,000 under \$10,000	74,752	536,525	135,206	72,747	13,538	18,600	1,774	-11,764	0	0	0	0
\$10,000 under \$15,000	201,864	2,726,823	289,822	197,066	29,058	95,678	11,048	-18,010	0	0	0	0
\$15,000 under \$20,000	413,623	7,253,228	1,744,403	413,623	174,047	289,302	99,937	-74,110	0	0	0	0
\$20,000 under \$25,000	424,744	9,582,102	3,696,565	424,740	374,630	360,454	248,627	-126,003	** 2,032	** 31	**	**
\$25,000 under \$30,000	546,014	15,072,846	5,996,513	545,712	633,205	446,933	468,669	-164,536	0	0	0	0
\$30,000 under \$40,000	1,243,055	43,516,366	20,950,480	1,243,055	2,258,634	1,118,749	1,756,440	-502,194	0	0	0	0
\$40,000 under \$50,000	1,277,268	57,556,653	33,888,855	1,277,268	3,738,849	1,233,650	3,111,530	-627,319	0	0	** 253	** 1,068
\$50,000 under \$75,000	3,330,203	208,419,767	142,225,667	3,330,203	17,619,465	3,273,832	15,586,495	-2,032,979	0	0	636	9,580
\$75,000 under \$100,000	3,134,425	273,139,409	203,033,336	3,134,425	27,308,660	3,097,240	24,869,845	-2,438,816	0	0	548	5,329
\$100,000 under \$200,000	7,621,519	1,079,840,317	884,155,071	7,621,518	140,084,126	7,598,493	132,014,762	-8,069,364	**	**	13,784	73,123
\$200,000 under \$500,000	4,430,599	1,311,354,802	1,166,496,004	4,430,599	241,223,210	4,428,454	224,509,489	-16,713,721	** 181	** 237	20,917	231,909
\$500,000 under \$1,000,000	934,396	632,852,627	586,226,650	934,396	161,105,199	934,375	145,908,475	-15,196,724	0	0	19,884	262,315
\$1,000,000 under \$1,500,000	219,618	264,446,632	245,567,529	219,618	77,081,851	219,607	68,630,861	-8,450,991	**	**	20,870	385,064
\$1,500,000 under \$2,000,000	91,135	156,380,103	145,388,086	91,135	47,746,876	91,131	42,010,426	-5,736,450	0	0	15,725	280,486
\$2,000,000 under \$5,000,000	129,582	384,943,054	357,355,370	129,582	122,627,272	129,578	105,091,945	-17,535,327	** 9	** 2	23,572	478,508
\$5,000,000 under \$10,000,000	32,425	222,386,533	206,691,341	32,425	73,089,969	32,424	59,992,605	-13,097,384	0	0	5,793	167,499
\$10,000,000 or more	19,842	558,662,854	517,832,311	19,842	183,188,532	19,841	135,570,897	-47,617,636	**	**	3,877	293,587

Footnotes at end of table.

Table 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 2019 (Filing Year 2020)—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			Income tax after credits			Total income tax			Average income tax (dollars)	
	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	2,234,181	2,811,511	99,583,343	730,276,620	46,195,042	98,426,066	81,092,692	629,251,138	81,103,154	630,473,626	13.2	9.4	
Under \$5,000	0	0	86,259	22,725	7,048	3,065	80,256	19,661	80,256	19,661	18.2	-2.8	
\$5,000 under \$10,000	0	0	69,184	16,029	* 5,016	* 2,900	65,170	13,129	65,170	13,129	8.2	2.5	
\$10,000 under \$15,000	37,338	7,485	3,523,271	487,992	1,789,788	191,298	2,238,926	289,890	2,238,926	289,890	6.0	0.6	
\$15,000 under \$20,000	126,001	30,282	6,624,175	3,034,227	2,529,612	713,181	4,817,369	2,295,488	4,818,400	2,295,488	7.7	2.0	
\$20,000 under \$25,000	234,801	67,664	7,616,916	6,427,087	3,879,411	1,688,612	4,864,365	4,682,661	4,864,365	4,682,661	7.5	2.7	
\$25,000 under \$30,000	319,577	175,540	8,446,222	10,570,569	4,714,874	3,170,948	5,258,167	7,253,490	5,258,167	7,253,490	7.4	3.1	
\$30,000 under \$40,000	484,983	332,357	14,738,639	29,991,705	6,716,338	8,624,572	10,054,387	21,084,896	10,054,387	21,084,896	7.7	4.1	
\$40,000 under \$50,000	319,778	322,483	11,169,655	34,890,295	4,601,408	8,344,039	9,008,469	26,258,406	9,009,499	26,258,406	8.4	5.2	
\$50,000 under \$75,000	445,133	819,856	18,843,891	98,518,672	7,879,843	19,443,239	16,770,709	78,316,446	16,771,015	78,316,446	9.8	6.8	
\$75,000 under \$100,000	172,501	525,306	10,962,400	93,605,472	4,922,472	15,725,661	10,547,872	77,365,383	10,547,872	77,365,383	11.0	8.2	
\$100,000 under \$200,000	81,048	424,056	14,349,418	237,624,015	7,418,526	26,776,173	14,248,101	210,432,514	14,250,366	210,445,103	13.6	11.0	
\$200,000 under \$500,000	12,390	99,414	2,863,472	136,412,757	1,649,638	7,531,269	2,851,744	128,782,274	2,855,851	129,081,112	19.1	16.6	
\$500,000 under \$1,000,000	* 361	* 3,621	226,640	36,181,654	59,234	1,883,637	224,775	34,294,395	225,912	34,539,593	26.2	23.3	
\$1,000,000 under \$1,500,000	* 174	* 2,230	34,370	11,405,525	10,688	786,577	33,992	10,616,718	34,244	10,696,311	29.7	26.2	
\$1,500,000 under \$2,000,000	* 31	* 450	11,826	5,896,484	4,044	501,921	11,614	5,394,113	11,778	5,445,305	30.8	26.7	
\$2,000,000 under \$5,000,000	** 62	** 738	13,711	11,834,271	5,318	1,162,467	13,545	10,671,082	13,666	10,803,903	31.8	27.3	
\$5,000,000 under \$10,000,000	**	**	2,276	4,591,977	1,131	576,209	2,239	4,015,753	2,268	4,098,078	32.2	27.1	
\$10,000,000 or more	* 3	* 29	1,018	8,765,164	648	1,300,298	990	7,464,836	1,012	7,780,150	32.7	25.0	
Returns with Form 8615 tax computation [3]													
Total	0	0	269,683	936,795	100,604	53,513	264,396	883,262	264,396	920,073	18.9	14.6	
Under \$5,000	0	0	38,175	4,026	10,573	215	36,079	3,811	36,079	3,811	5.1	3.0	
\$5,000 under \$10,000	0	0	63,514	22,803	24,416	1,620	62,420	21,184	62,420	21,184	6.7	4.6	
\$10,000 under \$15,000	0	0	64,471	48,234	19,355	2,074	63,468	46,159	63,468	46,159	11.5	5.6	
\$15,000 under \$20,000	0	0	38,325	54,653	12,249	* 4,598	37,231	50,055	37,231	50,055	11.9	7.7	
\$20,000 under \$25,000	0	0	24,901	45,556	* 8,660	* 1,698	24,901	43,858	24,901	43,858	13.3	7.9	
\$25,000 under \$30,000	0	0	11,668	55,862	* 7,657	* 347	11,668	55,515	11,668	55,515	20.9	17.7	
\$30,000 under \$40,000	0	0	** 12,556	** 72,008	** 7,541	** 2,042	** 12,556	** 69,967	** 12,556	** 69,967	17.7	15.5	
\$40,000 under \$50,000	0	0	**	**	**	**	**	**	**	**	**	**	
\$50,000 under \$75,000	0	0	* 4,940	46,029	** 4,892	** 21,451	* 4,940	41,755	* 4,940	41,755	* 17.4	* 14.5	
\$75,000 under \$100,000	0	0	* 2,959	50,520	**	**	* 2,959	33,342	* 2,959	33,342	* 13.5	* 12.2	
\$100,000 under \$200,000	0	0	* 5,531	152,196	* 4,230	* 9,571	* 5,531	142,626	* 5,531	142,626	* 18.8	* 17.5	
\$200,000 under \$500,000	0	0	* 1,780	145,132	* 453	* 1,134	* 1,780	143,998	* 1,780	149,175	* 31.3	* 27.9	
\$500,000 under \$1,000,000	0	0	* 641	111,653	* 460	* 2,195	* 641	109,458	* 641	121,449	* 30.9	* 27.4	
\$1,000,000 under \$1,500,000	0	0	* 88	21,134	** 24	** 126	* 88	21,041	* 88	24,419	* 23.1	* 22.9	
\$1,500,000 under \$2,000,000	0	0	* 25	10,676	**	**	* 25	10,642	* 25	12,047	* 32.8	* 28.7	
\$2,000,000 under \$5,000,000	0	0	95	52,862	78	2,872	95	49,990	95	57,194	25.0	24.3	
\$5,000,000 under \$10,000,000	0	0	* 10	16,285	* 10	* 45	* 10	16,240	* 10	18,935	* 26.0	* 26.0	
\$10,000,000 or more	0	0	* 5	27,167	* 5	* 3,525	* 5	23,641	* 5	28,584	* 26.1	* 21.8	

Footnotes at end of table.

Table 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 2019 (Filing Year 2020)—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			Average income tax (dollars)	
	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 Schedule D tax computation													
Total	400,310	1,204,652	23,447,910	963,342,273	13,463,123	39,475,059	22,623,797	922,722,630	22,631,593	949,692,751	21.0	18.2	39,113
Under \$5,000	0	0	21,236	1,299	* 5,195	* 31	21,236	1,268	21,236	1,268	0.8	0.3	8
\$5,000 under \$10,000	0	0	18,600	1,774	9,577	317	17,598	1,457	17,606	1,485	1.1	0.3	20
\$10,000 under \$15,000	* 4,502	* 1,378	100,180	12,426	51,758	5,513	60,641	5,564	60,641	5,564	1.9	0.2	28
\$15,000 under \$20,000	9,353	2,871	293,315	102,808	118,869	21,980	241,324	78,302	241,324	78,302	4.5	1.1	189
\$20,000 under \$25,000	20,230	25,732	360,466	274,510	179,501	49,853	304,175	201,959	304,175	201,959	5.5	2.1	475
\$25,000 under \$30,000	30,670	21,770	456,642	490,438	227,352	65,463	390,016	405,365	390,016	405,365	6.8	2.7	742
\$30,000 under \$40,000	62,205	50,247	1,125,153	1,806,687	543,120	254,547	970,006	1,507,304	970,006	1,507,304	7.2	3.5	1,213
\$40,000 under \$50,000	54,383	73,858	1,237,785	3,186,315	568,131	345,347	1,123,932	2,770,684	1,123,932	2,770,684	8.2	4.8	2,169
\$50,000 under \$75,000	102,386	264,299	3,277,686	15,860,379	1,473,953	1,348,154	3,092,171	14,269,455	3,092,171	14,269,455	10.0	6.8	4,285
\$75,000 under \$100,000	53,323	228,187	3,102,326	25,103,361	1,561,461	2,034,456	3,006,746	22,854,365	3,006,746	22,854,365	11.3	8.4	7,291
\$100,000 under \$200,000	50,649	416,303	7,599,063	132,505,791	4,547,409	8,872,935	7,551,559	123,225,752	7,551,750	123,247,296	13.9	11.4	16,171
\$200,000 under \$500,000	10,650	101,605	4,428,492	224,846,622	3,176,690	8,817,356	4,419,161	215,928,787	4,425,320	219,608,428	18.8	16.7	49,566
\$500,000 under \$1,000,000	1,078	11,057	934,381	146,193,299	625,350	3,464,337	933,418	142,717,920	934,185	146,897,892	25.1	23.2	157,212
\$1,000,000 under \$1,500,000	613	4,495	219,607	69,027,515	160,357	1,829,165	219,359	67,193,854	219,571	69,435,194	28.3	26.3	316,163
\$1,500,000 under \$2,000,000	97	1,407	91,132	42,292,623	68,564	1,276,069	90,951	41,015,147	91,106	42,487,879	29.2	27.2	466,208
\$2,000,000 under \$5,000,000	125	1,118	129,578	105,593,919	101,587	3,598,278	129,363	101,994,523	129,554	106,097,954	29.7	27.6	818,771
\$5,000,000 under \$10,000,000	37	262	32,424	60,165,867	26,948	2,163,046	32,349	58,002,559	32,416	60,690,126	29.4	27.3	1,871,708
\$10,000,000 or more	10	62	19,842	135,876,641	17,300	5,328,212	19,793	130,548,367	19,840	139,132,232	26.9	24.9	7,012,006

* 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, November 2021.

Table 3.1A. Returns with Form 8615 Tax Computation: Tax Items, by Size of Adjusted Gross Income, Tax Year 2019 (Filing Year 2020)

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

Size of adjusted gross income	Number of returns	Income tax before credits, regular tax computation	Tax generated with Schedule D computation [1]	Tax differences due to, with Schedule D computation vs. with regular tax computation	Tax generated with Form 8615 tax computation	Tax differences due to Form 8615 computation vs. with Schedule D computation
	(1)	(2)	(3)	(4)	(5)	(6)
Total	269,683	909,117	604,616	-304,501	936,748	332,132
Under \$5,000	38,175	8,238	6,150	-2,088	* 4,026	* -2,124
\$5,000 under \$10,000	63,514	31,680	20,928	-10,752	22,803	1,875
\$10,000 under \$15,000	64,471	41,432	27,216	-14,216	48,234	21,018
\$15,000 under \$20,000	38,325	44,537	29,199	-15,338	54,653	25,454
\$20,000 under \$25,000	24,901	36,777	21,404	-15,373	45,556	24,152
\$25,000 under \$30,000	11,668	30,131	20,693	-9,438	55,862	35,169
\$30,000 under \$40,000	** 12,556	** 44,942	** 20,246	** -24,696	** 72,008	** 51,762
\$40,000 under \$50,000	**	**	**	**	**	**
\$50,000 under \$75,000	* 4,940	* 35,745	* 20,173	* -15,572	* 46,029	* 25,856
\$75,000 under \$100,000	* 2,959	* 42,290	* 28,913	* -13,377	* 50,520	* 21,607
\$100,000 under \$200,000	* 5,531	* 150,256	* 91,016	* -59,240	* 152,196	* 61,180
\$200,000 under \$500,000	* 1,780	* 122,832	* 105,635	* -17,197	* 145,132	* 39,497
\$500,000 under \$1,000,000	* 641	* 123,234	* 90,470	* -32,764	* 111,653	* 21,183
\$1,000,000 under \$1,500,000	* 88	* 36,068	* 19,494	* -16,574	* 21,087	* 1,593
\$1,500,000 under \$2,000,000	* 25	* 12,745	* 9,910	* -2,835	* 10,676	* 766
\$2,000,000 under \$5,000,000	95	81,239	* 50,187	* -31,052	52,862	2,675
\$5,000,000 under \$10,000,000	* 10	* 26,553	* 15,990	* -10,563	* 16,285	* 295
\$10,000,000 or more	* 5	* 40,418	* 26,993	* -13,425	* 27,167	* 174

* 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, November 2021.

Table 3.2. Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income, Tax Year 2019 (Filing Year 2020)—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		
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns with total income tax	732,148	791,277,581	216,694,970	239,153	619,630,405	205,683,409	1,385	778,656	472,338	3,435	-9,699,204	707,918
Total												
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	** 5,998	** 265,984	** 71,143	** 1,196	** 61,072	** 27,073	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	**	**	**	**	**	**	** 382	** 21,264	** 11,559	** 310	** 16,952	** 31,637
\$75,000 under \$100,000	**	**	**	**	**	**	**	**	**	**	**	**
\$100,000 under \$200,000	* 1,868	* 303,936	* 80,706	* 663	* 106,941	* 37,860	** 158	** 25,069	** 13,260	** 20	** 1,847	** 3,436
\$200,000 or more	724,281	790,707,661	216,543,121	237,136	619,459,900	205,617,423	845	732,323	447,520	389	182,338	429,892

* 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, November 2021.

Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2019 (Filing Year 2020)

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

Size of adjusted gross income	Number of returns	Tax credits									
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution credit	
		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	157,796,807	59,886,820	138,023,755	9,400,344	25,454,553	6,375,388	3,778,995	7,879,521	8,572,878	9,629,285	1,836,811
No adjusted gross income	2,127,500	6,433	21,182	43	381	** 1,011	** 318	** 2,772	** 1,121	431	411
\$1 under \$5,000	9,866,880	29,808	2,644	17,317	300	**	**	**	**	0	0
\$5,000 under \$10,000	9,925,940	55,521	11,781	36,093	1,970	0	0	* 6,358	* 3,034	* 2,015	* 357
\$10,000 under \$15,000	11,087,737	1,897,878	213,657	50,650	2,607	16,056	3,033	225,617	34,582	226,890	24,059
\$15,000 under \$20,000	10,039,446	2,694,217	750,036	92,832	16,069	89,285	16,591	531,870	226,131	684,161	167,369
\$20,000 under \$25,000	9,493,968	4,038,573	1,750,471	122,422	16,453	197,516	80,980	607,534	428,098	1,363,451	211,536
\$25,000 under \$30,000	9,289,939	4,951,997	3,238,178	157,393	32,045	299,762	182,069	664,485	586,172	1,993,517	395,904
\$30,000 under \$40,000	16,090,602	7,267,071	8,881,142	386,326	76,667	629,474	421,109	1,053,632	1,129,870	2,310,653	524,036
\$40,000 under \$50,000	12,503,041	5,171,529	8,690,634	382,241	72,816	449,236	260,136	817,333	961,495	1,568,539	254,447
\$50,000 under \$75,000	22,238,948	9,357,744	20,795,795	1,083,503	277,548	959,299	556,951	1,343,759	1,712,475	1,479,628	258,692
\$75,000 under \$100,000	14,118,568	6,486,216	17,777,618	1,117,802	399,404	825,414	502,928	1,039,071	1,315,167	0	0
\$100,000 under \$200,000	21,997,582	11,971,218	35,661,413	2,925,745	1,770,089	1,983,399	1,214,544	1,587,092	2,174,732	0	0
\$200,000 under \$500,000	7,297,883	4,826,849	16,349,980	2,101,421	4,132,176	794,159	460,995	0	0	0	0
\$500,000 under \$1,000,000	1,162,371	685,050	5,350,207	570,223	3,976,854	102,688	60,423	0	0	0	0
\$1,000,000 under \$1,500,000	254,197	171,057	2,615,916	151,420	2,010,490	15,981	10,857	0	0	0	0
\$1,500,000 under \$2,000,000	103,075	72,627	1,778,024	65,198	1,352,267	5,218	3,507	0	0	0	0
\$2,000,000 under \$5,000,000	143,514	106,987	4,763,688	97,130	3,728,839	5,524	3,593	0	0	0	0
\$5,000,000 under \$10,000,000	34,738	28,092	2,739,355	25,913	2,222,187	953	657	0	0	0	0
\$10,000,000 or more	20,876	17,953	6,632,035	16,673	5,365,392	412	305	0	0	0	0
Taxable returns, total	104,005,800	40,471,772	105,828,964	9,002,239	23,443,621	4,359,733	2,533,555	4,724,847	5,384,039	5,279,225	804,516
No adjusted gross income	2,698	1,298	7,185	**	**	** 2,010	** 1,633	** 194	** 305	291	303
\$1 under \$5,000	137,525	14,676	376	** 13,675	** 197	0	0	**	**	0	0
\$5,000 under \$10,000	146,214	32,902	2,385	31,897	1,912	0	0	0	0	0	0
\$10,000 under \$15,000	2,363,049	539,029	49,086	29,544	1,641	0	0	* 4,010	* 253	42,114	2,586
\$15,000 under \$20,000	5,097,694	804,878	128,350	66,697	4,015	0	0	66,180	15,171	384,417	70,752
\$20,000 under \$25,000	5,193,441	1,258,735	233,920	98,595	7,208	0	0	138,689	50,162	906,933	95,143
\$25,000 under \$30,000	5,659,877	1,697,359	403,545	119,908	7,843	**	**	197,832	91,509	1,228,639	145,576
\$30,000 under \$40,000	11,034,973	2,427,731	1,686,247	331,236	27,103	11,027	5,426	472,396	467,016	898,415	181,997
\$40,000 under \$50,000	10,135,556	2,898,653	3,453,676	334,612	34,824	151,570	66,425	456,607	470,383	830,458	133,356
\$50,000 under \$75,000	19,868,580	7,100,544	12,095,431	1,002,847	128,268	583,432	290,969	908,803	1,064,855	987,958	174,802
\$75,000 under \$100,000	13,557,576	5,976,768	14,591,015	1,075,678	221,555	725,768	428,911	918,103	1,092,252	0	0
\$100,000 under \$200,000	21,807,901	11,823,821	33,964,012	2,880,973	1,189,810	1,961,398	1,200,113	1,562,023	2,132,133	0	0
\$200,000 under \$500,000	7,283,635	4,814,886	15,753,859	2,091,270	3,580,695	793,762	460,739	0	0	0	0
\$500,000 under \$1,000,000	1,161,188	684,115	5,173,765	569,308	3,801,505	102,681	60,421	0	0	0	0
\$1,000,000 or more	555,892	396,377	18,286,112	356,000	14,437,044	28,085	18,919	0	0	0	0
Nontaxable returns, total	53,791,007	19,415,048	32,194,792	398,105	2,010,932	2,015,655	1,245,440	3,154,674	3,188,839	4,350,060	1,032,295

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 2019 (Filing Year 2020)—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	39,718,286	83,109,361	1,957,807	3,514,580	427,987	5,100,792	244,403	1,559,074	63,531	303,894	40,998	4,066
No adjusted gross income	4,124	4,138	** 2,061	** 1,076	**	**	** 43	** 11	0	0	1,383	278
\$1 under \$5,000	10,016	1,437	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	8,054	4,326	**	**	0	0	**	**	0	0	0	0
\$10,000 under \$15,000	311,160	52,468	12,005	2,130	** 4,077	** 2,342	** 5,124	** 5,409	0	0	12,203	1,273
\$15,000 under \$20,000	1,035,929	264,564	24,189	9,093	**	**	**	**	0	0	27,410	2,516
\$20,000 under \$25,000	2,059,620	920,213	34,486	13,990	**	**	**	**	0	0	0	0
\$25,000 under \$30,000	2,609,088	1,811,561	45,040	27,760	**	**	**	**	0	0	0	0
\$30,000 under \$40,000	5,042,676	5,932,632	148,871	108,287	4,718	5,933	* 2,458	* 2,451	* 4,013	* 2,360	0	0
\$40,000 under \$50,000	3,835,030	6,599,995	160,493	147,483	12,166	11,403	5,420	6,811	* 5,331	* 6,549	0	0
\$50,000 under \$75,000	7,146,667	16,731,671	344,287	417,613	** 25,054	** 64,007	8,288	14,153	17,178	52,254	0	0
\$75,000 under \$100,000	5,128,616	14,176,903	336,629	591,744	23,229	39,863	8,438	15,285	16,448	66,526	0	0
\$100,000 under \$200,000	9,262,273	27,038,980	595,779	1,307,899	89,164	310,178	44,109	162,470	18,784	155,077	0	0
\$200,000 under \$500,000	3,254,890	9,557,007	215,592	652,700	116,381	777,617	118,415	496,384	** 1,777	** 21,127	0	0
\$500,000 under \$1,000,000	10,143	13,466	38,375	234,807	68,346	792,788	37,467	320,945	0	0	0	0
\$1,000,000 under \$1,500,000	0	0	0	0	28,493	429,705	6,637	109,350	0	0	0	0
\$1,500,000 under \$2,000,000	0	0	0	0	14,106	313,176	2,485	76,363	0	0	0	0
\$2,000,000 under \$5,000,000	0	0	0	0	26,378	845,369	3,561	141,775	0	0	0	0
\$5,000,000 under \$10,000,000	0	0	0	0	8,902	429,053	1,164	73,634	**	**	0	0
\$10,000,000 or more	0	0	0	0	6,974	1,079,359	794	134,033	0	0	0	0
Taxable returns, total	24,846,352	60,969,894	1,550,179	2,383,904	395,107	4,918,144	228,539	1,516,923	9,968	43,164	17,656	1,667
No adjusted gross income	956	2,391	* 15	* 263	**	**	0	0	0	0	273	222
\$1 under \$5,000	** 5	** 9	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
\$10,000 under \$15,000	0	0	** 14,155	** 3,712	0	0	0	0	0	0	0	0
\$15,000 under \$20,000	25,073	14,040	**	**	** 2,151	** 1,203	** 3,110	** 3,059	0	0	** 17,383	** 1,445
\$20,000 under \$25,000	83,466	42,735	21,232	6,762	**	**	**	**	**	**	**	**
\$25,000 under \$30,000	168,488	89,831	24,683	14,761	**	**	**	**	**	**	**	**
\$30,000 under \$40,000	769,273	606,483	83,742	45,743	* 1,301	* 2,917	0	0	** 8,363	** 26,040	0	0
\$40,000 under \$50,000	1,711,095	2,437,461	98,709	46,589	9,744	5,381	* 2,110	* 1,502	**	**	0	0
\$50,000 under \$75,000	4,999,308	9,681,235	231,127	153,868	** 15,161	** 19,533	6,028	8,064	**	**	0	0
\$75,000 under \$100,000	4,669,184	11,951,449	268,061	273,074	18,255	19,479	4,823	4,525	**	**	0	0
\$100,000 under \$200,000	9,158,417	26,582,896	555,089	961,666	79,962	219,925	42,250	150,827	**	**	0	0
\$200,000 under \$500,000	3,250,949	9,547,904	214,999	643,221	115,351	760,639	118,120	493,651	** 1,605	** 17,124	0	0
\$500,000 under \$1,000,000	10,139	13,461	38,365	234,244	68,334	792,627	37,459	320,639	**	**	0	0
\$1,000,000 or more	0	0	0	0	84,848	3,096,439	14,638	534,656	**	**	0	0
Nontaxable returns, total	14,871,934	22,139,467	407,629	1,130,676	32,890	182,648	15,863	42,151	53,562	260,730	23,342	2,399

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Tax credits—continued												Total	
	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	16,898	40,314	26,892	9,718	162,686	642,895	93,937	144,391	4,638	71,952	36,738,377	108,305,291		
No adjusted gross income	0	0	0	0	** 3,015	** 1,315	** 4,012	** 3,650	**	**	403,159	605,380		
\$1 under \$5,000	0	0	0	0	**	**	**	**	0	0	2,757,486	1,479,397		
\$5,000 under \$10,000	0	0	0	0	**	**	**	**	0	0	3,918,787	5,953,537		
\$10,000 under \$15,000	0	0	0	0	**	**	**	**	0	0	5,940,346	17,394,237		
\$15,000 under \$20,000	0	0	0	0	**	**	**	**	0	0	4,049,435	20,132,473		
\$20,000 under \$25,000	** 12,557	** 27,772	** 5,340	** 2,218	**	**	**	**	0	0	3,310,261	16,498,752		
\$25,000 under \$30,000	**	**	**	**	**	**	**	**	0	0	3,174,856	14,020,202		
\$30,000 under \$40,000	**	**	**	**	* 2,206	* 4,202	10,035	9,236	0	0	5,223,762	17,783,046		
\$40,000 under \$50,000	**	**	**	**	* 3,153	* 10,065	14,351	19,633	0	0	2,647,068	6,778,861		
\$50,000 under \$75,000	**	**	**	**	** 27,718	** 90,365	32,118	43,790	** 1,009	** 2,329	2,761,971	4,801,438		
\$75,000 under \$100,000	**	**	**	**	**	**	16,984	40,952	**	**	1,088,400	1,362,037		
\$100,000 under \$200,000	1,076	1,068	8,438	2,491	51,273	224,144	15,098	25,748	* 1,822	* 1,321	1,456,437	1,479,999		
\$200,000 under \$500,000	** 3,091	** 10,439	** 12,754	** 4,819	** 69,366	** 289,427	** 1,340	** 1,381	** 1,807	** 66,302	5,624	14,006		
\$500,000 under \$1,000,000	**	**	**	**	**	**	**	**	**	**	324	573		
\$1,000,000 under \$1,500,000	**	**	**	**	2,649	10,007	**	**	**	**	* 91	* 38		
\$1,500,000 under \$2,000,000	* 48	* 173	183	94	1,261	4,912	**	**	**	**	129	74		
\$2,000,000 under \$5,000,000	112	807	140	73	1,420	5,914	**	**	**	**	184	304		
\$5,000,000 under \$10,000,000	**	**	26	17	383	1,521	**	**	**	**	30	58		
\$10,000,000 or more	12	54	* 9	* 6	242	1,022	**	**	**	**	26	881		
Taxable returns, total	11,802	33,366	26,884	9,718	141,902	569,691	70,844	103,215	4,601	70,674	4,657,875	3,037,318		
No adjusted gross income	0	0	0	0	**	**	0	0	0	0	** 2,205	** 842		
\$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	**	**		
\$10,000 under \$15,000	0	0	0	0	0	0	0	0	0	0	481,278	44,085		
\$15,000 under \$20,000	0	0	0	0	0	0	0	0	0	0	282,337	19,710		
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	0	112,204	29,921		
\$25,000 under \$30,000	0	0	**	**	0	0	0	0	0	0	140,845	49,150		
\$30,000 under \$40,000	** 8,554	** 22,415	0	0	0	0	* 5,021	* 6,965	0	0	548,440	339,289		
\$40,000 under \$50,000	**	**	0	0	0	0	11,335	15,024	0	0	462,060	241,266		
\$50,000 under \$75,000	**	**	** 5,334	** 2,218	** 17,360	** 46,849	26,088	33,385	** 1,005	** 1,503	631,931	505,515		
\$75,000 under \$100,000	**	**	**	**	**	**	11,965	20,718	**	**	645,788	539,022		
\$100,000 under \$200,000	**	**	8,438	2,491	49,289	210,373	15,098	25,748	* 1,819	* 1,302	1,349,216	1,266,377		
\$200,000 under \$500,000	1,996	5,636	10,494	3,934	56,122	237,289	** 1,337	** 1,375	* 785	* 1,508	795	795		
\$500,000 under \$1,000,000	1,019	3,917	1,975	766	13,176	51,804	**	**	544	7,002	* 315	* 558		
\$1,000,000 or more	232	1,398	642	309	5,955	23,377	**	**	448	59,359	461	1,354		
Nontaxable returns, total	5,096	6,948	* 8	* 1	20,795	73,204	23,093	41,176	37	1,277	32,080,502	105,267,973		

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Tax credits—continued												
	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		Eamed income credit 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
(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total	26,738,391	64,477,508	19,867,646	35,733,023	6,940,056	2,170,776	1,971,279	6,850,041	3,869,161	2,552,635	649,586	2,552,635	649,586
No adjusted gross income	169,151	184,806	69,255	154,091	99,894	137,877	172,006	239	250	* 5	* 4	239	* 4
\$1 under \$5,000	2,542,931	1,083,033	350,518	98,112	227,079	193,508	104,743	**	**	**	**	**	**
\$5,000 under \$10,000	3,575,024	4,590,750	1,115,008	913,598	381,402	327,638	187,786	** 4,012	** 1,584	** 3,009	** 1,124	** 3,009	** 1,124
\$10,000 under \$15,000	5,494,696	12,995,661	2,605,866	3,692,124	534,838	459,386	246,466	1,109,156	92,359	1,078,541	86,323	1,078,541	86,323
\$15,000 under \$20,000	3,420,227	14,479,610	2,757,812	5,001,507	537,490	453,159	193,253	370,020	46,775	212,916	8,586	212,916	8,586
\$20,000 under \$25,000	2,653,608	10,989,142	2,420,026	4,933,315	454,968	376,006	200,217	248,620	76,067	69,342	18,194	248,620	18,194
\$25,000 under \$30,000	2,561,335	8,634,698	2,396,680	4,820,670	459,665	370,863	202,382	482,541	191,664	189,037	90,263	482,541	90,263
\$30,000 under \$40,000	4,305,649	9,292,055	3,804,013	7,601,149	712,641	596,731	290,415	1,162,686	659,132	706,082	365,546	1,162,686	365,546
\$40,000 under \$50,000	1,736,066	2,092,521	1,924,762	4,067,000	504,060	439,356	178,426	650,210	337,465	279,592	75,756	650,210	75,756
\$50,000 under \$75,000	279,705	135,230	1,942,447	3,611,799	918,587	838,328	213,452	770,657	606,680	14,112	3,789	770,657	3,789
\$75,000 under \$100,000	0	0	386,675	642,145	742,253	661,252	58,184	689,256	581,482	0	0	689,256	0
\$100,000 under \$200,000	0	0	89,536	183,590	1,367,179	1,272,972	3,427	1,359,649	1,272,671	0	0	1,359,649	0
\$200,000 under \$500,000	0	0	4,901	13,901	0	0	0	2,218	1,118	0	0	2,218	0
\$500,000 under \$1,000,000	0	0	149	21	0	0	0	* 315	* 558	0	0	* 315	0
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	* 91	* 38	0	0	* 91	0
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	129	74	0	0	129	0
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	184	304	0	0	184	0
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	30	58	0	0	30	0
\$10,000,000 or more	0	0	0	0	0	0	0	26	881	0	0	26	0
Taxable returns, total	1,091,801	248,383	354	917	3,090,157	2,579,573	181,624	4,657,875	3,037,306	1,091,801	248,383	1,091,801	248,383
No adjusted gross income	** 2,007	** 637	0	0	** 199	** 208	**	** 2,205	** 842	** 2,007	** 637	** 2,007	** 637
\$1 under \$5,000	**	**	0	0	**	0	0	**	**	**	**	**	**
\$5,000 under \$10,000	**	**	0	0	0	0	0	**	**	**	**	**	**
\$10,000 under \$15,000	475,254	43,845	0	0	**	**	** 236	481,278	44,085	475,254	43,845	475,254	43,845
\$15,000 under \$20,000	192,852	4,113	0	0	21,055	2,852	12,745	282,337	19,710	192,852	4,113	282,337	19,710
\$20,000 under \$25,000	0	0	0	0	40,100	9,123	20,798	112,204	29,921	0	0	112,204	29,921
\$25,000 under \$30,000	* 3,007	* 3,675	0	0	63,485	20,467	24,864	140,845	49,150	* 3,007	* 3,675	140,845	49,150
\$30,000 under \$40,000	232,980	147,625	0	0	205,891	139,361	52,286	548,440	339,289	232,980	147,625	548,440	339,289
\$40,000 under \$50,000	176,601	45,378	0	0	214,052	160,171	34,158	462,060	241,266	176,601	45,378	462,060	241,266
\$50,000 under \$75,000	9,099	3,109	0	0	563,563	471,212	28,566	631,931	505,515	9,099	3,109	631,931	505,515
\$75,000 under \$100,000	0	0	0	0	637,733	531,020	7,546	645,788	539,022	0	0	645,788	539,022
\$100,000 under \$200,000	0	0	* 140	* 784	1,344,080	1,245,159	* 425	1,349,216	1,266,377	0	0	1,349,216	1,266,377
\$200,000 under \$500,000	0	0	74	126	0	0	0	795	216	0	0	795	216
\$500,000 under \$1,000,000	0	0	* 140	* 7	0	0	0	* 315	* 558	0	0	* 315	* 558
\$1,000,000 or more	0	0	0	0	0	0	0	461	1,354	0	0	461	1,354
Nontaxable returns, total	25,646,590	64,229,125	19,867,292	35,732,106	3,849,899	3,504,081	1,789,655	2,192,166	831,855	1,460,834	401,203	1,460,834	401,203

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 2019 (Filing Year 2020)—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			All other taxes																			
	Refundable credits used to offset income tax before credits—continued			American opportunity credit used to offset income tax before credits			Income tax after credits			Net investment income tax			Total income tax			All other taxes																
	Number of returns	Amount	(49)	Number of returns	Amount	(50)	Number of returns	Amount	(51)	Number of returns	Amount	(52)	Number of returns	Amount	(53)	Number of returns	Amount	(54)	Number of returns	Amount	(55)	Number of returns	Amount	(56)	Number of returns	Amount	(57)	Number of returns	Amount	(58)	Number of returns	Amount
All returns, total	3,623,047	2,834,068	103,985,756	1,553,106,552	5,432,786	28,258,652	104,005,800	1,581,352,160	32,163,175	90,088,564	20,460,855	67,278,410																				
No adjusted gross income	221	219	2,685	240,701	* 13	* 1,172	2,698	241,873	300,296	821,362	241,429	689,044																				
\$1 under \$5,000	**	**	137,525	11,660	0	0	137,525	11,660	1,364,738	557,710	1,231,203	522,171																				
\$5,000 under \$10,000	0	0	146,206	37,488	** 2,074	** 489	146,214	37,515	1,620,620	1,465,043	1,438,003	1,403,415																				
\$10,000 under \$15,000	** 1,010	** 40	2,363,042	341,676	**	**	2,363,049	341,768	2,589,921	3,609,358	2,304,355	3,485,326																				
\$15,000 under \$20,000	42,108	5,184	5,096,664	2,424,938	**	**	5,097,694	2,425,268	3,380,553	1,697,966	3,228,741																					
\$20,000 under \$25,000	73,185	15,774	5,193,441	4,928,478	**	**	5,193,441	4,928,510	1,596,144	2,678,644	1,116,634	2,462,028																				
\$25,000 under \$30,000	188,820	54,652	5,659,877	7,714,894	0	0	5,659,877	7,714,894	1,418,242	2,400,206	863,395	2,049,407																				
\$30,000 under \$40,000	318,303	208,272	11,034,973	22,644,687	0	0	11,034,973	22,644,687	2,443,220	4,263,019	1,372,311	3,527,634																				
\$40,000 under \$50,000	290,764	195,867	10,134,526	29,047,640	** 3,957	** 3,222	10,135,556	29,047,785	1,914,710	3,827,277	1,141,932	3,089,818																				
\$50,000 under \$75,000	678,654	538,513	19,867,968	92,630,788	**	**	19,868,580	92,633,864	3,680,024	8,825,636	2,210,160	6,779,476																				
\$75,000 under \$100,000	676,584	564,829	13,557,576	100,253,091	* 2,761	* 1,050	13,557,576	100,254,141	2,613,153	7,095,447	1,700,922	5,495,597																				
\$100,000 under \$200,000	1,353,397	1,250,718	21,805,245	333,803,960	93,699	35,049	21,807,901	333,838,228	4,839,652	17,153,170	3,113,015	13,585,510																				
\$200,000 under \$500,000	0	0	7,272,718	344,858,013	3,783,380	3,985,891	7,283,635	348,842,920	4,349,482	16,044,239	1,484,729	11,701,106																				
\$500,000 under \$1,000,000	0	0	1,158,847	177,122,512	1,029,539	4,439,671	1,161,188	181,562,077	926,041	7,327,113	342,908	4,262,787																				
\$1,000,000 under \$1,500,000	0	0	253,463	77,833,103	233,537	2,326,681	253,955	80,158,295	199,390	2,748,679	86,962	1,495,190																				
\$1,500,000 under \$2,000,000	0	0	102,594	46,419,980	96,461	1,526,027	102,962	47,946,006	81,633	1,473,517	37,090	771,526																				
\$2,000,000 under \$5,000,000	0	0	143,016	112,720,556	134,626	4,249,583	143,397	116,967,024	113,836	3,093,001	54,376	1,526,474																				
\$5,000,000 under \$10,000,000	0	0	34,600	62,034,772	32,911	2,774,759	34,713	64,807,815	27,939	1,385,908	14,354	601,786																				
\$10,000,000 or more	0	0	20,789	138,037,618	19,827	8,915,059	20,865	146,947,828	17,169	1,938,682	9,111	621,376																				
Taxable returns, total	3,090,157	2,579,573	103,985,756	** 1,553,106,552	5,431,362	28,257,748	104,005,800	1,581,352,160	21,062,073	71,950,484	11,347,709	50,675,553																				
No adjusted gross income	** 199	** 208	2,685	240,701	* 13	* 1,172	2,698	241,873	1,340	34,126	1,025	23,043																				
\$1 under \$5,000	**	**	137,525	11,660	0	0	137,525	11,660	14,045	1,353	* 9,032	* 1,168																				
\$5,000 under \$10,000	0	0	146,206	37,488	** 2,074	** 489	146,214	37,515	11,234	5,106	* 6,221	* 4,436																				
\$10,000 under \$15,000	**	**	2,363,042	341,676	**	**	2,363,049	341,768	257,848	271,523	185,457	247,330																				
\$15,000 under \$20,000	21,055	2,852	5,096,664	2,424,938	**	**	5,097,694	2,425,268	627,696	821,921	435,128	753,972																				
\$20,000 under \$25,000	40,100	9,123	5,193,441	4,928,478	**	**	5,193,441	4,928,510	657,560	807,544	384,442	704,559																				
\$25,000 under \$30,000	63,485	20,467	5,659,877	7,714,894	0	0	5,659,877	7,714,894	745,150	1,096,923	400,607	871,331																				
\$30,000 under \$40,000	205,891	139,361	11,034,973	22,644,687	0	0	11,034,973	22,644,687	1,488,158	2,355,269	760,843	1,838,670																				
\$40,000 under \$50,000	214,052	160,171	10,134,526	29,047,640	** 3,957	** 3,222	10,135,556	29,047,785	1,334,900	2,361,420	749,628	1,793,707																				
\$50,000 under \$75,000	563,563	471,212	19,867,968	92,630,788	**	**	19,868,580	92,633,864	2,998,483	7,012,332	1,750,417	5,227,378																				
\$75,000 under \$100,000	637,733	531,020	13,557,576	100,253,091	* 2,761	* 1,050	13,557,576	100,254,141	2,428,480	6,428,546	1,560,352	4,920,901																				
\$100,000 under \$200,000	1,344,080	1,245,159	21,805,245	333,803,960	93,699	35,049	21,807,901	333,838,228	4,785,528	16,771,438	3,077,088	13,328,667																				
\$200,000 under \$500,000	0	0	7,272,718	344,858,013	3,781,957	3,984,988	7,283,635	348,842,920	4,345,965	16,019,875	1,482,828	11,683,134																				
\$500,000 under \$1,000,000	0	0	1,158,847	177,122,512	1,029,539	4,439,671	1,161,188	181,562,077	925,835	7,324,891	342,815	4,261,802																				
\$1,000,000 or more	0	0	** 554,462	** 437,046,029	517,362	19,792,107	555,892	456,826,969	439,852	10,638,217	201,826	5,015,456																				
Nontaxable returns, total	532,890	254,495	**	**	1,424	905	0	0	11,101,101	18,138,080	9,113,146	16,602,858																				

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	All other taxes—continued												Total additional Medicare tax	Refundable credits used to offset all other taxes	
	Social Security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment		Total additional Medicare tax		Total				
	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	118,208	14,099	5,203,674	6,043,348	177,407	1,147,586	551,698	280,701	4,790,111	10,120,187	8,422,321	10,808,597			
No adjusted gross income	* 950	* 89	17,998	40,984	** 5,892	** 42,648	7,789	3,478	13,902	32,987	128,168	137,972			
\$1 under \$5,000	* 9,022	* 333	62,093	7,486	**	**	* 5,015	* 1,979	* 160	* 284	655,744	184,024			
\$5,000 under \$10,000	12,033	1,130	108,035	21,381	**	**	* 7,112	* 2,776	190	383	1,086,767	701,150			
\$10,000 under \$15,000	24,065	4,384	160,725	62,924	**	**	* 8,160	* 6,280	991	1,070	2,003,253	2,376,652			
\$15,000 under \$20,000	14,038	1,164	185,523	51,045	* 1,009	* 1,992	11,171	5,202	356	170	1,232,432	2,058,318			
\$20,000 under \$25,000	10,025	2,736	200,610	50,949	* 7	* 64	11,130	4,883	2,133	538	717,353	1,369,226			
\$25,000 under \$30,000	* 8,024	* 1,021	208,439	81,812	* 1,111	* 5,099	22,736	15,852	1,048	923	518,989	983,224			
\$30,000 under \$40,000	10,026	780	522,643	238,544	4,104	25,443	38,453	18,199	1,681	748	802,573	1,302,743			
\$40,000 under \$50,000	* 6,016	* 441	426,755	253,985	76	298	51,323	22,929	264	501	505,400	800,199			
\$50,000 under \$75,000	** 23,950	** 1,995	922,997	748,543	7,596	33,947	113,652	54,366	5,245	5,263	576,565	650,681			
\$75,000 under \$100,000	**	**	670,241	722,851	5,155	3,041	92,327	46,300	6,288	10,465	158,677	199,834			
\$100,000 under \$200,000	**	**	1,261,519	2,315,972	30,867	156,906	149,879	82,057	261,813	61,862	34,851	42,219			
\$200,000 under \$500,000	**	**	396,488	1,221,555	57,566	266,308	** 32,949	** 16,401	3,274,501	2,568,174	1,544	2,348			
\$500,000 under \$1,000,000	**	**	46,300	173,842	30,164	174,182	**	**	832,470	2,658,274	* 4	0			
\$1,000,000 under \$1,500,000	** 56	** 25	6,834	31,090	11,884	103,049	**	**	178,455	1,094,580	0	0			
\$1,500,000 under \$2,000,000	**	**	2,533	8,507	5,213	56,770	**	**	72,195	623,047	0	0			
\$2,000,000 under \$5,000,000	**	**	2,950	6,467	9,997	110,541	**	**	99,460	1,375,743	0	0			
\$5,000,000 under \$10,000,000	0	0	651	2,132	3,607	63,040	**	**	24,226	665,941	0	0			
\$10,000,000 or more	* 3	* [2]	341	3,280	3,161	104,259	**	**	14,731	1,019,233	0	0			
Taxable returns, total	54,089	4,269	4,134,368	5,550,047	163,368	1,046,007	408,443	210,032	4,766,809	10,082,813	**	**			
No adjusted gross income	0	0	29	121	** 112	** 3,671	0	0	765	4,870	0	0			
\$1 under \$5,000	0	0	* 5,013	* 186	0	0	0	0	0	0	0	0			
\$5,000 under \$10,000	0	0	* 5,012	* 485	0	0	0	0	** 146	** 311	0	0			
\$10,000 under \$15,000	* 5,012	* 495	45,123	11,961	0	0	0	0	**	**	0	0			
\$15,000 under \$20,000	* 7,019	* 497	89,332	24,142	**	**	* 3,016	* 1,257	0	0	0	0			
\$20,000 under \$25,000	* 4,010	* 162	91,463	24,493	0	0	* 5,014	* 1,709	0	0	0	0			
\$25,000 under \$30,000	* 6,018	* 457	114,490	48,046	** 3,101	** 20,178	* 9,231	* 7,119	** 1,004	** 827	0	0			
\$30,000 under \$40,000	* 4,011	* 332	332,798	156,894	**	**	18,373	9,950	**	**	0	0			
\$40,000 under \$50,000	* 5,013	* 324	309,842	176,342	**	**	25,208	10,655	* 83	* 54	0	0			
\$50,000 under \$75,000	** 22,946	** 1,976	792,641	673,906	* 5,141	* 28,152	83,887	40,280	4,236	4,179	0	0			
\$75,000 under \$100,000	**	**	641,693	705,153	* 4,914	* 2,243	82,290	41,313	5,738	9,976	0	0			
\$100,000 under \$200,000	**	**	1,251,076	2,282,244	28,704	117,137	148,519	81,378	260,500	60,585	0	0			
\$200,000 under \$500,000	**	**	396,274	1,220,999	57,389	263,401	** 32,904	** 16,371	3,272,972	2,566,053	**	**			
\$500,000 under \$1,000,000	**	**	46,288	173,621	30,156	173,694	**	**	832,344	2,657,815	0	0			
\$1,000,000 or more	* 60	* 25	13,295	51,453	33,851	437,531	**	**	389,020	4,778,143	0	0			
Nontaxable returns, total	64,118	9,830	1,069,306	493,301	14,039	101,579	143,255	70,669	23,303	37,374	** 8,422,321	** 10,808,597			

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 2019
(Filing Year 2020)—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—continued						Total tax liability			Tax payments		
	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		Total			Income tax withheld		
	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	6,828,775	8,155,463	1,564,018	2,009,276	433,761	225,777	109,069,293	1,660,077,046	141,824,987	1,803,808,077	138,736,488	1,267,454,688
No adjusted gross income	89,227	60,085	26,655	49,384	7,199	4,884	241,807	921,183	636,778	6,612,679	535,470	2,531,932
\$1 under \$5,000	**	**	8,304	5,133	**	**	1,280,422	381,815	6,192,905	1,578,340	6,114,947	1,396,703
\$5,000 under \$10,000	** 1,640,605	** 787,681	36,115	32,461	41,432	18,699	1,223,612	793,183	7,652,220	4,067,674	7,557,505	3,775,071
\$10,000 under \$15,000	1,892,825	2,236,885	51,684	66,065	** 61,631	** 21,728	3,163,745	1,554,567	8,595,406	7,554,630	8,446,948	7,082,497
\$15,000 under \$20,000	1,096,274	1,890,631	71,783	105,684	29,789	11,214	5,435,372	3,729,820	8,295,622	10,244,312	8,159,103	9,668,263
\$20,000 under \$25,000	582,999	1,160,155	110,158	151,252	35,601	11,082	5,490,839	6,210,476	8,414,670	13,864,983	8,290,448	13,301,460
\$25,000 under \$30,000	415,524	803,273	99,710	125,996	49,570	26,036	5,841,678	9,087,552	8,584,220	18,006,870	8,456,991	17,436,379
\$30,000 under \$40,000	676,753	869,309	252,765	359,328	41,273	25,134	11,308,844	25,537,945	15,267,219	43,394,955	15,043,272	41,868,479
\$40,000 under \$50,000	350,262	313,496	265,242	413,599	49,147	32,968	10,373,399	32,022,088	12,042,277	47,752,233	11,844,546	45,841,385
\$50,000 under \$75,000	84,308	33,948	476,757	516,551	75,669	46,952	20,200,591	100,683,108	21,684,480	131,558,636	21,209,912	124,752,087
\$75,000 under \$100,000	0	0	134,034	144,898	35,479	23,608	13,660,467	107,083,587	13,885,737	128,769,006	13,574,216	120,059,432
\$100,000 under \$200,000	0	0	29,261	36,571	6,970	3,474	21,844,982	350,847,789	21,707,384	368,856,504	21,160,256	332,318,193
\$200,000 under \$500,000	0	0	1,544	2,348	0	0	7,286,137	364,868,928	7,208,040	354,693,978	6,837,072	276,953,039
\$500,000 under \$1,000,000	0	0	* 4	* 7	0	0	1,161,392	188,888,514	1,147,613	179,322,891	1,036,524	108,664,012
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	254,014	82,906,840	251,059	79,942,218	218,081	37,659,747
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	102,986	49,419,473	102,002	48,795,412	86,556	20,156,032
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	143,420	120,059,986	142,063	122,255,550	118,846	44,358,692
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	34,718	66,193,696	34,507	69,514,661	28,600	22,054,204
\$10,000,000 or more	0	0	0	0	0	0	20,867	148,886,496	20,787	167,022,543	17,195	37,577,101
Taxable returns, total	0	0	**	**	0	0	104,005,794	1,655,092,529	101,067,335	1,741,512,780	98,726,056	1,213,583,379
No adjusted gross income	0	0	0	0	0	0	2,698	275,999	2,024	343,820	1,380	66,479
\$1 under \$5,000	0	0	0	0	0	0	137,525	13,013	66,541	13,987	61,526	12,165
\$5,000 under \$10,000	0	0	0	0	0	0	146,214	42,621	98,985	51,728	91,775	36,603
\$10,000 under \$15,000	0	0	0	0	0	0	2,363,049	613,291	2,163,260	2,131,742	2,133,053	2,065,769
\$15,000 under \$20,000	0	0	0	0	0	0	5,097,694	3,245,931	4,634,216	6,252,374	4,574,467	6,044,974
\$20,000 under \$25,000	0	0	0	0	0	0	5,193,441	5,734,345	4,885,588	9,028,244	4,829,327	8,738,790
\$25,000 under \$30,000	0	0	0	0	0	0	6,659,877	8,804,698	5,377,230	12,589,999	5,301,151	12,184,613
\$30,000 under \$40,000	0	0	0	0	0	0	11,034,973	24,990,006	10,645,655	33,061,927	10,474,004	31,888,675
\$40,000 under \$50,000	0	0	0	0	0	0	10,135,556	31,398,550	9,878,023	41,360,618	9,721,843	39,969,036
\$50,000 under \$75,000	0	0	0	0	0	0	19,868,580	99,605,916	19,473,642	122,627,613	19,065,595	116,460,967
\$75,000 under \$100,000	0	0	0	0	0	0	13,557,576	106,641,374	13,377,777	125,626,889	13,097,780	117,383,802
\$100,000 under \$200,000	0	0	0	0	0	0	21,807,901	350,528,289	21,565,387	367,115,940	21,036,677	331,396,057
\$200,000 under \$500,000	0	0	**	**	0	0	7,283,629	364,847,255	7,201,563	354,509,872	6,832,069	276,881,814
\$500,000 under \$1,000,000	0	0	0	0	0	0	1,161,188	188,886,307	1,147,230	179,302,400	1,036,254	108,655,828
\$1,000,000 or more	0	0	0	0	0	0	555,892	467,464,933	550,218	487,495,627	469,153	161,797,868
Nontaxable returns, total	6,828,775	8,155,463	** 1,564,018	** 2,009,276	433,761	225,777	5,063,499	6,984,518	40,757,652	62,295,297	40,010,433	53,871,309

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Tax payments—continued										Refundable credits refundable portion			
	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		Total		Earned income credit refundable portion			
	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	10,012,062	405,055,882	1,432,185	127,149,592	1,640,674	3,802,529	305,996	163,730	29,317,460	93,627,534	23,345,881	55,672,459		
No adjusted gross income	114,658	3,677,523	18,440	379,916	3,877	10,478	15,817	9,612	326,510	467,159	104,562	124,717		
\$1 under \$5,000	73,782	136,423	20,364	17,969	** 1,120	** 892	14,392	25,090	2,295,824	1,295,204	2,054,346	921,226		
\$5,000 under \$10,000	101,518	256,848	18,865	24,607	**	**	13,569	11,145	3,349,629	5,250,972	3,020,431	3,963,752		
\$10,000 under \$15,000	162,360	412,625	22,052	33,101	* 4,054	* 248	36,413	25,659	4,965,529	14,925,226	4,559,189	10,672,452		
\$15,000 under \$20,000	164,218	511,110	18,971	47,323	* 4,994	* 1,525	24,607	16,090	3,602,583	18,027,380	3,142,533	12,580,393		
\$20,000 under \$25,000	171,941	478,983	26,075	68,167	* 3,011	* 8	26,422	16,215	3,078,471	15,053,459	2,570,742	9,810,793		
\$25,000 under \$30,000	162,540	484,366	24,366	77,240	* 1,316	* 960	17,413	7,925	2,936,682	12,845,314	2,478,124	7,741,162		
\$30,000 under \$40,000	379,045	1,410,270	39,402	98,729	* 6,331	* 3,434	32,680	12,659	4,465,367	15,821,171	3,827,252	8,057,200		
\$40,000 under \$50,000	407,048	1,761,873	33,696	141,070	* 2,041	* 91	22,268	7,811	1,981,898	5,641,197	1,372,273	1,703,269		
\$50,000 under \$75,000	1,214,530	6,364,668	116,071	430,507	7,024	4,854	34,727	6,370	1,861,837	3,544,077	216,429	97,494		
\$75,000 under \$100,000	1,160,070	8,148,210	107,297	546,417	13,742	7,431	21,679	7,516	362,491	580,721	0	0		
\$100,000 under \$200,000	2,877,309	33,360,457	289,252	2,478,559	602,075	667,558	31,074	5,771	86,358	165,108	0	0		
\$200,000 under \$500,000	2,015,037	67,468,410	364,309	8,100,498	786,617	2,135,863	9,935	3,254	4,277	10,540	0	0		
\$500,000 under \$1,000,000	600,947	59,158,240	161,974	10,862,293	** 204,470	** 979,168	** 5,000	** 8,613	* 5	* 7	0	0		
\$1,000,000 under \$1,500,000	172,552	34,124,874	58,979	7,999,423	**	**	**	**	0	0	0	0		
\$1,500,000 under \$2,000,000	75,930	22,473,991	30,437	6,097,853	**	**	**	**	0	0	0	0		
\$2,000,000 under \$5,000,000	111,740	58,702,026	52,318	19,088,840	**	**	**	**	0	0	0	0		
\$5,000,000 under \$10,000,000	28,769	32,702,921	16,709	14,718,123	**	**	**	**	0	0	0	0		
\$10,000,000 or more	18,068	73,422,063	12,608	55,938,957	**	**	**	**	0	0	0	0		
Taxable returns, total	9,079,965	397,434,807	1,305,337	126,486,244	1,623,315	3,783,096	136,007	46,863	**	**	0	0		
No adjusted gross income	1,167	208,018	360	67,121	52	313	15	90	0	0	0	0		
\$1 under \$5,000	* 3,011	* 1,174	* 3,100	* 649	0	0	0	0	0	0	0	0		
\$5,000 under \$10,000	* 6,832	* 14,153	* 4,104	* 972	0	0	0	0	0	0	0	0		
\$10,000 under \$15,000	34,626	54,918	9,158	10,295	** 4,991	** 1,525	** 5,018	** 2,122	0	0	0	0		
\$15,000 under \$20,000	75,333	172,193	12,162	32,320	**	**	**	**	0	0	0	0		
\$20,000 under \$25,000	93,815	248,722	14,501	36,515	** 3,007	** 3	* 6,296	* 4,124	0	0	0	0		
\$25,000 under \$30,000	121,094	336,888	17,756	65,342	**	**	* 5,628	* 3,155	0	0	0	0		
\$30,000 under \$40,000	299,281	1,091,388	30,175	73,893	* 3,007	* 1,156	16,870	5,432	0	0	0	0		
\$40,000 under \$50,000	337,497	1,270,954	25,874	115,706	* 2,008	* 7	14,036	4,915	0	0	0	0		
\$50,000 under \$75,000	1,136,788	5,800,755	100,130	359,665	5,382	2,136	25,235	3,953	0	0	0	0		
\$75,000 under \$100,000	1,109,372	7,707,897	103,705	523,071	12,417	6,297	17,787	5,823	0	0	0	0		
\$100,000 under \$200,000	2,840,783	32,609,558	287,499	2,411,765	601,576	657,112	30,253	5,488	0	0	0	0		
\$200,000 under \$500,000	2,012,608	67,368,579	363,855	8,088,029	786,421	2,135,438	9,873	3,147	**	**	0	0		
\$500,000 under \$1,000,000	600,802	59,149,015	161,928	10,859,268	** 204,452	** 979,110	** 4,997	** 8,613	0	0	0	0		
\$1,000,000 or more	406,957	221,400,595	171,029	103,841,632	**	**	**	**	0	0	0	0		
Nontaxable returns, total	932,097	7,621,075	126,848	663,348	17,360	19,433	169,988	116,867	** 29,317,460	** 93,627,534	23,345,881	55,672,459		

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Refundable credits refundable portion—continued						Total income tax minus refundable credits [1]			Overpayment		
	Additional child tax credit refundable portion			American opportunity credit refundable portion			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)				
All returns, total	19,011,027	33,721,939	3,626,794	3,023,809	136,082,293	1,476,916,029	118,897,660	433,334,762				
No adjusted gross income	50,649	104,707	95,878	89,353	405,657	-363,258	808,988	6,656,344				
\$1 under \$5,000	343,466	92,979	224,924	187,347	2,894,007	-1,467,569	6,752,764	2,810,724				
\$5,000 under \$10,000	1,084,984	881,137	367,214	308,939	4,063,999	-5,914,607	8,073,384	9,183,243				
\$10,000 under \$15,000	2,562,661	3,626,060	522,650	443,780	7,821,114	-16,960,109	9,582,235	21,891,061				
\$15,000 under \$20,000	2,705,399	4,895,823	506,291	436,761	8,864,793	-17,660,430	8,694,506	25,777,051				
\$20,000 under \$25,000	2,366,623	4,782,063	405,814	349,149	8,391,498	-11,494,175	8,230,449	24,051,751				
\$25,000 under \$30,000	2,352,046	4,694,674	369,654	290,176	8,692,885	-6,113,644	8,071,898	23,253,253				
\$30,000 under \$40,000	3,678,227	7,241,821	477,681	363,325	15,709,293	5,520,774	13,641,888	37,036,566				
\$40,000 under \$50,000	1,766,138	3,653,400	254,469	210,521	12,319,562	22,606,389	10,191,035	25,061,305				
\$50,000 under \$75,000	1,709,165	3,095,248	300,836	252,863	21,998,621	88,439,106	17,026,260	45,465,211				
\$75,000 under \$100,000	315,449	497,247	83,080	72,814	14,000,189	99,473,586	10,286,038	32,276,842				
\$100,000 under \$200,000	71,941	146,235	18,302	18,781	21,915,122	333,630,900	13,390,690	54,544,375				
\$200,000 under \$500,000	4,273	10,537	0	0	7,288,464	348,830,032	3,377,694	34,159,156				
\$500,000 under \$1,000,000	*5	*7	0	0	1,161,197	181,562,063	481,608	18,202,111				
\$1,000,000 under \$1,500,000	0	0	0	0	253,955	80,158,295	118,115	9,145,431				
\$1,500,000 under \$2,000,000	0	0	0	0	102,962	47,946,006	52,289	6,284,594				
\$2,000,000 under \$5,000,000	0	0	0	0	143,397	116,967,024	80,492	17,265,513				
\$5,000,000 under \$10,000,000	0	0	0	0	34,713	64,807,815	22,151	10,826,110				
\$10,000,000 or more	**	**	0	0	20,865	146,947,828	15,173	29,444,120				
Taxable returns, total	** 19,011,027	** 33,721,939	3,626,794	3,023,809	104,005,800	1,581,352,147	74,309,246	279,966,944				
No adjusted gross income	0	0	0	0	2,698	241,873	1,526	238,025				
\$1 under \$5,000	0	0	0	0	137,525	11,660	45,208	8,792				
\$5,000 under \$10,000	0	0	0	0	146,214	37,515	73,359	37,422				
\$10,000 under \$15,000	0	0	0	0	2,363,049	341,768	2,054,265	1,773,542				
\$15,000 under \$20,000	0	0	0	0	5,097,694	2,425,268	4,234,547	3,911,594				
\$20,000 under \$25,000	0	0	0	0	5,193,441	4,928,510	4,344,960	4,316,752				
\$25,000 under \$30,000	0	0	0	0	5,659,877	7,714,894	4,673,233	5,083,870				
\$30,000 under \$40,000	0	0	0	0	11,034,973	22,644,687	8,842,391	11,101,807				
\$40,000 under \$50,000	0	0	0	0	10,135,556	29,047,785	8,000,330	13,290,583				
\$50,000 under \$75,000	0	0	0	0	19,868,580	92,633,864	14,861,817	33,472,782				
\$75,000 under \$100,000	0	0	0	0	13,557,576	100,254,141	9,796,117	28,784,387				
\$100,000 under \$200,000	0	0	0	0	21,807,901	333,838,228	13,242,964	52,852,177				
\$200,000 under \$500,000	**	**	0	0	7,283,635	348,842,907	3,369,252	33,979,580				
\$500,000 under \$1,000,000	0	0	0	0	1,161,188	181,562,077	481,239	18,183,274				
\$1,000,000 or more	0	0	0	0	555,892	456,826,969	288,038	72,932,359				
Nontaxable returns, total	** 19,011,027	** 33,721,939	3,626,794	3,023,809	32,076,493	-104,436,118	44,588,414	153,367,817				

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 2019 (Filing Year 2020) —Continued

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

Size of adjusted gross income	Overpayment—continued						Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credited to 2020 estimated tax		Tax due at time of filing		Predetermined estimated tax penalty			
	Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)		
All returns, total	115,836,993	335,441,285	3,931,470	97,893,477	33,269,899	198,535,581	11,133,165	2,326,757		
No adjusted gross income	759,186	4,535,398	61,256	2,120,947	178,537	509,178	32,749	8,920		
\$1 under \$5,000	6,720,595	2,745,594	39,628	65,130	1,113,545	321,302	9,032	542		
\$5,000 under \$10,000	8,036,810	9,042,083	48,513	141,160	946,442	662,590	126,547	4,328		
\$10,000 under \$15,000	9,551,860	21,782,747	49,938	108,314	896,803	986,569	347,989	16,303		
\$15,000 under \$20,000	8,642,856	25,609,024	71,396	168,027	1,080,562	1,254,719	273,355	17,604		
\$20,000 under \$25,000	8,189,954	23,948,119	57,186	103,633	1,048,377	1,363,889	244,101	17,845		
\$25,000 under \$30,000	8,031,537	23,128,140	66,654	125,113	1,093,084	1,518,823	276,167	18,828		
\$30,000 under \$40,000	13,546,710	36,793,709	130,628	242,857	2,343,462	3,411,575	580,976	42,258		
\$40,000 under \$50,000	10,087,855	24,617,535	153,927	443,770	2,254,142	3,753,582	615,177	49,656		
\$50,000 under \$75,000	16,696,992	44,308,329	446,388	1,156,883	5,134,570	11,230,772	1,661,957	141,964		
\$75,000 under \$100,000	9,965,810	30,964,236	413,162	1,312,605	3,794,200	10,179,647	1,340,917	127,628		
\$100,000 under \$200,000	12,591,083	48,885,963	1,045,870	5,658,411	8,550,620	36,880,591	3,240,641	428,483		
\$200,000 under \$500,000	2,680,505	21,671,852	855,148	12,487,304	3,894,459	44,886,749	1,805,595	547,700		
\$500,000 under \$1,000,000	249,807	6,487,259	267,899	11,714,852	675,809	28,102,814	392,665	334,426		
\$1,000,000 under \$1,500,000	40,782	2,068,105	85,418	7,077,327	134,789	12,265,684	89,772	155,497		
\$1,500,000 under \$2,000,000	15,494	1,240,356	40,443	5,044,238	50,138	6,993,752	35,847	85,045		
\$2,000,000 under \$5,000,000	2,013	2,798,595	65,387	14,466,918	62,257	15,233,555	45,230	163,567		
\$5,000,000 under \$10,000,000	4,953	1,315,267	19,039	9,510,843	12,465	7,571,513	9,505	66,342		
\$10,000,000 or more	3,193	3,498,974	13,592	25,945,145	5,640	11,407,877	4,945	99,821		
Taxable returns, total	71,512,714	185,602,895	3,532,624	94,364,049	29,569,609	194,021,192	10,215,449	2,264,959		
No adjusted gross income	738	108,103	900	129,921	1,166	174,372	555	4,168		
\$1 under \$5,000	44,204	7,828	* 1,004	* 964	90,220	7,818	0	0		
\$5,000 under \$10,000	66,536	24,097	* 6,824	* 13,324	72,855	28,380	* 3,019	* 66		
\$10,000 under \$15,000	2,041,825	1,763,401	15,457	10,141	307,780	260,185	75,675	5,095		
\$15,000 under \$20,000	4,205,023	3,865,009	36,788	46,584	862,169	918,439	178,907	12,432		
\$20,000 under \$25,000	4,321,188	4,264,256	31,445	52,496	843,469	1,036,819	167,450	12,258		
\$25,000 under \$30,000	4,644,677	5,026,263	44,698	57,608	980,196	1,321,419	229,885	15,730		
\$30,000 under \$40,000	8,762,677	10,919,847	104,923	181,959	2,180,551	3,076,039	498,181	36,203		
\$40,000 under \$50,000	7,912,317	13,055,667	122,113	234,916	2,126,194	3,382,909	556,156	43,738		
\$50,000 under \$75,000	14,559,995	32,549,471	406,714	923,311	4,985,787	10,622,877	1,573,938	131,511		
\$75,000 under \$100,000	9,490,498	27,627,661	389,227	1,156,727	3,749,042	9,964,512	1,316,369	124,327		
\$100,000 under \$200,000	12,454,936	47,467,198	1,027,529	5,384,979	8,535,539	36,773,007	3,232,306	427,104		
\$200,000 under \$500,000	2,673,246	21,549,107	853,437	12,430,473	3,893,631	44,879,978	1,805,101	547,548		
\$500,000 under \$1,000,000	249,531	6,476,264	267,774	11,707,010	675,757	28,102,255	392,637	334,413		
\$1,000,000 or more	85,324	10,898,723	223,789	62,033,635	265,254	53,472,183	185,273	570,265		
Nontaxable returns, total	44,324,279	149,838,389	398,847	3,529,428	3,700,290	4,514,389	917,716	61,898		

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

[2] Less than \$500.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2019 (Filing Year 2020)

(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		
	Number of returns	Number of returns	Amount
	(1)	(2)	(3)
All returns, total	157,796,807 (157,613,022 , 157,980,592)	59,886,820 (59,533,289 , 60,240,351)	138,023,755 (136,765,696 , 139,281,815)
No adjusted gross income	2,127,500 (2,062,523 , 2,192,478)	6,433 (3,316 , 9,550)	21,182 (17,833 , 24,531)
\$1 under \$5,000	9,866,880 (9,682,754 , 10,051,006)	29,808 (19,080 , 40,537)	2,644 (1,263 , 4,026)
\$5,000 under \$10,000	9,925,940 (9,741,174 , 10,110,707)	55,521 (40,775 , 70,268)	11,781 (6,665 , 16,897)
\$10,000 under \$15,000	11,087,737 (10,894,344 , 11,281,130)	1,897,878 (1,813,356 , 1,982,401)	213,657 (200,534 , 226,780)
\$15,000 under \$20,000	10,039,446 (9,853,458 , 10,225,435)	2,694,217 (2,593,930 , 2,794,504)	750,036 (711,980 , 788,092)
\$20,000 under \$25,000	9,493,968 (9,311,936 , 9,675,999)	4,088,573 (3,965,885 , 4,211,261)	1,750,471 (1,683,148 , 1,817,794)
\$25,000 under \$30,000	9,289,939 (9,109,453 , 9,470,426)	4,951,997 (4,817,524 , 5,086,469)	3,238,178 (3,125,899 , 3,350,457)
\$30,000 under \$40,000	16,090,602 (15,860,729 , 16,320,475)	7,267,071 (7,106,077 , 7,428,065)	8,881,142 (8,652,289 , 9,109,996)
\$40,000 under \$50,000	12,503,041 (12,295,979 , 12,710,103)	5,171,529 (5,034,357 , 5,308,702)	8,690,634 (8,421,243 , 8,960,026)
\$50,000 under \$75,000	22,238,948 (22,018,087 , 22,459,809)	9,357,744 (9,187,105 , 9,528,383)	20,795,795 (20,310,623 , 21,280,967)
\$75,000 under \$100,000	14,118,588 (13,924,588 , 14,312,549)	6,486,216 (6,341,791 , 6,630,640)	17,777,618 (17,253,296 , 18,301,940)
\$100,000 under \$200,000	21,997,582 (21,861,358 , 22,133,805)	11,971,218 (11,816,419 , 12,126,016)	35,661,413 (34,917,962 , 36,404,863)
\$200,000 under \$500,000	7,297,883 (7,235,510 , 7,360,256)	4,826,849 (4,767,744 , 4,885,955)	16,349,980 (15,878,517 , 16,821,442)
\$500,000 under \$1,000,000	1,162,371 (1,145,346 , 1,179,397)	685,050 (671,723 , 698,377)	5,350,207 (4,921,159 , 5,779,255)
\$1,000,000 under \$1,500,000	254,197 (249,503 , 258,892)	171,057 (167,187 , 174,926)	2,615,916 (2,357,901 , 2,873,930)
\$1,500,000 under \$2,000,000	103,075 (101,299 , 104,850)	72,627 (71,152 , 74,102)	1,778,024 (1,645,770 , 1,910,277)
\$2,000,000 under \$5,000,000	143,514 (142,233 , 144,795)	106,987 (105,881 , 108,092)	4,763,688 (4,572,056 , 4,955,320)
\$5,000,000 under \$10,000,000	34,738 (34,353 , 35,124)	28,092 (27,747 , 28,437)	2,739,355 (2,615,922 , 2,862,787)
\$10,000,000 or more	20,876 (20,876 , 20,876)	17,953 (17,953 , 17,953)	6,632,035 (6,632,035 , 6,632,035)
Taxable returns, total	104,005,800 (103,680,360 , 104,331,240)	40,471,772 (40,181,422 , 40,762,122)	105,828,964 (104,697,628 , 106,960,300)
No adjusted gross income	2,698 (1,974 , 3,421)	1,298 (868 , 1,728)	7,185 (4,145 , 10,225)
\$1 under \$5,000	137,525 (114,506 , 160,544)	14,676 (7,004 , 22,348)	376 (7 , 745)
\$5,000 under \$10,000	146,214 (122,413 , 170,016)	32,902 (21,448 , 44,356)	2,385 (978 , 3,792)
\$10,000 under \$15,000	2,363,049 (2,268,942 , 2,457,155)	539,029 (493,593 , 584,465)	49,086 (44,550 , 53,623)
\$15,000 under \$20,000	5,097,694 (4,961,495 , 5,233,893)	804,878 (749,457 , 860,299)	128,350 (114,874 , 141,825)
\$20,000 under \$25,000	5,193,441 (5,055,997 , 5,330,885)	1,258,735 (1,189,671 , 1,327,799)	233,920 (213,577 , 254,263)
\$25,000 under \$30,000	5,659,877 (5,516,563 , 5,803,191)	1,697,359 (1,617,301 , 1,777,416)	403,545 (372,958 , 434,132)
\$30,000 under \$40,000	11,034,973 (10,839,648 , 11,230,299)	2,427,731 (2,332,636 , 2,522,827)	1,686,247 (1,590,825 , 1,781,670)
\$40,000 under \$50,000	10,135,556 (9,946,960 , 10,324,152)	2,898,653 (2,794,817 , 3,002,489)	3,453,676 (3,294,634 , 3,612,717)
\$50,000 under \$75,000	19,868,580 (19,653,214 , 20,083,947)	7,100,544 (6,948,877 , 7,252,210)	12,095,431 (11,751,197 , 12,439,665)
\$75,000 under \$100,000	13,557,576 (13,366,200 , 13,748,952)	5,976,768 (5,837,372 , 6,116,163)	14,591,015 (14,142,416 , 15,039,615)
\$100,000 under \$200,000	21,807,901 (21,670,812 , 21,944,990)	11,823,821 (11,669,242 , 11,978,400)	33,964,012 (33,270,753 , 34,657,270)
\$200,000 under \$500,000	7,283,635 (7,221,255 , 7,346,015)	4,814,886 (4,755,773 , 4,873,999)	15,753,859 (15,288,960 , 16,218,757)
\$500,000 under \$1,000,000	1,161,188 (1,144,163 , 1,178,214)	684,115 (670,788 , 697,442)	5,173,765 (4,744,717 , 5,602,813)
\$1,000,000 or more	555,892 (551,118 , 560,666)	396,377 (392,418 , 400,337)	18,286,112 (17,920,830 , 18,651,394)
Nontaxable returns, total	53,791,007 (53,464,624 , 54,117,390)	19,415,048 (19,164,768 , 19,665,327)	32,194,792 (31,566,181 , 32,823,402)

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 2019 (Filing Year 2020)—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			
	Number of returns (4)	Foreign tax credit Amount (5)	Number of returns (6)	Child care credit Amount (7)
All returns, total	9,400,344 (9,316,786 , 9,483,902)	25,454,553 (24,729,923 , 26,179,183)	6,375,388 (6,232,124 , 6,518,652)	3,778,995 (3,679,233 , 3,878,757)
No adjusted gross income	43 (15 , 70)	381 (330 , 432)	** 1,011 (-952 , 2,975)	** 318 (-278 , 913)
\$1 under \$5,000	17,317 (9,052 , 25,583)	300 (90 , 509)	** 0 (0 , 0)	** 0 (0 , 0)
\$5,000 under \$10,000	36,093 (24,112 , 48,075)	1,970 (907 , 3,033)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	50,650 (36,608 , 64,692)	2,607 (1,397 , 3,816)	16,056 (8,193 , 23,918)	3,033 (922 , 5,144)
\$15,000 under \$20,000	92,832 (74,057 , 111,606)	16,089 (6,215 , 25,924)	89,285 (70,754 , 107,816)	16,591 (11,758 , 21,424)
\$20,000 under \$25,000	122,422 (101,147 , 143,697)	16,453 (8,521 , 24,386)	197,516 (169,977 , 225,055)	80,980 (68,117 , 93,842)
\$25,000 under \$30,000	157,393 (133,270 , 181,515)	32,045 (15,182 , 48,908)	299,762 (265,871 , 333,652)	182,069 (159,284 , 204,855)
\$30,000 under \$40,000	386,326 (349,802 , 422,849)	76,667 (50,591 , 102,742)	629,474 (580,451 , 678,497)	421,109 (384,433 , 457,784)
\$40,000 under \$50,000	382,241 (345,451 , 419,031)	72,816 (44,852 , 100,781)	449,236 (407,858 , 490,615)	260,136 (232,571 , 287,700)
\$50,000 under \$75,000	1,083,503 (1,029,167 , 1,137,838)	277,548 (213,470 , 341,626)	959,299 (899,348 , 1,019,250)	556,951 (516,798 , 597,105)
\$75,000 under \$100,000	1,117,802 (1,061,904 , 1,173,701)	399,404 (294,786 , 504,022)	825,414 (769,845 , 880,984)	502,928 (463,744 , 542,111)
\$100,000 under \$200,000	2,925,745 (2,862,644 , 2,988,845)	1,770,089 (1,489,444 , 2,050,735)	1,983,399 (1,900,894 , 2,065,904)	1,214,544 (1,154,429 , 1,274,660)
\$200,000 under \$500,000	2,101,421 (2,069,115 , 2,133,727)	4,132,176 (3,750,271 , 4,514,081)	794,159 (762,626 , 825,692)	460,995 (438,593 , 483,398)
\$500,000 under \$1,000,000	570,223 (558,648 , 581,798)	3,976,854 (3,566,196 , 4,387,512)	102,688 (95,984 , 109,392)	60,423 (55,614 , 65,232)
\$1,000,000 under \$1,500,000	151,420 (147,860 , 154,981)	2,010,490 (1,760,163 , 2,260,816)	15,981 (14,490 , 17,472)	10,857 (9,679 , 12,034)
\$1,500,000 under \$2,000,000	65,198 (63,820 , 66,577)	1,352,267 (1,227,224 , 1,477,310)	5,218 (4,750 , 5,686)	3,507 (3,127 , 3,887)
\$2,000,000 under \$5,000,000	97,130 (96,101 , 98,160)	3,728,839 (3,545,160 , 3,912,518)	5,524 (5,189 , 5,859)	3,593 (3,339 , 3,847)
\$5,000,000 under \$10,000,000	25,913 (25,583 , 26,242)	2,222,187 (2,101,462 , 2,342,911)	953 (876 , 1,030)	657 (597 , 718)
\$10,000,000 or more	16,673 (16,673 , 16,673)	5,365,392 (5,365,392 , 5,365,392)	412 (412 , 412)	305 (305 , 305)
Taxable returns, total	9,002,239 (8,915,892 , 9,088,586)	23,443,621 (22,758,761 , 24,128,481)	4,359,733 (4,245,165 , 4,474,301)	2,533,555 (2,455,228 , 2,611,881)
No adjusted gross income	** 0 (0 , 0)	** 0 (0 , 0)	** 2,010 (-767 , 4,787)	** 1,633 (-617 , 3,882)
\$1 under \$5,000	** 13,675 (6,258 , 21,091)	** 197 (24 , 371)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	31,897 (20,612 , 43,181)	1,912 (851 , 2,974)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	29,544 (18,682 , 40,405)	1,641 (697 , 2,584)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	66,697 (50,697 , 82,696)	4,015 (891 , 7,140)	0 (0 , 0)	0 (0 , 0)
\$20,000 under \$25,000	98,595 (79,346 , 117,844)	7,208 (2,739 , 11,678)	0 (0 , 0)	0 (0 , 0)
\$25,000 under \$30,000	119,908 (98,594 , 141,221)	7,843 (3,430 , 12,256)	** 0 (0 , 0)	** 0 (0 , 0)
\$30,000 under \$40,000	331,236 (296,977 , 365,495)	27,103 (16,221 , 37,985)	11,027 (4,514 , 17,540)	5,426 (1,730 , 9,122)
\$40,000 under \$50,000	334,612 (299,963 , 369,261)	34,824 (16,207 , 53,441)	151,570 (127,424 , 175,715)	66,425 (54,591 , 78,258)
\$50,000 under \$75,000	1,002,847 (949,764 , 1,055,929)	128,268 (99,951 , 156,585)	583,432 (536,426 , 630,438)	290,969 (264,699 , 317,239)
\$75,000 under \$100,000	1,075,678 (1,020,460 , 1,130,896)	221,555 (160,839 , 282,271)	725,768 (673,558 , 777,979)	428,911 (393,320 , 464,501)
\$100,000 under \$200,000	2,880,973 (2,817,404 , 2,944,542)	1,189,810 (990,852 , 1,388,767)	1,961,398 (1,879,330 , 2,043,467)	1,200,113 (1,140,384 , 1,259,842)
\$200,000 under \$500,000	2,091,270 (2,058,951 , 2,123,590)	3,580,695 (3,206,864 , 3,954,527)	793,762 (762,229 , 825,295)	460,739 (438,336 , 483,141)
\$500,000 under \$1,000,000	569,308 (557,733 , 580,883)	3,801,505 (3,390,847 , 4,212,162)	102,681 (95,977 , 109,385)	60,421 (55,613 , 65,232)
\$1,000,000 or more	356,000 (352,392 , 359,608)	14,437,044 (14,083,854 , 14,790,234)	28,085 (26,488 , 29,682)	18,919 (17,656 , 20,182)
Nontaxable returns, total	398,105 (361,727 , 434,484)	2,010,932 (1,769,037 , 2,252,828)	2,015,655 (1,928,636 , 2,102,774)	1,245,440 (1,183,090 , 1,307,790)

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 2019 (Filing Year 2020)—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			
	Number of returns (8)	Nonrefundable education credit Amount (9)	Number of returns (10)	Retirement savings contribution credit Amount (11)
All returns, total	7,879,521 (7,711,370 , 8,047,673)	8,572,878 (8,355,993 , 8,789,762)	9,629,285 (9,444,776 , 9,813,794)	1,836,811 (1,787,827 , 1,885,794)
No adjusted gross income	** 2,772 (-91 , 5,636)	** 1,121 (339 , 1,904)	431 (85 , 778)	411 (101 , 721)
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	* 6,358 (1,499 , 11,217)	* 3,034 (505 , 5,563)	* 2,015 (-765 , 4,794)	* 357 (-264 , 978)
\$10,000 under \$15,000	225,617 (196,188 , 255,047)	34,582 (28,650 , 40,515)	226,890 (197,411 , 256,369)	24,059 (20,171 , 27,947)
\$15,000 under \$20,000	531,870 (486,762 , 576,978)	226,131 (204,534 , 247,728)	684,161 (633,071 , 735,251)	167,369 (151,286 , 183,451)
\$20,000 under \$25,000	607,534 (559,357 , 655,710)	428,098 (389,209 , 466,988)	1,363,451 (1,291,560 , 1,435,342)	211,536 (196,269 , 226,804)
\$25,000 under \$30,000	664,485 (614,143 , 714,826)	586,172 (534,271 , 638,072)	1,993,517 (1,906,882 , 2,080,153)	395,904 (371,346 , 420,461)
\$30,000 under \$40,000	1,053,632 (990,366 , 1,116,897)	1,129,870 (1,053,631 , 1,206,110)	2,310,653 (2,217,510 , 2,403,795)	524,036 (493,216 , 554,856)
\$40,000 under \$50,000	817,333 (761,611 , 873,055)	961,495 (887,505 , 1,035,486)	1,568,539 (1,491,669 , 1,645,409)	254,447 (239,976 , 268,918)
\$50,000 under \$75,000	1,343,759 (1,273,163 , 1,414,354)	1,712,475 (1,610,354 , 1,814,595)	1,479,628 (1,405,671 , 1,553,586)	258,692 (244,301 , 273,084)
\$75,000 under \$100,000	1,039,071 (977,065 , 1,101,076)	1,315,167 (1,223,561 , 1,406,773)	0 (0 , 0)	0 (0 , 0)
\$100,000 under \$200,000	1,587,092 (1,512,918 , 1,661,266)	2,174,732 (2,059,472 , 2,289,992)	0 (0 , 0)	0 (0 , 0)
\$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	4,724,847 (4,594,200 , 4,855,495)	5,384,039 (5,209,439 , 5,558,638)	5,279,225 (5,139,944 , 5,418,506)	804,516 (776,588 , 832,444)
No adjusted gross income	** 194 (-12 , 400)	** 305 (-5 , 614)	291 (6 , 576)	303 (17 , 589)
\$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	* 4,010 (82 , 7,937)	* 253 (-20 , 525)	42,114 (29,387 , 54,842)	2,586 (1,549 , 3,624)
\$15,000 under \$20,000	66,180 (50,227 , 82,133)	15,171 (10,884 , 19,458)	384,417 (346,041 , 422,792)	70,752 (61,675 , 79,830)
\$20,000 under \$25,000	138,699 (115,634 , 161,765)	50,162 (39,258 , 61,066)	906,933 (848,152 , 965,715)	95,143 (87,389 , 102,897)
\$25,000 under \$30,000	197,832 (170,275 , 225,390)	91,509 (74,925 , 108,094)	1,228,639 (1,160,342 , 1,296,935)	145,576 (135,850 , 155,302)
\$30,000 under \$40,000	472,396 (429,859 , 514,933)	467,016 (417,368 , 516,664)	898,415 (839,880 , 956,950)	181,997 (164,563 , 199,430)
\$40,000 under \$50,000	456,607 (414,791 , 498,422)	470,383 (419,989 , 520,776)	830,458 (774,312 , 886,605)	133,356 (122,960 , 143,753)
\$50,000 under \$75,000	908,803 (850,378 , 967,227)	1,064,855 (987,869 , 1,141,841)	987,958 (927,284 , 1,048,631)	174,802 (162,842 , 186,762)
\$75,000 under \$100,000	918,103 (859,670 , 976,537)	1,092,252 (1,011,198 , 1,173,307)	0 (0 , 0)	0 (0 , 0)
\$100,000 under \$200,000	1,562,023 (1,488,366 , 1,635,680)	2,132,133 (2,018,277 , 2,245,989)	0 (0 , 0)	0 (0 , 0)
\$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	3,154,674 (3,046,322 , 3,263,026)	3,188,839 (3,057,638 , 3,320,040)	4,350,060 (4,223,342 , 4,476,777)	1,032,295 (991,444 , 1,073,146)

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 2019 (Filing Year 2020)—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			
	Number of returns (12)	Child and other dependent tax credit Amount (13)	Number of returns (14)	Residential energy credits Amount (15)
All returns, total	39,718,286 (39,399,595 , 40,036,978)	83,109,361 (82,249,564 , 83,969,158)	1,957,807 (1,876,770 , 2,038,844)	3,514,580 (3,250,969 , 3,778,192)
No adjusted gross income	4,124 (1,805 , 6,444)	4,138 (2,392 , 5,884)	** 2,061 (-717 , 4,839)	** 1,076 (-184 , 2,334)
\$1 under \$5,000	10,016 (3,991 , 16,041)	1,437 (420 , 2,453)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	8,054 (2,487 , 13,621)	4,326 (792 , 7,859)	** 0 (0 , 0)	** 0 (0 , 0)
\$10,000 under \$15,000	311,160 (276,651 , 345,668)	52,468 (44,304 , 60,631)	12,005 (5,216 , 18,794)	2,130 (649 , 3,611)
\$15,000 under \$20,000	1,035,929 (973,260 , 1,098,598)	264,564 (242,500 , 286,628)	24,189 (14,515 , 33,864)	9,093 (4,898 , 13,289)
\$20,000 under \$25,000	2,059,620 (1,971,639 , 2,147,601)	920,213 (874,317 , 966,110)	34,486 (23,030 , 45,942)	13,990 (7,842 , 20,138)
\$25,000 under \$30,000	2,609,088 (2,510,367 , 2,707,810)	1,811,561 (1,731,796 , 1,891,326)	45,040 (31,942 , 58,139)	27,760 (16,581 , 38,938)
\$30,000 under \$40,000	5,042,676 (4,907,067 , 5,178,285)	5,932,632 (5,754,117 , 6,111,147)	148,871 (124,966 , 172,775)	108,287 (83,735 , 132,838)
\$40,000 under \$50,000	3,835,030 (3,716,138 , 3,953,922)	6,599,995 (6,373,955 , 6,826,035)	160,493 (135,816 , 185,169)	147,483 (113,112 , 181,853)
\$50,000 under \$75,000	7,146,667 (6,993,347 , 7,299,987)	16,731,671 (16,309,926 , 17,153,415)	344,287 (308,245 , 380,329)	417,613 (344,642 , 490,583)
\$75,000 under \$100,000	5,128,616 (4,997,092 , 5,260,139)	14,176,903 (13,734,722 , 14,619,085)	336,629 (301,041 , 372,216)	591,744 (482,171 , 701,317)
\$100,000 under \$200,000	9,262,273 (9,111,822 , 9,412,723)	27,038,980 (26,471,177 , 27,606,784)	595,779 (549,635 , 641,923)	1,307,899 (1,107,877 , 1,507,921)
\$200,000 under \$500,000	3,254,890 (3,198,535 , 3,311,245)	9,557,007 (9,351,620 , 9,762,395)	215,592 (198,656 , 232,529)	652,700 (555,591 , 749,808)
\$500,000 under \$1,000,000	10,143 (7,891 , 12,396)	13,466 (9,623 , 17,309)	38,375 (34,896 , 41,855)	234,807 (204,919 , 264,694)
\$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	24,846,352 (24,600,017 , 25,092,688)	60,969,894 (60,215,933 , 61,723,855)	1,550,179 (1,478,930 , 1,621,428)	2,383,904 (2,175,939 , 2,591,870)
No adjusted gross income	956 (536 , 1,376)	2,391 (1,057 , 3,726)	* 15 (2 , 27)	* 263 (158 , 368)
\$1 under \$5,000	** 5 (0 , 10)	** 9 (6 , 11)	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)	** 14,155 (6,741 , 21,569)	** 3,712 (1,317 , 6,107)
\$15,000 under \$20,000	25,073 (15,250 , 34,895)	14,040 (7,829 , 20,251)	** 0 (0 , 0)	** 0 (0 , 0)
\$20,000 under \$25,000	83,466 (65,554 , 101,378)	42,735 (33,462 , 52,008)	21,232 (12,279 , 30,186)	6,762 (3,231 , 10,293)
\$25,000 under \$30,000	168,488 (143,095 , 193,881)	89,831 (75,937 , 103,724)	24,683 (14,969 , 34,397)	14,761 (7,015 , 22,508)
\$30,000 under \$40,000	769,273 (715,152 , 823,393)	606,483 (554,825 , 658,140)	83,742 (65,811 , 101,674)	45,743 (31,201 , 60,285)
\$40,000 under \$50,000	1,711,095 (1,630,707 , 1,791,482)	2,437,461 (2,307,476 , 2,567,446)	98,709 (79,327 , 118,092)	46,589 (31,775 , 61,403)
\$50,000 under \$75,000	4,999,308 (4,868,344 , 5,130,273)	9,681,235 (9,379,640 , 9,982,829)	231,127 (201,516 , 260,738)	153,868 (118,615 , 189,121)
\$75,000 under \$100,000	4,669,184 (4,542,999 , 4,795,368)	11,951,449 (11,561,964 , 12,340,934)	268,061 (236,235 , 299,888)	273,074 (205,139 , 341,008)
\$100,000 under \$200,000	9,158,417 (9,008,535 , 9,308,299)	26,582,896 (26,022,986 , 27,142,806)	555,089 (510,441 , 599,738)	961,666 (798,546 , 1,124,786)
\$200,000 under \$500,000	3,250,949 (3,194,597 , 3,307,301)	9,547,904 (9,342,516 , 9,753,292)	214,999 (198,062 , 231,935)	643,221 (546,113 , 740,329)
\$500,000 under \$1,000,000	10,139 (7,887 , 12,392)	13,461 (9,618 , 17,304)	38,365 (34,886 , 41,845)	234,244 (204,357 , 264,131)
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	14,871,934 (14,647,969 , 15,095,899)	22,139,467 (21,670,099 , 22,608,836)	407,629 (368,585 , 446,673)	1,130,676 (968,167 , 1,293,185)

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 2019 (Filing Year 2020)—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			
	Number of returns (16)	General business credit Amount (17)	Number of returns (18)	Prior-year minimum tax credit Amount (19)
All returns, total	427,987 (402,957 , 453,016)	5,100,792 (4,903,578 , 5,298,006)	244,403 (225,520 , 263,285)	1,559,074 (1,447,795 , 1,670,354)
No adjusted gross income	** 0 (0 , 0)	** 0 (0 , 0)	** 43 (-17 , 103)	** 11 (-7 , 29)
\$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	** 4,077 (545 , 7,607)	** 2,342 (-137 , 4,822)	** 5,124 (648 , 9,599)	** 5,409 (209 , 10,610)
\$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	4,718 (717 , 8,720)	5,933 (-1,081 , 12,946)	* 2,458 (-403 , 5,319)	* 2,451 (-348 , 5,250)
\$40,000 under \$50,000	12,166 (5,593 , 18,739)	11,403 (2,358 , 20,449)	5,420 (1,032 , 9,808)	6,811 (-2,007 , 15,628)
\$50,000 under \$75,000	** 25,054 (15,693 , 34,415)	** 64,007 (37,588 , 90,426)	8,288 (2,980 , 13,595)	14,153 (1,753 , 26,554)
\$75,000 under \$100,000	23,229 (14,441 , 32,017)	39,863 (18,953 , 60,773)	8,438 (3,104 , 13,772)	15,285 (5,049 , 25,522)
\$100,000 under \$200,000	89,164 (72,979 , 105,349)	310,178 (233,764 , 386,591)	44,109 (32,881 , 55,337)	162,470 (99,329 , 225,611)
\$200,000 under \$500,000	116,381 (106,249 , 126,513)	777,617 (664,981 , 890,253)	118,415 (107,820 , 129,010)	496,384 (437,803 , 554,965)
\$500,000 under \$1,000,000	68,346 (63,484 , 73,208)	792,788 (683,801 , 901,774)	37,467 (33,693 , 41,241)	320,945 (264,905 , 376,985)
\$1,000,000 under \$1,500,000	28,493 (26,673 , 30,313)	429,705 (375,842 , 483,567)	6,637 (5,773 , 7,500)	109,350 (82,663 , 136,037)
\$1,500,000 under \$2,000,000	14,106 (13,438 , 14,773)	313,176 (274,269 , 352,082)	2,485 (2,197 , 2,774)	76,363 (59,378 , 93,349)
\$2,000,000 under \$5,000,000	26,378 (25,743 , 27,014)	845,369 (795,138 , 895,600)	3,561 (3,324 , 3,799)	141,775 (122,555 , 160,995)
\$5,000,000 under \$10,000,000	8,902 (8,694 , 9,110)	429,053 (406,902 , 451,204)	1,164 (1,087 , 1,241)	73,634 (62,990 , 84,279)
\$10,000,000 or more	6,974 (6,974 , 6,974)	1,079,359 (1,079,359 , 1,079,359)	794 (794 , 794)	134,033 (134,033 , 134,033)
Taxable returns, total	395,107 (371,940 , 418,274)	4,918,144 (4,727,848 , 5,109,439)	228,539 (211,062 , 246,017)	1,516,923 (1,408,480 , 1,625,367)
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	** 2,151 (-639 , 4,941)	** 1,203 (-942 , 3,549)	** 3,110 (-400 , 6,619)	** 3,059 (-638 , 6,756)
\$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	* 1,301 (-713 , 3,315)	* 2,917 (-2,723 , 8,557)	0 (0 , 0)	0 (0 , 0)
\$40,000 under \$50,000	9,744 (3,805 , 15,682)	5,381 (606 , 10,156)	* 2,110 (-673 , 4,893)	* 1,502 (-675 , 3,679)
\$50,000 under \$75,000	** 15,161 (7,726 , 22,596)	** 19,533 (6,579 , 32,488)	6,028 (1,495 , 10,562)	8,064 (1,539 , 14,589)
\$75,000 under \$100,000	18,255 (10,271 , 26,240)	19,479 (5,798 , 33,160)	4,823 (751 , 8,896)	4,525 (733 , 8,317)
\$100,000 under \$200,000	79,962 (64,397 , 95,527)	219,925 (156,640 , 283,210)	42,250 (31,213 , 53,287)	150,827 (90,340 , 211,314)
\$200,000 under \$500,000	115,351 (105,219 , 125,483)	760,639 (648,003 , 873,275)	118,120 (107,525 , 128,715)	493,651 (435,070 , 552,232)
\$500,000 under \$1,000,000	68,334 (63,472 , 73,196)	792,627 (683,641 , 901,614)	37,459 (33,685 , 41,233)	320,639 (264,599 , 376,679)
\$1,000,000 or more	84,848 (82,821 , 86,876)	3,096,439 (3,010,584 , 3,182,293)	14,638 (13,696 , 15,581)	534,656 (496,173 , 573,139)
Nontaxable returns, total	32,880 (23,382 , 42,377)	182,648 (130,742 , 234,555)	15,863 (8,709 , 23,018)	42,151 (17,163 , 67,139)

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 2019 (Filing Year 2020)—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			
	Adoption credit		Credit for elderly and disabled	
	Number of returns (20)	Amount (21)	Number of returns (22)	Amount (23)
All returns, total	63,531 (48,146 , 78,916)	303,894 (213,795 , 393,994)	40,998 (28,562 , 53,433)	4,066 (2,602 , 5,531)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	1,383 (-593 , 3,360)	278 (117 , 438)
\$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)	12,203 (5,391 , 19,015)	1,273 (252 , 2,294)
\$15,000 under \$20,000	0 (0 , 0)	0 (0 , 0)	27,410 (17,194 , 37,627)	2,516 (1,478 , 3,553)
\$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	* 4,013 (82 , 7,944)	* 2,360 (-1,928 , 6,649)	0 (0 , 0)	0 (0 , 0)
\$40,000 under \$50,000	* 5,331 (892 , 9,770)	* 6,549 (211 , 12,887)	0 (0 , 0)	0 (0 , 0)
\$50,000 under \$75,000	17,178 (9,080 , 25,276)	52,254 (25,374 , 79,134)	0 (0 , 0)	0 (0 , 0)
\$75,000 under \$100,000	16,448 (8,564 , 24,331)	66,526 (32,089 , 100,963)	0 (0 , 0)	0 (0 , 0)
\$100,000 under \$200,000	18,784 (10,454 , 27,114)	155,077 (81,750 , 228,405)	0 (0 , 0)	0 (0 , 0)
\$200,000 under \$500,000	** 1,777 (-347 , 3,901)	** 21,127 (-6,732 , 48,987)	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	9,968 (4,241 , 15,696)	43,164 (9,879 , 76,450)	17,656 (9,542 , 25,770)	1,667 (870 , 2,465)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	273 (66 , 481)	222 (66 , 379)
\$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)	** 17,383 (9,271 , 25,494)	** 1,445 (663 , 2,227)
\$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	** 8,363 (3,044 , 13,683)	** 26,040 (7,822 , 44,257)	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	** 1,605 (-519 , 3,729)	** 17,124 (-10,735 , 44,984)	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	53,562 (39,282 , 67,843)	260,730 (176,997 , 344,463)	23,342 (13,916 , 32,767)	2,399 (1,171 , 3,627)

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 2019 (Filing Year 2020)—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 motor vehicle credit	Alternative fuel vehicle refueling property credit	Number of returns	Amount
	(24)	(25)	(26)	(27)
All returns, total	16,898 (9,578 , 24,218)	40,314 (19,823 , 60,804)	26,892 (18,625 , 35,159)	9,718 (6,047 , 13,390)
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	** 12,557 (5,678 , 19,438)	** 27,772 (7,950 , 47,594)	** 5,340 (902 , 9,780)	** 2,218 (-211 , 4,649)
\$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	1,076 (-884 , 3,036)	1,068 (-90 , 2,226)	8,438 (2,875 , 14,001)	2,491 (338 , 4,644)
\$200,000 under \$500,000	** 3,091 (1,540 , 4,643)	** 10,439 (5,423 , 15,455)	** 12,754 (8,548 , 16,960)	** 4,819 (3,106 , 6,532)
\$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	* 48 (14 , 82)	* 173 (29 , 318)	183 (112 , 254)	94 (52 , 135)
\$2,000,000 under \$5,000,000	112 (64 , 161)	807 (144 , 1,470)	140 (88 , 192)	73 (43 , 103)
\$5,000,000 under \$10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	26 (14 , 39)	17 (9 , 25)
\$10,000,000 or more	12 (12 , 12)	54 (54 , 54)	* 9 (9 , 9)	* 6 (6 , 6)
Taxable returns, total	11,802 (5,952 , 17,651)	33,366 (13,598 , 53,133)	26,884 (18,617 , 35,150)	9,718 (6,047 , 13,389)
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	** 8,554 (2,915 , 14,195)	** 22,415 (3,306 , 41,523)	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)	** 5,334 (896 , 9,774)	** 2,218 (-211 , 4,649)
\$75,000 under \$100,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$100,000 under \$200,000	1,996 (588 , 3,405)	5,636 (1,369 , 9,903)	8,438 (2,875 , 14,001)	2,491 (338 , 4,644)
\$200,000 under \$500,000	1,019 (373 , 1,664)	3,917 (1,346 , 6,488)	10,494 (6,387 , 14,602)	3,934 (2,272 , 5,595)
\$500,000 under \$1,000,000	232 (134 , 330)	1,398 (503 , 2,294)	1,975 (1,091 , 2,858)	766 (362 , 1,170)
\$1,000,000 or more			642 (428 , 855)	309 (198 , 419)
Nontaxable returns, total	5,096 (695 , 9,497)	6,948 (1,552 , 12,344)	* 8 (-3 , 20)	* 1 (0 , 1)

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 2019 (Filing Year 2020)—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			
	Number of returns (28)	Qualified plug-in electric vehicle credit Amount (29)	Number of returns (30)	Mortgage interest credit Amount (31)
All returns, total	162,686 (143,150 , 182,223)	642,895 (556,033 , 729,757)	93,937 (75,083 , 112,792)	144,391 (107,701 , 181,082)
No adjusted gross income	** 3,015 (-387 , 6,418)	** 1,315 (-501 , 3,131)	** 4,012 (82 , 7,941)	** 3,650 (-977 , 8,278)
\$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	* 2,206 (-599 , 5,011)	* 4,202 (-852 , 9,257)	10,035 (3,818 , 16,251)	9,236 (2,141 , 16,332)
\$40,000 under \$50,000	* 3,153 (-269 , 6,574)	* 10,065 (-1,569 , 21,698)	14,351 (6,975 , 21,727)	19,633 (8,348 , 30,918)
\$50,000 under \$75,000	** 27,718 (17,541 , 37,895)	** 90,365 (53,615 , 127,114)	32,118 (20,999 , 43,238)	43,790 (26,921 , 60,659)
\$75,000 under \$100,000	** 0 (0 , 0)	** 0 (0 , 0)	16,984 (8,914 , 25,053)	40,952 (15,186 , 66,719)
\$100,000 under \$200,000	51,273 (38,122 , 64,424)	224,144 (158,688 , 289,599)	15,098 (7,549 , 22,646)	25,748 (11,715 , 39,782)
\$200,000 under \$500,000	** 69,366 (60,774 , 77,959)	** 289,427 (247,697 , 331,158)	** 1,340 (145 , 2,536)	** 1,381 (-68 , 2,829)
\$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	2,649 (2,046 , 3,253)	10,007 (7,377 , 12,638)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,500,000 under \$2,000,000	1,261 (989 , 1,532)	4,912 (3,811 , 6,014)	** 0 (0 , 0)	** 0 (0 , 0)
\$2,000,000 under \$5,000,000	1,420 (1,261 , 1,579)	5,914 (5,128 , 6,701)	** 0 (0 , 0)	** 0 (0 , 0)
\$5,000,000 under \$10,000,000	383 (335 , 430)	1,521 (1,308 , 1,735)	** 0 (0 , 0)	** 0 (0 , 0)
\$10,000,000 or more	242 (242 , 242)	1,022 (1,022 , 1,022)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	141,902 (124,370 , 159,434)	569,691 (490,034 , 649,349)	70,844 (54,514 , 87,173)	103,215 (76,643 , 129,787)
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	** 17,360 (9,283 , 25,437)	** 46,849 (22,829 , 70,868)	11,335 (4,795 , 17,876)	15,024 (5,199 , 24,849)
\$75,000 under \$100,000	** 0 (0 , 0)	** 0 (0 , 0)	11,965 (5,198 , 18,732)	33,385 (18,830 , 47,939)
\$100,000 under \$200,000	49,289 (36,326 , 62,253)	210,373 (146,962 , 273,785)	26,088 (16,068 , 36,109)	20,718 (8,330 , 33,106)
\$200,000 under \$500,000	56,122 (47,871 , 64,373)	237,289 (197,054 , 277,524)	15,098 (7,549 , 22,646)	25,748 (11,715 , 39,782)
\$500,000 under \$1,000,000	13,176 (10,769 , 15,583)	51,804 (40,697 , 62,911)	** 1,337 (142 , 2,533)	** 1,375 (-74 , 2,823)
\$1,000,000 or more	5,955 (5,273 , 6,636)	23,377 (20,413 , 26,341)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	20,785 (12,168 , 29,411)	73,204 (38,534 , 107,873)	23,093 (13,662 , 32,524)	41,176 (15,869 , 66,483)

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 2019 (Filing Year 2020)—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				Total refundable credits	
	Other tax credits		Total		Total	
	Number of returns (32)	Amount (33)	Number of returns (34)	Amount (35)	Number of returns	Amount
All returns, total	4,638 (1,578 , 7,698)	71,952 (55,793 , 88,110)	36,738,377 (36,428,786 , 37,047,968)	108,305,291 (106,956,175 , 109,654,407)		
No adjusted gross income	** 0 (0 , 0)	** 0 (0 , 0)	403,159 (372,648 , 433,671)	605,380 (543,883 , 666,878)		
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	2,757,486 (2,656,556 , 2,858,415)	1,479,397 (1,388,810 , 1,569,983)		
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	3,918,787 (3,799,296 , 4,038,278)	5,953,537 (5,686,767 , 6,220,307)		
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	5,940,346 (5,796,034 , 6,084,659)	17,394,237 (16,806,534 , 17,981,940)		
\$15,000 under \$20,000	0 (0 , 0)	0 (0 , 0)	4,049,435 (3,928,174 , 4,170,696)	20,132,473 (19,420,517 , 20,844,428)		
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	3,310,261 (3,199,613 , 3,420,909)	16,498,752 (15,863,193 , 17,134,311)		
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	3,174,856 (3,066,290 , 3,283,423)	14,020,202 (13,457,211 , 14,583,193)		
\$30,000 under \$40,000	0 (0 , 0)	0 (0 , 0)	5,223,762 (5,085,941 , 5,361,583)	17,783,046 (17,193,109 , 18,372,983)		
\$40,000 under \$50,000	0 (0 , 0)	0 (0 , 0)	2,647,068 (2,547,893 , 2,746,243)	6,778,861 (6,445,161 , 7,112,560)		
\$50,000 under \$75,000	** 1,009 (-954 , 2,972)	** 2,329 (-615 , 5,274)	2,761,971 (2,662,181 , 2,861,762)	4,801,438 (4,562,188 , 5,040,687)		
\$75,000 under \$100,000	** 0 (0 , 0)	** 0 (0 , 0)	1,088,400 (1,025,201 , 1,151,599)	1,362,037 (1,247,821 , 1,476,253)		
\$100,000 under \$200,000	* 1,822 (-351 , 3,994)	* 1,321 (-750 , 3,392)	1,456,437 (1,385,329 , 1,527,546)	1,479,999 (1,388,821 , 1,571,178)		
\$200,000 under \$500,000	** 1,807 (917 , 2,697)	** 68,302 (52,549 , 84,053)	5,624 (4,191 , 7,057)	14,006 (9,312 , 18,700)		
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	324 (9 , 639)	573 (-436 , 1,582)		
\$1,000,000 under \$1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	* 91 (-20 , 202)	* 38 (-1 , 77)		
\$1,500,000 under \$2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	129 (72 , 186)	74 (17 , 131)		
\$2,000,000 under \$5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	184 (129 , 238)	304 (29 , 579)		
\$5,000,000 under \$10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	30 (19 , 41)	58 (43 , 74)		
\$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	26 (26 , 26)	881 (881 , 881)		
Taxable returns, total	4,601 (1,541 , 7,661)	70,674 (54,516 , 86,833)	4,657,875 (4,527,593 , 4,788,157)	3,037,318 (2,927,850 , 3,146,786)		
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	** 2,205 (-579 , 4,990)	** 842 (-158 , 1,843)		
\$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)	481,278 (438,384 , 524,173)	44,085 (39,902 , 48,267)		
\$15,000 under \$20,000	0 (0 , 0)	0 (0 , 0)	282,337 (249,435 , 315,239)	19,710 (15,315 , 24,105)		
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	112,204 (91,479 , 132,930)	29,921 (22,505 , 37,338)		
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	140,845 (117,572 , 164,119)	49,150 (38,046 , 60,253)		
\$30,000 under \$40,000	0 (0 , 0)	0 (0 , 0)	548,440 (502,731 , 594,148)	339,289 (306,964 , 371,614)		
\$40,000 under \$50,000	0 (0 , 0)	0 (0 , 0)	462,060 (420,004 , 504,116)	241,266 (212,887 , 269,644)		
\$50,000 under \$75,000	** 1,005 (-958 , 2,968)	** 1,503 (-1,441 , 4,447)	631,931 (583,184 , 680,678)	505,515 (462,391 , 548,639)		
\$75,000 under \$100,000	** 0 (0 , 0)	** 0 (0 , 0)	645,788 (596,680 , 694,895)	539,022 (492,940 , 585,105)		
\$100,000 under \$200,000	* 1,819 (-354 , 3,991)	* 1,302 (-769 , 3,373)	1,349,216 (1,280,610 , 1,417,823)	1,266,377 (1,188,614 , 1,344,140)		
\$200,000 under \$500,000	* 785 (17 , 1,554)	* 1,508 (486 , 3,502)	795 (61 , 1,528)	228 (79 , 378)		
\$500,000 under \$1,000,000	544 (110 , 977)	7,002 (-4,259 , 18,264)	* 315 (0 , 630)	* 558 (-451 , 1,568)		
\$1,000,000 or more	448 (334 , 562)	59,359 (48,527 , 70,191)	461 (324 , 598)	1,354 (1,070 , 1,639)		
Nontaxable returns, total	37 (32 , 42)	1,277 (1,274 , 1,281)	32,080,502 (31,789,576 , 32,371,428)	105,267,973 (103,920,260 , 106,615,685)		

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 2019 (Filing Year 2020)—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			
	Earned income credit		Additional child tax credit	
	Number of returns (36)	Amount (37)	Number of returns (38)	Amount (39)
All returns, total	26,738,391 (26,469,837 , 27,006,946)	64,477,508 (63,583,073 , 65,371,942)	19,867,646 (19,618,340 , 20,116,952)	35,733,023 (35,187,760 , 36,278,286)
No adjusted gross income	169,151 (149,732 , 188,569)	184,806 (151,733 , 217,878)	69,255 (60,306 , 78,204)	154,091 (134,313 , 173,868)
\$1 under \$5,000	2,542,931 (2,445,891 , 2,639,972)	1,083,033 (1,014,873 , 1,151,194)	350,518 (314,020 , 387,017)	98,112 (82,000 , 114,223)
\$5,000 under \$10,000	3,575,024 (3,460,654 , 3,689,394)	4,590,750 (4,386,359 , 4,795,141)	1,115,008 (1,050,058 , 1,179,958)	913,598 (857,579 , 969,617)
\$10,000 under \$15,000	5,494,696 (5,355,528 , 5,633,864)	12,995,661 (12,547,533 , 13,443,788)	2,605,866 (2,508,517 , 2,703,215)	3,692,124 (3,552,283 , 3,831,965)
\$15,000 under \$20,000	3,420,227 (3,308,421 , 3,532,033)	14,479,610 (13,953,533 , 15,005,688)	2,757,812 (2,657,121 , 2,858,503)	5,001,507 (4,812,989 , 5,190,026)
\$20,000 under \$25,000	2,653,608 (2,554,170 , 2,753,045)	10,989,142 (10,553,177 , 11,425,107)	2,420,026 (2,324,975 , 2,515,077)	4,933,315 (4,726,059 , 5,140,572)
\$25,000 under \$30,000	2,561,335 (2,463,503 , 2,659,167)	8,634,698 (8,279,801 , 8,989,596)	2,396,680 (2,301,944 , 2,491,415)	4,820,670 (4,606,705 , 5,034,635)
\$30,000 under \$40,000	4,305,649 (4,179,888 , 4,431,409)	9,292,055 (8,977,007 , 9,607,103)	3,804,013 (3,685,577 , 3,922,449)	7,601,149 (7,313,997 , 7,888,301)
\$40,000 under \$50,000	1,736,066 (1,655,360 , 1,816,772)	2,092,521 (1,973,461 , 2,211,582)	1,924,762 (1,839,986 , 2,009,537)	4,067,000 (3,844,840 , 4,289,159)
\$50,000 under \$75,000	279,705 (247,070 , 312,341)	135,230 (115,836 , 154,625)	1,942,447 (1,858,085 , 2,026,809)	3,611,799 (3,404,401 , 3,819,197)
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)	386,675 (348,933 , 424,416)	642,145 (552,621 , 731,670)
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)	89,536 (71,651 , 107,421)	183,590 (138,321 , 228,858)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	4,901 (3,667 , 6,134)	13,901 (9,208 , 18,594)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	149 (-124 , 422)	21 (8 , 35)
\$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	1,091,801 (1,027,369 , 1,156,233)	248,383 (224,008 , 272,757)	354 (-41 , 749)	917 (-617 , 2,451)
No adjusted gross income	** 2,007 (-769 , 4,785)	** 637 (-341 , 1,616)	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	475,254 (432,627 , 517,881)	43,845 (39,677 , 48,014)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	192,852 (165,650 , 220,054)	4,113 (3,438 , 4,787)	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	* 3,007 (-394 , 6,408)	* 3,675 (-1,245 , 8,594)	0 (0 , 0)	0 (0 , 0)
\$30,000 under \$40,000	232,980 (203,090 , 262,870)	147,625 (126,697 , 168,553)	0 (0 , 0)	0 (0 , 0)
\$40,000 under \$50,000	176,601 (150,551 , 202,650)	45,378 (35,048 , 55,709)	0 (0 , 0)	0 (0 , 0)
\$50,000 under \$75,000	9,099 (3,162 , 15,036)	3,109 (323 , 5,895)	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)	* 140 (-133 , 413)	* 784 (-747 , 2,314)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	74 (-8 , 157)	126 (20 , 233)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	* 140 (-133 , 413)	* 7 (-7 , 21)
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	25,646,590 (25,381,873 , 25,911,307)	64,229,125 (63,334,385 , 65,123,865)	19,867,292 (19,617,986 , 20,116,598)	35,732,106 (35,186,845 , 36,277,366)

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 2019 (Filing Year 2020)—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					
	American opportunity credit		Total refundable credits—continued		Net premium tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)		
All returns, total	6,940,056 (6,781,918 , 7,098,194)	6,083,655 (5,931,980 , 6,235,329)	2,170,776 (2,082,755 , 2,258,798)	1,971,279 (1,816,328 , 2,126,231)		
No adjusted gross income	99,894 (82,531 , 117,257)	94,456 (77,750 , 111,162)	137,877 (119,413 , 156,340)	172,006 (139,590 , 204,422)		
\$1 under \$5,000	227,079 (197,567 , 256,591)	193,508 (167,130 , 219,886)	156,524 (132,381 , 180,666)	104,743 (80,817 , 128,670)		
\$5,000 under \$10,000	381,402 (343,222 , 419,581)	327,638 (292,595 , 362,681)	187,786 (161,265 , 214,307)	120,791 (71,466 , 170,116)		
\$10,000 under \$15,000	534,838 (489,662 , 580,015)	459,386 (417,831 , 500,942)	352,346 (316,009 , 388,683)	246,466 (197,344 , 295,588)		
\$15,000 under \$20,000	537,490 (492,188 , 582,791)	453,159 (411,829 , 494,490)	286,065 (253,167 , 318,963)	193,253 (155,304 , 231,201)		
\$20,000 under \$25,000	454,968 (413,278 , 496,658)	376,006 (339,028 , 412,983)	257,099 (226,069 , 288,129)	200,217 (161,997 , 238,436)		
\$25,000 under \$30,000	459,665 (417,804 , 501,526)	370,863 (334,270 , 407,456)	202,382 (174,795 , 229,969)	189,898 (133,128 , 246,669)		
\$30,000 under \$40,000	712,641 (660,579 , 764,702)	596,731 (549,386 , 644,076)	281,733 (249,286 , 314,180)	290,415 (228,222 , 352,608)		
\$40,000 under \$50,000	504,060 (460,277 , 547,843)	439,356 (397,887 , 480,824)	159,932 (135,519 , 184,344)	178,426 (132,332 , 224,519)		
\$50,000 under \$75,000	918,587 (860,044 , 977,131)	838,328 (780,295 , 896,361)	124,760 (103,464 , 146,056)	213,452 (149,379 , 277,526)		
\$75,000 under \$100,000	742,253 (689,727 , 794,780)	661,252 (608,628 , 713,875)	21,561 (12,894 , 30,228)	58,184 (20,132 , 96,237)		
\$100,000 under \$200,000	1,367,179 (1,298,174 , 1,436,184)	1,272,972 (1,201,179 , 1,344,766)	2,712 (-140 , 5,564)	3,427 (-593 , 7,446)		
\$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	3,090,157 (2,984,460 , 3,195,853)	2,579,573 (2,480,990 , 2,678,156)	490,252 (447,208 , 533,296)	181,624 (156,848 , 206,400)		
No adjusted gross income	**199 (-7 , 405)	**208 (2 , 415)	**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)	**9,031 (3,137 , 14,925)	**236 (31 , 440)		
\$15,000 under \$20,000	21,055 (12,055 , 30,054)	2,852 (1,537 , 4,168)	71,439 (54,866 , 88,013)	12,745 (8,613 , 16,877)		
\$20,000 under \$25,000	40,100 (27,682 , 52,517)	9,123 (5,589 , 12,657)	73,107 (56,391 , 89,823)	20,798 (14,280 , 27,316)		
\$25,000 under \$30,000	63,485 (47,864 , 79,105)	20,467 (14,763 , 26,171)	74,354 (57,430 , 91,278)	24,864 (16,714 , 33,015)		
\$30,000 under \$40,000	205,891 (177,787 , 233,995)	139,361 (118,427 , 160,295)	112,577 (91,973 , 133,181)	52,286 (39,266 , 65,305)		
\$40,000 under \$50,000	214,052 (185,384 , 242,719)	160,171 (137,032 , 183,310)	77,433 (60,225 , 94,640)	34,158 (21,944 , 46,372)		
\$50,000 under \$75,000	563,563 (517,412 , 609,714)	471,212 (430,048 , 512,375)	61,035 (46,074 , 75,996)	28,566 (17,155 , 39,978)		
\$75,000 under \$100,000	637,733 (588,900 , 686,565)	531,020 (485,513 , 576,527)	9,907 (3,972 , 15,842)	7,546 (1,267 , 13,826)		
\$100,000 under \$200,000	1,344,080 (1,275,587 , 1,412,574)	1,245,159 (1,174,302 , 1,316,016)	*1,369 (-703 , 3,441)	*425 (-115 , 965)		
\$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	3,849,899 (3,730,960 , 3,968,839)	3,504,081 (3,387,823 , 3,620,339)	1,680,524 (1,603,340 , 1,757,709)	1,789,655 (1,636,621 , 1,942,690)		

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 2019 (Filing Year 2020)—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			
	Refundable credits used to offset income tax before credits		Earned income credit used to offset income tax before credits	
	Number of returns (44)	Amount (45)	Number of returns (46)	Amount (47)
All returns, total	6,850,041 (6,692,596 , 7,007,486)	3,869,161 (3,747,927 , 3,990,394)	2,552,635 (2,454,881 , 2,650,389)	649,586 (609,453 , 689,718)
No adjusted gross income	239 (26 , 453)	250 (39 , 460)	** 0 (0 , 0)	* 4 (4 , 4)
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$5,000 under \$10,000	** 4,012 (83 , 7,942)	** 1,584 (-195 , 3,363)	** 3,009 (-394 , 6,412)	** 1,124 (-242 , 2,491)
\$10,000 under \$15,000	1,109,156 (1,044,275 , 1,174,037)	92,359 (86,136 , 98,583)	1,078,541 (1,014,540 , 1,142,541)	86,323 (80,545 , 92,102)
\$15,000 under \$20,000	370,020 (332,391 , 407,649)	46,775 (38,726 , 54,824)	212,916 (184,335 , 241,497)	8,586 (5,634 , 11,538)
\$20,000 under \$25,000	248,620 (217,800 , 279,441)	76,067 (62,795 , 89,339)	69,342 (53,025 , 85,659)	18,194 (11,511 , 24,877)
\$25,000 under \$30,000	482,541 (439,636 , 525,447)	191,664 (169,272 , 214,056)	189,037 (162,156 , 215,918)	90,263 (74,324 , 106,202)
\$30,000 under \$40,000	1,162,686 (1,086,308 , 1,229,064)	659,132 (613,719 , 704,545)	706,082 (654,194 , 757,971)	365,546 (332,534 , 398,558)
\$40,000 under \$50,000	650,210 (600,420 , 700,000)	337,465 (302,053 , 372,876)	279,592 (246,852 , 312,332)	75,756 (62,342 , 89,169)
\$50,000 under \$75,000	770,657 (716,951 , 824,362)	606,680 (558,119 , 655,241)	14,112 (6,727 , 21,496)	3,789 (928 , 6,649)
\$75,000 under \$100,000	689,256 (638,585 , 739,927)	581,482 (532,864 , 630,100)	0 (0 , 0)	0 (0 , 0)
\$100,000 under \$200,000	1,359,649 (1,290,805 , 1,428,494)	1,272,671 (1,194,794 , 1,350,549)	0 (0 , 0)	0 (0 , 0)
\$200,000 under \$500,000	2,218 (785 , 3,651)	1,118 (-301 , 2,538)	0 (0 , 0)	0 (0 , 0)
\$500,000 under \$1,000,000	* 315 (0 , 630)	* 558 (-451 , 1,568)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 under \$1,500,000	* 91 (-20 , 202)	* 38 (-1 , 77)	0 (0 , 0)	0 (0 , 0)
\$1,500,000 under \$2,000,000	129 (72 , 186)	74 (17 , 131)	0 (0 , 0)	0 (0 , 0)
\$2,000,000 under \$5,000,000	184 (129 , 238)	304 (29 , 579)	0 (0 , 0)	0 (0 , 0)
\$5,000,000 under \$10,000,000	30 (19 , 41)	58 (43 , 74)	0 (0 , 0)	0 (0 , 0)
\$10,000,000 or more	26 (26 , 26)	881 (881 , 881)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	4,657,875 (4,527,593 , 4,788,157)	3,037,306 (2,927,838 , 3,146,774)	1,091,801 (1,027,369 , 1,156,233)	248,383 (224,008 , 272,757)
No adjusted gross income	** 2,205 (-579 , 4,990)	** 842 (-158 , 1,843)	** 2,007 (-769 , 4,785)	** 637 (-341 , 1,616)
\$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	481,278 (438,384 , 524,173)	44,085 (39,902 , 48,267)	475,254 (432,627 , 517,881)	43,845 (39,677 , 48,014)
\$15,000 under \$20,000	282,337 (249,435 , 315,239)	19,710 (15,315 , 24,105)	192,852 (165,650 , 220,054)	4,113 (3,438 , 4,787)
\$20,000 under \$25,000	112,204 (91,479 , 132,930)	29,921 (22,505 , 37,338)	0 (0 , 0)	0 (0 , 0)
\$25,000 under \$30,000	140,845 (117,572 , 164,119)	49,150 (38,046 , 60,253)	* 3,007 (-394 , 6,408)	* 3,675 (-1,245 , 8,594)
\$30,000 under \$40,000	548,440 (502,731 , 594,148)	339,289 (306,964 , 371,614)	232,980 (203,090 , 262,870)	147,625 (126,697 , 168,553)
\$40,000 under \$50,000	462,060 (420,004 , 504,116)	241,266 (212,887 , 269,644)	176,601 (150,551 , 202,650)	45,378 (35,048 , 55,709)
\$50,000 under \$75,000	631,931 (583,184 , 680,678)	505,515 (462,391 , 548,639)	9,099 (3,162 , 15,036)	3,109 (323 , 5,895)
\$75,000 under \$100,000	645,788 (596,680 , 694,895)	539,022 (492,940 , 585,105)	0 (0 , 0)	0 (0 , 0)
\$100,000 under \$200,000	1,349,216 (1,280,610 , 1,417,823)	1,266,377 (1,188,614 , 1,344,140)	0 (0 , 0)	0 (0 , 0)
\$200,000 under \$500,000	795 (61 , 1,528)	216 (71 , 360)	0 (0 , 0)	0 (0 , 0)
\$500,000 under \$1,000,000	* 315 (0 , 630)	* 558 (-451 , 1,568)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 or more	461 (324 , 598)	1,354 (1,070 , 1,639)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	2,192,166 (2,101,514 , 2,282,818)	831,855 (778,937 , 884,774)	1,460,834 (1,386,497 , 1,535,172)	401,203 (369,202 , 433,204)

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 2019 (Filing Year 2020)—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		Number of returns	Amount	Number of returns	Amount	Income tax after credits
	Refundable credits used to offset income tax before credits—continued						
	American opportunity credit used to offset income tax before credits						
All returns, total	3,623,047 (3,508,441 , 3,737,652)	2,834,068 (2,731,906 , 2,936,231)	103,985,756 (103,660,282 , 104,311,231)	(49)	(50)	(51)	1,553,106,552 (1,549,082,898 , 1,557,130,207)
No adjusted gross income	221 (8 , 435)	219 (10 , 428)	2,685 (1,962 , 3,408)		2,685 (1,962 , 3,408)		240,701 (3,167 , 478,236)
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)		137,525 (114,506 , 160,544)		11,660 (8,867 , 14,452)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		146,206 (122,405 , 170,007)		37,488 (28,425 , 46,550)
\$10,000 under \$15,000	** 1,010 (-954 , 2,974)	** 40 (-23 , 104)	** 40 (-23 , 104)		2,363,042 (2,268,936 , 2,457,149)		341,676 (319,793 , 363,558)
\$15,000 under \$20,000	42,108 (29,382 , 54,833)	5,184 (3,379 , 6,990)	5,184 (3,379 , 6,990)		5,096,664 (4,960,480 , 5,232,848)		2,424,938 (2,353,319 , 2,496,557)
\$20,000 under \$25,000	73,185 (56,412 , 89,958)	15,774 (11,339 , 20,209)	15,774 (11,339 , 20,209)		5,193,441 (5,055,997 , 5,330,885)		4,928,478 (4,791,747 , 5,065,208)
\$25,000 under \$30,000	188,820 (161,894 , 215,746)	54,652 (45,481 , 63,822)	54,652 (45,481 , 63,822)		5,659,877 (5,516,563 , 5,803,191)		7,714,894 (7,504,105 , 7,925,684)
\$30,000 under \$40,000	318,303 (283,367 , 353,239)	208,272 (183,268 , 233,277)	208,272 (183,268 , 233,277)		11,034,973 (10,839,648 , 11,230,299)		22,644,687 (22,210,348 , 23,079,027)
\$40,000 under \$50,000	290,764 (257,378 , 324,150)	195,867 (170,949 , 220,784)	195,867 (170,949 , 220,784)		10,134,526 (9,945,940 , 10,323,111)		29,044,640 (28,459,137 , 29,636,142)
\$50,000 under \$75,000	678,654 (628,110 , 729,198)	538,513 (494,790 , 582,235)	538,513 (494,790 , 582,235)		19,867,968 (19,652,604 , 20,083,333)		92,630,788 (91,477,701 , 93,783,874)
\$75,000 under \$100,000	676,584 (626,336 , 726,832)	564,829 (517,466 , 612,192)	564,829 (517,466 , 612,192)		13,557,576 (13,386,200 , 13,748,952)		100,253,091 (98,646,742 , 101,859,439)
\$100,000 under \$200,000	1,353,397 (1,284,690 , 1,422,104)	1,250,718 (1,179,741 , 1,321,695)	1,250,718 (1,179,741 , 1,321,695)		21,805,245 (21,668,151 , 21,942,339)		333,803,960 (331,150,605 , 336,457,314)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		7,272,718 (7,210,312 , 7,335,124)		344,858,013 (341,974,656 , 347,741,371)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		1,158,847 (1,141,825 , 1,175,870)		177,122,512 (174,482,014 , 179,763,009)
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		253,463 (248,770 , 258,156)		77,833,103 (76,307,045 , 79,359,162)
\$1,500,000 under \$2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		102,594 (100,823 , 104,366)		46,419,980 (45,608,632 , 47,231,327)
\$2,000,000 under \$5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		143,016 (141,735 , 144,296)		112,720,556 (111,754,168 , 113,686,944)
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		34,600 (34,214 , 34,985)		62,034,772 (61,349,650 , 62,719,894)
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		20,789 (20,789 , 20,789)		138,037,618 (138,037,618 , 138,037,618)
Taxable returns, total	3,090,157 (2,984,460 , 3,195,853)	2,579,573 (2,480,990 , 2,678,156)	103,985,756 (103,660,282 , 104,311,231)		** 103,985,756 (103,660,282 , 104,311,231)		** 1,553,106,552 (1,549,082,898 , 1,557,130,207)
No adjusted gross income	** 199 (-7 , 405)	** 208 (2 , 415)	** 208 (2 , 415)		2,685 (1,962 , 3,408)		240,701 (3,167 , 478,236)
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)		137,525 (114,506 , 160,544)		11,660 (8,867 , 14,452)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		146,206 (122,405 , 170,007)		37,488 (28,425 , 46,550)
\$10,000 under \$15,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)		2,363,042 (2,268,936 , 2,457,149)		341,676 (319,793 , 363,558)
\$15,000 under \$20,000	21,055 (12,055 , 30,054)	2,852 (1,537 , 4,168)	2,852 (1,537 , 4,168)		5,096,664 (4,960,480 , 5,232,848)		2,424,938 (2,353,319 , 2,496,557)
\$20,000 under \$25,000	40,100 (27,682 , 52,517)	9,123 (5,589 , 12,657)	9,123 (5,589 , 12,657)		5,193,441 (5,055,997 , 5,330,885)		4,928,478 (4,791,747 , 5,065,208)
\$25,000 under \$30,000	63,485 (47,864 , 79,105)	20,467 (14,763 , 26,171)	20,467 (14,763 , 26,171)		5,659,877 (5,516,563 , 5,803,191)		7,714,894 (7,504,105 , 7,925,684)
\$30,000 under \$40,000	205,891 (177,787 , 233,995)	139,361 (118,427 , 160,295)	139,361 (118,427 , 160,295)		11,034,973 (10,839,648 , 11,230,299)		22,644,687 (22,210,348 , 23,079,027)
\$40,000 under \$50,000	214,052 (185,384 , 242,719)	160,171 (137,032 , 183,310)	160,171 (137,032 , 183,310)		10,134,526 (9,945,940 , 10,323,111)		29,044,640 (28,459,137 , 29,636,142)
\$50,000 under \$75,000	563,563 (517,412 , 609,714)	471,212 (430,048 , 512,375)	471,212 (430,048 , 512,375)		19,867,968 (19,652,604 , 20,083,333)		92,630,788 (91,477,701 , 93,783,874)
\$75,000 under \$100,000	637,733 (588,900 , 686,565)	531,020 (485,513 , 576,527)	531,020 (485,513 , 576,527)		13,557,576 (13,386,200 , 13,748,952)		100,253,091 (98,646,742 , 101,859,439)
\$100,000 under \$200,000	1,344,080 (1,275,587 , 1,412,574)	1,245,159 (1,174,302 , 1,316,016)	1,245,159 (1,174,302 , 1,316,016)		21,805,245 (21,668,151 , 21,942,339)		333,803,960 (331,150,605 , 336,457,314)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		7,272,718 (7,210,312 , 7,335,124)		177,122,512 (174,482,014 , 179,763,009)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		1,158,847 (1,141,825 , 1,175,870)		437,046,029 (435,261,986 , 438,820,850)
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		554,462 (549,687 , 559,235)		** 0 (0 , 0)
Nontaxable returns, total	532,890 (487,898 , 577,882)	254,495 (227,158 , 281,832)	** 0 (0 , 0)		** 0 (0 , 0)		** 0 (0 , 0)

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 2019 (Filing Year 2020)—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 investment income tax		Total income tax	
	Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)
All returns, total	5,432,786 (5,381,242 , 5,484,330)	28,258,652 (28,072,670 , 28,444,634)	104,005,800 (103,680,360 , 104,331,240)	1,581,352,160 (1,577,311,008 , 1,585,393,311)
No adjusted gross income	* 13 (5 , 22)	* 1,172 (165 , 2,179)	2,698 (1,974 , 3,421)	241,873 (4,336 , 479,410)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	137,525 (114,506 , 160,544)	11,660 (8,867 , 14,452)
\$5,000 under \$10,000	** 2,074 (-779 , 4,929)	** 489 (-186 , 1,163)	146,214 (122,413 , 170,016)	37,515 (28,453 , 46,578)
\$10,000 under \$15,000	** 0 (0 , 0)	** 0 (0 , 0)	2,363,049 (2,268,942 , 2,457,155)	341,768 (319,885 , 363,651)
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	5,097,694 (4,961,495 , 5,233,893)	2,425,268 (2,353,646 , 2,496,890)
\$20,000 under \$25,000	** 0 (0 , 0)	** 0 (0 , 0)	5,193,441 (5,055,997 , 5,330,885)	4,928,510 (4,791,779 , 5,065,240)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	5,659,877 (5,516,563 , 5,803,191)	7,714,894 (7,504,105 , 7,925,684)
\$30,000 under \$40,000	0 (0 , 0)	0 (0 , 0)	11,034,973 (10,839,648 , 11,230,299)	22,644,687 (22,210,348 , 23,079,027)
\$40,000 under \$50,000	** 3,957 (366 , 7,548)	** 3,222 (-1,525 , 7,969)	10,135,556 (9,946,960 , 10,324,152)	29,047,785 (28,459,272 , 29,636,298)
\$50,000 under \$75,000	** 0 (0 , 0)	** 0 (0 , 0)	19,868,580 (19,653,214 , 20,083,947)	92,633,864 (91,480,548 , 93,787,180)
\$75,000 under \$100,000	* 2,761 (-162 , 5,683)	* 1,050 (-100 , 2,201)	13,557,576 (13,366,200 , 13,748,952)	100,254,141 (98,647,771 , 101,860,511)
\$100,000 under \$200,000	93,699 (76,369 , 111,029)	35,049 (21,785 , 48,312)	21,807,901 (21,670,812 , 21,944,990)	333,838,228 (331,184,513 , 336,491,943)
\$200,000 under \$500,000	3,783,380 (3,734,282 , 3,832,478)	3,985,891 (3,887,174 , 4,084,608)	7,283,635 (7,221,255 , 7,346,015)	348,842,920 (345,931,784 , 351,754,055)
\$500,000 under \$1,000,000	1,029,539 (1,013,036 , 1,046,042)	4,439,671 (4,311,430 , 4,567,912)	1,161,188 (1,144,163 , 1,178,214)	181,562,077 (178,879,328 , 184,244,827)
\$1,000,000 under \$1,500,000	233,537 (228,966 , 238,109)	2,326,681 (2,245,714 , 2,407,648)	253,955 (249,261 , 258,649)	80,158,295 (78,601,552 , 81,715,038)
\$1,500,000 under \$2,000,000	96,461 (94,721 , 98,200)	1,526,027 (1,482,680 , 1,569,373)	102,962 (101,186 , 104,737)	47,946,006 (47,116,806 , 48,775,207)
\$2,000,000 under \$5,000,000	134,626 (133,365 , 135,887)	4,249,583 (4,186,514 , 4,312,653)	143,397 (142,116 , 144,678)	116,967,024 (115,977,783 , 117,956,266)
\$5,000,000 under \$10,000,000	32,911 (32,533 , 33,289)	2,774,759 (2,728,361 , 2,821,157)	34,713 (34,328 , 35,099)	64,807,815 (64,102,121 , 65,513,509)
\$10,000,000 or more	19,827 (19,827 , 19,827)	8,915,059 (8,915,059 , 8,915,059)	20,865 (20,865 , 20,865)	146,947,828 (146,947,828 , 146,947,828)
Taxable returns, total	5,431,362 (5,379,815 , 5,482,909)	28,257,748 (28,071,767 , 28,443,728)	104,005,800 (103,680,360 , 104,331,240)	1,581,352,160 (1,577,311,008 , 1,585,393,311)
No adjusted gross income	* 13 (5 , 22)	* 1,172 (165 , 2,179)	2,698 (1,974 , 3,421)	241,873 (4,336 , 479,410)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	137,525 (114,506 , 160,544)	11,660 (8,867 , 14,452)
\$5,000 under \$10,000	** 2,074 (-779 , 4,929)	** 489 (-186 , 1,163)	146,214 (122,413 , 170,016)	37,515 (28,453 , 46,578)
\$10,000 under \$15,000	** 0 (0 , 0)	** 0 (0 , 0)	2,363,049 (2,268,942 , 2,457,155)	341,768 (319,885 , 363,651)
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	5,097,694 (4,961,495 , 5,233,893)	2,425,268 (2,353,646 , 2,496,890)
\$20,000 under \$25,000	** 0 (0 , 0)	** 0 (0 , 0)	5,193,441 (5,055,997 , 5,330,885)	4,928,510 (4,791,779 , 5,065,240)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	5,659,877 (5,516,563 , 5,803,191)	7,714,894 (7,504,105 , 7,925,684)
\$30,000 under \$40,000	0 (0 , 0)	0 (0 , 0)	11,034,973 (10,839,648 , 11,230,299)	22,644,687 (22,210,348 , 23,079,027)
\$40,000 under \$50,000	** 3,957 (366 , 7,548)	** 3,222 (-1,525 , 7,969)	10,135,556 (9,946,960 , 10,324,152)	29,047,785 (28,459,272 , 29,636,298)
\$50,000 under \$75,000	** 0 (0 , 0)	** 0 (0 , 0)	19,868,580 (19,653,214 , 20,083,947)	92,633,864 (91,480,548 , 93,787,180)
\$75,000 under \$100,000	* 2,761 (-162 , 5,683)	* 1,050 (-100 , 2,201)	13,557,576 (13,366,200 , 13,748,952)	100,254,141 (98,647,771 , 101,860,511)
\$100,000 under \$200,000	93,699 (76,369 , 111,029)	35,049 (21,785 , 48,312)	21,807,901 (21,670,812 , 21,944,990)	333,838,228 (331,184,513 , 336,491,943)
\$200,000 under \$500,000	3,781,957 (3,732,857 , 3,831,057)	3,984,988 (3,886,274 , 4,083,702)	7,283,635 (7,221,255 , 7,346,015)	348,842,920 (345,931,784 , 351,754,055)
\$500,000 under \$1,000,000	1,029,539 (1,013,036 , 1,046,042)	4,439,671 (4,311,430 , 4,567,912)	1,161,188 (1,144,163 , 1,178,214)	181,562,077 (178,879,328 , 184,244,827)
\$1,000,000 or more	517,362 (512,675 , 522,046)	19,792,107 (19,678,733 , 19,905,481)	555,892 (551,118 , 560,666)	456,826,969 (455,017,995 , 458,635,944)
Nontaxable returns, total	1,424 (193 , 2,655)	905 (-508 , 2,317)	0 (0 , 0)	0 (0 , 0)

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 2019 (Filing Year 2020)—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			
	Total		Self-employment tax	
	Number of returns (56)	Amount (57)	Number of returns (58)	Amount (59)
All returns, total	32,163,175 (31,935,835 , 32,390,514)	90,088,564 (89,050,924 , 91,126,205)	20,460,855 (20,298,090 , 20,623,620)	67,278,410 (66,350,318 , 68,206,503)
No adjusted gross income	300,296 (276,765 , 323,827)	821,362 (751,100 , 891,624)	241,429 (220,700 , 262,158)	689,044 (621,924 , 756,164)
\$1 under \$5,000	1,364,738 (1,295,626 , 1,433,850)	557,710 (518,106 , 597,315)	1,231,203 (1,165,785 , 1,296,621)	522,171 (484,043 , 560,298)
\$5,000 under \$10,000	1,620,620 (1,545,553 , 1,695,686)	1,465,043 (1,385,836 , 1,544,251)	1,438,003 (1,367,637 , 1,508,369)	1,403,415 (1,325,897 , 1,480,932)
\$10,000 under \$15,000	2,589,921 (2,497,872 , 2,681,971)	3,609,358 (3,458,837 , 3,759,879)	2,304,355 (2,218,226 , 2,390,484)	3,465,326 (3,320,137 , 3,610,514)
\$15,000 under \$20,000	2,066,964 (1,982,293 , 2,151,635)	3,380,553 (3,211,530 , 3,549,576)	1,697,966 (1,621,864 , 1,774,068)	3,228,741 (3,062,669 , 3,394,813)
\$20,000 under \$25,000	1,596,144 (1,519,953 , 1,672,334)	2,678,644 (2,503,448 , 2,853,840)	1,116,634 (1,053,395 , 1,179,873)	2,462,028 (2,294,564 , 2,629,491)
\$25,000 under \$30,000	1,418,242 (1,345,975 , 1,490,509)	2,400,206 (2,227,336 , 2,573,077)	863,395 (807,532 , 919,258)	2,049,407 (1,884,707 , 2,214,108)
\$30,000 under \$40,000	2,443,220 (2,349,077 , 2,537,362)	4,263,019 (4,009,018 , 4,517,019)	1,372,311 (1,302,670 , 1,441,952)	3,527,634 (3,286,562 , 3,768,706)
\$40,000 under \$50,000	1,914,710 (1,831,484 , 1,997,936)	3,827,277 (3,570,074 , 4,084,480)	1,141,932 (1,078,530 , 1,205,335)	3,089,818 (2,850,724 , 3,328,911)
\$50,000 under \$75,000	3,680,024 (3,570,300 , 3,789,747)	8,825,636 (8,388,259 , 9,263,012)	2,210,160 (2,127,390 , 2,292,930)	6,779,476 (6,387,566 , 7,171,385)
\$75,000 under \$100,000	2,613,153 (2,519,277 , 2,707,030)	7,095,447 (6,664,563 , 7,526,332)	1,700,922 (1,626,598 , 1,775,247)	5,495,597 (5,122,057 , 5,869,137)
\$100,000 under \$200,000	4,839,652 (4,728,961 , 4,950,343)	17,153,170 (16,497,496 , 17,808,844)	3,113,015 (3,029,226 , 3,196,804)	13,585,510 (13,013,782 , 14,157,239)
\$200,000 under \$500,000	4,349,482 (4,295,700 , 4,403,265)	16,044,239 (15,607,236 , 16,481,241)	1,484,729 (1,450,307 , 1,519,150)	11,701,106 (11,300,798 , 12,101,414)
\$500,000 under \$1,000,000	926,041 (909,687 , 942,396)	7,327,113 (7,106,999 , 7,547,227)	342,908 (332,255 , 353,560)	4,262,787 (4,071,897 , 4,453,677)
\$1,000,000 under \$1,500,000	199,390 (194,979 , 203,801)	2,748,679 (2,648,669 , 2,848,689)	86,962 (83,862 , 90,062)	1,495,190 (1,416,064 , 1,574,317)
\$1,500,000 under \$2,000,000	81,633 (79,982 , 83,284)	1,473,517 (1,432,173 , 1,514,862)	37,090 (36,038 , 38,141)	771,526 (740,483 , 802,569)
\$2,000,000 under \$5,000,000	113,836 (112,619 , 115,053)	3,093,001 (3,037,528 , 3,148,474)	54,376 (53,467 , 55,285)	1,526,474 (1,486,718 , 1,566,230)
\$5,000,000 under \$10,000,000	27,939 (27,581 , 28,296)	1,385,908 (1,356,333 , 1,415,482)	14,354 (14,087 , 14,622)	601,786 (581,753 , 621,819)
\$10,000,000 or more	17,169 (17,169 , 17,169)	1,938,682 (1,938,682 , 1,938,682)	9,111 (9,111 , 9,111)	621,376 (621,376 , 621,376)
Taxable returns, total	21,062,073 (20,855,277 , 21,268,870)	71,950,484 (70,965,276 , 72,935,691)	11,347,709 (11,199,391 , 11,496,027)	50,675,553 (49,802,271 , 51,548,834)
No adjusted gross income	1,340 (836 , 1,843)	34,126 (18,722 , 49,530)	1,025 (530 , 1,521)	23,043 (9,783 , 36,303)
\$1 under \$5,000	14,045 (6,693 , 21,397)	1,353 (524 , 2,183)	* 9,032 (3,135 , 14,928)	* 1,168 (354 , 1,982)
\$5,000 under \$10,000	11,234 (4,606 , 17,861)	5,106 (1,052 , 9,160)	* 6,221 (1,257 , 11,186)	* 4,436 (526 , 8,346)
\$10,000 under \$15,000	257,848 (226,590 , 289,107)	271,523 (227,438 , 315,608)	185,457 (158,989 , 211,915)	247,330 (204,491 , 290,169)
\$15,000 under \$20,000	627,696 (579,243 , 676,149)	821,921 (735,692 , 908,149)	435,128 (394,968 , 475,288)	753,972 (670,068 , 837,876)
\$20,000 under \$25,000	657,560 (607,798 , 707,323)	807,544 (715,980 , 899,128)	384,442 (346,543 , 422,341)	704,559 (616,742 , 792,377)
\$25,000 under \$30,000	745,150 (692,262 , 798,038)	1,096,923 (981,864 , 1,211,981)	400,607 (362,111 , 439,104)	871,331 (764,499 , 978,163)
\$30,000 under \$40,000	1,488,158 (1,413,825 , 1,562,491)	2,355,269 (2,165,559 , 2,544,980)	760,843 (708,198 , 813,488)	1,838,670 (1,661,921 , 2,015,418)
\$40,000 under \$50,000	1,334,900 (1,264,674 , 1,405,125)	2,361,420 (2,162,227 , 2,560,614)	749,628 (697,527 , 801,728)	1,793,707 (1,614,043 , 1,973,371)
\$50,000 under \$75,000	2,998,483 (2,897,821 , 3,099,144)	7,012,332 (6,617,589 , 7,407,075)	1,750,417 (1,675,259 , 1,825,575)	5,227,378 (4,878,656 , 5,576,100)
\$75,000 under \$100,000	2,428,480 (2,337,527 , 2,519,433)	6,428,546 (6,017,346 , 6,839,746)	1,560,352 (1,488,745 , 1,631,960)	4,920,901 (4,567,206 , 5,274,595)
\$100,000 under \$200,000	4,785,528 (4,675,266 , 4,895,790)	16,771,438 (16,124,233 , 17,418,643)	3,077,088 (2,993,627 , 3,160,549)	13,328,667 (12,762,380 , 13,894,954)
\$200,000 under \$500,000	4,345,965 (4,292,183 , 4,399,747)	16,019,875 (15,582,872 , 16,458,879)	1,482,828 (1,448,407 , 1,517,249)	11,683,134 (11,282,826 , 12,083,441)
\$500,000 under \$1,000,000	925,835 (909,481 , 942,190)	7,324,891 (7,104,777 , 7,545,005)	342,815 (332,162 , 353,467)	4,261,802 (4,070,911 , 4,452,692)
\$1,000,000 or more	439,852 (435,248 , 444,456)	10,638,217 (10,517,463 , 10,759,972)	201,826 (198,502 , 205,150)	5,015,456 (4,921,053 , 5,109,860)
Nontaxable returns, total	11,101,101 (10,942,284 , 11,259,918)	18,138,080 (17,701,249 , 18,574,912)	9,113,146 (8,976,602 , 9,249,690)	16,602,858 (16,188,669 , 17,017,046)

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 2019 (Filing Year 2020)—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 taxes on tip income			Penalty tax on qualified retirement plans		
	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)
All returns, total	118,208 (97,078 , 139,337)	14,099 (9,224 , 18,973)	5,203,674 (5,070,484 , 5,336,864)	6,043,348 (5,759,818 , 6,326,878)		
No adjusted gross income	* 950 (-277 , 2,177)	* 89 (-45 , 224)	17,998 (12,678 , 23,319)	40,984 (27,067 , 54,900)		
\$1 under \$5,000	* 9,022 (3,131 , 14,913)	* 333 (86 , 580)	62,093 (46,771 , 77,416)	7,486 (4,147 , 10,824)		
\$5,000 under \$10,000	12,033 (5,228 , 18,837)	1,130 (198 , 2,062)	108,035 (87,695 , 128,375)	21,381 (14,835 , 27,928)		
\$10,000 under \$15,000	24,065 (14,444 , 33,686)	4,384 (1,692 , 7,076)	160,725 (135,970 , 185,480)	62,924 (30,838 , 95,010)		
\$15,000 under \$20,000	14,038 (6,688 , 21,387)	1,164 (144 , 2,184)	185,523 (158,856 , 212,190)	51,045 (37,208 , 64,882)		
\$20,000 under \$25,000	10,025 (3,815 , 16,234)	2,736 (-502 , 5,974)	200,610 (172,925 , 228,295)	50,949 (37,287 , 64,612)		
\$25,000 under \$30,000	* 8,024 (2,467 , 13,582)	* 1,021 (-243 , 2,285)	208,439 (180,162 , 236,716)	81,812 (59,184 , 104,440)		
\$30,000 under \$40,000	10,026 (3,815 , 16,237)	780 (134 , 1,426)	522,643 (477,992 , 567,295)	238,544 (202,776 , 274,312)		
\$40,000 under \$50,000	* 6,016 (1,205 , 10,827)	* 441 (-116 , 999)	426,755 (386,412 , 467,098)	253,985 (214,259 , 293,711)		
\$50,000 under \$75,000	** 23,950 (14,649 , 33,252)	** 1,995 (683 , 3,306)	922,997 (864,168 , 981,826)	748,543 (670,939 , 826,146)		
\$75,000 under \$100,000	** 0 (0 , 0)	** 0 (0 , 0)	670,241 (620,119 , 720,362)	722,851 (632,835 , 812,869)		
\$100,000 under \$200,000	** 0 (0 , 0)	** 0 (0 , 0)	1,261,519 (1,195,247 , 1,327,791)	2,315,972 (2,106,487 , 2,525,456)		
\$200,000 under \$500,000	** 0 (0 , 0)	** 0 (0 , 0)	396,488 (373,778 , 419,197)	1,221,555 (1,095,092 , 1,348,017)		
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	46,300 (41,822 , 50,777)	173,842 (133,724 , 213,961)		
\$1,000,000 under \$1,500,000	** 56 (-24 , 137)	** 25 (-17 , 67)	6,834 (5,878 , 7,789)	31,090 (18,089 , 44,092)		
\$1,500,000 under \$2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	2,533 (2,221 , 2,845)	8,507 (4,172 , 12,842)		
\$2,000,000 under \$5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	2,950 (2,717 , 3,184)	6,467 (4,659 , 8,274)		
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)	651 (590 , 711)	2,132 (1,808 , 2,456)		
\$10,000,000 or more	* 3 (3 , 3)	* [2]	341 (341 , 341)	3,280 (3,280 , 3,280)		
Taxable returns, total	54,089 (39,868 , 68,310)	4,269 (2,260 , 6,278)	4,134,368 (4,016,573 , 4,252,164)	5,550,047 (5,273,041 , 5,827,052)		
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	29 (16 , 42)	121 (110 , 132)		
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	* 5,013 (622 , 9,404)	* 186 (30 , 341)		
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	* 5,012 (621 , 9,403)	* 485 (-62 , 1,032)		
\$10,000 under \$15,000	* 5,012 (621 , 9,403)	* 495 (-304 , 1,294)	45,123 (31,951 , 58,295)	11,961 (5,610 , 18,311)		
\$15,000 under \$20,000	* 7,019 (1,822 , 12,216)	* 497 (-170 , 1,165)	89,332 (70,789 , 107,875)	24,142 (14,140 , 34,145)		
\$20,000 under \$25,000	* 4,010 (82 , 7,937)	* 162 (-112 , 437)	91,463 (72,747 , 110,179)	24,493 (13,782 , 35,203)		
\$25,000 under \$30,000	* 6,018 (1,205 , 10,831)	* 457 (-384 , 1,298)	114,490 (93,493 , 135,487)	48,046 (28,660 , 67,433)		
\$30,000 under \$40,000	* 4,011 (82 , 7,941)	* 332 (-107 , 771)	332,798 (297,105 , 368,491)	156,894 (126,760 , 187,028)		
\$40,000 under \$50,000	* 5,013 (621 , 9,406)	* 324 (-183 , 832)	309,842 (275,414 , 344,270)	176,342 (143,972 , 208,711)		
\$50,000 under \$75,000	** 22,946 (13,854 , 32,038)	** -1,976 (664 , 3,286)	792,641 (738,026 , 847,256)	673,906 (598,798 , 749,014)		
\$75,000 under \$100,000	** 0 (0 , 0)	** 0 (0 , 0)	641,693 (592,606 , 690,779)	705,153 (615,797 , 794,509)		
\$100,000 under \$200,000	** 0 (0 , 0)	** 0 (0 , 0)	1,251,076 (1,185,055 , 1,317,097)	2,282,244 (2,074,650 , 2,489,838)		
\$200,000 under \$500,000	** 0 (0 , 0)	** 0 (0 , 0)	396,274 (373,564 , 418,983)	1,220,999 (1,094,537 , 1,347,462)		
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	46,288 (41,810 , 50,765)	173,621 (133,503 , 213,739)		
\$1,000,000 or more	* 60 (-21 , 140)	* 25 (-17 , 68)	13,295 (12,263 , 14,328)	51,453 (37,626 , 65,279)		
Nontaxable returns, total	64,118 (48,486 , 79,751)	9,850 (5,388 , 14,271)	1,069,306 (1,006,094 , 1,132,518)	493,301 (432,082 , 554,521)		

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 2019 (Filing Year 2020)—Continued

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

Size of adjusted gross income	Household employment tax		First-time homebuyer credit repayment	
	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)
All returns, total	177,407 (161,701 , 193,114)	1,147,586 (1,007,612 , 1,287,560)	551,698 (507,139 , 596,256)	280,701 (252,631 , 308,770)
No adjusted gross income	** 5,892 (2,357 , 9,426)	** 42,648 (29,043 , 56,251)	7,789 (3,132 , 12,446)	3,478 (1,242 , 5,714)
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)	* 5,015 (622 , 9,409)	* 1,979 (169 , 3,789)
\$5,000 under \$10,000	** 0 (0 , 0)	** 0 (0 , 0)	* 7,112 (1,907 , 12,316)	* 2,776 (555 , 4,997)
\$10,000 under \$15,000	** 0 (0 , 0)	** 0 (0 , 0)	* 8,160 (2,596 , 13,724)	* 6,280 (-112 , 12,673)
\$15,000 under \$20,000	* 1,009 (-954 , 2,972)	* 1,992 (-1,790 , 5,775)	11,171 (4,653 , 17,689)	5,202 (2,110 , 8,293)
\$20,000 under \$25,000	* 7 (2 , 12)	* 64 (47 , 81)	11,130 (4,613 , 17,647)	4,883 (1,891 , 7,874)
\$25,000 under \$30,000	* 1,111 (-1,032 , 3,254)	* 5,099 (-4,890 , 14,888)	22,736 (13,399 , 32,073)	15,852 (6,096 , 25,609)
\$30,000 under \$40,000	4,104 (195 , 8,013)	25,443 (-4,511 , 55,397)	38,453 (26,320 , 50,586)	18,199 (10,380 , 26,017)
\$40,000 under \$50,000	76 (-5 , 158)	298 (22 , 574)	51,323 (37,373 , 65,274)	22,929 (16,130 , 29,727)
\$50,000 under \$75,000	7,596 (2,372 , 12,819)	33,947 (1,128 , 66,765)	113,652 (92,821 , 134,483)	54,366 (43,008 , 65,723)
\$75,000 under \$100,000	5,155 (839 , 9,470)	3,041 (775 , 5,308)	92,327 (73,687 , 110,968)	46,300 (35,258 , 57,342)
\$100,000 under \$200,000	30,867 (21,022 , 40,712)	156,906 (44,433 , 269,380)	149,879 (126,353 , 173,405)	82,057 (66,267 , 97,848)
\$200,000 under \$500,000	57,566 (50,183 , 64,949)	266,308 (208,403 , 324,212)	** 32,949 (26,460 , 39,439)	** 16,401 (12,706 , 20,095)
\$500,000 under \$1,000,000	30,164 (26,762 , 33,566)	174,182 (147,321 , 201,043)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,000,000 under \$1,500,000	11,884 (10,646 , 13,121)	103,049 (81,677 , 124,420)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,500,000 under \$2,000,000	5,213 (4,767 , 5,659)	56,770 (47,366 , 66,173)	** 0 (0 , 0)	** 0 (0 , 0)
\$2,000,000 under \$5,000,000	9,997 (9,594 , 10,400)	110,541 (103,491 , 117,591)	** 0 (0 , 0)	** 0 (0 , 0)
\$5,000,000 under \$10,000,000	3,607 (3,471 , 3,742)	63,040 (59,611 , 66,469)	** 0 (0 , 0)	** 0 (0 , 0)
\$10,000,000 or more	3,161 (3,161 , 3,161)	104,259 (104,259 , 104,259)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	163,368 (148,894 , 177,842)	1,046,007 (917,513 , 1,174,500)	408,443 (370,333 , 446,552)	210,032 (185,595 , 234,469)
No adjusted gross income	** 112 (86 , 139)	** 3,671 (2,708 , 4,656)	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)	* 3,016 (-386 , 6,417)	* 1,257 (-216 , 2,730)
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	* 5,014 (621 , 9,406)	* 1,709 (97 , 3,321)
\$25,000 under \$30,000	** 3,101 (-382 , 6,582)	** 20,178 (-8,126 , 48,458)	* 9,231 (3,198 , 15,265)	* 7,119 (30 , 14,207)
\$30,000 under \$40,000	** 0 (0 , 0)	** 0 (0 , 0)	18,373 (10,013 , 26,734)	9,950 (3,136 , 16,765)
\$40,000 under \$50,000	** 0 (0 , 0)	** 0 (0 , 0)	25,208 (15,382 , 35,033)	10,655 (6,312 , 14,999)
\$50,000 under \$75,000	* 5,141 (755 , 9,528)	* 28,152 (-4,202 , 60,505)	83,887 (65,980 , 101,794)	40,280 (30,127 , 50,433)
\$75,000 under \$100,000	* 4,914 (617 , 9,212)	* 2,243 (5 , 4,481)	82,290 (64,712 , 99,869)	41,313 (30,709 , 51,917)
\$100,000 under \$200,000	28,704 (19,111 , 38,297)	117,137 (17,197 , 217,078)	148,519 (125,081 , 171,956)	81,378 (65,620 , 97,135)
\$200,000 under \$500,000	57,389 (50,006 , 64,772)	263,401 (205,497 , 321,306)	** 32,904 (26,415 , 39,394)	** 16,371 (12,677 , 20,065)
\$500,000 under \$1,000,000	30,156 (26,754 , 33,558)	173,694 (146,833 , 200,554)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,000,000 or more	33,851 (32,474 , 35,228)	437,531 (412,936 , 462,127)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	14,039 (7,939 , 20,140)	101,579 (46,047 , 157,111)	143,255 (120,121 , 166,389)	70,669 (56,840 , 84,497)

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 2019 (Filing Year 2020)—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		Total additional Medicare tax		Refundable credits used to offset all other taxes	
	Number of returns (68)	Amount (69)	Number of returns (70)	Amount (71)	Number of returns	Amount
All returns, total	4,790,111 (4,733,250 , 4,846,973)	10,120,187 (10,040,849 , 10,199,525)	8,422,321 (8,276,759 , 8,567,882)	10,808,597 (10,524,569 , 11,092,625)		
No adjusted gross income	13,902 (12,363 , 15,442)	32,987 (30,416 , 35,559)	126,168 (113,143 , 143,193)	137,972 (119,476 , 156,466)		
\$1 under \$5,000	* 160 (-45 , 366)	* 284 (-127 , 695)	655,744 (606,917 , 704,572)	184,024 (164,290 , 203,759)		
\$5,000 under \$10,000	190 (-84 , 464)	383 (-86 , 853)	1,086,767 (1,024,543 , 1,148,992)	701,150 (652,747 , 749,553)		
\$10,000 under \$15,000	991 (76 , 1,905)	1,070 (48 , 2,092)	2,003,253 (1,921,544 , 2,084,962)	2,376,652 (2,259,736 , 2,493,568)		
\$15,000 under \$20,000	356 (-250 , 962)	170 (22 , 317)	1,232,432 (1,166,351 , 1,298,514)	2,058,318 (1,929,345 , 2,187,291)		
\$20,000 under \$25,000	2,133 (-651 , 4,917)	538 (-140 , 1,216)	717,353 (665,904 , 768,801)	1,369,226 (1,247,644 , 1,490,807)		
\$25,000 under \$30,000	1,048 (-916 , 3,012)	923 (-677 , 2,522)	518,989 (475,122 , 562,856)	983,224 (872,837 , 1,093,611)		
\$30,000 under \$40,000	1,681 (-462 , 3,824)	748 (-54 , 1,551)	802,573 (748,276 , 856,871)	1,302,743 (1,175,255 , 1,430,231)		
\$40,000 under \$50,000	264 (84 , 444)	501 (-91 , 1,092)	505,400 (462,644 , 548,156)	800,199 (703,592 , 896,807)		
\$50,000 under \$75,000	5,245 (2,074 , 8,416)	5,263 (530 , 9,997)	576,565 (531,137 , 621,992)	650,681 (571,044 , 730,319)		
\$75,000 under \$100,000	6,288 (2,092 , 10,484)	10,465 (-1,833 , 22,764)	158,677 (135,069 , 182,285)	199,834 (151,982 , 247,686)		
\$100,000 under \$200,000	261,813 (233,032 , 290,595)	61,862 (52,494 , 71,229)	34,851 (24,241 , 45,461)	42,219 (22,976 , 61,463)		
\$200,000 under \$500,000	3,274,501 (3,226,212 , 3,322,791)	2,568,174 (2,516,051 , 2,620,297)	1,544 (886 , 2,203)	2,348 (1,337 , 3,359)		
\$500,000 under \$1,000,000	832,470 (816,575 , 848,365)	2,668,274 (2,603,508 , 2,713,040)	* 4 (4 , 4)	* 7 (7 , 7)		
\$1,000,000 under \$1,500,000	178,455 (174,196 , 182,715)	1,094,580 (1,063,572 , 1,125,588)	0 (0 , 0)	0 (0 , 0)		
\$1,500,000 under \$2,000,000	72,195 (70,609 , 73,782)	623,047 (607,040 , 639,054)	0 (0 , 0)	0 (0 , 0)		
\$2,000,000 under \$5,000,000	99,460 (98,288 , 100,632)	1,375,743 (1,355,974 , 1,395,513)	0 (0 , 0)	0 (0 , 0)		
\$5,000,000 under \$10,000,000	24,226 (23,886 , 24,567)	665,941 (653,379 , 678,503)	0 (0 , 0)	0 (0 , 0)		
\$10,000,000 or more	14,731 (14,731 , 14,731)	1,019,233 (1,019,233 , 1,019,233)	0 (0 , 0)	0 (0 , 0)		
Taxable returns, total	4,766,809 (4,710,076 , 4,823,541)	10,082,813 (10,003,506 , 10,162,120)	** 0 (0 , 0)	** 0 (0 , 0)		
No adjusted gross income	765 (357 , 1,174)	4,870 (3,457 , 6,284)	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	** 146 (-122 , 414)	** 311 (-103 , 724)	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	** 1,004 (-959 , 2,968)	** 827 (-770 , 2,423)	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	* 83 (-15 , 181)	* 54 (-13 , 120)	0 (0 , 0)	0 (0 , 0)		
\$50,000 under \$75,000	4,236 (1,159 , 7,312)	4,179 (-492 , 8,851)	0 (0 , 0)	0 (0 , 0)		
\$75,000 under \$100,000	5,738 (1,592 , 9,884)	9,976 (-2,319 , 22,272)	0 (0 , 0)	0 (0 , 0)		
\$100,000 under \$200,000	260,500 (231,729 , 289,272)	60,585 (51,232 , 69,939)	0 (0 , 0)	0 (0 , 0)		
\$200,000 under \$500,000	3,272,972 (3,224,684 , 3,321,259)	2,566,053 (2,513,937 , 2,618,169)	** 0 (0 , 0)	** 0 (0 , 0)		
\$500,000 under \$1,000,000	832,344 (816,449 , 848,239)	2,657,815 (2,603,049 , 2,712,580)	0 (0 , 0)	0 (0 , 0)		
\$1,000,000 or more	389,020 (384,535 , 393,506)	4,778,143 (4,738,540 , 4,817,746)	0 (0 , 0)	0 (0 , 0)		
Nontaxable returns, total	23,303 (19,076 , 27,530)	37,374 (34,322 , 40,426)	** 8,422,321 (8,276,759 , 8,567,882)	** 10,808,597 (10,524,569 , 11,092,625)		

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 2019 (Filing Year 2020)—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 (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (74)	Amount (75)
All returns, total	6,828,775 (6,696,188 , 6,961,363)	8,155,463 (7,924,504 , 8,386,423)	1,564,018 (1,490,869 , 1,637,168)	2,009,276 (1,882,034 , 2,136,518)		
No adjusted gross income	89,227 (75,550 , 102,903)	60,085 (46,739 , 73,431)	26,655 (21,723 , 31,587)	49,384 (40,487 , 58,280)		
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	5,133 (-927 , 11,193)		
\$5,000 under \$10,000	** 1,640,605 (1,565,767 , 1,715,444)	** 787,681 (740,128 , 835,234)	36,115 (24,457 , 47,773)	32,461 (21,009 , 43,913)		
\$10,000 under \$15,000	1,892,825 (1,813,066 , 1,972,583)	2,236,885 (2,122,634 , 2,351,136)	51,684 (37,754 , 65,615)	66,065 (47,650 , 84,479)		
\$15,000 under \$20,000	1,096,274 (1,033,716 , 1,158,832)	1,890,631 (1,765,865 , 2,015,397)	71,783 (55,392 , 88,174)	105,684 (78,306 , 133,062)		
\$20,000 under \$25,000	582,999 (536,511 , 629,487)	1,160,155 (1,048,406 , 1,271,904)	110,158 (89,895 , 130,422)	151,252 (116,163 , 186,341)		
\$25,000 under \$30,000	415,524 (376,202 , 454,845)	803,273 (705,637 , 900,890)	99,710 (80,429 , 118,991)	125,996 (94,555 , 157,436)		
\$30,000 under \$40,000	676,753 (626,668 , 726,848)	869,309 (778,545 , 960,072)	252,765 (222,699 , 282,831)	359,328 (307,389 , 411,267)		
\$40,000 under \$50,000	350,262 (314,443 , 386,081)	313,496 (270,787 , 356,205)	265,242 (234,709 , 295,776)	413,599 (350,793 , 476,405)		
\$50,000 under \$75,000	84,308 (66,520 , 102,096)	33,948 (24,670 , 43,225)	476,757 (435,445 , 518,070)	516,551 (447,615 , 585,487)		
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)	134,034 (112,317 , 155,750)	144,898 (109,507 , 180,289)		
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	36,571 (18,390 , 54,752)		
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	2,348 (1,336 , 3,359)		
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	* 4 (4 , 4)		
\$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)	** 0 (0 , 0)	** 0 (0 , 0)		
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)	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	6,828,775 (6,696,188 , 6,961,363)	8,155,463 (7,924,504 , 8,386,423)	** 1,564,018 (1,490,869 , 1,637,168)	** 2,009,276 (1,882,034 , 2,136,518)		

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 2019 (Filing Year 2020)—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		Number of returns (76)	Amount (77)	Number of returns (78)	Total tax liability
	Number of returns	Amount	Number of returns	Amount				
All returns, total	433,761 (393,991 , 473,531)	225,777 (199,272 , 252,283)					109,069,293 (108,744,030 , 109,394,555)	1,660,077,046 (1,655,932,490 , 1,664,221,603)
No adjusted gross income	7,199 (4,331 , 10,068)	4,884 (3,421 , 6,346)					241,807 (220,560 , 263,054)	921,183 (660,826 , 1,181,541)
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)					1,280,422 (1,212,762 , 1,348,082)	381,815 (350,333 , 413,297)
\$5,000 under \$10,000	41,432 (28,810 , 54,055)	18,699 (11,370 , 26,027)					1,223,612 (1,157,121 , 1,290,104)	793,183 (738,694 , 847,672)
\$10,000 under \$15,000	** 61,631 (46,273 , 76,987)	** 21,728 (14,778 , 28,678)					3,163,745 (3,055,686 , 3,271,803)	1,554,567 (1,459,080 , 1,650,053)
\$15,000 under \$20,000	29,789 (19,170 , 40,409)	11,214 (5,858 , 16,569)					5,435,372 (5,294,946 , 5,575,798)	3,729,820 (3,590,930 , 3,868,710)
\$20,000 under \$25,000	35,601 (23,952 , 47,251)	11,082 (5,895 , 16,269)					5,490,839 (5,349,697 , 5,631,981)	6,210,476 (6,016,371 , 6,404,582)
\$25,000 under \$30,000	49,570 (35,901 , 63,238)	26,036 (17,356 , 34,716)					5,841,678 (5,696,199 , 5,987,157)	9,087,552 (8,825,036 , 9,350,068)
\$30,000 under \$40,000	41,273 (28,803 , 53,743)	25,134 (14,942 , 35,326)					11,308,844 (11,111,301 , 11,506,387)	25,537,945 (25,029,639 , 26,046,251)
\$40,000 under \$50,000	49,147 (35,640 , 62,655)	32,968 (21,748 , 44,188)					10,373,399 (10,182,882 , 10,563,916)	32,022,088 (31,363,882 , 32,680,292)
\$50,000 under \$75,000	75,669 (59,224 , 92,114)	46,952 (34,471 , 59,433)					20,200,591 (19,984,035 , 20,417,146)	100,683,108 (99,407,053 , 101,959,162)
\$75,000 under \$100,000	35,479 (24,331 , 46,627)	23,608 (14,746 , 32,470)					13,660,467 (13,468,502 , 13,852,432)	107,083,587 (105,365,719 , 108,801,455)
\$100,000 under \$200,000	6,970 (2,376 , 11,565)	3,474 (898 , 6,049)					21,844,982 (21,707,994 , 21,981,970)	350,847,789 (348,048,839 , 353,646,740)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)					7,286,137 (7,223,757 , 7,348,517)	364,868,928 (361,836,958 , 367,900,897)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)					1,161,392 (1,144,367 , 1,178,418)	188,888,514 (186,103,930 , 191,673,099)
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)					254,014 (249,320 , 258,709)	82,906,840 (81,298,009 , 84,515,672)
\$1,500,000 under \$2,000,000	0 (0 , 0)	0 (0 , 0)					102,986 (101,210 , 104,761)	49,419,473 (48,567,882 , 50,271,063)
\$2,000,000 under \$5,000,000	0 (0 , 0)	0 (0 , 0)					143,420 (142,139 , 144,701)	120,059,986 (119,042,817 , 121,077,156)
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)					34,718 (34,333 , 35,104)	66,193,696 (65,471,596 , 66,915,795)
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)					20,867 (20,867 , 20,867)	148,886,496 (148,886,496 , 148,886,496)
Taxable returns, total	104,005,794 (103,680,354 , 104,331,234)	0 (0 , 0)					1,653,092,529 (1,648,928,819 , 1,657,256,239)	
No adjusted gross income	0 (0 , 0)	0 (0 , 0)					2,698 (1,974 , 3,421)	275,999 (23,518 , 528,480)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)					137,525 (114,506 , 160,544)	13,013 (9,999 , 16,027)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)					146,214 (122,413 , 170,016)	42,621 (32,173 , 53,069)
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)					2,363,049 (2,268,942 , 2,457,155)	613,291 (561,797 , 664,786)
\$15,000 under \$20,000	0 (0 , 0)	0 (0 , 0)					5,097,694 (4,961,495 , 5,233,893)	3,245,931 (3,122,819 , 3,369,043)
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)					5,193,441 (5,055,997 , 5,330,885)	5,734,345 (5,556,642 , 5,912,048)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)					5,659,877 (5,516,563 , 5,803,191)	8,804,698 (8,547,548 , 9,061,849)
\$30,000 under \$40,000	0 (0 , 0)	0 (0 , 0)					11,034,973 (10,839,648 , 11,230,299)	24,990,006 (24,488,983 , 25,491,029)
\$40,000 under \$50,000	0 (0 , 0)	0 (0 , 0)					10,135,556 (9,946,960 , 10,324,152)	31,398,550 (30,747,325 , 32,049,776)
\$50,000 under \$75,000	0 (0 , 0)	0 (0 , 0)					19,868,580 (19,653,214 , 20,083,947)	99,605,916 (98,335,136 , 100,876,697)
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)					13,557,576 (13,366,200 , 13,748,952)	106,641,374 (104,925,719 , 108,357,028)
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)					21,807,901 (21,670,812 , 21,944,990)	350,528,289 (347,728,686 , 353,327,891)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)					7,283,629 (7,221,249 , 7,346,009)	364,847,255 (361,815,286 , 367,879,225)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)					1,161,188 (1,144,163 , 1,178,214)	188,886,307 (186,101,723 , 191,670,891)
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)					555,892 (551,118 , 560,666)	467,464,933 (465,599,766 , 469,330,101)
Nontaxable returns, total	433,761 (393,991 , 473,531)	225,777 (199,272 , 252,283)					5,063,499 (4,939,860 , 5,187,138)	6,984,518 (6,691,212 , 7,277,824)

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 2019 (Filing Year 2020)—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			
	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)
		Total		Income tax withheld
All returns, total	141,824,987 (141,555,476 , 142,094,499)	1,803,808,077 (1,799,213,793 , 1,808,402,360)	138,736,488 (138,456,583 , 139,016,394)	1,267,454,688 (1,263,110,234 , 1,271,799,141)
No adjusted gross income	636,778 (601,234 , 672,322)	6,612,679 (6,281,551 , 6,943,808)	535,470 (502,259 , 568,680)	2,531,932 (2,371,088 , 2,692,776)
\$1 under \$5,000	6,192,905 (6,044,137 , 6,341,673)	1,578,340 (1,457,619 , 1,699,061)	6,114,947 (5,967,062 , 6,262,833)	1,396,703 (1,292,026 , 1,501,379)
\$5,000 under \$10,000	7,652,220 (7,487,970 , 7,816,470)	4,067,674 (3,914,289 , 4,221,058)	7,557,505 (7,394,233 , 7,720,777)	3,775,071 (3,646,366 , 3,903,777)
\$10,000 under \$15,000	8,595,406 (8,421,942 , 8,768,870)	7,554,630 (7,289,405 , 7,819,856)	8,446,948 (8,274,862 , 8,619,034)	7,082,497 (6,864,989 , 7,300,004)
\$15,000 under \$20,000	8,295,622 (8,124,738 , 8,466,506)	10,244,312 (9,947,816 , 10,540,807)	8,159,103 (7,989,536 , 8,328,671)	9,668,263 (9,416,484 , 9,920,043)
\$20,000 under \$25,000	8,414,670 (8,242,534 , 8,586,805)	13,864,983 (13,529,671 , 14,200,296)	8,290,448 (8,119,527 , 8,461,369)	13,301,460 (12,983,209 , 13,619,710)
\$25,000 under \$30,000	8,564,220 (8,390,457 , 8,737,982)	18,006,870 (17,580,967 , 18,432,774)	8,456,991 (8,284,229 , 8,629,753)	17,436,379 (17,024,293 , 17,848,466)
\$30,000 under \$40,000	15,267,219 (15,042,663 , 15,491,776)	43,394,955 (42,666,356 , 44,123,554)	15,043,272 (14,820,242 , 15,266,301)	41,868,479 (41,168,491 , 42,568,468)
\$40,000 under \$50,000	12,042,277 (11,838,598 , 12,245,955)	47,752,233 (46,839,896 , 48,664,571)	11,844,546 (11,642,389 , 12,046,702)	45,841,365 (44,980,831 , 46,701,940)
\$50,000 under \$75,000	21,664,480 (21,445,294 , 21,883,666)	131,558,636 (130,008,903 , 133,108,370)	21,209,912 (20,992,028 , 21,427,797)	124,752,067 (123,283,835 , 126,220,300)
\$75,000 under \$100,000	13,885,737 (13,692,837 , 14,078,637)	128,769,006 (126,761,664 , 130,776,349)	13,574,216 (13,382,881 , 13,765,551)	120,059,432 (118,162,756 , 121,956,107)
\$100,000 under \$200,000	21,707,384 (21,569,789 , 21,844,979)	368,856,504 (365,813,433 , 371,899,575)	21,160,256 (21,020,351 , 21,300,162)	332,318,193 (329,463,409 , 335,172,976)
\$200,000 under \$500,000	7,208,040 (7,145,477 , 7,270,602)	354,693,978 (351,505,538 , 357,882,419)	6,837,072 (6,773,847 , 6,900,297)	276,953,039 (274,109,217 , 279,796,861)
\$500,000 under \$1,000,000	1,147,613 (1,130,622 , 1,164,604)	179,322,891 (176,526,911 , 182,118,872)	1,036,524 (1,019,779 , 1,053,269)	108,664,012 (106,486,408 , 110,841,615)
\$1,000,000 under \$1,500,000	251,059 (246,378 , 255,739)	79,942,218 (78,290,153 , 81,594,284)	218,081 (213,544 , 222,617)	37,659,747 (36,573,244 , 38,746,250)
\$1,500,000 under \$2,000,000	102,002 (100,230 , 103,774)	48,795,412 (47,927,690 , 49,663,133)	86,556 (84,851 , 88,262)	20,156,032 (19,599,615 , 20,712,448)
\$2,000,000 under \$5,000,000	142,063 (140,785 , 143,342)	122,255,550 (121,150,049 , 123,361,050)	118,846 (117,610 , 120,082)	44,358,692 (43,667,990 , 45,049,394)
\$5,000,000 under \$10,000,000	34,507 (34,122 , 34,892)	69,514,661 (68,724,069 , 70,305,253)	28,600 (28,237 , 28,962)	22,054,204 (21,597,292 , 22,511,116)
\$10,000,000 or more	20,787 (20,787 , 20,787)	167,022,543 (167,022,543 , 167,022,543)	17,195 (17,195 , 17,195)	37,577,101 (37,577,101 , 37,577,101)
Taxable returns, total	101,067,335 (100,739,172 , 101,395,499)	1,741,512,780 (1,736,863,049 , 1,746,162,511)	98,726,056 (98,392,949 , 99,059,163)	1,213,583,379 (1,209,179,729 , 1,217,987,029)
No adjusted gross income	2,024 (1,456 , 2,591)	343,820 (302,314 , 385,325)	1,380 (982 , 1,779)	66,479 (54,379 , 78,578)
\$1 under \$5,000	66,541 (50,499 , 82,582)	13,987 (9,452 , 18,523)	61,526 (46,097 , 76,955)	12,165 (7,662 , 16,667)
\$5,000 under \$10,000	98,985 (79,403 , 118,567)	51,728 (28,632 , 74,824)	91,775 (72,926 , 110,625)	36,603 (25,424 , 47,782)
\$10,000 under \$15,000	2,163,260 (2,073,128 , 2,253,391)	2,131,742 (2,028,915 , 2,234,570)	2,133,053 (2,043,544 , 2,222,562)	2,065,769 (1,966,384 , 2,165,153)
\$15,000 under \$20,000	4,634,216 (4,504,093 , 4,764,339)	6,252,374 (6,049,024 , 6,455,724)	4,574,467 (4,445,154 , 4,703,780)	6,044,974 (5,850,426 , 6,239,522)
\$20,000 under \$25,000	4,885,588 (4,752,104 , 5,019,073)	9,028,244 (8,751,790 , 9,304,699)	4,829,327 (4,696,594 , 4,962,060)	8,738,730 (8,473,926 , 9,003,534)
\$25,000 under \$30,000	5,377,230 (5,237,358 , 5,517,101)	12,589,999 (12,227,779 , 12,952,219)	5,301,151 (5,162,205 , 5,440,097)	12,184,613 (11,833,717 , 12,535,509)
\$30,000 under \$40,000	10,645,655 (10,453,545 , 10,837,765)	33,061,927 (32,406,287 , 33,717,567)	10,474,004 (10,283,355 , 10,664,654)	31,888,675 (31,257,092 , 32,520,259)
\$40,000 under \$50,000	9,878,023 (9,691,616 , 10,064,430)	41,360,618 (40,513,417 , 42,207,818)	9,721,843 (9,536,794 , 9,906,892)	39,969,036 (39,148,806 , 40,789,266)
\$50,000 under \$75,000	19,473,642 (19,259,677 , 19,687,606)	122,627,613 (121,091,065 , 124,164,160)	19,065,595 (18,853,027 , 19,278,163)	116,460,967 (115,001,510 , 117,920,424)
\$75,000 under \$100,000	13,377,777 (13,187,267 , 13,568,287)	125,626,889 (123,632,039 , 127,621,739)	13,097,780 (12,908,721 , 13,286,840)	117,383,802 (115,495,229 , 119,272,374)
\$100,000 under \$200,000	21,565,387 (21,427,246 , 21,703,528)	367,115,940 (364,075,483 , 370,156,396)	21,036,677 (20,896,361 , 21,176,994)	331,396,057 (328,535,902 , 334,256,213)
\$200,000 under \$500,000	7,201,563 (7,138,998 , 7,264,127)	354,509,872 (351,321,395 , 357,698,349)	6,832,069 (6,768,843 , 6,895,295)	276,881,814 (274,037,971 , 279,725,657)
\$500,000 under \$1,000,000	1,147,230 (1,130,239 , 1,164,221)	179,302,400 (176,506,420 , 182,098,381)	1,036,254 (1,019,509 , 1,052,999)	108,655,828 (106,478,225 , 110,833,432)
\$1,000,000 or more	550,218 (545,450 , 554,985)	487,495,627 (485,517,276 , 489,473,977)	469,153 (464,444 , 473,862)	161,797,868 (160,397,087 , 163,198,649)
Nontaxable returns, total	40,757,652 (40,441,274 , 41,074,030)	62,295,297 (61,323,476 , 63,267,117)	40,010,433 (39,696,117 , 40,324,748)	53,871,309 (53,090,085 , 54,652,532)

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 2019 (Filing Year 2020)—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			
	Number of returns (84)	Estimated tax payments Amount (85)	Number of returns (86)	Payments with request for extension of filing time Amount (87)
All returns, total	10,012,062 (9,863,200 , 10,160,923)	405,055,882 (402,143,779 , 407,967,985)	1,432,185 (1,379,360 , 1,485,010)	127,149,592 (126,061,163 , 128,238,022)
No adjusted gross income	114,658 (100,952 , 128,363)	3,677,523 (3,427,873 , 3,927,172)	18,440 (13,124 , 23,755)	379,916 (301,282 , 458,550)
\$1 under \$5,000	73,782 (57,520 , 90,044)	136,423 (90,534 , 182,311)	20,364 (11,494 , 29,235)	17,969 (5,089 , 30,849)
\$5,000 under \$10,000	101,518 (82,205 , 120,831)	256,848 (182,270 , 331,426)	18,865 (10,434 , 27,296)	24,607 (6,277 , 42,937)
\$10,000 under \$15,000	162,360 (137,809 , 186,911)	412,625 (286,915 , 538,335)	22,052 (12,967 , 31,138)	33,101 (16,264 , 49,937)
\$15,000 under \$20,000	164,218 (139,595 , 188,841)	511,110 (367,454 , 654,767)	18,971 (10,536 , 27,406)	47,323 (17,416 , 77,229)
\$20,000 under \$25,000	171,941 (146,688 , 197,194)	478,983 (389,343 , 568,622)	26,075 (16,111 , 36,039)	68,167 (26,141 , 110,193)
\$25,000 under \$30,000	162,540 (138,045 , 187,034)	484,366 (394,256 , 574,476)	24,366 (14,825 , 33,907)	77,240 (36,039 , 118,442)
\$30,000 under \$40,000	379,045 (341,618 , 416,472)	1,410,270 (1,223,413 , 1,597,127)	39,402 (27,434 , 51,370)	98,729 (60,734 , 136,725)
\$40,000 under \$50,000	407,048 (368,507 , 445,588)	1,761,873 (1,494,091 , 2,029,655)	33,696 (22,832 , 44,560)	141,070 (81,194 , 200,946)
\$50,000 under \$75,000	1,214,530 (1,149,387 , 1,279,672)	6,364,668 (5,880,195 , 6,849,141)	116,071 (95,847 , 136,296)	430,507 (335,844 , 525,170)
\$75,000 under \$100,000	1,160,070 (1,096,741 , 1,223,400)	8,148,210 (7,557,798 , 8,738,623)	107,297 (87,948 , 126,646)	546,417 (379,296 , 713,538)
\$100,000 under \$200,000	2,877,309 (2,787,952 , 2,966,666)	33,360,457 (32,039,924 , 34,680,990)	289,252 (260,219 , 318,284)	2,478,559 (2,171,176 , 2,785,941)
\$200,000 under \$500,000	2,015,037 (1,974,555 , 2,055,518)	67,468,410 (65,803,769 , 69,133,052)	364,309 (345,638 , 382,980)	8,100,498 (7,586,598 , 8,614,398)
\$500,000 under \$1,000,000	600,947 (587,333 , 614,560)	59,158,240 (57,573,659 , 60,742,820)	161,974 (154,497 , 169,451)	10,862,293 (10,274,245 , 11,450,341)
\$1,000,000 under \$1,500,000	172,552 (168,419 , 176,685)	34,124,874 (33,109,709 , 35,140,040)	58,979 (56,385 , 61,573)	7,999,423 (7,523,717 , 8,475,122)
\$1,500,000 under \$2,000,000	75,930 (74,413 , 77,448)	22,473,991 (21,951,420 , 22,996,563)	30,437 (29,464 , 31,409)	6,097,853 (5,868,384 , 6,327,329)
\$2,000,000 under \$5,000,000	111,740 (110,550 , 112,931)	58,702,026 (57,969,299 , 59,434,753)	52,318 (51,445 , 53,191)	19,088,840 (18,725,306 , 19,452,374)
\$5,000,000 under \$10,000,000	28,769 (28,412 , 29,127)	32,702,921 (32,217,537 , 33,188,304)	16,709 (16,427 , 16,991)	14,718,123 (14,437,614 , 14,998,632)
\$10,000,000 or more	18,068 (18,068 , 18,068)	73,422,063 (73,422,063 , 73,422,063)	12,608 (12,608 , 12,608)	55,938,957 (55,938,957 , 55,938,957)
Taxable returns, total	9,079,965 (8,940,269 , 9,219,660)	397,434,807 (394,560,951 , 400,309,662)	1,305,337 (1,256,513 , 1,354,161)	126,486,244 (125,404,936 , 127,567,552)
No adjusted gross income	1,167 (699 , 1,635)	208,018 (172,589 , 243,447)	360 (314 , 407)	67,121 (59,737 , 74,505)
\$1 under \$5,000	* 3,011 (-392 , 6,414)	* 1,174 (930 , 1,418)	* 3,100 (-408 , 6,608)	* 649 (159 , 1,136)
\$5,000 under \$10,000	* 6,832 (1,694 , 11,970)	* 14,153 (-1,020 , 29,327)	* 4,104 (82 , 8,126)	* 972 (-61 , 2,005)
\$10,000 under \$15,000	34,626 (23,129 , 46,122)	54,918 (31,151 , 78,685)	9,158 (3,200 , 15,115)	10,295 (2,691 , 17,899)
\$15,000 under \$20,000	75,333 (58,554 , 92,111)	172,193 (122,720 , 221,667)	12,162 (5,305 , 19,019)	32,320 (5,649 , 58,991)
\$20,000 under \$25,000	93,815 (74,891 , 112,739)	248,722 (180,344 , 317,099)	14,501 (7,030 , 21,973)	36,515 (9,624 , 63,405)
\$25,000 under \$30,000	121,094 (99,887 , 142,301)	336,888 (262,722 , 411,053)	17,756 (9,523 , 25,989)	65,342 (25,239 , 105,446)
\$30,000 under \$40,000	299,281 (265,804 , 332,757)	1,091,388 (927,368 , 1,255,408)	30,175 (19,604 , 40,746)	73,893 (39,384 , 108,403)
\$40,000 under \$50,000	337,497 (302,327 , 372,757)	1,270,954 (1,090,461 , 1,451,448)	25,874 (16,399 , 35,349)	115,706 (58,764 , 172,648)
\$50,000 under \$75,000	1,136,788 (1,073,527 , 1,200,049)	5,800,755 (5,336,841 , 6,264,670)	100,130 (81,253 , 119,006)	359,665 (273,088 , 446,242)
\$75,000 under \$100,000	1,109,372 (1,047,302 , 1,171,443)	7,707,897 (7,134,495 , 8,281,299)	103,705 (84,652 , 122,759)	523,071 (358,422 , 687,721)
\$100,000 under \$200,000	2,840,783 (2,751,834 , 2,929,732)	32,609,558 (31,311,319 , 33,907,797)	287,499 (258,487 , 316,511)	2,411,765 (2,112,313 , 2,711,217)
\$200,000 under \$500,000	2,012,608 (1,972,126 , 2,053,089)	67,368,579 (65,703,938 , 69,033,221)	363,855 (345,184 , 382,526)	8,088,029 (7,574,129 , 8,601,929)
\$500,000 under \$1,000,000	600,802 (587,188 , 614,415)	59,149,015 (57,564,434 , 60,733,595)	161,928 (154,451 , 169,405)	10,859,268 (10,271,220 , 11,447,316)
\$1,000,000 or more	406,957 (402,641 , 411,274)	221,400,595 (220,073,067 , 222,728,123)	171,029 (168,179 , 173,880)	103,841,632 (103,164,999 , 104,518,265)
Nontaxable returns, total	932,097 (877,072 , 987,121)	7,621,075 (7,113,321 , 8,128,829)	126,848 (106,542 , 147,153)	683,348 (537,347 , 789,350)

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 2019 (Filing Year 2020)—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			
	Excess Social Security taxes withheld	Amount (89)	Number of returns (90)	Credit for Federal tax on gasoline and special fuels
	Number of returns (88)	Amount (89)	Number of returns (90)	Amount (91)
All returns, total	1,640,674 (1,583,796 , 1,697,553)	3,802,529 (3,667,221 , 3,937,836)	305,996 (274,840 , 337,151)	163,730 (123,641 , 203,819)
No adjusted gross income	3,877 (2,868 , 4,887)	10,478 (6,398 , 12,558)	15,817 (11,321 , 20,313)	9,612 (7,575 , 11,648)
\$1 under \$5,000	** 1,120 (-853 , 3,094)	** 892 (-692 , 2,476)	14,392 (7,002 , 21,781)	25,090 (-7,788 , 57,969)
\$5,000 under \$10,000	** 0 (0 , 0)	** 0 (0 , 0)	13,569 (6,406 , 20,731)	11,145 (3,048 , 19,243)
\$10,000 under \$15,000	* 4,054 (124 , 7,983)	* 248 (-161 , 657)	36,413 (24,585 , 48,242)	25,659 (13,851 , 37,467)
\$15,000 under \$20,000	* 4,994 (620 , 9,368)	* 1,525 (-469 , 3,519)	24,607 (14,975 , 34,239)	16,090 (3,594 , 28,586)
\$20,000 under \$25,000	* 3,011 (-390 , 6,413)	* 8 (5 , 11)	26,422 (16,532 , 36,311)	16,215 (8,705 , 23,725)
\$25,000 under \$30,000	* 1,316 (-733 , 3,364)	* 960 (-699 , 2,618)	17,413 (9,465 , 25,362)	7,925 (3,795 , 12,055)
\$30,000 under \$40,000	* 6,331 (1,483 , 11,179)	* 3,434 (-442 , 7,310)	32,680 (21,855 , 43,506)	12,659 (6,941 , 18,378)
\$40,000 under \$50,000	* 2,041 (-737 , 4,818)	* 91 (-71 , 254)	22,268 (13,452 , 31,085)	7,811 (3,606 , 12,017)
\$50,000 under \$75,000	7,024 (2,130 , 11,919)	4,854 (500 , 9,207)	34,727 (23,969 , 45,485)	6,370 (3,391 , 9,348)
\$75,000 under \$100,000	13,742 (6,611 , 20,873)	7,431 (-203 , 15,066)	21,679 (13,579 , 29,779)	7,516 (3,270 , 11,762)
\$100,000 under \$200,000	602,075 (556,078 , 648,072)	657,568 (588,415 , 726,700)	31,074 (22,269 , 39,878)	5,771 (3,287 , 8,254)
\$200,000 under \$500,000	786,617 (756,262 , 816,972)	2,135,883 (2,029,397 , 2,242,368)	9,935 (7,231 , 12,639)	3,254 (1,907 , 4,600)
\$500,000 under \$1,000,000	** 204,470 (196,487 , 212,456)	** 979,168 (931,733 , 1,026,603)	** 5,000 (4,164 , 5,836)	** 8,613 (6,784 , 10,442)
\$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	1,623,315 (1,566,832 , 1,679,798)	3,783,096 (3,647,911 , 3,918,281)	136,007 (116,043 , 155,972)	46,863 (37,663 , 56,062)
No adjusted gross income	52 (39 , 66)	313 (179 , 447)	15 (8 , 22)	90 (87 , 92)
\$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	** 4,991 (618 , 9,364)	** 1,525 (-469 , 3,519)	** 5,018 (622 , 9,412)	** 2,122 (46 , 4,200)
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$20,000 under \$25,000	** 3,007 (-394 , 6,409)	** 3 (0 , 6)	* 6,296 (1,371 , 11,222)	* 4,124 (56 , 8,193)
\$25,000 under \$30,000	** 0 (0 , 0)	** 0 (0 , 0)	* 5,628 (1,150 , 10,107)	* 3,155 (476 , 5,834)
\$30,000 under \$40,000	* 3,007 (-394 , 6,409)	* 1,156 (-1,105 , 3,416)	16,870 (8,996 , 24,743)	5,432 (1,468 , 9,396)
\$40,000 under \$50,000	* 2,008 (-769 , 4,785)	* 7 (-1 , 15)	14,036 (6,954 , 21,119)	4,915 (1,544 , 8,286)
\$50,000 under \$75,000	5,382 (978 , 9,787)	2,136 (-244 , 4,516)	25,235 (15,943 , 34,528)	3,963 (1,525 , 6,381)
\$75,000 under \$100,000	12,417 (5,584 , 19,249)	6,297 (-1,108 , 13,701)	17,787 (10,448 , 25,126)	5,823 (2,290 , 9,356)
\$100,000 under \$200,000	601,576 (555,580 , 647,571)	657,112 (567,970 , 726,254)	30,253 (21,478 , 39,027)	5,488 (3,024 , 7,953)
\$200,000 under \$500,000	786,421 (756,066 , 816,776)	2,135,438 (2,028,953 , 2,241,924)	9,873 (7,169 , 12,577)	3,147 (1,801 , 4,494)
\$500,000 under \$1,000,000	** 204,452 (196,468 , 212,437)	** 979,110 (931,676 , 1,026,545)	** 4,997 (4,161 , 5,833)	** 8,613 (6,784 , 10,441)
\$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	17,360 (10,619 , 24,100)	19,433 (13,391 , 25,476)	169,988 (145,947 , 194,030)	116,867 (77,844 , 155,890)

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 2019 (Filing Year 2020)—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					
	Total			Earned income credit refundable portion		
	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)
All returns, total	29,317,460 (29,031,198 , 29,603,722)	93,627,534 (92,363,622 , 94,891,445)	23,345,881 (23,086,099 , 23,605,663)	55,672,459 (54,852,418 , 56,492,499)		
No adjusted gross income	326,510 (298,062 , 354,958)	467,159 (412,494 , 521,824)	104,562 (89,183 , 119,940)	124,717 (97,771 , 151,664)		
\$1 under \$5,000	2,295,824 (2,203,178 , 2,388,470)	1,295,204 (1,211,535 , 1,378,874)	2,054,346 (1,966,545 , 2,142,147)	921,226 (859,033 , 983,419)		
\$5,000 under \$10,000	3,349,629 (3,238,338 , 3,460,919)	5,250,972 (5,002,446 , 5,499,497)	3,020,431 (2,914,531 , 3,126,331)	3,963,752 (3,777,095 , 4,150,408)		
\$10,000 under \$15,000	4,965,529 (4,832,181 , 5,098,876)	14,925,226 (14,401,639 , 15,448,812)	4,559,189 (4,431,163 , 4,687,214)	10,672,452 (10,286,244 , 11,058,660)		
\$15,000 under \$20,000	3,602,563 (3,487,808 , 3,717,358)	18,027,380 (17,375,048 , 18,679,711)	3,142,533 (3,035,172 , 3,249,894)	12,580,393 (12,110,499 , 13,050,287)		
\$20,000 under \$25,000	3,078,471 (2,971,590 , 3,185,351)	15,053,459 (14,456,006 , 15,650,912)	2,570,742 (2,472,777 , 2,668,707)	9,810,793 (9,408,143 , 10,213,443)		
\$25,000 under \$30,000	2,936,682 (2,832,098 , 3,041,265)	12,845,314 (12,313,932 , 13,376,697)	2,478,124 (2,381,807 , 2,574,442)	7,741,162 (7,411,789 , 8,070,534)		
\$30,000 under \$40,000	4,465,367 (4,337,389 , 4,593,344)	15,821,171 (15,262,277 , 16,380,065)	3,827,252 (3,708,342 , 3,946,161)	8,057,200 (7,764,586 , 8,349,815)		
\$40,000 under \$50,000	1,981,898 (1,895,596 , 2,068,200)	5,641,197 (5,333,065 , 5,949,328)	1,372,273 (1,300,135 , 1,444,411)	1,703,269 (1,596,511 , 1,810,028)		
\$50,000 under \$75,000	1,861,837 (1,778,811 , 1,944,863)	3,544,077 (3,332,604 , 3,755,549)	216,429 (187,612 , 245,247)	97,494 (81,467 , 113,520)		
\$75,000 under \$100,000	362,491 (325,577 , 399,406)	580,721 (495,271 , 666,171)		0 (0 , 0)		
\$100,000 under \$200,000	86,358 (68,629 , 104,087)	165,108 (122,971 , 207,245)		0 (0 , 0)		
\$200,000 under \$500,000	4,277 (3,046 , 5,508)	10,540 (7,267 , 13,812)		0 (0 , 0)		
\$500,000 under \$1,000,000	* 5 (5 , 5)	* 7 (7 , 7)		0 (0 , 0)		
\$1,000,000 under \$1,500,000	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)		
\$2,000,000 under \$5,000,000	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)		
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)		0 (0 , 0)		
Taxable returns, total	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		
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)	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	** 29,317,460 (29,031,198 , 29,603,722)	** 93,627,534 (92,363,622 , 94,891,445)	23,345,881 (23,086,099 , 23,605,663)	55,672,459 (54,852,418 , 56,492,499)		

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 2019 (Filing Year 2020)—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					
	Additional child tax credit refundable portion		American opportunity credit refundable portion		Number of returns	
	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)	Number of returns (98)	Amount (99)
All returns, total	19,011,027 (18,765,777 , 19,256,277)	33,721,939 (33,193,831 , 34,250,047)			3,626,794 (3,511,066 , 3,742,522)	3,023,809 (2,918,040 , 3,129,579)
No adjusted gross income	50,649 (42,818 , 58,480)	104,707 (87,378 , 122,036)			95,878 (78,568 , 113,189)	89,353 (72,753 , 105,953)
\$1 under \$5,000	343,466 (307,338 , 379,594)	92,979 (78,142 , 107,816)			224,924 (195,544 , 254,304)	187,347 (161,584 , 213,110)
\$5,000 under \$10,000	1,084,984 (1,020,874 , 1,149,094)	881,137 (826,310 , 935,964)			367,214 (329,757 , 404,672)	308,939 (274,984 , 342,894)
\$10,000 under \$15,000	2,562,661 (2,466,008 , 2,659,314)	3,626,060 (3,487,328 , 3,764,791)			522,650 (477,979 , 567,322)	443,780 (402,982 , 484,577)
\$15,000 under \$20,000	2,705,399 (2,605,567 , 2,805,232)	4,895,823 (4,709,213 , 5,082,433)			506,291 (462,311 , 550,270)	436,761 (396,036 , 477,487)
\$20,000 under \$25,000	2,366,623 (2,272,564 , 2,460,683)	4,782,063 (4,578,253 , 4,985,874)			405,814 (366,436 , 445,192)	349,149 (313,308 , 384,991)
\$25,000 under \$30,000	2,352,046 (2,258,146 , 2,445,946)	4,694,674 (4,483,555 , 4,905,794)			369,654 (332,102 , 407,206)	290,176 (258,193 , 322,158)
\$30,000 under \$40,000	3,678,227 (3,561,611 , 3,794,843)	7,241,821 (6,961,888 , 7,521,754)			477,681 (435,019 , 520,343)	363,325 (326,303 , 400,347)
\$40,000 under \$50,000	1,766,138 (1,684,572 , 1,847,704)	3,653,400 (3,443,083 , 3,863,718)			254,469 (223,355 , 285,583)	210,521 (181,018 , 240,025)
\$50,000 under \$75,000	1,709,165 (1,629,456 , 1,788,875)	3,095,248 (2,904,290 , 3,286,206)			300,836 (267,115 , 334,558)	252,863 (220,163 , 285,564)
\$75,000 under \$100,000	315,449 (280,947 , 349,952)	497,247 (418,061 , 576,433)			83,080 (65,400 , 100,760)	72,814 (55,176 , 90,453)
\$100,000 under \$200,000	71,941 (55,696 , 88,186)	146,235 (106,434 , 186,036)			18,302 (10,376 , 26,227)	18,781 (9,019 , 28,542)
\$200,000 under \$500,000	4,273 (3,042 , 5,504)	10,537 (7,264 , 13,809)			0 (0 , 0)	0 (0 , 0)
\$500,000 under \$1,000,000	* 5 (5 , 5)	* 7 (7 , 7)			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	** 0 (0 , 0)	** 0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
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)			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	** 19,011,027 (18,765,777 , 19,256,277)	** 33,721,939 (33,193,831 , 34,250,047)			3,626,794 (3,511,066 , 3,742,522)	3,023,809 (2,918,040 , 3,129,579)

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 2019 (Filing Year 2020)—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 minus refundable credits [1]			Overpayment				
	Number of returns (100)	Amount (101)	Number of returns (102)	Amount (103)	Number of returns (104)	Amount (105)		
All returns, total	136,082,293	(135,792,901 , 136,371,684)	1,476,916,029	(1,472,549,445 , 1,481,282,613)	118,897,660	(118,554,451 , 119,240,870)	433,334,762	(430,842,673 , 435,826,850)
No adjusted gross income	405,657	(375,139 , 436,175)	-363,258	(-608,718 , -117,797)	808,988	(766,948 , 851,029)	6,656,344	(6,326,541 , 6,986,148)
\$1 under \$5,000	2,894,007	(2,790,633 , 2,997,381)	-1,467,569	(-1,558,204 , -1,376,933)	6,752,764	(6,597,790 , 6,907,739)	2,810,724	(2,659,346 , 2,962,103)
\$5,000 under \$10,000	4,063,999	(3,942,320 , 4,185,677)	-5,914,607	(-6,181,539 , -5,647,674)	8,073,384	(7,905,026 , 8,241,742)	9,183,243	(8,748,860 , 9,491,626)
\$10,000 under \$15,000	7,821,114	(7,656,448 , 7,985,780)	-16,960,109	(-17,548,580 , -16,371,658)	9,582,235	(9,400,512 , 9,763,958)	21,891,061	(21,278,151 , 22,503,972)
\$15,000 under \$20,000	8,864,793	(8,689,136 , 9,040,449)	-17,660,430	(-18,378,249 , -16,942,611)	8,694,506	(8,520,073 , 8,868,939)	25,777,051	(25,023,521 , 26,530,580)
\$20,000 under \$25,000	8,391,498	(8,219,707 , 8,563,289)	-11,494,175	(-12,148,361 , -10,839,989)	8,230,449	(8,060,002 , 8,400,896)	24,051,751	(23,324,322 , 24,779,180)
\$25,000 under \$30,000	8,692,885	(8,518,004 , 8,867,767)	-6,113,644	(-6,719,889 , -5,507,398)	8,071,898	(7,902,749 , 8,241,047)	23,253,253	(22,549,305 , 23,957,202)
\$30,000 under \$40,000	15,709,293	(15,481,877 , 15,936,709)	5,520,774	(4,771,854 , 6,269,693)	13,641,888	(13,427,978 , 13,855,798)	37,036,566	(36,189,062 , 37,884,070)
\$40,000 under \$50,000	12,319,562	(12,113,889 , 12,525,254)	22,606,389	(21,922,567 , 23,290,212)	10,191,035	(10,002,250 , 10,379,819)	25,061,305	(24,387,247 , 25,735,363)
\$50,000 under \$75,000	21,998,621	(21,778,191 , 22,219,052)	88,439,106	(87,241,180 , 89,637,032)	17,026,260	(16,817,419 , 17,235,101)	45,465,211	(44,622,867 , 46,307,556)
\$75,000 under \$100,000	14,000,189	(13,806,762 , 14,193,615)	99,473,586	(97,860,803 , 101,086,369)	10,286,038	(10,111,846 , 10,460,231)	32,276,842	(31,475,725 , 33,077,958)
\$100,000 under \$200,000	21,915,122	(21,778,419 , 22,051,824)	333,630,900	(330,973,782 , 336,288,018)	13,390,690	(13,227,696 , 13,553,684)	54,544,375	(53,396,718 , 55,692,031)
\$200,000 under \$500,000	7,288,464	(7,226,091 , 7,350,837)	348,830,032	(345,918,843 , 351,741,221)	3,377,694	(3,321,480 , 3,433,909)	34,159,156	(33,225,485 , 35,092,826)
\$500,000 under \$1,000,000	1,161,197	(1,144,172 , 1,178,223)	181,562,063	(178,879,313 , 184,244,813)	481,608	(468,880 , 494,337)	18,202,111	(17,485,286 , 18,918,936)
\$1,000,000 under \$1,500,000	253,955	(249,261 , 258,649)	80,158,295	(78,601,552 , 81,715,038)	118,115	(114,566 , 121,664)	9,145,431	(8,675,837 , 9,615,026)
\$1,500,000 under \$2,000,000	102,962	(101,186 , 104,737)	47,946,006	(47,116,806 , 48,775,207)	52,289	(51,028 , 53,550)	6,284,594	(6,053,059 , 6,516,129)
\$2,000,000 under \$5,000,000	143,397	(142,116 , 144,678)	116,967,024	(115,977,783 , 117,956,266)	80,492	(79,439 , 81,546)	17,265,513	(16,942,578 , 17,588,448)
\$5,000,000 under \$10,000,000	34,713	(34,328 , 35,099)	64,807,815	(64,102,121 , 65,513,509)	22,151	(21,833 , 22,470)	10,826,110	(10,615,381 , 11,036,839)
\$10,000,000 or more	20,865	(20,865 , 20,865)	146,947,828	(146,947,828 , 146,947,828)	15,173	(15,173 , 15,173)	29,444,120	(29,444,120 , 29,444,120)
Taxable returns, total	104,005,800	(103,680,360 , 104,331,240)	1,581,352,147	(1,577,310,995 , 1,585,393,299)	74,309,246	(73,941,185 , 74,677,307)	279,966,944	(278,014,875 , 281,919,013)
No adjusted gross income	2,698	(1,974 , 3,421)	241,873	(4,336 , 479,410)	1,526	(975 , 2,076)	238,025	(202,668 , 273,391)
\$1 under \$5,000	137,525	(114,506 , 160,544)	11,660	(8,867 , 14,452)	45,208	(32,009 , 58,408)	8,792	(5,136 , 12,448)
\$5,000 under \$10,000	146,214	(122,413 , 170,016)	37,515	(28,453 , 46,578)	73,359	(56,522 , 90,196)	37,422	(18,760 , 56,083)
\$10,000 under \$15,000	2,363,049	(2,268,942 , 2,457,155)	341,768	(319,885 , 363,651)	2,054,265	(1,966,403 , 2,142,126)	1,773,542	(1,684,859 , 1,862,224)
\$15,000 under \$20,000	5,097,694	(4,961,495 , 5,233,893)	2,425,268	(2,353,646 , 2,496,890)	4,234,547	(4,109,940 , 4,359,153)	3,911,594	(3,768,322 , 4,054,865)
\$20,000 under \$25,000	5,193,441	(5,055,997 , 5,330,885)	4,928,510	(4,791,779 , 5,065,240)	4,344,960	(4,218,760 , 4,471,160)	4,316,752	(4,153,551 , 4,479,952)
\$25,000 under \$30,000	5,659,877	(5,516,563 , 5,803,191)	7,714,894	(7,504,105 , 7,925,684)	4,673,233	(4,542,402 , 4,804,065)	5,083,870	(4,896,475 , 5,271,266)
\$30,000 under \$40,000	11,034,973	(10,839,648 , 11,230,299)	22,644,687	(22,210,348 , 23,079,027)	8,642,391	(8,665,864 , 9,018,918)	11,101,807	(10,796,524 , 11,407,089)
\$40,000 under \$50,000	10,135,556	(9,946,960 , 10,324,152)	29,047,785	(28,459,272 , 29,636,298)	8,000,330	(7,831,304 , 8,169,356)	13,290,583	(12,913,151 , 13,668,015)
\$50,000 under \$75,000	19,868,580	(19,653,214 , 20,083,947)	92,633,864	(91,480,548 , 93,787,180)	14,861,817	(14,661,724 , 15,061,911)	33,472,782	(32,798,074 , 34,147,490)
\$75,000 under \$100,000	13,557,576	(13,366,200 , 13,748,952)	100,254,141	(98,647,771 , 101,860,511)	9,796,117	(9,625,156 , 9,967,078)	28,784,387	(28,053,951 , 29,514,824)
\$100,000 under \$200,000	21,807,901	(21,670,812 , 21,944,990)	333,838,228	(331,184,513 , 336,491,943)	13,242,964	(13,080,256 , 13,405,671)	52,852,177	(51,744,143 , 53,960,211)
\$200,000 under \$500,000	7,283,635	(7,221,255 , 7,346,015)	348,842,907	(345,931,772 , 351,754,043)	3,369,252	(3,313,040 , 3,425,463)	33,979,580	(33,045,922 , 34,913,238)
\$500,000 under \$1,000,000	1,161,188	(1,144,163 , 1,178,214)	181,562,077	(178,879,328 , 184,244,827)	481,239	(468,511 , 493,968)	18,183,274	(17,466,449 , 18,900,039)
\$1,000,000 or more	555,892	(551,118 , 560,666)	456,826,969	(455,017,995 , 458,635,944)	288,038	(284,258 , 291,817)	72,932,359	(72,303,487 , 73,561,231)
Nontaxable returns, total	32,076,493	(31,785,579 , 32,367,406)	-104,436,118	(-105,782,397 , -103,089,838)	44,588,414	(44,267,185 , 44,909,643)	153,367,817	(151,620,711 , 155,114,923)

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 2019 (Filing Year 2020)—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					
	Refunded			Credited to 2020 estimated tax		
	Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)	Number of returns (108)	Amount (109)
All returns, total	115,836,993 (115,492,077 , 116,181,909)	335,441,285 (333,245,414 , 337,637,155)	3,931,470 (3,836,810 , 4,026,130)	97,893,477 (96,764,642 , 99,022,312)		
No adjusted gross income	759,186 (717,744 , 800,628)	4,535,398 (4,288,122 , 4,782,674)	61,256 (52,297 , 70,215)	2,120,947 (1,932,163 , 2,309,731)		
\$1 under \$5,000	6,720,595 (6,565,948 , 6,875,241)	2,745,594 (2,598,718 , 2,892,471)	39,628 (27,712 , 51,543)	65,130 (29,921 , 100,339)		
\$5,000 under \$10,000	8,036,810 (7,868,807 , 8,204,813)	9,042,083 (8,740,776 , 9,343,389)	48,513 (35,202 , 61,824)	141,160 (77,217 , 205,103)		
\$10,000 under \$15,000	9,551,860 (9,370,375 , 9,733,345)	21,782,747 (21,180,881 , 22,384,613)	49,938 (36,618 , 63,258)	108,314 (43,166 , 173,463)		
\$15,000 under \$20,000	8,642,856 (8,468,894 , 8,816,818)	25,609,024 (24,863,242 , 26,354,806)	71,396 (55,156 , 87,636)	168,027 (97,516 , 238,537)		
\$20,000 under \$25,000	8,189,954 (8,019,892 , 8,360,015)	23,948,119 (23,221,768 , 24,674,470)	57,186 (42,854 , 71,519)	103,633 (70,554 , 136,711)		
\$25,000 under \$30,000	8,031,537 (7,862,777 , 8,200,297)	23,128,140 (22,426,307 , 23,829,973)	66,654 (51,012 , 82,295)	125,113 (83,302 , 166,925)		
\$30,000 under \$40,000	13,546,710 (13,333,473 , 13,759,947)	36,793,709 (35,949,076 , 37,638,342)	130,628 (108,874 , 152,381)	242,857 (182,536 , 303,177)		
\$40,000 under \$50,000	10,087,855 (9,899,971 , 10,275,738)	24,617,535 (23,974,125 , 25,260,944)	153,927 (130,253 , 177,600)	443,770 (257,986 , 629,555)		
\$50,000 under \$75,000	16,696,992 (16,489,499 , 16,904,485)	44,308,329 (43,487,997 , 45,128,660)	446,388 (406,637 , 486,139)	1,156,883 (981,103 , 1,332,663)		
\$75,000 under \$100,000	9,965,810 (9,793,857 , 10,137,762)	30,964,236 (30,196,604 , 31,731,869)	413,162 (375,118 , 451,207)	1,312,605 (1,105,802 , 1,519,409)		
\$100,000 under \$200,000	12,591,083 (12,429,335 , 12,752,831)	48,885,963 (47,855,931 , 49,915,996)	1,045,870 (990,314 , 1,101,425)	5,658,411 (5,205,195 , 6,111,627)		
\$200,000 under \$500,000	2,680,505 (2,627,111 , 2,733,899)	21,671,852 (20,968,189 , 22,375,514)	855,148 (827,651 , 882,646)	12,487,304 (11,925,422 , 13,049,186)		
\$500,000 under \$1,000,000	249,807 (239,806 , 259,808)	6,487,259 (6,094,077 , 6,880,441)	267,899 (258,473 , 277,325)	11,714,852 (11,156,160 , 12,273,544)		
\$1,000,000 under \$1,500,000	40,782 (38,520 , 43,044)	2,068,105 (1,905,194 , 2,231,015)	85,418 (82,374 , 88,463)	7,077,327 (6,643,995 , 7,510,658)		
\$1,500,000 under \$2,000,000	15,494 (14,741 , 16,247)	1,240,356 (1,140,598 , 1,340,114)	40,443 (39,345 , 41,541)	5,044,238 (4,846,480 , 5,241,997)		
\$2,000,000 under \$5,000,000	21,013 (20,405 , 21,621)	2,798,595 (2,664,094 , 2,933,096)	65,387 (64,427 , 66,347)	14,466,918 (14,185,231 , 14,748,604)		
\$5,000,000 under \$10,000,000	4,953 (4,789 , 5,116)	1,315,267 (1,237,033 , 1,393,502)	19,039 (18,743 , 19,336)	9,510,843 (9,321,517 , 9,700,168)		
\$10,000,000 or more	3,193 (3,193 , 3,193)	3,498,974 (3,498,974 , 3,498,974)	13,592 (13,592 , 13,592)	25,945,145 (25,945,145 , 25,945,145)		
Taxable returns, total	71,512,714 (71,144,691 , 71,880,737)	185,602,895 (184,005,052 , 187,200,739)	3,532,624 (3,444,311 , 3,620,936)	94,364,049 (93,284,865 , 95,443,233)		
No adjusted gross income	738 (376 , 1,099)	108,103 (86,321 , 129,885)	900 (481 , 1,320)	129,921 (104,526 , 155,317)		
\$1 under \$5,000	44,204 (31,151 , 57,257)	7,828 (4,175 , 11,481)	* 1,004 (-959 , 2,968)	* 964 (818 , 1,109)		
\$5,000 under \$10,000	66,536 (50,497 , 82,576)	24,097 (16,795 , 31,400)	* 6,824 (1,686 , 11,962)	* 13,324 (-3,851 , 30,500)		
\$10,000 under \$15,000	2,041,825 (1,954,226 , 2,129,424)	1,763,401 (1,674,951 , 1,851,851)	15,457 (7,745 , 23,170)	10,141 (4,592 , 15,689)		
\$15,000 under \$20,000	4,205,023 (4,080,844 , 4,329,202)	3,865,009 (3,723,699 , 4,006,320)	36,788 (24,932 , 48,644)	46,584 (25,965 , 67,203)		
\$20,000 under \$25,000	4,321,188 (4,195,328 , 4,447,048)	4,264,256 (4,103,760 , 4,424,751)	31,445 (20,497 , 42,392)	52,496 (25,610 , 79,382)		
\$25,000 under \$30,000	4,644,677 (4,514,228 , 4,775,126)	5,026,263 (4,841,092 , 5,211,433)	44,698 (31,780 , 57,616)	57,608 (33,033 , 82,182)		
\$30,000 under \$40,000	8,762,677 (8,586,892 , 8,938,461)	10,919,847 (10,621,652 , 11,218,043)	104,923 (85,171 , 124,676)	181,959 (126,043 , 237,876)		
\$40,000 under \$50,000	7,912,317 (7,744,174 , 8,080,459)	13,055,667 (12,686,538 , 13,424,796)	122,113 (100,949 , 143,276)	234,916 (174,022 , 295,811)		
\$50,000 under \$75,000	14,559,995 (14,361,341 , 14,758,649)	32,549,471 (31,896,109 , 33,202,833)	406,714 (368,647 , 444,781)	923,311 (771,730 , 1,074,893)		
\$75,000 under \$100,000	9,490,498 (9,321,762 , 9,659,234)	27,627,661 (26,926,811 , 28,328,511)	389,227 (352,206 , 426,248)	1,156,727 (975,213 , 1,338,241)		
\$100,000 under \$200,000	12,454,936 (12,293,540 , 12,616,331)	47,467,198 (46,467,631 , 48,466,764)	1,027,529 (972,351 , 1,082,706)	5,384,979 (4,945,880 , 5,824,078)		
\$200,000 under \$500,000	2,673,246 (2,619,860 , 2,726,633)	21,549,107 (20,845,485 , 22,252,729)	853,437 (825,940 , 880,935)	12,430,473 (11,868,590 , 12,992,355)		
\$500,000 under \$1,000,000	249,531 (239,530 , 259,532)	6,476,264 (6,083,082 , 6,869,446)	267,774 (258,348 , 277,200)	11,707,010 (11,148,318 , 12,265,703)		
\$1,000,000 or more	85,324 (82,877 , 87,770)	10,898,723 (10,654,152 , 11,143,294)	223,789 (220,505 , 227,074)	62,033,635 (61,465,305 , 62,601,965)		
Nontaxable returns, total	44,324,279 (44,003,621 , 44,644,937)	149,838,389 (148,138,051 , 151,538,727)	398,847 (363,853 , 433,841)	3,529,428 (3,194,669 , 3,864,187)		

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 2019 (Filing Year 2020)—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 due at time of filing		Number of returns		Amount		Number of returns	Predetermined estimated tax penalty	Amount	
	(108)	(109)	(108)	(109)	(110)	(111)				
All returns, total	33,269,899	(32,988,506 , 33,551,292)	198,535,581	(196,652,189 , 200,418,972)	11,133,165	(10,961,770 , 11,304,560)	11,133,165	(10,961,770 , 11,304,560)	2,326,757	(2,289,174 , 2,364,339)
No adjusted gross income	178,537	(158,910 , 198,164)	509,178	(244,977 , 773,379)	32,749	(26,150 , 39,348)	32,749	(26,150 , 39,348)	8,920	(1,153 , 16,687)
\$1 under \$5,000	1,113,545	(1,060,388 , 1,176,703)	321,302	(296,588 , 346,016)	9,032	(3,407 , 14,657)	9,032	(3,407 , 14,657)	542	(131 , 954)
\$5,000 under \$10,000	946,442	(887,822 , 1,005,062)	662,990	(614,372 , 711,608)	126,547	(104,832 , 148,263)	126,547	(104,832 , 148,263)	4,328	(3,504 , 5,153)
\$10,000 under \$15,000	896,803	(839,307 , 954,298)	986,569	(906,575 , 1,066,562)	347,989	(311,999 , 383,979)	347,989	(311,999 , 383,979)	16,303	(12,891 , 19,715)
\$15,000 under \$20,000	1,080,562	(1,016,974 , 1,144,150)	1,254,719	(1,148,575 , 1,360,863)	273,355	(241,497 , 305,212)	273,355	(241,497 , 305,212)	17,604	(15,282 , 19,927)
\$20,000 under \$25,000	1,048,377	(985,636 , 1,111,118)	1,363,889	(1,239,387 , 1,488,391)	244,101	(213,948 , 274,254)	244,101	(213,948 , 274,254)	17,845	(15,216 , 20,473)
\$25,000 under \$30,000	1,093,084	(1,029,108 , 1,157,060)	1,518,823	(1,382,754 , 1,654,892)	276,167	(244,116 , 308,218)	276,167	(244,116 , 308,218)	18,828	(16,113 , 21,543)
\$30,000 under \$40,000	2,343,462	(2,250,150 , 2,436,773)	3,411,575	(3,191,858 , 3,631,293)	580,976	(534,690 , 627,261)	580,976	(534,690 , 627,261)	42,258	(37,895 , 46,621)
\$40,000 under \$50,000	2,254,142	(2,162,760 , 2,345,523)	3,753,582	(3,503,670 , 4,003,494)	615,177	(567,661 , 662,693)	615,177	(567,661 , 662,693)	49,656	(44,579 , 54,734)
\$50,000 under \$75,000	5,134,570	(5,002,582 , 5,266,558)	11,230,772	(10,745,736 , 11,715,808)	1,661,957	(1,584,910 , 1,739,003)	1,661,957	(1,584,910 , 1,739,003)	141,964	(132,395 , 151,533)
\$75,000 under \$100,000	3,794,200	(3,679,903 , 3,908,496)	10,179,647	(9,683,208 , 10,676,087)	1,340,917	(1,272,032 , 1,409,801)	1,340,917	(1,272,032 , 1,409,801)	127,628	(117,935 , 137,321)
\$100,000 under \$200,000	8,550,620	(8,405,381 , 8,695,859)	36,880,591	(35,850,621 , 37,910,562)	3,240,641	(3,141,472 , 3,339,810)	3,240,641	(3,141,472 , 3,339,810)	428,483	(408,500 , 448,465)
\$200,000 under \$500,000	3,894,459	(3,836,571 , 3,952,347)	44,886,749	(43,873,081 , 45,900,417)	1,805,595	(1,762,572 , 1,848,618)	1,805,595	(1,762,572 , 1,848,618)	547,700	(527,971 , 567,429)
\$500,000 under \$1,000,000	675,809	(660,903 , 690,715)	28,102,814	(27,274,350 , 28,931,279)	392,665	(380,794 , 404,535)	392,665	(380,794 , 404,535)	334,426	(319,248 , 349,603)
\$1,000,000 under \$1,500,000	134,789	(130,914 , 138,663)	12,265,684	(11,771,499 , 12,759,870)	89,772	(86,548 , 92,997)	89,772	(86,548 , 92,997)	155,497	(146,801 , 164,193)
\$1,500,000 under \$2,000,000	50,138	(48,727 , 51,550)	6,993,752	(6,732,598 , 7,254,905)	35,847	(34,722 , 36,972)	35,847	(34,722 , 36,972)	85,045	(80,811 , 89,280)
\$2,000,000 under \$5,000,000	62,257	(61,249 , 63,265)	15,233,555	(14,904,794 , 15,562,317)	45,230	(44,364 , 46,096)	45,230	(44,364 , 46,096)	163,567	(157,080 , 170,055)
\$5,000,000 under \$10,000,000	12,465	(12,201 , 12,728)	7,571,513	(7,356,225 , 7,786,801)	9,505	(9,280 , 9,730)	9,505	(9,280 , 9,730)	66,342	(63,420 , 69,263)
\$10,000,000 or more	5,640	(5,640 , 5,640)	11,407,877	(11,407,877 , 11,407,877)	4,945	(4,945 , 4,945)	4,945	(4,945 , 4,945)	99,821	(99,821 , 99,821)
Taxable returns, total	29,569,609	(29,301,895 , 29,837,323)	194,021,192	(192,142,736 , 195,899,647)	10,215,449	(10,051,679 , 10,379,219)	10,215,449	(10,051,679 , 10,379,219)	2,264,859	(2,227,483 , 2,302,235)
No adjusted gross income	1,166	(697 , 1,635)	174,372	(85,517 , 434,261)	555	(151 , 959)	555	(151 , 959)	4,168	(-3,516 , 11,853)
\$1 under \$5,000	90,220	(71,574 , 108,866)	7,818	(5,346 , 10,290)	0	(0 , 0)	0	(0 , 0)	0	(0 , 0)
\$5,000 under \$10,000	72,855	(55,974 , 89,736)	28,380	(19,645 , 37,115)	* 3,019	(-386 , 6,424)	* 3,019	(-386 , 6,424)	* 66	(-30 , 162)
\$10,000 under \$15,000	307,780	(273,546 , 342,014)	260,185	(215,647 , 304,722)	75,675	(58,683 , 92,667)	75,675	(58,683 , 92,667)	5,095	(1,993 , 8,196)
\$15,000 under \$20,000	862,169	(805,102 , 919,236)	918,439	(826,372 , 1,010,506)	178,907	(153,024 , 204,789)	178,907	(153,024 , 204,789)	12,432	(10,399 , 14,466)
\$20,000 under \$25,000	843,469	(786,924 , 900,013)	1,036,819	(929,677 , 1,143,962)	167,450	(142,295 , 192,604)	167,450	(142,295 , 192,604)	12,258	(10,110 , 14,405)
\$25,000 under \$30,000	980,196	(919,437 , 1,040,955)	1,321,419	(1,192,857 , 1,449,980)	229,885	(200,610 , 259,160)	229,885	(200,610 , 259,160)	15,730	(13,210 , 18,250)
\$30,000 under \$40,000	2,180,551	(2,090,251 , 2,270,851)	3,076,039	(2,865,352 , 3,286,726)	498,181	(455,096 , 541,266)	498,181	(455,096 , 541,266)	36,203	(32,099 , 40,306)
\$40,000 under \$50,000	2,126,194	(2,037,107 , 2,215,282)	3,382,909	(3,143,634 , 3,622,185)	556,156	(510,700 , 601,611)	556,156	(510,700 , 601,611)	43,738	(38,915 , 48,561)
\$50,000 under \$75,000	4,985,787	(4,855,375 , 5,116,199)	10,622,877	(10,150,177 , 11,095,577)	1,573,938	(1,498,665 , 1,649,211)	1,573,938	(1,498,665 , 1,649,211)	131,511	(122,250 , 140,773)
\$75,000 under \$100,000	3,749,042	(3,635,288 , 3,862,796)	9,964,512	(9,472,698 , 10,456,326)	1,316,369	(1,248,000 , 1,384,738)	1,316,369	(1,248,000 , 1,384,738)	124,327	(114,737 , 133,918)
\$100,000 under \$200,000	8,535,539	(8,390,350 , 8,680,727)	36,773,007	(35,743,729 , 37,802,285)	3,232,306	(3,133,200 , 3,331,411)	3,232,306	(3,133,200 , 3,331,411)	427,104	(407,133 , 447,076)
\$200,000 under \$500,000	3,893,631	(3,835,743 , 3,951,519)	44,879,978	(43,866,310 , 45,893,646)	1,805,101	(1,762,078 , 1,848,124)	1,805,101	(1,762,078 , 1,848,124)	547,548	(527,819 , 567,278)
\$500,000 under \$1,000,000	675,757	(660,851 , 690,663)	28,102,255	(27,273,790 , 28,930,719)	392,637	(380,766 , 404,507)	392,637	(380,766 , 404,507)	334,413	(319,236 , 349,590)
\$1,000,000 or more	265,254	(261,123 , 269,385)	53,472,183	(52,808,320 , 54,136,045)	185,273	(181,810 , 188,735)	185,273	(181,810 , 188,735)	570,265	(558,389 , 582,140)
Nontaxable returns, total	3,700,290	(3,593,269 , 3,807,311)	4,514,389	(4,299,615 , 4,729,163)	917,716	(861,659 , 973,774)	917,716	(861,659 , 973,774)	61,898	(57,216 , 66,580)

* 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] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.
 [2] Less than \$500.
 SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2019 (Filing Year 2020)

(All figures are estimates based on samples—Coefficients of variation for numbers of returns and amount 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	0.06	0.30	0.47	0.45	1.45	1.15	1.35	1.09	1.29	0.98	1.36
No adjusted gross income	1.56	24.72	8.07	32.53	6.78	** 99.05	** 95.69	** 52.70	** 35.61	40.99	38.50
\$1 under \$5,000	0.95	18.36	26.65	24.35	35.71	**	**	**	**	0.00	0.00
\$5,000 under \$10,000	0.95	13.55	22.16	16.94	27.54	0.00	0.00	* 38.99	* 42.53	* 70.38	* 88.83
\$10,000 under \$15,000	0.89	2.27	3.13	14.14	23.67	24.99	35.51	6.66	8.75	6.63	8.25
\$15,000 under \$20,000	0.95	1.90	2.59	10.32	31.29	10.59	14.86	4.33	4.87	3.81	4.90
\$20,000 under \$25,000	0.98	1.53	1.96	8.87	24.60	7.11	8.10	4.05	4.63	2.69	3.68
\$25,000 under \$30,000	0.99	1.39	1.77	7.82	26.85	5.77	6.39	3.87	4.52	2.22	3.16
\$30,000 under \$40,000	0.73	1.13	1.31	4.82	17.35	3.97	4.44	3.06	3.44	2.06	3.00
\$40,000 under \$50,000	0.84	1.35	1.58	4.91	19.59	4.70	5.41	3.48	3.93	2.50	2.90
\$50,000 under \$75,000	0.51	0.93	1.19	2.56	11.78	3.19	3.68	2.68	3.04	2.55	2.84
\$75,000 under \$100,000	0.70	1.14	1.50	2.55	13.36	3.43	3.98	3.04	3.55	0.00	0.00
\$100,000 under \$200,000	0.32	0.66	1.06	1.10	8.09	2.12	2.53	2.38	2.70	0.00	0.00
\$200,000 under \$500,000	0.44	0.62	1.47	0.78	4.72	2.03	2.48	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	0.75	0.99	4.09	1.04	5.27	3.33	4.06	0.00	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	0.94	1.15	5.03	1.20	6.35	4.76	5.53	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	0.88	1.04	3.80	1.08	4.72	4.58	5.53	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	0.46	0.53	2.05	0.54	2.51	3.09	3.61	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	0.57	0.63	2.30	0.65	2.77	4.12	4.70	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
Taxable returns, total	0.16	0.37	0.55	0.49	1.49	1.34	1.58	1.41	1.65	1.35	1.77
No adjusted gross income	13.68	16.90	21.59	**	**	** 70.50	** 70.31	** 54.29	** 51.79	49.99	48.12
\$1 under \$5,000	8.54	26.67	50.12	** 27.67	** 44.77	0.00	0.00	**	**	0.00	0.00
\$5,000 under \$10,000	8.31	17.76	30.10	18.05	28.33	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	2.03	4.30	4.72	18.76	29.35	0.00	0.00	* 49.97	* 55.01	15.42	20.47
\$15,000 under \$20,000	1.36	3.51	5.36	12.24	39.71	0.00	0.00	12.30	14.42	5.09	6.55
\$20,000 under \$25,000	1.35	2.80	4.44	9.96	31.63	0.00	0.00	8.48	11.09	3.31	4.16
\$25,000 under \$30,000	1.29	2.41	3.87	9.07	28.71	**	**	7.11	9.25	2.84	3.41
\$30,000 under \$40,000	0.90	2.00	2.89	5.28	20.48	30.13	34.75	4.59	5.42	3.32	4.89
\$40,000 under \$50,000	0.95	1.83	2.35	5.28	27.28	8.13	9.09	4.67	5.47	3.45	3.98
\$50,000 under \$75,000	0.55	1.09	1.45	2.70	11.26	4.11	4.61	3.28	3.69	3.13	3.49
\$75,000 under \$100,000	0.72	1.19	1.57	2.62	13.98	3.67	4.23	3.25	3.79	0.00	0.00
\$100,000 under \$200,000	0.32	0.67	1.04	1.13	8.53	2.13	2.54	2.41	2.72	0.00	0.00
\$200,000 under \$500,000	0.44	0.63	1.51	0.79	5.33	2.03	2.48	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	0.75	0.99	4.23	1.04	5.51	3.33	4.06	0.00	0.00	0.00	0.00
\$1,000,000 or more	0.44	0.51	1.02	0.52	1.25	2.90	3.41	0.00	0.00	0.00	0.00
Nontaxable returns, total	0.31	0.66	1.00	0.66	6.14	2.21	2.55	1.75	2.10	1.49	2.02

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 2019 (Filing Year 2020)—Continued

(All figures are estimates based on samples—Coefficients of variation for numbers of returns and amount 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	2.11	3.83	2.98	1.97	3.94	3.64	12.36	15.13	15.48	18.38
No adjusted gross income	28.69	21.53	** 68.77	** 59.76	**	**	** 71.48	** 80.91	0.00	0.00	72.89	29.51
\$1 under \$5,000	30.69	36.10	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	35.27	41.68	**	**	0.00	0.00	**	**	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	5.66	7.94	28.85	35.47	** 44.19	** 54.01	** 44.56	** 49.05	0.00	0.00	28.48	40.93
\$15,000 under \$20,000	3.09	4.26	20.41	23.54	**	**	**	**	0.00	0.00	19.02	21.04
\$20,000 under \$25,000	2.18	2.54	16.95	22.42	**	**	**	**	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	1.93	2.25	14.84	20.55	**	**	**	**	0.00	0.00	0.00	0.00
\$30,000 under \$40,000	1.37	1.54	8.19	11.57	43.26	60.32	* 59.39	* 58.27	* 49.97	* 92.70	0.00	0.00
\$40,000 under \$50,000	1.58	1.75	7.84	11.89	27.57	40.47	41.30	66.06	* 42.49	* 49.38	0.00	0.00
\$50,000 under \$75,000	1.09	1.29	5.34	8.92	** 19.06	** 21.06	32.67	44.70	24.05	26.25	0.00	0.00
\$75,000 under \$100,000	1.31	1.59	5.39	9.45	19.30	26.76	32.25	34.17	24.45	26.41	0.00	0.00
\$100,000 under \$200,000	0.83	1.07	3.95	7.80	9.26	12.57	12.99	19.83	22.63	24.13	0.00	0.00
\$200,000 under \$500,000	0.88	1.10	4.01	7.59	4.44	7.39	4.57	6.02	** 60.99	** 67.28	0.00	0.00
\$500,000 under \$1,000,000	11.33	14.56	4.63	6.49	3.63	7.01	5.14	8.91	0.00	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	0.00	3.26	6.40	6.40	12.45	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	2.41	6.34	5.92	11.35	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	0.00	0.00	0.00	0.00	1.23	3.03	3.40	6.92	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.00	1.19	2.63	3.36	7.38	**	**	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	0.51	0.63	2.35	4.45	2.99	1.97	3.90	3.65	29.32	39.34	23.45	24.40
No adjusted gross income	22.43	28.47	* 44.51	* 20.30	**	**	0.00	0.00	0.00	0.00	38.70	35.89
\$1 under \$5,000	** 49.61	** 14.71	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
\$10,000 under \$15,000	0.00	0.00	** 26.72	** 32.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$15,000 under \$20,000	19.99	22.57	**	**	** 66.18	** 90.93	** 57.58	** 61.66	0.00	0.00	** 23.81	** 27.61
\$20,000 under \$25,000	10.95	11.07	21.52	26.64	**	**	**	**	0.00	0.00	**	**
\$25,000 under \$30,000	7.69	7.89	20.08	26.77	**	**	**	**	0.00	0.00	0.00	0.00
\$30,000 under \$40,000	3.59	4.35	10.93	16.22	* 79.00	* 98.66	0.00	0.00	** 32.45	** 35.69	0.00	0.00
\$40,000 under \$50,000	2.40	2.72	10.02	16.22	31.09	45.28	* 67.29	* 73.96	**	**	0.00	0.00
\$50,000 under \$75,000	1.34	1.59	6.54	11.69	** 25.02	** 33.84	38.37	41.29	**	**	0.00	0.00
\$75,000 under \$100,000	1.38	1.66	6.06	12.69	22.32	35.83	43.08	42.76	**	**	0.00	0.00
\$100,000 under \$200,000	0.83	1.07	4.10	8.65	9.93	14.68	13.33	20.46	**	**	0.00	0.00
\$200,000 under \$500,000	0.88	1.10	4.02	7.70	4.48	7.56	4.58	6.05	** 67.52	** 83.00	0.00	0.00
\$500,000 under \$1,000,000	11.33	14.57	4.63	6.51	3.63	7.02	5.14	8.92	**	**	0.00	0.00
\$1,000,000 or more	0.00	0.00	0.00	0.00	1.22	1.41	3.28	3.67	**	**	0.00	0.00
Nontaxable returns, total	0.77	1.08	4.89	7.33	14.74	14.50	23.01	30.25	13.60	16.39	20.60	26.12

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 2019 (Filing Year 2020)—Continued

(All figures are estimates based on samples—Coefficients of variation for numbers of returns and amount 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	22.10	25.93	15.68	19.27	6.13	6.89	10.24	12.96	33.66	11.46	0.43	0.64
No adjusted gross income	0.00	0.00	0.00	0.00	** 57.57	** 70.46	** 49.97	** 64.68	**	**	3.86	5.18
\$1 under \$5,000	0.00	0.00	0.00	0.00	**	**	**	**	0.00	0.00	1.87	3.12
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	**	**	**	**	0.00	0.00	1.56	2.29
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	**	**	**	**	0.00	0.00	1.24	1.72
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	**	**	**	**	0.00	0.00	1.53	1.80
\$20,000 under \$25,000	** 27.95	** 36.42	** 42.40	** 55.88	**	**	**	**	0.00	0.00	1.71	1.97
\$25,000 under \$30,000	**	**	**	**	**	**	**	**	0.00	0.00	1.74	2.05
\$30,000 under \$40,000	**	**	**	**	* 64.88	* 61.37	31.61	39.20	0.00	0.00	1.35	1.69
\$40,000 under \$50,000	**	**	**	**	* 55.37	* 58.97	26.22	29.33	0.00	0.00	1.91	2.51
\$50,000 under \$75,000	**	**	**	**	** 18.73	** 20.75	17.66	19.65	** 99.26	** 64.50	1.84	2.54
\$75,000 under \$100,000	**	**	**	**	**	**	24.24	32.10	**	**	2.96	4.28
\$100,000 under \$200,000	92.94	55.31	33.64	44.11	13.09	14.90	25.51	27.81	* 60.85	* 79.98	2.49	3.14
\$200,000 under \$500,000	** 25.60	** 24.52	** 16.82	** 18.13	** 6.32	** 7.36	** 45.51	** 53.53	** 25.12	** 11.77	13.00	17.10
\$500,000 under \$1,000,000	**	**	**	**	**	**	**	**	**	**	49.60	89.89
\$1,000,000 under \$1,500,000	**	**	**	**	11.62	13.41	**	**	**	**	* 61.91	* 53.04
\$1,500,000 under \$2,000,000	* 36.40	* 42.41	19.68	22.60	10.98	11.44	**	**	**	**	22.50	39.57
\$2,000,000 under \$5,000,000	22	42	19.00	20.89	5.71	6.79	**	**	**	**	15.19	46.19
\$5,000,000 under \$10,000,000	**	**	23.37	25.03	6.38	7.16	**	**	**	**	18.57	13.74
\$10,000,000 or more	0.00	0.00	*	*	0.00	0.00	**	**	**	**	0.00	0.00
Taxable returns, total	25.29	30.23	15.69	19.27	6.30	7.13	11.76	13.14	33.94	11.66	1.43	1.84
No adjusted gross income	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00	** 64.42	** 60.56
\$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	**	**
\$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	4.55	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	5.95	11.38
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.42	12.65
\$25,000 under \$30,000	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00	8.43	11.53
\$30,000 under \$40,000	** 33.63	** 43.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.25	4.86
\$40,000 under \$50,000	**	**	0.00	0.00	0.00	0.00	29.44	33.37	0.00	0.00	4.64	6.00
\$50,000 under \$75,000	**	**	** 42.45	** 55.88	** 23.74	** 26.16	19.60	22.24	** 99.66	** 99.95	3.94	4.35
\$75,000 under \$100,000	**	**	**	**	**	**	28.86	30.51	**	**	3.88	4.36
\$100,000 under \$200,000	**	**	33.64	44.11	13.42	15.38	25.51	27.81	* 60.95	* 81.17	2.59	3.13
\$200,000 under \$500,000	36.00	38.63	19.97	21.55	7.50	8.65	** 45.61	** 53.77	* 49.94	* 67.47	47.12	33.39
\$500,000 under \$1,000,000	32.32	33.49	22.83	26.93	9.32	10.94	**	**	40.66	82.05	* 51.02	* 92.20
\$1,000,000 or more	21.58	32.67	16.98	18.34	5.84	6.47	**	**	12.97	9.31	15.13	10.71
Nontaxable returns, total	44.06	39.62	* 69.92	* 19.23	21.18	24.16	20.84	31.36	6.80	0.13	0.46	0.65

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 2019 (Filing Year 2020)—Continued

(All figures are estimates based on samples—Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Tax credits—continued											
	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		Earned income credit used to offset income tax before credits	
Number of returns (36)	Amount (37)	Number of returns (38)	Amount (39)	Number of returns (40)	Amount (41)	Number of returns (42)	Amount (43)	Number of returns (44)	Amount (45)	Number of returns (46)	Amount (47)	
All returns, total	0.51	0.71	0.64	0.78	1.16	1.27	2.07	4.01	1.17	1.60	1.95	3.15
No adjusted gross income	5.86	9.13	6.59	6.55	8.87	9.02	6.83	9.62	45.48	43.05	* 49.40	* 0.87
\$1 under \$5,000	1.95	3.21	5.31	8.38	6.63	6.95	7.87	11.65	**	**	**	**
\$5,000 under \$10,000	1.63	2.27	2.97	3.13	5.11	5.46	7.21	20.83	** 49.96	** 57.29	** 57.71	** 62.01
\$10,000 under \$15,000	1.29	1.76	1.91	1.93	4.31	4.62	5.26	10.17	2.98	3.44	3.03	3.42
\$15,000 under \$20,000	1.67	1.85	1.86	1.92	4.30	4.65	5.87	10.02	5.19	8.78	6.85	17.54
\$20,000 under \$25,000	1.91	2.02	2.00	2.14	4.68	5.02	6.16	9.74	6.32	8.90	12.01	18.74
\$25,000 under \$30,000	1.95	2.10	2.02	2.26	4.65	5.03	6.95	15.25	4.54	5.96	7.26	9.01
\$30,000 under \$40,000	1.49	1.73	1.59	1.93	3.73	4.05	5.88	10.93	2.91	3.52	3.75	4.61
\$40,000 under \$50,000	2.37	2.90	2.25	2.79	4.43	4.82	7.79	13.18	3.91	5.35	5.97	9.03
\$50,000 under \$75,000	5.95	7.32	2.22	2.93	3.25	3.53	8.71	15.32	3.56	4.08	26.70	38.52
\$75,000 under \$100,000	0.00	0.00	4.98	7.11	3.61	4.06	20.51	33.37	3.75	4.27	0.00	0.00
\$100,000 under \$200,000	0.00	0.00	10.19	12.58	2.58	2.88	53.65	59.85	2.58	3.12	0.00	0.00
\$200,000 under \$500,000	0.00	0.00	12.84	17.23	0.00	0.00	0.00	0.00	32.96	64.76	0.00	0.00
\$500,000 under \$1,000,000	0.00	0.00	93.62	32.62	0.00	0.00	0.00	0.00	* 51.02	* 92.20	0.00	0.00
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	* 61.91	* 53.04	0.00	0.00
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.50	39.57	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	15.19	46.19	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	18.57	13.74	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	3.01	5.01	56.92	85.35	1.75	1.95	4.48	6.96	1.43	1.84	3.01	5.01
No adjusted gross income	** 70.57	** 78.33	0.00	0.00	** 52.90	** 50.49	**	**	** 64.42	** 60.56	** 70.57	** 78.33
\$1 under \$5,000	**	**	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	**	**	**	**
\$10,000 under \$15,000	4.58	4.85	0.00	0.00	**	**	** 33.30	** 44.31	4.55	4.84	4.58	4.85
\$15,000 under \$20,000	7.20	8.37	0.00	0.00	21.81	23.53	11.84	16.54	5.95	11.38	7.20	8.37
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	15.80	19.76	11.67	15.99	9.42	12.65	0.00	0.00
\$25,000 under \$30,000	* 57.71	* 68.30	0.00	0.00	12.55	14.22	11.61	16.72	8.43	11.53	* 57.71	* 68.30
\$30,000 under \$40,000	6.55	7.23	0.00	0.00	6.96	7.66	9.34	12.70	4.25	4.86	6.55	7.23
\$40,000 under \$50,000	7.53	11.62	0.00	0.00	6.83	7.37	11.34	18.24	4.64	6.00	7.53	11.62
\$50,000 under \$75,000	33.29	45.72	0.00	0.00	4.18	4.46	12.51	20.38	3.94	4.35	33.29	45.72
\$75,000 under \$100,000	0.00	0.00	0.00	0.00	3.91	4.37	30.57	42.46	3.88	4.36	0.00	0.00
\$100,000 under \$200,000	0.00	0.00	* 99.64	* 99.64	2.60	2.90	* 77.24	* 64.82	2.59	3.13	0.00	0.00
\$200,000 under \$500,000	0.00	0.00	56.85	43.04	0.00	0.00	0.00	0.00	47.12	34.22	0.00	0.00
\$500,000 under \$1,000,000	0.00	0.00	* 99.64	* 99.64	0.00	0.00	0.00	0.00	* 51.02	* 92.20	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	15.13	10.71	0.00	0.00
Nontaxable returns, total	0.53	0.71	0.64	0.78	1.58	1.69	2.34	4.36	2.11	3.25	2.60	4.07

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 2019 (Filing Year 2020)—Continued

(All figures are estimates based on samples—Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Tax credits—continued		Income tax after credits		Net investment income tax		Total income tax		All other taxes			
	Refundable credits used to offset income tax before credits—continued		American opportunity credit used to offset income tax before credits		Income tax after credits		Net investment income tax		Total			
	Number of returns (48)	Amount (49)	Number of returns (50)	Amount (51)	Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)	Number of returns (56)	Amount (57)	Number of returns (58)	Amount (59)
All returns, total	1.61	1.84	0.16	0.13	0.48	0.34	0.16	0.13	0.36	0.59	0.41	0.70
No adjusted gross income	49.18	48.76	13.74	50.35	* 32.95	* 43.84	13.68	50.11	4.00	4.36	4.38	4.97
\$1 under \$5,000	**	**	8.54	12.22	0.00	0.00	8.54	12.22	2.58	3.62	2.71	3.73
\$5,000 under \$10,000	0.00	0.00	8.31	12.33	** 70.17	** 70.49	8.31	12.33	2.36	2.76	2.50	2.82
\$10,000 under \$15,000	** 99.22	** 80.56	2.03	3.27	**	**	2.03	3.27	1.81	2.13	1.91	2.14
\$15,000 under \$20,000	15.42	17.77	1.36	1.51	**	**	1.36	1.51	2.09	2.55	2.29	2.62
\$20,000 under \$25,000	11.69	14.34	1.35	1.42	**	**	1.35	1.42	2.44	3.34	2.89	3.47
\$25,000 under \$30,000	7.28	8.56	1.29	1.39	0.00	0.00	1.29	1.39	2.60	3.67	3.30	4.10
\$30,000 under \$40,000	5.60	6.13	0.90	0.98	0.00	0.00	0.90	0.98	1.97	3.04	2.59	3.49
\$40,000 under \$50,000	5.86	6.49	0.95	1.03	** 46.30	** 75.17	0.95	1.03	2.22	3.43	2.83	3.95
\$50,000 under \$75,000	3.80	4.14	0.55	0.64	**	**	0.55	0.64	1.52	2.53	1.91	2.95
\$75,000 under \$100,000	3.79	4.28	0.72	0.82	* 54.01	* 55.89	0.72	0.82	1.83	3.10	2.23	3.47
\$100,000 under \$200,000	2.59	2.90	0.32	0.41	9.44	19.31	0.32	0.41	1.17	1.95	1.37	2.15
\$200,000 under \$500,000	0.00	0.00	0.44	0.43	0.66	1.26	0.44	0.43	0.63	1.39	1.18	1.75
\$500,000 under \$1,000,000	0.00	0.00	0.75	0.76	0.82	1.47	0.75	0.75	0.90	1.53	1.58	2.28
\$1,000,000 under \$1,500,000	0.00	0.00	0.94	1.00	1.00	1.78	0.94	0.99	1.13	1.86	1.82	2.70
\$1,500,000 under \$2,000,000	0.00	0.00	0.88	0.89	0.92	1.45	0.88	0.88	1.03	1.43	1.45	2.05
\$2,000,000 under \$5,000,000	0.00	0.00	0.46	0.44	0.48	0.76	0.46	0.43	0.55	0.92	0.85	1.33
\$5,000,000 under \$10,000,000	0.00	0.00	0.57	0.56	0.59	0.85	0.57	0.56	0.65	1.09	0.95	1.70
\$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	1.75	1.95	** 0.16	** 0.13	0.48	0.34	0.16	0.13	0.50	0.70	0.67	0.88
No adjusted gross income	** 52.90	** 50.49	13.74	50.35	* 32.95	* 43.84	13.68	50.11	19.17	23.03	24.66	29.36
\$1 under \$5,000	**	**	8.54	12.22	0.00	0.00	8.54	12.22	26.71	31.25	* 33.31	* 35.58
\$5,000 under \$10,000	0.00	0.00	8.31	12.33	** 70.17	** 70.49	8.31	12.33	30.10	40.51	* 40.71	* 44.97
\$10,000 under \$15,000	**	**	2.03	3.27	**	**	2.03	3.27	6.19	8.28	7.28	8.84
\$15,000 under \$20,000	21.81	23.53	1.36	1.51	**	**	1.36	1.51	3.94	5.35	4.71	5.68
\$20,000 under \$25,000	15.80	19.76	1.35	1.42	**	**	1.35	1.42	3.86	5.79	5.03	6.36
\$25,000 under \$30,000	12.55	14.22	1.29	1.39	0.00	0.00	1.29	1.39	3.62	5.35	4.90	6.26
\$30,000 under \$40,000	6.96	7.66	0.90	0.98	0.00	0.00	0.90	0.98	2.55	4.11	3.53	4.90
\$40,000 under \$50,000	6.83	7.37	0.95	1.03	** 46.30	** 75.17	0.95	1.03	2.68	4.30	3.55	5.11
\$50,000 under \$75,000	4.18	4.46	0.55	0.64	**	**	0.55	0.64	1.71	2.87	2.19	3.40
\$75,000 under \$100,000	3.91	4.37	0.72	0.82	* 54.01	* 55.89	0.72	0.82	1.91	3.26	2.34	3.67
\$100,000 under \$200,000	2.60	2.90	0.32	0.41	9.44	19.31	0.32	0.41	1.18	1.97	1.38	2.17
\$200,000 under \$500,000	0.00	0.00	0.44	0.43	0.66	1.26	0.44	0.43	0.63	1.39	1.18	1.75
\$500,000 under \$1,000,000	0.00	0.00	0.75	0.76	0.82	1.47	0.75	0.75	0.90	1.53	1.58	2.28
\$1,000,000 or more	0.00	0.00	0.44	0.43	0.66	1.26	0.44	0.43	0.63	1.39	1.18	1.75
Nontaxable returns, total	4.31	5.48	**	**	44.09	79.66	0.00	0.00	0.73	1.23	0.76	1.27

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 2019 (Filing Year 2020)—Continued

(All figures are estimates based on samples—Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	All other taxes—continued										Refundable credits used to offset all other taxes	
	Social Security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment		Total additional Medicare tax		Number of returns (70)	Amount (71)
	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)		
All returns, total	9.12	17.64	1.31	2.39	4.52	6.22	4.12	5.10	0.61	0.40	0.88	1.34
No adjusted gross income	* 65.91	* 76.95	15.08	17.32	** 30.61	** 16.28	30.51	32.80	5.65	3.98	5.98	6.84
\$1 under \$5,000	* 33.32	* 37.91	12.59	22.75	**	**	* 44.70	* 46.67	* 65.37	* 73.92	3.80	5.47
\$5,000 under \$10,000	28.85	42.07	9.61	15.62	**	**	* 37.34	* 40.82	73.49	62.42	2.92	3.52
\$10,000 under \$15,000	20.40	31.33	7.86	26.02	**	**	* 34.79	* 51.93	47.08	48.74	2.08	2.51
\$15,000 under \$20,000	26.71	44.72	7.33	13.83	* 99.26	* 96.86	29.77	30.32	86.82	44.37	2.74	3.20
\$20,000 under \$25,000	31.61	60.39	7.04	13.68	* 35.37	* 13.86	29.87	31.26	66.61	64.24	3.66	4.53
\$25,000 under \$30,000	* 35.34	* 63.14	6.92	14.11	* 98.43	* 97.95	20.95	31.40	95.61	88.45	4.31	5.73
\$30,000 under \$40,000	31.61	42.24	4.36	7.65	48.60	60.07	16.10	21.92	65.04	54.73	3.45	4.99
\$40,000 under \$50,000	* 40.80	* 64.38	4.82	7.98	54.45	47.21	13.87	15.13	34.83	60.27	4.32	6.16
\$50,000 under \$75,000	** 19.81	** 33.56	3.25	5.29	35.09	49.33	9.35	10.66	30.84	45.88	4.02	6.24
\$75,000 under \$100,000	**	**	3.82	6.35	42.71	38.03	10.30	12.17	34.05	59.96	7.59	12.22
\$100,000 under \$200,000	**	**	2.68	4.61	16.27	36.57	8.01	9.82	5.61	7.73	15.53	23.26
\$200,000 under \$500,000	**	**	2.92	5.28	6.54	11.09	** 10.05	** 11.49	0.75	1.04	21.76	21.97
\$500,000 under \$1,000,000	**	**	4.93	11.77	5.75	7.87	**	**	0.97	1.05	*	*
\$1,000,000 under \$1,500,000	** 72.72	** 86.33	7.13	21.34	5.31	10.58	**	**	1.22	1.45	0.00	0.00
\$1,500,000 under \$2,000,000	**	**	6.28	26.00	4.37	8.45	**	**	1.12	1.31	0.00	0.00
\$2,000,000 under \$5,000,000	**	**	4.04	14.26	2.06	3.25	**	**	0.60	0.73	0.00	0.00
\$5,000,000 under \$10,000,000	0.00	0.00	4.75	7.76	1.91	2.78	**	**	0.72	0.96	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
Taxable returns, total	13.41	24.02	1.45	2.55	4.52	6.27	4.76	5.94	0.61	0.40	**	**
No adjusted gross income	0.00	0.00	22.52	4.62	** 12.14	** 13.49	0.00	0.00	27.23	14.81	0.00	0.00
\$1 under \$5,000	0.00	0.00	* 44.69	* 42.66	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	* 44.70	* 57.51	0.00	0.00	0.00	0.00	** 93.55	** 68.02	0.00	0.00
\$10,000 under \$15,000	* 44.70	* 82.34	14.89	27.09	0.00	0.00	0.00	0.00	**	**	0.00	0.00
\$15,000 under \$20,000	* 37.78	* 68.46	10.59	21.14	**	**	* 57.55	* 59.77	0.00	0.00	0.00	0.00
\$20,000 under \$25,000	* 49.97	* 86.13	10.44	22.31	0.00	0.00	* 44.70	* 48.12	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	* 40.80	* 93.86	9.36	20.59	** 57.31	** 71.58	* 33.35	* 50.80	** 99.75	** 98.54	0.00	0.00
\$30,000 under \$40,000	* 49.97	* 67.41	5.47	9.80	**	**	23.22	34.94	**	**	0.00	0.00
\$40,000 under \$50,000	* 44.70	* 79.86	5.67	9.37	**	**	19.89	20.80	* 60.35	* 62.92	0.00	0.00
\$50,000 under \$75,000	** 20.22	** 33.87	3.52	5.69	* 43.53	* 58.64	10.89	12.86	37.06	57.03	0.00	0.00
\$75,000 under \$100,000	**	**	3.90	6.47	* 44.62	* 50.90	10.90	13.10	36.87	62.88	0.00	0.00
\$100,000 under \$200,000	**	**	2.69	4.64	17.05	43.53	8.05	9.88	5.64	7.88	0.00	0.00
\$200,000 under \$500,000	**	**	2.92	5.28	6.56	11.22	** 10.06	** 11.51	0.75	1.04	**	**
\$500,000 under \$1,000,000	**	**	4.94	11.79	5.76	7.89	**	**	0.97	1.05	0.00	0.00
\$1,000,000 or more	* 69.05	* 85.08	3.96	13.71	2.08	2.87	**	**	0.59	0.42	0.00	0.00
Nontaxable returns, total	12.44	23.05	3.02	6.33	22.17	27.89	8.24	9.98	9.26	4.17	** 0.88	** 1.34

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 2019 (Filing Year 2020)—Continued

(All figures are estimates based on samples—Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Refundable credits used to offset all other taxes—continued						Total tax liability			Tax payments		
	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		Total tax liability		Total		Income tax withheld	
	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	0.99	1.44	2.39	3.23	4.68	5.99	0.15	0.13	0.10	0.13	0.10	0.17
No adjusted gross income	7.82	11.33	9.44	9.19	20.33	15.28	4.48	14.42	2.85	2.55	3.16	3.24
\$1 under \$5,000	**	**	34.29	60.24	**	**	2.70	4.21	1.23	3.90	1.23	3.82
\$5,000 under \$10,000	** 2.33	** 3.08	16.47	18.00	15.54	20.00	2.77	3.50	1.10	1.92	1.10	1.74
\$10,000 under \$15,000	2.15	2.61	13.75	14.22	** 12.71	** 16.32	1.74	3.13	1.03	1.79	1.04	1.57
\$15,000 under \$20,000	2.91	3.37	11.65	13.22	18.19	24.37	1.32	1.90	1.05	1.48	1.06	1.33
\$20,000 under \$25,000	4.07	4.91	9.39	11.84	16.70	23.88	1.31	1.59	1.04	1.23	1.05	1.22
\$25,000 under \$30,000	4.83	6.20	9.87	12.73	14.07	17.01	1.27	1.47	1.04	1.21	1.04	1.21
\$30,000 under \$40,000	3.78	5.33	6.07	7.37	15.42	20.69	0.89	1.02	0.75	0.86	0.76	0.85
\$40,000 under \$50,000	5.22	6.95	5.87	7.75	14.02	17.36	0.94	1.05	0.86	0.97	0.87	0.96
\$50,000 under \$75,000	10.76	13.94	4.42	6.81	11.09	13.56	0.55	0.65	0.52	0.60	0.52	0.60
\$75,000 under \$100,000	0.00	0.00	8.27	12.46	16.03	19.15	0.72	0.82	0.71	0.80	0.72	0.81
\$100,000 under \$200,000	0.00	0.00	17.08	25.36	33.63	37.83	0.32	0.41	0.32	0.42	0.34	0.44
\$200,000 under \$500,000	0.00	0.00	21.76	21.98	0.00	0.00	0.44	0.42	0.40	0.46	0.47	0.52
\$500,000 under \$1,000,000	0.00	0.00	*	*	0.00	0.00	0.75	0.75	0.76	0.80	0.82	1.02
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.94	0.99	0.95	1.05	1.06	1.47
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.88	0.88	0.89	0.91	1.01	1.41
\$2,000,000 under \$5,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.46	0.43	0.46	0.46	0.53	0.79
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.57	0.56	0.57	0.58	0.65	1.06
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.00	0.00	**	**	0.00	0.00	0.16	0.13	0.17	0.14	0.17	0.19
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	13.68	46.67	14.30	6.16	14.72	9.29
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	8.54	11.82	12.30	16.54	12.79	18.88
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	8.31	12.51	10.09	22.78	10.48	15.58
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	0.00	0.00	2.03	4.28	2.13	2.46	2.14	2.45
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	0.00	0.00	1.36	1.94	1.43	1.66	1.44	1.64
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	0.00	0.00	1.35	1.58	1.39	1.56	1.40	1.55
\$25,000 under \$30,000	0.00	0.00	0.00	0.00	0.00	0.00	1.29	1.49	1.33	1.47	1.34	1.51
\$30,000 under \$40,000	0.00	0.00	0.00	0.00	0.00	0.00	0.90	1.02	0.92	1.01	0.93	1.01
\$40,000 under \$50,000	0.00	0.00	0.00	0.00	0.00	0.00	0.95	1.06	0.96	1.05	0.97	1.05
\$50,000 under \$75,000	0.00	0.00	0.00	0.00	0.00	0.00	0.55	0.65	0.56	0.64	0.57	0.64
\$75,000 under \$100,000	0.00	0.00	0.00	0.00	0.00	0.00	0.72	0.82	0.73	0.81	0.74	0.82
\$100,000 under \$200,000	0.00	0.00	0.00	0.00	0.00	0.00	0.32	0.41	0.33	0.42	0.34	0.44
\$200,000 under \$500,000	0.00	0.00	**	**	0.00	0.00	0.44	0.42	0.44	0.46	0.47	0.52
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.75	0.76	0.80	0.82	1.02
\$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.44	0.20	0.44	0.21	0.51	0.44
Nontaxable returns, total	0.99	1.44	** 2.39	** 3.23	4.68	5.99	1.25	2.14	0.40	0.80	0.40	0.74

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 2019 (Filing Year 2020)—Continued

(All figures are estimates based on samples—Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Tax payments—continued										Refundable credits refundable portion			
	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		Total		Earned income credit refundable portion			
	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	0.76	0.37	1.88	0.44	1.77	1.82	5.19	12.49	0.50	0.69	0.57	0.75		
No adjusted gross income	6.10	3.46	14.71	10.56	13.28	10.13	14.50	10.81	4.45	5.97	7.50	11.02		
\$1 under \$5,000	11.25	17.16	22.22	36.57	** 89.86	** 90.60	26.20	66.86	2.06	3.30	2.18	3.44		
\$5,000 under \$10,000	9.71	14.81	22.80	38.01	**	**	26.93	37.07	1.70	2.41	1.79	2.40		
\$10,000 under \$15,000	7.72	15.54	21.02	25.95	* 49.46	* 84.17	16.57	23.48	1.37	1.79	1.43	1.85		
\$15,000 under \$20,000	7.65	14.34	22.69	32.24	* 44.69	* 66.71	19.97	39.62	1.63	1.85	1.74	1.91		
\$20,000 under \$25,000	7.49	9.55	19.50	31.46	* 57.63	* 21.95	19.10	23.63	1.77	2.02	1.94	2.09		
\$25,000 under \$30,000	7.69	9.49	19.98	27.22	* 79.44	* 88.18	23.29	26.59	1.82	2.11	1.98	2.17		
\$30,000 under \$40,000	5.04	6.76	15.50	19.64	* 39.07	* 57.58	16.90	23.05	1.46	1.80	1.59	1.85		
\$40,000 under \$50,000	4.83	7.75	16.45	21.66	* 69.45	* 90.67	20.20	27.47	2.22	2.79	2.68	3.20		
\$50,000 under \$75,000	2.74	3.88	8.89	11.22	35.55	45.77	15.81	23.86	2.28	3.04	6.79	8.39		
\$75,000 under \$100,000	2.79	3.70	9.20	15.60	26.48	52.41	19.06	28.82	5.20	7.51	0.00	0.00		
\$100,000 under \$200,000	1.58	2.02	5.12	6.33	3.90	5.36	14.46	21.96	10.47	13.02	0.00	0.00		
\$200,000 under \$500,000	1.02	1.26	2.61	3.24	1.97	2.54	13.89	21.11	14.68	15.84	0.00	0.00		
\$500,000 under \$1,000,000	1.16	1.37	2.36	2.76	** 1.99	** 2.47	** 8.53	** 10.83	*	*	0.00	0.00		
\$1,000,000 under \$1,500,000	1.22	1.52	2.24	3.03	**	**	**	**	0.00	0.00	0.00	0.00		
\$1,500,000 under \$2,000,000	1.02	1.19	1.63	1.92	**	**	**	**	0.00	0.00	0.00	0.00		
\$2,000,000 under \$5,000,000	0.54	0.64	0.85	0.97	**	**	**	**	0.00	0.00	0.00	0.00		
\$5,000,000 under \$10,000,000	0.63	0.76	0.86	0.97	**	**	**	**	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		
Taxable returns, total	0.78	0.37	1.91	0.44	1.78	1.82	7.49	10.02	**	**	0.00	0.00		
No adjusted gross income	20.46	8.69	6.64	5.61	13.51	21.82	23.03	1.24	0.00	0.00	0.00	0.00		
\$1 under \$5,000	* 57.67	* 10.59	* 57.74	* 38.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
\$5,000 under \$10,000	* 38.37	* 54.70	* 50.00	* 54.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
\$10,000 under \$15,000	16.94	22.08	33.19	37.68	** 44.70	** 66.71	** 44.70	** 49.92	0.00	0.00	0.00	0.00		
\$15,000 under \$20,000	11.36	14.66	28.77	42.10	**	**	**	**	0.00	0.00	0.00	0.00		
\$20,000 under \$25,000	10.29	14.03	26.29	37.57	** 57.71	** 28.48	* 39.91	* 50.32	0.00	0.00	0.00	0.00		
\$25,000 under \$30,000	8.94	11.23	23.66	31.31	**	**	* 40.59	* 43.32	0.00	0.00	0.00	0.00		
\$30,000 under \$40,000	5.71	7.67	17.87	23.83	* 57.71	* 99.78	23.81	37.23	0.00	0.00	0.00	0.00		
\$40,000 under \$50,000	5.33	7.25	18.68	25.11	* 70.57	* 61.25	25.74	34.99	0.00	0.00	0.00	0.00		
\$50,000 under \$75,000	2.84	4.08	9.62	12.28	41.75	56.85	18.79	31.33	0.00	0.00	0.00	0.00		
\$75,000 under \$100,000	2.85	3.80	9.37	16.06	28.07	60.00	21.05	30.96	0.00	0.00	0.00	0.00		
\$100,000 under \$200,000	1.60	2.03	5.15	6.33	3.90	5.37	14.80	22.91	0.00	0.00	0.00	0.00		
\$200,000 under \$500,000	1.03	1.26	2.62	3.24	1.97	2.62	13.97	21.83	**	**	0.00	0.00		
\$500,000 under \$1,000,000	1.16	1.37	2.36	2.76	** 1.99	** 2.47	** 8.54	** 10.83	0.00	0.00	0.00	0.00		
\$1,000,000 or more	0.54	0.31	0.85	0.33	**	**	**	**	0.00	0.00	0.00	0.00		
Nontaxable returns, total	3.01	3.40	8.17	9.69	19.81	15.86	7.22	17.04	** 0.50	** 0.69	0.57	0.75		

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 2019 (Filing Year 2020)—Continued

(All figures are estimates based on samples—Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Refundable credits refundable portion—continued				Total income tax minus refundable credits [1]		Overpayment	
	Additional child tax credit refundable portion		American opportunity credit refundable portion		Total income tax minus refundable credits [1]		Overpayment	
	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								
No adjusted gross income	0.66	0.80	1.63	1.78	0.11	0.15	0.15	0.29
\$1 under \$5,000	7.89	8.44	9.21	9.48	3.84	34.48	2.65	2.53
\$5,000 under \$10,000	5.37	8.14	6.66	7.02	1.82	3.15	1.17	2.75
\$10,000 under \$15,000	3.01	3.17	5.20	5.61	1.53	2.30	1.06	1.71
\$15,000 under \$20,000	1.92	1.95	4.36	4.69	1.07	1.77	0.97	1.43
\$20,000 under \$25,000	1.88	1.94	4.43	4.76	1.01	2.07	1.02	1.49
\$25,000 under \$30,000	2.03	2.17	4.95	5.24	1.04	2.90	1.06	1.54
\$30,000 under \$40,000	2.04	2.29	5.18	5.62	1.03	5.06	1.07	1.54
\$40,000 under \$50,000	1.62	1.97	4.56	5.20	0.74	6.92	0.80	1.17
\$50,000 under \$75,000	2.36	2.94	6.24	7.15	0.85	1.54	0.95	1.37
\$75,000 under \$100,000	2.38	3.15	5.72	6.60	0.51	0.69	0.63	0.95
\$100,000 under \$200,000	5.58	8.13	10.86	12.36	0.70	0.83	0.86	1.27
\$200,000 under \$500,000	11.52	13.89	22.09	26.52	0.32	0.41	0.62	1.07
\$500,000 under \$1,000,000	14.69	15.85	0.00	0.00	0.44	0.43	0.85	1.39
\$1,000,000 under \$1,500,000	*	*	0.00	0.00	0.75	0.75	1.35	2.01
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	0.94	0.99	1.53	2.62
\$2,000,000 under \$5,000,000	0.00	0.00	0.00	0.00	0.88	0.88	1.23	1.88
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.00	0.46	0.43	0.67	0.95
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.57	0.56	0.73	0.99
Taxable returns, total	**	**	0.00	0.00	0.16	0.13	0.25	0.36
No adjusted gross income	0.00	0.00	0.00	0.00	13.68	50.11	18.42	7.58
\$1 under \$5,000	0.00	0.00	0.00	0.00	8.54	12.22	14.90	21.22
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	8.31	12.33	11.71	25.44
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	2.03	3.27	2.18	2.55
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	1.36	1.51	1.50	1.87
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	1.35	1.42	1.48	1.93
\$25,000 under \$30,000	0.00	0.00	0.00	0.00	1.29	1.39	1.43	1.88
\$30,000 under \$40,000	0.00	0.00	0.00	0.00	0.90	0.98	1.02	1.40
\$40,000 under \$50,000	0.00	0.00	0.00	0.00	0.95	1.03	1.08	1.45
\$50,000 under \$75,000	0.00	0.00	0.00	0.00	0.55	0.64	0.69	1.03
\$75,000 under \$100,000	0.00	0.00	0.00	0.00	0.72	0.82	0.89	1.29
\$100,000 under \$200,000	0.00	0.00	0.00	0.00	0.32	0.41	0.63	1.07
\$200,000 under \$500,000	**	**	0.00	0.00	0.44	0.43	0.85	1.40
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.75	0.75	1.35	2.01
\$1,000,000 or more	0.00	0.00	0.00	0.00	0.44	0.20	0.67	0.44
Nontaxable returns, total	** 0.66	** 0.80	1.63	1.78	0.46	0.66	0.37	0.58

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 2019 (Filing Year 2020)—Continued

(All figures are estimates based on samples—Coefficients of variation for numbers of returns and amount are percentages)

Size of adjusted gross income	Overpayment—continued						Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credited to 2020 estimated tax		Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)		
	Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)						
All returns, total	0.15	0.33	1.23	0.59	0.43	0.48	0.79	0.82		
No adjusted gross income	2.79	2.78	7.46	4.54	5.61	26.47	10.28	44.43		
\$1 under \$5,000	1.17	2.73	15.34	27.58	2.89	3.92	31.77	38.73		
\$5,000 under \$10,000	1.07	1.70	14.00	23.11	3.16	3.74	8.76	9.72		
\$10,000 under \$15,000	0.97	1.41	13.61	30.69	3.27	4.14	5.28	10.68		
\$15,000 under \$20,000	1.03	1.49	11.61	21.41	3.00	4.32	5.95	6.73		
\$20,000 under \$25,000	1.06	1.55	12.79	16.29	3.05	4.66	6.30	7.52		
\$25,000 under \$30,000	1.07	1.55	11.97	17.05	2.99	4.57	5.92	7.36		
\$30,000 under \$40,000	0.80	1.17	8.50	12.67	2.03	3.29	4.06	5.27		
\$40,000 under \$50,000	0.95	1.33	7.85	21.36	2.07	3.40	3.94	5.22		
\$50,000 under \$75,000	0.63	0.94	4.54	7.75	1.31	2.20	2.37	3.44		
\$75,000 under \$100,000	0.88	1.26	4.70	8.04	1.54	2.49	2.62	3.87		
\$100,000 under \$200,000	0.66	1.08	2.71	4.09	0.87	1.42	1.56	2.38		
\$200,000 under \$500,000	1.02	1.66	1.64	2.30	0.76	1.15	1.22	1.84		
\$500,000 under \$1,000,000	2.04	3.09	1.80	2.43	1.13	1.50	1.54	2.32		
\$1,000,000 under \$1,500,000	2.83	4.02	1.82	3.12	1.47	2.06	1.83	2.85		
\$1,500,000 under \$2,000,000	2.48	4.10	1.39	2.00	1.44	1.91	1.60	2.54		
\$2,000,000 under \$5,000,000	1.48	2.45	0.75	0.99	0.83	1.10	0.98	2.02		
\$5,000,000 under \$10,000,000	1.68	3.03	0.80	1.02	1.08	1.45	1.21	2.25		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Taxable returns, total	0.26	0.44	1.28	0.58	0.46	0.49	0.82	0.84		
No adjusted gross income	25.03	10.28	23.77	9.97	20.53	76.04	37.14	94.06		
\$1 under \$5,000	15.07	23.81	* 99.75	* 7.69	10.54	16.13	0.00	0.00		
\$5,000 under \$10,000	12.30	15.46	* 38.42	* 65.77	11.82	15.70	* 74.35	* 74.35		
\$10,000 under \$15,000	2.19	2.56	25.46	27.92	5.68	8.73	11.46	31.06		
\$15,000 under \$20,000	1.51	1.87	16.44	22.58	3.38	5.11	7.38	8.34		
\$20,000 under \$25,000	1.49	1.92	17.76	26.13	3.42	5.27	7.66	8.94		
\$25,000 under \$30,000	1.43	1.88	14.75	21.76	3.16	4.96	6.50	8.17		
\$30,000 under \$40,000	1.02	1.39	9.60	15.68	2.11	3.49	4.41	5.78		
\$40,000 under \$50,000	1.08	1.44	8.84	13.23	2.14	3.61	4.17	5.63		
\$50,000 under \$75,000	0.70	1.02	4.78	8.38	1.33	2.27	2.44	3.59		
\$75,000 under \$100,000	0.91	1.29	4.85	8.01	1.55	2.52	2.65	3.94		
\$100,000 under \$200,000	0.66	1.07	2.74	4.16	0.87	1.43	1.56	2.39		
\$200,000 under \$500,000	1.02	1.67	1.64	2.31	0.76	1.15	1.22	1.84		
\$500,000 under \$1,000,000	2.04	3.10	1.80	2.43	1.13	1.50	1.54	2.32		
\$1,000,000 or more	1.46	1.14	0.75	0.47	0.79	0.63	0.95	1.06		
Nontaxable returns, total	0.37	0.58	4.48	4.84	1.48	2.43	3.12	3.86		

* 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] 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, November 2021.

Table 3.4. All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Filing Status, Tax Year 2019 (Filing Year 2020)

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

Filing 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 taxable income [1]	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
All returns													
All tax rates	157,796,807	11,966,873,976	9,232,854,951	3,448,771,916	1,687,898,988	1,553,106,552	13.0	16.8	170,478	2,792,555	5,432,786	28,258,652	
0 percent	33,663,135	53,488,682	0	0	0	0	0	[2]	4,586	264,108	1,857	16,267	
0 percent (capital gains)	871,067	24,945,960	8,258,278	8,258,278	0	0	[3]	0.1	564	10,504	1,261	2,004	
10 percent	25,271,229	613,720,330	171,546,220	160,122,298	16,014,487	7,614,694	1.2	4.4	2,585	13,178	524	111	
10 percent (Form 8814)	5,568	-734,654	6,183	5,273	530	2,221	-0.3	35.9	* 33	* 2,965	0	0	
12 percent	53,306,010	2,773,107,420	1,774,522,475	1,016,785,785	195,656,396	144,927,628	5.2	8.2	4,134	25,908	4,133	1,482	
15 percent (capital gains)	1,588,237	201,768,956	158,931,434	62,852,499	16,499,946	15,285,376	7.6	9.7	2,562	47,353	134,231	500,188	
20 percent (capital gains)	59,463	196,886,152	165,657,441	137,951,296	31,255,931	30,470,545	15.5	18.4	21,129	376,713	55,800	4,757,606	
22 percent	29,844,988	3,291,629,258	2,649,543,280	750,099,068	388,626,423	353,550,687	10.7	13.3	23,733	188,691	254,528	1,405,235	
24 percent	9,354,044	1,930,964,645	1,678,811,567	374,883,701	310,955,529	297,319,718	15.4	17.7	47,139	518,745	2,168,641	3,389,787	
25 percent (capital gains)	26,407	28,953,218	27,135,198	4,047,292	5,495,627	5,467,841	18.9	20.2	5,467	94,649	22,543	458,002	
28 percent (capital gains)	1,797	4,629,650	4,149,584	1,356,644	931,658	955,299	20.6	23.0	1,374	56,241	1,786	143,910	
32 percent	1,280,961	439,151,388	395,651,181	37,962,148	83,965,590	81,725,087	18.6	20.7	19,864	311,107	841,560	1,591,506	
35 percent	1,422,471	689,994,075	631,642,807	120,401,936	156,262,841	152,425,704	22.1	24.1	25,878	381,551	1,160,093	3,256,169	
37 percent	871,748	1,712,047,600	1,564,124,992	769,588,668	481,297,281	462,219,270	27.0	29.6	** 11,430	** 500,841	783,185	12,699,594	
Form 8615	269,683	6,321,297	4,874,309	4,457,030	936,748	883,282	14.0	18.1	**	**	2,644	36,791	
Returns of married persons filing jointly and returns of surviving spouses													
All tax rates	54,796,116	7,608,793,565	6,161,552,641	2,251,869,862	1,176,476,353	1,083,085,105	14.2	17.6	100,907	2,057,781	4,208,530	21,135,202	
0 percent	6,266,875	-62,195,991	0	0	0	90,134	-0.1	[2]	1,872	97,649	** 1,716	** 10,758	
10 percent (capital gains)	241,526	12,051,639	4,207,328	4,207,328	0	9,009	0.1	0.2	** 1,658	** 23,662	**	**	
10 percent	6,308,280	232,356,081	67,686,646	60,423,323	6,043,099	2,818,916	1.2	4.2	**	**	31	42	
10 percent (Form 8814)	4,244	-598,458	5,298	4,438	446	2,221	-0.4	41.9	**	**	0	0	
12 percent	19,390,031	1,468,028,803	955,579,571	563,874,206	105,282,282	74,086,645	5.0	7.8	1,789	16,673	1,632	641	
15 percent (capital gains)	805,988	128,478,496	100,376,675	36,909,188	10,558,857	9,641,991	7.5	9.6	1,616	34,891	82,047	312,668	
20 percent (capital gains)	40,085	145,415,975	122,926,967	103,340,682	23,218,115	22,665,411	15.6	18.4	12,071	263,831	37,396	3,347,454	
22 percent	14,725,103	2,174,504,469	1,757,639,488	508,858,833	259,434,529	230,167,288	10.6	13.1	13,867	138,540	204,812	1,138,612	
24 percent	4,834,029	1,320,947,682	1,152,475,220	258,238,934	214,446,593	203,587,344	15.4	17.7	27,176	416,375	1,985,308	2,878,119	
25 percent (capital gains)	15,820	20,832,101	19,576,667	2,656,171	3,973,226	3,961,744	19.0	20.2	3,517	69,097	13,551	307,418	
28 percent (capital gains)	1,217	3,591,196	3,247,770	1,004,302	726,739	742,986	20.7	22.9	839	39,722	1,208	110,848	
32 percent	726,032	322,255,967	290,836,851	28,086,837	61,886,671	60,081,677	18.6	20.7	12,856	265,852	608,134	1,247,225	
35 percent	732,650	445,756,103	407,933,197	61,378,316	99,184,608	97,197,518	21.8	23.8	15,540	308,579	633,119	2,048,626	
37 percent	704,237	1,397,369,501	1,279,060,963	622,887,302	391,721,189	378,032,225	27.1	29.6	8,109	382,909	639,572	9,732,793	
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 Filing Status, Tax Year 2019 (Filing Year 2020)—Continued

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

Filing status and tax rate classes	Classified by the highest marginal rate at which tax was computed											Alternative minimum tax		Net investment income tax	
	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]		Tax generated		Total	Income tax after credits		Number of returns	Amount	Number of returns	Amount		
			At all rates	At marginal rate	At all rates	At marginal rate		As a percentage of	Modified taxable income [1]						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
Returns of married persons filing separately															
All tax rates	3,719,351	247,492,815	208,795,317	87,004,901	41,287,680	37,151,880	15.0	17.8	17,116	132,385	158,593	1,203,502			
0 percent	545,575	-12,240,267	0	0	0	9,664	-0.1	0.0	1,230	10,904	** 304	** 5,194			
0 percent (capital gains)	5,841	201,504	104,630	104,630	0	35	[3]	[3]	** 6	** 577	**	**			
10 percent	357,456	6,648,870	1,967,716	1,835,939	183,614	142,946	2.1	7.3	**	**	0	0			
10 percent (Form 8814)	* 4	* -87,063	* 10	* 10	* 1	0	0.0	0.0	**	**	0	0			
12 percent	1,464,764	54,355,012	35,602,972	21,177,978	3,962,189	3,321,724	6.1	9.3	* 1,019	* 1,373	* 2,102	* 363			
15 percent	32,297	2,777,237	2,082,358	812,097	199,148	185,846	6.7	8.9	34	1,610	5,554	9,537			
20 percent (capital gains)	1,777	10,038,025	7,478,398	7,044,441	1,465,102	1,390,775	13.9	18.6	896	28,357	1,608	298,075			
22 percent	925,092	66,716,653	54,095,250	15,771,788	7,961,589	7,183,919	10.8	13.3	4,425	8,714	11,555	26,953			
24 percent	286,908	37,101,190	32,618,961	7,541,113	6,100,566	5,632,861	15.2	17.3	5,757	11,626	69,400	37,968			
25 percent (capital gains)	575	980,747	920,596	159,696	190,048	191,230	19.5	20.8	239	4,813	558	16,147			
28 percent (capital gains)	75	227,313	186,911	77,902	43,792	46,531	20.5	24.9	73	3,938	74	6,947			
32 percent	29,404	6,474,910	5,889,076	499,510	1,246,366	1,178,546	18.2	20.0	642	4,019	17,899	34,579			
35 percent	34,558	10,431,508	9,627,327	1,367,105	2,332,161	2,096,074	20.1	21.8	977	10,304	21,735	57,456			
37 percent	35,025	63,867,177	58,221,113	30,612,692	17,603,103	15,771,730	24.7	27.1	1,818	46,150	27,804	710,282			
Form 8615	0	0	0	0	0	0	0.0	0.0	0	0	0	0			
Returns of heads of households															
All tax rates	21,663,339	944,976,815	567,432,643	233,682,218	87,314,010	61,955,424	6.6	10.9	13,075	90,436	172,383	671,334			
0 percent	5,254,358	56,146,659	0	0	0	4,145	[3]	[2]	** 638	** 5,973	* 51	* 201			
0 percent (capital gains)	26,826	867,618	306,928	306,928	0	* 189	[3]	0.1	**	**	0	0			
10 percent	** 6,087,784	** 154,976,413	** 41,676,385	** 41,442,521	** 4,144,768	** 197,880	** 0.1	** 0.5	**	**	** 51	** 6			
10 percent (Form 8814)	**	**	**	**	**	**	** [2]	** [2]	0	0	0	0			
12 percent	7,532,075	357,368,023	214,369,947	109,454,922	23,566,805	8,975,343	2.5	4.2	* 154	* 486	**	**			
15 percent (capital gains)	45,554	5,653,553	4,397,377	1,995,193	467,424	380,571	6.7	8.7	0	0	4,876	18,597			
20 percent (capital gains)	1,586	4,505,430	3,968,660	3,236,454	745,450	722,635	16.0	18.2	945	10,893	1,456	91,089			
22 percent	1,643,619	143,195,694	109,300,044	20,819,194	14,799,942	11,391,625	8.0	10.4	1,272	10,422	3,614	15,694			
24 percent	824,313	111,908,910	93,047,601	21,514,752	16,190,740	14,591,425	13.0	15.7	4,259	23,718	11,129	36,561			
25 percent (capital gains)	1,986	807,011	735,958	141,984	145,907	130,285	16.1	17.7	142	2,126	1,844	12,025			
28 percent (capital gains)	168	225,689	184,105	73,839	41,832	40,799	18.1	22.2	167	5,015	168	6,955			
32 percent	94,347	20,386,134	17,788,517	1,731,201	3,658,943	3,475,874	17.1	19.5	3,248	7,385	39,241	35,912			
35 percent	123,915	43,762,524	39,827,746	11,345,883	10,155,681	9,752,047	22.3	24.5	1,808	12,557	87,596	145,990			
37 percent	26,806	45,173,157	41,829,375	21,619,347	13,396,517	12,292,605	27.2	29.4	441	11,861	22,356	308,304			
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 Filing Status, Tax Year 2019 (Filing Year 2020)—Continued

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

Filing 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)	Modified taxable income [1] (9)	Number of returns (10)	Amount (11)	Number of returns (12)	Amount (13)		
Returns of single persons													
All tax rates	77,618,002	3,165,610,781	2,295,074,350	876,214,935	382,820,944	173,549,723	370,914,143	11.7	16.2	39,380	511,952	893,279	5,248,615
0 percent	21,596,327	71,778,281	0	0	0	0	145,559	0.2	[2]	** 2,364	** 151,989	581	1,531
0 percent (capital gains)	596,873	11,825,199	3,639,392	3,639,392	0	0	464	[3]	[3]	**	**	* 465	* 588
10 percent	** 12,519,029	** 219,689,833	** 60,216,350	** 56,421,340	** 5,643,089	** 5,642,134	** 4,454,951	** 2.0	** 7.4	**	**	** 841	** 541
10 percent (Form 8814)	**	**	**	**	**	**	**	** [2]	** [2]	0	0	0	0
12 percent	24,919,139	893,355,581	568,969,984	322,278,678	62,845,119	38,673,441	58,543,916	6.6	10.3	* 1,172	* 7,376	**	**
15 percent (capital gains)	684,398	64,859,670	50,075,025	23,136,020	5,274,517	3,470,403	5,076,969	7.8	10.1	9.11	10,853	41,754	159,386
20 percent (capital gains)	16,015	36,926,722	31,283,416	24,329,719	5,827,264	4,865,944	5,691,724	15.4	18.2	7,217	73,632	15,339	1,020,989
22 percent	12,551,174	907,212,442	728,508,497	204,649,253	106,430,363	45,022,836	104,807,854	11.6	14.4	4,169	31,015	34,542	223,976
24 percent	3,408,795	461,006,863	400,669,785	87,588,901	74,217,630	21,021,336	73,508,091	15.9	18.3	9,948	67,026	102,805	437,139
25 percent (capital gains)	8,026	6,333,359	5,901,978	1,089,441	1,186,446	272,360	1,184,581	18.7	20.1	1,569	18,612	6,591	122,412
28 percent (capital gains)	336	585,452	530,798	200,601	119,295	56,168	124,983	21.3	23.5	295	7,566	336	19,160
32 percent	411,177	90,034,376	81,136,738	7,644,601	17,173,611	2,446,272	16,988,991	18.9	20.9	3,118	33,850	176,286	273,789
35 percent	531,349	190,043,940	174,254,538	46,310,631	44,590,391	16,208,721	43,380,065	22.8	24.9	7,553	50,111	417,642	1,004,097
37 percent	105,681	205,637,765	185,013,540	94,469,326	58,576,471	34,953,651	56,122,711	27.3	30.3	** 1,062	** 59,921	93,453	1,948,215
Form 8615	269,683	6,321,297	4,874,309	4,457,030	936,748	916,457	883,282	14.0	18.1	**	**	2,644	36,791

* 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.

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, November 2021.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2019 (Filing Year 2020)

(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	Taxable income	Modified taxable income [1]	Tax generated at all rates	0 percent			10 percent		
					Number of returns	Income taxed at rate	Number of returns	Income taxed at rate	Number of returns	Income taxed at rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Total	157,796,807	9,226,944,218	9,232,854,951	1,687,898,988	33,663,135	10,066,445	75,806,041	123,019,305	1,554,806,774	155,480,677
Under \$2,000	6,053,730	27,843	66,161	14,116	5,977,501	47,122	14,445	32,119	13,944	1,394
\$2,000 under \$4,000	3,931,919	185,312	181,569	6,944	3,789,102	74,368	83,398	** 80,661	** 77,859	** 7,786
\$4,000 under \$6,000	3,997,106	202,100	199,336	8,982	3,887,464	54,236	74,418	** 62,514	** 63,228	** 6,323
\$6,000 under \$8,000	3,935,671	282,435	282,169	18,293	3,842,710	34,276	56,368	67,890	110,607	11,061
\$8,000 under \$10,000	4,001,894	233,601	233,618	17,334	3,936,076	20,333	43,853	48,682	118,698	11,870
\$10,000 under \$12,000	4,589,020	301,127	311,488	29,031	4,484,119	20,144	31,470	88,860	179,934	17,993
\$12,000 under \$14,000	4,284,767	2,285,302	2,287,545	224,227	1,968,765	99,081	90,808	** 2,245,028	** 2,047,904	** 204,792
\$14,000 under \$16,000	4,375,997	7,127,306	7,144,381	703,622	1,619,170	168,625	147,213	2,687,666	6,814,553	681,455
\$16,000 under \$18,000	3,913,145	11,412,964	11,431,372	1,125,225	1,416,532	150,842	267,574	** 2,444,144	** 10,985,837	** 1,098,585
\$18,000 under \$20,000	3,964,255	16,434,688	16,460,192	1,612,947	772,869	176,796	380,021	** 3,144,454	** 15,868,639	** 1,586,864
\$20,000 under \$25,000	9,493,968	66,498,983	66,631,066	6,651,554	1,427,406	424,744	1,226,600	7,998,733	60,243,657	6,024,366
\$25,000 under \$30,000	9,289,939	104,591,101	104,793,971	10,917,770	286,035	546,014	1,502,489	8,903,730	75,140,431	7,514,043
\$30,000 under \$40,000	16,090,602	293,267,359	294,221,153	31,466,668	98,333	1,243,055	4,514,652	** 15,867,963	** 165,779,792	** 16,577,980
\$40,000 under \$50,000	12,503,041	343,880,427	344,809,534	37,686,382	54,138	1,277,268	5,524,284	** 12,405,327	** 153,215,370	** 15,321,538
\$50,000 under \$75,000	22,238,948	937,498,115	939,657,210	113,327,400	59,915	2,188,902	14,184,341	22,098,276	305,803,553	30,580,355
\$75,000 under \$100,000	14,118,568	906,342,968	908,007,752	117,990,554	18,785	1,925,642	14,656,498	14,037,821	220,339,171	22,033,917
\$100,000 under \$200,000	21,997,582	2,426,825,968	2,429,708,828	269,307,764	21,114	1,365,650	22,613,423	21,890,140	377,473,698	37,747,370
\$200,000 under \$500,000	7,297,883	1,830,153,888	1,831,596,040	360,770,751	2,032	183,383	6,887,269	7,243,990	130,236,005	13,023,601
\$500,000 under \$1,000,000	1,162,371	711,761,546	712,100,120	182,175,774	696	38,242	1,893,819	1,141,604	20,688,850	2,068,885
\$1,000,000 under \$1,500,000	254,197	278,827,540	278,791,889	80,047,399	121	9,507	489,621	248,453	4,478,893	447,889
\$1,500,000 under \$2,000,000	103,075	161,063,606	160,974,216	47,906,713	89	4,639	289,219	99,565	1,789,362	178,936
\$2,000,000 under \$5,000,000	143,514	386,284,888	385,710,409	116,957,258	126	7,945	482,424	137,273	2,450,812	245,081
\$5,000,000 under \$10,000,000	34,738	215,932,691	215,313,205	64,591,358	27	2,838	182,239	32,249	571,537	57,154
\$10,000,000 or more	20,876	525,522,461	521,941,727	144,340,919	11	2,793	189,596	18,225	319,566	31,957

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2019 (Filing Year 2020)—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 8874)			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	59,755	63,145	6,337	97,408,413	3,005,456,871	360,654,825	14,810,803	293,899,757	44,085,322	1,322,512	561,576,711	112,315,344
Under \$2,000	1,000	1,555	156	32	993	119	0	0	0	0	0	0
\$2,000 under \$4,000	**	**	**	0	0	0	0	0	0	0	0	0
\$4,000 under \$6,000	**	**	**	0	0	0	0	0	0	0	0	0
\$6,000 under \$8,000	0	0	0	0	0	0	0	0	0	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	* 5,014	* 5,405	* 649	0	0	0	0	0	0
\$12,000 under \$14,000	**	**	**	* 137	* 187	* 22	0	0	0	0	0	0
\$14,000 under \$16,000	0	0	0	* 5,066	* 10,834	* 1,300	0	0	0	0	0	0
\$16,000 under \$18,000	**	**	**	* 5,387	* 14,981	* 1,798	0	0	0	0	0	0
\$18,000 under \$20,000	**	**	**	10,115	73,096	8,772	0	0	0	0	0	0
\$20,000 under \$25,000	* 1,533	* 1,129	* 113	3,155,861	4,914,622	589,755	0	0	0	0	0	0
\$25,000 under \$30,000	* 2,985	* 3,021	* 304	5,320,484	27,908,588	3,349,031	0	0	0	0	0	0
\$30,000 under \$40,000	**	**	**	11,701,661	123,625,302	14,835,036	0	0	0	0	0	0
\$40,000 under \$50,000	**	**	**	** 10,736,906	** 185,739,658	** 22,288,760	**	**	**	**	**	**
\$50,000 under \$75,000	11,152	12,003	1,207	** 23,369,603	** 537,395,571	** 64,487,469	**	**	**	**	**	**
\$75,000 under \$100,000	* 2,014	* 1,136	* 115	13,951,175	514,173,937	61,700,872	1,353,056	9,944,707	1,491,739	0	0	0
\$100,000 under \$200,000	12,442	12,132	1,216	21,809,858	1,129,047,949	135,485,754	7,066,349	69,958,999	10,494,018	0	0	0
\$200,000 under \$500,000	13,215	14,242	1,428	7,221,867	395,766,791	47,482,015	4,400,092	137,429,412	20,614,519	41,198	837,339	167,468
\$500,000 under \$1,000,000	5,505	7,581	759	1,136,182	62,895,178	7,547,421	352,011	48,894,665	7,334,205	791,720	44,593,320	8,918,666
\$1,000,000 under \$1,500,000	1,355	1,672	167	247,738	13,623,800	1,634,856	38,421	9,452,125	1,417,819	217,583	40,351,675	8,070,334
\$1,500,000 under \$2,000,000	723	941	94	99,264	5,452,059	654,247	14,863	3,945,265	591,790	90,735	29,602,682	5,920,536
\$2,000,000 under \$5,000,000	1,082	1,516	152	136,645	7,460,438	895,253	21,578	5,894,387	884,158	129,139	95,859,577	19,171,915
\$5,000,000 under \$10,000,000	396	602	60	32,133	1,741,898	209,028	5,498	1,630,467	244,570	32,321	74,169,280	14,833,856
\$10,000,000 or more	288	491	49	18,163	975,130	117,016	4,038	1,360,162	207,027	19,816	276,162,839	55,232,588

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2019 (Filing Year 2020)—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	42,782,552	1,628,068,082	358,174,978	12,936,044	815,735,548	195,776,532	259,288	12,186,467	3,046,646	17,031	3,092,863	866,001				
Under \$2,000	18	1,318	290	18	2,107	506	0	0	0	0	0	0				
\$2,000 under \$4,000	0	0	0	0	0	0	0	0	0	0	0	0				
\$4,000 under \$6,000	0	0	0	0	0	0	0	0	0	0	0	0				
\$6,000 under \$8,000	0	0	0	0	0	0	0	0	0	0	0	0				
\$8,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	0	0				
\$10,000 under \$12,000	0	0	0	0	0	0	0	0	0	0	0	0				
\$12,000 under \$14,000	0	0	0	0	0	0	0	0	0	0	0	0				
\$14,000 under \$16,000	0	0	0	0	0	0	0	0	0	0	0	0				
\$16,000 under \$18,000	0	0	0	0	0	0	0	0	0	0	0	0				
\$18,000 under \$20,000	**	**	**	**	**	**	**	**	**	**	**	**				
\$20,000 under \$25,000	**	**	**	**	**	**	**	**	**	**	**	**				
\$25,000 under \$30,000	**	**	**	**	**	**	**	**	**	**	**	**				
\$30,000 under \$40,000	**	**	**	**	**	**	**	**	**	**	**	**				
\$40,000 under \$50,000	** 64,648	** 251,006	** 55,222	** 982	** 32,425	** 7,782	0	0	0	0	0	0				
\$50,000 under \$75,000	8,940,622	81,961,882	18,031,614	630	52,097	12,503	0	0	0	0	0	0				
\$75,000 under \$100,000	5,623,773	148,090,842	32,579,985	239,839	556,304	133,513	0	0	0	0	0	0				
\$100,000 under \$200,000	19,399,952	697,390,870	153,425,991	4,663,951	129,828,222	31,158,773	* 3,271	* 2,064	* 516	0	0	0				
\$200,000 under \$500,000	7,103,513	565,361,774	124,379,590	6,419,306	461,522,312	110,765,355	77,130	789,147	197,295	3,072	19,176	5,369				
\$500,000 under \$1,000,000	1,122,180	92,059,505	20,253,091	1,092,951	151,871,643	36,449,194	90,570	2,148,824	537,216	4,666	215,162	60,245				
\$1,000,000 under \$1,500,000	244,319	19,966,266	4,392,579	239,395	33,293,440	7,990,426	34,210	1,468,513	367,132	2,660	253,862	71,081				
\$1,500,000 under \$2,000,000	98,304	8,008,230	1,761,811	96,599	13,411,251	3,218,700	15,303	844,884	211,223	1,408	172,451	48,286				
\$2,000,000 under \$5,000,000	135,298	10,966,808	2,412,698	132,981	18,382,943	4,411,906	25,550	2,542,086	635,525	3,005	684,041	191,532				
\$5,000,000 under \$10,000,000	31,858	2,568,955	565,170	31,475	4,338,741	1,041,298	7,882	1,552,825	388,207	1,190	652,608	182,730				
\$10,000,000 or more	18,064	1,440,624	316,937	17,916	2,444,063	586,575	5,372	2,838,123	709,532	1,029	1,095,562	306,757				

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2019 (Filing Year 2020)—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	3,555,180	199,802,622	63,936,839	2,294,219	308,314,372	107,910,030	871,748	769,588,668	284,747,807	269,683	4,457,030	916,457		
Under \$2,000	17	1,189	380	* 16	* 2,803	* 981	* 16	* 27,807	* 10,289	0	0	0		
\$2,000 under \$4,000	0	0	0	0	0	0	0	0	0	29,347	20,312	1,255		
\$4,000 under \$6,000	0	0	0	0	0	0	0	0	0	25,324	61,690	4,634		
\$6,000 under \$8,000	0	0	0	0	0	0	0	0	0	28,606	115,194	10,019		
\$8,000 under \$10,000	0	0	0	0	0	0	0	0	0	18,411	71,068	7,414		
\$10,000 under \$12,000	0	0	0	0	0	0	0	0	0	17,530	94,680	11,948		
\$12,000 under \$14,000	0	0	0	0	0	0	0	0	0	32,540	148,646	20,597		
\$14,000 under \$16,000	0	0	0	0	0	0	0	0	0	25,518	171,781	23,116		
\$16,000 under \$18,000	0	0	0	0	0	0	0	0	0	16,817	162,980	26,162		
\$18,000 under \$20,000	0	0	0	0	0	0	0	0	0	10,390	138,304	18,184		
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	24,901	245,058	38,511		
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	11,668	230,766	52,907		
\$30,000 under \$40,000	0	0	0	0	0	0	0	0	0	10,575	284,084	51,428		
\$40,000 under \$50,000	0	0	0	0	0	0	0	0	0	* 1,981	* 72,922	* 18,632		
\$50,000 under \$75,000	**	**	**	**	**	**	**	**	**	* 4,940	* 219,804	* 44,941		
\$75,000 under \$100,000	**	**	**	**	**	**	**	**	**	* 2,959	* 245,157	* 50,520		
\$100,000 under \$200,000	** 241,901	** 2,602,362	** 832,755	** 2,689	** 48,858	** 17,101	** 2,689	** 48,858	** 17,101	* 5,531	* 758,211	* 152,196		
\$200,000 under \$500,000	1,797,754	77,643,659	24,845,971	844,646	53,757,470	18,815,115	13,789	861,292	318,678	* 1,780	* 470,152	* 144,278		
\$500,000 under \$1,000,000	1,021,525	80,446,083	25,742,747	963,287	153,277,721	53,647,202	401,882	52,714,808	19,504,479	* 641	* 392,962	* 111,648		
\$1,000,000 under \$1,500,000	227,489	18,088,805	5,788,418	222,014	46,244,883	16,185,709	206,349	90,972,777	33,659,927	* 88	* 105,557	* 21,079		
\$1,500,000 under \$2,000,000	92,205	7,308,796	2,338,815	90,199	18,867,643	6,603,675	85,761	71,264,654	26,367,922	* 25	* 36,777	* 10,676		
\$2,000,000 under \$5,000,000	126,790	10,002,322	3,200,743	124,472	26,187,418	9,165,596	118,786	204,567,133	75,689,839	95	228,504	52,862		
\$5,000,000 under \$10,000,000	30,241	2,371,330	758,826	29,838	6,301,450	2,205,508	28,603	119,158,560	44,088,667	* 10	* 72,712	* 16,284		
\$10,000,000 or more	17,257	1,338,076	428,184	17,057	3,626,126	1,269,144	16,562	230,021,636	85,108,005	* 5	* 109,711	* 27,167		

* 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, November 2021.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2019 (Filing Year 2020)

(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	157,796,807	138,023,755	9,400,344	25,454,553	6,375,388	3,778,995	7,879,521	8,572,878	9,629,285	1,836,811	
Under 18	2,040,857	17,865	51,839	14,907	0	0	0	0	0	0	
18 under 26	23,844,255	3,979,483	241,272	181,408	217,955	124,056	1,680,947	1,397,498	1,498,581	213,918	
26 under 35	28,730,786	22,542,760	818,279	1,334,971	2,008,771	1,247,867	1,770,011	1,733,307	2,586,028	448,826	
35 under 45	26,604,881	46,936,924	1,027,431	4,083,151	3,031,074	1,815,541	1,311,888	1,405,631	2,048,038	388,417	
45 under 55	24,842,998	37,133,039	1,372,486	7,817,488	971,399	511,926	1,936,402	2,488,371	1,720,159	367,143	
55 under 65	24,129,003	18,598,557	1,985,608	7,281,812	133,841	73,645	1,045,292	1,400,634	1,443,002	334,903	
65 and over	27,604,027	8,815,128	3,903,430	4,740,835	12,349	5,960	134,981	147,438	333,476	83,604	

Age [1]	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)
All returns	39,718,286	83,109,361	1,957,807	3,514,580	427,987	5,100,792	244,403	1,559,074	63,531	303,894	40,998
Under 18	* 4,011	* 926	0	0	* 40	* 135	* 2,096	* 1,897	0	0	0
18 under 26	1,508,111	1,662,792	29,144	31,502	2,802	1,752	5,988	4,425	**	**	0
26 under 35	8,086,766	16,515,275	212,862	378,408	27,082	130,271	6,642	50,283	** 12,783	** 67,154	0
35 under 45	13,712,775	36,432,234	401,783	862,911	77,419	622,807	36,222	288,863	26,778	154,010	0
45 under 55	10,742,832	21,815,952	430,243	794,210	111,269	1,328,668	54,853	356,859	16,634	57,930	**
55 under 65	4,545,303	5,606,492	489,298	855,260	111,267	1,555,378	55,877	384,659	4,344	15,217	** 4,023
65 and over	1,118,489	1,075,690	394,478	592,290	98,108	1,461,783	82,725	492,086	2,992	9,582	36,974

Age [1]	Tax credits—continued										
	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)
All returns	4,066	16,898	40,314	26,892	9,718	162,686	642,895	93,937	144,391	4,638	71,982
Under 18	0	0	0	0	0	0	0	0	0	0	0
18 under 26	0	**	**	* 3,015	* 1,840	* 4,472	* 12,800	* 4,014	* 7,026	0	0
26 under 35	0	** 6,053	** 7,780	6,885	1,913	27,027	88,940	28,559	42,849	* 49	* 185
35 under 45	0	4,950	16,375	7,413	2,584	52,111	213,729	34,059	57,941	180	1,061
45 under 55	**	**	**	5,974	1,887	38,858	152,290	13,489	19,863	1,387	9,403
55 under 65	** 769	** 3,917	** 8,946	2,590	929	21,994	91,226	11,163	14,915	1,233	52,058
65 and over	3,298	1,977	7,211	1,015	566	18,225	83,911	* 2,652	* 1,798	1,789	9,245

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2019 (Filing Year 2020) —Continued

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

Age [1]	Tax credits—continued												Refundable credits used to offset income tax before credits	Total		
	Total refundable credits											Net premium tax credit				
	Total		Earned income credit		Additional child tax credit		American opportunity credit		Income tax after credits		Net investment income tax				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	Number of returns	Amount	Number of returns		Amount
All returns	36,738,377	108,305,291	26,738,391	64,477,508	19,867,646	35,733,023	6,940,056	6,083,655	2,170,776	1,971,279	2,170,776	1,971,279	6,850,041			
Under 18	* 8,023	* 32,110	* 8,023	* 24,157	* 6,016	* 7,953	0	0	0	0	0	0	0			
18 under 26	4,405,832	12,074,219	2,772,324	7,422,358	2,214,235	3,195,647	1,693,516	1,391,322	84,255	60,810	84,255	60,810	697,650			
25 under 35	10,373,005	34,496,025	8,496,577	20,947,740	6,639,218	12,282,374	1,236,910	1,018,904	376,815	246,029	376,815	246,029	1,332,575			
35 under 45	9,742,322	34,749,926	7,190,801	19,916,131	6,896,266	13,516,268	1,099,011	936,896	373,818	373,206	373,818	373,206	1,203,838			
45 under 55	6,985,863	17,761,713	4,678,197	10,554,194	2,996,533	5,031,764	1,843,066	1,721,772	475,234	450,271	475,234	450,271	2,010,409			
55 under 65	4,442,306	7,538,068	3,077,618	4,552,258	910,506	1,409,149	948,542	912,816	677,520	641,083	677,520	641,083	1,447,352			
65 and over	781,027	1,653,229	521,851	1,060,669	204,871	289,867	119,011	101,944	183,135	199,880	183,135	199,880	158,216			
	Tax credits—continued															
	Refundable credits used to offset income tax before credits—continued															
	Total															
	Earned income credit 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
All returns	3,869,161	2,552,635	649,586	3,623,047	2,834,068	103,985,756	1,553,106,552	5,432,786	28,258,652	104,005,800	1,581,552,160					
Under 18	0	0	0	0	0	228,049	614,350	1,581	18,533	228,049	632,883					
18 under 26	333,017	154,411	37,609	512,772	280,400	11,705,015	28,701,942	14,732	88,463	11,705,039	28,790,405					
25 under 35	495,624	664,239	90,428	530,224	344,857	18,099,020	143,076,383	343,983	645,499	18,100,840	143,721,882					
35 under 45	607,910	600,502	168,917	514,694	384,143	16,643,628	267,473,428	1,035,988	2,862,490	16,648,555	270,334,333					
45 under 55	1,404,564	604,296	206,375	1,277,873	1,112,629	18,323,059	384,004,152	1,380,377	5,473,511	18,328,928	389,474,122					
55 under 65	928,214	490,775	127,682	703,507	645,411	19,050,683	395,065,932	1,364,720	7,576,827	19,054,562	402,640,470					
65 and over	99,831	38,412	18,575	83,977	66,628	19,936,303	334,170,365	1,291,405	11,593,329	19,939,828	345,758,065					
	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
All returns	32,163,175	90,088,564	20,460,855	67,278,410	1,116,208	14,099	5,203,674	6,043,348	177,407	1,147,586	551,698					
Under 18	46,382	28,954	41,369	28,319	**	**	0	0	0	0	0					
18 under 26	2,029,635	1,873,154	1,447,940	1,660,452	** 42,112	** 2,798	357,442	54,389	* 146	* 2,973	0					
25 under 35	5,518,928	9,774,888	3,518,589	7,850,433	32,600	4,094	1,115,752	690,469	11,913	60,541	31,865					
35 under 45	7,330,295	19,301,349	4,543,793	14,365,031	20,427	3,328	1,372,728	1,621,027	50,165	257,494	252,144					
45 under 55	7,321,820	23,830,686	4,215,963	16,446,229	10,826	2,560	1,517,449	2,553,985	34,892	177,743	164,141					
55 under 65	6,270,515	22,306,077	3,905,928	16,273,091	9,934	924	738,343	1,055,206	17,165	114,877	76,250					
65 and over	3,645,600	12,973,458	2,787,273	10,654,856	* 2,309	* 394	101,960	68,272	63,127	533,958	27,298					

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2019 (Filing Year 2020) —Continued

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

	Total income tax minus refundable credits [2]						Overpayment					
	Age [1]		Total		Refunded		Total		Predetermined estimated tax penalty		Refunded	
	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	136,082,293	1,476,916,029	118,897,660	433,334,762	115,836,993	335,441,285						
Under 18	236,071	600,773	1,668,029	565,019	1,641,729	495,526						
18 under 26	15,669,966	17,049,204	21,770,578	31,601,387	21,721,640	31,112,050						
26 under 35	27,632,910	109,721,480	24,457,848	76,646,629	24,329,957	74,464,133						
35 under 45	25,658,594	236,192,316	21,267,262	93,474,675	21,018,089	84,028,325						
45 under 55	23,798,382	373,116,973	17,735,783	80,893,976	17,329,906	61,000,066						
55 under 65	22,479,698	396,030,616	16,042,719	73,244,560	15,402,509	44,897,388						
65 and over	20,606,671	344,204,667	15,955,441	76,908,516	14,393,163	39,443,798						
	Overpayment—continued											
	Age [1]		Tax due at time of filing		Predetermined estimated tax penalty		Tax due at time of filing		Predetermined estimated tax penalty		Refunded	
	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	3,931,470	97,893,477	33,269,899	198,535,581	11,133,165	2,326,757						
Under 18	27,320	69,492	134,517	273,952	22,684	1,991						
18 under 26	61,466	489,337	1,484,772	2,450,214	245,609	19,363						
26 under 35	165,508	2,182,497	3,881,281	13,547,783	926,641	137,160						
35 under 45	325,152	9,446,350	4,964,620	32,322,339	1,627,588	395,568						
45 under 55	516,149	19,893,911	6,672,139	48,111,908	2,347,893	595,156						
55 under 65	861,958	28,347,172	7,417,251	50,651,172	2,668,226	593,788						
65 and over	1,973,917	37,464,718	8,715,320	51,178,213	3,294,525	583,731						

* 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] 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, November 2021.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2019

(All figures are estimates based on samples)

AGI	Total	Descending cumulative percentiles						
		Top 0.001 percent	Top 0.01 percent	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent	Top 4 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns:								
2001	119,370,886	1,194	11,937	119,371	1,193,709	2,387,418	3,581,127	4,774,835
2002	119,850,561	1,199	11,985	119,851	1,198,506	2,397,011	3,595,517	4,794,022
2003	120,758,947	1,208	12,076	120,759	1,207,589	2,415,179	3,622,768	4,830,358
2004	122,509,974	1,225	12,251	122,510	1,225,100	2,450,199	3,675,299	4,900,399
2005	124,673,055	1,247	12,467	124,673	1,246,731	2,493,461	3,740,192	4,986,922
2006	128,441,165	1,284	12,844	128,441	1,284,412	2,568,823	3,853,235	5,137,647
2007	[4] 132,654,911	[4] 1,327	[4] 13,265	132,654	1,326,549	2,653,098	3,979,647	5,306,196
2008	132,891,770	1,329	13,289	132,892	1,328,918	2,657,835	3,986,753	5,315,671
2009	132,619,936	1,326	13,262	132,620	1,326,199	2,652,399	3,978,598	5,304,797
2010	135,033,492	1,350	13,503	135,033	1,350,335	2,700,670	4,051,005	5,401,340
2011	136,585,712	1,366	13,659	136,586	1,365,857	2,731,714	4,097,571	5,463,428
2012	136,080,353	1,361	13,608	136,080	1,360,804	2,721,607	4,082,411	5,443,214
2013	138,313,155	1,383	13,831	138,313	1,383,132	2,766,263	4,149,395	5,532,526
2014	139,562,034	1,396	13,956	139,562	1,395,620	2,791,241	4,186,861	5,582,481
2015	141,204,625	1,412	14,120	141,205	1,412,046	2,824,093	4,236,139	5,648,185
2016	140,888,785	1,409	14,089	140,889	1,408,888	2,817,776	4,226,664	5,635,551
2017	143,295,160	1,433	14,330	143,295	1,432,952	2,865,903	4,298,855	5,731,806
2018	144,317,866	1,443	14,432	144,318	1,443,179	2,886,357	4,329,536	5,772,715
2019	148,245,929	1,482	14,825	148,246	1,482,459	2,964,919	4,447,378	5,929,837
Adjusted gross income floor on percentiles (current dollars):								
2001	N/A	31,331,335	6,869,952	1,393,718	306,635	207,592	167,788	145,667
2002	N/A	25,921,482	5,891,214	1,245,352	296,194	200,654	164,409	144,575
2003	N/A	28,489,160	6,386,149	1,317,088	305,939	205,565	168,248	147,132
2004	N/A	38,780,500	8,455,107	1,617,918	339,993	224,320	181,127	156,665
2005	N/A	50,796,495	10,738,867	1,938,175	379,261	245,392	194,726	167,281
2006	N/A	54,665,360	11,649,460	2,124,625	402,603	258,800	205,835	176,455
2007	N/A	62,955,875	12,747,384	2,251,017	426,439	270,440	214,832	184,473
2008	N/A	49,546,782	10,097,827	1,867,652	392,513	260,381	209,750	181,624
2009	N/A	34,381,494	7,206,540	1,469,393	351,968	243,096	198,731	174,432
2010	N/A	45,039,369	8,762,618	1,634,386	369,691	252,785	205,942	179,023
2011	N/A	41,965,258	8,830,028	1,717,675	388,905	262,933	213,441	185,812
2012	N/A	62,068,187	12,104,014	2,161,175	434,682	285,908	227,923	196,416
2013	N/A	45,097,112	9,460,540	1,860,848	428,713	287,018	231,507	200,472
2014	N/A	56,981,718	11,407,987	2,136,762	465,626	306,650	245,902	211,261
2015	N/A	59,380,503	11,930,649	2,220,264	480,930	316,913	253,979	218,911
2016	N/A	53,052,900	10,963,921	2,124,117	480,804	319,796	256,673	221,381
2017	N/A	63,430,119	12,899,070	2,374,937	515,371	339,478	271,182	232,955
2018	N/A	68,934,261	13,576,286	2,514,209	540,009	359,368	286,106	245,050
2019	N/A	60,658,598	12,623,539	2,458,432	546,434	364,693	291,384	249,320
Adjusted gross income floor on percentiles (constant dollars): [1]								
2001	N/A	23,122,756	5,070,075	1,028,574	226,299	153,204	123,829	107,503
2002	N/A	18,838,286	4,281,406	905,052	215,257	145,824	119,483	105,069
2003	N/A	20,233,778	4,535,617	935,432	217,286	145,998	119,494	104,497
2004	N/A	26,837,716	5,851,285	1,119,666	235,289	155,239	125,347	108,419
2005	N/A	34,000,331	7,187,997	1,297,306	253,856	164,252	130,339	111,969
2006	N/A	35,450,947	7,554,773	1,377,837	261,091	167,834	133,486	114,433
2007	N/A	39,694,751	8,037,443	1,419,305	268,877	170,517	135,455	116,313
2008	N/A	30,083,049	6,131,043	1,133,972	238,320	158,094	127,353	110,276
2009	N/A	20,951,550	4,391,554	895,425	214,484	148,139	121,104	106,296
2010	N/A	27,002,020	5,253,368	979,848	221,637	151,550	123,466	107,328
2011	N/A	24,384,229	5,130,754	998,068	225,976	152,779	124,021	107,967
2012	N/A	35,346,348	6,892,946	1,230,737	247,541	162,818	129,797	111,854
2013	N/A	25,301,633	5,307,815	1,044,025	240,528	161,031	129,886	112,474
2014	N/A	31,464,229	6,299,275	1,179,880	257,110	169,326	135,782	116,654
2015	N/A	32,752,622	6,580,612	1,224,635	265,268	174,800	140,088	120,745
2016	N/A	28,895,915	5,971,635	1,156,926	261,876	174,181	139,800	120,578
2017	N/A	33,829,397	6,879,504	1,266,633	274,865	181,055	144,630	124,243
2018	N/A	35,884,571	7,067,301	1,308,802	281,108	187,073	148,936	127,564
2019	N/A	31,011,553	6,453,752	1,256,867	279,363	186,448	148,969	127,464

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2019—Continued

(All figures are estimates based on samples)

AGI	Total	Descending cumulative percentiles						
		Top 0.001 percent	Top 0.01 percent	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent	Top 4 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adjusted gross income (millions of dollars):								
2001	6,116,274	84,705	216,684	492,437	1,064,928	1,360,872	1,582,562	1,768,355
2002	5,982,260	68,565	179,420	420,987	960,352	1,247,308	1,463,587	1,647,849
2003	6,156,994	83,238	206,010	465,594	1,030,178	1,327,075	1,549,825	1,738,945
2004	6,734,554	111,932	280,449	615,494	1,278,879	1,610,803	1,855,778	2,061,398
2005	7,365,689	143,370	362,581	783,762	1,560,659	1,932,055	2,202,354	2,426,492
2006	7,969,813	170,567	418,573	895,044	1,761,119	2,166,188	2,460,559	2,704,549
2007	8,621,963	219,494	503,678	1,030,091	1,971,021	2,411,916	2,729,468	2,992,467
2008	8,206,158	173,257	397,957	825,898	1,656,771	2,072,196	2,380,698	2,639,100
2009	7,578,641	126,242	281,687	601,504	1,304,627	1,684,139	1,973,637	2,219,853
2010	8,039,779	166,727	366,563	742,989	1,517,146	1,922,058	2,228,360	2,486,918
2011	8,317,188	144,984	342,338	737,251	1,555,701	1,984,960	2,306,674	2,578,137
2012	9,041,744	219,067	501,374	1,017,057	1,976,738	2,446,464	2,791,205	3,078,337
2013	9,033,840	168,992	384,881	815,662	1,719,794	2,195,723	2,550,046	2,847,179
2014	9,708,663	207,145	475,714	986,078	1,997,819	2,514,973	2,895,712	3,212,471
2015	10,142,620	214,647	495,201	1,033,473	2,094,906	2,636,987	3,034,889	3,366,920
2016	10,156,612	204,934	460,894	966,465	2,003,066	2,544,904	2,946,100	3,280,595
2017	10,936,500	256,250	565,453	1,150,471	2,301,449	2,889,391	3,321,003	3,680,328
2018	11,563,883	241,954	570,189	1,196,670	2,420,025	3,044,552	3,503,876	3,884,856
2019	11,882,850	214,487	522,449	1,140,517	2,393,383	3,042,810	3,523,664	3,921,774
Total income tax (millions of dollars): [2]								
2001	884,931	20,363	57,329	138,735	293,968	358,761	401,189	434,411
2002	794,282	16,728	48,388	119,894	262,820	323,052	362,355	393,407
2003	745,514	17,169	47,192	114,559	251,146	308,878	345,930	374,786
2004	829,096	21,437	59,739	141,937	300,802	367,392	409,259	440,979
2005	931,693	27,171	75,151	176,152	361,264	437,452	485,042	520,483
2006	1,020,438	30,860	83,499	196,358	401,610	485,109	536,823	575,603
2007	1,111,872	38,587	97,979	220,636	442,633	534,150	590,292	631,830
2008	1,028,669	33,136	83,085	187,200	385,857	470,285	523,500	563,684
2009	863,486	26,328	64,253	146,030	313,826	387,828	435,662	472,299
2010	949,144	31,453	76,390	169,734	354,810	436,043	488,303	528,045
2011	1,042,571	26,488	70,545	168,222	365,518	453,679	510,000	553,220
2012	1,184,978	38,563	97,902	220,414	451,328	550,934	613,192	660,121
2013	1,231,911	40,764	100,868	227,623	465,705	567,786	631,900	680,817
2014	1,374,379	49,740	123,288	272,826	542,640	656,229	727,556	780,687
2015	1,454,325	51,375	127,236	283,577	567,697	688,137	763,764	820,335
2016	1,442,385	46,845	115,384	261,423	538,257	658,950	735,763	793,331
2017	1,601,309	61,750	143,024	309,765	615,979	748,944	833,142	895,962
2018	1,536,178	55,455	139,455	310,631	615,716	737,900	815,821	876,470
2019	1,578,661	49,185	128,817	297,920	612,027	739,896	822,470	886,070
Average tax rate (percentage): [3]								
2001	14.47	24.04	26.46	28.17	27.60	26.36	25.35	24.57
2002	13.28	24.40	26.97	28.48	27.37	25.90	24.76	23.87
2003	12.11	20.63	22.91	24.60	24.38	23.28	22.32	21.55
2004	12.31	19.15	21.30	23.06	23.52	22.81	22.05	21.39
2005	12.65	18.95	20.73	22.48	23.15	22.64	22.02	21.45
2006	12.80	18.09	19.95	21.94	22.80	22.39	21.82	21.28
2007	12.90	17.58	19.45	21.42	22.46	22.15	21.63	21.11
2008	12.54	19.13	20.88	22.67	23.29	22.70	21.99	21.36
2009	11.39	20.86	22.81	24.28	24.05	23.03	22.07	21.28
2010	11.81	18.87	20.84	22.84	23.39	22.69	21.91	21.23
2011	12.54	18.27	20.61	22.82	23.50	22.86	22.11	21.46
2012	13.11	17.60	19.53	21.67	22.83	22.52	21.97	21.44
2013	13.64	24.12	26.21	27.91	27.08	25.86	24.78	23.91
2014	14.16	24.01	25.92	27.67	27.16	26.09	25.13	24.30
2015	14.34	23.93	25.69	27.44	27.10	26.10	25.17	24.36
2016	14.20	22.86	25.03	27.05	26.87	25.89	24.97	24.18
2017	14.64	24.10	25.29	26.93	26.76	25.92	25.09	24.34
2018	13.28	22.92	24.46	25.96	25.44	24.24	23.28	22.56
2019	13.29	22.93	24.66	26.12	25.57	24.32	23.34	22.59

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2019—Continued

(All figures are estimates based on samples)

AGI	Total	Descending cumulative percentiles						
		Top 0.001 percent	Top 0.01 percent	Top 0.1 percent	Top 1 percent	Top 2 percent	Top 3 percent	Top 4 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adjusted gross income share (percentage):								
2001	100.00	1.38	3.54	8.05	17.41	22.25	25.87	28.91
2002	100.00	1.15	3.00	7.04	16.05	20.85	24.47	27.55
2003	100.00	1.35	3.35	7.56	16.73	21.55	25.17	28.24
2004	100.00	1.66	4.16	9.14	18.99	23.92	27.56	30.61
2005	100.00	1.95	4.92	10.64	21.19	26.23	29.90	32.94
2006	100.00	2.14	5.25	11.23	22.10	27.18	30.87	33.93
2007	100.00	2.55	5.84	11.95	22.86	27.97	31.66	34.71
2008	100.00	2.11	4.85	10.06	20.19	25.25	29.01	32.16
2009	100.00	1.67	3.72	7.94	17.21	22.22	26.04	29.29
2010	100.00	2.07	4.56	9.24	18.87	23.91	27.72	30.93
2011	100.00	1.74	4.12	8.86	18.70	23.87	27.73	31.00
2012	100.00	2.42	5.55	11.25	21.86	27.06	30.87	34.05
2013	100.00	1.87	4.26	9.03	19.04	24.31	28.23	31.52
2014	100.00	2.13	4.90	10.16	20.58	25.90	29.83	33.09
2015	100.00	2.12	4.88	10.19	20.65	26.00	29.92	33.20
2016	100.00	2.02	4.54	9.52	19.72	25.06	29.01	32.30
2017	100.00	2.34	5.17	10.52	21.04	26.42	30.37	33.65
2018	100.00	2.09	4.93	10.35	20.93	26.33	30.30	33.59
2019	100.00	1.81	4.40	9.60	20.14	25.61	29.65	33.00
Total income tax share (percentage):								
2001	100.00	2.30	6.48	15.68	33.22	40.54	45.34	49.09
2002	100.00	2.11	6.09	15.09	33.09	40.67	45.62	49.53
2003	100.00	2.30	6.33	15.37	33.69	41.43	46.40	50.27
2004	100.00	2.59	7.21	17.12	36.28	44.31	49.36	53.19
2005	100.00	2.92	8.07	18.91	38.78	46.95	52.06	55.86
2006	100.00	3.02	8.18	19.24	39.36	47.54	52.61	56.41
2007	100.00	3.47	8.81	19.84	39.81	48.04	53.09	56.83
2008	100.00	3.22	8.08	18.20	37.51	45.72	50.89	54.80
2009	100.00	3.05	7.44	16.91	36.34	44.91	50.45	54.70
2010	100.00	3.31	8.05	17.88	37.38	45.94	51.45	55.63
2011	100.00	2.54	6.77	16.14	35.06	43.52	48.92	53.06
2012	100.00	3.25	8.26	18.60	38.09	46.49	51.75	55.71
2013	100.00	3.31	8.19	18.48	37.80	46.09	51.29	55.27
2014	100.00	3.62	8.97	19.85	39.48	47.75	52.94	56.80
2015	100.00	3.53	8.75	19.50	39.04	47.32	52.52	56.41
2016	100.00	3.25	8.00	18.12	37.32	45.68	51.01	55.00
2017	100.00	3.86	8.93	19.34	38.47	46.77	52.03	55.95
2018	100.00	3.61	9.08	20.22	40.08	48.03	53.11	57.06
2019	100.00	3.12	8.16	18.87	38.77	46.87	52.10	56.13

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2019—Continued

(All figures are estimates based on samples)

AGI	Descending cumulative percentiles—continued						
	Top 5 percent	Top 10 percent	Top 20 percent	Top 25 percent	Top 30 percent	Top 40 percent	Top 50 percent
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Number of returns:							
2001	5,968,544	11,937,089	23,874,177	29,842,722	35,811,266	47,748,354	59,685,443
2002	5,992,528	11,985,056	23,970,112	29,962,640	35,955,168	47,940,224	59,925,281
2003	6,037,947	12,075,895	24,151,789	30,189,737	36,227,684	48,303,579	60,379,474
2004	6,125,499	12,250,997	24,501,995	30,627,494	36,752,992	49,003,990	61,254,987
2005	6,233,653	12,467,306	24,934,611	31,168,264	37,401,917	49,869,222	62,336,528
2006	6,422,058	12,844,117	25,688,233	32,110,291	38,532,350	51,376,466	64,220,583
2007	6,632,746	13,265,491	26,530,982	33,163,728	39,796,473	53,061,964	66,327,456
2008	6,644,589	13,289,177	26,578,354	33,222,943	39,867,531	53,156,708	66,445,885
2009	6,630,997	13,261,994	26,523,987	33,154,984	39,785,981	53,047,974	66,309,968
2010	6,751,675	13,503,349	27,006,698	33,758,373	40,510,048	54,013,397	67,516,746
2011	6,829,286	13,658,571	27,317,142	34,146,428	40,975,714	54,634,285	68,292,856
2012	6,804,018	13,608,035	27,216,071	34,020,088	40,824,106	54,432,141	68,040,177
2013	6,915,658	13,831,316	27,662,631	34,578,289	41,493,947	55,325,262	69,156,578
2014	6,978,102	13,956,203	27,912,407	34,890,509	41,868,610	55,824,814	69,781,017
2015	7,060,231	14,120,463	28,240,925	35,301,156	42,361,388	56,481,850	70,602,313
2016	7,044,439	14,088,879	28,177,757	35,222,196	42,266,636	56,355,514	70,444,393
2017	7,164,758	14,329,516	28,659,032	35,823,790	42,988,548	57,318,064	71,647,580
2018	7,215,893	14,431,787	28,863,573	36,079,467	43,295,360	57,727,146	72,158,933
2019	7,412,296	14,824,593	29,649,186	37,061,482	44,473,779	59,298,372	74,122,965
Adjusted gross income floor on percentiles (current dollars):							
2001	132,082	96,151	67,818	59,026	51,863	40,293	31,418
2002	130,750	95,699	67,928	59,066	51,721	40,073	31,299
2003	133,741	97,470	69,304	59,896	52,353	40,383	31,447
2004	140,758	101,838	72,069	62,794	54,765	42,081	32,622
2005	149,216	106,864	74,790	64,821	56,583	43,361	33,484
2006	157,390	112,016	77,776	67,291	58,505	44,748	34,417
2007	164,883	116,396	80,723	69,559	60,617	46,200	35,541
2008	163,512	116,813	80,886	69,813	60,535	46,120	35,340
2009	157,342	114,181	79,237	68,216	58,876	44,529	34,156
2010	161,579	116,623	80,462	69,126	59,512	44,895	34,338
2011	167,728	120,136	82,241	70,492	60,789	45,722	34,823
2012	175,817	125,195	85,440	73,354	63,222	47,475	36,055
2013	179,760	127,695	87,434	74,955	64,650	48,463	36,841
2014	188,996	133,445	90,606	77,714	66,868	50,083	38,173
2015	195,778	138,031	93,212	79,655	68,632	51,571	39,275
2016	197,651	139,713	94,620	80,921	69,581	52,529	40,078
2017	208,053	145,135	97,870	83,682	72,268	54,672	41,740
2018	217,913	151,935	101,765	87,044	75,083	57,092	43,614
2019	221,572	154,589	103,012	87,917	75,991	57,685	44,269
Adjusted gross income floor on percentiles (constant dollars): [1]							
2001	97,477	70,960	50,050	43,562	38,275	29,737	23,187
2002	95,022	69,549	49,366	42,926	37,588	29,123	22,746
2003	94,987	69,226	49,222	42,540	37,183	28,681	22,335
2004	97,410	70,476	49,875	43,456	37,900	29,122	22,576
2005	99,877	71,529	50,060	43,388	37,873	29,023	22,412
2006	102,069	72,643	50,438	43,639	37,941	29,019	22,320
2007	103,962	73,390	50,897	43,858	38,220	29,130	22,409
2008	99,279	70,925	49,111	42,388	36,755	28,002	21,457
2009	95,882	69,580	48,286	41,570	35,870	27,135	20,814
2010	96,870	69,918	48,239	41,442	35,679	26,915	20,586
2011	97,460	69,806	47,787	40,960	35,322	26,567	20,234
2012	100,124	71,296	48,656	41,773	36,003	27,036	20,532
2013	100,854	71,643	49,055	42,053	36,272	27,190	20,670
2014	104,360	73,686	50,031	42,912	36,923	27,655	21,078
2015	107,986	76,134	51,413	43,935	37,855	28,445	21,663
2016	107,653	76,096	51,536	44,075	37,898	28,611	21,829
2017	110,962	77,405	52,197	44,630	38,543	29,158	22,261
2018	113,437	79,092	52,975	45,312	39,085	29,720	22,704
2019	113,278	79,033	52,665	44,947	38,850	29,491	22,632

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2019—Continued

(All figures are estimates based on samples)

AGI	Descending cumulative percentiles—continued						
	Top 5 percent	Top 10 percent	Top 20 percent	Top 25 percent	Top 30 percent	Top 40 percent	Top 50 percent
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Adjusted gross income (millions of dollars):							
2001	1,933,563	2,599,650	3,555,692	3,933,186	4,263,535	4,810,102	5,235,273
2002	1,812,094	2,472,326	3,431,568	3,811,534	4,143,048	4,689,683	5,114,828
2003	1,907,837	2,586,777	3,572,674	3,961,657	4,300,174	4,855,774	5,286,949
2004	2,243,098	2,968,169	4,010,897	4,423,150	4,782,507	5,371,578	5,826,206
2005	2,623,077	3,400,596	4,506,197	4,940,249	5,317,903	5,936,944	6,412,897
2006	2,918,422	3,759,733	4,947,104	5,412,038	5,815,385	6,474,937	6,980,130
2007	3,223,396	4,128,240	5,401,825	5,898,437	6,329,354	7,032,507	7,571,084
2008	2,867,730	3,772,889	5,055,298	5,554,583	5,986,923	6,690,342	7,228,036
2009	2,439,146	3,317,402	4,570,256	5,057,761	5,478,063	6,159,780	6,678,194
2010	2,716,199	3,631,364	4,927,262	5,430,952	5,864,278	6,564,169	7,095,680
2011	2,818,879	3,774,978	5,120,188	5,640,585	6,088,552	6,810,489	7,356,627
2012	3,330,944	4,327,899	5,722,980	6,261,677	6,725,553	7,473,507	8,037,800
2013	3,109,388	4,143,498	5,591,750	6,151,678	6,633,611	7,409,491	7,995,603
2014	3,490,867	4,583,416	6,104,146	6,690,287	7,193,799	8,002,581	8,614,544
2015	3,658,556	4,803,327	6,389,094	6,997,737	7,519,683	8,360,826	8,998,075
2016	3,574,828	4,729,405	6,333,469	6,950,051	7,479,129	8,331,664	8,979,705
2017	3,995,037	5,220,949	6,913,130	7,561,368	8,118,508	9,019,611	9,706,054
2018	4,217,996	5,511,117	7,289,834	7,969,121	8,552,653	9,499,838	10,221,814
2019	4,269,727	5,621,027	7,472,188	8,177,266	8,783,586	9,766,007	10,517,131
Total income tax (millions of dollars): [2]							
2001	462,288	563,525	681,732	721,756	755,307	807,098	841,587
2002	419,871	513,320	620,746	656,602	687,111	731,873	760,808
2003	399,176	483,792	582,130	617,015	645,885	688,113	715,163
2004	467,165	558,007	659,803	694,983	724,830	769,074	797,040
2005	549,068	647,115	755,252	792,545	823,488	869,272	898,262
2006	607,088	715,108	832,153	872,385	905,569	954,823	985,657
2007	666,021	782,903	909,392	952,964	988,633	1,041,166	1,074,502
2008	597,246	711,873	837,561	880,244	915,035	965,691	996,815
2009	502,274	603,504	712,700	749,022	777,801	818,789	842,286
2010	560,649	670,319	787,407	826,796	858,000	901,560	926,782
2011	588,967	711,663	846,579	892,616	929,529	981,800	1,012,460
2012	698,543	831,445	975,377	1,024,046	1,063,388	1,119,368	1,152,063
2013	721,242	859,863	1,011,220	1,062,798	1,104,510	1,163,238	1,197,603
2014	824,153	974,124	1,137,716	1,192,679	1,236,678	1,299,383	1,336,637
2015	866,447	1,026,601	1,201,501	1,259,698	1,306,271	1,373,073	1,413,200
2016	839,898	1,002,072	1,180,713	1,240,010	1,288,231	1,356,952	1,398,523
2017	946,954	1,122,158	1,314,957	1,378,757	1,430,369	1,505,513	1,551,537
2018	926,367	1,096,343	1,279,036	1,336,041	1,382,868	1,450,202	1,491,041
2019	938,429	1,117,856	1,308,416	1,367,843	1,416,809	1,487,163	1,530,288
Average tax rate (percentage): [3]							
2001	23.91	21.68	19.17	18.35	17.72	16.78	16.08
2002	23.17	20.76	18.09	17.23	16.58	15.61	14.87
2003	20.92	18.70	16.29	15.57	15.02	14.17	13.53
2004	20.83	18.80	16.45	15.71	15.16	14.32	13.68
2005	20.93	19.03	16.76	16.04	15.49	14.64	14.01
2006	20.80	19.02	16.82	16.12	15.57	14.75	14.12
2007	20.66	18.96	16.83	16.16	15.62	14.81	14.19
2008	20.83	18.87	16.57	15.85	15.28	14.43	13.79
2009	20.59	18.19	15.59	14.81	14.20	13.29	12.61
2010	20.64	18.46	15.98	15.22	14.63	13.73	13.06
2011	20.89	18.85	16.53	15.82	15.27	14.42	13.76
2012	20.97	19.21	17.04	16.35	15.81	14.98	14.33
2013	23.20	20.75	18.08	17.28	16.65	15.70	14.98
2014	23.61	21.25	18.64	17.83	17.19	16.24	15.52
2015	23.68	21.37	18.81	18.00	17.37	16.42	15.71
2016	23.49	21.19	18.64	17.84	17.22	16.29	15.57
2017	23.70	21.49	19.02	18.23	17.62	16.69	15.99
2018	21.96	19.89	17.55	16.77	16.17	15.27	14.59
2019	21.98	19.89	17.51	16.73	16.13	15.23	14.55

Footnotes at end of table.

Table 4.1. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, AGI Floor on Percentiles in Current and Constant Dollars, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2019—Continued

(All figures are estimates based on samples)

AGI	Descending cumulative percentiles—continued						
	Top 5 percent	Top 10 percent	Top 20 percent	Top 25 percent	Top 30 percent	Top 40 percent	Top 50 percent
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Adjusted gross income share (percentage):							
2001	31.61	42.50	58.13	64.31	69.71	78.64	85.60
2002	30.29	41.33	57.36	63.71	69.26	78.39	85.50
2003	30.99	42.01	58.03	64.34	69.84	78.87	85.87
2004	33.31	44.07	59.56	65.68	71.01	79.76	86.51
2005	35.61	46.17	61.18	67.07	72.20	80.60	87.06
2006	36.62	47.17	62.07	67.91	72.97	81.24	87.58
2007	37.39	47.88	62.65	68.41	73.41	81.57	87.81
2008	34.95	45.98	61.60	67.69	72.96	81.53	88.08
2009	32.18	43.77	60.30	66.74	72.28	81.28	88.12
2010	33.78	45.17	61.29	67.55	72.94	81.65	88.26
2011	33.89	45.39	61.56	67.82	73.20	81.88	88.45
2012	36.84	47.87	63.30	69.25	74.38	82.66	88.90
2013	34.42	45.87	61.90	68.10	73.43	82.02	88.51
2014	35.96	47.21	62.87	68.91	74.10	82.43	88.73
2015	36.07	47.36	62.99	68.99	74.14	82.43	88.72
2016	35.20	46.56	62.36	68.43	73.64	82.03	88.41
2017	36.53	47.74	63.21	69.14	74.23	82.47	88.75
2018	36.48	47.66	63.04	68.91	73.96	82.15	88.39
2019	35.93	47.30	62.88	68.82	73.92	82.19	88.51
Total income tax share (percentage):							
2001	52.24	63.68	77.04	81.56	85.35	91.20	95.10
2002	52.86	64.63	78.15	82.67	86.51	92.14	95.79
2003	53.54	64.89	78.08	82.76	86.64	92.30	95.93
2004	56.35	67.30	79.58	83.82	87.42	92.76	96.13
2005	58.93	69.46	81.06	85.07	88.39	93.30	96.41
2006	59.49	70.08	81.55	85.49	88.74	93.57	96.59
2007	59.90	70.41	81.79	85.71	88.92	93.64	96.64
2008	58.06	69.20	81.42	85.57	88.95	93.88	96.90
2009	58.17	69.89	82.54	86.74	90.08	94.82	97.54
2010	59.07	70.62	82.96	87.11	90.40	94.99	97.64
2011	56.49	68.26	81.20	85.62	89.16	94.17	97.11
2012	58.95	70.17	82.31	86.42	89.74	94.46	97.22
2013	58.55	69.80	82.09	86.27	89.66	94.43	97.22
2014	59.97	70.88	82.78	86.78	89.98	94.54	97.25
2015	59.58	70.59	82.62	86.62	89.82	94.41	97.17
2016	58.23	69.47	81.86	85.97	89.31	94.08	96.96
2017	59.14	70.08	82.12	86.10	89.33	94.02	96.89
2018	60.30	71.37	83.26	86.97	90.02	94.40	97.06
2019	59.44	70.81	82.88	86.65	89.75	94.20	96.94

N/A—Not applicable.

[1] For Table 4.1, constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1990=100). For 2019 the CPI-U = 255.657

[2] Total income tax was the sum of income tax after credits (including the subtraction of excess advance premium tax credit repayment, the earned income credit, American opportunity credit, health coverage tax credit, and the regulated investment credit credit) limited to zero plus net investment income tax from Form 8960 and the tax from Form 4970, *Tax on Accumulation Distribution of Trusts*. It does not include any refundable portions of these credits.

[3] The average tax rate was computed by dividing total income tax (see footnote 2) by adjusted gross income.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Table 4.2. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rates, by Selected Ascending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2019

[All figures are estimates based on samples]

Item, tax year	Total	Ascending cumulative percentiles				
		Bottom 50 percent	Bottom 75 percent	Bottom 90 percent	Bottom 95 percent	Bottom 99 percent
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns:						
2001	119,370,886	59,685,443	89,528,165	107,433,797	113,402,342	118,177,177
2002	119,850,561	59,925,281	89,887,921	107,865,505	113,858,033	118,652,055
2003	120,758,947	60,379,474	90,569,210	108,683,052	114,721,000	119,551,358
2004	122,509,974	61,254,987	91,882,481	110,258,977	116,384,475	121,284,874
2005	124,673,055	62,336,528	93,504,791	112,205,750	118,439,402	123,426,324
2006	128,441,165	64,220,583	96,330,874	115,597,049	122,019,107	127,156,753
2007	[3] 132,654,911	66,327,456	99,491,183	119,389,420	126,022,165	131,328,362
2008	132,891,770	66,445,885	99,668,828	119,602,593	126,247,182	131,562,852
2009	132,619,936	66,309,968	99,464,952	119,357,942	125,988,939	131,293,737
2010	135,033,492	67,516,746	101,275,119	121,530,143	128,281,817	133,683,157
2011	136,585,712	68,292,856	102,439,284	122,927,141	129,756,426	135,219,855
2012	136,080,353	68,040,177	102,060,265	122,472,318	129,276,335	134,719,549
2013	138,313,155	69,156,578	103,734,866	124,481,840	131,397,497	136,930,023
2014	139,562,034	69,781,017	104,671,526	125,605,831	132,583,932	138,166,414
2015	141,204,625	70,602,313	105,903,469	127,084,163	134,144,394	139,792,579
2016	140,888,785	70,444,393	105,666,589	126,799,907	133,844,346	139,479,897
2017	143,295,160	71,647,580	107,471,370	128,965,644	136,130,402	141,862,208
2018	144,317,866	72,158,933	108,238,400	129,886,079	137,101,973	142,874,687
2019	148,245,929	74,122,965	111,184,447	133,421,336	140,833,633	146,763,470
Adjusted gross income (millions of dollars):						
2001	6,116,274	881,001	2,183,088	3,516,624	4,182,711	5,051,346
2002	5,982,260	867,431	2,170,726	3,509,933	4,170,166	5,021,907
2003	6,156,994	870,045	2,195,336	3,570,217	4,249,157	5,126,816
2004	6,734,554	908,348	2,311,404	3,766,385	4,491,456	5,455,674
2005	7,365,689	952,792	2,425,440	3,965,094	4,742,612	5,805,030
2006	7,969,813	989,682	2,557,775	4,210,079	5,051,390	6,208,693
2007	8,621,963	1,050,879	2,723,525	4,493,722	5,398,566	6,650,942
2008	8,206,158	978,122	2,651,575	4,433,269	5,338,428	6,549,387
2009	7,578,641	900,447	2,520,880	4,261,239	5,139,495	6,274,014
2010	8,039,779	944,099	2,608,826	4,408,415	5,323,580	6,522,633
2011	8,317,188	960,561	2,676,602	4,542,210	5,498,309	6,761,487
2012	9,041,744	1,003,944	2,780,067	4,713,845	5,710,800	7,065,006
2013	9,033,840	1,038,237	2,882,162	4,890,343	5,924,527	7,314,046
2014	9,708,663	1,094,119	3,018,376	5,125,247	6,217,796	7,710,844
2015	10,142,620	1,144,545	3,144,883	5,339,293	6,484,064	8,047,714
2016	10,156,612	1,176,907	3,206,562	5,427,208	6,581,784	8,153,546
2017	10,936,500	1,230,446	3,375,132	5,715,551	6,941,463	8,635,051
2018	11,563,883	1,342,069	3,594,762	6,052,766	7,345,887	9,143,858
2019	11,882,850	1,365,719	3,705,584	6,261,823	7,613,122	9,489,467
Total income tax (millions of dollars): [1]						
2001	884,931	43,344	163,175	321,406	422,643	590,963
2002	794,282	33,474	137,679	280,962	374,411	531,462
2003	745,514	30,351	128,499	261,722	346,338	494,368
2004	829,096	32,054	134,114	271,089	361,932	528,294
2005	931,693	33,431	139,143	284,578	382,625	570,430
2006	1,020,438	34,781	148,053	305,330	413,350	618,828
2007	1,111,872	37,371	158,909	328,969	445,851	669,239
2008	1,028,669	31,857	148,425	316,797	431,423	642,812
2009	863,486	21,200	114,465	259,982	361,213	549,660
2010	949,144	22,363	122,347	278,824	388,495	594,333
2011	1,042,571	30,109	149,953	330,907	453,605	677,052
2012	1,184,978	32,915	160,934	353,533	486,435	733,650
2013	1,231,911	34,307	169,113	372,048	510,669	766,206
2014	1,374,379	37,740	181,700	400,255	550,226	831,738
2015	1,454,325	41,125	194,628	427,723	587,879	886,628
2016	1,442,385	43,863	202,378	440,313	602,487	904,128
2017	1,601,309	49,772	222,552	479,151	654,355	985,330
2018	1,536,178	45,137	200,137	439,835	609,811	920,462
2019	1,578,661	48,373	210,818	460,789	640,232	966,634

Footnotes at end of table.

Table 4.2. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI) and Total Income Tax, and Average Tax Rates, by Selected Ascending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2019—Continued

[All figures are estimates based on samples]

Item, tax year	Total	Ascending cumulative percentiles				
		Bottom 50 percent	Bottom 75 percent	Bottom 90 percent	Bottom 95 percent	Bottom 99 percent
	(1)	(2)	(3)	(4)	(5)	(6)
Average tax rate (percentage): [2]						
2001	14.47	4.92	7.47	9.14	10.10	11.70
2002	13.28	3.86	6.34	8.00	8.98	10.58
2003	12.11	3.49	5.85	7.33	8.15	9.64
2004	12.31	3.53	5.80	7.20	8.06	9.68
2005	12.65	3.51	5.74	7.18	8.07	9.83
2006	12.80	3.51	5.79	7.25	8.18	9.97
2007	12.90	3.56	5.83	7.32	8.26	10.06
2008	12.54	3.26	5.60	7.15	8.08	9.81
2009	11.39	2.35	4.54	6.10	7.03	8.76
2010	11.81	2.37	4.69	6.32	7.30	9.11
2011	12.54	3.13	5.60	7.29	8.25	10.01
2012	13.11	3.28	5.79	7.50	8.52	10.38
2013	13.64	3.30	5.87	7.61	8.62	10.48
2014	14.16	3.45	6.02	7.81	8.85	10.79
2015	14.34	3.59	6.19	8.01	9.07	11.02
2016	14.20	3.73	6.31	8.11	9.15	11.09
2017	14.64	4.05	6.59	8.38	9.43	11.41
2018	13.28	3.36	5.57	7.27	8.30	10.07
2019	13.29	3.54	5.69	7.36	8.41	10.19
Adjusted gross income share (percentage):						
2001	100.00	14.40	35.69	57.50	68.39	82.59
2002	100.00	14.50	36.29	58.67	69.71	83.95
2003	100.00	14.13	35.66	57.99	69.01	83.27
2004	100.00	13.49	34.32	55.93	66.69	81.01
2005	100.00	12.94	32.93	53.83	64.39	78.81
2006	100.00	12.42	32.09	52.83	63.38	77.90
2007	100.00	12.19	31.59	52.12	62.61	77.14
2008	100.00	11.92	32.31	54.02	65.05	79.81
2009	100.00	11.88	33.26	56.23	67.82	82.79
2010	100.00	11.74	32.45	54.83	66.22	81.13
2011	100.00	11.55	32.18	54.61	66.11	81.30
2012	100.00	11.10	30.75	52.13	63.16	78.14
2013	100.00	11.49	31.90	54.13	65.58	80.96
2014	100.00	11.27	31.09	52.79	64.04	79.42
2015	100.00	11.28	31.01	52.64	63.93	79.35
2016	100.00	11.59	31.57	53.44	64.80	80.28
2017	100.00	11.25	30.86	52.26	63.47	78.96
2018	100.00	11.61	31.09	52.34	63.52	79.07
2019	100.00	11.49	31.18	52.70	64.07	79.86
Total income tax share (percentage):						
2001	100.00	4.90	18.44	36.32	47.76	66.78
2002	100.00	4.21	17.33	35.37	47.14	66.91
2003	100.00	4.07	17.24	35.11	46.46	66.31
2004	100.00	3.87	16.18	32.70	43.65	63.72
2005	100.00	3.59	14.93	30.54	41.07	61.23
2006	100.00	3.41	14.51	29.92	40.51	60.64
2007	100.00	3.36	14.29	29.59	40.10	60.19
2008	100.00	3.10	14.43	30.80	41.94	62.49
2009	100.00	2.46	13.26	30.11	41.83	63.66
2010	100.00	2.36	12.89	29.38	40.93	62.62
2011	100.00	2.89	14.38	31.74	43.51	64.94
2012	100.00	2.78	13.58	29.83	41.05	61.91
2013	100.00	2.78	13.73	30.20	41.45	62.20
2014	100.00	2.75	13.22	29.12	40.03	60.52
2015	100.00	2.83	13.38	29.41	40.42	60.96
2016	100.00	3.04	14.03	30.53	41.77	62.68
2017	100.00	3.11	13.90	29.92	40.86	61.53
2018	100.00	2.94	13.03	28.63	39.70	59.92
2019	100.00	3.06	13.35	29.19	40.56	61.23

N/A—Not applicable.

[1] Total income tax was the sum of income tax after credits (including the subtraction of excess advance premium tax credit repayment, the earned income credit, American opportunity credit, health coverage tax credit and the regulated investment credit credit) limited to zero plus net investment income tax from Form 8960 and the tax from Form 4970, *Tax on Accumulation Distribution of Trusts*.

[2] The average tax rate was computed by dividing total income tax (see footnote 1) by adjusted gross income.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Table 4.3. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2019

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

Descending cumulative percentiles	Number of returns		Cutoff for AGI	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Ordinary dividends		Qualified dividends	
	(1)	(2)			(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	148,245,929	N/A	11,882,849,679	120,811,216	8,196,806,625	47,609,155	152,874,856	28,145,869	329,622,625	25,964,689	246,572,203	
.001 percent	1,482	60,658,598	214,487,231	1,168	21,104,335	1,478	11,378,456	1,468	22,765,275	1,431	19,163,108	
.01 percent	14,825	12,823,539	522,448,538	11,953	85,423,661	14,751	24,807,439	14,298	45,989,931	13,887	37,325,176	
.1 percent	148,246	2,458,432	1,140,516,889	120,216	272,539,900	146,188	44,792,232	136,372	87,807,083	132,099	69,333,358	
1 percent	1,482,459	546,434	2,393,382,646	1,265,356	901,706,093	1,399,359	69,377,254	1,238,049	152,014,451	1,193,959	118,248,750	
2 percent	2,964,919	364,693	3,042,809,904	2,568,375	1,317,745,713	2,694,890	77,902,189	2,320,677	178,113,262	2,226,968	138,400,358	
3 percent	4,447,378	291,384	3,523,663,900	3,864,533	1,640,445,125	3,911,486	83,538,763	3,311,060	194,747,233	3,166,434	150,926,037	
4 percent	5,929,837	249,320	3,921,774,180	5,162,065	1,915,099,257	5,067,886	88,159,011	4,220,839	206,708,073	4,030,744	159,940,028	
5 percent	7,412,296	221,572	4,269,727,192	6,469,609	2,163,852,430	6,174,897	91,545,392	5,037,973	216,038,162	4,805,425	166,960,695	
10 percent	14,824,593	154,589	5,621,027,091	12,956,447	3,145,345,771	11,167,415	102,102,379	8,461,026	245,162,571	8,023,048	188,540,516	
20 percent	29,649,186	103,012	7,472,188,215	25,747,861	4,510,871,997	19,447,264	116,000,365	13,412,951	274,108,113	12,629,292	209,767,302	
25 percent	37,061,482	87,917	8,177,265,976	32,086,153	5,040,784,478	22,918,417	120,693,011	15,416,087	284,013,529	14,477,361	216,737,713	
30 percent	44,473,779	75,991	8,783,585,847	38,386,678	5,499,759,254	26,000,104	124,841,637	17,124,170	291,628,837	16,047,650	221,910,906	
40 percent	59,298,372	57,685	9,766,007,436	50,947,604	6,257,906,389	31,144,163	130,556,673	19,891,971	302,828,411	18,559,452	229,406,899	
50 percent	74,122,965	44,269	10,517,130,730	63,831,180	6,871,403,991	35,045,049	134,559,501	21,896,678	308,944,918	20,381,894	233,325,390	
Descending cumulative percentiles	Sales of capital assets, net gain less loss [1]		Capital gains subject to preferential rates		Business or profession (from Schedules C and F)		Partnership and S corporation					
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total	17,414,554	861,917,907	25,397,952	1,034,352,573	19,938,137	449,424,452	8,171,578	119,396,121	6,128,816	856,318,393	2,760,748	179,683,231
.001 percent	1,309	120,270,938	1,461	132,533,219	243	600,587	269	554,212	822	34,890,188	565	12,519,142
.01 percent	12,564	261,226,991	14,448	283,513,098	2,842	4,136,821	1,839	1,607,512	8,659	97,662,544	4,576	23,607,690
.1 percent	112,552	437,414,941	138,717	481,702,628	28,439	16,560,291	14,484	4,044,527	87,480	288,291,482	32,294	37,937,318
1 percent	949,573	608,802,787	1,264,174	691,374,302	289,585	60,312,489	115,261	9,538,357	696,201	551,499,949	195,944	54,381,599
2 percent	1,717,000	659,756,013	2,357,510	759,615,092	574,477	88,320,466	224,169	12,422,190	1,139,595	630,474,827	319,346	59,563,063
3 percent	2,418,459	687,553,902	3,365,379	798,248,367	847,465	108,855,885	324,759	14,287,975	1,477,677	672,991,356	413,473	62,842,300
4 percent	3,041,283	708,778,032	4,285,547	827,667,573	1,102,156	125,134,796	419,825	16,049,306	1,747,769	697,498,453	501,701	65,290,956
5 percent	3,596,479	723,752,844	5,118,643	848,654,501	1,356,854	138,589,301	517,548	17,485,869	1,968,966	714,685,261	574,847	67,292,650
10 percent	5,789,798	762,524,685	8,547,872	907,704,876	2,449,866	181,532,781	1,052,300	23,831,475	2,768,161	762,385,761	876,339	72,927,650
20 percent	8,875,134	797,073,454	13,506,855	962,757,918	4,465,259	235,031,102	2,013,553	33,999,402	3,743,969	802,445,486	1,297,826	80,344,356
25 percent	10,136,109	807,608,414	15,480,248	980,085,014	5,359,861	253,063,762	2,439,585	38,256,342	4,064,573	811,674,782	1,457,838	82,978,781
30 percent	11,191,392	815,364,115	17,178,222	993,314,337	6,201,256	269,909,480	2,914,985	42,987,953	4,345,373	819,462,973	1,597,748	85,181,862
40 percent	12,840,892	824,282,904	19,857,978	1,009,992,366	7,709,720	299,386,436	3,716,366	51,555,184	4,790,965	830,778,037	1,820,886	88,713,867
50 percent	14,051,438	830,144,095	21,812,134	1,019,764,930	9,096,195	323,889,948	4,498,244	59,339,819	5,119,634	837,637,921	1,979,249	91,506,593

Footnotes at end of table.

Table 4.3. All Individual Returns Excluding Dependents: Number of Returns, Shares of Adjusted Gross Income (AGI), Selected Income Items, Credits, Total Income Tax, AGI Floor on Percentiles, and Average Tax Rates, by Selected Expanded Descending Cumulative Percentiles of Returns Based on AGI, Tax Year 2019—Continued

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

Descending cumulative percentiles	Total statutory adjustments		Total standard deduction		Total		Itemized deductions				Total contributions deduction	
	Number of returns (24)	Amount (25)	Number of returns (26)	Amount (27)	Number of returns (28)	Amount (29)	Total taxes paid deduction [2]		Total interest paid deduction		Number of returns (34)	Amount (35)
							Number of returns (30)	Amount (31)	Number of returns (32)	Amount (33)		
All returns, total	38,746,584	144,782,289	128,887,827	2,288,794,468	17,301,555	644,764,951	17,170,950	138,822,102	14,177,023	207,422,831	14,441,240	190,066,447
.001 percent	819	122,741	56	1,191	1,426	23,827,794	1,415	190,638	1,252	3,026,078	1,412	20,362,421
.01 percent	8,408	628,185	1,247	27,954	13,578	45,492,867	13,520	396,739	11,378	6,746,395	13,347	36,710,053
.1 percent	80,197	4,216,480	24,503	562,890	123,739	79,467,499	123,440	1,648,241	102,247	13,109,680	119,799	59,595,953
1 percent	676,551	23,081,152	456,063	10,754,731	1,026,387	148,246,599	1,024,854	10,823,227	888,267	33,983,316	971,703	91,124,200
2 percent	1,219,418	34,121,906	1,098,480	25,907,703	1,866,281	186,896,549	1,863,060	19,155,591	1,638,454	49,158,677	1,749,025	103,229,242
3 percent	1,710,989	42,111,703	1,816,235	42,857,813	2,630,980	218,143,498	2,627,092	26,696,522	2,321,852	61,634,178	2,438,730	111,556,198
4 percent	2,155,187	47,589,879	2,608,583	61,509,648	3,321,084	245,055,505	3,316,181	33,430,131	2,935,095	72,233,774	3,054,410	118,201,315
5 percent	2,591,036	51,720,807	3,474,220	81,851,050	3,937,897	287,556,683	3,932,325	39,419,134	3,495,572	81,529,582	3,612,833	123,252,795
10 percent	4,830,730	65,263,715	8,379,848	196,930,105	6,444,553	352,706,837	6,435,942	63,087,228	5,719,134	114,515,897	5,853,986	141,042,254
20 percent	9,960,077	85,733,575	19,827,744	457,583,975	9,821,234	454,642,771	9,805,099	92,543,096	8,609,799	149,962,000	8,742,475	161,642,217
25 percent	12,114,341	92,589,931	25,905,533	589,479,786	11,155,739	491,473,858	11,131,302	102,895,058	9,712,743	162,357,095	9,805,892	167,941,321
30 percent	14,276,526	98,378,160	32,165,036	717,635,909	12,308,533	520,967,349	12,276,969	111,222,729	10,661,701	172,365,270	10,737,044	172,989,217
40 percent	18,426,245	109,431,904	45,124,430	960,745,026	14,172,730	568,257,100	14,118,906	123,177,773	12,150,090	187,469,690	12,176,002	179,968,859
50 percent	22,342,085	117,929,174	58,788,956	1,193,442,926	15,331,795	596,832,856	15,282,972	129,749,739	13,007,522	195,713,549	13,070,332	184,392,237
Descending cumulative percentiles	Itemized deductions—continued											
	Total unlimited miscellaneous deductions		Qualified business income deduction		Taxable income		Alternative minimum tax		Total		Foreign tax credit	
	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	879,874	27,646,180	22,052,071	155,032,739	121,449,835	9,205,568,528	170,132	2,789,507	58,004,097	134,097,497	9,263,603	25,403,043
.001 percent	679	283,482	957	4,569,109	** 1,482	186,059,524	336	120,139	1,359	2,702,926	1,278	2,179,141
.01 percent	5,059	1,689,405	10,726	13,024,421	14,814	484,090,788	2,866	252,679	12,931	5,905,001	12,017	4,768,556
.1 percent	32,165	5,128,624	112,638	35,416,008	148,124	1,025,401,290	25,614	832,786	116,115	12,942,721	106,178	10,377,714
1 percent	131,550	11,349,486	968,969	68,119,514	1,481,444	2,166,905,320	90,826	1,923,401	949,663	23,211,518	822,808	18,210,915
2 percent	178,021	13,244,255	1,795,401	79,551,564	2,963,568	2,751,140,006	103,669	2,075,326	1,916,302	27,283,422	1,404,329	20,188,901
3 percent	223,523	14,883,642	2,547,249	89,266,762	4,445,738	3,174,076,677	112,682	2,190,443	2,935,226	31,056,906	1,894,934	21,208,153
4 percent	258,690	16,218,249	3,216,137	95,732,204	5,927,903	3,520,127,094	119,927	2,236,046	3,923,899	34,243,586	2,322,925	21,957,743
5 percent	279,079	17,023,170	3,814,114	100,685,168	7,409,994	3,820,247,123	123,874	2,256,541	4,904,987	37,304,229	2,683,275	22,456,643
10 percent	388,784	20,000,857	6,353,489	115,969,496	14,817,217	4,955,974,722	139,937	2,440,313	9,396,099	50,357,436	4,077,364	23,666,822
20 percent	528,855	23,082,440	10,069,469	131,498,052	29,628,280	6,428,379,970	155,361	2,489,951	17,223,357	72,868,601	5,807,743	24,516,034
25 percent	591,574	23,873,121	11,585,586	135,901,446	37,027,723	6,980,112,876	158,192	2,509,035	20,776,286	82,510,535	6,474,549	24,696,935
30 percent	643,664	24,567,406	12,935,861	139,693,714	44,432,006	7,404,498,080	159,419	2,510,202	24,084,943	91,041,655	7,024,616	24,908,165
40 percent	728,079	25,803,058	15,216,873	145,445,027	59,221,193	8,090,927,471	161,945	2,519,592	30,344,833	105,611,834	7,818,315	25,131,085
50 percent	778,441	26,458,206	17,064,137	149,375,681	73,994,781	8,576,985,035	163,617	2,535,510	36,467,016	116,689,305	8,373,022	25,232,633

Footnotes at end of table.

Section 6

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 2019 to reflect changes in the law.

Additional Child Tax Credit

(line 18b, Form 1040)

See “Child and Other Dependent Tax Credit.”

Additional Medicare Tax

(line 8a, Schedule 2)

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 Schedule 2, line 8a, as part of income tax withheld.

Additional Standard Deduction

(included in line 9, Form 1040)

See “Standard Deduction.”

Additional Taxes

(line 12 a(2), Form 1040)

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

Adjusted Gross Income Less Deficit Δ

(line 8b, Form 1040)

Adjusted gross income (AGI) is defined as total income (line 7b, Form 1040) minus statutory adjustments (line 22, Schedule 1, and line 8a, Form 1040). Total income included:

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

- 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 2019. 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 the sale of principal residence up to \$250,000 (\$500,000 on joint returns).

The following statutory adjustments (lines 10 through 22, Schedule 1) were subtracted from total income to arrive at adjusted gross income (line 8b, Form 1040):

- Educator expenses;

- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Health savings account deduction;
- Moving expenses for members of the Armed Forces;
- Deductible part of self-employment tax;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- IRA deductions;
- Certain student loan interest;
- Tuition and fees deduction;
- Domestic production activities deduction;
- Archer MSA deduction;
- Amount of jury duty pay reported on line 8, Schedule 1, that was repaid to employers;
- Deductible expenses related to income on line 8 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 22, Schedule 1, was greater than the amount on line 7b, Form 1040, or if line 9, Schedule 1, 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 6c, Schedule 3)

This credit was available to taxpayers who paid qualified adoption expenses in 2019 for an adoption that was not final at the end of 2019, or for qualified expenses paid in 2019 for an adoption that was final in or before 2019. The credit could have been as much as \$14,080 for each eligible child. The credit began to phase out if a taxpayer had a modified adjusted gross income in excess of \$211,160 and was completely phased out for a modified adjusted gross income of \$251,160 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 2019 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 18a, 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 2a, Schedule 1)

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

All Other Taxes Δ

(individually at lines 3, 4, 5a, 5b, 6, 7a, 7b, 8a, 8c, Schedule 2)

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; 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 taxpayer was 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 6c, 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 1, 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 \$111,700. The maximum amount for a single or head of household taxpayer was \$71,700, and for a married couple filing separately, \$55,850. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$510,300 and ended at \$797,100. For joint returns, the range was \$1,020,600 to \$1,467,400. For married couples filing separately, it began at \$510,300 and was phased out at \$733,700.

If there was an amount remaining after subtracting the exemption, the first \$194,800 (the first \$97,400 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 12a, Form 1040, minus the regular foreign tax credit, line 1, 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 6c, 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 18c, 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 22, 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 \$2,275 (\$5,250 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 9, Form 1040)

See "Standard Deduction."

Business or Profession Net Income or Loss

(line 3, 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 8, Schedule 1).

Business or Profession Net Income Less Loss

See "Business or Profession Net Income or Loss."

Cancellation of Debt

(included in line 8, Schedule 1)

Taxpayers had to report any nonbusiness debt that was cancelled or forgiven as income on Schedule 1, line 8. 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 11b, 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 taxable income to calculate taxable income.

Capital Gain Distributions Reported on Form 1040

(included in line 6, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 6, Form 1040. These were treated as long-term capital gains and, therefore, were eligible for the reduced capital gains rates including the higher 20-percent capital gains tax rate if the taxpayer's taxable income exceeded certain levels. (See also "Sales of Capital Assets, Net Gain or Loss.")

Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

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

Capital Gains and Losses

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

Cash Contributions

(line 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). As was true for the previous year, for 2019, 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 11, 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).

Child Care Credit

(line 2, 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 13a, 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 2019 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 2019, a tax credit was available 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 18b, 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 2019, 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. There was no 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 2019, 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 60 percent AGI limit. Also, qualified conservation contributions of certain farmers and ranchers were also not subject to this 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 12, Schedule 3)

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 6c, 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 this credit 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 13a, Schedule 3)

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 2020 Estimated Tax

(line 22, Form 1040)

This amount was the part of the overpayment of 2019 tax that taxpayers specifically requested to be credited to

their estimated tax for 2020. (See also “Overpayment” and “Estimated Tax Payments.”)

Deductible Points

(line 8c, Schedule A)

See “Interest Paid Deduction.”

Deductible Part of Self-Employment Tax

(line 14, 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 Δ

(included in line 9, Form 1040)

For 2019, 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

(included in line 22, Schedule 1)

Starting with Tax Year 2018, the domestic production activities deduction was repealed with limited exceptions. For 2019, these were only for some specified agricultural and horticultural cooperatives.

Earned Income Credit Δ

(line 18a, Form 1040)

The earned income credit (EIC) for 2019 was a maximum of \$529 for taxpayers with no qualifying children, \$3,526 for one qualifying child, \$5,828 for two qualifying children, and \$6,557 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 \$41,094 (\$46,703 if two qualifying children, and \$50,162 if three or more qualifying children). For married filing jointly, earned income and adjusted gross income had to be less than \$46,884 for one child, \$52,493 for two children, and \$55,952 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 \$15,570 (\$21,370 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 \$3,600 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. If two taxpayers could have claimed a qualifying child, the taxpayer that did not claim the qualifying child was now able to claim the EIC without a qualifying child. Also, for 2019, disaster tax relief allowed an election for taxpayers to have used 2018 earned income to figure their 2019 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 18c, Form 1040, and line 3, 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 \$58,000 and \$68,000 (\$116,000 and \$136,000 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 10, Schedule 1)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2019, 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 8, Schedule 3)

This figure represents the total tax payments made for 2019 using Form 1040-ES, and any overpayment from the taxpayer’s 2018 return that was applied to the 2019 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 2019, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2019, or

(b) 100 percent of the tax shown on Form 1040 for 2018 (110 percent of the tax shown on Form 1040 for 2018 for taxpayers with adjusted gross income greater than \$150,000 (\$75,000 for married filing separately)).

Excess Advance Premium Tax Credit Repayment

(line 2, 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 Δ

(line 11, Schedule 3)

If a taxpayer earned more than \$132,900 in total wages from two or more employers in 2019, 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 FICA or RRTA tax 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.

Farm Net Income or Loss

(line 6, 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 13d, Schedule 3)

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 8, 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). Taxpayers had to refigure their tax using the foreign-earned income worksheet. The refigured tax was based on non-excluded income using the tax tables that would have applied had they not claimed the exclusion. Beginning in 2019, all taxpayers had to claim the foreign income exclusion on Form 2555. Furthermore, 2555-EZ was no longer available to make the exclusion of foreign-earned income and foreign housing cost amount.

Qualifying individuals were limited to the lesser of a \$105,900 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 22, 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 \$31,770, 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 2019.

Foreign Tax Credit

(line 1, 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 2019 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 and 1040-SR Δ

The individual income tax system utilizes the Form 1040 to collect income and tax information. Starting in 2019, the Form 1040-SR, *U.S. Tax Return for Seniors*, was introduced. A taxpayer born before January 2, 1955, was able to use Form 1040-SR. The form generally mirrors Form 1040. A variation of the basic form is an electronically filed form. (The forms can be found in Section 7, 2019 Forms.) For 2019, there were only three numbered schedules instead of the six used in 2018. Schedules 2 and 4 were combined into Schedule 2 to report additional taxes. Schedules 3 and 5 were combined into Schedule 3 to report any credits and payments not claimed on Form 1040 or Form 1040-SR. Schedule 6 is obsolete; the information previously requested on that schedule is now reported on Forms 1040.

Form 8814

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

Gambling Earnings

(included in line 8, Schedule 1)

Gambling earnings include proceeds from lotteries, raffles, etc., and are included in line 8, 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 8. 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 6a, Schedule 3)

The general business credit consists 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 (carryforward only); 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.

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 8, 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 8 on Schedule 1.

Health Care: Individual Responsibility Δ

For 2019 a taxpayer no longer needed to make a shared responsibility payment or file Form 8965 if they didn't have minimal essential health care coverage for part or all of 2019.

Health Coverage Tax Credit (formerly Health Insurance Credit)

(line 13c, Schedule 3)

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 12, Schedule 1)

A deduction for contributions to a health savings account (HSA) was limited to \$3,500; \$7,000 for family coverage (claimed on Form 8889). These limits were \$1,000 higher if the taxpayer was age 55 or older. A taxpayer could not contribute to an HSA starting the first month that he or she was enrolled in Medicare. A taxpayer was able to exclude from income a qualified funding distribution made from an IRA to an HSA. This was a one-time distribution made directly by the trustee of the taxpayer's IRA to the HSA. In addition, an employer was able to make a rollover contribution to an employee's HSA from a qualified health flexible spending arrangement or a qualified health reimbursable arrangement.

Home Mortgage Interest Deduction

(lines 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 7a, Schedule 2)

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 2019, 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 12b, Form 1040 minus part or all of lines 13a and 13b, 18a, 18b and 18c, Form 1040; 2, Schedule 2; 9 and 13a, Schedule 3)

To arrive at income tax after credits, taxpayers deducted total credits (line 13a and 13b, Form 1040) from income tax before credits (line 12b, Form 1040). For these statistics, tax was further reduced by the excess advance premium tax credit repayment (line 2, Schedule 2) and the portion of the earned income credit (line 18a, Form 1040), additional child tax credit (18b, Form 1040), American opportunity credit (line 18c, Form 1040), net premium tax credit (line 9, Schedule 3), the regulated investment company credit (line 13a, Schedule 3), and health coverage credit (line 13c, Schedule 3) 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 12b, 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 1, Schedule 2), and the excess advance premium tax credit repayment (line 2, 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 17, 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 19, 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 \$103,000 and \$123,000 of modified AGI for married persons filing jointly and surviving spouses; between \$64,000 and \$74,000 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 \$193,000 and \$203,000. 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) \$6,000 (\$7,000, if age 50 or older). Married couples filing a joint return could contribute up to \$6,000 (\$7,000, 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 \$12,000 (\$14,000, if age 50 or older) for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional IRA account until they reached age 59½. After age 70½, taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawals from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions

up to \$10,000 from traditional or Roth IRAs if the distributions were used to buy, build, or rebuild a qualified first home. A taxpayer was able to exclude from income a qualified funding distribution made from an IRA to an HSA. Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

Individual Retirement Arrangement Taxable Distributions Δ

(line 4b, Form 1040)

For 2019, the Individual Retirement Arrangement and pensions and annuities were separated into different lines on 1040 as in Tax Year 2017 and prior. In 2018, the Individual Retirement Arrangement and pensions and annuities were combined into one line. 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 taxpayer's HSA account, and distributions from an IRA made directly by the trustee to a qualified charitable organization if the taxpayer was at least 70½ when the distribution was made. If a taxpayer converted from a traditional IRA to a Roth IRA, the taxpayer was required to include in gross income the amount that would have been reported in income if a withdrawal from this IRA had been made. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA.

Starting in 2010, the \$100,000 modified AGI limit on roll-overs and conversions from eligible retirement plans to Roth IRAs was eliminated. Also, married taxpayers filing separately were allowed to roll over or convert amounts to a Roth IRA.

Interest Paid Deduction

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

The rules for deducting home mortgage interest for 2019 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible; (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$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. 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 8, 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. With the enactment of the *CARES Act* on March 27, 2020, these losses were no longer limited.

Limited State and Local Taxes

(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 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 2017 or 2018. 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 non-reimbursed 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 2019. 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 6b, 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 “Total Itemized Deductions.”)

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 2019 statistics, a modified taxable income was calculated by using the tax rate schedule for 2019 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 Insurance Premiums Δ

(line 8d, Schedule A)

Taxpayers for 2019 (and retroactively to 2018 with an amended return) were able to take a deduction for mortgage insurance premiums. The deduction was phased out for taxpayers with AGI between \$100,000 and \$109,000 (\$50,000 and \$54,500 for married filing separately). If a taxpayer's adjusted gross income was more than \$109,000 (\$54,000 if married filing separately), the amount of deduction was limited to \$0. 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.

Mortgage Interest Credit

(line 6c, 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*.

Net Investment Income Tax

(lines 8b, Schedule 2)

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 8a(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 non-deductible 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 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 8, 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 9, Schedule 3)

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 1a(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 18a, 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 3, 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 22, Schedule 1)

See “Statutory Adjustments.”

Other Income Less Loss

See “Other Net Income or Net Loss.”

Other Net Income or Net Loss

(line 8, Schedule 1)

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 13d, Schedule 3)

“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 6c, 13d, Schedule 3)

“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 8c, Schedule 2)

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 20, 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 2020 Estimated Tax” and “Refund.”)

Overpayment Refunded

(line 21a, 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 2019;
- had income only from interest and dividends, including Alaska permanent fund dividends and capital gain distributions;
- had gross income for 2019 that was less than \$11,000;
- did not file a joint return;
- had no estimated tax payments for 2019;
- did not have any overpayment of tax shown on his or her 2018 return applied to the 2019 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 15, 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 10, Schedule 3)

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 17, 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 6, Schedule 2)

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 \$6,000, \$12,000 if married filing jointly, or the taxpayer’s compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution. If the taxpayer(s) were over 50, these limits were \$1,000 higher per taxpayer. A taxpayer, if required, filed a Form 5329, *Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts*, to report these withdrawals and calculate any tax penalty.

Pensions and Annuities Δ

(line 4c and 4d, Form 1040)

For 2019, the Individual Retirement Arrangement and pensions and annuities were separated into different lines on 1040 as in Tax Year 2017 and prior. In 2018, the Individual Retirement Arrangement and pensions and annuities were combined into one line. 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 4c and 4d. 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 4c of Form 1040. The taxable

portion was computed on a separate worksheet and entered on line 4d.

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 24, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 23 (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 2019 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 2019, 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 6b, Schedule 3)

A minimum tax credit could be taken for 2019 by certain taxpayers who paid alternative minimum tax for 2018 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2019, 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 10, Form 1040)

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. The simplified worksheet for a taxpayer to figure the qualified business income deduction was Form 8995, *Qualified Business Income Deduction Simplified Computation*. If the taxpayer didn’t meet the taxable income requirements (more than \$163,000 for all but married filing jointly which was \$326,600) to file a Form 8995 or were a

patron in a specified agricultural or horticultural cooperative, the taxpayer used Form 8995-A, *Qualified Business Income Deduction*.

Qualified Electric Vehicle Credit

(line 6c, 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 Plug-In Electric Vehicle Credit

(line 6c, 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 Schedule 3, line 6c, 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 8c, Schedule 2)

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 21a, 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 22, Form 1040)

See "Credit to 2020 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 8, Schedule 1)

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 2019 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 Schedule 1, line 8, other net income or loss.

Repatriated Deferred (Section 965) Income as Shareholders of Certain Foreign Corporation Future Installments

(line 13d, Schedule 3)

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 13d as a credit against total taxes.

Residential Energy Credits

(line 5, 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 2019 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)

(line 4, 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 \$32,000 (\$48,000 if head of household, \$64,000 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 \$6,000 (\$7,000 if age 50 or older), \$12,000, \$13,000, or \$14,000 (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 \$193,000 and \$203,000, 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 \$122,000 and \$137,000. 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 6, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples include homes, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also “Sales of Property Other Than Capital Assets, Net Gain or Loss.”)

The following concepts are used in the computation of net capital gain or loss for this report:

Long term or short term: If the holding period was 1 year or less, the asset was considered short term; otherwise, it was considered long term. All capital gain distributions (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 4, 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 4797.

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 16, 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 4, Schedule 2)

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 2019 was \$132,900. 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 8b, 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 2019, the maximum wage subject to Social Security tax was \$132,900. 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 5a, Schedule 2)

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 9, Form 1040)

For 2019, 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 \$12,200;

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 \$24,400;

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 \$12,200;

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 \$18,350;

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

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of \$1,100 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.

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 2019; had paid State and local income taxes directly during 2019 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 1, Schedule 1)

If a taxpayer received a refund, credit, or offset of State or local income taxes in 2019 that was paid or deducted before 2019, 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 10-22, Schedule 1)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2019, statutory adjustments included educator expenses; certain business expenses of reservists, performing artists, and fee-basis government officials; health savings account deductions; moving expenses for members of the Armed Services; 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 Δ

(line 20, Schedule 1)

For 2019, 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 \$70,000 to \$85,000 (\$140,000 to \$170,000 for taxpayers filing a joint return).

Tax Credits

See “Total Tax Credits.”

Tax Due at Time of Filing

(line 23, 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 8c, Schedule 2)

See “Recapture Taxes.”

Tax Generated Δ

This amount was the tax computed on “modified taxable income.” The tax rates for 2019 were 10, 12, 22, 24, 32, 35, and 37 percent. The 10-percent bracket applied to taxable income equal to or below \$9,700 for single filers and married persons

filing separately; \$19,400 for joint filers or surviving spouses; and \$13,850 for heads of households. The 12-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below \$39,475 for single filers and married persons filing separately; \$78,950 for joint filers or surviving spouses; and \$52,850 for heads of households. The 22-percent tax bracket applied to taxable income in excess of the 12-percent bracket ceiling and equal to or below \$84,200 for single filers, heads of households, and married persons filing separately, and \$168,400 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 \$160,725 for single filers and married persons filing separately, \$160,700 for heads of households, and \$321,450 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 \$204,100 for single filers, married persons filing separately, and heads of households, and \$408,200 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 \$510,300 for single filers and heads of households, \$612,350 for joint filers or surviving spouses, and \$306,175 for married persons filing separately. 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 when using Form 8615 to report 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 for 2018 were only used for amended returns. However, for 2019, taxpayers had this choice available to them. The data were 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 gain 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 was 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 17, Form 1040; 8, 10, 11, 12, 13, and 14, Schedule 3)

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 2018 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 18a, 18b, and 18c Form 1040; 9, 13a, and 13c, Schedule 3), 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.”)

Tax Penalty

(line 24, Form 1040)

See “Predetermined Estimated Tax Penalty.”

Tax Rates, Tax Rate Classes

See “Tax Generated.”

Tax Withheld

(line 17, 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, 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

(line 11b, 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. (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 2a 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 6, Form 1040)

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

Taxable Net Capital Loss

(line 21, Schedule D, included in line 6, Form 1040)

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

Taxable Pensions and Annuities

(include in line 4d, 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 12 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

(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. 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. 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 7b, Form 1040)

“Total income” was the sum of the individual income items (lines 1 through 7a) before adjustments.

Total Income Tax

(line 14, Form 1040—any excess advance premium tax credit repayment on line 2, Schedule 2 + any Net Investment Income Tax on line 8b, Schedule 2 + any Form 4970 tax on line 8c, Schedule 2 - line 18a, Form 1040—line 18b, Form 1040—line 18c, Form 1040—line 13a, Schedule 3 - line 13c, Schedule 3 – portion on line 13d, Schedule 3 related to tax on repatriated income, 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. This amount can be negative.

Total Itemized Deductions Δ

(included in line 9, 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, and, therefore, could only be deducted on amended returns for that tax year. 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.

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, deductible points, and mortgage insurance premiums. (See also “Home Mortgage Interest Deduction,” “Qualified Mortgage Insurance Premiums,” and “Deductible Points.”)

Total Pensions and Annuities

(line 4c, Form 1040)

See “Individual Retirement Arrangements, Pensions and Annuities.”

Total Premium Tax Credit

(line 24, 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 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 2019, 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 22, Schedule 1)

“Total statutory adjustments” was the sum of the individual adjustments to income (lines 10-22). (Note: foreign housing, Archer MSA, and other adjustments were reported on line 22.) (See also “Statutory adjustments.”)

Total Tax Credits

(lines 7, 9, 13a, and 13c Schedule 3; 18a, 18b, and 18c, Form 1040)

For this report, total tax credits consist of the following:

- (1) foreign tax credit;
- (2) child care credit;
- (3) education credits;
- (4) retirement savings contributions credit;
- (5) child 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 16, 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, 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 16, Schedule A)

See “Miscellaneous Itemized Deductions,” “Gambling Loss Deduction,” and “Miscellaneous Deductions Other Than Gambling.”

Tuition and Fees Deduction

(line 21, Schedule 2)

A taxpayer was able to deduct up to \$4,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer's modified AGI was under \$65,000 (\$130,000 if married filing jointly). A taxpayer was able to deduct up to \$2,000 if their AGI was higher than the limit but not more than \$80,000 (\$160,000 if married filing jointly). This deduction (calculated on Form 8917) could not be taken if the person could be claimed as a dependent on another taxpayer's return, or if they claimed the education credit for the same student.

Type of Tax Computation

(line 12, 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 7, 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.

Section 7

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 and 1040-SR (including electronic returns)) filed by U.S. citizens and residents during Calendar Year 2020.

All returns processed during 2020 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 2019. While most of the returns processed during Calendar Year 2020 were filed for Tax Year 2019, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2018 and 2019.

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 2020 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 their Social Security number (SSN), or if their five ending digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample were loaded into an online submission processing database. 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.

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.

After the completion of the submission processing 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 2019, about 0.5 percent of the sample returns were unavailable.

Due to the COVID-19 pandemic, delays in processing Tax Year 2019 returns occurred because of the temporary closing of submission processing centers. Approximately 5.8 million returns were ultimately processed during the beginning of Tax Year 2020. These returns were moved into the Tax Year 2019 study. There were also approximately 8.6 million returns filed for the purpose of receiving Economic Incentive Payments due to COVID-19. These returns had no significant income information included and were excluded in calculating estimates.

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 (GDP) for the third quarter of 2019 to that for the third quarter of the base year of 2016 [4].

References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O’Conor, 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 Tax Year 2019

Description of the sample strata	Description of the sample strata										Number of returns	
	Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Schedule C, Form 1116, or Form 2555		Form 1040, with other schedules and forms		Population count [1]	Sample count		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
Grand total	7,978,247	92,415	26,720,710	65,046	1,196,049	6,406	131,806,032	181,511	187,726,554	370,894		
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total									25,095	25,095		
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total									421	421		
Number of returns by type of form attached												
Total	7,978,247	92,415	26,720,710	65,046	1,196,049	6,406	131,806,032	181,511				
Indexed negative income [2]												
\$15,000,000 or more	515	515	1,635	1,635	174	174	1,730	1,730	4,054	4,054		
\$8,000,000 under \$15,000,000	723	723	2,144	2,144	277	277	2,417	2,417	5,561	5,561		
\$3,000,000 under \$8,000,000	3,583	1,215	8,924	2,937	1,389	476	10,455	3,419	24,349	8,047		
\$1,500,000 under \$3,000,000	6,733	1,015	16,031	2,511	3,442	530	19,302	3,097	45,508	7,153		
\$800,000 under \$1,500,000	12,626	401	30,181	995	7,248	236	36,718	1,282	86,773	2,914		
\$400,000 under \$800,000	25,454	255	63,711	633	14,041	126	81,339	804	184,545	1,818		
\$200,000 under \$400,000	38,653	172	107,871	537	19,573	101	146,619	730	312,716	1,540		
\$100,000 under \$200,000	43,863	129	142,953	458	21,294	69	204,835	605	412,945	1,261		
Under \$100,000	42,200	86	439,651	735	28,851	48	421,937	790	932,639	1,659		
Indexed positive income [2]												
Under \$50,000	756,958	692	11,295,618	11,250	161,309	144	80,946,074	80,748	93,159,959	92,834		
\$50,000 under \$100,000	1,762,151	1,801	6,800,013	6,727	349,231	331	30,174,919	30,114	39,086,314	38,973		
\$100,000 under \$200,000	2,365,528	2,296	5,140,178	5,245	346,850	488	14,995,502	15,003	22,848,058	22,919		
\$200,000 under \$400,000	1,590,425	5,197	1,871,384	6,052	145,666	488	3,666,517	12,314	7,273,992	24,051		
\$400,000 under \$800,000	782,676	5,594	572,406	4,182	63,311	467	825,930	5,878	2,244,323	16,121		
\$800,000 under \$1,500,000	312,657	7,786	156,972	3,796	23,003	532	189,651	4,727	682,283	16,841		
\$1,500,000 under \$3,000,000	140,386	17,275	50,652	6,055	7,838	943	58,203	7,052	257,079	31,325		
\$3,000,000 under \$8,000,000	67,985	22,132	16,640	5,408	2,144	681	19,435	6,350	106,204	34,571		
\$8,000,000 under \$15,000,000	14,634	14,634	2,548	2,548	262	262	2,947	2,947	20,391	20,391		
\$15,000,000 or more	10,497	10,497	1,198	1,198	146	146	1,504	1,504	13,345	13,345		

[1] This population includes an estimated 9,929,747 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. This also includes approximately 8.6 million filed for the purpose of Economic Incentive Payments. These returns had no significant income information and were excluded.

[2] Positive and negative income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.0631 to represent a base year of 2016. SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021.

Section 8

2019 Forms and Instructions

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Department of the Treasury - Internal Revenue Service (89) OMB No. 1545-0074 IRS Use Only - Do not write or staple in this space.
1040 U.S. Individual Income Tax Return **2019**

Filing Status
 Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child, but not your dependent. ▶

Your first name and middle initial Last name
 If joint return, spouse's first name and middle initial Last name

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name Foreign provincial/state/country Foreign postal code
 Someone can claim: You as a dependent Your spouse as a dependent
 Spouse itemizes on a separate return or you were a dual-status alien

Standard Deduction
 You: Were born before January 2, 1955 Are blind Spouse: Was born before January 2, 1955 Is blind Child tax credit
 (4) / If qualifies for (see instructions): Credit for other dependents

Dependents (see instructions): (2) Social security number (3) Relationship to you (4) / If qualifies for (see instructions): Child tax credit
 (1) First name Last name

Standard Deduction for:
 • Single or Married filing separately: \$12,000
 • Married filing jointly or Qualifying widow(er): \$24,000
 • Head of household: \$18,500

1	Wages, salaries, tips, etc. (Attach Form(s) W-2)		1
2a	Tax-exempt interest	2a	2b Taxable interest. Attach Sch. B if required
3a	Qualified dividends	3a	3b Ordinary dividends. Attach Sch. B if required
4a	IRA distributions	4a	4b Taxable amount
c	Pensions and annuities	4c	4d Taxable amount
5a	Social security benefits	5a	5b Taxable amount
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here		6
7a	Other income from Schedule 1, line 9		7a
b	Add lines 1, 2b, 3b, 4b, 4c, 5b, 6, and 7a. This is your total income		7b
8a	Adjustments to income from Schedule 1, line 22		8a
b	Subtract line 8a from line 7b. This is your adjusted gross income		8b
9	Standard deduction or itemized deductions (from Schedule A)	9	
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	
11a	Add lines 9 and 10		11a
b	Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-		11b

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 113208 Form 1040 (2019)



Note: The form, instructions, or publication you are looking for begins after this coversheet.

Please review the updated information below.

Reporting Excess Deductions on Termination of an Estate or Trust on Forms 1040, 1040-SR, and 1040-NR for Tax Year 2018 and Tax Year 2019

Under [Proposed Regulations 1132095-18](#), an excess deduction on termination of an estate or trust allowed in arriving at adjusted gross income (Internal Revenue Code (IRC) section 67(e) expenses) is reported as an adjustment to income on Forms 1040, 1040-SR, and 1040-NR; non-miscellaneous itemized deductions are reported, as applicable, on Schedule A (Form 1040 or 1040-SR) or Schedule A (Form 1040-NR); and miscellaneous itemized deductions are not deductible. Taxpayers may rely on the proposed regulations for tax years of beneficiaries beginning after 2017 and before the final regulations are published.

For tax year 2019, an excess deduction for IRC section 67(e) expenses is reported as a write-in on Schedule 1 (Form 1040 or 1040-SR), Part II, line 22, or Form 1040-NR, line 34. On the dotted line next to line 22 or line 34 (depending on which form is filed), enter the amount of the adjustment and identify it using the code "ED67(e)". Include the amount of the adjustment in the total amount reported on line 22 or line 34.

For tax year 2018, an excess deduction for IRC section 67(e) expenses is reported as a write-in on Schedule 1 (Form 1040), line 36, or Form 1040-NR, line 34. On the dotted line next to line 36 or line 34 (depending on which form is filed), enter the amount of the adjustment and identify it using the code "ED67(e)". Include the amount of the adjustment in the total amount reported on line 36 or line 34.

1040 and 1040-SR

IRS TAX YEAR 2019

INSTRUCTIONS

Including the instructions for Schedules 1 through 3



2019 Changes

- Form 1040 has been redesigned.
- Form 1040-SR, a new form, is available for use by taxpayers age 65 and older.
- These instructions cover both Forms 1040 and 1040-SR. 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 Forms 1040 and 1040-SR and their instructions, such as legislation enacted after they were published, go to **IRS.gov/Form1040**.

freefile Free File 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

Cat. No. 2481 IV

Jan 08, 2020

Form 1040 (2019)

12a Tax (see inst.) Check if any from Form(s): 1 8814 2 4872 3

12b Add Schedule 2, line 3, and line 12a and enter the total

13a Child tax credit or credit for other dependents

13b Add Schedule 3, line 7, and line 13a and enter the total

14 Subtract line 13b from line 12b. If zero or less, enter -0-

15 Other taxes, including self-employment tax, from Schedule 2, line 10

16 Add lines 14 and 15. This is your **total tax**

17 Federal income tax withheld from Forms W-2 and 1099

18 Other payments and refundable credits:

a Earned income credit (EIC)

b Additional child tax credit. Attach Schedule 8812

c American opportunity credit from Form 8863, line 8

d Schedule 3, line 14

e Add lines 18a through 18d. These are your **total other payments and refundable credits**

19 Add lines 17 and 18e. These are your **total payments**

20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**

21a Amount of line 20 you want **refunded to you**. If Form 8888 is attached, check here

21b Routing number e Type Checking Savings

21c Account number

22 Amount of line 20 you want **applied to your 2020 estimated tax**

23 **Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions

24 Estimated tax penalty (see instructions)

If you have a qualifying child, attach Sch. EIC.

If you have non-taxable combat pay, see instructions.

Refund

Direct deposit? See instructions.

Amount You Owe

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. Yes. Complete below. No

Designee's name Phone no. Personal identification number (PIN)

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.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Phone no.	Preparer's name	Preparer's signature	Date	PTIN
Firm's name	Firm's address	Firm's EIN	Phone no.	

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 and 1040-SR IRS Helpful Hints

For 2019, you will use Form 1040 or, if you were born before January 2, 1955, you have the option to use new Form 1040-SR.

You may only need to file Form 1040 or 1040-SR and none of the numbered schedules. Schedules 1 through 3. 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 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.

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Department of the Treasury
Internal Revenue Service

IF YOU...

THEN USE...

Have additional income, such as business or farm income or loss, unemployment compensation, prize or award money, or gambling winnings.	Schedule 1, Part I
Have any deductions to claim, such as student loan interest deduction, self-employment tax, or educator expenses.	Schedule 1, Part II
Owe AMT or need to make an excess advance premium tax credit repayment.	Schedule 2, Part I
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 2, Part II
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, Part I
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 3, Part II

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, 2020**, 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**, **Form 1040-SR**, or **Form 1040-NR**. (Don't include Form 1095-A.)

Health Coverage Reporting

If you or someone in your family was an employee in 2019, 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 2020**. This information may be relevant if you purchased health insurance coverage for 2019 through the Health Insurance Marketplace and wish to claim the premium tax credit on **Schedule 3, line 9**. 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 2019, 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.

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.

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 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 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, identify 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.improvetax.org or 888-912-1227 (toll-free).

What's New

Form 1040-SR. Form 1040-SR, U.S. Tax Return for Seniors, has been introduced for 2019. You can use this form if you were born before January 2, 1955. The form generally mirrors Form 1040.

These instructions cover both Forms 1040 and 1040-SR.

Fewer numbered schedules. This year, there are only 3 numbered schedules instead of 6. Schedules 2 and 4 were combined into Schedule 2, and it's where you will report any additional taxes you may owe. Schedules 3 and 5 were combined into Schedule 3 and it's where you will report any credits that you didn't claim on Form 1040 or 1040-SR.

IRA and pension reporting. You will now report your IRA distributions and pensions and annuities on separate lines. Use lines 4a and 4b on Form 1040 or 1040-SR to report IRA distributions and the taxable amount. Use new lines 4c and 4d to report pensions and annuities and the taxable amount. See the instructions for *Lines 4c and 4d* and *Lines 4e and 4d*, later.

Capital gain or (loss) is now reported on line 6. In 2018, capital gain or (loss) was reported on Schedule 1 (Form 1040), line 13. In 2019, it will be reported on Form 1040 or 1040-SR, line 6.

Health care coverage shared responsibility payment. For 2019 you no longer need to either make a shared responsibility payment or file Form 8965 if you don't have minimum essential health care coverage for part or all of 2019. The "Full-year health care coverage or exempt" box has been removed from Form 1040.

Standard deduction amount increased. For 2019, the standard deduction amount has been increased for all filers. The amounts are:

- Single or Married filing separately—\$12,200.

For information about any additional changes to the 2019 tax law or any other developments affecting Form 1040 or 1040-SR or the instructions, go to [IRS.gov/Form1040](https://www.irs.gov/Form1040).

• Married filing jointly or Qualifying widow(er)—\$24,400.

• Head of household—\$18,350.

Qualified business income deduction.

The simplified worksheet for figuring your qualified business income deduction is now Form 8995. Qualified Business Income Deduction Simplified Computation. If you don't meet the requirements to file Form 8995, use Form 8995-A, Qualified Business Income Deduction. For more information, see each form's instructions.

Alternative minimum tax (AMT) exemption amount increased. The AMT exemption amount is increased to \$71,700 (\$111,700 if married filing jointly or qualifying widow(er); \$55,850 if married filing separately). The income levels at which the AMT exemption begins to phase out have increased to \$510,300 (\$1,020,600 if married filing jointly or qualifying widow(er)).

Qualified opportunity investment. If you held a qualified investment in a qualified opportunity fund at any time during the year, you must attach Form 8997, Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments, to your return. For more information, see Form 8997 and its instructions.

Virtual currency. If, in 2019, you engaged in a transaction involving virtual currency you will need to file Schedule I. See the instructions for Schedule I for more information.

Email address. An optional field for your email address has been added to Forms 1040 and 1040-SR.

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 18a.

Extended tax provisions. Recent legislation extended certain tax benefits that had expired at the end of 2017. These tax benefits include the following:

- Tuition and fees deduction.
- Deduction for mortgage insurance premiums.
- Nonbusiness energy property credit.
- Alternative fuel vehicle refueling credit.
- Indian employment credit.

If you are eligible for one or more of these benefits in 2019, you can claim them on your 2019 return. If you are eligible for one or more of these benefits for tax year 2018, you will need to file an amended return, Form 1040-X, to claim them. See [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for more information about amending a tax return.

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:

- An increased standard deduction based on your qualified disaster losses. See the instructions for line 9 and the Instructions for Schedule A for information on qualifying for and figuring the increased standard deduction.
- Election to use your 2018 earned income to figure your 2019 earned income credit. See the instructions for line 18a for more information on this election.

• Election to use your 2018 earned income to figure your 2019 additional child tax credit. See the instructions for line 18b and the Instructions for Schedule 8812 for more information on this election.

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, 2020 (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](https://www.irs.gov/FreeFile).
- **Faster Refunds**—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and e-file.

freefile Do Your Taxes for Free

If your adjusted gross income was \$69,000 or less in 2019, you can use free tax software to prepare and e-file your tax return. Earned more? Use Free File Filable 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](https://www.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 Filable Forms. The IRS offers electronic versions of IRS paper forms that also can be e-filed for free. Free File Filable Forms is best for people experiencing in preparing their own tax returns. There are no income limitations. Free File Filable Forms does these 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 \$56,000 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](https://www.irs.gov/GetTaxHelp) near the end of these instructions for additional information or visit [IRS.gov](https://www.irs.gov) (Keyword: VITA) for a VITA/TCE site near you!

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at [IRS.gov/forms](https://www.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](https://www.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 see [Tax Topic 901](#) 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 2019 and advance payments of the premium tax credit were made for this coverage, you must file a 2019 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 2019 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-

ton, you may be able to file later. See Pub. 3 for details.

If you *e-file* your return, there is no need to mail it. However, if you choose to mail it, filing instructions and addresses are at the end of these instructions.

What if You Can't File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.



An automatic 6-month extension to file doesn't extend the time to pay your tax. If you don't pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due date of your return, you meet one of the following conditions.

- You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico
- You are in military or naval service on duty outside the United States and Puerto Rico

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must include a statement showing that you meet the requirements. If you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 15, 2020, you file Form 4868. This 4-month extension of time to file doesn't

When and Where Should You File?

File Form 1040 or 1040-SR by April 15, 2020. If you file after this date, you may have to pay interest and penalties. See *Interest and Penalties*, later.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or contingency opera-

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" rule for tax returns and payments. These private delivery services include the following.

- DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Ex-

press Worldwide, DHL Express Envelope, DHL Import Express 10:30, DHL Import Express 12:00, and DHL Import Express Worldwide.

- UPS Next Day Air Early A.M., UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

• FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International

Priority, FedEx International First, and FedEx International Economy.

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/PDSStreetAddresses.

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 2019 you were . . .	THEN file a return if your gross income** was at least . . .
Single	under 65 65 or older	\$12,200 13,850
Married filing jointly***	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$24,400 25,700 27,000
Married filing separately	any age	\$5
Head of household	under 65 65 or older	\$18,350 20,000
Qualifying widow(er)	under 65 65 or older	\$24,400 25,700

*If you were born on January 1, 1955, you are considered to be age 65 at the end of 2019. (If your spouse died in 2019 or if you are preparing a return for someone who died in 2019, 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 2019, 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 2019 (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 \$1,100.
 - Your earned income was over \$12,200.
 - Your gross income was more than the **larger** of—
 - \$1,100, or
 - Your earned income (up to \$11,850) plus \$350.
 - Yes.** You must file a return if **any** of the following apply.
 - Your unearned income was over \$2,750 (\$4,400 if 65 or older **and** blind).
 - Your earned income was over \$13,850 (\$15,500 if 65 or older **and** blind).
 - Your gross income was more than the **larger** of—
 - \$2,750 (\$4,400 if 65 or older **and** blind), or
 - Your earned income (up to \$11,850) plus \$2,000 (\$3,650 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 \$1,100.
 - Your earned income was over \$12,200.
 - 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—
 - \$1,100, or
 - Your earned income (up to \$11,850) plus \$350.
 - Yes.** You must file a return if **any** of the following apply.
 - Your unearned income was over \$2,400 (\$3,700 if 65 or older **and** blind).
 - Your earned income was over \$13,500 (\$14,800 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—
 - \$2,400 (\$3,700 if 65 or older **and** blind), or
 - Your earned income (up to \$11,850) 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 2019.

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 2, line 8.
 - f. Recapture taxes. See the instructions for line 12a and Schedule 2, lines 7b and 8.
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(b) or deferred by making an election under section 965(f).

Line Instructions for Forms 1040 and 1040-SR

Also see the instructions for Schedule 1 through Schedule 3 that follow the Form 1040 and 1040-SR instructions.

Free File makes available free brand-name software and free e-file. Visit [IRS.gov/efile](https://www.irs.gov/efile) for details and to see if you are eligible.

What form to file. Everyone can file Form 1040. Form 1040-SR is available to you if you were born before January 2, 1955.

Fiscal year filers. If you are a fiscal year filer using a tax year other than January 1 through December 31, 2019, write "Tax Year" and the beginning and ending months of your fiscal year in the top margin of page 1 of Form 1040 or 1040-SR. Section references are to the Internal Revenue Code.

Write-in information. If you need to write a word, code, and/or dollar amount on Form 1040 or 1040-SR 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 or Form 1040-SR 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 or 1040-SR enter "Line 7: HSH \$2,000."

Section references are to the Internal Revenue Code.

considered married and can't check the box.

• You were widowed before January 1, 2019, and didn't remarried before the end of 2019. But if you have a child, you may be able to use the qualifying 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 or 1040-SR if any of the following apply.

- You were married at the end of 2019, even if you didn't live with your spouse at the end of 2019.
- Your spouse died in 2019 and you didn't remarry in 2019.
- You were married at the end of 2019 and your spouse died in 2020 before filing a 2019 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

Filing Status

Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

- Married filing separately.
 - Single.
 - Head of household.
 - Married filing jointly.
 - Qualifying widow(er).
- For information about marital status, see Pub. 501.

TIP More than one filing status can apply to you. You can choose the one that will give you the lowest tax.

Single

You can check the "Single" box at the top of Form 1040 or 1040-SR if any of the following was true on December 31, 2019.

- You were never married.
- You were legally separated according to your state law under a decree of divorce or separate maintenance. But if, at the end of 2019, your divorce wasn't final (an interlocutory decree), you are

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 or 1040-SR if you are married and file a separate return. Enter your spouse's name in the entry space below the filing status checkboxes. Be sure to enter your spouse's SSN or ITIN in the space for spouse's SSN or Form 1040 or 1040-SR. If your spouse doesn't have an SSN or ITIN, enter "NRA."

If you are married and file a separate return, you generally report only your own income, deductions, and credits. Generally, you are responsible only for the tax on your own income. Different rules apply to community property states; see Pub. 555.

However, you usually will pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you can't take the student loan interest deduction, the tuition and fees deduction, the education credits, or the earned income credit. You also can't take the standard deduction if your spouse itemizes deductions.

TIP You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 2019. See Married persons who live apart.

Head of Household

You can check the "Head of household" box at the top of Form 1040 or 1040-SR 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 2019. But if, at the end of 2019, 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 2019 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 the

alien spouse elects to be treated 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 2019 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 2019, 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 2019 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 below the filing status checkboxes. 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.

TIP The dependents you claim are those you list by name and SSN in the Dependents section on Form 1040 or 1040-SR.

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 2019, 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 2019, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2019. 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 2019.
 - Your home was the main home of your child, stepchild, or foster child for more than half of 2019 (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

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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 or 1040-SR and use joint return tax rates for 2019 if all of the following apply.

- Your spouse died in 2017 or 2018 and you didn't remarry before the end of 2019.
- 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 2019:
 - The child had gross income of \$4,200 or more.
 - The child filed a joint return, or
 - 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 below the filing status checkboxes. 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 2019. 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 2019, 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 or 1040-SR.*

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 2019 if the child was born or died in 2019 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 below the filing status checkboxes instead of below your name.

TIP *If you filed a joint return for 2018 and you are filing a joint return for 2019 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2018 return.*

Name Change

If you changed your name because of marriage, divorce, etc., be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

Address Change

If you plan to move after filing your return, use Form 8822 to notify the IRS of your new address.

P.O. Box

Enter your box number only if your post office doesn't deliver mail to your home.

Foreign Address

If you have a foreign address, enter the city name on the appropriate line. Don't enter any other information on that line, but also complete the spaces below that line. Don't abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Death of a Taxpayer

See *Death of a Taxpayer* under *General Information*, later.

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 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 or 1040-SR, W-2, and 1099 agree with your social security card. If they don't, certain deductions and credits on Form 1040 or 1040-SR 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 83, 84, 85, 86, or 87, (9NN-83-NNNN), it expired at the end of 2019 and must be renewed if you need to file a federal tax return in 2020. 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 through 82 have expired and also must be renewed if you need to file a tax return in 2020 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.

Standard Deduction

TIP *If you are filing Form 1040-SR, you can find a Standard Deduction Chart on page I of that form that can calculate the amount of your standard deduction in most situations.*

Single and Married Filing Jointly

If you or your spouse (if you are married and filing a joint return) can be claimed as a dependent on someone else's return, check the appropriate box in the *Standard Deduction* section.

If you were a dual-status alien, check the "Spouse itemizes on a separate return" box. 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 2019 and you and your spouse agree to be taxed on your combined worldwide income, don't check the box.

Age/Blindness

If you or your spouse (if you are married and filing a joint return) were born before January 2, 1955, or were blind at the end of 2019, check the appropriate boxes on the line labeled "Age/Blindness."

Don't check any boxes for your spouse if your filing status is head of household.

Death of spouse in 2019. If your spouse was born before January 2, 1955, but died in 2019 before reaching age 65, don't check the box that says "Spouse was born before January 2, 1955."

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, 1954, and died on February 13, 2019. Your spouse is considered age 65 at the time of death. Check the appropriate box for your spouse. However, if your spouse died on February 12, 2019, your spouse isn't considered age 65. Don't check the box.

Death of taxpayer in 2019. If you are preparing a return for someone who died in 2019, see Pub. 501 before completing the standard deduction information.

Blindness

If you weren't totally blind as of December 31, 2019, 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.

Married Filing Separately

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.

If your filing status is married filing separately and your spouse was born before January 2, 1955, or was blind at the end of 2019, you can check the appropriate box(es) on the line labeled "Age/Blindness." If your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. The fund also helps pay for pediatric medical research. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your spouse also can have \$3 go to the fund. If you check a box, your tax or refund won't change.

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 or 1040-SR (just above the Dependents section) and include a statement showing the information required in columns (1) through (4).

TIP The dependents you claim are those you list by name and SSN in the Dependents section on Form 1040 or 1040s-SR.

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 2019 return (including extensions). If an ITIN is applied for on or before the due date of a 2019 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)



was ...

Under age 19 at the end of 2019 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2019, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)



Who didn't provide over half of his or her own support for 2019 (see Pub. 501)



Who isn't filing a joint return for 2019 or is filing a joint return for 2019 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 2019. 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 2019, see *Qualifying child of more than one person, later*.

1. Do you have a child who meets the conditions to be your qualifying child?

Yes. Go to Step 2. No. Go to Step 4.

Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for

the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test, later*.)

Yes. Continue No. You can't claim this child as a dependent.

2. Was the child married?
 Yes. See *Married person, later*. No. Continue

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2019 tax return? See Steps 1, 2, and 4.

Yes. You can't claim any complete columns (1) through (4) of the *Dependents* section for 1040-SR and any applicable schedules. See Step 3. No. You can claim this child as a dependent.

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 adoption taxpayer identification number (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 2019?
 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.

4. Did this child have an SSN valid for employment issued before the due date of your 2019 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 2019. For this purpose, a person is a taxpayer if the site on which they file a U.S. income tax return is in the United States. If the person files a tax return only to claim a refund of withheld income tax or estimated tax paid, see Pub. 501 for details and examples.



Who had gross income of less than \$4,200 in 2019. 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 2019. But see *Children of divorced or separated parents, Multiple support agreements, and Kidnapped child, later*.

1. Does any person meet the conditions to be your qualifying relative?
 Yes. Continue **No.**

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 2019 tax return? See Steps 1, 2, and 4.
 Yes.

No. You can claim this person as a dependent. Complete columns (1) through (3) of the rest of Form 1040 or 1040-SK and any applicable schedules. Then go to Step 5.

Step 5 Does Your Qualifying Relative Qualify You for the Credit for Other Dependents?

1. Did your qualifying relative have an SSN, ITIN, or ATIN issued on or before the due date of your 2019 return (or 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 qualifying relative.

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 2019 (whether or not they are or were married).
- The child received over half of his or her support for 2019 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 2019.
- 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 2019, 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 2019.

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 13a and 18b). 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 2019. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights,

the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

Post-1984 and pre-2009 decree or agreement. The decree or agreement must state all three of the following.

- The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
- The other parent won't claim the child as a dependent.
- The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page)
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.

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 2019, the person is considered to have lived with you for more than half of 2019 if your home

was this person's home for more than half the time he or she was alive in 2019.

Any noncustodian is considered to have lived with you for all of 2019 if the person was born or died in 2019 and your home was this person's home for the entire time he or she was alive in 2019.

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 widower 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 2019, 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.

- Child tax credit and credit for other dependents (line 13a) and additional child tax credit (line 18b).
- Head of household filing status.
- Credit for child and dependent care expenses (Schedule 3, line 2).
- Exclusion for dependent care benefits (Form 2441, Part III).
- Earned income credit (line 18a).

cess on line 1. This limit is (a) \$13,000 if you have only SIMPLE plans, or (b) \$22,000 for section 403(b) plans, if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, don't include the excess attributable to such contributions on line 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 2019, your employer may have allowed an additional deferral (catch-up contributions) of up to \$6,000 (\$3,000 for section 401(k)(1) and SIMPLE plans). This additional deferral amount isn't subject to the overall limit on elective deferrals.

CAUTION You can't deduct the amount deferred. It isn't included as income in box 1 of your Form 1099-R.

- 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 4c and 4d. 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 4c and 4d. Payments from an IRA are 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 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, 2020. If you don't receive it by early February, use [Tax Topic 152](#) to find out what to do. Even if you don't find 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 bond, in box 2 of Form 1099-OID and your tax-exempt OID should be shown in box 11 of Form 1099-OID. Enter the total on line 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 11 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 the beginning of the Schedule B instructions applies 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 2019 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 2019 income. For details, see Pub. 550.

TIP If you get a 2019 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2019, see Pub. 550.

Line 3a Qualified Dividends

Enter your total qualified dividends on line 3a. Qualified dividends also are included in the ordinary dividend total required 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.
- Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule just described.

- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.
- Payments in lieu of dividends, but only if you know or have reason to know that the payments aren't qualified dividends.

- 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).

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2019. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2019. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 11, 2019. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2019, through August 11, 2019). The 121-day period began on May 17, 2019 (60 days before the ex-dividend date), and ended on September 14, 2019. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. The facts are the same as in *Example 1* except that you bought the stock on July 15, 2019 (the day before the ex-dividend date), and you sold the stock on September 16, 2019. You held the stock for 63 days (from July 16, 2019, through September 16, 2019). The \$500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2019, through September 14, 2019).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2019. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2019. The ABC Mutual Fund advises you that the part of the dividend eligible to be treated as qualified dividends equals 2 cents a share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. However, you sold the 10,000 shares on August 11, 2019. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

TIP Use the *Qualified Dividends and Capital Gain Tax Worksheet*, whichever applies, to figure your tax. See the instructions for line 12a for details.

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)

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 8, only if they exceed the total of all net premiums you paid for the contract.

Lines 4a and 4b IRA Distributions

TIP Special rules may apply if you received a distribution from your individual retirement arrangement (IRA) and your main home was in one of the 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, 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 2020, 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. 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 2019 or an earlier year. If you made nondeductible contributions to these IRAs for 2019, also see Pub. 590-A and Pub. 590-B.

CAUTION You can't claim a charitable contribution deduction for any nondeductible 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 isn't an HFD on line 4b unless *Exception 2* 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.

CAUTION The amount of an HFD reduces the amount you can contribute to your HSA for the year. If you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.

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.

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.

CAUTION 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

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.

CAUTION You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total wasn't rolled over, or (b) you were born before July 1, 1948, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for Schedule 2, line 6, for details.

More information. For more information about IRAs, see Pub. 590-A and Pub. 590-B.

Lines 4c and 4d 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 4c and 4d. 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.

TIP Attach Form(s) 1099-R to Form 1040 or 1040-SR 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 2019. 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 4d; don't make an entry on line 4c.

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 4c. 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 4d. 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 line 4d, you can report that amount on 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.

Public Safety Officers Retired

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 4c and the taxable amount on line 4d. Enter "PSO" next to line 4c.

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 Worksheet in these instructions to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575 (or Pub. 721 for U.S. Civil Service retirement benefits).

CAUTION If you received U.S. Civil Service retirement benefits and you chose the alternative annuity option, see Pub. 721 to figure the taxable part of your annuity. Do not use the Simplified Method Worksheet in these instructions.

Annuity Starting Date

Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.

Age (or Combined Ages) at Annuity Starting Date

If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date. If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Cost Your cost is generally your net investment in the plan as of the annuity starting date. It doesn't include pre-tax contributions' taxable amount.

Cost

Your cost is generally your net investment in the plan as of the annuity starting date. It doesn't include pre-tax contributions' taxable amount.

Simplified Method Worksheet—Lines 4c and 4d

Keep for Your Records

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 taxable parts on Form 1040 or 1040-SR, line 4d. Enter the total pension or annuity payments received in 2019 on Form 1040 or 1040-SR, line 4c.

1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040 or 1040-SR, line 4c. 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 or 1040-SR, line 4d. 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 4d. 9.

10. Was your annuity starting date before 1987?
 Yes. No. Do not complete the rest of this worksheet.

11. **Balance of cost to be recovered.** Subtract line 10 from line 2. If zero, you won't have to complete this worksheet next year. The payments you receive next year will generally be fully taxable. 10.

11. 11.

Table 1 for Line 3 Above

AND your annuity starting date was—

before November 19, 1996, enter on line 3	300
after November 18, 1996, enter on line 3	360
	310
	300
	210
	170
	120
	160

Table 2 for Line 3 Above

THEN enter on line 3

110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

tributions. Your net investment may be shown in box 9b of Form 1099-R.

Rollovers

Generally, a rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a rollover to a Roth IRA, or a designated Roth account is generally not a tax-free distribution. Use lines 4c and 4d to report a rollover, including a direct rollover, from one qualified employer's plan to another or an IRA or SEP.

Enter on line 4c the distribution from Form 1099-R, box 1. From this amount, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount of the rollover. Enter the remaining amount on line 4d. If the remaining amount is zero and you have no other distribution to report on line 4d, enter -0- on line 4d. Also, enter "Rollover" next to line 4d.

See Pub. 575 for more details on rollovers, including special rules that apply to rollovers from designated Roth accounts, partial rollovers of property, and distributions under qualified domestic relations orders.

Lump-Sum Distributions

If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount wasn't rolled over. For details, see the instructions for Schedule 2, line 6.

Enter the total distribution on line 4c and the taxable part on line 4d. For details, see Pub. 575.

TIP If you or the plan participant was born before January 2, 1936, you could pay less tax on the distribution. See Form 4572.

Lines 5a and 5b

Social Security Benefits

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2019. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

Use the Social Security Benefits Worksheet in these instructions to see if any of your benefits are taxable.

Exception. Do not use the Social Security Benefits Worksheet in these instructions if any of the following applies:

- You made contributions to a traditional IRA for 2019 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590-A to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 2019 and more than your total benefits for 2019 (box 3). None of your benefits are taxable for 2019. Also, if your total repayments in 2019 exceed your total benefits received in 2019 by more than \$3,000, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in income in an earlier year. For more details, see Pub. 915.
- You file Form 2555, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

Benefits for earlier year received in 2019? If any of your benefits are taxable for 2019 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.

Social security information. Social security beneficiaries can now get a variety of information from the SSA website with a my Social Security account, including getting a replacement Form SSA-1099 if needed. For more information:

TIP Benefits for earlier year received in 2019? If any of your benefits are taxable for 2019 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.

Exception 1. You don't have to file Form 8949 or Schedule D if you aren't 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 aren't deferring any capital gain by investing in a qualified opportunity zone fund or terminating deferral from an investment in a qualified opportunity zone, and your only capital gains and losses are:

tion and to set up an account, go to SSA.gov/myaccount.

Disability payments (including Social Security Disability Insurance (SSDI) payments) are generally not included in income if they are for injuries incurred as a direct result of a terrorist attack directed against the United States or its allies. If these payments are incorrectly reported as taxable on Form W-2 or Form 1099-R, contact the company or agency making the disability payments to get a corrected Form W-2 or Form 1099-R. If these payments are incorrectly reported as taxable on Form SSA-1099, don't include the nontaxable portion of income on your tax return. You may receive a notice from the IRS regarding the omitted payments. Follow the instructions in the notice to explain that the excluded payments aren't taxable. For more information about these payments, see Pub. 3920.

Form RRB-1099. If you need a replacement Form RRB-1099, call the Railroad Retirement Board at 877-772-5772 or go to www.rrb.gov.

Line 6

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 don't have to file Form 8949 or Schedule D if you aren't 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 aren't deferring any capital gain by investing in a qualified opportunity zone fund or terminating deferral from an investment in a qualified opportunity zone, and your only capital gains and losses are:

Social Security Benefits Worksheet—Lines 5a and 5b

Keep for Your Records

Before you begin: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1, line 22 (see the instructions for Schedule 1, line 22).
 If you are married filing separately and you lived apart from your spouse for all of 2019, 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 RRB-1099. Also, enter this amount on Form 1040 or 1040-SR, line 5a	1.	
2.	Multiply line 1 by 50% (0.50)	2.	
3.	Combine the amounts from Form 1040 or 1040-SR, lines 1, 2b, 3b, 4b, 4d, 6, and Schedule 1, line 9	3.	
4.	Enter the amount, if any, from Form 1040 or 1040-SR, line 2a	4.	
5.	Combine lines 2, 3, and 4	5.	
6.	Enter the total of the amounts from Schedule 1, lines 10 through 19, plus any write-in adjustments you entered on the dotted line next to Schedule 1, line 22	6.	
7.	Is the amount on line 6 less than the amount on line 5? <input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 5b. <input type="checkbox"/> Yes. Subtract line 6 from line 5	7.	
8.	If you are: <input type="checkbox"/> Married filing jointly, enter \$32,000 <input type="checkbox"/> Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2019, enter \$25,000 <input type="checkbox"/> Married filing separately and you lived with your spouse at any time in 2019, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17	8.	
9.	Is the amount on line 8 less than the amount on line 7? <input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 5b. If you are married filing separately and you lived apart from your spouse for all of 2019, be sure you entered "D" to the right of the word "benefits" on line 5a. <input type="checkbox"/> 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 2019	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 or 1040-SR, line 5b	18.	

TIP If any of your benefits are taxable for 2019 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.

Need more information or forms? Visit IRS.gov.

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- Capital gain distributions; 2018.
- A capital loss carryover from Form 1040.
- 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 and actually belong to someone else; report on line 6 only the amount that belongs to you. Include a statement showing 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 1099.

Line 8a

Report any adjustments to income on Schedule 1, lines 10 to 21. Enter the amount from Schedule 1, line 22, on line 8a.

Line 8b

Adjusted Gross Income
 Subtract line 8a from line 7b and enter the amount on this line.

Tax and Credits

Line 9

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 Form 1040 filers can find their standard deduction by looking at the amounts listed to the left of line 9. Most Form 1040-SR filers can find their standard deduction by using the chart at the bottom of page 1 of Form 1040-SR.

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 Worksheet 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, 1955, 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, 1955, or Were Blind

if you are filing Form 1040 or by using the chart on page 1 of Form 1040-SR.

- You were born before January 2, 1955.
- You are blind.
- Spouse was born before January 2, 1955.
- 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, 1955, 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, 2018, or 2019. See the instructions for Form 4684 and Schedule A, line 16, for more information.

Line 10

Qualified Business Income Deduction (Section 199A Deduction)

To figure your Qualified Business Income Deduction, use Form 8995 or Form 8995-A as applicable.

Use Form 8995 if:

- You have qualified business income, qualified REIT dividends, or qualified PTP income (loss).
- Your 2019 taxable income before the qualified business income deduction is less than or equal to \$160,700 (\$160,725 if married filing separately or \$321,400 if married filing jointly), and
- You aren't a patron in a specified agricultural or horticultural cooperative.

If you don't meet these requirements, use Form 8995-A. Qualified Business Income Deduction. See the instructions for Forms 8995 and 8995-A, for more information for figuring and reporting your qualified business income deduction.

Need more information or forms? Visit IRS.gov.

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Keep for Your Records

Standard Deduction Worksheet for Dependents—Line 9

Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Check if: You were born before January 2, 1955
 You are blind
 Spouse was born before January 2, 1955
 Spouse is blind

Total number of boxes checked: _____

1. _____

2. Is your earned income* more than \$750? Yes. Add \$350 to your earned income. Enter the total amount on Form 1040 or 1040-SR, line 9. No. Enter \$1,100

3. Enter the amount shown below for your filing status.
 • Single or married filing separately—\$12,200
 • Married filing jointly—\$24,400
 • Head of household—\$18,350

4. Standard deduction. Enter the smaller of line 2 or line 3. If born after January 1, 1955, and not blind, stop here and enter this amount on Form 1040 or 1040-SR, line 9. Otherwise, go to line 4b.
 a. If born before January 2, 1955, or blind, multiply the number on line 1 by \$1,300 (\$1,650 if single or head of household) _____
 b. Add lines 4a and 4b. Enter the total here and on Form 1040 or 1040-SR, line 9. _____

* **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 amounts you reported on Form 1040 or 1040-SR, line 1, and Schedule 1, lines 3 and 6, minus the amount, if any, on Schedule 1, line 14.

Standard Deduction Chart for People Who Were Born Before January 2, 1955, 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, 1955 You are blind
 Spouse was born before January 2, 1955 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	\$13,850
	2	15,500
Married filing jointly	1	\$25,700
	2	27,000
	3	28,300
	4	29,600
Qualifying widow(er)	1	\$25,700
	2	27,000
Married filing separately*	1	\$13,500
	2	14,800
	3	16,100
	4	17,400
Head of household	1	\$20,000
	2	21,650

* You can check the boxes for spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Need more information or forms? Visit IRS.gov.

Line 12a

Tax

Include in the total on the entry space on line 12a 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.

• Recapture of an education credit. You may owe this tax if you claimed an education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses was received in 2019 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.

• Tax from Form 8978, line 14 (relating to partner's audit liability under section 6226). Check box 3 and enter the amount of the liability and "Form 8978" in the space next to that box. If the amount on Form 8978, line 14, is negative, report it on Schedule 3 (Form 1040 or 1040-SR), line 6c.

• Net tax liability deferred under section 965(i). If you had a net 965 inclusion and made an election to defer your net 965 tax liability under section

965(i), 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(i). If you had a triggering event under section 965(i) during the year and did not enter into a transfer agreement, check box 3 and enter the amount of the 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 28 of Pub. 17 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you didn't pay enough, we will send you a bill.
- No. Use one of the following methods to figure your tax.

Tax Table or Tax Computation Worksheet. If your taxable income is less than \$100,000, you must use the Tax Table, later in these instructions, to figure your tax. Be sure you use the correct column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet right after the Tax Table.

However, don't use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies:

- Form 8615. Form 8615 generally must be used to figure the tax on your unearned income over \$2,200 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 \$2,200 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 2019, and
 - b. Age 18 at the end of 2019 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 2019 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 2019.
- 5. You don't file a joint return in 2019.

A child born on January 1, 2002, is considered to be age 18 at the end of 2019; a child born on January 1, 2001, is considered to be age 19 at the end of 2019; and a child born on January 1, 1996, is considered to be age 24 at the end of 2019.

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 or 1040-SR line 12a. But if you are filing Form 2555, 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 or 1040-SR, line 3a.
- You don't have to file Schedule D and you reported capital gain distributions on Form 1040 or 1040-SR, line 6.
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

But if you are filing Form 2555, you must use the Foreign Earned Income Tax Worksheet instead.

Schedule J. If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J.

Foreign Earned Income Tax Worksheet. If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555, you must figure your tax using the Foreign Earned Income Tax Worksheet.

Need more information or forms? Visit IRS.gov.

Foreign Earned Income Tax Worksheet—Line 12a

Keep for Your Records

Warning If Form 1040 or 1040-SR, line 11b, is zero, don't complete this worksheet.

- Enter the amount from Form 1040 or 1040-SR, line 11b
- Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50 related to excluded income
- Subtract line 2b from line 2a. If zero or less, enter -0-
- Add lines 1 and 2c
- Figure the tax on the amount on line 3. Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Form 8615, whichever applies. See the instructions for Form 1040 or 1040-SR, line 12a to see which tax computation method applies. (Don't use a second Foreign Earned Income Tax Worksheet to figure the tax on this line.)
- Figure the tax on the amount on line 2c. If the amount on line 2c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 2c is \$100,000 or more, use the Tax Computation Worksheet
- Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on the entry space on Form 1040 or 1040-SR, line 12a

* Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040 or 1040-SR, line 11b, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.

If you don't have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filing out the Foreign Earned Income Tax Worksheet above.

- Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.
- Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.
- Reduce (but not below zero) the amount on your Schedule D (Form 1040 or 1040-SR), line 18, by your capital gain excess.
- Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the instructions for Schedule D (Form 1040 or 1040-SR).

Need more information or forms? Visit IRS.gov.

Qualified Dividends and Capital Gain Tax Worksheet—Line 12a

Keep for Your Records

Before you begin: See the earlier instructions for line 12a to see if you can use this worksheet to figure your tax. Before completing this worksheet, complete Form 1040 or 1040-SR through line 11b. If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 6.

- Enter the amount from Form 1040 or 1040-SR, line 11b. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet
- Enter the amount from Form 1040 or 1040-SR, line 3a*
- Are you filing Schedule D?
 - Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a less, enter -0-
 - No. Enter the amount from Form 1040 or 1040-SR, line 6.
- Add lines 2 and 3
- If filing Form 992 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-
- Subtract line 5 from line 4. If zero or less, enter -0-
- Subtract line 6 from line 1. If zero or less, enter -0-
- Enter:
 - \$39,375 if single or married filing separately,
 - \$78,750 if married filing jointly or qualifying widow(er),
 - \$52,750 if head of household.
- Enter the smaller of line 1 or line 8
- Enter the smaller of line 7 or line 9
- Subtract line 10 from line 9. This amount is taxed at 0%
- Enter the smaller of line 1 or line 6
- Enter the amount from line 11
- Subtract line 13 from line 12
- Enter:
 - \$434,550 if single,
 - \$244,425 if married filing separately,
 - \$488,850 if married filing jointly or qualifying widow(er),
 - \$461,700 if head of household.
- Enter the smaller of line 1 or line 15
- Add lines 7 and 11
- Subtract line 17 from line 16. If zero or less, enter -0-
- Enter the smaller of line 14 or line 18
- Multiply line 19 by 15% (0.15)
- Add lines 11 and 19
- Subtract line 21 from line 12
- Multiply line 22 by 20% (0.20)
- Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet
- Add lines 20, 23, and 24
- Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet
- Tax on all taxable income.** Enter the smaller of line 25 or 26. Also include this amount on the entry space on Form 1040 or 1040-SR, line 12a. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 12a. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet

* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

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Line 13a

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 denied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2019 return. Don't file Form 8862 if you filed Form 8862 for 2018 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 recklessness 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 credit for other dependents even though you aren't eligible and it is later deter-

mined 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 2019 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.

mined 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 2019 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.

2019 Child Tax Credit and Credit for Other Dependents Worksheet - Line 13a



1. To be a qualifying child for the child tax credit, the child must be your dependent, under age 17 at the end of 2019, 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 or 1040-SR for each qualifying child.

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 or 4563.
* If applicable.

Part 1

Form with 8 numbered steps for calculating the credit. Includes boxes for social security numbers, amounts, and filing status. Includes a 'CAUTION' box regarding the 2019 return deadline.

2019 Child Tax Credit and Credit for Other Dependents Worksheet—Continued

Keep for Your Records

Before you begin Part 2: [✓] Figure the amount of any credits you are claiming on Schedule 3, Form 5695, Part 11^{*}, Form 8910, Form 8936, or Schedule R.

Part 2

9. Enter the amount from Form 1040 or 1040-SR, line 12b. 9

10. Add any amounts from:

Schedule 3, line 1 _____

Schedule 3, line 2 + _____

Schedule 3, line 3 + _____

Schedule 3, line 4 + _____

Form 5695, line 30^{*} + _____

Form 8910, line 15^{*} + _____

Form 8936, line 23 + _____

Schedule R, line 22 + _____

Enter the total. 10

11. Are the amounts on lines 9 and 10 the same?

Yes. 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. 12

Enter this amount on Form 1040 or 1040-SR, line 13a.

TIP You may be able to take the **additional child tax credit** on Form 1040 or 1040-SR, line 18b, if you answered "Yes" on line 11 or line 12 above.

- First, complete your Form 1040 or 1040-SR through line 18a (also complete Schedule 3, line 1).
- 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 2019.

^{*}If applicable.

Payments

Line 17

Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 17. 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.

If you received a 2019 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 17. 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 17. Attach Form 8959.

Include on line 17 any federal income tax withheld that is shown on a Schedule K-1.

Also include on line 17 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.

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to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples.)

Yes. No. Continue

You can't take the credit. Enter "No" on the dotted line next to line 18a.

6. Can you be claimed as a dependent on someone else's 2019 tax return?

Yes. No. Go to Step 5.

You can't take the credit.

Step 5 Earned Income

1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of \$108.28 or more?

Yes. See Clergy or Church employees, whichever applies. No. Complete the following worksheet.

- 1. Enter the amount from Form 1040 or 1040-SR, line 1.
2. Enter any amount included on Form 1040 or 1040-SR, 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 or 1040-SR, 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 or 1040-SR, line 1).
4. Enter any amount included on Form 1040 or 1040-SR, 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 or 1040-SR, 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 or 1040-SR, line 1, that is a Medicaid waiver payment you exclude from income (see the instructions for Schedule 1, line 8), unless you choose to include this amount in earned income, in which case enter zero.
6. Add lines 2, 3, 4, and 5.

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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.

Church employees. Determine how much of the amount on Form 1040 or 1040-SR, line 1, also was reported on Schedule SE, Section B, line 5a. Subtract that amount from the amount on Form 1040 or 1040-SR, line 1, and enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040 or 1040-SR, line 1). Be sure to answer "Yes" to question 2 in Step 5.

Clergy. The following instructions apply to ministers, members of Christian orders who have not taken a vow of poverty, and Religion 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 or 1040-SR, line 1 do the following.

- 1. Enter "Clergy" on the dotted line next to line 18a.
2. Determine how much of the amount on Form 1040 or 1040-SR, line 1, also was reported on Schedule SE, Section A, line 2, or Section B, line 2.
3. Subtract that amount from the amount on Form 1040 or 1040-SR, line 1. Enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040 or 1040-SR, line 1).
4. Be sure to answer "Yes" to question 2 in Step 5.

Combat pay, nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See Combat Zone Exclusion in Pub. 596. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one also can make it but doesn't have to.

If you are using your 2018 earned income to figure your 2019 EIC and you elected to include nontaxable combat pay, be sure to use 2018 nontaxable combat pay and enter that amount on the dotted line next to line 18a.

If you elect to use your nontaxable combat pay in figuring your EIC, enter "NCP" and the amount on the dotted line next to line 18a.

Credit figured by the IRS. To have the IRS figure your EIC:

- 1. Enter "EIC" on the dotted line next to line 18a.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income by entering "NCP" and the amount on the dotted line next to line 18a. See Combat pay, nontaxable, earlier.
3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, later.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see Kidnapped child 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 2019 if the child was born or died in 2019 and your home was this child's home for more than half the time he or she was alive in 2019.

Form 4797 filers. If the amount on Form 1040 or 1040-SR, line 6, 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 2019 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 jointly, go to Step 2. Otherwise, stop; you can't take the EIC. Enter "No" on the dotted line next to line 18a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2019, the person couldn't engage in any substantial gainful activity because of a physical

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Step 6 How To Figure the Credit

1. Do you want the IRS to figure the credit for you?

Yes. See Credit figured by the IRS, later. No. Go to Worksheet A.

- 3. If you have:
• 3 or more qualifying children, is your earned income less than \$50,162 (\$55,952 if married filing jointly)?
• 2 qualifying children, is your earned income less than \$46,703 (\$52,493 if married filing jointly)?
• 1 qualifying child, is your earned income less than \$41,094 (\$46,884 if married filing jointly)?
• No qualifying children, is your earned income less than \$15,570 (\$21,370 if married filing jointly)?
 Yes. Go to Step 6. No. You can't take the credit.

2. Were you self-employed at any time in 2019, 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 as a statutory employee?
 Yes. Skip question 3. No. Continue and Step 6, go to Worksheet B.

If you are using your 2018 earned income to figure your 2019 EIC and you elected to include nontaxable combat pay, be sure to use 2018 nontaxable combat pay and enter that amount on the dotted line next to line 18a.

Electing to use your 2018 earned income may increase or decrease your EIC. Figure the credit using your 2019 earned income. Then, figure the credit using your 2018 earned income. Compare the amounts before making the election.

*You may be able to elect to use your 2018 earned income to figure your EIC if (a) your 2018 earned income was more than your 2019 earned income, and (b) your main home was in the 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.

- 7. Subtract line 6 from line 1.
8. Enter all of your nontaxable combat pay if you elect to include it in earned income. Also, enter "NCP" and the amount of your nontaxable combat pay on the dotted line next to line 18a on Form 1040 or 1040-SR. See Combat pay, nontaxable, later.
9. Add lines 7 and 8. This is your earned income.

Placing 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.



Keep for Your Records

Worksheet A — 2019 EIC — Line 18a

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

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, **STOP**. You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 18a.
3. Enter the amount from Form 1040 or 1040-SR, line 8b.

All Filers Using Worksheet A

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 \$8,650 (\$14,450 if married filing jointly)?
 - 1** or more qualifying children, is the amount on line 3 less than \$19,050 (\$24,850 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.

Part 3

Your Earned Income Credit

6. This is your earned income credit.
Enter this amount on Form 1040 or 1040-SR, line 18a.



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 2019.

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 a qualifying child.

For more details and examples, see Pub. 596.
If you won't be taking the EIC with a qualifying child, enter "No" on the dotted line next to line 18a. 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 2019 return (including extensions), you can't claim the EIC on your original or an amended 2019 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 2019 return.

Student. A student is a child who during any part of 5 calendar months of 2019 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 (formerly 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.

or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, earlier, applies.

1. Child tax credit, credit for other dependents, and additional child tax credit (lines 13a and 18b).
2. Head of household filing status.
3. Credit for child and dependent care expenses (Schedule III).
4. Exclusion for dependent care benefits (Form 2441, Part III).
5. Earned income credit (line 18a).

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 2019. 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 2019.
- 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 2019.
- 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 2019, 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

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Worksheet B - 2019 EIC - Line 18a

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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, Clergy, and People With Church Employee Income Filing Schedule SE. Includes lines 1a through 1e for calculating net profit.

Part 2: Self-Employed NOT Required To File Schedule SE. Includes lines 2a through 2c for determining if net earnings are less than \$400.

Part 3: Statutory Employees Filing Schedule C. Includes line 3 for entering amount from Schedule C, line 1.

Part 4: All Filers Using Worksheet B. Includes lines 4a and 4b for entering total earned income, and instructions for EIC eligibility.

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Worksheet B - 2019 EIC - Line 18a - Continued

Keep for Your Records

Part 5: All Filers Using Worksheet B. Includes lines 6 through 8 for entering total earned income and EIC credit.

Part 6: Filers Who Answered "No" on Line 9. Includes line 10 for entering amount from line 8 less than \$8,650.

Part 7: Your Earned Income Credit. Includes line 11 for entering amount on Form 1040 or 1040-SR, and instructions for EIC.

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2019 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. To find your credit, read down the "At least" column that includes the amount you were to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example: If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is \$2,425, you would enter .842.

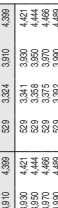


Table with columns: If the amount you are looking up from the worksheet is-, And your filing status is-, and your filing status is-, and your filing status is-, and your filing status is-. Rows range from \$0 to \$10,000.

(Continued)

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2019 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. To find your credit, read down the "At least" column that includes the amount you were to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example: If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is \$2,425, you would enter .842.

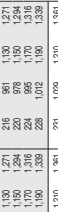


Table with columns: If the amount you are looking up from the worksheet is-, And your filing status is-, and your filing status is-, and your filing status is-, and your filing status is-. Rows range from \$0 to \$10,000.

(Continued)

Need more information or forms? Visit IRS.gov.

- 46 -

Earned Income Credit (EIC) Table - Continued

Table with 10 columns: If the amount you are looking up from the worksheet is, And your filing status is, Single, head of household, and you have, Married filing jointly and you have, If the amount you are looking up from the worksheet is, And your filing status is, Single, head of household, and you have, Married filing jointly and you have, If the amount you are looking up from the worksheet is, And your filing status is, Single, head of household, and you have, Married filing jointly and you have.

If the amount you are looking up from the worksheet is at least \$21,370, and you have no qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$21,370 or more, and you have no qualifying children, you can take the credit.

(Continued)

Need more information or forms? Visit IRS.gov.

- 49 -

Earned Income Credit (EIC) Table - Continued

Table with 10 columns: If the amount you are looking up from the worksheet is, And your filing status is, Single, head of household, and you have, Married filing jointly and you have, If the amount you are looking up from the worksheet is, And your filing status is, Single, head of household, and you have, Married filing jointly and you have, If the amount you are looking up from the worksheet is, And your filing status is, Single, head of household, and you have, Married filing jointly and you have.

If the amount you are looking up from the worksheet is at least \$15,570, and you have no qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$15,570 or more, and you have no qualifying children, you can take the credit.

(Continued)

Need more information or forms? Visit IRS.gov.

- 48 -

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

Table with columns for filing status (Single, Married, etc.), income ranges, and credit amounts. Includes sub-headers for 'If the amount you are looking up from the worksheet is...' and 'And your filing status is...'

(Continued)

Need more information or forms? Visit IRS.gov.

Earned Income Credit (EIC) Table - Continued

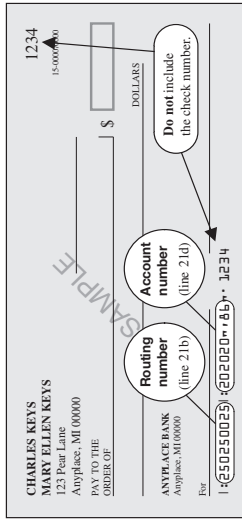
(Caution. This is not a tax table.)

Table with columns for filing status (Single, Married, etc.), income ranges, and credit amounts. Includes sub-headers for 'If the amount you are looking up from the worksheet is...' and 'And your filing status is...'

(Continued)

Need more information or forms? Visit IRS.gov.

Sample Check—Lines 21b Through 21d



The routing and account numbers may be in different places on your check.

financial institution rejects a direct deposit.

- The name on your account doesn't match the name on the refund, and your financial institution(s) won't allow a refund to be deposited unless the name on the refund matches the name on the account.

- Three direct deposits of tax refunds already have been made to the same account or prepaid debit card.
- You haven't given a valid account number.
- You file your 2019 return after November 30, 2020.
- Any numbers or letters on lines 21b through 21d are crossed out or whitened out.

The IRS isn't responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.

Line 22 Applied to Your 2020 Estimated Tax

Enter on line 22 the amount, if any, of the overpayment on line 20 you want applied to your 2020 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.

You and your spouse, if filing jointly, each may be able to contribute up to \$6,000 (\$7,000 if age 50 or older at the end of 2019) to a traditional IRA or Roth IRA for 2019. 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 treasurydirect.gov/IRA.

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 21a

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 21d

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown here, the account number is 20202086. Don't include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

Reasons Your Direct Deposit Request Will Be Rejected

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

- You are asking to have a joint refund deposited to an individual account, and your financial institution(s) won't allow this. The IRS isn't responsible if a checking account.

The number of refunds that can be directly deposited to a limited account or prepaid debit card is limited to three a year. After this limit is reached, paper checks will be sent instead. Learn more at IRS.gov/DepositLimit.

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You don't have to make a trip to the bank to deposit your refund.
- It saves tax dollars. It costs the government less to refund by direct deposit.

social security and veterans' benefits are sent electronically using direct deposit.

If you file a joint return and check the box on line 21a and attach Form 8888 or fill in lines 21b through 21d, your spouse may get at least part of the refund.

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You also must notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian won't accept a deposit for 2019). If you don't, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2019 return during 2020 and don't notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2020. If you designate your deposit to be for 2019, you must verify that the deposit was actually made to the account by 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 2019. In that case, you must file an amended 2019 return and reduce any IRA deduction and any retirement savings contributions credit you claim.

one 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 (formerly food stamps). In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

DIRECT DEPOSIT Simple, Safe, Secure.

Fast Refund: Join the eight in 10 taxpayers who choose direct deposit—a fast, simple, 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 21a 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 21b through 21d (if you want your refund deposited to only one account), or
- Check the box on line 21a 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 21a. Draw a line through the boxes on lines 21b and 21d. We will send you a check instead.

Account must be in your name. Don't request a deposit of your refund to an account that isn't in your name, such as your tax return preparer's account. Although you may owe your tax return preparer a fee for preparing your return, don't have any part of your refund deposited into the preparer's account to pay the fee.

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 20 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 20 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 209 or see Form 8379.

Lines 21a Through 21d 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 2019 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 any-

Need more information or forms? Visit IRS.gov.

Need more information or forms? Visit IRS.gov.



This election to apply part or all of the amount overpaid to your 2020 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, 2020, for most taxpayers. You don't have to pay if line 23 is under \$1.

Include any estimated tax penalty from line 24 in the amount you enter on line 23. Don't include any estimated payments for 2020 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 23

Amount You Owe

The 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

The 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/Zdznznlz](#). You can pay using any of the following methods.

- **IRS Direct Pay** for online transfers directly from your checking or savings account at no cost to you, go to [IRS.gov/Payments](#).
- **Pay by Card.** To pay by debit or credit card, go to [IRS.gov/Payments](#). A convenience fee is charged by these service providers.

- **Electronic Funds Withdrawal (EFW)** is an integrated e-file/e-pay option offered when filing your federal taxes electronically using tax preparation software through a tax professional, or the IRS at [IRS.gov/Payments](#).
- **Online Payment Agreement.** If you can't pay in full by the due date of your tax return, you can apply for an online monthly installment agreement at [IRS.gov/Payments](#). Once you complete the online process, you will receive immediate notification of whether your agreement has been approved. A user fee 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.

Link2Gov Corporation

888-PAY-1040™ (888-729-1040)
[www.PAY1040.com](#)
WorldPay US, Inc.
844-729-8298
(844-PAY-TAX-8™)
[www.payUS.Htax.com](#)

Official Payments
888-UPAY-TAX™
(888-872-9829)
[www.officialpayments.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 800-555-4477 (English) or 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 800-733-4829. For more information

about EFTPS, go to [IRS.gov/Payments](#) or [www.EFTPS.gov](#).

Pay by Mobile Device

To pay through your mobile device, download the IRS2Go app.

Pay by Cash

Cash is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at [www.officialpayments.com/efd](#), 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 "2019 Form 1040" or "2019 Form 1040-SR" and your name, address, daytime phone number, and social security number (SSN) on your payment and attach Form 1040-V. For the most up-to-date information on Form 1040-V, go to [IRS.gov/Form1040V](#). If you are filing a joint return, enter the SSN shown first on your tax return.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX-⁰⁰" or "\$ XXXX⁽⁰⁰⁾").

Mail your 2019 tax return, payment, and Form 1040-V to the address shown on the form that applies to you.

Notice to taxpayers presenting checks. When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

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.

What if You Can't Pay? If you can't pay the full amount shown on line 23 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 (counting extensions)—April 15, 2020, 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 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, 2020, 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, 2020. You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to [IRS.gov/Form1127](#).

Line 24

Estimated Tax Penalty

You may owe this penalty if:

- Line 23 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 2019 Form 1040 or 1040-SR, line 16, minus the total of any amounts shown on lines 18a, b, and c, Schedule 3, lines 9 and 12, and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919. Also subtract from line 16 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 have owed the estimated tax penalty for 2018 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 24. Add the penalty to any tax due and enter the total on line 23.

However, if you have an overpayment on line 20, subtract the penalty from the amount you would otherwise enter on line 21a or line 22. Lines 21a, 22, and 24 must equal line 20.

If the penalty is more than the overpayment on line 20, enter -0- on lines 21a and 22. Then subtract line 20 from line 24 and enter the result on line 23.

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 24 blank and the IRS will figure the penalty and send you a bill. We won't charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS can't figure your penalty under this method.

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 have owed the estimated tax penalty for 2018 even if you didn't include those taxes.

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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 24. Add the penalty to any tax due and enter the total on line 23.

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If the penalty is more than the overpayment on line 20, enter -0- on lines 21a and 22. Then subtract line 20 from line 24 and enter the result on line 23.

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 24 blank and the IRS will figure the penalty and send you a bill. We won't charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS can't figure your penalty under this method.



Because Form 2210 is completed, you can leave line 24 blank and the IRS will figure the penalty and send you a bill. We won't charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS can't figure your penalty under this method.

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 2019 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you want to designate your paid preparer's firm or business, check the "Yes" box and complete the other information requested. Don't check the "3rd Party Designee" box in the "Paid Preparer Use Only" section.

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.

You aren't authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947. This authorization will automatically end no later than the due date (not counting extensions) for filing your 2020 tax return. This is April 15, 2021, for most people.

If you complete the "Third Party Designee" section of your return, do not check the "3rd Party Designee" box in the "Paid Preparer Use Only" section of your return.

Sign Your Return

Form 1040 or 1040-SR isn't considered a valid return unless you sign it. If you are filing a joint return, your spouse also must sign. If your spouse can't sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see Death of a Taxpayer, later.

Court-Appointed Conservator, Guardian, or Other Fiduciary

If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040 or 1040-SR, sign your name for the individual and file Form 56.

Child's Return

If your child can't sign his or her return, either parent can sign the child's name in the space provided. Then, enter "By (your signature), parent for minor child."

Electronic Return Signatures

To file your return electronically, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

Self-Select PIN. The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2.

To verify your identity, you will be prompted to enter your date of birth and your adjusted gross income (AGI) from your originally filed 2018 federal income tax return, if applicable. Don't use your AGI from an amended return (Form 1040-X) or a math error correction made by the IRS. AGI is the amount shown on your 2018 Form 1040, line 7. If you don't have your 2018 income tax return, call the IRS at 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 2018 return.)

You can't use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2019.

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you have to attach certain forms or other documents that can't be electronically filed. See Form 8453.

Identity Protection PIN

For 2019, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided next to the space for your occupation. You must correctly enter all six numbers of your IP PIN. If you didn't receive an IP PIN, leave these spaces blank.

New IP PINs are generated every year. This year they will generally be sent out by mid-January 2020. Use this IP PIN on your 2019 return as well as any prior-year returns you file in 2020.

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/IPPIN. If you received an IP PIN but misplaced it, call 800-908-4490.

Phone Number and Email Address

You have the option of entering your phone number and email address in the spaces provided. There will be no effect on the processing of your return if you choose not to enter this information. Note that the IRS initiates most contacts through regular mail delivered by the United States Postal Service.

You can report a phone scam to the Treasury Inspector General for Tax Administration at IRS.Impeachment.Scams@treasury.gov or the FTC using the FTC Complaint Assistant at FTC.gov. Add "IRS Telephone Scam" in the notes.

You can report an unsolicited email claiming to be from the IRS, or an IRS-related component like Electronic Federal Tax Payment System, to the IRS at phishing@irs.gov.

For more information, go to IRS.gov/Phishing and IRS.gov/newsroom/how-to-know-its-really-the-irs-calling-or-broaking-on-your-door.

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 to receive any refund check, bind you to

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.

Checking this box allows the preparer whose name and PTIN appear in this section to discuss your return with the IRS.

If you want your paid preparer's firm or business to discuss your return with the IRS, check the "Yes" box in the "Third Party Designee" section and complete the other information requested in that section instead of checking this box.

If you check the "3rd Party Designee" checkbox, 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.

You aren't authorizing the designee to receive any refund check, bind you to

anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

This authorization will automatically end no later than the due date (not counting extensions) for filing your 2020 tax return. This is April 15, 2021, 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, earlier.

Assemble Your Return

Assemble any schedules and forms behind Form 1040 or 1040-SR in order of the "Attachment Sequence No." shown in the upper-right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. File your return, schedules, and other attachments on standard size paper. Cutting the paper may cause problems in processing your return. Don't attach correspondence or other items unless required to do so. Attach Forms W-2 and 2439 to Form 1040 or 1040-SR. If you received a 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 or 1040-SR if tax was withheld.

2019 Tax Table - Continued

Table with columns for 'If line 11b (taxable income) is--', 'And you are--', and 'Your tax is--'. It is divided into three sections for taxable income levels of 3,000, 6,000, and 9,000.

(Continued)

Need more information or forms? Visit IRS.gov.

* This column must also be used by a qualifying widow(er).

2019 Tax Table

See the instructions for line 12a to see if you must use the Tax Table below to figure your tax.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 11b, 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 \$2,651. This is the tax amount they should enter in the entry space on Form 1040, line 12a.

Table with columns for 'If line 11b (taxable income) is--', 'And you are--', and 'Your tax is--'. It is divided into three sections for taxable income levels of 1,000, 2,000, and 3,000.

(Continued)

* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2019 Tax Table - Continued

Table with columns for taxable income, filing status, and tax amounts for 2019. Rows are grouped by taxable income levels: 21,000, 22,000, 25,000, 28,000, and 29,000.

2019 Tax Table - Continued

Table with columns for taxable income, filing status, and tax amounts for 2019. Rows are grouped by taxable income levels: 12,000, 13,000, 16,000, 19,000, 20,000, and 20,000.

(Continued)

(Continued)

* This column must also be used by a qualifying widow(er).

* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

Need more information or forms? Visit IRS.gov.

Need more information or forms? Visit IRS.gov.

2019 Tax Table — Continued

Table with columns for taxable income, filing status, and tax amounts for brackets 39,000, 40,000, 43,000, 44,000, 46,000, and 47,000.

* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2019 Tax Table — Continued

Table with columns for taxable income, filing status, and tax amounts for brackets 30,000, 31,000, 33,000, 34,000, 36,000, 37,000, 38,000, 39,000, 40,000, 41,000, 42,000, 43,000, 44,000, 45,000, 46,000, 47,000, 48,000, 49,000, 50,000, 51,000, 52,000, 53,000, 54,000, 55,000, 56,000, 57,000, 58,000, 59,000, 60,000, 61,000, 62,000, 63,000, 64,000, 65,000, 66,000, 67,000, 68,000, 69,000, 70,000, 71,000, 72,000, 73,000, 74,000, 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, 91,000, 92,000, 93,000, 94,000, 95,000, 96,000, 97,000, 98,000, 99,000, 100,000.

* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2019 Tax Table — Continued

Table with columns for taxable income, filing status, and tax amounts. Includes sub-sections for 57,000, 60,000, 61,000, 64,000, 65,000, and 66,000.

(Continued)

2019 Tax Table — Continued

Table with columns for taxable income, filing status, and tax amounts. Includes sub-sections for 51,000, 52,000, 53,000, 54,000, 55,000, 56,000, 57,000, 58,000, 59,000, and 60,000.

(Continued)

* This column must also be used by a qualifying widow(er).

* This column must also be used by a qualifying widow(er).

* This column must also be used by a qualifying widow(er).

* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

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Need more information or forms? Visit IRS.gov.

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2019 Tax Table - Continued

Table with columns: If line 11b (taxable income) is—, And you are—, Your tax is—, If line 11b (taxable income) is—, And you are—, Your tax is—, If line 11b (taxable income) is—, And you are—, Your tax is—, If line 11b (taxable income) is—, And you are—, Your tax is—.

(Continued)

2019 Tax Table - Continued

Table with columns: If line 11b (taxable income) is—, And you are—, Your tax is—, If line 11b (taxable income) is—, And you are—, Your tax is—, If line 11b (taxable income) is—, And you are—, Your tax is—, If line 11b (taxable income) is—, And you are—, Your tax is—.

(Continued)

* This column must also be used by a qualifying widow(er).

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Need more information or forms? Visit IRS.gov.

* This column must also be used by a qualifying widow(er).

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Need more information or forms? Visit IRS.gov.

2019 Tax Table — Continued

Table with columns for taxable income, filing status, and tax amounts. Includes sub-sections for 93,000, 96,000, 97,000, 98,000, 99,000, and 100,000.

2019 Tax Table — Continued

Table with columns for taxable income, filing status, and tax amounts. Includes sub-sections for 84,000, 85,000, 86,000, 87,000, 88,000, 89,000, 90,000, 91,000, 92,000, 93,000, 94,000, 95,000, 96,000, 97,000, 98,000, 99,000, and 100,000.

* This column must also be used by a qualifying widower.

* This column must also be used by a qualifying widower.

Need more information or forms? Visit IRS.gov.

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Need more information or forms? Visit IRS.gov.

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2019 Tax Computation Worksheet—Line 12a

See the instructions for line 12a to see if you must use the worksheet below to figure your tax.



Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A—Use if your filing status is Single. Complete the row below that applies to you.

Taxable income. If line 11b is—	(a) Enter the amount from line 11b	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 12a.
At least \$100,000 but not over \$160,725	\$	× 24% (0.24)	\$	\$ 5,825.50	\$
Over \$160,725 but not over \$204,100	\$	× 32% (0.32)	\$	\$ 18,683.50	\$
Over \$204,100 but not over \$510,300	\$	× 35% (0.35)	\$	\$ 24,806.50	\$
Over \$510,300	\$	× 37% (0.37)	\$	\$ 35,012.50	\$

Section B—Use if your filing status is Married filing jointly or Qualifying widow(er). Complete the row below that applies to you.

Taxable income. If line 11b is—	(a) Enter the amount from line 11b	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 12a.
At least \$100,000 but not over \$168,400	\$	× 22% (0.22)	\$	\$ 8,283.00	\$
Over \$168,400 but not over \$321,450	\$	× 24% (0.24)	\$	\$ 11,651.50	\$
Over \$321,450 but not over \$408,200	\$	× 32% (0.32)	\$	\$ 37,867.00	\$
Over \$408,200 but not over \$612,350	\$	× 35% (0.35)	\$	\$ 49,613.00	\$
Over \$612,350	\$	× 37% (0.37)	\$	\$ 61,860.00	\$

Section C—Use if your filing status is Married filing separately. Complete the row below that applies to you.

Taxable income. If line 11b is—	(a) Enter the amount from line 11b	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 12a.
At least \$100,000 but not over \$160,725	\$	× 24% (0.24)	\$	\$ 5,825.50	\$
Over \$160,725 but not over \$204,100	\$	× 32% (0.32)	\$	\$ 18,683.50	\$
Over \$204,100 but not over \$306,175	\$	× 35% (0.35)	\$	\$ 24,806.50	\$
Over \$306,175	\$	× 37% (0.37)	\$	\$ 33,030.00	\$

Section D—Use if your filing status is Head of household. Complete the row below that applies to you.

Taxable income. If line 11b is—	(a) Enter the amount from line 11b	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on the entry space on line 12a.
At least \$100,000 but not over \$160,700	\$	× 24% (0.24)	\$	\$ 7,246.00	\$
Over \$160,700 but not over \$204,100	\$	× 32% (0.32)	\$	\$ 20,102.00	\$
Over \$204,100 but not over \$510,300	\$	× 35% (0.35)	\$	\$ 26,225.00	\$
Over \$510,300	\$	× 37% (0.37)	\$	\$ 36,431.00	\$

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 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 Form 1040 or 1040-SR. 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 or 1040-SR.
- Be sure you used the correct method to figure your tax. See the instructions for line 12a.

copy of the same return (unless we ask you to do so), could delay your refund.

- Make sure that if you, your spouse, 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 2, 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 or 1040-SR. For more information, see Pub. 971 and Form

• Be sure to enter your SSN in the space provided on page 1 of Form 1040 or 1040-SR. 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 9 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 line 6.
- 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 or 1040-SR 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 23 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. 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. Filing more than one original return for the same year, or sending in more than one

8857, or you can call the Innocent Spouse office toll free at 855-851-2009.

Income Tax Withholding and Estimated Tax Payments for 2020

You can use the Tax Withholding Estimator 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 2020 Form 1040 or 1040-SR will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2020 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. 507.

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 877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TTD equipment can call 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/fedrelay.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate businesses, 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 Administration toll free at 800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TTD equipment can call 800-877-8339. You can forward suspicious emails to the Federal Trade Commission (FTC) at spam@ftc.gov or report them at ftc.gov/complaint. You can contact them at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TTD equipment can call 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.

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 23 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/transferdirect and click on "How to Make a Contribution to Reduce the Debt."



You may be able to deduct this gift on your 2020 tax return.

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see chapter 1 of Pub. 17.

Amended Return

File Form 1040-X to change a return you already filed. Generally, Form 1040-X 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 1040-X 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.
• Use Form 4506-T or 4506-T-EZ, or
• Call us at 800-908-9946.

If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived.

Death of a Taxpayer

If a taxpayer died before filing a tax return for 2019, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer didn't have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased" the deceased taxpayer's name, and the date of death across the top of the return. If this information isn't provided, it may delay the processing of the return.

If your spouse died in 2019 and you didn't re-marry in 2019, or if your spouse died in 2020 before filing a return for 2019, you can file a joint return. A joint return should show your spouse's 2019 income before death and your income for all of 2019. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she also must sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number shouldn't be used for tax years after the year of death, except for estate tax return purposes.

Claiming a Refund for a Deceased Taxpayer

If you are filing a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and include a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach Form 1310.

For more details, see Tax Topic 356 or see Pub. 559.

Past Due Returns

If you or someone you know needs to file past due tax returns, see Tax Topic 353 or go to IRS.gov/Individuals for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 and 1040-SR instructions. For example, if you are filing a 2016 return in 2020, 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 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 or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$56,000 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 to see your options for preparing and filing your return which include the following:

- Free File. Go to 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, download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax return preparation.
• TCE. Go to IRS.gov/TCE, download the free IRS2Go app, or call 888-227-7669 to find the nearest TCE location for free tax return preparation.

Getting answers to your tax law questions. On IRS.gov, get answers to your tax questions anytime, anywhere.

- Go to 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 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 to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2019 tax changes, and thousands of interactive 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 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 and 1040-SR instructions) on mobile devices as an eBook at no charge. Or, you can go to 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 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 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 2020* 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 800-908-9946.
- Mail Form 4506-T or Form 45061-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following:

- The **Earned Income Tax Credit Assistant** ([IRS.gov/EIC](https://www.irs.gov/EIC)) determines if you are eligible for the EIC.
- The **Online EIN Application** ([IRS.gov/EIN](https://www.irs.gov/EIN)) helps you get an employer identification number.
- The **Tax Withholding Estimator** ([IRS.gov/W4App](https://www.irs.gov/W4App)) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The **First Time Homebuyer Credit Account Lookup** ([IRS.gov/Homebuyer](https://www.irs.gov/Homebuyer)) tool provides information on your repayments and account balance.

• The **Sales Tax Deduction Calculator** ([IRS.gov/SalesTax](https://www.irs.gov/SalesTax)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040 or 1040-SR), 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 2020 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](https://www.irs.gov/GoApp) app to your mobile device to check your refund status.
- Call the automated refund hotline at 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/OEA](https://www.irs.gov/OEA)) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.

• Use the **Offer in Compromise Procedure** ([IRS.gov/OIC](https://www.irs.gov/OIC)) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to [IRS.gov/AMAR](https://www.irs.gov/AMAR) to track the status of Form 1040-X 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/GetCFRHelp](https://www.irs.gov/GetCFRHelp) 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/TCLocations](https://www.irs.gov/TCLocations) to find the nearest TAC, check hours, available services, and appointment options.

Watching IRS videos. The IRS Video portal ([IRS.gov/Video](https://www.irs.gov/Video)) contains video and

audio presentations for individuals, small businesses, and tax professionals.

IRS social media. The IRS uses social media tools to share the latest information on tax changes, scam alerts, initiatives, products, and services. Connect with the IRS through the following social media tools: IRS2Go mobile app, Twitter, Facebook, LinkedIn, and Instagram.

- <https://www.facebook.com/IRS>
- <https://www.youtube.com/IRSnews>
- <https://www.instagram.com/irsnews>
- <https://www.linkedin.com/company/irs>
- <https://www.youtube.com/irs2go>
- <https://www.irs.gov/newsroom>

At the IRS, privacy and security are paramount. We use these tools to share public information with you. Don't post your social security number or other confidential information on social media sites. Always protect your identity when using any social networking site.

We will not be able to answer personal tax or account questions on any of these sites.

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](https://www.irs.gov/Spanish) ([IRS.gov/Spanish](https://www.irs.gov/Spanish))
- [Chinese](https://www.irs.gov/Chinese) ([IRS.gov/Chinese](https://www.irs.gov/Chinese))
- [Vietnamese](https://www.irs.gov/Vietnamese) ([IRS.gov/Vietnamese](https://www.irs.gov/Vietnamese))
- [Korean](https://www.irs.gov/Korean) ([IRS.gov/Korean](https://www.irs.gov/Korean))
- [Russian](https://www.irs.gov/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 or 1040-SR, page 2. Don't include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 23.

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 of these penalties.

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 \$435 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 I.R.B. 609, available at [IRS.gov/irb/2010-17_IRB%2010-33](https://www.irs.gov/irb/2010-17_IRB%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 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 2020 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.

TIP Updates to refund status are made once a day—usually at night.

If you don't have Internet access, you can call 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 and 800-829-1954.

Instructions for Schedule 1

Additional Income and Adjustments To Income

General Instructions Use Schedule 1 to report income or adjustments to income that can't be entered directly on Form 1040 or 1040-SR.

Additional income is entered on Schedule 1, lines 1 through 8. The amount on line 9 of Schedule 1 is entered on Form 1040 or 1040-SR, line 7a. Adjustments to income are entered on Schedule 1, lines 10 through 22. The amount on line 22 is entered on Form 1040 or 1040-SR, line 8a.

Virtual Currency

If, in 2019, you engaged in any transaction involving virtual currency, check the "Yes" box next to the question on a transaction at the top of Schedule 1. A transaction involving virtual currency includes:

- The receipt or transfer of virtual currency for free (without providing any consideration), including from an air-drop or following a hard fork.
An exchange of virtual currency for goods or services;
A sale of virtual currency; and
An exchange of virtual currency for other property, including for another virtual currency.

If you disposed of any virtual currency that was held as a capital asset, use Form 8949 to figure your capital gain or loss and report it on Schedule D (Form 1040 or 1040-SR).

If you received any virtual currency as compensation for services or disposed of any virtual currency that you held for sale to customers in a trade or business, you must report the income as you would report other income of the same type (for example, W-2 wages on Form 1040 or 1040-SR, line 1, or inventory or services from Schedule C on Schedule 1).

If, in 2019, you have not engaged in any transaction involving virtual currency, and you don't otherwise have to file

Schedule 1, you don't have to do anything further. If you otherwise have to file Schedule 1, check the "No" box.

For more information, go to IRS.gov/virtualcurrencytaxes.

Additional Income

Line 1

Taxable Refunds, Credits, or Offsets of State and Local Income Taxes



None of your refund is taxable if, in the year you paid the tax, you either (a) didn't itemize deductions, or (b) elected to deduct state and local general sales taxes instead of state and local income taxes.

If you received a refund, credit, or offset of state or local income taxes in 2019, 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 2019 Form 1099-G may have been made available to you only in an electronic format, and you will need to get instructions from the agency to retrieve this document. Report any taxable refund you received even if you didn't receive Form 1099-G.

If you chose to apply part or all of the refund to your 2019 estimated state or local income tax, the amount applied is treated as received in 2019. If the refund was for a tax you paid in 2018 and you deducted state and local income taxes on your 2018 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 2019 that is for a tax year other than 2018.
2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in 2019 of an amount deducted or credit claimed in an earlier year.

- 3. You had taxable income on your 2018 Form 1040, line 10, but no tax on your Form 1040, line 11, because of the 0% tax rate on net capital gain and qualified dividends in certain situations.

- 4. Your 2018 state and local income tax refund is more than your 2018 state and local income tax deduction minus the amount you could have deducted as your 2018 state and local general sales taxes.

- 5. You made your last payment of 2018 estimated state or local income tax in 2019.

- 6. You owed alternative minimum tax in 2018.

- 7. You couldn't use the full amount of credits you were entitled to in 2018 because the total credits were more than the amount shown on your 2018 Form 1040, line 11.

- 8. You could be claimed as a dependent by someone else in 2018.

- 9. You received a refund because of a jointly filed state or local income tax return, but you aren't filing a joint 2019 Form 1040 with the same person.

Lines 2a and 2b Alimony Received

Line 2a

Enter amounts received as alimony or separate maintenance pursuant to a divorce or separation agreement entered into on or before December 31, 2018, unless that agreement was changed after December 31, 2018 to expressly provide that alimony received isn't included in your income. Alimony received is not included in your income if you entered into a divorce or separation agreement

State and Local Income Tax Refund Worksheet—Schedule 1, Line 1

Before you begin: ✓ Be sure you have read the *Exception* in the instructions for this line to see if you can use this worksheet instead of Pub. 525 to figure if any of your refund is taxable.

1.	Enter the income tax refund from Form(s) 1099-C (or similar statement). But don't enter more than the amount of your state and local income taxes shown on your 2018 Schedule A, line 5d. 1.		
2.	Is the amount of state and local income taxes (or general sales taxes), real estate taxes, and personal property taxes paid in 2018 (generally, this is the amount reported on your 2018 Schedule A, line 5d), more than the amount on your 2018 Schedule A, line 5c? <ul style="list-style-type: none"> <input type="checkbox"/> No. Enter the amount from line 1 on line 3 and go to line 4. <input type="checkbox"/> Yes. Subtract the amount on your 2018 Schedule A, line 5c, from the amount of state and local income taxes (or general sales taxes), real estate taxes, and personal property taxes paid in 2018 (generally, this is the amount reported on your 2018 Schedule A, line 5d). 		
3.	Is the amount on line 1 more than the amount on line 2? <ul style="list-style-type: none"> <input type="checkbox"/> No. <input checked="" type="checkbox"/> STOP None of your refund is taxable. <input type="checkbox"/> Yes. Subtract line 2 from line 1. 		
4.	Enter your total itemized deductions from your 2018 Schedule A, line 17. 2.		
5.	Note. If the filing status on your 2018 Form 1040 was married filing separately and your spouse itemized deductions in 2018, skip lines 5 through 7, enter the amount from line 4 on line 8, and go to line 9.		
6.	Enter the amount shown below for the filing status claimed on your 2018 Form 1040. <ul style="list-style-type: none"> <input type="checkbox"/> Single or married filing separately—\$12,000 <input type="checkbox"/> Married filing jointly or qualifying widow(er)—\$24,000 <input type="checkbox"/> Head of household—\$18,000 Check any boxes that apply.* <ul style="list-style-type: none"> <input type="checkbox"/> You were born before January 2, 1954. <input type="checkbox"/> Spouse was born before January 2, 1954. No boxes checked. Enter -0-.		
7.	Multiply the number of boxes checked by \$1,200 (\$1,600 if your 2018 filing status was single or head of household). *If your filing status is married filing separately, you can check the boxes for your spouse only if your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.		
8.	Add lines 5 and 6 3.		
9.	Is the amount on line 7 less than the amount on line 4? <ul style="list-style-type: none"> <input type="checkbox"/> No. <input checked="" type="checkbox"/> STOP None of your refund is taxable. <input type="checkbox"/> Yes. Subtract line 7 from line 4 4. Taxable part of your refund. Enter the smaller of line 3 or line 8 here and on Schedule 1, line 1.		

• Amounts deemed to be income from a health savings account (HSA) because you didn't remain an eligible individual during the testing period. See Form 8889, Part III.

• Gambling winnings, including lotteries, raffles, a lump-sum payment from the sale of a right to receive future lottery payments, etc. For details on gambling losses, see the instructions for Schedule A, line 16.

TIP Attach Form(s) W-2G to Form 1040 if any federal income tax was withheld.

• Recapture of a charitable contribution (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 2, line 8.

• 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

and you repaid any of it in 2019, subtract the amount you repaid from the total amount you received. Enter the result on line 7. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 7. If, in 2019, 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.

Line 8

Do not report on this line any income from self-employment or fees received as a notary public. Instead, you must use Schedule C, even if you don't have any business expenses. Also, don't report on line 8 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 8 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 8 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 22.
- 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 22.
- Income from an activity not engaged in for profit. See Pub. 535.

after December 31, 2018. If you are including alimony in your income, you must let the person who made the payments know your social security number. If you don't, you may have to pay a penalty. For more details, see Pub. 504.

If you are including alimony payments from more than one divorce or separation agreement in your income, enter the total of all alimony received on line 2a.

Line 2b

On line 2b, enter the month and year of your original divorce or separation agreement that relates to the alimony payment, if any, reported on line 2a.

If you have alimony payments from more than one divorce or separation agreement, on line 2b enter the month and year of the divorce or separation agreement for which you received the most income. Attach a statement listing the month and year of the other agreements.

Line 3

Business income or (Loss) If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C.

Line 4

If you sold or exchanged assets used in a trade or business, see the instructions for Form 4797.

Line 7

Unemployment Compensation You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2019. Report this amount on line 7. 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 7 by those contributions. If you are itemizing deductions, see the instructions on Form 1099-G.

If you received an overpayment of unemployment compensation in 2019

The insurance also can cover your child who was under age 27 at the end of 2019, even if the child wasn't your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in *Who Qualifies as Your Dependent* in the Instructions for Forms 1040 and 1040-SR).

One of the following statements must be true.

- You were self-employed and had a net profit for the year reported on Schedule C 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 2019 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 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 partnership. You can either pay the premiums yourself or your partnership can pay them and report them as guaranteed payments. If the policy is in your name and you pay the premiums yourself, the partnership must reimburse you and report the premiums as guaranteed payments.

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 2019 and you also report the premium payments or reimbursements as wages on Form 1040 or 1040-SR, line 1. But if you also were eligible to participate in any subsidized health plan

traveled more than 100 miles from home to perform services as a National Guard or reserve member.

- Performing-arts-related expenses
• Business expenses of fee-basis state or local government officials.

For more details, see Form 2106.

Line 12

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 2019. See Form 8889.

Line 13

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 455 or see Form 3903.

Line 14

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 15

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 16

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.

qualified expenses you paid in 2019. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses on line 10. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid:

- For professional development courses you have taken related to the curriculum you teach or to the students you teach; or
• In connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom.

An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense doesn't have to be required to be considered necessary.

Qualified expenses don't include expenses for home schooling or for non-athletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts:

- Excludable U.S. series EE and I savings bond interest from Form 8815.
• Any nontaxable distribution of program earnings or distributions.
• Coverdell education savings account earnings.
• Any reimbursements you received for these expenses that weren't reported to you in box 1 of your Form W-2.

For more details, use Tax Topic 438 or see Pub. 529.

Line 11

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

Include the following deductions on line 11.
• Certain business expenses of National Guard and reserve members who

amount of the deduction in parentheses. See Pub. 536 for details.

Medicaid waiver payments to care provider. Certain Medicaid waiver payments you received for caring for someone living in your home with you may be nontaxable. If these payments were reported to you in box 1 of Form(s) W-2, include the amount on Form 1040 or 1040-SR, 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 8, subtract the nontaxable amount of the payments from any income on line 8 and enter the result. If the result is less than zero, enter it in parentheses. Enter "Notice 2014-77" and the nontaxable amount on the dotted line next to line 8. 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 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 8, then subtract it by including it on line 22, along with any other write-in adjustments. On the dotted line next to line 22, enter the nontaxable amount and identify as "USOC."

Adjustments to Income

Line 10

Educator Expenses

If you were an eligible educator in 2019, you can deduct on line 10 up to \$250 of

spending section 965(c) deduction) for 2019, enter "SEC 965" and the net inclusion amount on the dotted line next to line 8. You must also complete and attach Form 965 and Form 965-A to your return.

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 8. 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 8 is reduced by the reduction amount.

Section 951A requires U.S. shareholders to report their global intangible low-taxed income (GILTI) in taxable income. Include the amount figured on Form 8992 and attach a copy of the form 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 8. Examples of nontaxable income include the following:

- Child support.
• Payments you received to help you pay your mortgage loan under the HPA 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 \$16,388, 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 8 any NOL deduction from an earlier year. Subtract it from any income on line 8 and enter the result. If the result is less than zero, enter it in parentheses. On the dotted line next to line 8, enter "NOL" and show the

of the designated beneficiary in 2019 or, in the case of distributions from an ESA, they are more than the qualified education expenses of the designated beneficiary in 2019, and (b) they were not included in a qualified rollover. Nontaxable distributions from these accounts don't have to be reported on Form 1040 or 1040-SR. 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 2019, 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 8. 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 8. See Form 461 and its instructions for more information.

Net section 965 inclusion. If you have a net section 965 inclusion (the section 965(e) inclusion less the corre-

Self-Employed Health Insurance Deduction Worksheet—Schedule 1, Line 16

Before you begin: ✓ If, during 2019, you were an eligible made adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, unemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) recipient, 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 2019 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2019 for you, your spouse, and your dependents. Your insurance also can cover your child who was under age 27 at the end of 2019, even if the child wasn't your dependent. But don't include amounts for any month you were eligible to participate in an employer-sponsored health plan or amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer.
2. Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Schedule 1, lines 14 and 15. Don't include Conservation Reserve Program payments exempt from self-employment tax.
3. **Self-employed health insurance deduction.** Enter the **smaller** of line 1 or line 2 here and on Schedule 1, line 16. **Don't** include this amount in figuring any medical expense deduction on Schedule A.

*If you used either optional method to figure your net earnings from self-employment, don't enter your net profit. Instead, enter the amount from Schedule SE, Section B, line 4b.
 **Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income. If you were a more-than-2% shareholder in the S corporation under which the insurance plan is established, earned income is your Medicare wages (box 5 of Form W-2) from that corporation.

health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that are nontaxable because you are a retired public safety officer can't be used to figure the deduction.

Line 17

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 18a, 18b, and 18c

Alimony Paid

Line 18a

If you made payments to or for your spouse or former spouse under a divorce or separation agreement entered into on or before December 31, 2018, you may be able to take this deduction. You can't take a deduction for alimony payments you made to or for your spouse if you entered into your divorce or separation agreement after December 31, 2018, or if you entered into the agreement on or before December 31, 2018, and the agreement was changed after December 31, 2018.

- You had more than one source of income subject to self-employment tax.
- You file Form 2555.
- 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 ad-

maintained by you or your spouse's employer for any month or part of a month in 2019, 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 2019, don't use amounts paid for coverage for that month to figure the deduction.

CAUTION A qualified small employer health reimbursement arrangement (QSEHRA) is considered to be a subsidized health plan maintained by an employer.

Example. If you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you can't use amounts paid for health insurance coverage for September through December to figure your deduction.

Medicare premiums you voluntarily pay to obtain insurance in your name that is similar to qualifying private

credit (saver's credit). See the instructions for Schedule 3, line 4.

3. If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2019, don't use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590-A to figure the amount, if any, of your IRA deduction.

4. You can't deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts aren't included as income in box 1 of your Form W-2.

5. If you made contributions to your IRA in 2019 that you deducted for 2018, 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 1099-MISC, or (c) box 15b of your 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 19.

8. Don't include rollover contributions in figuring your deduction. Instead, see the instructions for Form 1040 or 1040-SR, 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 19 plus any nondeductible con-

tribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2019, 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 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 2019.

TIP

You may be able to take the retirement savings contributions credit. See the Schedule 3, line 4 instructions.

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 60% (0.60) (or by 70% (0.70) in the column for the IRA of a person who is age 50 or older at the end of 2019).
- Married filing jointly or qualifying widow(er), multiply by 30% (0.30) (or by 35% (0.35) in the column for the IRA of a person who is age 50 or older at the end of 2019). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who wasn't covered by a retirement plan (line 1a or 1b), multiply by 60% (0.60) (or by 70% (0.70) if age 50 or older at the end of 2019).

8. Enter the total of your (and your spouse's if filing jointly):

- Wages, salaries, tips, etc. Generally, this is the amount shown in box 1 of Form W-2. If amounts are explained earlier in these instructions for line 19.
- Alimony and separate maintenance payments reported on Schedule 1, line 2a.
- Non-taxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q.

9. Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Schedule 1, lines 14 and 15. If zero or less, enter -0-. For more details, see Pub. 590-A.

10. Add lines 8 and 9.

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 2019; \$13,000 if both spouses are age 50 or older at the end of 2019), stop here and use the worksheet in Pub. 590-A to figure your IRA deduction.

11. Enter traditional IRA contributions made, or that will be made by the due date for 2019 to your IRA on line 11a and to your spouse's IRA on line 11b.

12. On line 12a, enter the smallest of line 7a, 10, or 11a. On line 12b, enter the smallest of 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 19. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606).

Line 20 Student Loan Interest Deduction

You can take this deduction only if all of the following apply.

- You paid interest in 2019 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: \$85,000 if single, head of household, or qualifying widow(er); \$170,000 if married filing jointly. Use lines 2 through 4 of the worksheet in these instructions to figure your modified AGI.

• You, or your spouse if filing jointly, aren't claimed as a dependent on someone else's (such as your parent's) 2019 tax return.

Use the worksheet in these instructions to figure your student loan interest deduction.

Exception. Use Pub. 970 instead of the worksheet in these instructions to figure your student loan interest deduction if you file Form 2555 or 4563, or you exclude income from sources within Puerto Rico.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education ex-

• You, or your spouse if filing jointly, aren't claimed as a dependent on someone else's (such as your parent's) 2019 tax return.

Use the worksheet in these instructions to figure your student loan interest deduction.

Exception. Use Pub. 970 instead of the worksheet in these instructions to figure your student loan interest deduction if you file Form 2555 or 4563, or you exclude income from sources within Puerto Rico.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education ex-

IRA Deduction Worksheet—Schedule 1, Line 19

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 22 (see the instructions for Schedule 1, line 22) filing separately and you lived apart from your spouse for all of 2019, enter "D" on the dotted line next to Schedule 1, line 19. If you don't, you may get a math error notice from the IRS.

CAUTION If you were age 70½ or older at the end of 2019, 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 2019, if you are married filing jointly and only one spouse was under age 70½ at the end of 2019, complete this worksheet only for that spouse.

1a. Were you covered by a retirement plan (see *Were You Covered by a Retirement Plan?*)? Yes No

1b. If married filing jointly, was your spouse covered by a retirement plan? Yes No

2. Next, if you checked "No" on line 1a and "No" on line 1b, if married filing jointly, skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.

- \$6,000, if under age 50 at the end of 2019.
- \$7,000, if age 50 or older but under age 70½ at the end of 2019.

Otherwise, go to line 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 2019, enter \$74,000.
- Qualifying widow(er), enter \$123,000.
- Married filing jointly, enter \$133,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$203,000 for the person who wasn't covered by a plan.
- Married filing separately and you lived with your spouse at any time in 2019, enter \$10,000.

3. Enter the amount from Form 1040 or 1040-SR, line 7b.

4. Enter the total of the amounts from Schedule 1, lines 10 through 18a, plus any write-in adjustments you entered on the dotted line next to Schedule 1, line 22.

5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns.

6. Is the amount on line 5 less than the amount on line 2? No, Yes. Some of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.

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 the result is \$1,000 or more, enter the applicable amount below on line 8.
- If married filing jointly, and the result is \$1,000 or more, enter \$6,000, if under age 50 at the end of 2019, or \$7,000, if age 50 or older but under age 70½ at the end of 2019.
- If the result is less than \$10,000, go to line 7.
- If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who wasn't covered by a retirement plan), enter the applicable amount below on line 2 for that column and go to line 8.
- If married filing separately, and the result is \$7,000, if under age 50 at the end of 2019, or \$8,000, if age 50 or older but under age 70½ at the end of 2019, otherwise, go to line 7.

Student Loan Interest Deduction Worksheet—Schedule 1, Line 20

Before you begin: ✓ Figure any write-in adjustments to be entered on the dotted line next to Schedule 1, line 22 (see the instructions for Schedule 1, line 22).
 ✓ 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 2019 on qualified student loans (see the instructions for line 20). Don't enter more than \$2,500	1.	
2. Enter the amount from Form 1040 or 1040-SR, line 7b	2.	
3. Enter the total of the amounts from Schedule 1, lines 10 through 19, plus any write-in adjustments you entered on the dotted line next to Schedule 1, line 22	3.	
4. Subtract line 3 from line 2	4.	
5. Enter the amount shown below for your filing status: <ul style="list-style-type: none"> Single, head of household, or qualifying widow(er)—\$70,000 Married filing jointly—\$140,000 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	5.	
6. 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	6.	
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 1, line 20. Don't include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	9.	

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.

TIP You may be able to take a credit if for your educational expenses instead of a deduction. See the instructions for Form 1040, line 18c, and Schedule 3, line 3, for details.

Line 22
 Include in the total on line 22 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 22, 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 8 from the rental of personal property engaged in for profit. Identify as "PPR."

Line 21
Tuition and Fees
 If you paid qualified tuition and fees for yourself, your spouse, or your dependent(s), you may be able to take this ded-

Instructions for Schedule 2 Additional Taxes

General Instructions

TIP For 2019, Schedule 2 includes the combined entries from the 2018 Schedules 2 and 4. In Part I, you enter any alternative minimum tax or excess advance premium tax credit repayment. In Part II, you enter any other taxes.

Use Schedule 2 if you have additional taxes that can't be entered directly on Form 1040 or 1040-SR.

Include the amount on Schedule 2, line 3, in the total on Form 1040 or 1040-SR, line 12b.

Enter the amount on Schedule 2, line 10, on Form 1040 or 1040-SR, line 15.

- 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 refunding 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.

Specific Instructions

Line 1

Alternative Minimum Tax (AMT) Exemption Amount Increased. The AMT exemption amount is increased to \$71,700 (\$111,700 if married filing jointly or qualifying widow(er)), \$55,850 if married filing separately). The income levels at which the AMT exemption begins to phase out has increased to \$570,300 (\$1,020,600 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.
- Tax-exempt interest from private activity bonds.
- Intangible drilling, circulation, research, experimental, or mining costs.
- Amortization of pollution-control facilities or depletion.

Line 2
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 2.

You may have to repay excess advance payments of the premium tax credit even if someone else enrolled you, your spouse, or your dependent in Marketplace coverage. In that case, another individual may have received the Form 1095-A for the coverage. You also may have to repay excess advance payments of the premium tax credit if you enrolled an individual in coverage through the Marketplace, you don't claim the individual as a dependent on your return, and no one else claims that individual as a dependent. For more information, see the instructions for Form 8962.

Line 5
Unreported Social Security and Medicare Tax from Forms 4137 and 8919

Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

Form 4137. If you received tips of \$20 or more in any month and you didn't report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips.

Don't include the value of any non-cash tips, such as tickets or passes. You don't pay social security and Medicare taxes or RRTA tax on these noncash tips.

For help with the alternative minimum tax, go to [IRS.gov/AMT](https://irs.gov/AMT).

Worksheet To See if You Should Fill in Form 6251—Schedule 2, Line 1

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?		
<input type="checkbox"/> No.	Skip lines 1 and 2; subtract Form 1040 or 1040-SR, line 10, from Form 1040 or 1040-SR, line 8b, and enter the result on line 3 and go to line 4.	
<input type="checkbox"/> Yes.	Enter the amount from Form 1040 or 1040-SR, line 11b	1.
2. Enter the amount from Schedule A, line 7		2.
3. Add lines 1 and 2		3.
4. Enter any tax refund from Schedule 1, lines 1 and 8		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—\$71,700 • Married filing jointly or qualifying widow(er)—\$111,700 • Married filing separately—\$55,850 		
7. Is the amount on line 5 more than the amount on line 6?		
<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 1, blank.	7.
<input type="checkbox"/> Yes.	Subtract line 6 from line 5	8.
8. Enter the amount shown below for your filing status.		
<ul style="list-style-type: none"> • Single or head of household—\$510,300 • Married filing jointly or qualifying widow(er)—\$1,020,600 • Married filing separately—\$510,300 		
9. Is the amount on line 5 more than the amount on line 8?		
<input type="checkbox"/> No.	Enter -0-. Skip line 10. Enter on line 11 the amount from line 7, and go to line 12.	9.
<input type="checkbox"/> Yes.	Subtract line 8 from line 5	10.
10. Multiply line 9 by 25% (0.25) and enter the smaller of the result or line 6		11.
11. Add lines 7 and 10		
12. Is the amount on line 11 more than \$194,800 (\$97,400 if married filing separately)?		
<input type="checkbox"/> Yes.	STOP Fill in Form 6251 to see if you owe the alternative minimum tax.	
<input type="checkbox"/> No.	Multiply line 11 by 26% (0.26)	12.
13. Add Form 1040 or 1040-SR, line 12a (minus any tax from Form 4972), and Schedule 2, line 2. (If you used Schedule J to figure your tax on the entry space on Form 1040 or 1040-SR, line 12a, 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 1, blank.	

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.

CAUTION You may be charged a penalty equal to 50% of the social security and Medicare or RRTA tax due on tips you received but didn't report to your employer.

Form 8919. If you are an employee who received wages from an employer who didn't withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 5 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040 or 1040-SR, line 1.

Line 6

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, 1948, 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 6. The taxable amount of the

distribution is the part of the distribution you reported on Form 1040 or 1040-SR, line 4b or 4d or Form 4972. Also, enter "No" in the margin to the left of line 6 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 exception for qualified medical expenses, qualified higher education expenses, qualified first-time homebuyer distributions, or a qualified reservist distribution.

Line 7a

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 2019. 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 2019 and was a student.
2. You withheld federal income tax during 2019 at the request of any household employee.
3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2018 or 2019 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 7b

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 2019, you can enter your 2019 repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule.

Line 8

Other Taxes

Use line 8 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 8 the total of all the following taxes you owe.

Additional Medicare Tax. See Form 8959 and its instructions if the total of your 2019 wages and any self-employment income was more than:

- \$125,000 if married filing separately;
 - \$250,000 if married filing jointly, or
 - \$200,000 if single, head of household, or qualifying widow(er).
- Also see Form 8959 if you had railroad retirement (RRTA) compensation that 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 or 1040-SR, line 8b, 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, see Form 8960 and its instructions if the amount on Form 1040 or 1040-SR, line 8b, is more than:

- \$19,100 if married filing separately;
- \$144,100 if married filing jointly or qualifying widow(er), or

Instructions for Schedule 3 Additional Credits and Payments

TIP For 2019, Schedule 3 includes the combined entries from the 2018 Schedules 3 and 5. Schedule 3 is to report refundable and nonrefundable credits and other payments not entered on Form 1040 or 1040-SR.

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) 2019 tax return.
- Your filing status is married filing separately.

- The amount on Form 1040 or 1040-SR, line 8b, is \$90,000 or more (\$180,000 or more if married filing jointly).
- You are taking a deduction for tuition and fees on Schedule 1, line 21, for the same student.

- You, or your spouse, were a nonresident alien for any part of 2019 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 or 1040-SR, line 18c, and [IRS.gov/EdCredit](#).

Line 4 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 an ABLE account by the designated beneficiary, as defined in section 529A.

4. You aren't filing Form 4563 or excluding income from sources within Puerto Rico.

5. All of your foreign taxes were:

- a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and
- b. Paid to countries that are recognized by the United States and don't support terrorism.

For more details on these requirements, see the Instructions for Form 1116.

Do you meet all five requirements just listed?

- Yes.** Enter on line 1 the smaller of (a) your total foreign taxes, or (b) the total of the amounts on Form 1040 or 1040-SR, line 12a, and Schedule 2, line 2.
- 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 2

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 3

Education Credits

If you (or your dependent) paid qualified expenses in 2019 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution,

Use Schedule 3 if you have nonrefundable credits, other than the child tax credit or the credit for other dependents, or other payments and refundable credits.

Include the amount on Schedule 3, line 7, in the amount entered on Form 1040 or 1040-SR, line 13b.

Enter the amount on Schedule 3, line 14, on Form 1040 or 1040-SR, line 18d.

Specific Instructions

Line 1

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.

tion. See section 4985. Identify as "ISC."

14. Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as "FPIIP."

15. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "8697" or "8866."

16. Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A. This income should be shown in box 12 of Form W-2 with code Z, or in box 15b of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(g)(1)(B)(i). See section 409A(g)(1)(B) for details. Identify as "NQDC."

17. Additional tax on compensation you received from a nonqualified deferred compensation plan described in section 457A if the compensation would have been includable in your income in an earlier year except that the amount wasn't determinable until 2019. 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 1040-NR). Identify as "1040-NR."

19. Any interest amount from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund. Identify as "1291INT."

20. Any interest amount from Form 8621, line 24. Identify as "1294INT."

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."

8. Recapture of federal mortgage subsidy. If you sold your home in 2019 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."

9. Section 72(m)(5) excess benefits tax (see Pub. 560). Identify as "Sec. 72(m)(5)."

10. Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N. Identify as "TIT."

11. 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."

12. Tax on accumulation distribution of trusts (see Form 4970). Identify as "ADI."

13. Excise tax on insider stock compensation from an expatriated corpora-

• \$94,100 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.

! *If you owe interest on the tax due on installment income under section 453(f) or interest on the deferred tax on gain from certain installment sales under section 453A, list those amounts, and the applicable code, first before listing any other taxes you may owe and report on this line.*

1. Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as "453(f)(3)."

2. Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. Identify as "453A(c)."

3. Additional tax on health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."

4. 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."

5. Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."

6. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."

7. Recapture of the following credits:

- a. Investment credit (see Form 4255). Identify as "ICR."
- b. Low-income housing credit (see Form 8611). Identify as "LIHCR."

However, you can't take the credit if either of the following applies.

- The amount on Form 1040 or 1040-SR, line 8b, is more than \$32,000 (\$48,000 if head of household, \$64,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2002, (b) is claimed as a dependent on someone else's 2019 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2019 you:

- Were enrolled as a full-time student at a school, or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

For more details, see [Tax Topic 610](#) or see Form 8880.

Line 5 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 2019.

- 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 2019 if they are new and meet

- certain requirements for energy efficiency.
- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
- Exterior doors.
- A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat gain in your home.

You may also be able to take this credit for the cost of the following items if the items meet certain performance and quality standards.

- Certain electric heat pump water heaters; electric heat pumps; central air conditioners; and natural gas, propane, or oil water heaters.
- A qualified furnace or hot water boiler that uses natural gas, propane, or oil.
- A stove that burns biomass fuel to heat your home or to heat water for use in your home.
- An advanced main air circulating fan used in a natural gas, propane, or oil furnace.

TIP If you are eligible to claim this credit for 2018, you must file an amended return, Form 1040-X. See [IRS.gov/Form1040X](#) for more information about amending a tax return.

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 6 Other Credits

Enter the total of the following credits on line 6 and check the appropriate 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 usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, 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 2019. 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 2018. 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.
- Alternative fuel vehicle refueling property credit. See Form 8911.
- Credit to holders of tax credit bonds. See Form 8912.
- Amount on Form 8978, line 14 (relating to partner's audit liability under section 6226), but only if the amount is negative. Check box "c" and enter "Form 8978." If the amount on Form 8978, line 14, is positive, see the instructions for Form 1040 or 1040-SR, line 12a.

Line 8 2019 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2019. Include any overpayment that you applied to your 2019 estimated tax from:

- Your 2018 return, or

- An amended return (Form 1040-X).

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 2019. 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 2019 or in 2020 before filing a 2019 return.

Divorced taxpayers. If you got divorced in 2019 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040 or 1040-SR. If you were divorced and remarried in 2019, enter your present spouse's SSN in the space provided on the front of Form 1040 or 1040-SR. Also, on the dotted line next to line 8, 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 or 1040-SR that explains all the payments you and your spouse made in 2019 and the name(s) and SSN(s) under which you made them.

Line 9 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 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 9. For more information, see the Instructions for Form 8962.

Line 10 Amount Paid With Request for Extension To File

If you got an automatic extension of time to file Form 1040 or 1040-SR by filing Form 4868 or by making a payment, enter the amount of the payment or any amount you paid with Form 4868. If you paid by debit or credit card, don't include on line 10 the convenience fee you were charged. Also, include any amounts paid with Form 2350.

Line 11 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 2019 and total wages of more than \$132,900, 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 \$8,239.80. But if any one employer withheld more than \$8,239.80, you can't claim the excess on payments.

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 or 1040-SR. Instead, use Form 843. For more details, see Pub. 505.

Line 12 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 13 Check the box(es) on line 13 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 13. Check box d and enter "TRC. 1341" in the space next to that box. See Pub. 525 for details about this credit.

If you made a tax payment that doesn't belong on any other line, include the payment on line 13. Check box d and enter "Tax" in the space next to that box.

If you have a net section 965 inclusion in 2019 and have elected to pay your net 965 tax liability in installments, check box d and enter "TAX" and the amount of net 965 tax liability remaining.

If you check more than one box, enter the total of the line 13 credits and payments.

Tax Topics

You can read these Tax Topics at [IRS.gov/iraf-topics](https://irs.gov/iraf-topics).

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All topics are available in Spanish and most topics are available in Chinese, Korean, Vietnamese, and Russian.

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		858	Alien tax clearance

Tax Topic numbers are effective January 2, 2020.

Topic No.

Subject

Tax Information for Residents of Puerto Rico

901 Is a person with income from Puerto Rico required to file a U.S. Federal income tax return?
Credits and deductions for taxpayers exempt from U.S. tax source income
902 U.S. employment tax in Puerto Rico
903 Tax assistance for residents of Puerto Rico

hours and \$130, while business taxpayers are expected to have an average burden of about 20 hours and \$410. Similarly, tax return preparation fees and other out-of-pocket costs vary extensively de-

Estimated Average Taxpayer Burden for Individuals by Activity

Type of Taxpayer	Percentage of Returns	Average Burden				Average Cost (Dollars)**
		Total Time*	Record Keeping	Tax Planning	Form Completion and Submission	
All taxpayers	100	11	5	2	4	\$210
Type of taxpayer						
Nonbusiness***	70	7	2	1	3	130
Business***	30	20	10	3	5	410

*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 or 1040-SR: Schedule C, 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 or 1040-SR.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Estimates of Taxpayer Burden

The following table shows burden estimates based on current statutory requirements as of October 2019 for taxpayers filing a 2019 Form 1040 or 1040-SR tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax return preparation software costs. While these estimates don't include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and don't necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040 or 1040-SR is 11 hours, with an average cost of \$210 per return. This average includes all associated forms and schedules, across all tax return preparation methods and taxpayer activities.

Within this estimate there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 7

tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

We Welcome Comments on Forms

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

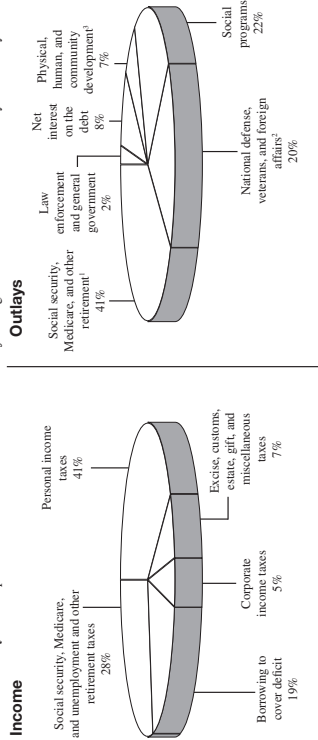
You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration 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

Major Categories of Federal Income and Outlays for Fiscal Year 2018

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2018.



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 2018 (which began on October 1, 2017, and ended on September 30, 2018), federal income was \$3.330 trillion and outlays were \$4.206 trillion, leaving a deficit of \$779 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.

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.

order form to ensure delivery of your order. Enclose the order form in an envelope and mail it to the IRS address shown next. You should receive your order within 10 business days after we receive your request.

Mail Your Order Form To:
Internal Revenue Service
2525 Revenue Drive
Bloomington, IL 61705

Don't send your tax return to the address shown here. Instead, see the addresses at the end of these instructions.

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Form	Schedule	Pub.	Pub.	Pub.	Pub.
1040*	Schedule F (1040 or 1040-SR)	2106	8606	Pub. 463	Pub. 515
1040-SR*	Schedule H (1040 or 1040-SR)	2441	8822	Pub. 501	Pub. 547
Schedule A (1040 or 1040-SR)	Schedule J (1040-SR)	3903	8829	Pub. 502	Pub. 550
Schedule B (1040 or 1040-SR)	Schedule R (1040-SR)	4562	8863	Pub. 505	Pub. 551
Schedule C (1040 or 1040-SR)	Schedule SE (1040 or 1040-SR)	4684	8959	Pub. 523	Pub. 554
Schedule D (1040 or 1040-SR)	Schedule 8812 (1040 or 1040-SR)	4868	8960	Pub. 525	Pub. 575
Form 8949	1040-ES (2020)	5405	8962	Pub. 526	Pub. 583
Schedule E (1040 or 1040-SR)	1040-V	6251	Pub. 1	Pub. 527	Pub. 587
Schedule EIC (1040-SR)	1040-X	8383	Pub. 334	Pub. 529	Pub. 590-A

*If you order Form 1040 or 1040-SR, you also will receive Schedules 1 through 3.

Circle the forms and publications you need. The instructions for any form you order will be included.

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Print or type your name and address accurately in the space provided on the

Order Form
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Note: The percentages shown here exclude certain third-offering receipts, which were \$98 billion in fiscal year 2018. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of the employer's retirement program, and are reported to the Social Security Administration.

2019 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 12a.

Schedule X—If your filing status is Single

If your taxable income is:	But not over—	The tax is:
Over—	Over—	Over—
\$0	\$9,700	10%
9,700	39,475	\$970.00 + 12%
39,475	84,200	4,543.00 + 22%
84,200	160,725	14,382.50 + 24%
160,725	204,100	32,748.50 + 32%
204,100	510,300	46,628.50 + 35%
510,300	Over—	163,798.50 + 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:
Over—	Over—	Over—
\$0	\$19,400	10%
19,400	78,950	\$1,940.00 + 12%
78,950	168,400	9,086.00 + 22%
168,400	321,450	28,765.00 + 24%
321,450	408,200	65,497.00 + 32%
408,200	612,350	93,257.00 + 35%
612,350	Over—	164,709.50 + 37%

Schedule Y-2—If your filing status is Married filing separately

If your taxable income is:	But not over—	The tax is:
Over—	Over—	Over—
\$0	\$9,700	10%
9,700	39,475	\$970.00 + 12%
39,475	84,200	4,543.00 + 22%
84,200	160,725	14,382.50 + 24%
160,725	204,100	32,748.50 + 32%
204,100	306,175	46,628.50 + 35%
306,175	Over—	82,354.75 + 37%

Schedule Z—If your filing status is Head of household

If your taxable income is:	But not over—	The tax is:
Over—	Over—	Over—
\$0	\$13,850	10%
13,850	52,850	\$1,385.00 + 12%
52,850	84,200	6,065.00 + 22%
84,200	160,700	12,862.00 + 24%
160,700	204,100	31,322.00 + 32%
204,100	510,300	45,210.00 + 35%
510,300	Over—	152,380.00 + 37%

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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 or first IRS decision, 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.
- 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.

Learn more at [IRS.gov/TaxpayerRights](https://www.irs.gov/TaxpayerRights)

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SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0074
2019
Attachment
Sequence No. 01

Additional Income and Adjustments to Income

▶ Attach to Form 1040 or 1040-SR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

Name(s) shown on Form 1040 or 1040-SR _____ Your social security number _____

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1
2a	Alimony received	2a
b	Date of original divorce or separation agreement (see instructions) ▶	
3	Business income or (loss). Attach Schedule C	3
4	Other gains or (losses). Attach Form 4797	4
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5
6	Farm income or (loss). Attach Schedule F	6
7	Unemployment compensation	7
8	Other income. List type and amount ▶	8
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a	9

Part II Adjustments to Income

10	Educator expenses	10
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11
12	Health savings account deduction. Attach Form 8889	12
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13
14	Deductible part of self-employment tax. Attach Schedule SE	14
15	Self-employed SEP, SIMPLE, and qualified plans	15
16	Self-employed health insurance deduction	16
17	Penalty on early withdrawal of savings	17
18a	Alimony paid	18a
b	Recipient's SSN	
c	Date of original divorce or separation agreement (see instructions) ▶	
19	IRA deduction	19
20	Student loan interest deduction	20
21	Tuition and fees. Attach Form 8917	21
22	Add lines 10 through 21. These are your adjustments to income. Enter here and on Form 1040 or 1040-SR, line 8a	22

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71479F Schedule 1 (Form 1040 or 1040-SR) 2019

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also, include your complete return address.

TIP THEN use this address if you:

IF you live in...	Are requesting a refund or are not enclosing a check or money order...	Are enclosing a check or money order...
Alabama, North Carolina, South Carolina	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, California, Hawaii, Washington	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arizona, Colorado, Idaho, Kansas, Montana, Nebraska, New Mexico, Nevada, North Dakota, Oregon, South Dakota, Utah, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Arkansas, Georgia, Indiana, Iowa, Kentucky, Missouri, New Jersey, Oklahoma, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Connecticut, District of Columbia, Maryland, Rhode Island, West Virginia	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Delaware, Maine, Massachusetts, New Hampshire, New York, Vermont	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Illinois, Michigan, Minnesota, Ohio, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Pennsylvania	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008
A foreign country, U.S. possession or territory* or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.

SCHEDULE 3
(Form 1040 or 1040-SR)
Department of the Treasury
Internal Revenue Service
Name(s) shown on Form 1040 or 1040-SR

OMB No. 1545-0074
2019
Attachment
Sequence No. **03**
Your social security number

Additional Credits and Payments
▶ Attach to Form 1040 or 1040-SR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required.	1
2	Credit for child and dependent care expenses. Attach Form 2441.	2
3	Education credits from Form 8863, line 19.	3
4	Retirement savings contributions credit. Attach Form 8880.	4
5	Residential energy credits. Attach Form 5695.	5
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	6
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b.	7

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return.	8
9	Net premium tax credit. Attach Form 8962.	9
10	Amount paid with request for extension to file (see instructions).	10
11	Excess social security and tier 1 RRTA tax withheld.	11
12	Credit for federal tax on fuels. Attach Form 4136.	12
13	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	13
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 13d.	14

For Paperwork Reduction Act Notice, see your tax return instructions. Schedule 3 (Form 1040 or 1040-SR) 2019
Cat. No. 71480G

SCHEDULE 2
(Form 1040 or 1040-SR)
Department of the Treasury
Internal Revenue Service
Name(s) shown on Form 1040 or 1040-SR

OMB No. 1545-0074
2019
Attachment
Sequence No. **02**
Your social security number

Additional Taxes
▶ Attach to Form 1040 or 1040-SR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

Part I Tax

1	Alternative minimum tax. Attach Form 6251.	1
2	Excess advance premium tax credit repayment. Attach Form 8962.	2
3	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b.	3

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.	4
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required.	6
7a	Household employment taxes. Attach Schedule H.	7a
7b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required.	7b
8	Taxes from: a <input type="checkbox"/> Form 8859 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	8
9	Section 965 net tax liability installment from Form 965-A.	9
10	Add lines 4 through 8. These are your total other taxes. Enter here and on Form 1040 or 1040-SR, line 15.	10

For Paperwork Reduction Act Notice, see your tax return instructions. Schedule 2 (Form 1040 or 1040-SR) 2019
Cat. No. 71478U

<p>SCHEDULE A (Form 1040 or 1040-SR) (Rev. January 2020) Department of the Treasury Internal Revenue Service (6)</p> <p>Itemized Deductions ▶ Go to www.irs.gov/ScheduleA for instructions and the latest information. ▶ Attach to Form 1040 or 1040-SR. Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.</p> <p>Name(s) shown on Form 1040 or 1040-SR: _____</p>	<p>OMB No. 1545-0074 2019 Attachment Sequence No. 07</p> <p>Your social security number: _____</p>	<p>Part I</p> <p>Medical and Dental Expenses</p> <p>1 Medical and dental expenses reimbursed or paid by others.</p> <p>2 Enter amount from Form 1040 or 1040-SR, line 8b 2 </p> <p>3 Multiply line 2 by 7.5% (0.075)</p> <p>4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-</p> <p>Taxes You Paid</p> <p>5 State and local taxes. 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"/></p> <p>b State and local real estate taxes (see instructions)</p> <p>5a</p> <p>c State and local personal property taxes</p> <p>5b</p> <p>d Add lines 5a through 5c</p> <p>5d</p> <p>e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)</p> <p>5e</p> <p>6 Other taxes. List type and amount ▶</p> <p>7 Add lines 5e and 6</p>	<p>OMB No. 1545-0074 2019 Attachment Sequence No. 08</p> <p>Your social security number: _____</p>
<p>SCHEDULE B (Form 1040 or 1040-SR) Department of the Treasury Internal Revenue Service (6)</p> <p>Interest and Ordinary Dividends ▶ Go to www.irs.gov/ScheduleB for instructions and the latest information. ▶ Attach to Form 1040 or 1040-SR.</p> <p>Name(s) shown on return: _____</p>	<p>Part I</p> <p>Interest</p> <p>(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)</p> <p>1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶</p> <p>2 Add the amounts on line 1</p> <p>3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815</p> <p>4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b</p> <p>Part II</p> <p>Ordinary Dividends</p> <p>(See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)</p> <p>5 List name of payer ▶</p> <p>6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b</p>	<p>Part III</p> <p>Foreign Accounts and Trusts</p> <p>Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.</p> <p>7a At any time during 2019, 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</p> <p>7b If you are 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</p> <p>8 During 2019, 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</p>	<p>OMB No. 1545-0074 2019 Attachment Sequence No. 07</p> <p>Your social security number: _____</p>
<p>SCHEDULE A (Form 1040 or 1040-SR) (Rev. January 2020) Department of the Treasury Internal Revenue Service (6)</p> <p>Itemized Deductions ▶ Go to www.irs.gov/ScheduleA for instructions and the latest information. ▶ Attach to Form 1040 or 1040-SR. Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.</p> <p>Name(s) shown on Form 1040 or 1040-SR: _____</p>	<p>OMB No. 1545-0074 2019 Attachment Sequence No. 07</p> <p>Your social security number: _____</p>	<p>Part I</p> <p>Gifts and Charity</p> <p>11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions</p> <p>12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500</p> <p>13 Carryover from prior year</p> <p>14 Add lines 11 through 13</p> <p>Casualty and Theft Losses</p> <p>15 Casualty and theft losses) 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</p> <p>16 Other—from list in instructions. List type and amount ▶</p> <p>Other Itemized Deductions</p> <p>17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 9</p> <p>18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/></p>	<p>OMB No. 1545-0074 2019 Attachment Sequence No. 07</p> <p>Your social security number: _____</p>

Schedule C (Form 1040 or 1040-SR) 2019

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) 35

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No 36

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation 37

36 Purchases less cost of items withdrawn for personal use 38

37 Cost of labor. Do not include any amounts paid to yourself 39

38 Materials and supplies 40

39 Other costs 41

40 Add lines 35 through 39 42

41 Inventory at end of year 43

42 **Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4. 44

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) / /

44 Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:

a Business b Commuting (see instructions) c Other Yes No

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

SCHEDULE C (Form 1040 or 1040-SR) Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074 **2019** Attachment Sequence No. 09 Social security number (SSN)

Department of the Treasury Internal Revenue Service (99) **▶ Go to www.irs.gov/ScheduleC for instructions and the latest information. ▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.**

Name of proprietor

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instructions)

E Business address (including suite or room no.) ▶

F City, town or post office, state, and ZIP code

G Accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶ Yes No

H Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses ▶ Yes No

I If you started or acquired this business during 2019, check here ▶ Yes No

J Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) ▶ Yes No

K 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) 11

12 Depreciation 12

13 Depreciation and section 179 bonus (attach Form 4562 including instructions for Part III) (see instructions) 13

14 Employee benefit programs (other than on line 19) 14

15 Insurance (other than health interest) (see instructions) 15

16a Mortgage (paid to banks, etc.) 16a

16b Other 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): a Vehicles, machinery, and equipment 20a

b Other business property 20b

21 Repairs and maintenance 21

22 Supplies (not included in Part III) 22

23 Taxes and licenses 23

24 Travel and meals: a Travel 24a

b Deductible meals (see instructions) 24b

25 Utilities 25

26 Wages (less employment credits) 26

27a Other expenses (from line 49) 27a

b Reserved for future use 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: 31 and (b) the part of your home used for business: 31 Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.

31 Net profit or (loss). Subtract line 30 from line 29.

- If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.
- If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, 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 6196. Your loss may be limited.

32a All investment is at risk.

32b Some investment is not at risk.

For Paperwork Reduction Act info, see the separate instructions. Cat. No. 11334P Schedule C (Form 1040 or 1040-SR) 2019

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 Form 1040 or 1040-SR, line 6; or Form 1040-NR, 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 Form 1040 or 1040-SR, line 6; or Form 1040-NR, 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 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 Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). **Don't** complete lines 21 and 22 below.
 No. Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the **smaller of**:
 • The loss on line 16; or
 • (\$3,000), or if married filing separately, (\$1,500) **21** ()

Note: When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?
 Yes. Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).
 No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.

Schedule D (Form 1040 or 1040-SR) 2019

Schedule D (Form 1040 or 1040-SR) 2019

Schedule D (Form 1040 or 1040-SR) 2019

Cat. No. 11339H

For Paperwork Reduction Act Notice, see your tax return instructions.

OMB No. 1545-0074

2019
Attachment
Sequence No. **12**

Capital Gains and Losses

► Attach to Form 1040, 1040-SR, or 1040-NR.
 ► 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.

Name(s) shown on return Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? **Yes** **No**
 If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

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) from column (d) and column (e) 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 I, line 2, column (g)	(h) Gain or (loss) from column (d) and column (e) 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

Schedule D (Form 1040 or 1040-SR) 2019

Schedule E (Form 1040 or 1040-SR) 2019 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 Schedule(s) K-1. **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).

Part II Income or Loss From Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C (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 2019 that would require you to file Form(s) 1099? (see instructions) Yes No

B If "Yes," did you or will you file required Forms 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

Type of Property	Fair Rental Days	Personal Use Days	QJV
A			
B			
C			

Part III Income or Loss From Real Estate and Royalties

Type of Property	3 Vacation/Short-Term Rental	5 Land	7 Self-Rental
1 Single Family Residence			
2 Multi-Family Residence			
Income:	4 Commercial	6 Royalties	8 Other (describe)
3 Rents received			
4 Royalties received			

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 6582 (see instructions)	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

(a) Name	(b) Employer identification number	(c) Real estate investment from Schedules Q, line 2c (see instructions)	(d) Employer identification number	(e) Income from Schedules Q, line 1b	(f) Income from Schedules Q, line 3b
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 V Income or Loss From Real Estate and Trusts

(a) Name	(b) Employer identification number	(c) Passive income from Schedule K-1 (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					
38a Totals					
b Totals					
39 Add columns (d) and (f) of line 38a					39
40 Add columns (c) and (e) of line 38b					40
41 Total income or loss. Combine lines 39, 40, and 41. Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 11					41

Part VI Summary

(a) Name	(b) Employer identification number	(c) Taxable income (net loss) from Schedules Q, line 1b (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b
A			
B			
42a Totals			
b Totals			
43 Add columns (c) and (d) of line 42a			43

Part VII 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, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules

(a) Name	(b) Employer identification number	(c) Net income or loss
A		
B		
44a Totals		
b Totals		
45 Add columns (c) and (b) of line 44a		45

Schedule E (Form 1040 or 1040-SR) 2019 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.)

Department of the Treasury Internal Revenue Service (IRS) 2019

OMB No. 1545-0074

Attachment Sequence No. 13

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 (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 2019 that would require you to file Form(s) 1099? (see instructions) Yes No

B If "Yes," did you or will you file required Forms 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

Type of Property	Fair Rental Days	Personal Use Days	QJV
A			
B			
C			

Part II Income or Loss From Real Estate and Royalties

Type of Property	3 Vacation/Short-Term Rental	5 Land	7 Self-Rental
1 Single Family Residence			
2 Multi-Family Residence			
Income:	4 Commercial	6 Royalties	8 Other (describe)
3 Rents received			
4 Royalties received			

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 6582 (see instructions)	

Part III Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

(a) Name	(b) Employer identification number	(c) Real estate investment from Schedules Q, line 2c (see instructions)	(d) Employer identification number	(e) Income from Schedules Q, line 1b	(f) Income from Schedules Q, line 3b
A					
B					
23a Totals					
b Totals					
24 Add columns (d) and (f) of line 23a					24
25 Add columns (c) and (e) of line 23b					25
26 Total 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 or 1040-SR), line 5, or Form 1040-NR, line 11. Otherwise, include this amount in the total on line 41 on page 2.					26

Part IV 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, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules

(a) Name	(b) Employer identification number	(c) Net income or loss
A		
B		
27a Totals		
b Totals		
28 Add columns (c) and (b) of line 27a		28

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 or 1040-SR, line 18a.

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

EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

Future developments. For the latest information about developments related to Schedule EIC (Form 1040 or 1040-SR) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/ScheduleEIC.



You may also be able to take the additional child tax credit if your child was your dependent and under age 17 at the end of 2019. For more details, see the instructions for line 18b of Form 1040 or 1040-SR.

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)



Under age 19 at the end of 2019 and younger than you (or your spouse, if filing jointly)

Under age 24 at the end of 2019, a student, and younger than you (or your spouse, if filing jointly)

Any age and permanently and totally disabled



Who is not filing a joint return for 2019 or is filing a joint return for 2019 only to claim a refund of withheld income tax or estimated tax paid



Who lived with you in the United States for more than half of 2019.



You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.



If the child didn't live with you for more than half of the year because of a temporary absence, birth, death, or kidnapping, see Exception to time lived with you in the instructions for Form 1040 or 1040-SR, line 18a.



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 or 1040-SR, line 18a.

SCHEDULE EIC
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service 688

OMB No. 1545-0074
2019
Attachment Sequence No. 43

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.
Go to www.irs.gov/ScheduleEIC for the latest information.

Name(s) shown on return

Your social security number

Before you begin:

- See the instructions for Form 1040 or 1040-SR, line 18a, 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.

Caution: 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.
If you take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040 or 1040-SR, line 18a, unless the child was born and died in 2019. If your child was born and died in 2019 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.	Year If born after 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5. Go to line 5.	Year If born after 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5. Go to line 5.	Year If born after 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5. Go to line 5.
3 Child's year of birth Was the child permanently and totally disabled during any part of 2019?	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.
4 a Was the child under age 24 at the end of 2019, a student, and younger than you (or your spouse, if filing jointly)?	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.
b Was the child permanently and totally disabled during any part of 2019?	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	The child is not a qualifying child. Go to line 5.	The child is not a qualifying child. Go to line 5.	The child is not a qualifying child. Go to line 5.
6 Number of months child lived with you in the United States during 2019 If the child lived with you for more than half of 2019 but less than 7 months, enter -7. If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, enter -12.	months Do not enter more than 12 months. Do not enter more than 12 months.	months Do not enter more than 12 months. Do not enter more than 12 months.	months Do not enter more than 12 months. Do not enter more than 12 months.

For Paperwork Reduction Act Notice, see your tax return instructions.
Cat. No. 13339M
Schedule EIC (Form 1040 or 1040-SR) 2019

Schedule F Form 1040 or 1040-SR 2019

Part III Farm Income—Accrual Method (see instructions).

Table with 5 columns: Line number, Description, 38a, 38b, 38b Taxable amount, 39a, 39b, 39b Taxable amount, 40a, 40c, 40c Taxable amount, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50.

* If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

Table with 2 columns: Code, Description. Includes codes for Fruit and tree nut farming, Greenhouse, nursery, and floriculture production, Animal Production, etc.

Schedule F (Form 1040 or 1040-SR) 2019

SCHEDULE F (Form 1040 or 1040-SR) Profit or Loss From Farming

OMB No. 1545-0074 2019 Attachment Sequence No. 14 Social security number (SSN)

Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual Method. Complete Parts II and III, and Part I, line 9.)

Table with 5 columns: Line number, Description, 1a, 1b, 1c, 2, 3a, 3b, 3b Taxable amount, 4a, 4b, 4b Taxable amount, 5a, 5b, 5c, 5c Taxable amount, 6a, 6b, 6b Taxable amount, 6d, 7, 8, 9.

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

Table with 5 columns: Line number, Description, 23, 24, 24a, 24b, 25, 26, 27, 28, 29, 30, 31, 32, 32a, 32b, 32c, 32d, 32e, 32f, 33, 34.

Schedule F (Form 1040 or 1040-SR) 2019

Part III Federal Unemployment (FUTA) Tax

Table with 2 columns: Yes, No. Rows 10-12 regarding FUTA tax contributions.

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

Table for Section A: Name of state where you paid unemployment contributions. Includes rows for state name, FUTA tax, and total cash wages.

Section B

Table for Section B: Complete all columns below that apply. Includes rows for state name, taxable wages, state unemployment rate, and FUTA tax.

Table for Section B continuation: Totals and calculations for FUTA tax. Includes rows for totals, cash wages subject to FUTA, and final FUTA tax amount.

Part III Total Household Employment Taxes

Table for Part III: Total Household Employment Taxes. Includes rows for FUTA tax, Social Security tax, Medicare tax, and total taxes.

Part IV Address and Signature

Form for Part IV: Address and Signature. Includes fields for address, city, state, ZIP code, and signature of preparer.

SCHEDULE H (Form 1040 or 1040-SR) Household Employment Taxes

Form header information: OMB No. 1545-1971, 2019, Department of the Treasury, Internal Revenue Service (99).

Calendar year taxpayers having no household employees in 2019 don't have to complete this form for 2019.

A Did you pay any one household employee cash wages of \$2,100 or more in 2019? (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 2019 for any household employee?

C Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2018 or 2019 to all household employees? (Don't count cash wages paid in 2018 or 2019 to your spouse, your child under age 21, or your parent.)

Part I Social Security, Medicare, and Federal Income Taxes

Table for Part I: Social Security, Medicare, and Federal Income Taxes. Includes rows for Social Security tax, Medicare tax, and total taxes.

9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2018 or 2019 to all household employees? (Don't count cash wages paid in 2018 or 2019 to your spouse, your child under age 21, or your parent.)

No. Stop. Include the amount from line 8 above on Schedule 2 (Form 1040 or 1040-SR), line 7a. If you're not required to file Form 1040 or 1040-SR, see the line 9 instructions.

Yes. Go to line 10.

SCHEDULE J (Form 1040 or 1040-SR)		OMB No. 1545-0074 2019 Attachment Sequence No. 20	Page 2
<p>Department of the Treasury Internal Revenue Service (IRS)</p> <p>▶ Attach to Form 1040, Form 1040-SR, or Form 1040-NR. ▶ Go to www.irs.gov/ScheduleJ for instructions and the latest information.</p> <p>Names shown on return</p>		<p>Schedule J (Form 1040 or 1040-SR) 2019</p>	18
<p>1 Enter the taxable income from your 2019 Form 1040 or 1040-SR, line 11b, or Form 1040-NR, line 41.</p>			19
<p>2a Enter your electd farm income (see instructions). Do not enter more than the amount on line 1.</p>			20
<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</p> <p>c Unrecaptured section 1250 gain</p>			21
<p>3 Subtract line 2a from line 1</p>			22
<p>4 Figure the tax on the amount on line 3 using the 2019 tax rates (see instructions)</p>			23
<p>5 If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2018, enter the amount from your 2018 Schedule J, line 11. • 2017 but not 2017 or 2018, enter the amount from your 2017 Schedule J, line 15. • 2016 but not 2017 or 2018, enter the amount from your 2016 Schedule J, line 3. <p>Otherwise, enter the taxable income from your 2016 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040-NR, line 41; or Form 1040-NR-EZ, line 14. If zero or less, see instructions.</p>			22
<p>6 Divide the amount on line 2a by 3.0</p>			23
<p>7 Combine lines 5 and 6. If zero or less, enter -0-</p>			22
<p>8 Figure the tax on the amount on line 7 using the 2016 tax rates (see instructions)</p>			23
<p>9 If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> • 2018, enter the amount from your 2018 Schedule J, line 15. • 2017 but not 2018, enter the amount from your 2017 Schedule J, line 3. <p>Otherwise, enter the taxable income from your 2017 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040-NR, line 41; or Form 1040-NR-EZ, line 14. If zero or less, see instructions.</p>			22
<p>10 Enter the amount from line 6</p>			23
<p>11 Combine lines 9 and 10. If less than zero, enter as a negative amount</p>			22
<p>12 Figure the tax on the amount on line 11 using the 2017 tax rates (see instructions)</p>			23
<p>13 If you used Schedule J to figure your tax for 2018, enter the amount from your 2018 Schedule J, line 3. Otherwise, enter the taxable income from your 2018 Form 1040, line 10; Form 1040-NR, line 41; or Form 1040-NR-EZ, line 14. If zero or less, see instructions</p>			22
<p>14 Enter the amount from line 6</p>			23
<p>15 Combine lines 13 and 14. If less than zero, enter as a negative amount</p>			22
<p>16 Figure the tax on the amount on line 15 using the 2018 tax rates (see instructions)</p>			23
<p>17 Add lines 4, 8, 12, and 16</p>			22

Schedule R (Form 1040 or 1040-SR) 2019

Part III Figure Your Credit

10 If you checked (in Part I):

Box 1, 2, 4, or 7	Enter: \$5,000	You must complete line 11.
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 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.

12 For more details on what to include on line 11, see Figure Your Credit in the instructions.

13 If you completed line 11, enter the smaller of line 10 or line 11. **All others**, enter the amount from line 10

14 Enter the amount from Form 1040 or 1040-SR, line 8b.

15 If you checked (in Part I):

Box 1 or 2	Enter: \$7,500	You must complete line 11.
Box 3, 4, 5, 6, or 7	\$10,000	
Box 8 or 9	\$5,000	

16 Subtract line 15 from line 14. If zero or less, enter -0-

17 Enter one-half of line 16

18 Add lines 13c and 17

19 Subtract line 18 from line 12. If zero or less, **stop**; you can't take the credit. Otherwise, go to line 20.

20 Multiply line 19 by 15% (0.15)

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions

22 **Credit for the elderly or the disabled.** Enter the smaller of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040 or 1040-SR), line 6 (check box c and enter "Sch R" on the line next to that box)

Part I Check the Box for Your Filing Status and Age

1 You were 65 or older

2 You were under 65 and you retired on permanent and total disability

3 Both spouses were 65 or older

4 Both spouses were under 65, but only one spouse retired on permanent and total disability

5 Both spouses were under 65, and both retired on permanent and total disability

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability

7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability

8 You were 65 or older and you lived apart from your spouse for all of 2019

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2019

Did you check box 1, 3, 7, or 8? Yes No

Part III Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.)

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 II **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.

OMB No. 1545-0074

2019

Attachment Sequence No. 16

Your social security number

Name(s) shown on return

You may be able to take this credit and reduce your tax if by the end of 2019:

- You were age 65 or older
- 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.

TP 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:

Single, Head of household, or Qualifying widow(er)

1

2

3

4

5

6

7

8

9

Married filing jointly

1

2

3

4

5

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7

8

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12

13a

13b

13c

14

15

16

17

18

19

20

21

22

Schedule R (Form 1040 or 1040-SR) 2019

Cat. No. 11359K

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule R (Form 1040 or 1040-SR) 2019

Attachment Sequence No. **17** Page **2**

Schedule SE (Form 1040 or 1040-SR) 2019

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR) _____ 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; and Schedule K-1 (Form 1065), box 14, code A (other than farming). Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note:** Skip this line if you use the nonfarm optional method (see instructions)

3 Combine lines 1a, 1b, and 2

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

c Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. **Exception:** If less than \$400 and you had church employee income, enter -0- and continue

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income

5b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

6 Add lines 4c and 5b

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2019

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$132,900 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)

c Wages subject to social security tax (from Form 8819, line 10)

d 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 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, 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 or 1040-SR), line 14, or Form 1040-NR, line 27

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 \$8,160, or (b) your net farm profits² were less than \$5,891.

14 Maximum income for optional methods

15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$5,440. 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 \$5,891 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; and Sch. K-1 (Form 1065), box 14, code A.
⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

OMB No. 1545-0074

2019

Attachment Sequence No. **17**

Self-Employment Tax

Department of the Treasury Internal Revenue Service (99)

▶ Go to www.irs.gov/ScheduleSE for instructions and the latest information. ▶ Attach to Form 1040, 1040-SR, or 1040-NR.

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR) _____ Social security number of person with self-employment income ▶ _____

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 tips subject to social security or Medicare tax that you didn't report to your employer?}
        Q5{Did you report any wages on Form 8819, Uncollected Social Security and Medicare Tax on Wages?}
        Q6{Did you receive wages or tips in 2019?}
        Q7{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 $132,900?}

        Q1 -- No --> S1[You may use Short Schedule SE below]
        Q1 -- Yes --> Q2
        Q2 -- No --> S1
        Q2 -- Yes --> Q3
        Q3 -- No --> S1
        Q3 -- Yes --> Q4
        Q4 -- No --> S1
        Q4 -- Yes --> Q5
        Q5 -- No --> S1
        Q5 -- Yes --> Q6
        Q6 -- No --> S1
        Q6 -- Yes --> Q7
        Q7 -- No --> S1
        Q7 -- Yes --> L1[You must use Long Schedule SE on page 2]
    
```

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; and Schedule K-1 (Form 1065), box 14, code A (other than farming). 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:
 • \$132,900 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, line 55.
 • More than \$132,900, multiply line 4 by 2.9% (0.029). Then, add \$16,479.60 to the result. Enter the total here and on Schedule 2 (Form 1040 or 1040-SR), line 4, or Form 1040-NR, 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 or 1040-SR), line 14, or Form 1040-NR, line 27

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11358Z Schedule SE (Form 1040 or 1040-SR) 2019

SCHEDULE 8812
Form 1040 or 1040-SR

Department of the Treasury
Internal Revenue Service (IRS)

OMB No. 1545-0074
2019
Attachment
Sequence No. 47

Additional Child Tax Credit
▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Schedule8812 for instructions and the latest information.

1040
1040-SR
1040-NR
8812

Your social security number

Part I All Filers

Caution: If you file Form 2555, 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 and 1040-SR filers: Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Forms 1040 and 1040-SR, line 13a).

1040-NR filers: Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040-NR, line 49).

2	Enter the amount from Form 1040, line 13a; Form 1040-SR, line 13a; or Form 1040-NR, 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 smaller of line 3 or line 4	4
6a	Earned income (see instructions)	5
6b	Nontaxable combat pay (see instructions)	6
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

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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 instructions

10 **1040 and 1040-SR filers:** Enter the total of the amounts from Schedule 1 (Form 1040 or 1040-SR), line 14, and Schedule 2 (Form 1040 or 1040-SR), line 5, plus any taxes that you identified using code "UT" and entered on Schedule 2 (Form 1040 or 1040-SR), line 8.

1040-NR filers: Enter the total of the amounts from Form 1040-NR, lines 27 and 28, plus any taxes that you identified using code "UT" and entered on line 60.

11 Add lines 9 and 10

12 **1040 and 1040-SR filers:** Enter the total of the amounts from Form 1040 or 1040-SR, line 18a, and Schedule 3 (Form 1040 or 1040-SR), line 11.

1040-NR filers: Enter the amount from Form 1040-NR, 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 18b; Form 1040-SR, line 18b; or Form 1040-NR, line 64.

1040
1040-SR
1040-NR

Section 9

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