



Statistics of Income

Individual Income Tax Returns
Complete Report | **2020**



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**Internal
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Individual Income Tax Returns 2020

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications 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) 2020. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of 164.4 million U.S. Individual Income Tax Returns (Forms 1040 and 1040-SR), including electronic returns, filed for TY 2020.

Table A presents selected income and tax items for TYs 2016 through 2020 as they appear on the forms and provides the percentage change between 2019 and 2020 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 with 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 Victoria Bryant, Acting Chief, Individual and Tax-Exempt Branch.

For TY 2020, the number of individual income tax returns filed grew by 6.5 million, or 4.2 percent. Adjusted gross income (AGI) rose 5.2 percent from 2019 to 2020. This increase in AGI was reflected in changes in some components of income, including increases in net capital gains less losses (31.0 percent), taxable pensions and annuities (5.5 percent), taxable Social Security income (3.9 percent), and salaries and wages (1.7 percent). Taxable income also grew by 6.3 percent to \$9.8 trillion for 2020. Similarly, total tax liability rose by 8.5 percent to \$1.8 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 2020. 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 AGI 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 2016–2020

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

Item [1]	Current dollars					Percent change, 2019 to 2020
	2016	2017	2018	2019	2020	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	150,272,157	152,903,231	153,774,296	157,796,807	164,358,792	4.2
Electronically filed returns	131,618,295	135,016,593	137,645,234	142,162,470	151,569,468	6.6
Form 1040 returns	86,489,022	88,437,257	152,875,628	142,164,886	147,781,563	4.0
Electronically filed returns	73,560,523	75,826,047	137,310,575	128,737,582	137,029,512	6.4
Form 1040A returns	40,007,370	39,621,455	[2] 460,018	N/A	N/A	[3]
Electronically filed returns	36,945,040	36,842,523	[2] 163,420	N/A	N/A	[3]
Form 1040EZ returns	23,775,765	24,844,519	[2] 438,651	N/A	N/A	[3]
Electronically filed returns	21,112,732	22,348,023	[2] 171,238	N/A	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	15,370,013	16,577,229	7.9
Electronically filed returns	N/A	N/A	N/A	13,308,612	14,539,957	9.3
Returns with virtual currency yes box checked	N/A	N/A	N/A	927,970	2,308,231	148.7
Salaries and wages: Number of returns	124,472,109	126,264,481	126,830,048	129,775,754	130,098,732	0.2
Amount	7,217,425,529	7,577,563,943	7,907,550,652	8,273,071,046	8,416,495,535	1.7
Taxable interest: Number of returns	42,583,038	44,193,009	46,558,530	48,676,014	48,346,274	-0.7
Amount	96,640,233	106,055,367	128,582,739	153,253,476	127,375,994	-16.9
Tax-exempt interest [4]: Number of returns	6,069,076	6,163,387	6,286,465	6,242,423	6,479,806	3.8
Amount	60,652,535	60,058,772	60,224,030	61,575,197	59,449,107	-3.5
Ordinary dividends: Number of returns	27,469,569	28,171,331	28,702,055	28,980,261	31,086,844	7.3
Amount	254,065,327	282,336,042	321,070,381	331,790,638	327,876,787	-1.2
Qualified dividends [4]: Number of returns	25,630,375	26,216,041	26,626,098	26,757,958	29,012,583	8.4
Amount	202,033,967	216,846,966	243,746,121	248,190,601	260,244,440	4.9
State income tax refunds: Number of returns	20,819,955	19,990,503	18,642,580	4,311,147	3,795,242	-12.0
Amount	33,468,377	34,292,386	35,230,639	5,567,843	4,336,115	-22.1
Alimony received: Number of returns	415,515	414,044	416,409	344,378	314,411	-8.7
Amount	10,468,433	10,381,660	11,271,656	10,810,673	9,659,488	-10.6
Business or profession net income less loss: Number of returns	25,063,932	25,898,833	26,556,132	27,256,526	27,727,153	1.7
Amount	328,082,028	346,372,148	348,745,841	354,741,301	337,175,302	-5.0
Net capital gain less loss: Number of returns	20,124,401	21,169,727	21,240,543	21,705,174	25,083,935	15.6
Amount	614,215,454	843,115,530	911,823,408	853,486,542	1,117,709,542	31.0
Capital gain distributions reported on Form 1040: Number of returns	3,918,379	4,229,823	4,185,790	4,056,900	3,919,950	-3.4
Amount	6,759,530	11,371,193	15,034,569	11,248,534	10,636,286	-5.4
Sales of property other than capital assets, net gain less loss: Number of returns	2,082,418	2,110,046	2,143,372	1,994,353	1,948,657	-2.3
Amount	6,292,584	12,736,896	19,738,602	19,359,097	33,788,611	74.5
Total Individual Retirement Arrangement (IRA) distributions [4]: Number of returns	15,191,877	15,904,756	[2] 274,605	16,495,748	14,205,309	-13.9
Amount	300,215,312	332,071,488	[2] 6,845,240	379,260,994	353,034,392	-6.9
Taxable IRA distributions: Number of returns	14,386,567	15,117,193	[2] 253,031	15,641,734	13,101,306	-16.2
Amount	257,507,903	286,496,949	[2] 5,523,744	324,971,510	284,005,168	-12.6
Total pensions and annuities [4]: Number of returns	30,335,768	30,610,779	[2] 657,602	30,830,618	33,021,101	7.1
Amount	1,108,027,133	1,171,791,907	[2] 23,905,082	1,290,875,434	1,407,948,180	9.1
Taxable pensions and annuities: Number of returns	27,860,995	28,264,910	[2] 618,423	28,284,849	30,412,365	7.5
Amount	693,626,543	729,187,412	[2] 16,511,632	784,497,673	827,597,726	5.5
Total IRA, pensions and annuities [4]: Number of returns	N/A	N/A	37,166,371	N/A	N/A	[3]
Amount	N/A	N/A	1,625,642,430	N/A	N/A	[3]
Taxable IRA, pensions and annuities: Number of returns	N/A	N/A	34,701,850	N/A	N/A	[3]
Amount	N/A	N/A	1,087,228,437	N/A	N/A	[3]
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,227,483	17,434,335	17,212,702	16,863,660	16,784,058	-0.5
Amount	706,486,715	766,936,736	778,647,324	771,975,979	793,879,232	2.8
Farm net income less loss: Number of returns	1,750,996	1,789,262	1,767,566	1,729,461	1,738,421	0.5
Amount	-17,666,030	-19,166,242	-23,395,195	-23,797,084	-21,864,139	-8.1
Unemployment compensation: Number of returns	5,567,058	5,204,253	4,517,744	4,363,590	29,901,078	585.2
Amount	25,420,264	23,946,035	21,998,211	21,395,491	405,283,667	1,794.2
Unemployment compensation exclusion amount: Number of returns	N/A	N/A	N/A	N/A	14,730,508	[3]
Amount	N/A	N/A	N/A	N/A	131,649,771	[3]
Total Social Security benefits [4]: Number of returns	28,329,015	28,967,603	29,629,805	30,022,335	31,691,628	5.6
Amount	619,856,114	644,989,570	680,495,999	718,890,477	774,017,713	7.7
Taxable Social Security benefits: Number of returns	19,966,525	20,929,431	21,792,987	22,416,436	23,057,234	2.9
Amount	285,939,053	309,539,629	337,046,241	360,038,769	374,166,924	3.9

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2016–2020—Continued

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

Item [1]	Current dollars					Percent change, 2019 to 2020
	2016	2017	2018	2019	2020	
	(1)	(2)	(3)	(4)	(5)	(6)
Foreign-earned income exclusion [5]: Number of returns	476,275	451,529	455,127	495,579	455,352	-8.1
Amount	29,187,724	28,162,667	29,715,021	30,867,452	29,622,342	-4.0
Net operating loss [5]: Number of returns	1,110,108	1,162,526	1,171,273	1,145,393	1,323,044	15.5
Amount	185,805,020	213,363,983	209,243,963	212,144,847	224,129,910	5.6
Cancellation of debt [5]: Number of returns	603,498	564,943	547,798	518,174	510,844	-1.4
Amount	5,424,398	6,247,497	4,766,232	5,460,270	4,953,787	-9.3
Taxable health savings account distributions [5]: Number of returns	300,921	287,867	293,160	492,627	531,695	7.9
Amount	370,066	384,201	406,148	631,639	635,596	0.6
Repatriated deferred (section 965) income as shareholders of certain foreign corporations [5]: Number of returns	N/A	34,088	33,692	2,973	2,413	-18.8
Amount	N/A	11,219,164	6,505,596	262,314	15,258	-94.2
Limitation on business losses: Number of returns	N/A	N/A	24,809	3,391	25	-99.3
Amount	N/A	N/A	32,554,968	3,530,839	184,932	-94.8
Global intangible low tax income: Number of returns	N/A	N/A	19,755	12,136	7,823	-35.5
Amount	N/A	N/A	1,764,899	2,449,204	2,869,447	17.2
Gambling earnings [5]: Number of returns	1,974,960	2,094,093	1,993,632	1,947,628	1,687,491	-13.4
Amount	31,573,883	32,579,689	32,919,323	35,756,185	28,437,694	-20.5
Other income less loss [5]: Number of returns	6,228,170	6,434,957	6,322,140	6,462,486	6,956,041	7.6
Amount	38,244,843	40,011,966	44,746,257	38,422,215	37,253,562	-3.0
Total income: Number of returns	149,737,071	152,396,024	153,261,401	157,197,473	160,981,093	2.4
Amount	10,379,352,389	11,170,081,552	11,785,277,945	12,111,799,488	12,739,653,369	5.2
Educator expenses: Number of returns	3,853,148	3,611,716	3,476,090	3,628,977	3,436,604	-5.3
Amount	982,698	930,641	901,446	937,722	904,137	-3.6
Certain business expenses of reservists, performing artists, etc.: Number of returns	157,254	147,070	303,402	343,227	316,183	-7.9
Amount	605,289	765,539	2,094,747	2,764,429	2,533,353	-8.4
Health savings account deduction: Number of returns	1,721,015	1,857,859	1,953,488	2,022,903	2,008,708	-0.7
Amount	4,966,885	5,350,980	5,589,632	5,728,845	5,948,959	3.8
Moving expenses: Number of returns	1,114,665	1,082,452	104,471	112,049	80,889	-27.8
Amount	3,486,633	3,467,230	321,940	293,751	208,240	-29.1
Deductible part of self-employment tax: Number of returns	19,582,832	20,063,996	20,148,343	20,460,855	20,352,607	-0.5
Amount	29,865,683	31,914,949	32,663,231	33,645,174	33,293,453	-1.0
Payments to a Keogh plan: Number of returns	988,523	1,012,095	984,817	951,117	947,275	-0.4
Amount	24,682,986	25,821,484	25,495,517	25,527,840	26,091,044	2.2
Self-employed health insurance: Number of returns	4,057,011	4,109,643	3,925,909	3,789,086	3,640,345	-3.9
Amount	30,112,335	31,709,190	31,610,944	31,384,974	30,148,510	-3.9
Penalty on early withdrawal of savings: Number of returns	415,627	410,906	496,463	501,306	379,439	-24.3
Amount	107,969	123,924	266,021	243,447	208,505	-14.4
Alimony paid adjustment: Number of returns	586,253	586,323	578,087	491,120	420,321	-14.4
Amount	12,638,957	13,436,431	13,582,240	12,374,364	10,697,070	-13.6
Total taxpayer IRA adjustment: Number of returns	2,667,003	2,637,519	2,469,291	2,436,686	2,465,286	1.2
Amount	13,387,326	13,427,254	12,503,200	12,691,089	13,574,992	7.0
Student loan interest deduction: Number of returns	12,396,180	12,563,850	12,425,040	12,719,148	10,103,544	-20.6
Amount	13,446,150	13,687,484	13,434,708	14,144,721	7,752,615	-45.2
Tuition and fees deduction: Number of returns	1,687,102	1,109,292	[2] 27,064	1,285,659	1,294,534	0.7
Amount	3,910,226	2,584,883	[2] 56,458	3,009,678	3,176,138	5.5
Domestic production activities deduction: Number of returns	719,622	789,696	182,910	55,889	* 11,133	* -80.1
Amount	13,376,710	15,126,066	1,720,704	258,101	* 67,614	* -73.8
Archer medical savings account deduction: Number of returns	3,712	3,385	6,256	* 3,082	4,365	* 41.6
Amount	6,922	4,715	7,336	* 4,971	7,013	* 41.1
Foreign housing deductions: Number of returns	4,298	3,869	3,455	4,319	4,573	5.9
Amount	78,285	84,317	69,527	85,541	40,783	-52.3
Other adjustments: Number of returns	129,850	126,695	154,399	189,206	293,714	55.2
Amount	1,758,856	1,746,310	1,521,187	1,830,866	2,514,426	37.3
Total statutory adjustments: Number of returns	38,858,066	39,090,129	37,761,829	39,140,137	36,917,699	-5.7
Amount	153,413,910	160,181,396	141,838,840	144,925,513	137,166,853	-5.4
Adjusted gross income or loss (AGI): Amount	10,225,938,480	11,009,900,155	11,643,439,106	11,966,873,976	12,591,788,823	5.2
Charitable contributions if took standard deduction: Number of returns	N/A	N/A	N/A	N/A	41,390,425	[3]
Amount	N/A	N/A	N/A	N/A	10,697,693	[3]
Total itemized deductions: Number of returns	45,153,109	46,852,675	17,532,592	17,348,989	15,535,429	-10.5
Amount	1,293,399,294	1,402,091,664	648,881,712	645,102,704	607,514,570	-5.8

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 2016–2020—Continued

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

Item [1]	Current dollars					Percent change, 2019 to 2020
	2016	2017	2018	2019	2020	
	(1)	(2)	(3)	(4)	(5)	
Qualified business income deduction: Number of returns	N/A	N/A	18,664,592	22,243,545	22,827,118	2.6
Amount	N/A	N/A	149,950,908	155,249,163	166,114,002	7.0
Total standard deduction: Number of returns	103,013,095	104,013,115	134,271,137	138,307,604	143,551,783	3.8
Amount	893,666,363	906,750,425	2,253,032,601	2,354,080,109	2,495,360,191	6.0
Basic standard deduction: Number of returns	103,013,095	104,013,115	134,270,136	138,307,604	143,550,780	3.8
Amount	865,094,185	876,178,475	2,208,536,922	2,307,521,304	2,445,087,137	6.0
Additional standard deduction: Number of returns	15,316,052	15,749,465	22,811,275	23,725,778	25,304,324	6.7
Amount	28,572,178	29,364,857	44,168,254	46,434,047	49,591,590	6.8
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	N/A	93,023	15,284	11,035	46,471	321.1
Amount	N/A	1,207,093	327,424	124,759	681,465	446.2
AGI less deductions: Number of returns	131,943,664	134,881,306	121,386,350	124,340,527	127,501,119	2.5
Amount	8,308,668,214	9,002,110,047	9,116,459,681	9,393,458,371	9,983,058,728	6.3
Number of exemptions	289,752,892	292,661,182	[2] 7,985,638	N/A	N/A	[3]
Exemption amount	1,146,205,770	1,155,506,023	[2] 31,700,890	N/A	N/A	[3]
Taxable income: Number of returns	115,520,564	119,045,254	120,916,002	124,143,848	127,425,325	2.6
Amount	7,330,108,634	8,008,418,180	8,941,445,098	9,226,944,218	9,812,730,835	6.3
Capital construction fund reduction: Number of returns	2,206	3,358	15,479	11,829	3,076	-74.0
Amount	83,289	131,381	114,763	196,973	19,939	-89.9
Domestic production activities deductions passed through from an agricultural or horticultural cooperative: Number of returns	N/A	N/A	10,123	[2] 813	N/A	[3]
Amount	N/A	N/A	161,009	[2] 70,674	N/A	[3]
Tax from table, rate schedules, etc.: Number of returns	114,596,286	118,014,807	119,911,811	123,262,605	126,514,146	2.6
Amount	1,470,688,398	1,622,635,040	1,643,338,238	1,687,915,451	1,822,874,041	8.0
Additional taxes: Number of returns	7,175	8,715	7,851	* 3,222	3,835	* 19.0
Amount	3,739	21,093	6,042	* 449	14,565	* 3,143.9
Alternative minimum tax: Number of returns	4,634,301	5,075,419	244,007	170,478	156,549	-8.2
Amount	31,016,377	36,404,112	4,022,755	2,792,555	2,937,322	5.2
Excess advance premium tax credit repayment: Number of returns	3,455,370	3,419,815	3,206,967	3,018,032	1,748,217	-42.1
Amount	3,146,320	3,703,793	4,433,822	4,218,714	1,709,599	-59.5
Income tax before credits: Number of returns	115,181,685	118,644,112	120,367,473	123,689,755	126,758,953	2.5
Amount	1,504,894,843	1,662,837,203	1,651,822,411	1,695,025,831	1,827,636,926	7.8
Child care credit: Number of returns	6,469,075	6,469,236	6,460,823	6,375,388	5,049,685	-20.8
Amount	3,635,193	3,718,771	3,789,213	3,778,995	2,826,870	-25.2
Credit for elderly or disabled: Number of returns	60,310	63,417	56,046	40,998	45,677	11.4
Amount	6,563	6,995	4,805	4,066	4,265	4.9
Education credits: Number of returns	8,997,968	8,751,052	8,700,169	7,879,521	7,418,821	-5.8
Amount	9,653,056	9,353,087	8,930,906	8,572,878	7,880,608	-8.1
Residential energy credit: Number of returns	2,613,477	1,577,700	755,767	1,957,807	2,290,640	17.0
Amount	2,336,382	2,124,782	2,511,826	3,514,580	3,901,324	11.0
Foreign tax credit: Number of returns	7,798,027	8,651,605	9,006,393	9,400,344	9,200,635	-2.1
Amount	20,090,076	21,757,425	24,925,384	25,454,553	21,624,553	-15.0
Child and other dependent tax credit: Number of returns	22,096,901	22,075,218	39,377,143	39,718,286	39,330,076	-1.0
Amount	26,800,252	26,876,793	81,495,898	83,109,361	84,414,634	1.6
Retirement savings contributions credit: Number of returns	8,457,550	8,712,026	9,259,299	9,629,285	9,401,147	-2.4
Amount	1,536,316	1,564,066	1,735,419	1,836,811	1,749,685	-4.7
Mortgage interest credit: Number of returns	83,665	96,168	94,664	93,937	94,293	0.4
Amount	116,318	136,066	139,820	144,391	153,078	6.0
Adoption credit: Number of returns	66,250	79,670	76,127	63,531	64,773	2.0
Amount	290,168	404,117	386,390	303,894	321,764	5.9
General business credit: Number of returns	352,327	409,870	477,291	427,987	433,065	1.2
Amount	4,130,911	4,803,015	5,356,507	5,100,792	4,932,175	-3.3
Prior-year minimum tax credit: Number of returns	321,280	293,466	981,638	244,403	* 148,294	* -39.3
Amount	906,916	1,046,335	2,921,822	1,559,074	* 1,362,613	* -12.6
Alternative motor vehicle credit: Number of returns	10,623	13,776	11,153	16,898	18,183	7.6
Amount	26,867	49,233	54,393	40,314	48,221	19.6
Qualified electric vehicle credit: Number of returns	[6]	* 2,011	[6]	* 3,010	3,035	0.8
Amount	[6]	* 5,441	[6]	* 10,320	4,554	-55.9

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 2016–2020—Continued

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

Item [1]	Current dollars					Percent change, 2019 to 2020
	2016	2017	2018	2019	2020	
	(1)	(2)	(3)	(4)	(5)	(6)
Alternative fuel vehicle refueling property credit: Number of returns	8,486	9,523	* 157	26,892	28,519	6.1
Amount	2,309	3,012	* 25	9,718	9,801	0.9
Qualified plug-in electric vehicle credit: Number of returns	57,066	91,406	228,909	162,686	61,793	-62.0
Amount	375,125	536,989	1,540,909	642,895	313,118	-51.3
Total credits [7]: Number of returns	45,578,703	45,853,705	57,348,837	58,143,847	57,874,025	-0.5
Amount	69,954,193	72,466,840	133,837,039	134,154,595	129,590,483	-3.4
Income tax after credits: Number of returns	103,940,307	107,784,100	103,069,714	106,620,468	109,766,338	3.0
Amount	1,434,940,650	1,590,370,363	1,517,985,372	1,560,871,236	1,698,046,443	8.8
Self-employment tax: Number of returns	19,582,832	20,063,996	20,148,343	20,460,855	20,352,607	-0.5
Amount	59,702,415	63,809,922	65,306,977	67,278,410	66,574,852	-1.0
Social Security, Medicare tax on tip income not reported: Number of returns	115,870	94,039	122,097	118,208	74,059	-37.3
Amount	19,302	16,333	18,099	14,099	8,507	-39.7
Uncollected Social Security tax: Number of returns	41,751	34,712	59,824	41,557	41,984	1.0
Amount	19,368	23,900	44,119	27,126	34,805	28.3
Tax on qualified retirement plans: Number of returns	5,170,222	5,112,100	5,080,752	5,203,674	3,873,810	-25.6
Amount	5,489,009	5,663,889	5,916,650	6,043,348	3,642,009	-39.7
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	180,899	196,669	190,242	177,407	179,705	1.3
Amount	1,120,961	1,152,924	1,232,349	1,147,586	1,209,817	5.4
First-time homebuyer credit repayment: Number of returns	635,787	585,006	567,892	551,698	509,464	-7.7
Amount	344,538	305,273	304,501	280,701	267,007	-4.9
Health care individual responsibility payment: Number of returns	4,955,223	4,606,271	3,716,577	[2] 283,264	N/A	[3]
Amount	3,605,571	3,564,345	3,122,683	[2] 261,155	N/A	[3]
Recapture taxes: Number of returns	* 3,977	1,489	4,132	5,037	4,963	-1.5
Amount	* 1,649	1,331	7,852	8,853	7,574	-14.4
COBRA premium assistance recapture: Number of returns	0	* 41	[6]	[6]	0	[3]
Amount	0	* 1	[6]	[6]	0	[3]
Total tax liability [8]: Number of returns	113,767,178	117,316,073	113,274,966	116,454,739	119,398,433	2.5
Amount	1,533,231,232	1,700,461,116	1,634,280,926	1,674,999,742	1,817,433,675	8.5
Income tax withheld from W-2: Number of returns	N/A	N/A	N/A	N/A	118,598,959	[3]
Amount	N/A	N/A	N/A	N/A	1,124,951,133	[3]
Income tax withheld from Form 1099: Number of returns	N/A	N/A	N/A	N/A	44,773,634	[3]
Amount	N/A	N/A	N/A	N/A	159,906,062	[3]
Income tax withheld from other forms: Number of returns	N/A	N/A	N/A	N/A	4,969,138	[3]
Amount	N/A	N/A	N/A	N/A	12,309,272	[3]
Income tax withheld: Number of returns	132,707,205	135,130,601	135,779,354	138,736,488	140,126,721	1.0
Amount	1,222,368,779	1,307,337,120	1,216,721,923	1,267,454,688	1,331,767,098	5.1
Estimated tax payments: Number of returns	9,522,188	9,644,085	9,646,140	10,012,062	9,783,673	-2.3
Amount	360,039,051	388,704,109	403,806,363	405,055,882	417,829,370	3.2
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	27,382,904	27,030,382	26,492,486	26,738,391	26,025,709	-2.7
Amount	66,723,338	66,442,810	64,923,556	64,477,508	59,239,684	-8.1
Nontaxable combat pay election: Number of returns	4,016	10,047	* 7,069	7,650	10,011	30.9
Amount	50,398	147,263	* 22,604	114,638	50,306	-56.1
Additional child tax credit: Number of returns	18,921,435	18,341,984	20,450,468	19,867,646	19,119,249	-3.8
Amount	25,373,304	24,506,747	36,235,241	35,733,023	33,664,804	-5.8
American opportunity credit: Number of returns	8,763,285	8,068,544	7,382,500	6,940,056	6,481,440	-6.6
Amount	7,864,516	7,143,602	6,393,866	6,083,655	5,654,475	-7.1
Recovery rebate credit: Number of returns	N/A	N/A	N/A	N/A	31,096,185	[3]
Amount	N/A	N/A	N/A	N/A	45,427,981	[3]
Net premium tax credit: Number of returns	2,644,433	2,471,815	2,272,479	2,170,776	2,223,362	2.4
Amount	1,919,003	1,898,795	1,844,866	1,971,279	2,149,299	9.0
Qualified sick and family leave credit: Number of returns	N/A	N/A	N/A	N/A	998,868	[3]
Amount	N/A	N/A	N/A	N/A	1,911,053	[3]
Payment with an extension request: Number of returns	1,757,247	2,018,154	2,135,425	1,432,185	1,597,601	11.5
Amount	107,697,307	145,595,975	147,747,981	127,149,592	169,512,965	33.3
Excess Social Security tax withheld: Number of returns	1,583,531	1,467,562	1,596,276	1,640,674	1,587,700	-3.2
Amount	3,183,701	3,156,673	3,473,419	3,802,529	3,630,524	-4.5

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2016–2020—Continued

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

Item [1]	Current dollars					Percent change, 2019 to 2020
	2016	2017	2018	2019	2020	
	(1)	(2)	(3)	(4)	(5)	(6)
Form 4136— <i>Credit for Federal tax on gasoline and special fuels</i> :						
Number of returns	293,699	288,899	296,578	305,996	292,191	-4.5
Amount	116,955	133,757	122,232	163,730	166,650	1.8
Other payments: Form 2439— <i>Regulated investment company credit</i> :						
Number of returns	3,168	6,840	6,734	4,425	3,112	-29.7
Amount	1,329	2,923	9,858	6,929	77,187	1,014.0
Form 8885— <i>Health coverage tax credit</i> : Number of returns	33,218	28,302	18,970	15,250	47,083	208.7
Amount	63,872	35,103	31,431	32,898	45,008	36.8
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	4,313	3,861	205	495	141.5
Amount	N/A	2,184,435	1,228,037	11,294	88	-99.2
Deferral for certain Schedule H or SE filers: Number of returns	N/A	N/A	N/A	N/A	863,595	[3]
Amount	N/A	N/A	N/A	N/A	940,901	[3]
First-time homebuyer credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Total payments: Number of returns	141,991,052	144,314,861	145,026,459	148,250,129	155,293,744	4.8
Amount	1,795,410,655	1,947,321,713	1,882,737,804	1,912,125,679	2,072,301,524	8.4
Overpayment, total: Number of returns	116,686,358	117,024,435	116,689,071	118,897,660	125,949,019	5.9
Amount	414,634,926	425,037,489	426,602,735	433,334,762	472,019,865	8.9
Overpayment refunded: Number of returns	113,547,753	113,957,919	113,510,190	115,836,993	122,728,631	5.9
Amount	334,914,071	339,178,097	331,948,424	335,441,285	379,672,173	13.2
Refund credited to next year: Number of returns	4,126,830	3,919,570	4,204,745	3,931,470	4,334,431	10.2
Amount	79,720,854	85,859,391	94,654,311	97,893,477	92,347,692	-5.7
Tax due at time of filing: Number of returns	28,675,667	30,964,788	32,020,214	33,269,899	32,771,171	-1.5
Amount	154,021,961	179,955,564	180,402,092	198,535,581	218,487,802	10.0
Predetermined estimated tax penalty: Number of returns	9,481,106	10,098,860	8,961,285	11,133,165	10,472,580	-5.9
Amount	1,566,459	1,778,672	2,256,234	2,326,757	1,335,786	-42.6

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 2016–2020—Continued

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

Item [1]	Constant 1990 dollars [9]					Percent change, 2019 to 2020
	2016	2017	2018	2019	2020	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	150,272,157	152,903,231	153,774,296	157,796,807	164,358,792	4.2
Electronically filed returns	131,618,295	135,016,593	137,645,234	142,162,470	151,569,468	6.6
Form 1040 returns	86,489,022	88,437,257	152,875,628	142,164,886	147,781,563	4.0
Electronically filed returns	73,560,523	75,826,047	137,310,575	128,737,582	137,029,512	6.4
Form 1040A returns	40,007,370	39,621,455	[2] 460,018	N/A	N/A	[3]
Electronically filed returns	36,945,040	36,842,523	[2] 163,420	N/A	N/A	[3]
Form 1040EZ returns	23,775,765	24,844,519	[2] 438,651	N/A	N/A	[3]
Electronically filed returns	21,112,732	22,348,023	[2] 171,238	N/A	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	15,370,013	16,577,229	7.9
Electronically filed returns	N/A	N/A	N/A	13,308,612	14,539,957	9.3
Returns with virtual currency yes box checked	N/A	N/A	N/A	927,970	2,308,231	148.7
Salaries and wages: Number of returns	124,472,109	126,264,481	126,830,048	129,775,754	130,098,732	0.2
Amount	3,931,059,656	4,041,367,436	4,116,372,021	4,231,749,896	4,250,755,321	0.4
Taxable interest: Number of returns	42,583,038	44,193,009	46,558,530	48,676,014	48,346,274	-0.7
Amount	52,636,292	56,562,862	66,935,314	78,390,525	64,331,310	-17.9
Tax-exempt interest [4]: Number of returns	6,069,076	6,163,387	6,286,465	6,242,423	6,479,806	3.8
Amount	33,035,150	32,031,345	31,350,354	31,496,264	30,024,802	-4.7
Ordinary dividends: Number of returns	27,469,569	28,171,331	28,702,055	28,980,261	31,086,844	7.3
Amount	138,379,808	150,579,222	167,137,106	169,713,881	165,594,337	-2.4
Qualified dividends [4]: Number of returns	25,630,375	26,216,041	26,626,098	26,757,958	29,012,583	8.4
Amount	110,040,287	115,651,715	126,885,019	126,951,714	131,436,586	3.5
State income tax refunds: Number of returns	20,819,955	19,990,503	18,642,580	4,311,147	3,795,242	-12.0
Amount	18,228,964	18,289,273	18,339,739	2,848,002	2,189,957	-23.1
Alimony received: Number of returns	415,515	414,044	416,409	344,378	314,411	-8.7
Amount	5,701,761	5,536,885	5,867,598	5,529,756	4,878,529	-11.8
Business or profession net income less loss: Number of returns	25,063,932	25,898,833	26,556,132	27,256,526	27,727,153	1.7
Amount	178,693,915	184,731,812	181,543,905	181,453,351	170,290,557	-6.2
Net capital gain less loss: Number of returns	20,124,401	21,169,727	21,240,543	21,705,174	25,083,935	15.6
Amount	334,540,008	449,661,616	474,660,806	436,566,006	564,499,769	29.3
Capital gain distributions reported on Form 1040: Number of returns	3,918,379	4,229,823	4,185,790	4,056,900	3,919,950	-3.4
Amount	3,681,661	6,064,636	7,826,428	5,753,726	5,371,862	-6.6
Sales of property other than capital assets, net gain less loss: Number of returns	2,082,418	2,110,046	2,143,372	1,994,353	1,948,657	-2.3
Amount	3,427,333	6,793,011	10,275,170	9,902,351	17,064,955	72.3
Total Individual Retirement Arrangement (IRA) distributions [4]: Number of returns	15,191,877	15,904,756	274,605	16,495,748	14,205,309	-13.9
Amount	163,515,965	177,104,794	3,563,373	193,995,393	178,300,198	-8.1
Taxable IRA distributions: Number of returns	14,386,567	15,117,193	253,031	15,641,734	13,101,306	-16.2
Amount	140,254,849	152,798,373	2,875,452	166,225,836	143,436,954	-13.7
Total pensions and annuities [4]: Number of returns	30,335,768	30,610,779	657,602	30,830,618	33,021,101	7.1
Amount	603,500,617	624,955,684	12,444,082	660,294,340	711,084,939	7.7
Taxable pensions and annuities: Number of returns	27,860,995	28,264,910	618,423	28,284,849	30,412,365	7.5
Amount	377,792,235	388,899,953	8,595,332	401,277,582	417,978,649	4.2
Total IRA, pensions and annuities [4]: Number of returns	N/A	N/A	37,166,371	N/A	N/A	[3]
Amount	N/A	N/A	846,248,011	N/A	N/A	[3]
Taxable IRA, pensions and annuities: Number of returns	N/A	N/A	34,701,850	N/A	N/A	[3]
Amount	N/A	N/A	565,970,035	N/A	N/A	[3]
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,227,483	17,434,335	17,212,702	16,863,660	16,784,058	-0.5
Amount	384,796,686	409,032,926	405,334,370	394,872,624	400,949,107	1.5
Farm net income less loss: Number of returns	1,750,996	1,789,262	1,767,566	1,729,461	1,738,421	0.5
Amount	-9,622,021	-10,221,996	-12,178,654	-12,172,421	-11,042,494	-9.3
Unemployment compensation: Number of returns	5,567,058	5,204,253	4,517,744	4,363,590	29,901,078	585.2
Amount	13,845,460	12,771,219	11,451,437	10,943,985	204,688,721	1,770.3
Unemployment compensation exclusion amount: Number of returns	N/A	N/A	N/A	N/A	14,730,508	[3]
Amount	N/A	N/A	N/A	N/A	66,489,783	[3]
Total Social Security benefits [4]: Number of returns	28,329,015	28,967,603	29,629,805	30,022,335	31,691,628	5.6
Amount	337,612,263	343,994,437	354,240,499	367,718,914	390,918,037	6.3
Taxable Social Security benefits: Number of returns	19,966,525	20,929,431	21,792,987	22,416,436	23,057,234	2.9
Amount	155,740,225	165,087,802	175,453,535	184,163,053	188,973,194	2.6

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 2016–2020—Continued

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

Item [1]	Constant 1990 dollars [9]					Percent change, 2019 to 2020
	2016	2017	2018	2019	2020	
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign-earned income exclusion [5]: Number of returns	476,275	451,529	455,127	495,579	455,352	-8.1
Amount	15,897,453	15,020,089	15,468,517	15,788,978	14,960,779	-5.2
Net operating loss [5]: Number of returns	1,110,108	1,162,526	1,171,273	1,145,393	1,323,044	15.5
Amount	101,200,991	113,794,124	108,924,499	108,513,988	113,196,924	4.3
Cancellation of debt [5]: Number of returns	603,498	564,943	547,798	518,174	510,844	-1.4
Amount	2,954,465	3,331,998	2,481,120	2,792,977	2,501,913	-10.4
Taxable health savings account distributions [5]: Number of returns	300,921	287,867	293,160	492,627	531,695	7.9
Amount	201,561	204,907	211,425	323,089	321,008	-0.6
Repatriated deferred (section 965) income as shareholders of certain foreign corporations [5]: Number of returns	N/A	34,088	33,692	2,973	2,413	-18.8
Amount	N/A	5,983,554	3,386,567	134,176	7,706	-94.3
Limitation on business losses: Number of returns	N/A	N/A	24,809	3,391	25	-99.3
Amount	N/A	N/A	16,946,886	1,806,056	93,400	-94.8
Global intangible low tax income: Number of returns	N/A	N/A	19,755	12,136	7,823	-35.5
Amount	N/A	N/A	918,740	1,252,790	1,449,216	15.7
Gambling earnings [5]: Number of returns	1,974,960	2,094,093	1,993,632	1,947,628	1,687,491	-13.4
Amount	17,197,104	17,375,834	17,136,555	18,289,609	14,362,472	-21.5
Other income less loss [5]: Number of returns	6,228,170	6,434,957	6,322,140	6,462,486	6,956,041	7.6
Amount	20,830,525	21,339,715	23,293,210	19,653,307	18,814,930	-4.3
Total income: Number of returns	149,737,071	152,396,024	153,261,401	157,197,473	160,981,093	2.4
Amount	5,653,242,042	5,957,376,828	6,134,970,299	6,195,293,856	6,434,168,368	3.9
Educator expenses: Number of returns	3,853,148	3,611,716	3,476,090	3,628,977	3,436,604	-5.3
Amount	535,239	496,342	469,259	479,653	456,635	-4.8
Certain business expenses of reservists, performing artists, etc.: Number of returns	157,254	147,070	303,402	343,227	316,183	-7.9
Amount	329,678	408,287	1,090,446	1,414,030	1,279,471	-9.5
Health savings account deduction: Number of returns	1,721,015	1,857,859	1,953,488	2,022,903	2,008,708	-0.7
Amount	2,705,275	2,853,856	2,909,751	2,930,355	3,004,525	2.5
Moving expenses: Number of returns	1,114,665	1,082,452	104,471	112,049	80,889	-27.8
Amount	1,899,038	1,849,189	167,590	150,256	105,172	-30.0
Deductible part of self-employment tax: Number of returns	19,582,832	20,063,996	20,148,343	20,460,855	20,352,607	-0.5
Amount	16,266,712	17,021,306	17,003,244	17,209,808	16,814,875	-2.3
Payments to a Keogh plan: Number of returns	988,523	1,012,095	984,817	951,117	947,275	-0.4
Amount	13,443,892	13,771,458	13,272,003	13,057,719	13,177,295	0.9
Self-employed health insurance: Number of returns	4,057,011	4,109,643	3,925,909	3,789,086	3,640,345	-3.9
Amount	16,401,054	16,911,568	16,455,463	16,053,695	15,226,520	-5.2
Penalty on early withdrawal of savings: Number of returns	415,627	410,906	496,463	501,306	379,439	-24.3
Amount	58,807	66,093	138,480	124,525	105,306	-15.4
Alimony paid adjustment: Number of returns	586,253	586,323	578,087	491,120	420,321	-14.4
Amount	6,883,964	7,166,097	7,070,401	6,329,598	5,402,561	-14.6
Total taxpayer IRA adjustment: Number of returns	2,667,003	2,637,519	2,469,291	2,436,686	2,465,286	1.2
Amount	7,291,572	7,161,202	6,508,693	6,491,606	6,856,057	5.6
Student loan interest deduction: Number of returns	12,396,180	12,563,850	12,425,040	12,719,148	10,103,544	-20.6
Amount	7,323,611	7,299,991	6,993,601	7,235,151	3,915,462	-45.9
Tuition and fees deduction: Number of returns	1,687,102	1,109,292	[2] 27,064	[2] 1,285,659	1,294,534	0.7
Amount	2,129,753	1,378,604	[2] 29,390	[2] 1,539,477	1,604,110	4.2
Domestic production activities deduction: Number of returns	719,622	789,696	182,910	55,889	* 11,133	* -80.1
Amount	7,285,790	8,067,235	895,733	132,021	* 34,148	* -74.1
Archer medical savings account deduction: Number of returns	3,712	3,385	6,256	* 3,082	4,365	* 41.6
Amount	3,770	2,515	3,819	* 2,543	3,542	* 39.3
Foreign housing deductions: Number of returns	4,298	3,869	3,455	4,319	4,573	5.9
Amount	42,639	44,969	36,193	43,755	20,597	-52.9
Other adjustments: Number of returns	129,850	126,695	154,399	189,206	293,714	55.2
Amount	957,983	931,365	791,872	936,504	1,269,912	35.6
Total statutory adjustments: Number of returns	38,858,066	39,090,129	37,761,829	39,140,137	36,917,699	-5.7
Amount	83,558,775	85,430,078	73,835,940	74,130,697	69,276,188	-6.5
Adjusted gross income or loss (AGI): Amount	5,569,683,268	5,871,946,749	6,061,134,360	6,121,163,159	6,359,489,305	3.9
Charitable contributions if took standard deduction: Number of returns	N/A	N/A	N/A	N/A	20,904,255	[3]
Amount	N/A	N/A	N/A	N/A	10,697,693	[3]
Total itemized deductions: Number of returns	45,153,109	46,852,675	17,532,592	17,348,989	15,535,429	-10.5
Amount	704,465,846	747,782,221	337,783,296	329,975,808	306,825,540	-7.0

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 2016–2020—Continued

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

Item [1]	Constant 1990 dollars [9]					Percent change, 2019 to 2020
	2016	2017	2018	2019	2020	
	(7)	(8)	(9)	(10)	(11)	(12)
Qualified business income deduction: Number of returns	N/A	N/A	18,664,592	22,243,545	22,827,118	2.6
Amount	N/A	N/A	78,058,776	79,411,337	83,895,961	5.6
Total standard deduction: Number of returns	103,013,095	104,013,115	134,271,137	138,307,604	143,551,783	3.8
Amount	486,746,385	483,600,227	1,172,843,624	1,204,133,048	1,260,282,925	4.7
Basic standard deduction: Number of returns	103,013,095	104,013,115	134,270,136	138,307,604	143,550,780	3.8
Amount	471,184,197	467,295,187	1,149,680,855	1,180,317,803	1,234,892,493	4.6
Additional standard deduction: Number of returns	15,316,052	15,749,465	22,811,275	23,725,778	25,304,324	6.7
Amount	15,562,188	15,661,257	22,992,324	23,751,431	25,046,258	5.5
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	N/A	93,023	15,284	11,035	46,471	321.1
Amount	N/A	643,783	170,445	63,815	344,174	439.3
AGI less deductions: Number of returns	131,943,664	134,881,306	121,386,350	124,340,527	127,501,119	2.5
Amount	4,525,418,417	4,801,125,358	4,745,684,373	4,804,838,041	5,041,948,853	4.9
Number of exemptions	289,752,892	292,661,182	7,985,638	N/A	N/A	[3]
Exemption amount	624,295,082	616,269,879	16,502,285	N/A	N/A	[3]
Taxable income: Number of returns	115,520,564	119,045,254	120,916,002	124,143,848	127,425,325	2.6
Amount	3,992,433,897	4,271,156,363	4,654,578,396	4,719,664,562	4,955,924,664	5.0
Capital construction fund reduction: Number of returns	2,206	3,358	15,479	11,829	3,076	-74.0
Amount	45,364	70,070	59,741	100,753	10,070	-90.0
Domestic production activities deductions passed through from an agricultural or horticultural cooperative: Number of returns	N/A	N/A	10,123	[2] 813	N/A	[3]
Amount	N/A	N/A	83,815	[2] 36,150	N/A	[3]
Tax from table, rate schedules, etc.: Number of returns	114,596,286	118,014,807	119,911,811	123,262,605	126,514,146	2.6
Amount	801,028,539	865,405,355	855,459,780	863,383,862	920,643,455	6.6
Additional taxes: Number of returns	7,175	8,715	7,851	* 3,222	3,835	* 19.0
Amount	2,036	11,250	3,145	* 230	7,356	* 3,102.9
Alternative minimum tax: Number of returns	4,634,301	5,075,419	244,007	170,478	156,549	-8.2
Amount	16,893,452	19,415,526	2,094,094	1,428,417	1,483,496	3.9
Excess advance premium tax credit repayment: Number of returns	3,455,370	3,419,815	3,206,967	3,018,032	1,748,217	-42.1
Amount	1,713,682	1,975,356	2,308,080	2,157,910	863,434	-60.0
Income tax before credits: Number of returns	115,181,685	118,644,112	120,367,473	123,689,755	126,758,953	2.5
Amount	819,659,501	886,846,508	859,876,320	867,020,885	923,048,953	6.5
Child care credit: Number of returns	6,469,075	6,469,236	6,460,823	6,375,388	5,049,685	-20.8
Amount	1,979,953	1,983,345	1,972,521	1,932,990	1,427,712	-26.1
Credit for elderly or disabled: Number of returns	60,310	63,417	56,046	40,998	45,677	11.4
Amount	3,575	3,731	2,501	2,080	2,154	3.6
Education credits: Number of returns	8,997,968	8,751,052	8,700,169	7,879,521	7,418,821	-5.8
Amount	5,257,656	4,988,313	4,649,092	4,385,104	3,980,105	-9.2
Residential energy credit: Number of returns	2,613,477	1,577,700	755,767	1,957,807	2,290,640	17.0
Amount	1,272,539	1,133,217	1,307,562	1,797,739	1,970,366	9.6
Foreign tax credit: Number of returns	7,798,027	8,651,605	9,006,393	9,400,344	9,200,635	-2.1
Amount	10,942,307	11,603,960	12,975,213	13,020,232	10,921,491	-16.1
Child and other dependent tax credit: Number of returns	22,096,901	22,075,218	39,377,143	39,718,286	39,330,076	-1.0
Amount	14,597,087	14,334,290	42,423,685	42,511,182	42,633,654	0.3
Retirement savings contributions credit: Number of returns	8,457,550	8,712,026	9,259,299	9,629,285	9,401,147	-2.4
Amount	836,773	834,169	903,394	939,545	883,679	-5.9
Mortgage interest credit: Number of returns	83,665	96,168	94,664	93,937	94,293	0.4
Amount	63,354	72,569	72,785	73,857	77,312	4.7
Adoption credit: Number of returns	66,250	79,670	76,127	63,531	64,773	2.0
Amount	158,044	215,529	201,140	155,365	162,507	4.6
General business credit: Number of returns	352,327	409,870	477,291	427,987	433,065	1.2
Amount	2,249,952	2,561,608	2,788,395	2,609,101	2,490,997	-4.5
Prior-year minimum tax credit: Number of returns	321,280	293,466	981,638	244,403	* 148,294	* -39.3
Amount	493,963	558,045	1,520,990	797,480	* 688,188	* -13.7
Alternative motor vehicle credit: Number of returns	10,623	13,776	11,153	16,898	18,183	7.6
Amount	14,633	26,258	28,315	20,621	24,354	18.1
Qualified electric vehicle credit: Number of returns	[6]	* 2,011	[6]	* 3,010	3,035	0.8
Amount	[6]	* 2,902	[6]	* 5,279	2,300	-56.4

Footnotes at end of table.

Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2016–2020—Continued

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

Item [1]	Constant 1990 dollars [9]					Percent change, 2019 to 2020
	2016	2017	2018	2019	2020	
	(7)	(8)	(9)	(10)	(11)	(12)
Alternative fuel vehicle refueling property credit: Number of returns	8,486	9,523	* 157	26,892	28,519	6.1
Amount	1,258	1,606	* 13	4,971	4,950	-0.4
Qualified plug-in electric vehicle credit: Number of returns	57,066	91,406	228,909	162,686	61,793	-62.0
Amount	204,316	286,394	802,139	328,847	158,140	-51.9
Total credits [7]: Number of returns	45,578,703	45,853,705	57,348,837	58,143,847	57,874,025	-0.5
Amount	38,101,412	38,648,981	69,670,504	68,621,276	65,449,739	-4.6
Income tax after credits: Number of returns	103,940,307	107,784,100	103,069,714	106,620,468	109,766,338	3.0
Amount	781,558,088	848,197,527	790,205,816	798,399,609	857,599,214	7.4
Self-employment tax: Number of returns	19,582,832	20,063,996	20,148,343	20,460,855	20,352,607	-0.5
Amount	32,517,655	34,031,958	33,996,344	34,413,509	33,623,663	-2.3
Social Security, Medicare tax on tip income not reported: Number of returns	115,870	94,039	122,097	118,208	74,059	-37.3
Amount	10,513	8,711	9,422	7,212	4,296	-40.4
Uncollected Social Security tax: Number of returns	41,751	34,712	59,824	41,557	41,984	1.0
Amount	10,549	12,747	22,967	13,875	17,578	26.7
Tax on qualified retirement plans: Number of returns	5,170,222	5,112,100	5,080,752	5,203,674	3,873,810	-25.6
Amount	2,989,656	3,020,741	3,079,984	3,091,227	1,839,398	-40.5
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	180,899	196,669	190,242	177,407	179,705	1.3
Amount	610,545	614,893	641,514	587,001	611,019	4.1
First-time homebuyer credit repayment: Number of returns	635,787	585,006	567,892	551,698	509,464	-7.7
Amount	187,657	162,812	158,512	143,581	134,852	-6.1
Health care individual responsibility payment: Number of returns	4,955,223	4,606,271	3,716,577	[2] 283,264	N/A	[3]
Amount	1,963,819	1,900,984	1,625,551	[2] 133,583	N/A	[3]
Recapture taxes: Number of returns	* 3,977	1,489	4,132	5,037	4,963	-1.5
Amount	* 898	710	4,087	4,528	3,825	-15.5
COBRA premium assistance recapture: Number of returns	0	* 41	[6]	[6]	0	[3]
Amount	0	* 1	[6]	[6]	0	[3]
Total tax liability [8]: Number of returns	113,767,178	117,316,073	113,274,966	116,454,739	119,398,433	2.5
Amount	835,093,264	906,912,595	850,744,886	856,777,362	917,895,795	7.1
Income tax withheld from W-2: Number of returns	N/A	N/A	N/A	N/A	118,598,959	[3]
Amount	N/A	N/A	N/A	N/A	568,157,138	[3]
Income tax withheld from Form 1099: Number of returns	N/A	N/A	N/A	N/A	44,773,634	[3]
Amount	N/A	N/A	N/A	N/A	80,760,637	[3]
Income tax withheld from other forms: Number of returns	N/A	N/A	N/A	N/A	4,969,138	[3]
Amount	N/A	N/A	N/A	N/A	6,216,804	[3]
Income tax withheld: Number of returns	132,707,205	135,130,601	135,779,354	138,736,488	140,126,721	1.0
Amount	665,778,202	697,246,464	633,379,450	648,314,418	672,609,645	3.7
Estimated tax payments: Number of returns	9,522,188	9,644,085	9,646,140	10,012,062	9,783,673	-2.3
Amount	196,099,701	207,308,858	210,206,332	207,189,709	211,024,934	1.9
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	27,382,904	27,030,382	26,492,486	26,738,391	26,025,709	-2.7
Amount	36,341,687	35,436,165	33,796,750	32,980,823	29,919,032	-9.3
Nontaxable combat pay election: Number of returns	4,016	10,047	* 7,069	7,650	10,011	30.9
Amount	27,450	78,540	* 11,767	58,638	25,407	-56.7
Additional child tax credit: Number of returns	18,921,435	18,341,984	20,450,468	19,867,646	19,119,249	-3.8
Amount	13,819,882	13,070,265	18,862,697	18,277,761	17,002,426	-7.0
American opportunity credit: Number of returns	8,763,285	8,068,544	7,382,500	6,940,056	6,481,440	-6.6
Amount	4,283,505	3,809,921	3,328,405	3,111,844	2,855,795	-8.2
Recovery rebate credit: Number of returns	N/A	N/A	N/A	N/A	31,096,185	[3]
Amount	N/A	N/A	N/A	N/A	22,943,425	[3]
Net premium tax credit: Number of returns	2,644,433	2,471,815	2,272,479	2,170,776	2,223,362	2.4
Amount	1,045,209	1,012,691	960,368	1,008,327	1,085,505	7.7
Qualified sick and family leave credit: Number of returns	N/A	N/A	N/A	N/A	998,868	[3]
Amount	N/A	N/A	N/A	N/A	965,178	[3]
Payment with an extension request: Number of returns	1,757,247	2,018,154	2,135,425	1,432,185	1,597,601	11.5
Amount	58,658,664	77,651,187	76,912,015	65,038,154	85,612,609	31.6
Excess Social Security tax withheld: Number of returns	1,583,531	1,467,562	1,596,276	1,640,674	1,587,700	-3.2
Amount	1,734,042	1,683,559	1,808,131	1,945,028	1,833,598	-5.7

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 2016–2020—Continued

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

Item [1]	Constant 1990 dollars [9]					Percent change, 2019 to 2020
	2016	2017	2018	2019	2020	
	(7)	(8)	(9)	(10)	(11)	(12)
Form 4136—Credit for Federal tax on gasoline and special fuels:						
Number of returns	293,699	288,899	296,578	305,996	292,191	-4.5
Amount	63,701	71,337	63,629	83,749	84,167	0.5
Other payments: Form 2439—Regulated investment company credit:						
Number of returns	3,168	6,840	6,734	4,425	3,112	-29.7
Amount	724	1,559	5,132	3,544	38,983	999.9
Form 8885—Health coverage tax credit: Number of returns	33,218	28,302	18,970	15,250	47,083	208.7
Amount	34,789	18,722	16,362	16,828	22,731	35.1
Form 8801—Refundable prior-year minimum tax credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Repatriated deferred (section 965) income as shareholders of certain foreign corporations future installments: Number of returns	N/A	4,313	3,861	205	495	141.5
Amount	N/A	1,165,032	639,270	5,777	44	-99.2
Deferral for certain Schedule H or SE filers: Number of returns	N/A	N/A	N/A	N/A	863,595	[3]
Amount	N/A	N/A	N/A	N/A	475,203	[3]
First-time homebuyer credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Total payments: Number of returns	141,991,052	144,314,861	145,026,459	148,250,129	155,293,744	4.8
Amount	977,892,514	1,038,571,580	980,082,147	978,069,401	1,046,616,931	7.0
Overpayment, total: Number of returns	116,686,358	117,024,435	116,689,071	118,897,660	125,949,019	5.9
Amount	225,836,016	226,686,661	222,073,261	221,654,610	238,393,871	7.6
Overpayment refunded: Number of returns	113,547,753	113,957,919	113,510,190	115,836,993	122,728,631	5.9
Amount	182,415,071	180,894,985	172,799,804	171,581,220	191,753,623	11.8
Refund credited to next year: Number of returns	4,126,830	3,919,570	4,204,745	3,931,470	4,334,431	10.2
Amount	43,420,944	45,791,675	49,273,457	50,073,390	46,640,248	-6.9
Tax due at time of filing: Number of returns	28,675,667	30,964,788	32,020,214	33,269,899	32,771,171	-1.5
Amount	83,889,957	95,976,301	93,910,511	101,552,727	110,347,375	8.7
Predetermined estimated tax penalty: Number of returns	9,481,106	10,098,860	8,961,285	11,133,165	10,472,580	-5.9
Amount	853,191	948,625	1,174,510	1,190,157	674,639	-43.3

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] Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990 = 100 when 1990 CPI-U = 130.7; 2020 CPI-U = 258.811; 2019 CPI-U = 255.657; 2018 CPI-U = 251.107; 2017 CPI-U = 245.120; 2016 CPI-U = 240.007.

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Michael Parisi is responsible for the text and production of this publication. This report was prepared under the direction of Michael Strudler, Management and Program Analyst, Individual and Tax-Exempt Branch, and Lakisha Hall, Acting Chief, Individual and Tax-Exempt Branch.

Requirements for Filing

The filing requirements for TY 2020 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 TY 2020 if the person did any of the following for TY 2020:

1. Was liable for any of the following taxes:
 - a. Alternative minimum tax (AMT);
 - 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 (HSAs); or
 - 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 2020

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	Under 65 65 or older	\$12,400 \$14,050
	Head of household	Under 65 65 or older	\$18,650 \$20,300
Married with a child and living apart from spouse during the last six months of 2020	Head of household	Under 65 65 or older	\$18,650 \$20,300
Married and living with spouse at the end of 2020 (or on the date spouse died)	Married, joint return	Under 65 (both spouses) 65 or older (one spouse)	\$24,800 \$26,100
		65 or older (both spouses)	\$27,400
	Married, separate return	Any age	\$5
Married and not living with spouse at the end of 2020 (or on the date spouse died)	Married, joint or separate return	Any age	\$5
Widowed in 2018 or 2019 and not remarried in 2020	Single	Under 65 65 or older	\$12,400 \$14,050
	Head of household	Under 65 65 or older	\$18,650 \$20,300
	Qualifying widow(er) with dependent child	Under 65	\$24,800
		65 or older	\$26,100

Figure 2. Filing Requirements for Children and Other Dependents, Tax Year 2020

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 \$12,400, 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 \$12,050) plus \$350.

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

- Earned income was more than \$14,050 (\$15,700 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 \$12,050) 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 \$12,400, or
- Unearned income was over \$1,100, or
- Gross income was more than the larger of \$1,100 or earned income (up to \$12,050) plus \$350.

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

- Earned income was more than \$13,700 (\$15,000 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 \$12,050) 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.

2. Received distributions from an 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.
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. Was 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 (EIC), American opportunity credit, credit for Federal tax on fuels, additional child tax credit, or recovery rebate credit.

Changes in Law, Inflationary Adjustments, or Administrative Procedures

Major changes in effect for TY 2020 that influenced the Statistics of Income data are listed below. (Section 6, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.)

Alternative minimum tax—The maximum AMT exemption increased from \$111,700 to \$113,400 for a married couple filing a joint return, from \$71,700 to \$72,900 for single filers and heads of households, and from \$55,850 to \$56,700 for a married person filing separately. The income levels at which the AMT exemption began to phase out increased to \$518,400 from \$510,300 (\$1,036,800 from \$1,020,600 for married filing jointly or a qualifying widow(er)). Also, for 2020, the 26-percent tax rate applied to the first \$197,900 (\$98,950 for married filing separately) of alternative minimum taxable income. Previously it applied to the first \$194,800 (\$97,400) of such income.

Charitable contributions—A taxpayer who didn't itemize deductions on Form 1040, Schedule A, may have qualified to take a deduction for charitable contributions on Form 1040, line 10b. The maximum amount for the contributions was \$300 for single, head of household, qualifying widow(er), or married filing jointly (\$150 for married filing separately). Also, for 2020 a taxpayer was able to elect a temporary suspension of certain limitations that applied to cash contributions made during the tax year. Thus, cash contributions to qualified organizations were not subject to any AGI limitation, while previously, they were limited to 60 percent of AGI.

Coronavirus tax relief for certain individuals filing Schedule SE or Schedule H—The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) permitted certain individuals who filed Schedule SE or Schedule H to defer the payment of 50 percent of the Social Security tax imposed for the period beginning on March 27, 2020, and ending December 31, 2020.

Earned income credit—The maximum amount of the EIC increased, as did 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 \$529 to \$538. For these taxpayers, earned income and AGI had to be less than \$15,820 (\$21,710 for married filing jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,526 to \$3,584, and, for taxpayers with two qualifying children, the maximum credit increased from \$5,828 to \$5,920. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$41,756 (\$47,646 for married filing jointly) for one qualifying child, or less than \$47,440 (\$53,330 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$6,557 to \$6,660. For these taxpayers, earned income and AGI had to be less than \$50,954 (\$56,844 for 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 \$3,650 for the year. If two taxpayers could claim the same qualifying child, the taxpayer who did not claim the child was able to claim the EIC without a qualifying child.

Economic impact payments (EIPs) and recovery rebate credit—The CARES Act provided an eligible individual for their first taxable year beginning in 2020 a refundable tax credit referred to as the recovery rebate credit. The IRS refers to the advance refund of this credit as an EIP. There were two rounds of EIPs paid out to individuals. The first round of EIPs was up to \$1,200 (\$2,400 for eligible individuals filing a joint tax return), plus \$500 per qualifying child of the eligible individual. The second round of EIPs was up to \$600 (\$1,200 for eligible individuals filing a joint tax return), plus \$600 per qualifying child of the eligible individual. Any EIPs received by the taxpayer were not taxable for the federal income tax purposes, but they did reduce the amount of a taxpayer's recovery rebate credit. The EIPs were based on a taxpayer's 2018 or 2019 tax year information. The credit phased out at a rate of 5 percent of the taxpayer's AGI in excess of a threshold. The threshold was \$150,000 in the case of a joint return, \$112,500 in the case of a head of household, and \$75,000 otherwise. Those ineligible for the credit were (1) nonresident alien individuals, (2) individuals who could be claimed as a dependent by another taxpayer, and (3) an estate or trust. When spouses filed jointly, both spouses must have had a valid Social Security number (SSN) to receive the credit, unless either spouse was a member of the U.S. Armed Forces at any time during the taxable year. In that case, only one spouse needed to have a valid SSN. The recovery rebate credit was figured like the EIPs except that the credit eligibility and credit amount were based on 2020 tax year information. If a taxpayer didn't receive the full amount of the recovery rebate credit as first- or second-round EIPs, they were able to claim the recovery rebate credit on their 2020 Form 1040 or Form 1040-SR.

Excess advance premium tax credit (APTC) repayment—The American Rescue Plan Act of 2021, passed on March 11, 2021, suspended the repayment of excess APTC amounts for 2020. When filling out Form 8962, Premium Tax Credit, taxpayers who owed this repayment were instructed to delete the form. Taxpayers who had already filed their returns had this amount reimbursed but are included in the data in this report.

Qualified sick and family leave credit—The Families First Coronavirus Response Act (FFCRA) helped self-employed individuals affected by coronavirus. The FFCRA provided paid sick leave and paid family leave credits equivalent to those that employers were required to provide their employees for qualified sick leave wages and qualified family leave wages paid during the period beginning April 1, 2020, and ending December 31, 2020.

Standard deduction amount—The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was increased in 2020 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 2020, the standard deduction increased to \$24,800 for joint filers, up from \$24,400 for 2019. For single filers and married filers filing separately, the deduction amount increased to \$12,400, up from \$12,200. For heads of households, the deduction was \$18,650, up from \$18,350.

Tax for certain children who have unearned income—For TY 2020, dependent children with unearned income above a certain amount were taxed at the parents’ individual tax rate. Taxpayers may also have elected to retroactively use the tax rates based on the parents’ individual tax rate for dependent children with unearned income in TYs 2018 and 2019.

Unemployment compensation exclusion— The American Rescue Plan of 2021 allowed a taxpayer to exclude up to \$10,200 of unemployment compensation from income. The \$10,200 of unemployment compensation could have been excluded if the taxpayer’s modified AGI was less than \$150,000. The \$150,000 threshold applied to all filing statuses, including married filing jointly. For taxpayers who filed a joint return, up to \$10,200 of unemployment compensation could have been excluded for each spouse. The American Rescue Plan of 2021 was passed on March 11, 2021, and therefore these data will not include any unemployment income exclusion from returns filed before this date. Taxpayers had to file an amended return to receive the exclusion. For some deductions and exclusions from income, the taxpayer figured their AGI unreduced by the amount of unemployment compensation exclusion. These included taxable Social Security benefits, the student loan interest deduction, and the tuition and fees deduction.

Section 2

Individual Income Tax Returns, 2020

Taxpayers filed 164.4 million individual income tax returns for Tax Year (TY) 2020, an increase of 4.2 percent from the 157.8 million returns filed for TY 2019. Total income reported on these returns totaled \$12.7 trillion, a 5.2-percent increase from the previous year. Salaries and wages, the largest component of total income (66.1 percent in 2020), rose 1.7 percent from 2019 to \$8.4 trillion. Statutory adjustments, which are subtracted from total income to arrive at adjusted gross income (AGI), decreased 5.4 percent to \$137.2 billion. AGI rose 5.2 percent to \$12.6 trillion for the year. Total income tax rose 8.2 percent to \$1.7 trillion. After refundable portions of refundable credits and the portions that offset all other taxes from total income tax were subtracted, total income tax was \$1.6 trillion, and the effective tax rate rose from 12.3 percent in 2019 to 12.6 percent for 2020.

Total Income

Total income increased 5.2 percent to \$12.7 trillion for 2020 (Figure A). Salaries and wages, the largest component of total income, increased 1.7 percent, from \$8.3 trillion to \$8.4 trillion. Within total income, the share of salaries and wages decreased to 66.1 percent for 2020, down from 68.3 percent for 2019. Another large component of total income in 2020, net capital gains (less loss), showed a major increase of 29.3 percent. Capital gain distributions, a component of net capital gains, fell 5.1 percent. Taxpayers reported capital gain distributions either on Schedule D with other sales of capital assets or alone on Form 1040. Partnership and S corporation net income (less loss), another large component of total income, also increased 4.5 percent from 2019. Due to the widespread COVID issues, unemployment compensation showed a major increase of 1,794.2 percent for 2020. Unemployment compensation was claimed on 29.9 million returns (a 585.2-percent increase) for \$405.3 billion in 2020. There was also a major law change for 2020 regarding unemployment compensation. The American Rescue Plan of 2021 (passed in March 2021) allowed a taxpayer to exclude up to \$10,200 of unemployment compensation from income. The \$10,200 of unemployment

compensation could have been excluded if the taxpayer's modified AGI was less than \$150,000. The \$150,000 threshold applied to all filing statuses, including married filing jointly. For taxpayers who filed a joint return, up to \$10,200 of unemployment compensation could have been excluded for each spouse. The unemployment compensation exclusion was taken on 14.7 million returns and totaled \$131.7 billion. This estimate did not include any exclusion for returns filed before passage of the law. Taxpayers would have had to file an amended return for exclusion.

Multiple components of income showed decreases including taxable interest (down 16.9 percent), total rental and royalty income less loss (down 13.4 percent), and business or profession net income less loss (down 5.0 percent).

Retirement income items were mixed in changes from 2019. Taxable pensions and annuities and taxable Social Security benefits increased 5.5 percent and 3.9 percent, respectively. However, the taxable portions of IRAs decreased 12.6 percent.

Statutory Adjustments

Statutory adjustments decreased 5.4 percent to \$137.2 billion for 2020 (Figure B). The three largest adjustments were all related to self-employment (deductible part of self-employment tax, self-employed health insurance, and payments to a self-employed retirement plan). These three items together decreased 1.1 percent and accounted for 65.3 percent of total statutory adjustments. Taxpayers subtracted these adjustments from total income when computing AGI. New for 2020, a taxpayer who didn't itemize deductions on Form 1040, Schedule A, may have qualified to take a deduction for charitable contributions on Form 1040. The maximum amount for the contributions was \$300 for single, head of household, qualifying widow(er), or married filing jointly (\$150 for married filing separately). The new deduction was taken on 41.4 million returns for a total of \$10.7 billion. For 2020, taxpayers filed 164.4 million tax returns with a reported AGI of \$12.6 trillion, a 5.2-percent increase from the previous year.

Figure A. Individual Income Tax Returns: Total Income and Selected Sources of Income, Tax Years 2019 and 2020

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

Item	2019		2020		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total income [1]	157,197	12,111,799	160,981	12,739,653	2.4	5.2
Salaries and wages	129,776	8,273,071	130,099	8,416,496	0.2	1.7
Taxable interest	48,676	153,253	48,346	127,376	-0.7	-16.9
Ordinary dividends	28,980	331,791	31,087	327,877	7.3	-1.2
Qualified dividends	26,758	248,191	29,013	260,244	8.4	4.9
Business or profession net income (less loss)	27,257	354,741	27,727	337,175	1.7	-5.0
Business or profession net income	20,073	442,854	19,977	436,379	-0.5	-1.5
Business or profession net loss	7,184	88,113	7,750	99,203	7.9	12.6
Net capital gain (less loss) [2]	21,705	864,735	25,084	1,117,710	15.6	29.3
Net capital gain	13,899	869,753	15,919	1,137,020	14.5	30.7
Net capital gain loss	7,806	16,266	9,165	19,311	17.4	18.7
Capital gain distributions [3]	13,912	70,119	14,863	66,544	6.8	-5.1
Sales of property other than capital assets, net gain (less loss)	1,994	19,359	1,949	33,789	-2.3	74.5
Sales of property other than capital assets, net gain	993	37,870	992	53,559	-0.1	41.4
Sales of property other than capital assets, net loss	1,001	18,511	957	19,770	-4.4	6.8
Total rental and royalty net income (less loss) [4]	10,167	63,470	9,913	54,964	-2.5	-13.4
Total rental and royalty net income	6,371	112,328	6,197	106,881	-2.7	-4.8
Total rental and royalty net loss	3,796	48,858	3,716	51,916	-2.1	6.3
Partnership and S corporation net income (less loss)	8,940	677,154	9,002	707,432	0.7	4.5
Partnership and S corporation net income	6,167	857,020	5,902	931,609	-4.3	8.7
Partnership and S corporation net loss	2,773	179,866	3,100	224,177	11.8	24.6
Estate and trust net income (less loss)	671	31,352	651	31,483	-3.0	0.4
Estate and trust net income	630	36,213	605	36,141	-3.9	-0.2
Estate and trust net loss	41	4,861	45	4,658	10.4	-4.2
Farm net income (less loss)	1,729	-23,797	1,738	-21,864	0.5	8.1
Farm net income	446	10,882	471	12,887	5.8	18.4
Farm net loss	1,284	34,679	1,267	34,751	-1.3	0.2
Unemployment compensation	4,364	21,395	29,901	405,284	585.2	1,794.2
Unemployment compensation exclusion amount	n.a.	n.a.	14,731	131,650	[7]	[7]
Taxable Social Security benefits	22,416	360,039	23,057	374,167	2.9	3.9
Taxable Individual Retirement Account distributions [5]	15,642	324,972	13,101	284,005	-16.2	-12.6
Taxable pensions and annuities [5]	28,285	784,498	30,412	827,598	7.5	5.5
Net operating loss	1,145	212,145	1,323	224,130	15.5	5.6
Other net income (less loss) [6]	6,462	38,422	6,956	37,254	7.6	-3.0
Other net income	6,141	48,689	6,400	51,040	4.2	4.8
Other net loss	321	10,267	556	13,786	73.1	34.3

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, \$2.6 billion taxable IRA, 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 2022.

Deductions

Total deductions, the sum of standard deductions (composed 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 3.5 percent to \$3.1 trillion for TY 2020 (Figure C). Most tax returns (87.3 percent) claimed a standard deduction, and standard deductions accounted for 80.4 percent of total deductions. In 2019, the standard deduction was taken on 87.6 percent of

returns and accounted for 78.5 percent of total deductions. The total amount of the standard deduction claimed for TY 2020 rose 6.0 percent, while the average standard deduction claimed increased from \$17,021 for 2019 to \$17,383 for 2020.

Taxpayers claimed itemized deductions on only 9.5 percent of all returns filed, representing 19.6 percent of the total deduction amount for the year. The average for total itemized deductions was \$39,105 for 2020, up from the \$37,184 average total claimed for 2019. The number of returns with itemized

Figure B. Individual Income Tax Returns: Statutory Adjustments, Tax Years 2019 and 2020

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

Item	2019		2020		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total statutory adjustments	39,140	144,926	36,918	137,167	-5.7	-5.4
Payments to an Individual Retirement Account	2,437	12,691	2,465	13,575	1.2	7.0
Educator expenses deduction	3,629	938	3,437	904	-5.3	-3.6
Certain business expenses of reservists, performing artists, etc.	343	2,764	316	2,533	-7.9	-8.4
Moving expenses adjustment	112	294	81	208	-27.8	-29.1
Student loan interest deduction	12,719	14,145	10,104	7,753	-20.6	-45.2
Tuition and fees deduction	1,286	3,010	1,295	3,176	0.7	5.5
Health savings account deduction	2,023	5,729	2,009	5,949	-0.7	3.8
Deductible part of self-employment tax	20,461	33,645	20,353	33,293	-0.5	-1.0
Self-employed health insurance deduction	3,789	31,385	3,640	30,149	-3.9	-3.9
Payments to a self-employed retirement (Keogh) plan	951	25,528	947	26,091	-0.4	2.2
Penalty on early withdrawal of savings	501	243	379	209	-24.3	-14.4
Alimony paid	491	12,374	420	10,697	-14.4	-13.6
Other adjustments [1]	n.a.	2,179	n.a.	2,630	[2]	20.7
Charitable contributions if the standard deduction was taken	n.a.	n.a.	41,390	10,698	[2]	[2]
Adjusted gross income (less deficit)	157,797	11,966,874	164,359	12,591,789	4.2	5.2

n.a.—Not available.

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

[2] Percentage not computed.

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Figure C. Individual Income Tax Returns: Selected Itemized Deductions, Standard Deduction, Exemptions and Taxable Income, Tax Years 2019 and 2020

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

Item	2019		2020		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total deductions [1]	155,657	2,999,183	159,086	3,102,875	2.2	3.5
Total standard deduction [2]	138,308	2,354,080	143,551	2,495,360	3.8	6.0
Basic standard deduction	138,308	2,307,521	143,551	2,445,087	3.8	6.0
Additional standard deduction	23,726	46,434	25,304	49,592	6.7	6.8
Total itemized deductions	17,349	645,103	15,535	607,515	-10.5	-5.8
Medical and dental expenses after AGI limitation	4,412	79,060	3,942	77,248	-10.7	-2.3
Taxes paid [3]	17,217	138,950	15,401	124,226	-10.6	-10.6
State and local income taxes	12,573	212,116	11,257	207,853	-10.5	-2.0
State and local general sales taxes	4,175	9,589	3,733	8,064	-10.6	-15.9
Interest paid [4]	14,183	207,442	12,531	178,555	-11.6	-13.9
Home mortgage interest	13,656	185,021	12,290	157,788	-10.0	-14.7
Charitable contributions	14,459	190,114	12,637	204,663	-12.6	7.7
Other than cash contributions	8,752	74,799	7,047	85,720	-19.5	14.6
Gambling losses and other unlimited miscellaneous deductions	884	27,653	702	21,178	-20.6	-23.4
Qualified business income deduction	22,244	155,249	22,827	166,114	2.6	7.0
Taxable income	124,144	9,226,944	127,425	9,812,731	2.6	6.3

[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.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

deductions decreased 10.5 percent to 15.5 million returns. Table 2.1 presents detailed statistics for individual returns with itemized deductions, by type of deduction and size of AGI.

The largest itemized deduction for 2020 was charitable contributions, followed by interest paid and taxes paid. Charitable contributions increased 7.7 percent from 2019 to

\$204.7 billion despite the number of returns with these contributions declining by 12.6 percent. This was partially due to the removal of AGI limitations for most cash contributions made in 2020. Interest paid decreased 13.9 percent from the previous year to \$178.6 billion. Mortgage interest accounted for 88.4 percent (\$157.8 billion) of the total interest paid deduction. In years prior to 2018, the total taxes paid, which include State and local income and sales taxes, were the largest itemized deduction. However, tax law changes limited the deductions after 2018 to a combined, total deduction for State and local income and sales and property taxes of \$10,000 (\$5,000 for married filing separately). For 2020, after the limit, total taxes paid decreased 10.6 percent to \$124.2 billion.

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 22.8 million taxpayers (up 2.6 percent from 2019) taking \$166.1 billion (up 7.0 percent) of deductions. Taxable income increased 6.3 percent to \$9.8 trillion for 2020.

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.

Figure D. Individual Income Tax Returns: Total Tax Credits and Income Tax Before and After Credits, Tax Years 2019 and 2020

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

Item	2019		2020		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Income tax before credits	123,690	1,695,026	126,759	1,827,637	2.5	7.8
Total tax credits [1]	59,887	138,024	69,357	150,785	15.8	9.2
Child care credit	6,375	3,779	5,050	2,827	-20.8	-25.2
Foreign tax credit	9,400	25,455	9,201	21,625	-2.1	-15.0
General business credit	428	5,101	433	4,932	1.2	-3.3
Prior-year minimum tax credit	244	1,559	148	1,363	-39.3	-12.6
Nonrefundable education credits	7,880	8,573	7,419	7,881	-5.8	-8.1
Retirement savings contribution credit	9,629	1,837	9,401	1,750	-2.4	-4.7
Child and other dependent tax credit [2]	39,718	83,109	39,330	84,415	-1.0	1.6
Residential energy credits	1,958	3,515	2,291	3,901	17.0	11.0
Total refundable credits used to offset income tax before credits [3]	6,850	3,869	22,174	21,194	223.7	447.8
Earned income credit, used to offset income tax before credits	2,553	650	2,746	684	7.6	5.3
American opportunity credit, used to offset income tax before credits	3,623	2,834	3,247	2,508	-10.4	-11.5
Recovery rebate credit, used to offset income tax before credits	n.a.	n.a.	15,971	17,062	[5]	[5]
Income tax after credits	103,986	1,553,107	102,944	1,675,332	-1.0	7.9
Total refundable credits [3] [4]	36,738	108,305	59,346	148,170	61.5	36.8
Earned income credit, total	26,738	64,478	26,026	59,240	-2.7	-8.1
American opportunity credit, total	6,940	6,084	6,481	5,654	-6.6	-7.1
Additional child tax credit, total	19,868	35,733	19,119	33,665	-3.8	-5.8
Recovery rebate credit, total	n.a.	n.a.	31,096	45,428	[5]	[5]
Net premium tax credit, total	2,171	1,971	2,223	2,149	2.4	9.0
Qualified sick and family leave credit, total	n.a.	n.a.	999	1,911	[5]	[5]
Total refundable credits used to offset all other taxes [3]	8,422	10,809	9,057	10,850	7.5	0.4
Earned income credit, used to offset all other taxes	6,829	8,155	6,356	6,816	-6.9	-16.4
American opportunity credit, used to offset all other taxes	434	226	360	199	-17.1	-12.0
Additional child credit, used to offset all other taxes	1,564	2,009	1,513	1,926	-3.2	-4.2
Recovery rebate credit, used to offset all other taxes	n.a.	n.a.	1,619	1,121	[5]	[5]
Total refundable credits, refundable portion [3]	29,317	93,628	41,013	116,125	39.9	24.0
Earned income credit, refundable portion	23,346	55,672	22,653	51,739	-3.0	-7.1
American opportunity credit, refundable portion	3,627	3,024	3,577	2,947	-1.4	-2.5
Additional child credit, refundable portion	19,011	33,722	18,256	31,737	-4.0	-5.9
Recovery rebate credit, refundable portion	n.a.	n.a.	18,740	27,245	[5]	[5]

n.a.—Not available.

[1] Includes credits not shown separately.

[2] Excludes the refundable additional child tax credit, which totaled \$35.7 billion for 2019 and \$33.7 billion for 2020.

[3] For 2019 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. For 2020, also includes the qualified sick and family leave 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.

[5] Percentage not computed.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Total tax credits (used to offset income tax before credits) increased 9.2 percent to \$150.8 billion for 2020. 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), net premium tax credit, and recovery rebate 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 1.6 percent to \$84.4 billion, accounting for 56.0 percent of the total tax credits used to offset income tax reported for 2020. The next largest credit was the foreign tax credit, which decreased by 15.0 percent to \$21.6 billion and accounted for 14.3 percent of the total tax credits reported for the year despite being claimed on only 5.6 percent (9.2 million) of all individual tax returns filed.

Refundable credits were broken out into three parts: the portion used to offset income tax before credits, the portion used to offset all other taxes, and the refundable portion. The first portion, which was included in total tax credits, offsets income tax before credits. The second portion offsets all other taxes besides income tax, such as the self-employment tax. The Internal Revenue Service (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 \$148.2 billion in refundable tax credits, a 36.8-percent increase from 2019. Of this, \$21.2 billion was applied against income taxes and \$10.9 billion was applied against all other taxes. The remaining \$116.1 billion in refundable credits was refunded to taxpayers. The large increases in the total and portion of the refundable credits were due to a new refundable credit in 2020. The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) provided an eligible individual for their first taxable year beginning in 2020 a refundable tax credit referred to as the recovery rebate credit. The IRS refers to the advance refund of this credit as an economic impact payment (EIP). There were two rounds of EIPs paid out to individuals. The first round of EIPs was up to \$1,200 (\$2,400 for eligible individuals filing a joint tax return), plus \$500 per qualifying child of the eligible individual. The second round of EIPs was up to \$600 (\$1,200 for eligible individuals filing a joint tax return), plus \$600 per qualifying child of the eligible individual. Any EIPs received by the taxpayer were not taxable for federal income tax purposes, but they did reduce the amount of a taxpayer’s recovery rebate credit. If a taxpayer didn’t receive the full amount of the recovery rebate credit as EIPs, they were able to claim the recovery rebate credit on their 2020 Form 1040 or Form 1040-SR. The recovery rebate credit was claimed on 31.1 million returns for

a total of \$45.4 billion. Of these returns, 18.7 million claimed a refundable amount of \$27.2 billion. Another new refundable credit created to assist with the Coronavirus pandemic was the qualified sick and family leave credit. The Families First Coronavirus Response Act (FFCRA) helped self-employed individuals affected by coronavirus. The FFCRA provided paid sick leave and paid family leave credits equivalent to those that employers were required to provide their employees for qualified sick leave wages and qualified family leave wages paid during the period beginning April 1, 2020, and ending December 31, 2020. The credit was taken on 1.0 million returns and totaled \$1.9 billion.

The portion of refundable credits applied against income taxes accounted for 14.3 percent of total refundable credits. Of this, the recovery rebate credit accounted for 80.5 percent. The portion used to offset all other taxes accounted for 7.3 percent of the total, while the last portion, the refundable portion, was the largest piece at 78.4 percent.

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 7.2 percent to \$1.6 trillion for 2020 (Figure E).

With the increase in the alternative minimum tax (AMT) exemption amount and other tax law changes, the AMT increased by 5.2 percent to \$2.9 billion. This is a continuation of the dramatic decline from the 2017 level of \$36.4 billion. The number of returns with AMT liability fell, declining 8.2 percent, from 170 thousand for 2019 to 157 thousand for 2020. This also represented a sharp decline from the 2017 level of 5.1 million returns. Unlike the AMT, the net investment income tax showed an increase for 2020. The amount of this tax rose by 25.1 percent to \$35.4 billion, while the number of returns on which it was applied increased 4.8 percent.

The average tax rate (total income tax minus refundable credits divided by AGI for all returns) was 12.6 percent for 2020 (Figure F), an increase from 12.3 percent in 2019. All income groups had lower average tax rates for 2020 as opposed to 2019 if AGI was under \$200,000. All the income groups with AGI greater than \$200,000 had higher average tax rates than in 2019. The largest increase in average tax

Figure E. Individual Income Tax Returns: Total Income Tax, Tax Years 2019 and 2020

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

Item	2019		2020		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total income tax	104,006	1,581,352	102,960	1,710,686	-1.0	8.2
Total income tax minus refundable credits [1]	136,082	1,476,916	146,690	1,583,711	7.8	7.2
Alternative minimum tax	170	2,793	157	2,937	-8.2	5.2
Net investment income tax	5,433	28,259	5,692	35,358	4.8	25.1
All other taxes	32,163	90,089	30,336	85,737	-5.7	-4.8
Self-employment tax	20,461	67,278	20,353	66,575	-0.5	-1.0
Penalty tax on qualified retirement plans	5,204	6,043	3,874	3,642	-25.6	-39.7
Additional medicare tax	4,790	10,120	5,170	11,363	7.9	12.3
Total tax liability	109,069	1,660,077	107,545	1,785,177	-1.4	7.5

[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 2022.

rates between 2019 and 2020 was in the \$5,000,000-under-\$10,000,000 income group, a rise of 0.7 percentage points.

In 2020, 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 (an 18.0-percentage-point difference) and \$10,000-under-\$20,000 AGI class (an 11.5-percentage-point difference). These were due to the propensity for refundable credits in these AGI classes.

Average tax rates peaked at 28.0 percent for returns in the AGI class \$2 million under \$5 million and \$5 million under \$10 million class. For the class above this level, the average tax rate declined to 25.5 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 20.6 percent of their income as capital gains and dividends facing lower rates, this share increased in each succeeding class, reaching 53.0 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 PTC from Form 8962 was taken on 4.2 million returns for 2020 (a decrease of 19.9 percent from 2019), for a total of \$32.2 billion (down 20.6 percent) (Figure G). Also, for 2020, some 4.4 million returns (down 24.3 percent) reported an APTC on Form 8962, totaling \$32.8 billion (down 26.2 percent). When the PTC and APTC were reconciled, 2.2 million returns (a 2.4-percent increase) received a net PTC totaling \$2.1 billion (up 9.0 percent), and 1.7 million returns (down 42.1 percent) had to repay excess APTCs of \$1.7 billion (down 59.5 percent). These large decreases in the number of returns filing Form 8962 as well as for the excess APTC repayment

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 2019 and 2020

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

Tax year, item	Total	Size of adjusted gross income						
		Under \$1 [4]	\$1 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tax Year 2020:								
Number of returns	164,359	5,260	20,464	20,604	19,242	29,930	36,983	22,415
Adjusted gross income (less deficit)	12,591,789	-274,825	100,232	307,093	480,133	1,173,046	2,635,417	3,060,066
Percent of AGI subject to reduced rate [1]	7.8	8.8	-10.8	-2.6	-1.0	-0.5	0.1	1.6
Total income tax	1,710,686	144	169	2,256	10,915	50,346	192,163	334,648
Refundable credits to offset all other taxes	10,850	156	1,134	3,530	2,374	2,368	1,146	139
Refundable credits refundable portion	116,125	5,668	16,860	32,020	30,359	25,307	5,434	401
Total income tax minus refundable credits [2][3]	1,583,711	-5,680	-17,824	-33,293	-21,818	22,672	185,583	334,108
Average tax rate:								
Total income tax as a percentage of AGI	13.6	[5]	0.2	0.7	2.3	4.3	7.3	10.9
Total income tax minus refundable credits as a percentage of AGI	12.6	[5]	-17.8	-10.8	-4.5	1.9	7.0	10.9
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 [1]	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 [2][3]	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
Size of adjusted gross income -- continued								
Tax year, item	Size of adjusted gross income							
	\$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 2020:								
Number of returns	7,615	1,238	273	109	158	41	27	
Adjusted gross income (less deficit)	2,187,229	833,075	328,833	187,714	471,210	278,473	824,093	
Percent of AGI subject to reduced rate [1]	5.9	12.3	18.0	20.6	25.7	34.2	53.0	
Total income tax	366,794	194,889	86,814	51,677	131,819	77,855	210,198	
Refundable credits to offset all other taxes	4	[7]	--	--	--	--	--	
Refundable credits refundable portion	18	59	--	--	--	--	--	
Total income tax minus refundable credits [2][3]	366,771	194,889	86,814	51,677	131,819	77,855	210,138	
Average tax rate:								
Total income tax as a percentage of AGI	16.8	23.4	26.4	27.5	28.0	28.0	25.5	
Total income tax minus refundable credits as a percentage of AGI	16.8	23.4	26.4	27.5	28.0	28.0	25.5	
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 [1]	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]	--	--	--	--	--	
Refundable credits refundable portion	11	[7]	--	--	--	--	--	
Total income tax minus refundable credits [2][3]	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	

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

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

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

[4] Includes returns with adjusted gross deficit.

[5] Percentage not computed.

[6] Less than 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 2019 and TY 2020 in Figure F should only be interpreted as comparing the value of the variable for the taxpayers in the AGI group in TY 2020 to the value of the variable for a different group of taxpayers who happen to have had AGI in that range in TY 2019.

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Figure G. Individual Income Tax Returns: Affordable Care Act Items, Tax Years 2019 and 2020

[Money amounts are in thousands of dollars]

Item	2019		2020		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total premium tax credit	5,181,984	40,519,523	4,152,618	32,175,312	-19.9	-20.6
Advance payment of premium tax credit	5,767,630	44,415,415	4,364,853	32,797,208	-24.3	-26.2
Net premium tax credit	2,170,776	1,971,279	2,223,362	2,149,299	2.4	9.0
Excess advance premium tax credit repayment	3,018,032	4,218,714	1,748,217	1,709,599	-42.1	-59.5

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 2022.

were due to a law change. The American Rescue Plan Act of 2021 suspended the repayment of excess APTC amounts for 2020. When filling out Form 8962, *Premium Tax Credit*, taxpayers who owed this repayment were instructed to delete the form. Taxpayers who had already filed their returns had this amount reimbursed but are included in the data in this report. These data do not reflect amended returns or errors that were corrected after initial processing.

Beginning in 2019 and continuing in 2020, 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 2020.

For more 2020 changes in law and Internal Revenue Service administrative changes, see Section 1 of this publication. In Section 6 are definitions for all items appearing in tables. Section 3 of this publication has more information on income tax rates and the AMT. 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 2021. For more information on the data sources and limitations, see Section 7.

Section 3

Individual Income Tax Rates, 2020

This section discusses the individual income tax rates and the computation of “total income tax” for Tax Year (TY) 2020. 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, 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 statutory tax rate imposed on the last (or next) dollar of income received by a taxpayer. (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 2020 are found below.

Figure A presents statistics for 1986 through 2020 on income (based on each year’s definition of AGI) and taxes reported. These TYs can be partitioned into 10 distinct periods:

- 1) *TY 1986*—This was the last year under the *Economic Recovery Tax Act of 1981*. The tax bracket boundaries, personal exemptions, and standard deductions were indexed for inflation, and the maximum tax rate was 50 percent.
- 2) *TY 1987*—This was the first year under the *Tax Reform Act of 1986* (TRA86). For 1987, a one-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) *TYS 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) *TYS 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 phaseout of personal exemptions for some upper-income taxpayers.
- 5) *TYS 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 phaseout of personal exemptions for some upper-income taxpayers.
- 6) *TYS 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) *TYS 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 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 (AMT) exemptions. Under JGTRRA, TY 2003 saw additional rate reductions (accelerations of EGTRRA’s phased-in reductions) in ordinary marginal tax rates higher

¹ For TYs 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 1986–2020

[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
2020	164,358,792	102,960,476	62.6	12,592	1,711	13.6	122,297	16,615	47,254	6,420

[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 2020, the CPI-U = 258.811.

[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 2022.

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 phaseout of personal exemptions and the limitation on some itemized deductions for upper-income taxpayers were modified to

limit the maximum phaseout to two-thirds of the exemption amount and the itemized deduction limitation amount. For 2008, the limit was changed to one-third.

- 8) *TYs 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 phaseout 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 of 2010* (TRJCA) 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) *TYs 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 AGI 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) *TYs 2018 through 2020*—Beginning in 2018, a new tax law, Public Law 115-97, commonly referred to as the *Tax Cuts and Jobs Act* (TCJA), reduced most tax rates. The tax rates for ordinary (non-capital gain tax) income in 2018 through 2020 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 2020, the basic standard deduction increased to \$24,800 for joint filers, up from \$24,400 for 2019 and up from \$24,000 for 2018. For single filers and married filers filing separately, the

deduction amount increased to \$12,400, up from \$12,200 in 2019 and up from \$12,000 for 2018. For heads of households, the deduction was \$18,650, up from \$18,350 in 2019 and up from \$18,000 for 2018. For 2018 through 2020, 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). In 2017, these were set at \$75,000 (\$110,000 for married filing jointly and \$55,000 for married filing separately). For 2018 through 2020, a taxpayer's overall itemized deductions were no longer limited because AGI was over a certain limit. There were multiple other law changes for itemized deductions in 2018 that continued in 2020, particularly limiting the deduction for state and local taxes to \$10,000 (\$5,000 for married filing separately). TCJA increased the 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 2020, the 26-percent tax rate applied to the first \$197,900 (\$98,950 if married filing separately) of AMTI. Previously it applied to the first \$194,800 (\$97,400) of such income. TCJA also created a qualified business income deduction for 2018 through 2020.

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) provide an example showing how different portions of taxable income are taxed at different rates and explain the determination of the marginal tax rate bracket into which a return is assumed to fall. Table 3.5 contains additional data based on ordinary tax rates and presents statistics on the income and tax generated at each ordinary tax rate by size of AGI.

Figure B presents the amounts and percentages of modified taxable income and income tax generated (before AMT and reduction by tax credits, including the earned income

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 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 2019 and 2020

[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)
2020						
All tax rates	164,358,792	100.0	9,813,273,142	100.0	1,822,851,263	100.0
0 percent	36,945,504	22.5	0	0.0	0	0.0
0 percent (capital gains)	899,142	0.5	9,553,110	0.1	0	0.0
10 percent	26,205,803	15.9	182,100,394	1.9	17,006,867	0.9
10 percent (Form 8814) [3]	1,671	[4]	2,476	[4]	182	[4]
12 percent	54,921,617	33.4	1,837,325,705	18.7	202,592,069	11.1
15 percent (capital gains) [5]	1,664,289	1.0	177,299,611	1.8	18,612,754	1.0
20 percent (capital gains) [5]	70,908	[4]	222,875,073	2.3	42,318,998	2.3
22 percent	29,918,241	18.2	2,689,922,195	27.4	394,862,991	21.7
24 percent	9,616,075	5.9	1,747,431,787	17.8	324,022,017	17.8
25 percent (capital gains)	26,975	[4]	28,542,044	0.3	5,763,151	0.3
28 percent (capital gains)	1,079	[4]	4,087,145	[4]	932,942	0.1
32 percent	1,294,338	0.8	411,050,253	4.2	87,227,887	4.8
35 percent	1,482,228	0.9	671,271,491	6.8	165,964,995	9.1
37 percent	922,362	0.6	1,826,321,830	18.6	562,459,695	30.9
Form 8615 [6]	388,560	0.2	5,490,028	0.1	1,086,715	0.1
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]
15 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
25 percent	29,844,988	18.9	2,649,543,280	28.7	388,626,423	23.0
25 percent (capital gains)	9,354,044	5.9	1,678,811,567	18.2	310,955,529	18.4
28 percent	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
33 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
39.6 percent	871,748	0.6	1,564,124,992	16.9	481,297,281	28.5
Form 8615 [6]	269,683	0.2	4,874,309	0.1	936,748	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 2022.

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 2020 (33.4 percent). These returns reported 18.7 percent of modified taxable income for 2020 and generated 11.1 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 18.6 percent of the modified taxable income and 30.9 percent of the tax generated (the largest of any tax bracket). The “0-percent” (ordinary income) marginal rate bracket had the second largest share of returns at 22.5 percent. These returns had no

modified taxable income and consequently generated zero tax dollars. With an 18.2-percent share of returns, the “22-percent” (ordinary income) marginal rate bracket reported the largest percentage (27.4 percent) of total modified taxable income and second highest percentage of income tax generated (21.7 percent). The “10-percent” (ordinary income) marginal rate bracket reported the fourth largest share of returns at 15.9 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 returns and accounted for 17.8 percent of the modified taxable income and 17.8 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 4.2 percent of the modified taxable income and 4.8 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 9.1 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 4.5 percent of modified taxable income and 3.7 percent of the tax.

Components of Total Income Tax

Regular Tax

Regular tax is generally tax determined from a taxpayer’s taxable income based on statutory tax rates. It does not include the AMT, nor does it exclude allowable tax credits. Figure C illustrates the derivation of the aggregate tax generated for 2019 and 2020 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,” that also includes distributed tax on trust accumulations and the net investment income tax.

Figure C. Derivation of Total Individual Income Tax as Shown in Statistics of Income Data, Tax Years 2019 and 2020

[Money amounts are in billions of dollars]

Item	2019	2020	Percentage change
	(1)	(2)	(3)
Adjusted gross income (less deficit)	11,966.9	12,591.8	5.2
LESS:			
Total deductions	2,999.2	3,102.9	3.5
Qualified business income deduction	155.2	166.1	7.0
EQUALS:			
Taxable income	9,226.9	9,812.7	6.3
Tax generated from tax rate schedules or tax table	1,687.9	1,629.2	-3.5
PLUS:			
Tax on lump-sum distributions from qualified retirement plans	[1]	[1]	[2]
Alternative minimum tax	2.8	2.9	5.2
Excess advance premium tax credit repayment	4.2	1.7	-59.5
EQUALS:			
Income tax before credits	1,695.0	1,827.6	7.8
LESS: Tax credits, total [3]	138.0	150.8	9.2
Child-care credit	3.8	2.8	-25.2
Child and other dependent tax credit [3]	83.1	84.4	1.6
Nonrefundable education credit	8.6	7.9	-8.1
Foreign tax credit	25.5	21.6	-15.0
General business credit	5.1	4.9	-3.3
Earned income credit (limited to the amount needed to reduce total income tax to zero)	0.6	0.7	5.3
Credit for prior-year minimum tax	1.6	1.4	-12.6
Retirement savings contribution credit	1.8	1.7	-4.7
Other credits [4]	8.0	25.3	217.9
EQUALS:			
Income tax after credits [5]	1,553.1	1,675.3	7.9
PLUS:			
Trusts accumulation distribution (Form 4970)	[1]	[1]	[2]
Net investment income tax	28.3	35.4	25.1
EQUALS:			
Total income tax	1,581.4	1,710.7	8.2
LESS: Refundable credits [6]	108.3	148.2	36.8
Total income tax minus refundable credits [5]	1,476.9	1,583.7	7.2

[1] Less than \$0.05 billion.

[2] Percentage not computed.

[3] Does not include the additional child tax credit. For 2020 it was \$33.7 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 2022.

In 2020, the tax generated by applying statutory ordinary income and capital gain tax rates to modified taxable income was \$1.82 trillion, an 8.0-percent increase from 2019 (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 actual amount of tax before credits computed after reflecting regular tax rates and any special tax computations that the taxpayer is either permitted or required to make. For example, 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 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 2020, some 101.6 million returns had their tax before credits computed using only regular income tax rates; this was an increase of 2.0 percent over the 99.6 million for 2019 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 2020, the tax liability for 25.5 million returns decreased by Schedule D (capital gains) and dividend tax computations. Taxpayers filing these tax returns paid \$166.6 billion (column 8) less in tax before credits than they would have paid if they had not received the benefits of the lower tax rates for qualified dividends and capital gains. For these taxpayers, the average tax savings was \$6,547.

As shown in the middle portion of Table 3.1, for 2020, there were 0.4 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 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 \$152.3 million for 2020 due to a tax reduction of \$266.0 million from use of dividend and capital gains, and a tax increase of \$418.3 million from the Form 8615 tax computation (Table 3.1A).

Alternative Minimum Tax

The *Revenue Act of 1978* established the 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 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 \$111,700 in 2019 to \$113,400 in 2020 for a married couple filing a joint return, from \$71,700 to \$72,900 for single filers and heads of household, and from \$55,850 to \$56,700 for a married person filing separately. In conjunction with this, the income levels at which the AMT exemption began to phase out increased to \$518,400 from \$510,300 (\$1,036,800 from \$1,020,600 if married filing jointly or a qualifying widow(er)). Also, for 2020, the 26-percent tax rate applied to the first \$197,900 (\$98,950 if married filing separately) of alternative minimum taxable income. Previously it applied to the first \$194,800 (\$97,400 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. 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 as if it were their parent's or guardian's marginal income. Previously, for 2018 and 2019, they calculated this tax using the brackets and tax rates that were applied to estates and trusts (though a change in the law allowed the dependent to choose between these rates and being taxed at the parent's rate for 2019 and retroactively for 2018). 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 2019 and 2020

[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 2020						
All returns	5,588,202	97,371,341	5,583,545	1,838,307,899	156,549	2,937,322
Under \$1 [2]	185,641	3,146,474	174,325	-36,699,747	4,178	147,946
\$1 under \$10,000	322,905	3,941,253	324,908	1,374,963	17	808
\$10,000 under \$20,000	266,063	3,916,398	265,060	3,199,818	343	3,763
\$20,000 under \$30,000	283,398	4,970,745	282,390	6,641,590	1,020	3,813
\$30,000 under \$40,000	257,232	4,439,506	258,234	8,402,614	35	1,639
\$40,000 under \$50,000	262,491	4,259,674	263,475	10,621,715	47	1,721
\$50,000 under \$75,000	658,305	11,244,834	659,306	37,465,155	1,517	12,128
\$75,000 under \$100,000	533,057	9,878,724	533,077	43,561,770	1,026	1,267
\$100,000 under \$200,000	1,267,545	24,335,277	1,269,945	168,116,612	14,954	90,017
\$200,000 under \$500,000	947,889	17,512,948	948,449	272,831,961	30,652	473,816
\$500,000 under \$1,000,000	321,105	5,528,262	321,496	207,788,756	24,291	441,987
\$1,000,000 or more	282,571	4,197,247	282,881	1,115,002,694	78,471	1,758,416
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

[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 2022.

their tax liability was not increased due to the AMT (Figure D). For 2020, AMT liability increased 5.2 percent to \$2.9 billion from \$2.8 billion in 2019. The number of returns subject to paying the AMT decreased from slightly over 170,000 in 2019 to 157,000 returns in 2020 (down 8.2 percent).⁶ AMTI for all returns filing a Form 6251 increased 7.5 percent to \$1.8 trillion for 2020.

Net Investment Tax

In 2013, the Affordable Care Act created a new net investment income tax. Taxpayers paid a net investment income tax of 3.8 percent on the smaller of (a) net investment income or (b) the

excess of the taxpayer's modified AGI 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 2020, the net investment income tax totaled \$35.4 billion dollars (a 25.1-percent increase from 2019 levels) and was taken on 5.7 million returns.

Income Tax Structure

Taxpayers must file an income tax return if they meet certain minimum filing requirements. The filing requirements for 2020 were generally based on the amount of "gross income," filing status, age, dependency, and blindness (see Introduction

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.

and Changes in Law, section 1). Generally, for 2020, 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 TY 2020 if they had net earnings from self-employment of at least \$400; liability for Social Security or Medicare tax on unreported tip income; Social Security, Medicare, or Railroad Retirement tax on reported tip income or group-term life insurance; were liable for household employment taxes; “alternative minimum tax”; tax on qualified retirement plan distributions, including an Individual Retirement Arrangement (IRA) or a Medical Savings Account; 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 or advance payments of the health coverage tax credit.

Gross income includes all income received as money, goods, property, or services that was not expressly exempt from tax.⁷ AGI is equal to gross income less deductions for certain expenses. Starting with 2020, charitable deductions for nonitemizers were deducted in the calculation of AGI “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 rate 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 AMT. Income tax before credits includes any AMT.⁸

To calculate their federal income tax liability for 2020, 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. AGI is total income less statutory adjustments to income (e.g., deductible contributions to an IRA or Keogh plan) less nonitemizer charitable deduction.

Modified Taxable Income

This concept is relevant only for “prior-year returns” (about 6.3 million returns), certain farm sole proprietor returns using income-averaging on Schedule J, *Income Averaging for Farmers and Fishermen* (about 83,300 returns), those returns with foreign-earned income having to use a worksheet to determine their taxes (about 165,400 returns), returns with Form 962 election for domestic shareholder of foreign controlled corporations (about 18,100 returns), or returns reporting repatriated deferred (section 965) income as shareholders of certain foreign corporations (about 500 returns). For all other returns, modified taxable income is identical to taxable 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 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.

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 TYs are filed during the same Calendar Year (CY) in which the tax returns for the current TY are being selected for the Statistics of Income sample. Some of these returns are selected for the sample and act as proxies for returns for the current TY that will be filed during a later CY. 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 \$550,300 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.

Figure E. Individual Income Tax Calculation for a Single Taxpayer Who Used the Standard Deduction, Tax Year 2020

[Money amounts are in whole dollars]

Item	Amount
Adjusted gross income	550,000
Less: Standard deduction	12,400
Equals: Taxable income	537,600
Tax based on tax rates for single taxpayers:	
First \$9,875 taxed at 10 percent	988
Next \$30,250 taxed at 12 percent	3,630
Next \$45,400 taxed at 22 percent	9,988
Next \$77,775 taxed at 24 percent	18,666
Next \$44,050 taxed at 32 percent	14,096
Next \$311,050 taxed at 35 percent	108,868
Next \$19,200 taxed at 37 percent	7,104
Total tax from tax rate schedule	163,339

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

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 on the types and amounts of income reported and the assumptions made about the order in which the income is taxed, particularly which type of income is assumed to be

received “last.” Additional complexity is added by the presence of such items as the AMT 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 AMT 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 or qualified dividends) 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 or qualified dividends) 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 marginal rate classifications. Although the 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). We also show the number of returns and net investment tax paid (columns 12 and 13).

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 733,556 returns in this classification "at all rates" was \$300.8 billion (column 3), and the total tax generated was \$64.0 billion (column 5). Approximately \$28.7 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 \$9.2 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 12,204 returns (1.7 percent) paid AMT while 645,825 (82.4 percent) of these returns paid a net investment tax.

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 1.2 million returns included in the "\$500,000 under \$1,000,000" income-size classification showed total modified taxable income of \$762.2 billion and generated total tax of \$194.0 billion. Of this \$762.2 billion of modified taxable income, \$22.3 billion were taxed at 10-percent (ordinary tax rate); \$67.4 billion were taxed at 12-percent (ordinary tax rate); \$98.2 billion were taxed at the 22-percent (ordinary tax) rate; \$162.3 billion were taxed at the 24-percent (ordinary tax) rate; \$86.0 billion were taxed at the 32-percent rate; \$163.4 billion were taxed at the 35-percent rate; and \$53.0 billion were taxed at the 37-percent rate. Approximately \$2.3 billion were taxed at the 0-percent (capital gains) rate; \$56.1 billion were taxed at the 15-percent capital gain and qualified dividend rate; \$48.7 billion were taxed at the 20-percent capital gain rate; \$1.9 billion were taxed at the 25-percent capital gain rate; \$0.2 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 \$160.7 billion, and the tax generated was \$51.4 billion.

Computation of 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. In 2018 personal exemptions were eliminated. The "net operating loss deduction" was recomputed to allow for the exclusion of the "tax preference items" and "adjustments" used to reduce regular tax liability. The recomputed net operating loss deduction, termed the "alternative net operating loss deduction," was limited to 90 percent of AMTI (with certain minor exceptions for 2020) (Figures F and G).

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 \$111,700 in 2019 to \$113,400 in 2020 for a married couple filing a joint return, from \$71,700 to \$72,900 for single filers and heads of household, and from \$55,850 to \$56,700 for a married person filing separately. In conjunction with this, the income levels at which the AMT exemption began to phase out increased to \$518,400 from

Figure F. Individual Income Tax Returns: Calculation of Alternative Minimum Taxable Income, Tax Year 2020

	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 2022.

\$510,300 (\$1,036,800 from \$1,020,600 if married filing jointly or a qualifying widow(er)). After reduction by the exemption, the first \$197,900 (\$98,950 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 AMT.

For 2020, 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.”

Figure G. Individual Income Tax Returns: Alternative Minimum Tax Adjustments and Preferences, Tax Year 2020

- 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 that 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 that 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)

Figure G. Individual Income Tax Returns: Alternative Minimum Tax Adjustments and Preferences, Tax Year 2020—Continued

- 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
- 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 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 2022.

Section 4

Individual Income Tax Shares, 2020

This section discusses Tax Year (TY) 2020 individual income tax shares for all individual income tax 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 2001-2020. (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 2020, nondependent taxpayers filed 157.5 million individual income tax returns (Table 4.1), an increase of 6.2 percent from the 148.2 million returns filed for TY 2019. Total AGI increased 5.5 percent to \$12.5 trillion in 2020 while total income tax increased 8.2 percent to \$1.7 trillion.

For TY 2020, the top 0.001 percent of individual income tax returns had an AGI of at least \$77.0 million, which was a significant increase of 27.0 percent from the previous year when the top 0.001 percent of tax returns had an AGI of at least \$60.7 million (Figure A). These returns accounted for 2.4 percent of total AGI in TY 2020, up from 1.8 percent in TY 2019; they also accounted for 4.1 percent of the total income tax in TY 2020 (Figure B), up from 3.1 percent in TY 2019. Total AGI for the 0.001 percentile increased by 39.0 percent from \$214.5 billion in 2019 to \$298.2 billion in 2020. The average

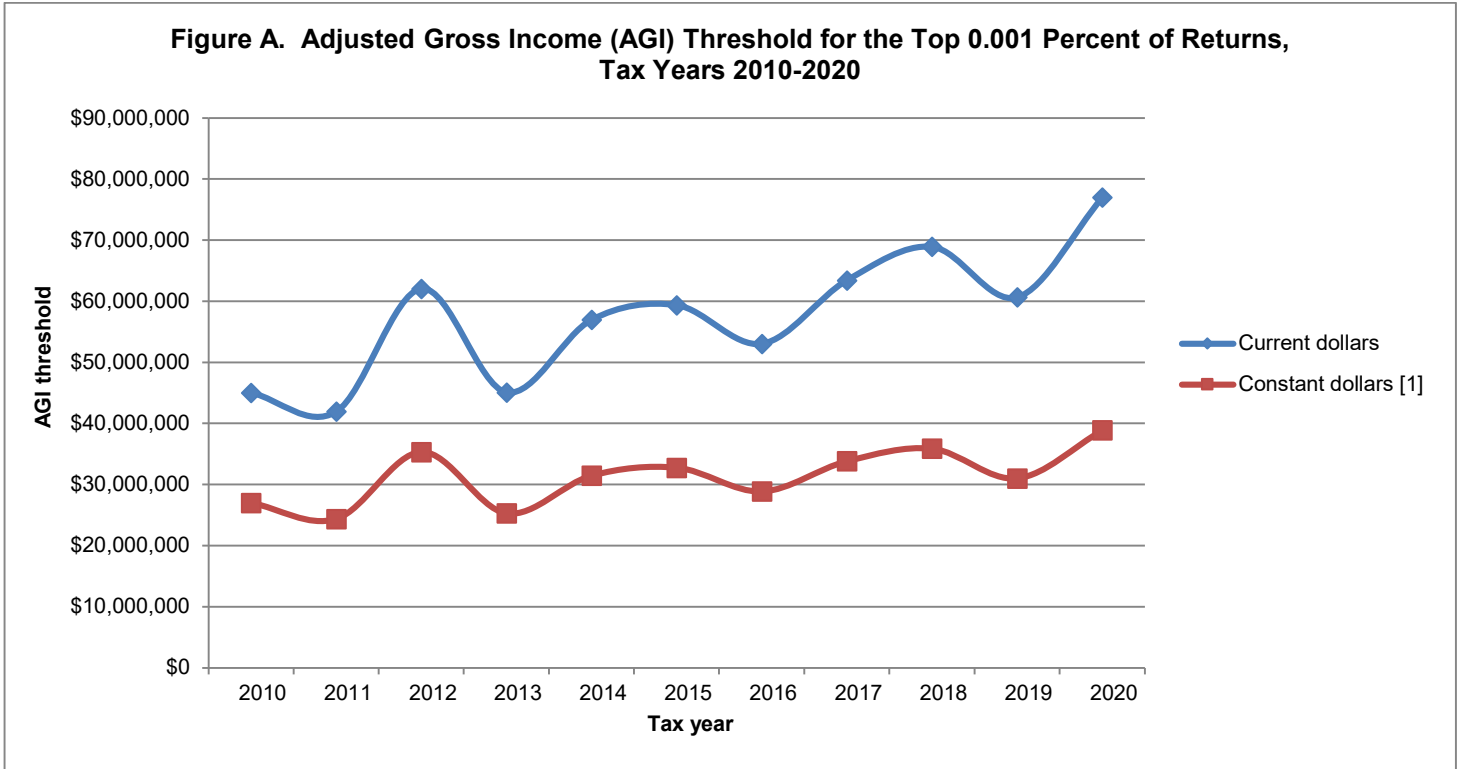
AGI for this percentile was \$189.3 million in 2020, a significant increase from 2019 when the average AGI was \$144.7 million (Figure C). The average AGI reported on all returns was \$79,578 in comparison with \$80,156 for the previous year.

For TY 2020, the average tax rate for the top 0.001 percent of tax returns was 23.7 percent, up from the 22.9 percent rate for TY 2019. 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 (26.5 percent), and each successive percentile paid lower average tax rates, falling to 14.8 percent for the top 50 percent of returns.

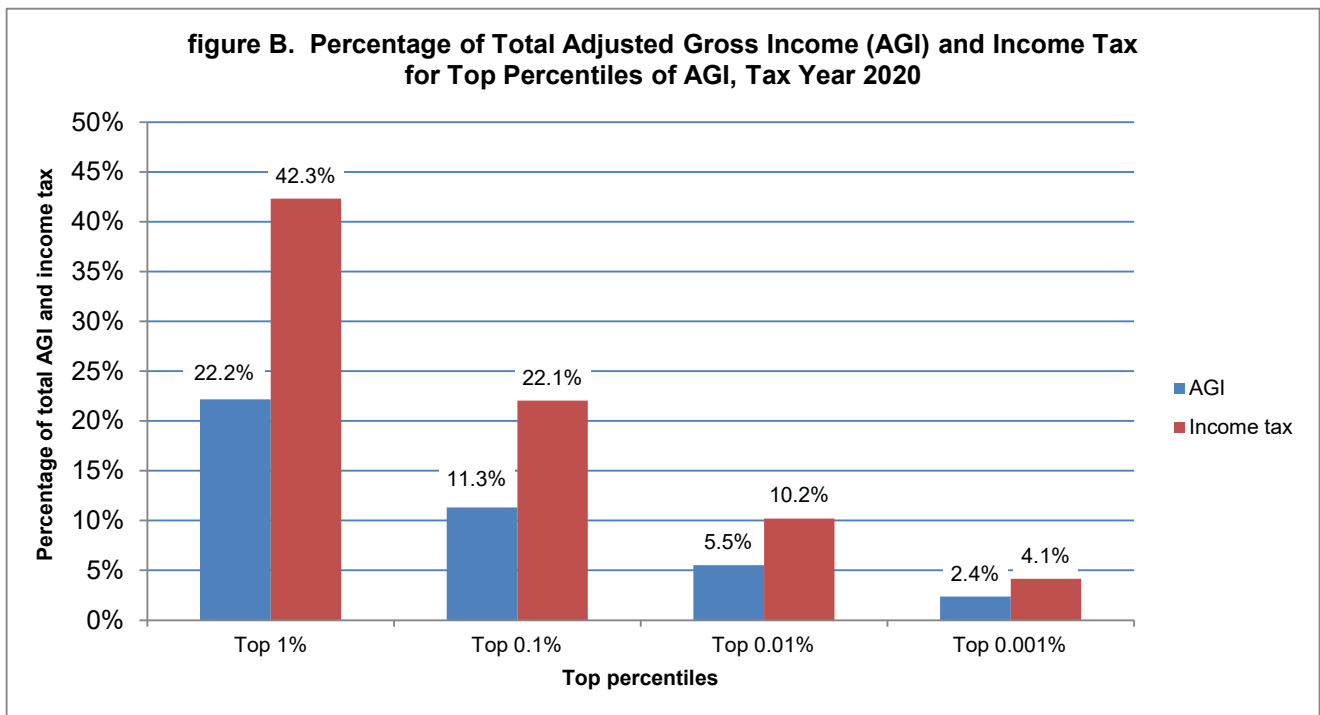
For TY 2020, taxpayers filing returns that were in the top 1 percent reported an AGI of \$548,336 or more, a small increase from the AGI floor for this group for TY 2019 (\$546,434) (Figure E). These taxpayers accounted for 22.2 percent of total AGI and 42.3 percent of the total income tax (Figure F), an increase from 20.1 percent and 38.8 percent for 2019, respectively. Furthermore, the top 1 percent of taxpayers paid an average tax rate of 26.0 percent for 2020, while in contrast to this percentile, the bottom 50 percent of returns reported less total AGI (10.2 percent) and less total income tax (2.3 percent) for that year. The bottom 50 percent of returns also had a much lower average tax rate (3.1 percent) for 2020 (Table 4.2).

In constant dollars, the AGI threshold for the top 50 percent of returns was trending upward between 2011 and 2018, going from a threshold of \$20,234 (2011) to \$22,704 (2018) (Figure G and Table 4.1). In 2019, for the first time since 2011, the AGI threshold for the top 50 percent of returns decreased from the prior year, and the decline continued in 2020 to \$21,305. There were also declines in AGI thresholds for the top 1, 2, 5, and 10 percent of returns (Figure H and Table 4.1).

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



[1] Constant dollars were calculated using the U.S. Bureau of Labor Statistics' Consumer Price Index for Urban Consumers (CPI-U, 1990=100). For 2020 the CPI-U = 258.811.
 NOTES: Figure is based on all individual income tax returns excluding dependents. AGI threshold is the minimum amount of AGI needed for inclusion in the top 0.001 percentile.
 SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.



NOTE: Figure is based on all individual income tax returns excluding dependents.
 SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Figure C. Average Adjusted Gross Income by Percentile, Tax Years 2011-2020

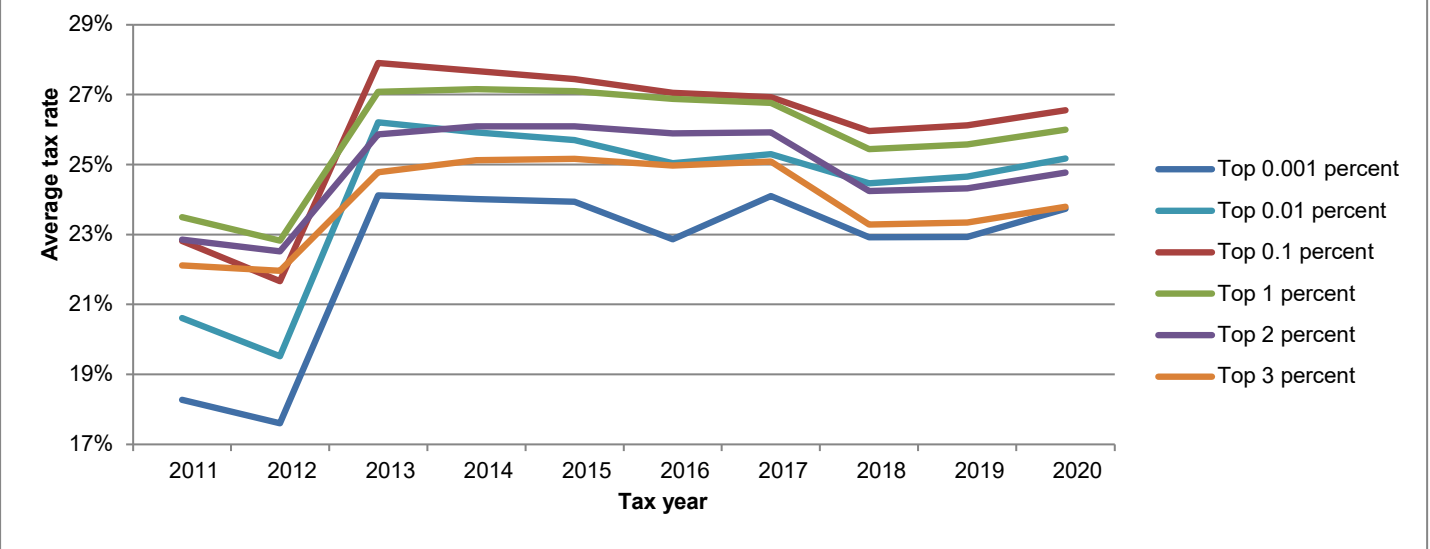
[Money amounts are in current dollars]

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)
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
2020	79,578	189,320,565	44,009,706	9,010,163	1,765,623	1,103,085	606,498	393,540	225,090	142,952

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Figure D. Average Tax Rates for Top Percentiles of Adjusted Gross Income, Tax Years 2011-2020



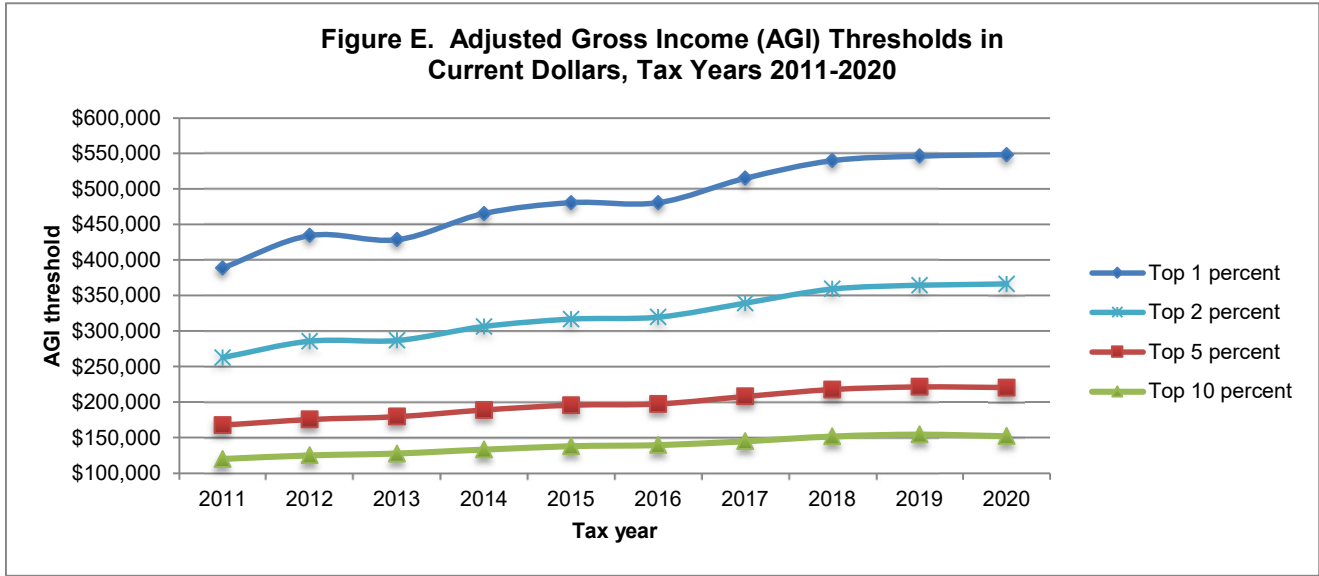
NOTE: Figure is based on all individual income tax returns, excluding dependents.

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

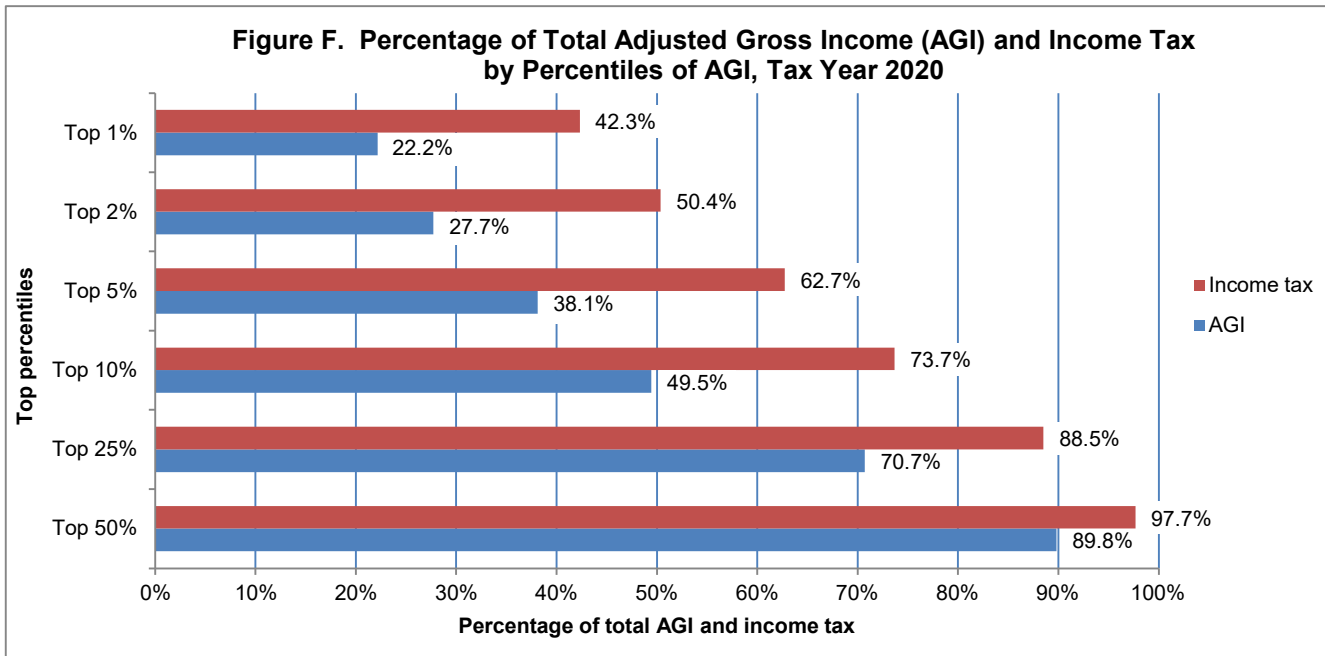
shares of AGI. For TY 2020, the top 0.001 percent reported a 0.57 percentage point increase for its share of total AGI and a 1.03 percentage point increase for its share of total income tax. The top 0.01 percent of returns reported a 1.13 percentage point increase in its share of total AGI and showed a larger (2.05 percentage point) increase in its share of total income tax. This trend continued, with all other percentiles through the top 50 percent also experiencing increases in their respective shares of total AGI accompanied by increased shares in total income tax. For TY 2020, the amount of AGI needed for inclusion in the top 50 percent of returns (i.e., the AGI threshold)

was \$42,184--lower than the \$44,269 needed for 2019. These returns accounted for 89.8 percent of total AGI and accounted for 97.7 percent of total income tax.

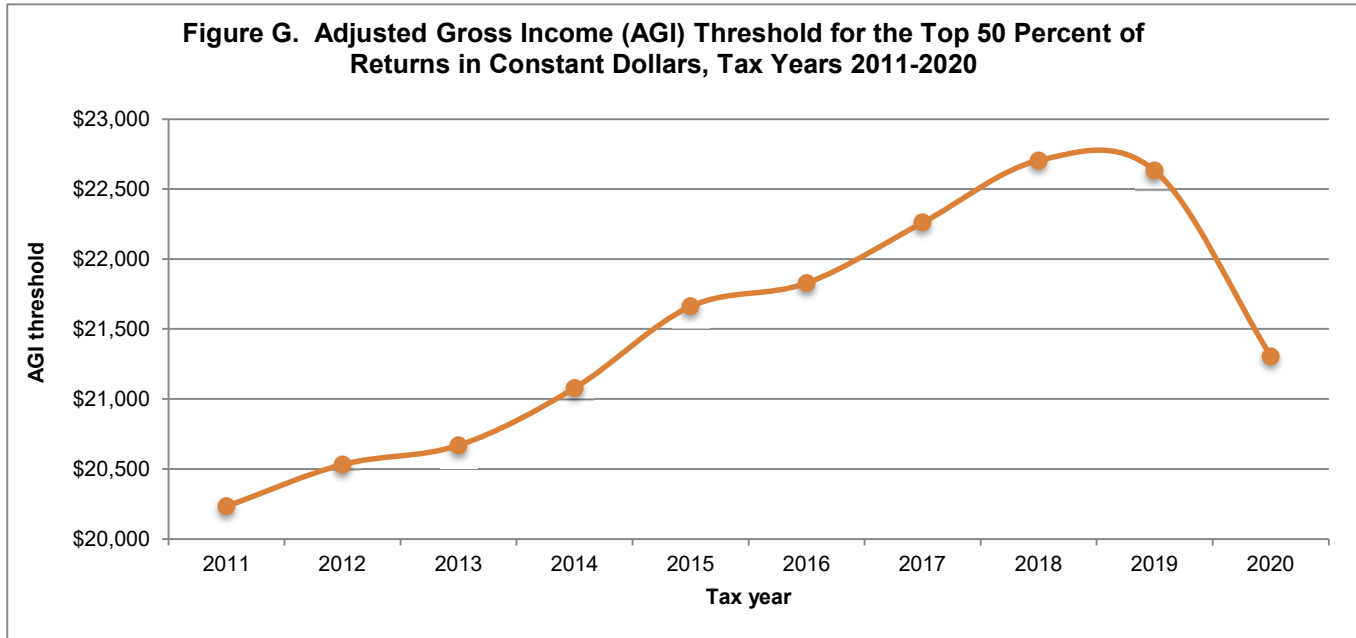
For TY 2020, the portion of total AGI earned through salaries and wages for all returns was 66.8 percent (Table 4.3). The top 0.001 percent of returns showed taxpayers earning only 10.2 percent of AGI through salaries and wages. Conversely, sales of capital assets accounted for 60.3 percent of AGI for the top 0.001 percent of returns while only accounting for 9.0 percent of AGI for all returns.



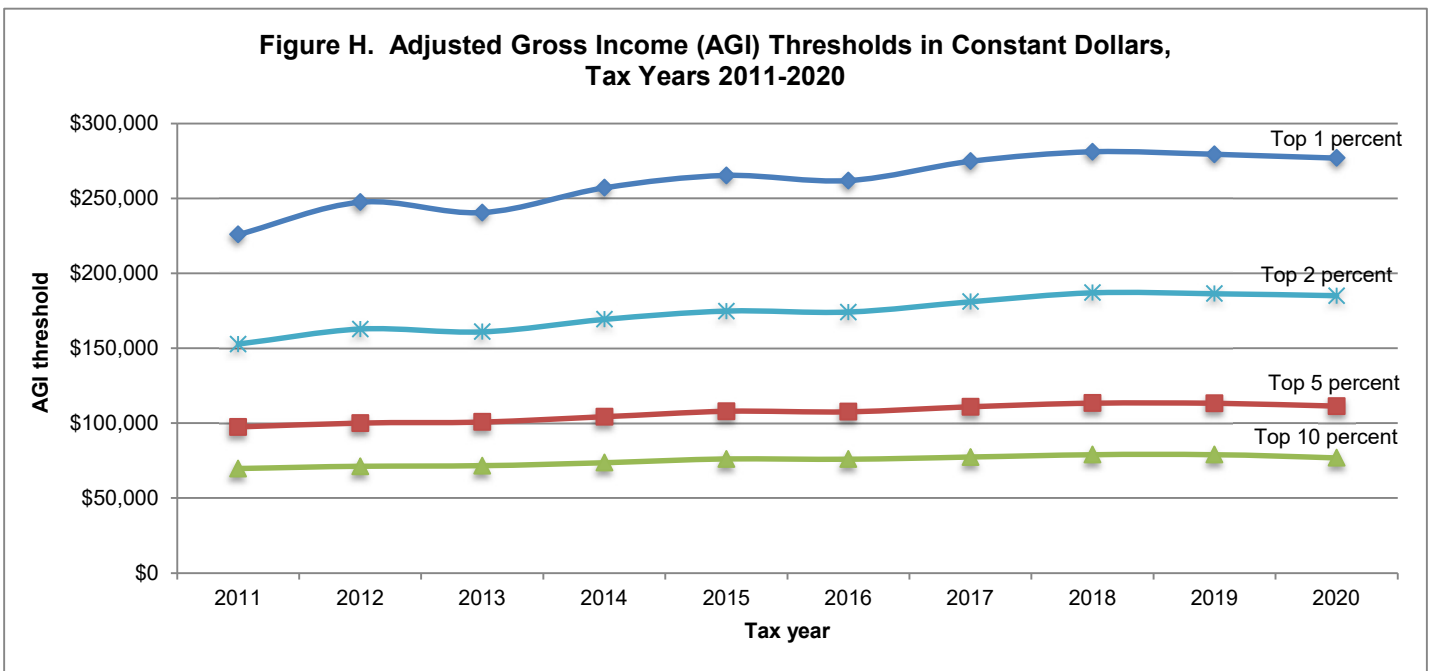
NOTES: AGI threshold is the minimum amount of AGI needed for inclusion in each percentile. Figure is based on all individual income tax returns excluding dependents. SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.



NOTE: Figure is based on all individual income tax returns excluding dependents. SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.



NOTES: Constant dollars were calculated using the U.S. Bureau of Labor Statistics' Consumer Price Index for Urban Consumers (CPI-U, 1990=100). For 2020 the CPI-U = 258.811. AGI threshold is the minimum amount of AGI needed for inclusion in a percentile. Figure is based on all individual income tax returns excluding dependents.
 SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.



NOTES: Constant dollars were calculated using the U.S. Bureau of Labor Statistics' Consumer Price Index for Urban Consumers (CPI-U, 1990=100). For 2020 the CPI-U = 258.811. AGI threshold is the minimum amount of AGI needed for inclusion in each percentile. Figure is based on all individual income tax returns excluding dependents.
 SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

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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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Table 1.1. All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)

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

Size and accumulated size of adjusted gross income	All returns				Taxable returns				Taxable income				
	Number of returns (1)	Percent of total (2)	Adjusted gross income less deficit		Number of returns (6)	Percent of total (7)	Adjusted gross income less deficit		Number of returns (10)				
			Amount (3)	Percent of total (4)			Amount (8)	Percent of total (9)					
Size of adjusted gross income													
All returns	164,358,792	100.0	12,591,788,823	100.0	102,960,476	100.0	11,747,856,486	100.0	102,947,212				
No adjusted gross income	5,259,989	3.2	-274,825,326	[1]	4,612	[2]	-9,364,457	[1]	0				
\$1 under \$5,000	10,396,651	6.3	24,087,842	0.2	191,766	0.2	599,150	[2]	191,210				
\$5,000 under \$10,000	10,107,828	6.1	76,144,251	0.6	279,212	0.3	2,076,548	[2]	277,206				
\$10,000 under \$15,000	10,580,466	6.4	131,879,612	1.0	1,640,321	1.6	22,447,743	0.2	1,640,305				
\$15,000 under \$20,000	10,023,674	6.1	175,213,815	1.4	17,480	0.0	74,212,807	0.6	4,240,097				
\$20,000 under \$25,000	9,725,840	5.9	218,827,831	1.7	22,500	0.0	102,449,683	0.9	4,546,809				
\$25,000 under \$30,000	9,515,795	5.8	261,305,433	2.1	27,460	0.0	143,904,760	1.2	5,222,233				
\$30,000 under \$40,000	16,776,306	10.2	583,890,566	4.6	34,804	0.0	390,233,750	3.3	11,175,792				
\$40,000 under \$50,000	13,154,096	8.0	589,155,857	4.7	44,789	0.0	465,855,329	4.0	10,374,913				
\$50,000 under \$75,000	22,602,996	13.8	1,388,153,537	11.0	61,415	0.0	1,228,351,220	10.5	19,932,169				
\$75,000 under \$100,000	14,379,692	8.7	1,247,263,301	9.9	86,738	0.0	1,192,565,097	10.2	13,735,951				
\$100,000 under \$200,000	22,415,415	13.6	3,060,065,884	24.3	136,516	0.1	3,030,142,557	25.8	22,171,281				
\$200,000 under \$500,000	7,615,358	4.6	2,187,228,752	17.4	287,213	0.2	2,183,114,430	18.6	7,597,449				
\$500,000 under \$1,000,000	1,237,975	0.8	833,075,077	6.6	672,934	0.6	832,277,038	7.1	1,236,100				
\$1,000,000 under \$1,500,000	272,680	0.2	328,832,716	2.6	1,205,929	0.3	328,546,972	2.8	272,294				
\$1,500,000 under \$2,000,000	108,913	0.1	187,713,632	1.5	1,723,519	0.1	187,590,868	1.6	108,732				
\$2,000,000 under \$5,000,000	157,974	0.1	471,209,618	3.7	2,982,830	0.2	470,877,651	4.0	157,709				
\$5,000,000 under \$10,000,000	40,567	[2]	278,473,308	2.2	6,864,528	[2]	276,281,434	2.4	40,465				
\$10,000,000 or more	26,576	[2]	824,093,126	6.5	31,008,923	[2]	823,703,908	7.0	26,497				

Size and accumulated size of adjusted gross income	Income tax after credits				Total income tax				
	Amount (11)	Percent of total (12)	Number of returns (13)	Percent of total (15)	Amount (16)	Total (17)	Percent of Taxable income (18)	Adjusted gross income less deficit (19)	Average total income tax (dollars) (20)
All returns	9,451,628,365	100.0	102,943,986	1,675,331,743	1,710,685,785	100.0	18.1	14.6	16,615
No adjusted gross income	0	0.0	4,587	142,095	143,640	[2]	[1]	[1]	31,145
\$1 under \$5,000	284,467	[2]	191,766	30,532	30,532	[2]	10.7	5.1	159
\$5,000 under \$10,000	1,139,756	[2]	279,212	138,719	138,719	[2]	12.2	6.7	497
\$10,000 under \$15,000	3,316,164	[2]	1,640,321	322,015	322,015	[2]	9.7	1.4	196
\$15,000 under \$20,000	20,592,812	0.2	4,241,209	1,934,137	1,934,137	[2]	9.4	2.6	456
\$20,000 under \$25,000	44,095,492	0.5	4,546,818	4,097,567	4,097,567	[2]	9.3	4.0	901
\$25,000 under \$30,000	70,863,831	0.7	5,222,233	6,817,090	6,817,090	[2]	9.9	4.7	1,305
\$30,000 under \$40,000	224,220,361	2.4	11,175,808	21,635,575	21,635,575	[2]	1.3	9.6	1,936
\$40,000 under \$50,000	299,256,486	3.2	10,374,914	28,710,117	28,710,130	[2]	1.7	9.6	2,767
\$50,000 under \$75,000	861,549,313	9.1	19,932,175	91,023,695	91,023,872	[2]	5.3	10.6	4,567
\$75,000 under \$100,000	891,052,829	9.4	13,735,959	101,138,698	101,138,717	[2]	11.4	8.5	7,363
\$100,000 under \$200,000	2,458,885,718	26.0	22,170,446	334,615,310	334,647,589	[2]	13.6	11.0	15,093
\$200,000 under \$500,000	1,921,469,079	20.3	7,590,341	362,537,852	366,794,059	[2]	21.4	16.8	48,264
\$500,000 under \$1,000,000	761,660,981	8.1	1,233,672	190,074,743	194,888,721	[2]	25.6	23.4	157,578
\$1,000,000 under \$1,500,000	301,664,661	3.2	271,833	84,202,559	86,814,216	[2]	28.8	26.4	318,655
\$1,500,000 under \$2,000,000	171,710,737	1.8	108,489	49,969,292	51,676,918	[2]	30.1	27.5	474,805
\$2,000,000 under \$5,000,000	431,179,248	4.6	157,392	127,040,651	131,819,118	[2]	30.6	28.0	835,025
\$5,000,000 under \$10,000,000	254,565,731	2.7	40,363	74,511,389	77,854,960	[2]	30.6	28.0	1,920,578
\$10,000,000 or more	734,080,699	7.8	26,428	196,389,709	210,197,565	[2]	28.6	25.8	7,914,363

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 2020 (Filing Year 2021)

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

Size of adjusted gross income	All returns													
	Number of returns		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	164,358,792	12,591,788,823	15,535,429	607,514,570	143,551,783	2,495,360,191	127,425,325	9,812,730,835	102,943,986	1,675,331,743	102,960,476	1,710,685,785		
No adjusted gross income (includes deficits)	5,259,989	-274,825,326	0	0	0	0	0	0	4,587	142,095	4,612	143,640		
\$1 under \$5,000	10,356,653	24,087,842	86,775	2,288,374	10,267,875	118,516,405	274,376	345,363	191,766	30,532	191,766	30,532		
\$5,000 under \$10,000	10,107,829	76,144,251	113,774	2,673,565	9,993,055	132,022,645	322,443	1,220,424	279,212	138,719	279,212	138,719		
\$10,000 under \$15,000	10,580,466	131,879,612	143,690	3,842,443	10,434,774	154,849,950	3,561,727	5,447,731	1,640,321	322,015	1,640,321	322,015		
\$15,000 under \$20,000	10,023,674	175,213,815	175,773	5,694,852	9,846,602	151,445,754	7,285,702	32,988,734	4,241,209	1,934,137	4,241,209	1,934,137		
\$20,000 under \$25,000	9,725,840	218,827,831	229,971	5,499,710	9,495,869	150,339,970	8,253,885	67,706,115	4,546,818	4,097,567	4,546,818	4,097,567		
\$25,000 under \$30,000	9,515,795	261,305,433	225,500	5,346,494	9,286,223	149,411,587	9,203,493	106,207,551	5,222,233	6,817,090	5,222,233	6,817,098		
\$30,000 under \$40,000	16,776,306	583,890,556	573,445	14,368,282	16,200,859	264,871,509	16,682,155	302,812,267	11,175,808	21,635,575	11,175,808	21,636,213		
\$40,000 under \$50,000	13,154,096	589,155,857	717,140	17,894,606	12,435,955	209,712,535	13,096,494	359,258,265	10,374,914	28,710,117	10,374,914	28,710,130		
\$50,000 under \$75,000	22,602,996	1,388,153,537	2,145,390	55,317,682	20,457,604	374,291,405	22,529,884	951,965,144	19,932,175	91,023,695	19,932,175	91,023,872		
\$75,000 under \$100,000	14,379,692	1,247,263,301	2,010,873	53,370,773	12,368,819	260,413,638	14,360,295	926,096,391	13,735,959	101,138,698	13,735,959	101,138,717		
\$100,000 under \$200,000	22,415,415	3,060,065,984	4,816,325	149,114,279	17,599,067	406,317,961	22,400,405	2,477,953,431	22,170,446	334,615,310	22,172,651	334,647,588		
\$200,000 under \$500,000	7,615,358	2,187,228,572	3,114,852	121,481,418	4,500,468	107,358,706	7,611,369	1,924,430,219	7,590,341	362,537,852	7,599,782	366,794,059		
\$500,000 under \$1,000,000	1,237,975	833,075,077	743,074	43,274,479	494,759	11,775,533	1,237,067	762,253,926	1,236,672	190,074,743	1,236,779	194,888,721		
\$1,000,000 under \$1,500,000	272,680	328,832,716	184,252	15,727,518	88,425	2,116,002	272,473	301,880,888	271,833	84,202,559	272,440	86,814,216		
\$1,500,000 under \$2,000,000	108,913	187,713,632	77,773	8,798,211	31,131	789,125	108,795	171,798,929	108,489	49,989,292	108,838	51,676,918		
\$2,000,000 under \$5,000,000	157,974	471,209,618	119,937	21,491,438	38,024	892,123	157,783	431,360,416	157,392	127,040,651	157,862	131,819,118		
\$5,000,000 under \$10,000,000	40,567	278,473,307	33,417	13,358,867	7,147	164,187	40,482	254,683,511	40,383	74,511,389	40,537	77,854,960		
\$10,000,000 or more	26,576	824,093,126	23,468	67,971,579	3,108	71,157	26,506	734,320,529	26,428	196,389,709	26,559	210,197,565		
Taxable returns, total	102,960,476	11,747,856,486	13,902,265	540,294,010	89,047,128	1,603,339,518	102,947,212	9,451,628,365	102,943,986	1,675,331,743	102,960,476	1,710,685,785		
No adjusted gross income (includes deficits)	4,612	-9,364,457	0	0	0	0	0	0	4,587	142,095	4,612	143,640		
\$1 under \$5,000	191,766	599,150	* 5,077	* 9,749	184,686	309,050	191,210	284,467	191,766	30,532	191,766	30,532		
\$5,000 under \$10,000	279,212	2,076,548	10,039	34,724	268,173	901,497	277,206	1,139,756	279,212	138,719	279,212	138,719		
\$10,000 under \$15,000	1,640,321	22,447,743	13,235	75,376	1,627,086	18,928,522	1,640,305	3,316,164	1,640,321	322,015	1,640,321	322,015		
\$15,000 under \$20,000	4,241,209	74,212,807	41,151	601,835	4,199,760	52,662,477	4,240,097	20,592,812	4,241,209	1,934,137	4,241,209	1,934,137		
\$20,000 under \$25,000	4,546,818	102,449,683	96,654	1,456,136	4,450,165	56,272,272	4,546,809	44,095,492	4,546,818	4,097,567	4,546,818	4,097,567		
\$25,000 under \$30,000	5,222,233	143,904,760	115,237	1,983,583	5,106,996	70,313,472	5,222,233	70,863,831	5,222,233	6,817,090	5,222,233	6,817,098		
\$30,000 under \$40,000	11,175,808	390,233,750	372,250	7,219,032	10,801,556	156,885,091	11,175,791	224,220,361	11,175,808	21,635,575	11,175,808	21,636,213		
\$40,000 under \$50,000	10,374,914	465,855,329	528,573	10,711,172	9,845,339	153,721,976	10,374,913	299,256,486	10,374,914	28,710,117	10,374,914	28,710,130		
\$50,000 under \$75,000	19,932,175	1,228,351,220	1,827,527	40,032,348	18,104,649	319,844,512	19,932,169	861,549,313	19,932,175	91,023,695	19,932,175	91,023,872		
\$75,000 under \$100,000	13,735,959	1,192,565,097	1,886,893	46,492,619	11,849,095	247,713,697	13,735,951	891,052,829	13,735,959	101,138,698	13,735,959	101,138,717		
\$100,000 under \$200,000	22,172,651	3,030,142,557	4,714,947	141,595,219	17,457,703	402,861,657	22,171,281	2,458,888,718	22,170,446	334,615,310	22,172,651	334,647,588		
\$200,000 under \$500,000	7,599,782	2,183,114,430	3,109,419	120,450,888	4,490,361	107,137,689	7,597,449	1,921,468,079	7,590,341	362,537,852	7,599,782	366,794,059		
\$500,000 under \$1,000,000	1,236,779	832,277,038	742,651	43,038,183	493,989	11,759,653	1,236,100	761,660,981	1,236,672	190,074,743	1,236,779	194,888,721		
\$1,000,000 or more	606,237	2,088,990,832	438,612	126,593,147	167,600	4,027,954	605,698	1,893,241,076	604,525	532,113,601	606,237	558,362,777		
Non-taxable returns, total	61,398,316	843,932,338	1,633,163	67,220,560	54,504,654	892,020,673	24,478,113	361,102,470	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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Returns of married persons filing jointly and returns of surviving spouses													
	Number of returns		Adjusted gross income less deficit		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
All returns, total	55,322,922	7,958,822,513	7,173,574	3,652,279,558	47,226,474	1,199,665,305	48,486,190	6,508,487,088	41,771,011	1,168,450,573	41,779,139	1,194,571,756		
No adjusted gross income (includes deficits)	921,862	-174,069,092	0	0	0	0	0	0	3,400	106,336	3,422	107,394		
\$1 under \$5,000	871,539	1,940,489	12,837	495,832	858,701	22,359,133	0	0	** 1,010	** 955	** 1,010	** 955		
\$5,000 under \$10,000	883,279	6,749,204	20,734	874,597	862,545	22,434,901	** 3,001	** 25,336	**	**	**	**		
\$10,000 under \$15,000	1,143,298	14,337,010	18,570	769,457	1,124,728	29,183,091	0	0	**	**	**	**		
\$15,000 under \$20,000	1,238,778	21,579,879	15,922	567,902	1,222,855	31,542,465	**	**	* 2,014	* 3,151	* 2,014	* 3,151		
\$20,000 under \$25,000	1,443,383	32,527,588	29,467	1,171,053	1,413,916	36,352,426	30,954	6,576	8,218	613	8,218	613		
\$25,000 under \$30,000	1,541,048	42,302,775	28,804	1,000,575	1,511,244	38,695,468	1,260,319	2,925,032	412,530	80,749	412,530	80,749		
\$30,000 under \$40,000	3,170,784	111,037,111	84,764	2,861,010	3,086,021	78,445,696	3,136,197	28,796,649	1,400,481	1,042,592	1,400,481	1,042,592		
\$40,000 under \$50,000	3,192,472	143,562,640	108,962	3,896,809	3,083,510	78,263,987	3,175,828	60,197,446	1,743,975	2,683,333	1,743,975	2,683,333		
\$50,000 under \$75,000	8,108,356	508,069,303	340,877	12,443,187	7,767,478	196,717,547	8,087,732	294,443,890	6,195,223	19,034,668	6,195,223	19,034,668		
\$75,000 under \$100,000	8,156,708	712,788,086	489,579	17,682,520	7,667,129	194,132,058	8,152,634	495,818,890	7,582,423	39,633,855	7,582,423	39,633,855		
\$100,000 under \$200,000	16,722,828	2,310,528,539	2,600,228	99,066,580	14,122,598	357,527,410	16,714,022	1,839,736,852	16,513,041	223,288,323	16,513,089	223,270,291		
\$200,000 under \$500,000	6,372,915	1,832,595,488	2,439,712	98,169,551	3,933,195	99,496,837	6,370,681	1,604,506,995	6,356,924	290,122,594	6,361,948	293,028,661		
\$500,000 under \$1,000,000	1,048,608	706,581,854	618,959	35,934,213	429,648	10,879,497	1,048,164	646,639,694	1,046,005	159,066,941	1,047,982	162,713,284		
\$1,000,000 under \$1,500,000	231,179	278,604,266	154,328	12,878,526	76,851	1,954,283	231,039	255,986,509	230,669	71,290,794	231,048	73,277,008		
\$1,500,000 under \$2,000,000	90,683	156,314,326	64,294	7,116,921	26,388	671,567	90,615	143,292,893	90,419	41,705,437	90,647	43,012,090		
\$2,000,000 under \$5,000,000	130,725	389,376,091	99,173	16,982,030	31,553	803,009	130,621	357,172,848	130,403	105,547,056	130,672	109,221,698		
\$5,000,000 under \$10,000,000	33,115	227,357,720	27,440	10,568,595	5,675	144,083	33,059	208,140,074	33,008	61,129,114	33,095	63,703,714		
\$10,000,000 or more	21,361	636,639,234	18,922	48,800,202	2,439	61,847	21,314	570,796,405	21,267	153,734,063	21,350	163,757,685		
Taxable returns, total	41,779,139	7,698,639,102	6,630,844	3,395,950,348	35,144,870	892,624,438	41,771,762	6,346,943,710	41,771,011	1,168,450,573	41,779,139	1,194,571,756		
No adjusted gross income (includes deficits)	3,422	-6,369,690	0	0	0	0	0	0	3,400	106,336	3,422	107,394		
\$1 under \$5,000	** 1,010	** 7,931	** 1,042	** 9,901	** 10,200	** 210,618	** 10,211	** 15,916	** 1,010	** 955	** 1,010	** 955		
\$5,000 under \$10,000	**	**	**	**	**	**	**	**	**	**	**	**		
\$10,000 under \$15,000	* 2,014	* 36,451	**	**	**	**	**	**	* 2,014	* 3,151	* 2,014	* 3,151		
\$20,000 under \$25,000	8,218	201,446	**	**	**	**	**	**	8,218	613	8,218	613		
\$25,000 under \$30,000	412,530	11,577,909	* 2,599	* 66,944	409,932	10,560,364	412,530	897,355	412,530	80,749	412,530	80,749		
\$30,000 under \$40,000	1,400,481	49,210,549	28,169	812,688	1,372,312	35,678,491	1,400,468	12,392,622	1,400,481	1,042,592	1,400,481	1,042,592		
\$40,000 under \$50,000	1,743,975	78,992,406	45,681	1,461,375	1,698,294	43,802,171	1,743,974	33,142,398	1,743,975	2,683,333	1,743,975	2,683,333		
\$50,000 under \$75,000	6,195,223	392,587,453	212,739	6,907,015	5,982,483	152,342,574	6,195,218	230,075,822	6,195,223	19,034,668	6,195,223	19,034,668		
\$75,000 under \$100,000	7,582,423	663,928,038	404,240	13,860,695	7,178,183	181,939,043	7,582,417	463,472,563	7,582,423	39,633,855	7,582,423	39,633,855		
\$100,000 under \$200,000	16,513,089	2,284,968,473	2,518,524	87,832,835	13,994,565	354,256,987	16,511,932	1,823,026,793	16,513,041	223,288,323	16,513,089	223,270,291		
\$200,000 under \$500,000	6,361,948	1,829,726,641	2,435,089	97,344,518	3,926,856	99,333,539	6,360,889	1,602,567,725	6,356,924	290,122,594	6,361,948	293,028,661		
\$500,000 under \$1,000,000	1,047,992	706,169,794	618,728	35,808,591	429,264	10,868,955	1,047,653	646,333,937	1,046,005	159,066,941	1,047,992	162,713,284		
\$1,000,000 or more	506,812	1,687,601,801	364,032	95,845,788	142,780	3,631,695	506,470	1,535,018,578	505,766	433,406,464	506,812	452,972,195		
Nontaxable returns, total	13,543,784	260,183,411	542,730	25,329,210	12,081,604	307,040,867	6,714,417	161,543,378	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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Returns of heads of households											
	Number of returns	Adjusted gross income less deficit	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
			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	21,463,538	967,308,172	1,149,924	35,003,556	20,061,145	374,269,318	16,586,689	592,665,329	7,141,976	65,122,349	7,142,896	65,937,405
No adjusted gross income (includes deficits)	251,326	-8,366,440	0	0	0	0	0	0	0	0	62	1,288
\$1 under \$5,000	610,667	1,518,540	* 2,040	* 62,311	608,627	11,331,962	0	0	0	0	0	0
\$5,000 under \$10,000	916,624	7,092,091	* 2,652	* 56,972	913,971	17,052,883	0	0	0	0	0	0
\$10,000 under \$15,000	1,659,767	20,865,322	* 3,320	* 69,471	1,655,447	30,836,382	**	**	0	0	0	0
\$15,000 under \$20,000	1,964,220	34,550,029	7,232	133,830	1,956,988	36,464,561	** 551,276	** 417,851	13,024	1,240	13,024	1,240
\$20,000 under \$25,000	2,117,428	47,693,384	13,175	261,980	2,104,253	39,214,378	2,110,261	7,976,767	67,106	16,009	67,106	16,009
\$25,000 under \$30,000	2,193,886	60,296,999	17,821	448,471	2,176,066	40,604,547	2,190,510	18,931,612	143,535	63,465	143,535	63,465
\$30,000 under \$40,000	3,652,092	126,770,954	54,620	1,703,246	3,597,472	67,202,596	3,641,053	57,747,804	502,201	501,511	502,201	501,511
\$40,000 under \$50,000	2,345,850	104,757,948	77,854	2,026,645	2,267,996	42,310,645	2,343,409	60,110,811	1,256,677	1,648,963	1,256,677	1,648,963
\$50,000 under \$75,000	3,089,965	188,362,660	238,985	6,743,962	2,850,980	53,180,627	3,086,939	127,708,345	2,535,043	7,164,566	2,535,043	7,164,566
\$75,000 under \$100,000	1,298,792	111,230,258	226,553	6,000,023	1,072,238	20,047,326	1,298,484	84,670,579	1,270,354	8,323,625	1,270,354	8,323,625
\$100,000 under \$200,000	1,108,916	144,565,937	365,933	10,427,311	742,979	13,887,307	1,108,994	118,741,912	1,102,732	17,626,464	1,102,732	17,626,464
\$200,000 under \$500,000	210,059	59,949,331	109,142	3,788,197	100,917	1,888,509	209,992	53,594,468	207,842	12,430,297	208,389	12,430,297
\$500,000 under \$1,000,000	29,442	19,459,510	19,998	1,051,283	9,306	174,246	29,321	17,841,159	29,094	4,898,105	29,321	5,004,434
\$1,000,000 under \$1,500,000	6,470	7,742,739	4,513	399,183	1,957	36,827	6,456	7,112,734	6,375	1,968,713	6,440	2,039,016
\$1,500,000 under \$2,000,000	2,578	4,425,030	1,911	157,984	667	12,507	2,573	4,120,121	2,551	1,219,507	2,570	1,259,978
\$2,000,000 under \$5,000,000	3,895	11,597,027	2,908	391,485	986	18,532	3,894	10,777,562	3,843	3,157,845	3,882	3,269,665
\$5,000,000 under \$10,000,000	938	6,516,439	744	226,246	194	3,626	937	6,098,965	926	1,816,792	936	1,893,010
\$10,000,000 or more	624	18,280,952	523	1,054,956	101	2,057	622	16,814,640	613	4,414,667	621	4,694,351
Taxable returns, total	7,142,896	616,207,698	933,699	28,187,356	6,208,996	115,908,100	7,142,776	467,020,776	7,141,976	65,122,349	7,142,896	65,937,405
No adjusted gross income (includes deficits)	62	-135,774	0	0	0	0	0	0	0	0	62	1,288
\$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	13,024	247,811	0	0	13,024	222,978	13,024	12,416	13,024	1,240	13,024	1,240
\$20,000 under \$25,000	67,106	1,538,966	** 1,339	** 26,797	66,104	1,222,460	67,106	278,889	67,106	16,009	67,106	16,009
\$25,000 under \$30,000	143,535	3,971,053	**	**	143,197	2,678,179	143,535	1,257,032	143,535	63,465	143,535	63,465
\$30,000 under \$40,000	502,201	17,984,891	9,014	202,581	493,187	9,225,754	502,201	8,493,069	502,201	501,511	502,201	501,511
\$40,000 under \$50,000	1,256,677	56,714,586	36,742	823,970	1,219,935	22,753,660	1,256,677	32,951,387	1,256,677	1,648,963	1,256,677	1,648,963
\$50,000 under \$75,000	2,535,043	156,018,490	165,684	4,195,255	2,369,358	44,203,193	2,535,043	107,100,473	2,535,043	7,164,566	2,535,043	7,164,566
\$75,000 under \$100,000	1,270,354	108,866,617	218,124	5,623,444	1,052,230	19,674,179	1,270,354	83,098,830	1,270,354	8,323,625	1,270,354	8,323,625
\$100,000 under \$200,000	1,102,738	143,648,602	363,235	10,352,173	739,503	13,822,785	1,102,738	117,976,447	1,102,732	17,626,464	1,102,738	17,626,464
\$200,000 under \$500,000	208,389	59,553,690	109,009	3,760,461	99,380	1,859,535	208,389	53,252,914	207,842	12,299,587	208,389	12,430,297
\$500,000 under \$1,000,000	29,321	19,377,636	19,972	1,040,132	9,211	172,496	29,321	17,771,471	29,094	4,898,105	29,321	5,004,434
\$1,000,000 or more	14,448	48,421,130	10,580	2,162,543	3,868	72,880	14,435	44,827,849	14,309	12,577,526	14,448	13,155,019
Nontaxable returns, total	14,320,642	351,100,474	216,225	6,816,200	13,852,149	258,361,218	9,443,914	125,644,553	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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons											Total income tax				
	Adjusted gross income less deficit			Total itemized deductions			Standard deduction			Taxable income			Income tax after credits		Total income tax	
	Number of returns (49)	(50)	(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)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	
All returns, total	83,652,916	3,390,836,968	6,686,460	189,103,550	73,034,144	881,222,782	59,017,905	2,469,890,233	51,034,825	397,348,320	51,038,992	404,160,697				
No adjusted gross income (includes deficits)	3,929,298	-76,329,024	0	0	0	0	0	0	1,031	26,320	1,034	26,807				
\$1 under \$5,000	8,712,970	20,296,666	64,324	1,665,628	8,647,645	82,907,055	271,370	340,369	189,208	29,520	189,208	29,520				
\$5,000 under \$10,000	8,133,853	60,969,227	82,497	1,624,167	8,051,356	90,484,795	315,885	1,193,885	274,183	136,524	274,183	136,524				
\$10,000 under \$15,000	7,598,972	94,434,250	110,461	2,859,095	7,488,510	92,762,825	3,488,667	5,295,137	1,579,989	313,309	1,579,989	313,309				
\$15,000 under \$20,000	6,656,776	116,221,264	146,453	4,889,221	6,510,323	72,533,924	6,574,551	31,769,840	4,121,369	1,882,515	4,121,369	1,882,515				
\$20,000 under \$25,000	5,973,217	134,276,953	176,214	3,951,235	5,797,003	72,533,924	5,920,171	57,806,254	4,323,443	3,942,424	4,323,443	3,942,424				
\$25,000 under \$30,000	5,544,525	152,223,560	164,600	3,619,946	5,379,925	67,366,579	5,519,336	80,869,404	4,483,463	6,401,281	4,483,463	6,401,281				
\$30,000 under \$40,000	9,456,387	328,606,577	400,902	9,223,556	9,053,484	113,460,547	9,408,872	205,262,837	8,837,222	19,136,282	8,837,222	19,136,282				
\$40,000 under \$50,000	7,143,580	319,658,561	486,686	11,290,404	6,656,893	83,822,887	7,106,046	223,909,510	6,942,696	23,017,959	6,942,696	23,017,959				
\$50,000 under \$100,000	10,617,151	644,243,028	1,450,827	34,026,528	9,166,324	116,020,656	10,569,751	493,001,170	10,454,228	60,805,553	10,454,228	60,805,553				
\$75,000 under \$100,000	4,563,066	392,152,353	1,205,204	27,732,934	3,357,861	42,849,268	4,548,056	320,085,099	4,531,509	49,469,774	4,531,509	49,469,774				
\$100,000 under \$200,000	4,143,390	547,506,127	1,716,143	42,574,348	2,427,240	31,071,899	4,137,432	469,491,394	4,122,669	84,899,596	4,122,669	84,899,596				
\$200,000 under \$500,000	961,213	273,738,473	532,155	18,167,832	429,056	5,503,675	959,874	247,160,380	956,726	55,812,611	959,874	56,933,760				
\$500,000 under \$1,000,000	145,491	97,180,154	95,016	5,760,153	50,474	653,868	145,109	88,716,295	144,572	23,758,523	145,232	24,725,388				
\$1,000,000 under \$1,500,000	30,998	37,660,985	22,524	2,274,541	8,474	110,388	30,961	34,275,755	30,837	9,634,492	30,947	10,138,268				
\$1,500,000 under \$2,000,000	13,604	23,469,627	10,149	1,359,206	3,454	97,202	13,549	21,159,765	13,500	6,083,971	13,586	6,408,770				
\$2,000,000 under \$5,000,000	19,596	58,795,631	15,002	3,467,509	4,594	59,327	19,517	52,990,961	19,439	15,353,279	19,565	16,195,989				
\$5,000,000 under \$10,000,000	5,274	35,997,129	4,227	2,087,464	1,047	13,539	5,248	32,589,583	5,215	9,294,494	5,267	9,866,816				
\$10,000,000 or more	3,557	119,715,528	3,077	12,529,783	480	6,125	3,538	103,972,596	3,527	27,349,892	3,555	29,829,507				
Taxable returns, total	51,038,992	3,147,929,084	5,877,663	155,872,749	45,157,291	563,217,759	51,035,426	2,403,314,208	51,034,825	397,348,320	51,038,992	404,160,697				
No adjusted gross income (includes deficits)	1,034	-2,092,988	0	0	0	0	0	0	1,031	26,320	1,034	26,807				
\$1 under \$5,000	189,208	592,284	* 4,075	* 9,156	184,132	302,179	189,207	279,500	189,208	29,520	189,208	29,520				
\$5,000 under \$10,000	274,183	2,034,360	* 8,013	* 21,667	266,170	883,239	273,178	1,126,624	274,183	136,524	274,183	136,524				
\$10,000 under \$15,000	1,579,989	21,627,563	* 9,225	* 49,729	1,570,764	18,229,031	1,579,989	3,226,389	1,579,989	313,309	1,579,989	313,309				
\$15,000 under \$20,000	4,121,369	72,091,417	36,979	572,987	4,084,391	51,145,484	4,121,271	20,043,032	4,121,369	1,882,515	4,121,369	1,882,515				
\$20,000 under \$25,000	4,323,443	97,366,807	88,152	1,381,705	4,235,291	53,122,192	4,323,443	42,311,655	4,323,443	3,942,424	4,323,443	3,942,424				
\$25,000 under \$30,000	4,483,463	123,352,412	105,053	1,855,086	4,378,410	54,894,003	4,483,463	65,973,504	4,483,463	6,401,281	4,483,463	6,401,281				
\$30,000 under \$40,000	8,837,222	307,675,140	310,253	5,791,333	8,524,968	106,874,635	8,837,219	193,617,076	8,837,222	19,136,282	8,837,222	19,136,282				
\$40,000 under \$50,000	6,942,696	310,769,281	409,576	7,943,316	6,533,121	82,259,052	6,942,696	219,283,714	6,942,696	23,017,959	6,942,696	23,017,959				
\$50,000 under \$100,000	10,454,228	634,563,209	1,346,547	27,345,535	9,107,681	115,270,900	10,454,227	489,128,939	10,454,228	60,805,553	10,454,228	60,805,553				
\$75,000 under \$100,000	4,531,509	389,461,730	1,179,157	25,292,173	3,352,352	42,781,099	4,531,509	319,426,887	4,531,509	49,469,774	4,531,509	49,469,774				
\$100,000 under \$200,000	4,122,975	544,970,284	1,699,206	40,366,740	2,423,769	31,028,874	4,122,975	468,728,855	4,122,975	84,899,596	4,122,975	84,899,596				
\$200,000 under \$500,000	959,521	273,248,010	531,623	18,013,439	427,898	5,488,792	958,554	246,608,089	956,726	55,812,611	959,521	56,933,760				
\$500,000 under \$1,000,000	145,232	97,008,527	94,894	5,679,554	50,338	652,203	144,942	86,612,522	144,572	23,758,523	145,232	24,725,388				
\$1,000,000 or more	72,920	275,261,026	54,913	21,550,331	18,007	286,077	72,753	244,747,622	72,518	67,716,128	72,920	72,439,351				
Nontaxable returns, total	32,613,925	232,907,884	808,797	33,230,801	27,876,852	318,005,024	7,982,480	66,576,025	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 2022.

Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2020 (Filing Year 2021)

(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	164,358,792	12,591,788,823	55,322,922	7,958,822,513	3,919,416	284,821,171	21,463,538	967,308,172	83,652,916	3,380,836,968
Total income	160,981,093	12,739,653,369	55,040,648	8,057,883,544	3,816,063	287,068,059	21,302,938	977,829,423	80,821,445	3,416,872,344
Salaries and wages	130,098,732	8,416,495,535	44,286,440	5,076,998,225	3,184,457	194,341,108	18,898,250	786,557,986	63,729,585	2,358,598,217
Taxable interest	48,346,274	127,375,994	26,690,590	86,984,754	886,726	4,406,352	2,549,030	2,962,540	18,219,929	33,012,347
Tax-exempt interest [1]	6,479,806	59,449,107	3,830,207	38,878,970	87,777	1,502,082	160,982	1,117,996	2,400,839	17,950,059
Ordinary dividends	31,086,844	327,876,787	17,107,640	215,301,986	557,150	12,870,001	1,090,018	8,055,676	12,332,036	91,649,125
Qualified dividends [1]	29,012,583	260,244,440	16,016,200	171,647,848	497,740	10,620,927	988,807	6,292,517	11,499,836	71,683,549
State income tax refunds	3,795,242	4,336,115	1,429,584	2,034,190	88,266	91,904	411,844	533,447	1,865,548	1,676,575
Alimony received	314,411	9,659,488	11,561	209,663	* 5,317	* 95,371	109,117	3,577,928	188,415	5,776,525
Business or profession net income	19,976,814	436,378,623	9,363,977	279,789,978	371,415	9,107,186	2,947,051	44,432,395	7,294,371	103,049,064
Business or profession net loss	7,750,339	99,203,321	3,578,315	48,961,953	178,267	3,447,648	1,144,269	13,274,229	2,849,488	33,519,490
Sales of capital assets net gain	19,838,619	1,147,656,763	10,844,141	842,331,948	351,742	43,150,995	726,963	28,771,864	7,915,773	233,401,956
Sales of capital assets net loss	9,165,266	19,310,935	5,079,784	11,296,019	185,581	205,147	391,263	755,552	3,508,639	7,054,217
Sales of property other than capital assets, net gain less loss	1,948,657	33,788,611	1,417,220	30,175,552	35,738	1,064,714	68,701	478,535	426,998	2,069,811
Taxable Individual Retirement Arrangement (IRA) distributions [2]	13,101,306	284,005,168	7,546,519	191,709,039	166,183	3,289,319	403,840	6,395,391	4,984,764	82,611,418
Taxable pensions and annuities [2]	30,412,365	827,597,726	15,890,108	513,244,621	514,563	12,034,442	1,879,906	31,969,516	12,127,788	270,349,147
Total rental and royalty net income	6,196,738	106,880,576	3,950,856	72,468,720	116,454	2,556,114	253,415	3,076,499	1,876,013	28,779,243
Total rental and royalty net loss	3,716,158	51,916,142	2,235,159	34,420,295	32,272	839,803	268,038	3,316,869	1,180,688	13,339,175
Farm rental net income less loss [1]	429,226	4,893,181	277,801	3,102,582	5,054	126,376	7,901	43,055	138,471	1,621,168
Partnership and S corporation net income less loss	9,001,513	707,431,778	6,264,908	581,356,273	198,488	13,000,899	436,365	22,751,279	2,101,752	90,323,327
Estate and trust net income less loss	650,555	31,483,020	349,660	17,557,208	11,126	972,790	14,723	880,356	275,046	12,072,666
Farm net income less loss	1,738,421	-21,864,139	1,300,439	-16,717,655	18,132	-437,610	54,300	-726,448	365,549	-3,982,427
Unemployment compensation	29,901,078	405,283,667	10,575,386	155,559,013	573,617	7,690,554	4,866,302	65,479,303	13,885,772	176,554,797
Unemployment compensation exclusion amount	14,730,508	131,649,771	5,181,639	51,054,060	371,110	3,145,513	1,559,063	13,283,126	7,618,696	64,167,072
Taxable social security benefits	23,057,234	374,166,924	13,606,322	265,110,313	397,355	5,637,850	570,138	5,710,811	8,483,419	97,707,949
Net operating loss	1,323,044	224,129,910	662,112	142,720,932	32,373	13,012,000	42,315	6,274,478	586,245	62,122,500
Cancellation of debt	510,844	4,953,787	282,593	3,465,777	14,098	271,160	50,563	282,630	163,590	934,220
Taxable health savings account distributions	531,695	635,596	258,836	397,111	13,029	6,035	68,683	71,163	191,147	161,288
Foreign-earned income exclusion	455,352	29,622,342	149,303	12,319,686	81,637	4,740,722	24,405	1,670,988	200,007	10,890,946
Gambling earnings	1,687,491	28,437,694	798,070	15,006,190	38,217	922,969	197,318	2,330,611	653,886	10,177,925
Other income less loss	6,956,041	37,253,562	3,569,659	23,085,655	169,255	1,087,134	543,365	2,629,255	2,673,762	10,451,519

Footnotes at end of table.

Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2020 (Filing Year 2021)—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)
Total statutory adjustments [3]	36,917,689	137,166,853	17,868,829	93,284,823	569,695	2,136,391	4,576,983	9,513,218	13,902,192	32,232,421
Educator expenses deduction	3,436,604	904,137	2,085,733	581,599	106,759	26,217	392,546	95,242	851,566	201,079
Certain business expenses of reservists, performing artists, etc.	316,183	2,533,353	105,128	866,510	14,042	95,937	61,290	450,817	135,723	1,120,088
Health savings account deduction	2,008,708	5,948,959	1,248,489	4,538,559	40,317	90,217	182,350	351,585	537,552	968,598
Moving expenses adjustment	80,889	208,240	34,367	71,445	* 4,005	* 7,157	* 7,013	* 32,431	35,504	97,207
Deductible part of self-employment tax	20,352,607	33,293,453	10,100,546	22,103,784	362,471	619,078	2,912,244	3,211,201	6,977,346	7,359,391
Payments to a Keogh plan	947,275	26,091,044	734,797	21,270,046	10,447	238,959	38,032	979,637	164,000	3,602,401
Self-employed health insurance deduction	3,640,345	30,148,510	2,382,312	23,988,038	57,468	441,255	167,170	1,045,188	1,033,395	4,694,030
Penalty on early withdrawal of savings	379,439	208,505	197,033	99,495	7,044	1,345	21,157	6,043	154,205	101,622
Alimony paid	420,321	10,697,070	148,823	3,878,164	14,479	431,614	56,722	1,461,092	200,297	4,926,200
IRA payments	2,465,286	13,574,992	1,468,235	9,636,789	29,575	118,890	153,420	531,566	814,057	3,287,748
Student loan interest deduction	10,103,544	7,752,615	4,556,640	3,684,300	0	0	941,180	680,358	4,605,723	3,387,958
Tuition and fees deduction	1,294,534	3,176,138	479,490	981,865	0	0	140,171	360,503	674,873	1,833,769
Other adjustments	293,714	2,514,426	158,086	1,524,874	5,308	59,240	28,644	294,575	101,676	635,736
Charitable contributions if took standard deduction	41,390,425	10,697,693	21,072,937	5,776,208	793,271	110,497	3,858,326	1,008,033	15,665,891	3,802,955
Total itemized deductions	15,535,429	607,514,570	7,173,574	365,279,558	525,471	18,127,906	1,149,924	35,003,556	6,686,460	189,103,550
Medical and dental expenses deduction	3,941,813	77,248,411	1,507,594	29,226,471	115,059	2,196,451	271,065	3,239,785	2,048,096	42,585,704
Taxes paid deduction	15,400,513	124,225,773	7,149,228	65,944,376	518,233	2,290,157	1,139,804	9,513,234	6,593,248	46,478,006
Interest paid deduction	12,530,953	178,554,910	6,337,411	111,103,832	379,363	5,067,414	1,000,288	13,939,559	4,813,891	48,444,106
Contributions deduction	12,637,022	204,664,857	6,468,188	146,789,893	363,752	7,914,078	929,408	6,820,520	4,875,674	43,140,366
Casualty or theft loss deduction	6,619	275,346	** 612	** 29,948	**	**	** 1,004	* 44,371	5,003	201,027
Total miscellaneous deductions	742,834	22,573,792	379,530	12,209,794	16,285	661,539	52,888	1,446,118	294,130	8,256,342
Total standard deduction	143,551,783	2,495,360,191	47,226,474	1,198,665,305	3,230,020	40,202,786	20,061,145	374,269,318	73,034,144	881,222,782
Basic standard deduction	143,550,780	2,445,087,137	47,226,474	1,169,031,789	3,230,020	39,710,852	20,061,145	373,188,480	73,033,142	863,156,015
Additional standard deduction	25,304,324	49,591,590	13,519,876	30,155,935	372,070	486,302	603,861	1,000,043	10,808,517	17,949,310
Disaster loss deduction	46,471	681,465	28,373	477,580	* 2,381	* 5,632	* 6,179	* 80,795	9,538	117,458
Qualified business income deduction	22,827,118	166,114,002	13,456,931	128,768,548	456,765	3,810,645	1,635,328	6,230,725	7,278,095	27,304,084
Taxable income	127,425,325	9,812,730,835	48,486,180	6,508,487,088	3,334,550	241,688,185	16,586,689	592,665,329	59,017,905	2,469,890,233
Alternative minimum tax	156,549	2,937,322	101,426	2,155,565	6,300	115,972	5,973	106,297	42,850	559,488
Total tax credits [4]	69,357,133	150,784,746	31,567,280	100,206,172	1,337,350	4,145,417	15,867,697	27,167,134	20,584,807	19,266,022
Foreign tax credit	9,200,635	21,624,553	5,509,992	14,789,146	195,477	1,924,946	288,557	1,238,695	3,206,609	3,671,776
Child care credit	5,049,685	2,826,870	3,137,502	1,777,730	16,774	8,482	1,764,280	970,051	131,128	70,607
Nonrefundable education credit	7,418,821	7,880,608	3,120,933	3,924,347	0	0	1,179,299	1,210,480	3,118,589	2,745,780
Retirement savings contribution credit	9,401,147	1,749,685	3,000,502	721,273	160,872	22,695	2,674,749	518,568	3,565,023	487,149
Child and other dependent tax credit	39,330,076	84,414,634	22,028,729	59,939,009	678,208	1,467,309	14,700,556	20,814,663	1,922,582	2,193,653
Residential energy credits	2,290,640	3,901,324	1,375,835	2,617,471	48,247	63,532	256,877	365,417	609,681	854,904
General business credit	433,065	4,932,175	310,941	3,975,531	9,003	151,677	26,947	142,514	86,174	662,453
Prior-year minimum tax credit	148,294	1,362,613	107,006	1,077,661	2,347	27,356	7,810	53,760	31,131	203,837

Footnotes at end of table.

Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2020 (Filing Year 2021)—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)
Adoption credit	64,773	321,764	51,666	284,897	**	**	** 10,103	** 29,048	* 3,004	* 7,818
Credit for the elderly or disabled	45,677	4,265	1,678	480	0	0	* 5	* 4	43,994	3,781
Alternative motor vehicle credit	18,183	48,221	2,926	11,497	* 7	* 31	* 6,009	* 14,492	9,242	22,200
Alternative fuel vehicle refueling property credit	28,519	9,801	21,524	8,054	** 65	** 25	**	**	6,930	1,722
Qualified plug-in electric vehicle credit	61,793	313,118	42,364	236,470	25	112	4,609	15,666	14,796	60,870
Earned income credit used to offset income tax before credits	2,746,010	684,095	239,278	89,436	0	0	980,461	397,259	1,526,271	197,401
Income tax credit used to offset income tax before credits	3,246,925	2,508,483	1,887,891	1,654,560	0	0	378,642	271,680	980,393	582,243
Recovery rebate credit used to offset income tax before credits [5]	15,971,092	17,061,657	6,145,063	8,480,082	472,009	447,984	1,020,904	1,067,854	8,333,116	7,065,737
Mortgage interest credit	94,293	153,078	36,112	63,213	**	**	** 14,616	** 20,308	43,565	69,557
Other tax credits	7,854	43,220	4,595	31,250	1,060	3,071	* 15	* 1,726	2,183	7,173
Income tax after credits	102,943,986	1,675,331,743	41,771,011	1,168,450,573	2,996,173	44,410,502	7,141,976	65,122,349	51,034,825	397,348,320
Total income tax	102,960,476	1,710,685,785	41,779,139	1,194,571,756	2,999,450	46,015,927	7,142,896	65,937,405	51,038,992	404,160,697
Total tax liability	107,545,294	1,785,176,571	43,439,986	1,247,626,830	3,108,051	47,743,157	7,498,951	69,630,195	53,498,306	420,176,388
Total tax payments	143,609,638	1,924,131,698	50,934,788	1,306,194,163	3,319,478	49,253,607	18,685,835	104,397,842	70,669,537	464,286,086
Income tax withheld	140,126,721	1,331,767,098	49,443,953	852,670,393	3,243,070	28,825,128	18,454,675	89,518,004	68,985,023	360,753,572
Estimated tax payments	9,783,673	417,829,370	6,111,607	319,228,236	162,476	12,717,088	264,988	10,147,789	3,244,591	75,736,257
Overpayment refunded	122,728,631	379,672,173	36,359,106	165,178,309	2,377,149	5,598,766	19,765,839	98,927,045	64,226,536	109,968,053
Tax due at time of filing	32,771,171	218,487,802	15,580,232	147,721,294	1,293,168	6,792,167	1,464,745	8,682,951	14,433,025	55,291,391

* 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, \$2.6 billion of taxable IRA distributions and pensions and annuities were excluded.
 [3] Includes the domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.
 [4] Includes current year returns with refundable credits such as the health coverage tax credit, regulated investment company credit, net premium tax credit, prior-year returns with the refundable prior-year minimum tax credit, and qualified sick and family leave credit. These credits are not shown separately.
 [5] The recovery rebate credit was for taxpayers who didn't receive full amount of the recovery rebate in the first or second round Economic Impact Payments.
 NOTE: Detail may not add to totals because of rounding.
 SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)

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

Size of adjusted gross income	Number of returns (1)	Adjusted gross income less deficit (2)	Total income		Salaries and wages		Taxable interest		Tax-exempt interest (1)	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)
All returns, total	164,358,792	12,591,788,823	160,981,093	12,739,653,369	130,098,732	8,416,495,535	48,346,274	127,375,994	6,479,806	59,448,107
No adjusted gross income	5,259,989	-274,825,326	1,882,290	-271,761,392	694,892	29,316,495	817,068	6,815,794	99,399	2,240,900
\$1 under \$5,000	10,356,653	24,087,842	10,356,653	25,469,344	6,235,629	23,629,258	1,893,780	721,155	105,732	150,649
\$5,000 under \$10,000	10,107,829	76,144,251	10,107,829	78,332,719	7,100,748	52,830,697	1,349,345	945,300	126,979	278,604
\$10,000 under \$15,000	10,580,466	131,879,612	10,580,466	135,092,203	7,407,837	84,136,500	1,544,501	1,274,407	139,409	296,381
\$15,000 under \$20,000	10,023,674	175,213,815	10,023,674	178,260,616	7,582,605	116,814,825	1,422,327	1,158,736	102,083	357,298
\$20,000 under \$25,000	9,725,840	218,827,831	9,725,840	222,024,974	7,809,755	152,583,025	1,420,317	1,209,919	111,615	478,802
\$25,000 under \$30,000	9,515,795	261,305,433	9,515,795	264,628,326	8,007,740	193,152,883	1,512,289	1,463,847	113,135	294,356
\$30,000 under \$40,000	16,776,306	583,890,556	16,776,306	590,466,130	14,505,085	452,450,955	2,873,590	2,432,313	217,333	670,568
\$40,000 under \$50,000	13,154,096	589,155,857	13,154,096	595,405,696	11,433,005	463,681,872	2,931,803	2,482,857	276,532	1,101,924
\$50,000 under \$75,000	22,602,996	1,388,153,537	22,602,996	1,403,336,339	19,201,967	1,050,858,870	7,050,709	7,720,297	768,712	3,474,720
\$75,000 under \$100,000	14,379,692	1,247,263,301	14,379,692	1,259,608,997	12,247,839	922,326,162	5,880,074	6,734,007	694,155	2,723,894
\$100,000 under \$200,000	22,415,415	3,060,065,884	22,415,415	3,092,677,476	19,494,786	2,255,536,490	12,268,439	18,404,175	1,751,756	8,839,631
\$200,000 under \$500,000	7,615,358	2,187,228,752	7,615,358	2,216,808,822	6,793,099	1,522,339,570	5,690,380	18,494,177	1,280,249	12,648,059
\$500,000 under \$1,000,000	1,237,975	833,075,077	1,237,975	846,583,624	1,078,132	487,649,283	1,107,244	9,706,387	394,927	7,120,574
\$1,000,000 under \$1,500,000	272,680	328,832,716	272,680	333,207,085	231,174	153,824,526	259,380	4,837,933	115,385	3,417,844
\$1,500,000 under \$2,000,000	108,913	187,713,632	108,913	189,833,186	90,567	75,731,126	104,969	3,271,574	52,626	2,144,093
\$2,000,000 under \$5,000,000	157,974	471,209,618	157,974	474,757,999	129,697	161,785,020	153,830	9,329,277	85,401	5,120,456
\$5,000,000 under \$10,000,000	40,567	278,473,307	40,567	279,650,874	32,829	77,894,078	39,889	6,083,975	25,505	2,772,571
\$10,000,000 or more	26,576	824,093,126	26,576	825,270,352	21,346	139,953,901	26,342	24,289,866	18,874	5,317,783
Taxable returns, total	102,960,476	11,747,856,486	102,959,474	11,870,723,255	87,601,392	7,568,224,831	38,404,980	112,747,567	5,555,341	53,171,497
No adjusted gross income	4,612	-9,364,457	3,610	-9,336,582	2,181	428,736	2,635	530,095	747	122,119
\$1 under \$5,000	191,766	599,150	191,766	611,335	87,575	194,739	50,305	36,049	* 3,004	* 101
\$5,000 under \$10,000	279,212	2,076,548	279,212	2,096,376	185,657	701,407	65,504	56,298	* 5,616	* 7,582
\$10,000 under \$15,000	1,640,321	22,447,743	1,640,321	22,700,667	1,298,847	15,877,194	170,523	95,584	* 8,098	* 2,630
\$15,000 under \$20,000	4,241,209	74,212,807	4,241,209	75,040,859	3,279,809	50,515,696	589,470	497,054	40,412	150,600
\$20,000 under \$25,000	4,546,818	102,449,683	4,546,818	103,572,783	3,721,776	73,375,010	628,078	488,589	46,340	197,386
\$25,000 under \$30,000	5,222,233	143,904,760	5,222,233	145,342,604	4,389,476	107,985,367	883,925	730,826	62,771	169,813
\$30,000 under \$40,000	11,175,808	390,233,750	11,175,808	393,884,719	9,496,282	298,357,452	2,110,279	1,656,150	149,985	365,170
\$40,000 under \$50,000	10,374,914	465,855,329	10,374,914	470,243,359	8,921,714	362,914,374	2,436,576	2,001,746	224,163	620,292
\$50,000 under \$75,000	19,932,175	1,228,351,220	19,932,175	1,240,941,125	16,841,229	924,203,700	6,336,407	6,799,764	667,703	2,525,854
\$75,000 under \$100,000	13,735,959	1,192,585,097	13,735,959	1,203,838,056	11,697,338	880,903,101	5,628,667	6,347,338	657,297	2,247,002
\$100,000 under \$200,000	22,172,651	3,030,142,557	22,172,651	3,061,964,664	19,316,296	2,237,486,765	12,130,185	17,751,908	1,718,158	8,297,560
\$200,000 under \$500,000	7,599,782	2,183,114,430	7,599,782	2,212,654,304	6,780,780	1,519,462,126	5,681,605	18,369,829	1,278,460	12,583,646
\$500,000 under \$1,000,000	1,236,779	832,277,038	1,236,779	845,782,411	1,077,167	487,088,462	1,106,694	9,680,527	394,844	7,116,859
\$1,000,000 or more	606,237	2,088,990,832	606,237	2,101,386,575	505,266	608,720,702	584,129	47,705,832	297,744	18,764,883
Nontaxable returns, total	61,398,316	843,932,338	58,021,620	868,930,115	42,497,340	848,270,704	9,941,294	14,628,427	924,465	6,277,611

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 2020 (Filing Year 2021)—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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	31,086,844	327,876,787	29,012,583	260,244,440	3,795,242	4,336,115	314,411	9,659,488	19,976,814	436,378,623
No adjusted gross income	541,536	6,684,298	495,197	4,724,930	22,647	73,758	2,431	55,650	223,543	4,411,939
\$1 under \$5,000	964,603	1,005,542	864,649	660,643	26,733	15,955	* 4,217	* 11,539	1,741,867	4,492,903
\$5,000 under \$10,000	930,170	1,562,475	848,940	942,636	24,981	13,039	11,321	97,142	1,576,866	9,716,035
\$10,000 under \$15,000	889,851	1,956,012	804,141	1,240,228	49,924	40,758	19,036	162,793	2,008,624	18,993,682
\$15,000 under \$20,000	827,997	1,773,004	734,162	1,090,571	29,869	39,821	18,483	181,803	1,552,525	17,960,704
\$20,000 under \$25,000	797,443	2,015,756	725,729	1,354,511	51,202	55,521	12,569	213,752	1,216,492	15,042,538
\$25,000 under \$30,000	815,327	2,070,515	753,796	1,341,584	65,097	55,033	19,118	267,411	1,002,349	14,355,453
\$30,000 under \$40,000	1,533,247	3,602,225	1,398,602	2,399,972	182,670	152,037	34,074	492,793	1,508,662	23,902,062
\$40,000 under \$50,000	1,635,839	4,992,093	1,517,472	3,393,809	264,034	208,202	33,205	498,521	1,139,968	18,934,347
\$50,000 under \$75,000	4,128,075	15,125,985	3,829,948	10,688,619	786,403	674,994	70,702	1,441,968	2,150,193	40,666,081
\$75,000 under \$100,000	3,620,592	15,270,181	3,387,019	10,898,665	779,904	781,323	31,469	924,871	1,523,484	33,504,893
\$100,000 under \$200,000	8,188,531	48,841,369	7,691,631	36,764,430	1,231,803	1,446,793	40,956	2,543,307	2,791,380	85,930,398
\$200,000 under \$500,000	4,681,303	61,327,906	4,471,015	48,719,014	238,718	453,184	14,927	2,137,980	1,198,220	79,881,680
\$500,000 under \$1,000,000	994,249	33,775,845	965,777	27,815,293	28,331	127,304	1,332	334,641	232,609	31,387,493
\$1,000,000 under \$1,500,000	236,323	15,599,490	230,073	12,672,864	5,564	27,250	* 227	* 65,452	50,578	10,848,857
\$1,500,000 under \$2,000,000	96,678	9,795,738	94,318	7,960,740	2,166	13,472	117	36,484	19,615	4,883,016
\$2,000,000 under \$5,000,000	142,133	25,248,734	138,659	20,746,123	3,367	63,160	184	91,067	28,113	10,737,972
\$5,000,000 under \$10,000,000	37,614	16,147,556	36,698	13,434,721	1,003	31,030	30	66,526	7,029	4,516,869
\$10,000,000 or more	25,333	61,092,064	24,754	53,395,087	827	63,483	16	35,786	4,696	6,211,702
Taxable returns, total	25,443,594	301,681,094	23,843,033	241,432,231	3,404,804	3,898,162	244,039	8,800,497	10,095,771	326,061,061
No adjusted gross income	2,338	417,874	1,967	270,788	** 1,058	** 2,182	**	**	612	213,855
\$1 under \$5,000	70,614	82,970	66,608	61,305	0	0	0	0	10,999	10,533
\$5,000 under \$10,000	85,961	152,744	80,954	115,753	**	**	0	0	22,091	48,927
\$10,000 under \$15,000	103,530	144,644	89,895	79,995	* 8,105	* 1,834	0	0	156,322	1,416,121
\$15,000 under \$20,000	324,257	392,175	271,387	194,968	* 7,148	* 21,559	** 11,477	** 122,411	367,625	3,839,152
\$20,000 under \$25,000	379,389	630,945	336,653	343,200	27,494	37,100	* 7,562	* 138,233	359,979	4,134,938
\$25,000 under \$30,000	456,559	853,859	416,467	493,417	40,102	36,081	14,115	188,469	375,671	5,054,988
\$30,000 under \$40,000	1,141,729	1,872,457	1,035,504	1,135,605	133,827	94,322	26,053	372,798	748,341	10,653,662
\$40,000 under \$50,000	1,374,510	3,102,477	1,274,614	1,978,206	225,230	167,270	29,200	427,002	729,526	11,033,421
\$50,000 under \$75,000	3,738,460	11,385,004	3,468,154	7,913,933	712,342	594,179	67,367	1,353,848	1,678,742	29,351,056
\$75,000 under \$100,000	3,469,978	13,456,224	3,245,991	9,485,007	752,815	746,367	31,469	924,871	1,372,692	28,983,086
\$100,000 under \$200,000	8,090,072	46,595,126	7,600,347	34,932,851	1,217,132	1,420,281	39,970	2,506,106	2,735,375	83,118,353
\$200,000 under \$500,000	4,674,505	61,056,905	4,464,770	48,506,322	238,325	451,399	14,921	2,136,801	1,195,340	79,692,263
\$500,000 under \$1,000,000	993,829	33,744,044	965,412	27,788,483	28,309	127,215	1,332	334,641	232,476	31,344,622
\$1,000,000 or more	537,862	127,793,649	524,308	108,132,397	12,918	198,374	575	295,316	109,979	37,166,085
Nontaxable returns, total	5,643,250	26,195,693	5,169,549	18,812,210	390,439	437,954	70,371	858,991	9,881,043	110,317,562

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Business or profession—continued		Net loss		Capital gain distributions reported on Form 1040		Taxable net gain		Taxable net loss		Sales of property other than capital assets	
	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	7,750,339	99,203,321	3,919,950	10,636,286	15,918,669	1,137,020,477	9,165,266	19,310,935	991,508	53,558,702		
No adjusted gross income	634,888	24,918,388	32,294	23,308	209,421	22,896,722	466,279	1,175,510	62,490	2,955,094		
\$1 under \$5,000	199,306	1,560,760	168,856	144,135	320,895	830,724	324,620	628,348	8,388	71,304		
\$5,000 under \$10,000	265,631	2,175,081	151,228	145,249	362,599	1,093,698	316,366	641,437	17,764	183,769		
\$10,000 under \$15,000	348,035	3,549,379	139,217	162,060	381,181	1,581,681	316,020	609,577	13,169	143,912		
\$15,000 under \$20,000	414,332	4,599,275	113,527	131,115	378,713	1,646,779	277,255	523,405	20,567	154,543		
\$20,000 under \$25,000	387,190	4,100,418	135,521	306,380	368,470	1,703,833	247,936	488,081	15,650	167,653		
\$25,000 under \$30,000	450,201	4,253,069	103,077	184,833	370,375	2,145,133	258,015	483,896	20,051	199,401		
\$30,000 under \$40,000	749,390	7,890,078	225,201	413,596	733,373	4,015,487	472,561	914,072	34,298	384,715		
\$40,000 under \$50,000	615,644	6,109,253	232,774	422,414	809,985	5,655,081	451,857	899,373	40,898	359,206		
\$50,000 under \$75,000	1,031,386	8,163,642	615,373	1,338,570	1,965,381	16,625,735	1,143,538	2,314,713	105,833	1,061,004		
\$75,000 under \$100,000	738,440	6,403,964	496,159	1,353,413	1,803,454	19,040,468	970,898	1,995,914	91,877	1,339,499		
\$100,000 under \$200,000	1,324,508	11,907,590	1,054,377	3,172,027	4,195,464	79,157,533	2,218,815	4,644,707	219,338	4,321,472		
\$200,000 under \$500,000	469,546	5,914,730	400,528	2,328,626	2,928,450	146,936,021	1,275,281	2,874,326	186,560	5,567,556		
\$500,000 under \$1,000,000	79,427	2,376,265	41,563	338,556	682,780	105,133,891	286,722	735,740	75,848	3,181,468		
\$1,000,000 under \$1,500,000	18,651	894,946	6,627	62,511	173,807	58,449,932	64,572	173,587	26,097	1,451,077		
\$1,500,000 under \$2,000,000	6,898	522,661	1,548	19,060	72,712	37,756,888	25,699	70,598	12,682	1,003,912		
\$2,000,000 under \$5,000,000	10,944	1,296,278	1,747	47,344	109,723	118,261,337	36,018	100,955	24,209	2,976,147		
\$5,000,000 under \$10,000,000	3,305	700,911	244	30,223	30,333	91,387,958	8,430	24,069	8,450	2,357,079		
\$10,000,000 or more	2,618	1,866,652	89	12,865	21,552	422,701,576	4,384	12,645	7,339	25,679,893		
Taxable returns, total	4,831,745	50,055,877	3,191,878	9,423,640	13,287,098	1,092,350,355	6,893,800	14,405,789	764,487	48,682,364		
No adjusted gross income	310	168,560	* 24	* 258	1,564	3,229,175	912	2,612	411	400,378		
\$1 under \$5,000	* 3,000	* 19,628	17,165	30,594	36,332	94,696	* 6,036	* 8,337	** 462	** 340		
\$5,000 under \$10,000	* 3,000	* 18,226	15,159	32,796	55,642	175,773	7,150	10,138	**	**		
\$10,000 under \$15,000	48,407	495,064	20,094	24,353	57,790	226,865	29,672	40,943	* 3,061	* 14,226		
\$15,000 under \$20,000	133,827	1,236,659	50,758	31,100	125,538	359,126	104,005	175,622	* 3,593	* 57,647		
\$20,000 under \$25,000	136,595	1,119,233	72,628	95,125	143,341	449,881	105,238	180,287	* 2,792	* 13,673		
\$25,000 under \$30,000	209,854	1,877,401	62,952	63,152	193,896	717,723	141,149	244,782	7,173	48,568		
\$30,000 under \$40,000	404,298	3,906,802	175,733	230,456	507,242	1,631,511	334,199	634,899	16,659	145,375		
\$40,000 under \$50,000	435,300	3,962,898	212,126	336,976	631,911	3,064,276	361,384	697,411	26,749	222,880		
\$50,000 under \$75,000	859,830	6,406,618	580,505	1,270,755	1,704,682	11,717,469	992,414	1,961,296	72,089	623,123		
\$75,000 under \$100,000	700,300	5,752,753	486,694	1,313,983	1,690,288	15,592,909	925,790	1,896,206	80,515	916,341		
\$100,000 under \$200,000	1,306,478	11,579,753	1,045,963	3,162,427	4,124,250	75,398,915	2,188,033	4,569,534	210,427	4,086,350		
\$200,000 under \$500,000	468,813	5,873,789	400,274	2,326,058	2,923,994	146,342,843	1,272,566	2,867,609	185,985	5,529,033		
\$500,000 under \$1,000,000	79,356	2,369,799	41,554	338,451	682,608	105,059,752	286,323	734,731	75,814	3,162,743		
\$1,000,000 or more	42,377	5,268,692	10,250	167,158	408,020	728,289,441	138,929	381,138	78,759	33,461,689		
Nontaxable returns, total	2,918,594	49,147,444	728,071	1,212,646	2,631,571	44,670,121	2,271,466	4,905,146	227,021	4,876,338		

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 2020 (Filing Year 2021)—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			Taxable Individual Retirement Arrangement (IRA) distributions [3]			Pensions and annuities			Rent	
	Net loss			Total [1]			Taxable [3]			Net income	
	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	
All returns, total	957,149	19,770,091	13,101,306	284,005,168	33,021,101	1,407,948,180	30,412,365	827,597,726	4,826,372	85,166,548	
No adjusted gross income	92,851	9,479,825	135,712	3,213,652	304,524	12,383,961	232,497	3,517,867	133,151	4,191,223	
\$1 under \$5,000	19,020	137,047	346,290	910,772	840,693	7,746,498	786,078	2,400,762	97,536	372,176	
\$5,000 under \$10,000	19,491	95,020	517,926	2,630,683	1,177,310	13,063,328	1,135,589	6,766,733	136,401	757,107	
\$10,000 under \$15,000	18,257	163,375	620,842	4,249,717	1,513,244	18,130,337	1,457,938	12,874,517	177,095	1,179,868	
\$15,000 under \$20,000	17,870	78,638	535,819	4,426,696	1,414,152	21,472,639	1,353,183	15,373,701	137,285	1,043,311	
\$20,000 under \$25,000	18,552	87,988	516,119	4,534,056	1,408,332	21,260,790	1,345,987	16,933,531	137,059	1,189,342	
\$25,000 under \$30,000	19,909	174,735	520,814	5,141,529	1,331,634	26,640,457	1,249,098	17,843,292	132,396	1,300,250	
\$30,000 under \$40,000	26,290	284,575	848,145	9,329,702	2,659,040	63,355,639	2,504,306	40,655,268	229,663	1,981,843	
\$40,000 under \$50,000	43,115	425,553	885,843	10,679,871	2,408,157	59,096,820	2,258,086	43,233,603	246,687	2,640,563	
\$50,000 under \$75,000	91,218	786,318	2,035,083	29,874,820	5,606,296	184,087,720	5,266,489	128,641,632	638,579	6,726,649	
\$75,000 under \$100,000	72,825	485,251	1,753,361	34,379,093	4,330,738	185,182,268	4,013,653	126,806,460	522,011	5,683,440	
\$100,000 under \$200,000	204,249	1,476,145	3,091,537	92,022,574	7,334,641	455,046,910	6,657,451	284,321,845	1,263,038	18,893,267	
\$200,000 under \$500,000	170,298	1,789,561	1,081,685	59,826,229	2,268,669	254,250,468	1,865,345	107,977,798	717,985	19,241,082	
\$500,000 under \$1,000,000	73,769	1,077,527	145,633	11,480,892	286,217	51,575,541	196,372	12,964,426	160,615	8,085,763	
\$1,000,000 under \$1,500,000	25,185	485,839	32,083	3,219,013	64,041	13,464,943	41,530	2,784,373	40,937	3,149,486	
\$1,500,000 under \$2,000,000	12,117	332,990	11,736	1,406,944	24,300	5,420,109	15,897	1,180,192	17,801	1,721,489	
\$2,000,000 under \$5,000,000	20,656	809,943	16,142	3,444,092	34,862	10,207,587	23,225	1,898,318	26,783	3,676,117	
\$5,000,000 under \$10,000,000	6,440	506,102	4,105	1,674,537	8,682	3,010,781	5,802	742,271	6,919	1,620,623	
\$10,000,000 or more	5,037	1,113,658	2,429	1,560,298	5,569	2,551,385	3,840	681,139	4,429	1,712,949	
Taxable returns, total	704,636	8,880,009	10,326,030	260,899,254	26,142,520	1,285,637,362	23,978,746	767,532,788	3,762,620	73,639,319	
No adjusted gross income	443	148,676	473	68,505	1,058	141,781	812	62,267	685	94,592	
\$1 under \$5,000	**4,014	**20,175	*2,004	*4,233	*8,012	*25,045	*8,012	*18,943	0	0	
\$5,000 under \$10,000	0	0	*5,078	*18,468	14,026	80,726	13,024	70,683	0	0	
\$10,000 under \$15,000	**	**	44,323	409,363	157,425	1,901,654	152,121	1,623,506	13,667	125,786	
\$15,000 under \$20,000	*5,206	*16,004	241,002	1,955,914	689,246	9,726,618	657,852	8,212,648	53,176	416,035	
\$20,000 under \$25,000	8,079	38,546	243,394	2,141,470	727,666	10,959,966	696,120	9,080,367	50,355	466,114	
\$25,000 under \$30,000	*5,523	*9,571	324,274	3,112,057	851,233	16,739,124	803,972	12,377,457	66,417	679,740	
\$30,000 under \$40,000	15,188	115,862	714,890	8,103,052	2,129,754	46,191,744	2,015,917	35,506,414	147,281	1,361,021	
\$40,000 under \$50,000	26,007	221,704	782,041	9,679,127	2,104,472	53,247,278	1,976,158	40,007,042	185,889	2,063,333	
\$50,000 under \$75,000	67,138	560,775	1,922,655	28,420,991	5,252,588	173,520,461	4,958,249	124,298,054	543,825	5,646,939	
\$75,000 under \$100,000	63,848	327,391	1,700,875	33,344,618	4,237,893	181,624,714	3,936,748	125,280,859	491,338	5,200,726	
\$100,000 under \$200,000	196,294	1,365,141	3,052,334	91,101,233	7,279,051	451,220,715	6,609,615	282,881,795	1,235,907	18,447,483	
\$200,000 under \$500,000	169,766	1,742,320	1,080,609	59,764,630	2,266,528	254,080,739	1,863,569	107,888,344	716,721	19,188,822	
\$500,000 under \$1,000,000	73,726	1,072,614	145,599	11,473,781	286,149	51,565,948	196,312	12,956,893	160,532	8,079,145	
\$1,000,000 or more	69,403	3,241,229	66,478	11,301,813	137,418	34,610,848	90,264	7,267,515	96,828	11,869,583	
Non-taxable returns, total	252,513	10,890,082	2,775,276	23,105,913	6,878,582	122,310,817	6,433,620	60,064,939	1,063,752	11,527,229	

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 2020 (Filing Year 2021)—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 loss	Net income	Net loss	Net income	Net loss	Net income	Net loss	
	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (50)
All returns, total	4,691,693	64,053,912	1,667,648	19,434,062	82,550	511,646	352,295	5,399,164	76,931	505,983
No adjusted gross income	240,828	8,324,957	51,798	649,192	4,973	86,540	7,505	197,050	4,173	44,222
\$1 under \$5,000	77,933	811,358	53,238	72,423	** 1,701	** 10,974	* 2,253	* 5,964	* 219	* 1,300
\$5,000 under \$10,000	87,279	816,528	57,308	116,906	**	**	8,810	22,397	* 2,019	* 11,973
\$10,000 under \$15,000	108,512	857,920	48,501	121,225	** 1,253	** 9,453	15,320	74,819	* 4,012	* 13,997
\$15,000 under \$20,000	92,017	848,587	41,247	59,515	**	**	7,656	26,745	* 1,009	* 2,243
\$20,000 under \$25,000	108,952	1,165,692	46,440	103,658	* 2,060	* 1,048	15,569	151,015	* 3,015	* 25,428
\$25,000 under \$30,000	120,082	1,114,039	47,415	109,701	* 2,214	* 35,367	13,417	151,157	* 4,577	* 18,646
\$30,000 under \$40,000	224,686	2,490,653	89,772	148,793	* 4,115	* 3,363	22,500	158,716	* 4,006	* 24,857
\$40,000 under \$50,000	229,461	2,163,956	86,721	275,042	* 2,291	* 2,965	15,382	149,775	* 3,310	* 9,475
\$50,000 under \$75,000	612,673	6,316,492	191,571	636,468	7,331	3,357	57,495	487,595	10,606	29,709
\$75,000 under \$100,000	510,362	4,826,751	191,237	683,758	12,324	73,787	42,492	679,938	10,533	50,314
\$100,000 under \$200,000	1,220,044	12,899,383	385,915	2,685,528	18,032	68,695	** 140,076	** 3,117,059	23,107	159,526
\$200,000 under \$500,000	783,196	11,615,298	232,335	4,006,482	15,372	75,081	**	**	3,667	42,688
\$500,000 under \$1,000,000	179,075	4,483,542	70,170	2,402,026	** 10,883	** 141,015	**	**	1,348	25,943
\$1,000,000 under \$1,500,000	42,132	1,396,601	22,411	1,276,770	**	**	1,888	41,741	516	11,884
\$1,500,000 under \$2,000,000	17,970	832,046	11,411	761,190	**	**	627	44,803	218	5,532
\$2,000,000 under \$5,000,000	25,127	1,617,189	23,037	2,026,243	**	**	918	49,265	413	16,606
\$5,000,000 under \$10,000,000	6,673	621,049	9,121	1,050,143	**	**	213	23,082	108	6,650
\$10,000,000 or more	4,691	851,872	7,999	2,249,002	**	**	174	18,045	77	4,989
Taxable returns, total	3,681,541	47,331,127	1,316,603	18,044,899	69,461	343,235	281,328	4,747,966	55,071	375,016
No adjusted gross income	** 333	** 98,645	** 1,578	** 43,889	31	617	** 1,115	** 9,530	** 1,007	** 2,530
\$1 under \$5,000	0	0	**	0	0	0	0	0	0	0
\$5,000 under \$10,000	**	**	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	9,201	45,052	* 5,005	* 4,989	0	0	**	**	0	0
\$15,000 under \$20,000	20,442	137,606	16,441	21,929	** 2,043	** 1,637	* 3,004	* 17,746	**	**
\$20,000 under \$25,000	43,446	508,723	20,822	26,584	0	0	* 5,007	* 43,842	0	0
\$25,000 under \$30,000	54,292	486,352	26,657	93,041	**	**	* 5,785	* 53,308	0	0
\$30,000 under \$40,000	140,363	1,432,277	70,868	111,951	* 4,005	* 3,176	19,081	149,354	* 3,004	* 21,305
\$40,000 under \$50,000	179,274	1,563,992	71,143	228,990	* 2,011	* 2,191	13,796	136,886	* 3,310	* 9,475
\$50,000 under \$75,000	509,128	4,998,577	168,412	566,108	7,022	3,331	52,363	468,967	8,593	22,769
\$75,000 under \$100,000	470,782	4,275,568	182,462	599,265	11,123	56,501	38,611	593,595	10,153	46,552
\$100,000 under \$200,000	1,198,036	12,458,783	377,320	2,596,182	17,009	88,341	** 138,745	** 3,097,804	22,665	158,798
\$200,000 under \$500,000	780,876	11,536,223	231,811	3,991,646	15,340	74,119	**	**	3,661	41,981
\$500,000 under \$1,000,000	178,864	4,474,606	70,130	2,401,611	** 10,877	** 133,323	**	**	1,348	25,943
\$1,000,000 or more	96,503	5,314,724	73,953	7,358,714	**	**	3,821	176,935	1,332	45,661
Nontaxable returns, total	1,010,152	16,722,794	351,045	1,389,164	13,090	168,411	70,967	651,198	21,860	130,967

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total rental and royalty			Partnership and S corporation			Estate and trust			
	Net income		Net loss	Net income		Net loss	Net income		Net loss	
	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	6,196,738	106,880,576	3,716,158	51,916,142	5,901,811	931,608,828	3,099,702	224,177,049	605,176	36,140,560
No adjusted gross income	166,368	4,739,892	248,827	8,111,578	83,577	6,302,577	391,827	101,931,779	13,584	594,992
\$1 under \$5,000	146,032	422,164	71,512	691,815	58,793	340,014	64,502	1,582,952	7,362	16,172
\$5,000 under \$10,000	199,486	865,207	81,432	712,537	69,317	458,159	45,396	970,971	2,040	12,554
\$10,000 under \$15,000	228,523	1,365,239	104,917	824,890	105,014	1,026,238	74,933	1,727,681	11,530	74,295
\$15,000 under \$20,000	177,249	1,118,444	87,942	797,534	113,504	970,839	73,479	925,138	15,929	78,742
\$20,000 under \$25,000	183,504	1,412,683	106,344	1,151,613	120,094	1,804,548	66,633	1,447,928	13,288	154,641
\$25,000 under \$30,000	181,280	1,552,393	122,922	1,130,185	108,457	1,636,406	76,493	1,224,735	12,216	66,733
\$30,000 under \$40,000	323,165	2,236,594	224,384	2,537,539	235,282	4,050,440	130,305	2,652,590	18,899	214,299
\$40,000 under \$50,000	328,332	2,981,517	221,223	1,997,638	228,183	4,283,455	140,324	2,501,768	26,038	226,459
\$50,000 under \$75,000	829,138	7,656,649	601,123	6,304,693	587,979	14,288,968	303,433	5,730,172	68,877	975,876
\$75,000 under \$100,000	696,791	6,941,127	512,452	4,707,698	526,596	15,171,278	297,426	5,745,502	61,242	959,023
\$100,000 under \$200,000	1,554,824	22,579,352	926,500	9,121,218	1,542,544	69,646,883	734,939	14,425,837	171,838	4,192,713
\$200,000 under \$500,000	832,066	23,519,310	272,655	6,764,904	1,349,384	155,392,943	464,362	14,989,594	118,894	6,046,724
\$500,000 under \$1,000,000	202,283	10,418,023	77,287	2,985,043	455,995	141,661,616	136,221	9,370,435	33,717	3,851,727
\$1,000,000 under \$1,500,000	56,112	4,363,053	22,328	1,104,977	130,346	79,699,871	37,925	4,668,841	10,217	1,872,673
\$1,500,000 under \$2,000,000	25,320	2,486,816	9,946	600,140	58,078	52,738,659	16,921	2,636,326	5,228	1,523,700
\$2,000,000 under \$5,000,000	42,723	5,661,932	15,946	1,239,891	89,419	138,174,123	27,903	8,349,268	8,824	4,240,382
\$5,000,000 under \$10,000,000	13,385	2,652,632	4,739	477,810	23,799	78,661,556	9,025	5,919,330	3,058	2,927,264
\$10,000,000 or more	10,156	3,907,548	3,677	644,438	15,449	165,294,257	7,653	37,376,201	2,397	8,111,592
Taxable returns, total	4,814,368	93,890,035	2,720,100	35,467,969	5,034,248	911,744,481	2,119,399	106,549,776	524,302	35,054,058
No adjusted gross income	** 2,183	** 131,015	375	95,516	1,434	1,485,290	** 2,216	** 1,853,319	** 3,223	** 135,242
\$1 under \$5,000	**	**	0	0	* 5,077	* 24,598	**	**	**	**
\$5,000 under \$10,000	0	0	0	0	* 6,472	* 43,508	0	0	0	0
\$10,000 under \$15,000	19,674	136,294	9,192	45,023	18,103	168,891	* 6,669	* 65,713	**	**
\$15,000 under \$20,000	70,323	455,344	20,482	124,006	43,345	329,789	14,535	197,840	* 6,303	* 43,368
\$20,000 under \$25,000	70,730	526,994	40,277	450,336	47,337	791,656	21,816	182,388	* 6,088	* 96,429
\$25,000 under \$30,000	96,836	820,111	53,290	379,818	57,952	883,610	25,147	363,262	* 6,484	* 24,669
\$30,000 under \$40,000	221,510	1,609,839	140,792	1,467,287	133,905	2,130,693	74,115	926,813	15,175	185,977
\$40,000 under \$50,000	255,176	2,368,366	174,714	1,404,605	160,108	2,815,157	79,492	1,124,055	20,828	195,974
\$50,000 under \$75,000	714,919	6,521,239	496,552	4,837,365	463,882	10,713,948	223,669	2,944,958	55,044	744,108
\$75,000 under \$100,000	659,528	6,312,448	472,784	4,171,605	476,993	13,746,622	262,455	3,857,185	60,093	946,133
\$100,000 under \$200,000	1,523,062	22,086,216	905,878	8,743,358	1,499,849	67,552,109	711,074	12,290,685	168,940	4,128,938
\$200,000 under \$500,000	830,598	23,454,034	271,961	6,703,858	1,346,879	155,032,935	462,782	14,576,760	118,698	6,036,027
\$500,000 under \$1,000,000	202,190	10,411,264	77,206	2,987,829	455,877	141,621,910	136,091	9,314,273	33,710	3,851,081
\$1,000,000 or more	147,642	19,056,870	56,595	4,057,361	317,033	514,403,765	99,337	58,852,527	29,715	18,666,112
Non-taxable returns, total	1,382,370	12,990,541	996,058	16,448,173	867,563	19,864,347	980,303	117,627,273	80,874	1,086,502

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 2020 (Filing Year 2021)—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				Unemployment compensation exclusion amount					
	Net loss		Net income		Net loss		Net income		Net loss		Net income		Net loss		Net income		Net loss	
	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 (69)	Number of returns (70)	Amount (70)	Number of returns (71)	Amount (71)	Number of returns (72)	Amount (72)	Number of returns (73)	Amount (73)
All returns, total	45,379	4,657,540	471,226	12,887,044	1,267,195	34,751,183	29,901,078	405,283,667	14,730,508	131,649,771								
No adjusted gross income	7,387	2,523,266	25,256	714,024	141,275	7,789,467	286,961	3,852,264	232,659	2,161,734								
\$1 under \$5,000	** 2,319	** 25,501	16,254	65,700	22,872	494,983	748,262	6,818,367	630,412	5,184,029								
\$5,000 under \$10,000	**	**	18,438	115,265	25,828	500,420	1,615,057	19,246,441	1,276,826	11,538,357								
\$10,000 under \$15,000	** 2,004	** 1,292	20,542	192,908	34,102	585,045	2,267,556	28,705,320	1,515,901	13,991,508								
\$15,000 under \$20,000	**	**	11,991	198,458	39,030	975,334	2,664,628	34,387,104	1,281,060	11,502,205								
\$20,000 under \$25,000	**	**	13,443	106,053	40,302	710,973	2,786,110	39,517,344	1,154,880	10,706,395								
\$25,000 under \$30,000	* 2,046	* 2,651	13,821	190,260	40,664	654,795	2,584,868	36,979,984	1,065,614	9,515,158								
\$30,000 under \$40,000	* 2,188	* 57,639	31,668	587,861	69,856	1,298,002	4,033,288	59,294,767	1,661,697	14,891,381								
\$40,000 under \$50,000	* 314	* 3,323	32,391	549,391	82,791	1,562,308	2,602,052	37,048,731	1,157,306	10,339,313								
\$50,000 under \$75,000	2,396	37,147	68,744	1,413,757	193,880	3,385,478	3,762,635	53,118,546	1,877,964	16,689,030								
\$75,000 under \$100,000	2,029	21,686	46,278	1,112,548	165,660	3,325,909	2,482,236	32,586,167	1,329,506	11,648,461								
\$100,000 under \$200,000	9,744	102,552	117,765	3,348,454	284,983	6,200,549	3,249,149	42,469,211	1,543,569	13,463,570								
\$200,000 under \$500,000	5,517	179,563	42,010	2,722,523	94,375	3,733,672	749,720	10,035,100	** 3,114	** 18,631								
\$500,000 under \$1,000,000	3,164	214,737	8,232	749,606	** 31,577	** 3,554,248	69,540	960,260	**	**								
\$1,000,000 under \$1,500,000	1,369	129,277	1,980	214,911	**	**	10,696	148,074	**	**								
\$1,500,000 under \$2,000,000	951	85,613	710	121,131	**	**	3,590	49,565	**	**								
\$2,000,000 under \$5,000,000	1,947	271,085	1,189	250,677	**	**	3,801	53,306	**	**								
\$5,000,000 under \$10,000,000	901	213,540	293	83,908	**	**	699	10,058	**	**								
\$10,000,000 or more	1,104	788,666	221	169,607	**	**	229	3,058	**	**								
Taxable returns, total	31,292	2,157,402	318,352	10,124,257	845,840	20,493,486	18,149,949	244,613,983	8,900,685	77,619,244								
No adjusted gross income	99	175,887	56	50,671	** 2,256	** 75,541	32	679	* 31	* 360								
\$1 under \$5,000	0	0	0	0	0	0	64,076	648,482	51,060	509,200								
\$5,000 under \$10,000	0	0	0	0	0	0	142,178	1,875,003	113,143	1,147,045								
\$10,000 under \$15,000	0	0	* 1,398	* 15,062	**	**	439,996	5,785,841	275,798	2,539,394								
\$15,000 under \$20,000	0	0	* 3,470	* 93,957	9,840	194,949	1,115,482	14,500,158	613,046	5,303,273								
\$20,000 under \$25,000	0	0	* 3,926	* 21,899	* 4,333	* 64,164	1,227,995	17,027,843	647,127	5,610,154								
\$25,000 under \$30,000	** 2,102	** 1,744	5,412	37,001	19,549	265,356	1,290,594	17,864,418	693,423	5,900,594								
\$30,000 under \$40,000	**	**	19,112	265,913	47,583	676,110	2,462,868	34,467,159	1,189,689	10,260,546								
\$40,000 under \$50,000	* 302	* 1,529	23,115	370,821	52,237	802,619	1,895,712	25,954,210	910,077	7,833,148								
\$50,000 under \$75,000	* 2,296	* 22,172	51,118	950,370	154,240	2,499,833	3,119,059	42,867,780	1,626,928	14,296,809								
\$75,000 under \$100,000	* 1,977	* 11,658	42,627	959,940	153,749	2,875,099	2,337,127	30,472,164	1,255,869	10,974,269								
\$100,000 under \$200,000	9,638	91,448	113,808	3,066,170	276,362	5,792,009	3,217,025	41,898,346	1,521,384	13,225,833								
\$200,000 under \$500,000	5,459	153,593	41,692	2,703,778	94,125	3,701,047	749,289	10,028,415	** 3,111	** 18,620								
\$500,000 under \$1,000,000	3,156	211,924	8,224	748,442	** 31,565	** 3,546,757	69,512	959,694	**	**								
\$1,000,000 or more	6,265	1,487,447	4,393	840,235	**	**	19,003	263,794	**	**								
Nontaxable returns, total	14,087	2,500,138	152,875	2,762,787	421,355	14,257,698	11,751,128	160,669,684	5,829,623	54,030,528								

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Social Security benefits				Taxable				Foreign-earned income exclusion				Other income			
	Total [1]		Taxable		Foreign-earned income exclusion		Net income		Net loss		Net income		Net loss			
	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)	Number of returns (71)	Amount (72)	Number of returns (73)	Amount (74)		
All returns, total	31,691,628	774,017,713	23,057,234	374,166,924	455,352	29,622,342	6,399,954	51,039,607	556,087	13,786,045						
No adjusted gross income	1,694,003	33,124,797	3,871	25,896	142,335	6,910,232	100,345	1,755,078	25,443	2,845,388						
\$1 under \$5,000	2,259,206	43,687,805	24,413	68,312	96,515	5,334,584	401,817	535,982	33,412	663,146						
\$5,000 under \$10,000	2,005,351	40,934,055	79,831	269,251	24,254	1,521,705	264,946	893,291	33,579	441,704						
\$10,000 under \$15,000	2,168,117	44,770,674	383,228	572,531	14,575	994,566	276,301	989,917	37,815	773,679						
\$15,000 under \$20,000	1,772,914	37,248,829	1,038,258	1,720,400	16,357	983,538	269,808	987,390	34,456	463,564						
\$20,000 under \$25,000	1,582,202	35,369,648	1,373,400	3,691,879	11,095	1,101,542	252,657	904,799	27,456	374,141						
\$25,000 under \$30,000	1,378,838	31,854,977	1,334,394	5,572,571	16,399	1,232,835	236,121	988,394	28,336	429,204						
\$30,000 under \$40,000	2,344,164	54,335,931	2,342,398	16,067,061	13,307	1,264,414	462,480	1,932,319	45,364	559,082						
\$40,000 under \$50,000	2,042,593	47,452,182	2,041,617	22,450,326	18,962	1,514,224	382,657	1,704,690	40,307	347,739						
\$50,000 under \$75,000	4,525,151	107,149,645	4,522,171	73,567,736	21,190	1,592,464	812,671	3,030,978	60,616	668,910						
\$75,000 under \$100,000	3,340,357	87,965,204	3,339,111	72,003,811	13,967	1,214,239	674,355	3,350,022	51,793	697,234						
\$100,000 under \$200,000	4,921,147	151,266,066	4,917,806	128,173,580	31,271	2,635,837	1,302,136	7,567,283	80,693	1,218,941						
\$200,000 under \$500,000	1,353,378	47,227,661	1,352,733	40,102,626	24,225	2,190,011	663,384	7,413,733	36,540	1,133,711						
\$500,000 under \$1,000,000	194,477	7,301,372	194,350	6,203,095	7,273	745,859	171,805	4,578,861	11,102	748,756						
\$1,000,000 under \$1,500,000	47,522	1,818,178	47,473	1,544,418	1,542	175,085	45,708	1,666,164	3,664	252,582						
\$1,500,000 under \$2,000,000	19,714	769,138	19,706	653,525	683	71,066	22,440	1,287,841	1,534	168,263						
\$2,000,000 under \$5,000,000	29,510	1,191,467	29,493	1,012,437	1,052	103,693	37,806	3,221,467	2,510	396,503						
\$5,000,000 under \$10,000,000	7,837	326,804	7,833	277,726	214	21,880	12,350	1,727,222	794	284,212						
\$10,000,000 or more	5,148	223,280	5,148	189,743	137	14,568	10,168	6,504,177	672	1,119,287						
Taxable returns, total	20,597,378	536,613,403	20,085,919	358,837,018	118,467	9,540,528	4,642,794	43,159,591	337,654	7,609,289						
No adjusted gross income	2,287	77,441	** 2,150	** 8,446	* 5	* 533	492	92,381	45	178,713						
\$1 under \$5,000	12,478	181,322	**	**	0	0	35,131	58,270	** 3,004	** 40,407						
\$5,000 under \$15,000	18,041	240,114	* 2,004	* 17,154	0	0	37,111	101,854	**	**						
\$15,000 under \$20,000	195,527	3,461,208	61,163	105,665	* 2,929	* 245,865	46,543	136,634	* 6,991	* 79,852						
\$20,000 under \$25,000	829,941	14,513,876	536,637	855,841	** 6,293	** 379,168	113,644	302,725	16,074	131,510						
\$25,000 under \$30,000	745,036	13,755,875	707,968	2,006,698	**	**	102,129	389,225	9,359	71,044						
\$30,000 under \$40,000	857,916	18,108,141	847,594	3,673,108	8,911	651,279	123,120	481,072	11,205	175,152						
\$40,000 under \$50,000	1,959,057	45,576,834	1,958,597	13,720,603	7,071	610,465	317,153	1,157,854	31,946	355,584						
\$50,000 under \$75,000	1,853,311	40,331,658	1,853,311	20,589,636	7,899	686,831	300,308	1,276,727	30,805	217,049						
\$75,000 under \$100,000	4,317,964	102,449,422	4,315,990	70,364,268	15,420	974,903	691,461	2,477,862	44,595	524,392						
\$100,000 under \$200,000	3,274,523	86,229,943	3,273,285	70,555,146	10,401	782,341	634,431	3,047,093	48,001	608,136						
\$200,000 under \$500,000	4,875,737	149,900,743	4,872,448	127,016,300	26,156	2,077,594	1,280,468	7,378,128	79,371	1,183,137						
\$500,000 under \$1,000,000	1,351,462	47,160,070	1,350,875	40,046,068	22,857	2,041,019	660,756	7,319,440	36,093	1,099,171						
\$1,000,000 or more	109,692	4,327,595	109,614	3,676,769	3,541	376,711	128,385	14,383,431	9,151	2,202,483						
Nontaxable returns, total	11,094,250	237,404,309	2,971,315	15,329,906	336,885	20,081,814	1,757,160	7,880,016	218,433	6,176,756						

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Net operating loss		Gambling earnings		Cancellation of debt		Taxable health savings account distributions		Statutory adjustments	
	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)
										Total [4]
All returns, total	1,323,044	224,129,910	1,687,491	28,437,694	510,844	4,953,787	531,695	635,596	36,917,699	137,166,853
No adjusted gross income	691,630	203,734,453	15,980	242,940	15,446	1,215,719	** 2,885	** 3,928	510,662	2,879,300
\$1 under \$5,000	97,364	928,988	62,391	119,522	11,170	35,481	**	**	1,659,077	1,142,947
\$5,000 under \$10,000	93,628	1,089,746	43,585	135,740	15,324	59,505	* 4,005	* 1,085	1,815,321	1,887,853
\$10,000 under \$15,000	72,870	650,423	57,598	223,280	17,352	82,992	9,010	3,989	2,339,241	2,844,722
\$15,000 under \$20,000	55,009	547,003	73,644	394,645	15,147	70,040	12,246	10,975	1,951,112	2,658,674
\$20,000 under \$25,000	39,610	733,413	73,885	356,598	25,434	97,199	14,032	4,301	1,701,546	2,768,806
\$25,000 under \$30,000	34,429	663,611	67,419	294,705	18,622	81,114	23,030	15,142	1,643,285	2,849,394
\$30,000 under \$40,000	30,945	583,756	141,590	793,677	39,055	117,336	49,106	33,202	3,061,452	5,704,406
\$40,000 under \$50,000	29,740	473,649	131,875	748,929	42,810	148,620	50,210	38,407	2,802,145	5,427,209
\$50,000 under \$75,000	53,353	1,537,370	279,725	1,762,242	66,853	285,357	87,603	138,468	5,573,307	13,416,248
\$75,000 under \$100,000	31,653	811,329	201,727	1,392,934	49,707	226,808	79,708	110,395	3,755,538	10,969,860
\$100,000 under \$200,000	48,642	2,093,951	372,415	5,082,756	112,754	637,068	126,517	158,388	7,026,884	30,065,129
\$200,000 under \$500,000	29,799	2,505,251	132,487	5,166,408	34,740	304,045	** 73,344	** 117,316	2,277,119	28,777,808
\$500,000 under \$1,000,000	7,861	1,634,242	21,252	2,999,229	14,272	214,452	**	**	508,093	13,411,830
\$1,000,000 under \$1,500,000	2,219	769,042	5,420	1,428,597	7,858	116,792	**	**	124,957	4,357,021
\$1,500,000 under \$2,000,000	1,152	460,018	2,129	815,331	4,415	150,197	**	**	53,146	2,113,441
\$2,000,000 under \$5,000,000	1,895	1,371,230	3,063	2,266,663	10,631	258,465	**	**	78,814	3,541,248
\$5,000,000 under \$10,000,000	680	879,167	824	1,169,490	4,537	230,230	**	**	21,432	1,176,260
\$10,000,000 or more	568	2,683,267	482	3,044,007	4,718	622,365	**	**	14,568	1,176,697
Taxable returns, total	233,345	28,457,952	1,275,940	25,267,745	374,438	3,435,834	448,331	567,608	24,319,243	114,501,704
No adjusted gross income	3,060	14,269,526	29	9,138	** 1,158	** 212,351	** 2,033	** 1,461	1,486	27,719
\$1 under \$5,000	** 1,005	** 39,557	** 3,003	** 3,678	**	**	0	0	11,006	7,896
\$5,000 under \$10,000	**	**	**	**	0	0	0	0	24,094	12,977
\$10,000 under \$15,000	* 3,320	* 44,082	* 3,014	* 12,764	0	0	**	**	193,751	203,087
\$15,000 under \$20,000	10,908	91,613	27,181	114,605	* 5,017	* 29,648	* 5,007	* 2,124	532,664	657,462
\$20,000 under \$25,000	13,187	281,056	32,820	114,602	* 8,023	* 45,091	* 8,009	* 2,737	608,527	911,433
\$25,000 under \$30,000	14,080	66,725	37,199	172,345	* 7,020	* 32,157	14,019	7,817	756,832	1,169,032
\$30,000 under \$40,000	17,065	218,017	100,680	632,252	28,185	74,263	31,051	20,038	1,857,301	3,046,732
\$40,000 under \$50,000	15,388	198,895	103,252	491,775	32,492	115,317	38,197	30,092	2,089,476	3,713,570
\$50,000 under \$75,000	40,643	755,137	242,807	1,247,807	58,264	235,470	75,658	123,908	4,747,767	10,994,933
\$75,000 under \$100,000	26,872	636,844	194,653	1,263,771	45,120	198,997	76,687	109,599	3,486,208	9,954,674
\$100,000 under \$200,000	44,257	1,743,492	366,618	4,905,459	108,184	607,912	124,350	152,600	6,935,498	29,292,140
\$200,000 under \$500,000	29,274	2,378,925	131,766	4,970,380	34,583	293,089	** 73,320	** 117,232	2,273,843	28,736,044
\$500,000 under \$1,000,000	7,805	1,618,181	21,100	2,897,155	14,251	133,982	**	**	507,940	13,408,680
\$1,000,000 or more	6,480	6,115,903	11,819	8,432,011	32,141	1,377,556	**	**	292,850	12,363,325
Nontaxable returns, total	1,089,700	195,671,959	411,551	3,169,949	136,407	1,517,952	83,364	67,988	12,598,456	22,665,149

Footnotes at end of table.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Statutory adjustments—continued											
	Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax			
	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)	Number of returns (95)	Amount (96)	Number of returns (97)	Amount (98)	Number of returns (99)	Amount (100)		
All returns, total	3,436,604	904,137	316,183	2,533,353	2,008,708	5,948,959	80,889	208,240	20,352,607	33,293,453		
No adjusted gross income	14,697	3,596	* 3,592	* 195,929	15,733	65,322	** 3,234	** 22,307	226,684	321,838		
\$1 under \$5,000	6,986	1,627	* 1,003	* 540	5,994	14,412	**	**	1,451,677	319,963		
\$5,000 under \$10,000	17,318	3,980	* 7,007	* 72,089	4,817	11,219	**	**	1,515,275	708,790		
\$10,000 under \$15,000	27,253	6,471	11,307	114,930	16,378	33,977	* 4,005	* 24,884	1,978,353	1,387,305		
\$15,000 under \$20,000	56,297	13,218	18,032	205,127	18,580	29,673	* 3,004	* 3,247	1,535,720	1,329,954		
\$20,000 under \$25,000	51,688	12,283	20,791	171,601	41,536	74,035	* 5,007	* 9,795	1,209,569	1,132,475		
\$25,000 under \$30,000	74,243	16,955	16,262	115,250	52,868	105,838	* 5,007	* 2,764	1,000,237	1,074,472		
\$30,000 under \$40,000	223,326	52,318	34,276	327,014	134,838	212,866	13,572	18,856	1,523,782	1,833,560		
\$40,000 under \$50,000	309,113	76,320	37,104	283,990	137,941	283,758	* 9,054	* 16,640	1,138,894	1,493,722		
\$50,000 under \$75,000	620,459	154,584	55,230	455,603	289,594	650,104	** 38,004	** 109,746	2,175,676	3,341,762		
\$75,000 under \$100,000	515,932	139,897	** 101,746	** 516,736	252,241	663,972	**	**	1,593,675	2,812,761		
\$100,000 under \$200,000	1,201,484	339,723	**	**	549,372	1,595,744	**	**	2,968,415	6,717,264		
\$200,000 under \$500,000	** 317,809	** 83,165	8,827	70,543	346,071	1,410,777	**	**	1,471,063	5,730,001		
\$500,000 under \$1,000,000	**	**	* 961	* 3,549	94,239	508,399	**	**	356,064	2,222,501		
\$1,000,000 under \$1,500,000	**	**	** 19	** 30	23,350	136,374	**	**	86,310	774,387		
\$1,500,000 under \$2,000,000	**	**	**	**	9,088	54,195	**	**	37,543	406,141		
\$2,000,000 under \$5,000,000	**	**	** 21	** 83	12,059	74,085	**	**	56,623	837,625		
\$5,000,000 under \$10,000,000	**	**	**	**	2,624	15,990	**	**	15,838	373,409		
\$10,000,000 or more	**	**	* 4	* 340	8,221	8,221	**	**	11,212	475,525		
Taxable returns, total	2,988,950	793,391	231,399	1,644,206	1,753,889	5,262,451	58,656	136,571	10,803,213	24,950,287		
No adjusted gross income	**	**	0	0	** 1,336	** 2,531	0	0	938	12,086		
\$1 under \$5,000	0	0	0	0	0	0	0	0	9,003	946		
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	23,093	3,661		
\$10,000 under \$15,000	** 7,014	** 1,448	**	**	**	**	0	0	150,401	102,765		
\$15,000 under \$20,000	18,088	3,977	** 9,011	** 120,682	* 7,010	* 5,151	**	**	358,255	284,820		
\$20,000 under \$25,000	22,390	5,037	13,584	122,480	18,091	19,931	** 6,008	** 11,983	353,911	312,485		
\$25,000 under \$30,000	38,054	9,088	* 9,023	* 62,923	25,841	29,741	* 3,004	* 1,352	367,958	373,166		
\$30,000 under \$40,000	139,310	32,057	18,244	192,296	83,650	126,033	10,568	13,250	758,325	814,913		
\$40,000 under \$50,000	237,952	57,987	27,091	177,455	108,997	196,151	* 5,078	* 6,109	714,557	861,055		
\$50,000 under \$75,000	531,554	131,876	47,194	410,478	246,992	526,049	** 33,997	** 103,879	1,683,904	2,407,891		
\$75,000 under \$100,000	482,021	131,073	** 97,429	** 483,461	231,236	583,704	**	**	1,434,257	2,435,322		
\$100,000 under \$200,000	1,194,830	337,705	**	**	542,162	1,566,491	**	**	2,916,576	6,534,339		
\$200,000 under \$500,000	** 317,736	** 83,143	8,819	70,429	345,847	1,409,493	**	**	1,468,584	5,718,424		
\$500,000 under \$1,000,000	**	**	* 961	* 3,549	94,231	508,369	**	**	355,967	2,221,725		
\$1,000,000 or more	**	**	44	452	48,495	288,806	**	**	207,483	2,866,690		
Nontaxable returns, total	447,654	110,746	84,784	889,147	254,819	686,508	22,233	71,669	9,549,394	8,343,166		

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Statutory adjustments—continued											
	Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid		IRA payments			
	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	947,275	26,091,044	3,640,345	30,148,510	379,439	208,505	420,321	10,697,070	2,465,286	13,574,992		
No adjusted gross income	8,404	127,112	105,859	776,733	5,475	6,571	20,945	582,070	19,988	112,817		
\$1 under \$5,000	* 2,014	* 2,698	71,575	186,070	15,085	10,987	* 3,554	* 59,656	19,932	68,667		
\$5,000 under \$10,000	* 3,348	* 21,737	81,974	299,490	17,228	8,550	7,027	88,600	29,482	80,790		
\$10,000 under \$15,000	* 4,798	* 40,040	142,609	418,603	19,530	14,149	11,976	112,393	44,478	199,897		
\$15,000 under \$20,000	* 6,070	* 20,293	121,796	372,577	15,034	3,504	4,214	33,381	70,279	257,890		
\$20,000 under \$25,000	5,131	53,661	112,507	470,846	13,261	1,330	* 4,020	* 30,120	77,862	322,160		
\$25,000 under \$30,000	6,295	87,090	100,370	382,623	15,736	2,427	7,064	48,876	107,402	433,948		
\$30,000 under \$40,000	17,648	160,564	200,724	866,064	28,937	7,352	15,573	148,370	222,216	922,434		
\$40,000 under \$50,000	13,535	206,663	179,770	806,885	29,723	8,984	19,690	170,664	228,153	1,006,423		
\$50,000 under \$75,000	51,037	593,809	424,292	2,440,278	56,491	15,309	54,872	749,512	456,893	2,358,862		
\$75,000 under \$100,000	68,537	766,482	362,667	2,498,141	43,708	50,618	49,182	705,415	311,379	1,726,510		
\$100,000 under \$200,000	242,517	4,435,728	798,631	7,277,625	80,156	47,379	117,805	2,178,546	694,366	4,296,881		
\$200,000 under \$500,000	321,932	9,549,901	588,327	7,454,336	29,588	17,837	74,683	2,805,525	140,743	1,332,751		
\$500,000 under \$1,000,000	120,937	5,491,744	203,966	3,255,533	** 9,489	** 13,508	** 29,718	** 2,983,944	28,368	305,430		
\$1,000,000 under \$1,500,000	32,811	1,832,204	60,330	1,033,210	**	**	**	**	6,247	67,809		
\$1,500,000 under \$2,000,000	13,911	872,402	26,747	491,313	**	**	**	**	2,794	30,685		
\$2,000,000 under \$5,000,000	19,914	1,304,873	40,446	756,733	**	**	**	**	3,585	39,123		
\$5,000,000 under \$10,000,000	5,344	354,054	10,794	217,162	**	**	**	**	762	8,242		
\$10,000,000 or more	3,092	169,990	6,960	144,289	**	**	**	**	357	3,672		
Taxable returns, total	887,862	25,285,927	2,760,756	25,721,493	282,493	168,221	369,041	9,725,864	2,002,847	11,416,421		
No adjusted gross income	** 1,054	** 4,314	** 1,708	** 11,380	** 2,013	** 5,096	** 2,039	** 13,577	** 2,036	** 7,216		
\$1 under \$5,000	0	0	**	**	**	**	0	0	**	**		
\$5,000 under \$10,000	**	**	**	**	**	**	0	0	**	**		
\$10,000 under \$15,000	0	0	11,242	29,989	**	**	**	**	* 3,299	* 10,445		
\$15,000 under \$20,000	** 5,098	** 26,102	34,921	98,325	9,020	2,196	* 2,021	* 4,241	* 9,006	* 19,937		
\$20,000 under \$25,000	**	**	36,587	111,971	* 1,225	* 764	* 3,014	* 24,800	39,561	154,568		
\$25,000 under \$30,000	**	**	52,012	177,147	8,089	926	* 6,014	* 39,925	62,412	224,790		
\$30,000 under \$40,000	9,225	62,717	113,571	404,655	22,220	6,299	14,223	123,875	135,285	496,266		
\$40,000 under \$50,000	7,947	72,564	128,916	561,071	25,575	8,810	17,059	135,070	184,135	776,304		
\$50,000 under \$75,000	44,073	457,605	345,975	1,858,499	52,275	15,167	54,810	742,892	403,425	2,056,189		
\$75,000 under \$100,000	63,384	722,438	326,326	2,199,092	43,372	50,519	47,860	685,159	296,533	1,663,228		
\$100,000 under \$200,000	239,319	4,371,564	772,845	6,929,995	79,680	47,151	117,693	2,172,007	684,601	4,222,719		
\$200,000 under \$500,000	321,760	9,543,763	587,479	7,442,537	29,542	17,790	74,602	2,801,373	140,461	1,329,993		
\$500,000 under \$1,000,000	120,932	5,491,546	203,919	3,254,443	** 9,482	** 13,504	** 29,706	** 2,982,945	28,354	305,314		
\$1,000,000 or more	75,069	4,533,315	145,256	2,642,388	**	**	**	**	13,738	149,471		
Nontaxable returns, total	59,413	805,117	879,589	4,427,017	96,946	40,284	51,280	971,206	462,439	2,158,571		

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Statutory adjustments—continued										Charitable contributions if took standard deduction		Basic standard deduction	
	Student loan interest deduction		Tuition and fees deduction		Other adjustments									
	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)	Number of returns (119)	Amount (120)	Number of returns (119)	Amount (120)
All returns, total	10,103,544	7,752,615	1,294,534	3,176,138	293,714	2,514,426	41,390,425	10,697,693	143,550,780	2,445,087,137	143,550,780	2,445,087,137	143,550,780	2,445,087,137
No adjusted gross income	94,400	90,148	115,104	400,147	11,378	143,273	721,306	184,634	0	0	0	0	0	0
\$1 under \$5,000	79,886	55,182	118,819	394,325	* 5,003	* 28,541	1,071,364	238,555	10,267,875	115,149,851	10,267,875	115,149,851	10,267,875	115,149,851
\$5,000 under \$10,000	137,720	117,269	146,872	464,944	* 6,578	* 10,324	1,287,041	300,615	9,993,055	128,965,185	9,993,055	128,965,185	9,993,055	128,965,185
\$10,000 under \$15,000	228,083	173,693	101,151	292,357	8,609	25,589	1,518,646	367,869	10,434,774	151,355,547	10,434,774	151,355,547	10,434,774	151,355,547
\$15,000 under \$20,000	277,366	194,547	51,210	121,910	10,519	71,217	1,599,118	390,127	9,846,602	148,516,357	9,846,602	148,516,357	9,846,602	148,516,357
\$20,000 under \$25,000	339,815	253,881	46,419	112,664	11,653	114,311	1,732,487	428,337	9,495,869	147,731,381	9,495,869	147,731,381	9,495,869	147,731,381
\$25,000 under \$30,000	455,363	305,580	39,254	106,001	10,461	167,585	1,892,604	473,498	9,288,223	147,029,016	9,288,223	147,029,016	9,288,223	147,029,016
\$30,000 under \$40,000	1,099,278	813,081	56,456	152,975	25,683	187,914	3,522,520	871,167	16,199,858	260,663,920	16,199,858	260,663,920	16,199,858	260,663,920
\$40,000 under \$50,000	1,199,756	891,988	29,271	70,696	23,643	101,887	3,247,503	822,630	12,435,955	206,084,856	12,435,955	206,084,856	12,435,955	206,084,856
\$50,000 under \$75,000	2,432,848	1,949,594	218,779	370,107	45,581	264,464	6,829,450	1,766,555	20,457,604	366,751,641	20,457,604	366,751,641	20,457,604	366,751,641
\$75,000 under \$100,000	1,489,383	1,042,008	37,548	80,254	32,235	202,505	5,201,770	1,375,836	12,368,819	254,724,980	12,368,819	254,724,980	12,368,819	254,724,980
\$100,000 under \$200,000	2,269,646	1,865,684	333,651	609,759	68,965	404,498	9,417,271	2,546,463	17,599,067	397,552,968	17,599,067	397,552,968	17,599,067	397,552,968
\$200,000 under \$500,000	0	0	0	0	** 33,406	** 792,316	2,890,773	802,262	4,500,484	105,168,388	4,500,484	105,168,388	4,500,484	105,168,388
\$500,000 under \$1,000,000	0	0	0	0	**	**	342,696	96,716	494,759	11,517,196	494,759	11,517,196	494,759	11,517,196
\$1,000,000 under \$1,500,000	0	0	0	0	**	**	62,083	17,348	88,425	2,060,807	88,425	2,060,807	88,425	2,060,807
\$1,500,000 under \$2,000,000	0	0	0	0	**	**	21,636	6,112	31,131	717,087	31,131	717,087	31,131	717,087
\$2,000,000 under \$5,000,000	0	0	0	0	**	**	25,508	7,132	38,024	868,538	38,024	868,538	38,024	868,538
\$5,000,000 under \$10,000,000	0	0	0	0	**	**	4,700	1,307	7,147	160,117	7,147	160,117	7,147	160,117
\$10,000,000 or more	0	0	0	0	**	**	1,950	529	3,108	69,301	3,108	69,301	3,108	69,301
Taxable returns, total	8,311,378	6,375,466	646,360	1,190,271	212,601	1,759,780	32,060,398	8,365,065	89,046,127	1,568,102,470	89,046,127	1,568,102,470	89,046,127	1,568,102,470
No adjusted gross income	* 44	* 93	**	**	* 3	* 15	549	157	0	0	0	0	0	0
\$1 under \$5,000	0	0	0	0	0	0	22,026	4,290	184,686	309,049	184,686	309,049	184,686	309,049
\$5,000 under \$10,000	0	0	0	0	0	0	30,568	6,851	268,173	899,844	268,173	899,844	268,173	899,844
\$10,000 under \$15,000	29,030	19,709	** 5,006	** 17,816	0	0	240,302	49,837	1,627,086	18,688,962	1,627,086	18,688,962	1,627,086	18,688,962
\$15,000 under \$20,000	138,241	90,146	11,014	22,831	* 2,298	* 4,230	735,174	170,590	4,199,760	51,419,187	4,199,760	51,419,187	4,199,760	51,419,187
\$20,000 under \$25,000	179,301	107,817	11,086	25,528	* 4,005	* 5,357	885,513	211,668	4,450,165	55,139,130	4,450,165	55,139,130	4,450,165	55,139,130
\$25,000 under \$30,000	289,088	175,582	12,014	28,920	* 6,008	* 28,826	1,096,244	268,812	5,106,996	68,913,702	5,106,996	68,913,702	5,106,996	68,913,702
\$30,000 under \$40,000	831,667	631,628	20,035	36,321	20,017	105,458	2,480,888	604,237	10,800,555	153,308,203	10,800,555	153,308,203	10,800,555	153,308,203
\$40,000 under \$50,000	1,008,009	766,336	16,084	31,681	14,560	60,771	6,682,808	674,459	8,845,339	150,307,132	8,845,339	150,307,132	8,845,339	150,307,132
\$50,000 under \$75,000	2,196,099	1,777,127	205,258	343,933	36,565	201,620	6,193,968	1,594,972	18,104,649	312,495,307	18,104,649	312,495,307	18,104,649	312,495,307
\$75,000 under \$100,000	1,396,648	971,107	35,497	79,778	28,182	186,040	4,989,101	1,318,285	11,849,065	242,095,915	11,849,065	242,095,915	11,849,065	242,095,915
\$100,000 under \$200,000	2,243,251	1,835,921	330,366	603,463	67,595	376,409	9,356,209	2,529,966	17,457,703	394,196,063	17,457,703	394,196,063	17,457,703	394,196,063
\$200,000 under \$500,000	0	0	0	0	** 33,366	** 791,052	2,888,603	801,830	4,490,361	104,956,241	4,490,361	104,956,241	4,490,361	104,956,241
\$500,000 under \$1,000,000	0	0	0	0	**	**	342,606	96,693	493,989	11,502,508	493,989	11,502,508	493,989	11,502,508
\$1,000,000 or more	0	0	0	0	**	**	115,839	32,419	167,600	3,871,228	167,600	3,871,228	167,600	3,871,228
Nontaxable returns, total	1,792,166	1,377,150	648,174	1,985,867	81,113	754,646	9,330,027	2,332,628	54,504,653	876,984,667	54,504,653	876,984,667	54,504,653	876,984,667

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Additional standard deduction		Disaster loss deduction		Total itemized deductions		Qualified business income deduction		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
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)
All returns, total	25,304,324	49,591,590	46,471	681,465	15,535,429	607,514,570	22,827,118	166,114,002	157,516,957	3,247,282,972
No adjusted gross income	0	0	0	0	0	0	0	0	0	0
\$1 under \$5,000	1,817,473	3,365,533	** 2,299	** 11,133	86,775	2,288,374	16,080	1,462	10,173,696	118,921,847
\$5,000 under \$10,000	1,648,359	3,057,460	0	0	113,774	2,673,565	39,612	7,316	9,953,464	133,087,496
\$10,000 under \$15,000	1,861,970	3,484,241	**	**	143,690	3,842,443	442,905	106,750	10,462,647	157,435,348
\$15,000 under \$20,000	1,552,902	2,928,946	** 3,008	** 4,196	175,773	5,694,852	797,109	479,262	9,903,417	156,171,617
\$20,000 under \$25,000	1,351,692	2,607,848	**	**	229,971	5,499,710	916,303	811,518	9,616,031	155,382,974
\$25,000 under \$30,000	1,236,786	2,379,567	**	**	225,500	5,346,494	1,040,263	1,101,849	9,416,679	154,698,437
\$30,000 under \$40,000	2,139,167	4,142,241	* 3,359	* 65,348	573,445	14,368,282	1,751,498	2,662,751	16,562,920	279,080,088
\$40,000 under \$50,000	1,899,097	3,625,965	* 2,002	* 1,714	717,140	17,894,606	1,488,805	2,785,117	13,013,801	228,588,050
\$50,000 under \$75,000	3,808,530	7,459,338	* 7,020	* 80,426	2,145,390	55,317,682	3,380,255	7,909,502	22,380,296	434,395,457
\$75,000 under \$100,000	2,778,890	5,628,287	7,780	60,371	2,010,873	53,370,773	2,651,914	7,724,704	14,275,853	319,687,816
\$100,000 under \$200,000	4,036,815	8,433,242	15,924	331,751	4,816,325	149,114,279	5,799,567	26,972,913	22,323,036	580,508,929
\$200,000 under \$500,000	1,004,117	2,128,292	** 4,850	** 63,639	3,114,852	121,481,418	3,351,545	34,408,535	7,593,953	262,547,664
\$500,000 under \$1,000,000	123,629	256,723	**	**	743,074	43,274,479	716,551	15,875,184	1,235,893	70,767,038
\$1,000,000 under \$1,500,000	23,428	49,087	* 134	* 6,108	184,252	15,727,518	186,175	9,159,108	271,891	26,895,372
\$1,500,000 under \$2,000,000	8,265	17,135	* 68	* 54,904	77,773	8,988,211	79,315	6,360,349	108,734	15,905,629
\$2,000,000 under \$5,000,000	10,419	21,924	** 25	** 1,826	119,937	21,491,438	118,696	17,516,075	157,670	39,807,959
\$5,000,000 under \$10,000,000	1,964	4,069	**	**	33,417	13,358,867	31,078	10,377,106	40,495	23,834,273
\$10,000,000 or more	821	1,692	**	**	23,468	67,971,579	19,446	21,854,500	26,482	89,566,978
Taxable returns, total	17,691,729	34,757,792	36,744	479,256	13,902,265	540,294,010	19,102,836	159,288,435	101,949,318	2,288,780,047
No adjusted gross income	0	0	0	0	0	0	0	0	0	0
\$1 under \$5,000	**	**	**	**	* 5,077	* 9,749	16,080	1,462	188,762	319,211
\$5,000 under \$10,000	**	**	0	0	10,039	34,724	38,612	6,436	277,212	929,957
\$10,000 under \$15,000	** 146,099	** 241,214	0	0	13,235	75,376	152,525	46,882	1,604,108	18,720,044
\$15,000 under \$20,000	757,138	1,243,289	0	0	41,151	601,835	394,080	236,918	4,165,065	52,745,410
\$20,000 under \$25,000	886,211	1,133,142	0	0	96,654	1,456,136	442,471	435,084	4,466,282	57,360,517
\$25,000 under \$30,000	789,121	1,399,770	0	0	115,237	1,983,583	472,891	557,215	5,141,688	71,998,839
\$30,000 under \$40,000	1,849,331	3,570,411	**	**	372,250	7,219,032	1,016,394	1,502,795	10,998,546	163,502,334
\$40,000 under \$50,000	1,790,212	3,413,130	** 4,005	** 8,191	528,573	10,711,172	1,054,055	1,836,854	10,250,045	164,826,728
\$50,000 under \$75,000	3,724,733	7,293,320	* 6,018	* 55,886	1,827,527	40,032,348	2,823,082	6,071,645	19,722,767	363,064,738
\$75,000 under \$100,000	2,753,637	5,581,748	* 6,762	* 36,034	1,886,893	46,492,619	2,473,741	6,845,977	13,633,930	299,317,853
\$100,000 under \$200,000	4,023,149	8,403,890	14,918	261,704	4,714,947	141,595,219	5,719,211	26,268,229	22,082,420	568,876,276
\$200,000 under \$500,000	1,003,626	2,127,333	** 4,815	** 54,605	3,109,419	120,450,888	3,348,568	34,346,136	7,578,897	261,279,508
\$500,000 under \$1,000,000	123,586	256,656	**	**	742,651	43,038,183	716,455	15,871,533	1,234,766	70,525,314
\$1,000,000 or more	44,887	93,889	227	62,837	438,612	126,593,147	434,673	65,261,268	604,830	195,313,318
Nontaxable returns, total	7,612,595	14,833,798	9,727	202,208	1,633,163	67,220,560	3,724,283	6,825,567	55,567,639	958,502,925

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of returns (131)	Amount (132)	Number of returns (133)	Amount (134)	Number of returns (135)	Amount (136)	Number of returns (137)	Amount (138)
All returns, total	127,425,325	9,812,730,835	156,549	2,937,322	1,748,217	1,709,599	126,758,953	1,827,636,926
No adjusted gross income	0	0	4,178	147,946	19,768	5,656	26,262	178,622
\$1 under \$5,000	274,376	345,363	* 10	* 545	36,322	8,672	232,103	39,701
\$5,000 under \$10,000	322,443	1,220,424	** 22	** 558	34,443	13,643	318,288	157,040
\$10,000 under \$15,000	3,561,727	5,447,731	**	**	75,616	20,827	3,508,906	581,845
\$15,000 under \$20,000	7,285,702	32,989,734	* 327	* 3,469	132,441	41,081	7,194,134	3,310,877
\$20,000 under \$25,000	8,253,885	67,706,115	** 1,020	** 3,813	194,181	69,427	8,196,824	6,810,663
\$25,000 under \$30,000	9,203,493	106,207,551	**	**	213,120	107,558	9,093,576	11,144,684
\$30,000 under \$40,000	16,682,155	302,812,267	35	1,639	384,872	252,303	16,558,486	32,690,275
\$40,000 under \$50,000	13,096,494	359,258,265	* 47	* 1,721	244,648	209,785	13,020,551	39,358,482
\$50,000 under \$75,000	22,529,884	951,965,144	1,517	12,128	262,114	451,420	22,448,494	114,760,548
\$75,000 under \$100,000	14,360,295	926,096,391	1,026	1,267	93,429	263,475	14,326,747	121,104,501
\$100,000 under \$200,000	22,400,405	2,477,953,431	14,954	90,017	46,825	199,067	22,382,001	375,981,391
\$200,000 under \$500,000	7,611,369	1,924,430,219	30,652	473,816	9,230	53,364	7,609,923	378,547,495
\$500,000 under \$1,000,000	1,237,067	762,253,926	** 102,762	** 2,200,404	887	9,879	1,236,685	194,444,525
\$1,000,000 under \$1,500,000	272,473	301,880,888	**	**	147	2,491	272,428	86,393,993
\$1,500,000 under \$2,000,000	108,785	171,798,929	**	**	44	279	108,765	51,447,291
\$2,000,000 under \$5,000,000	157,783	431,360,416	**	**	95	586	131,048,565	151,448,565
\$5,000,000 under \$10,000,000	40,482	254,683,511	**	**	12	62	40,487	76,920,286
\$10,000,000 or more	26,506	734,320,529	**	**	4	22	26,509	202,716,142
Taxable returns, total	102,947,212	9,451,628,365	151,697	2,919,960	1,037,670	1,303,981	102,955,923	1,789,481,129
No adjusted gross income	0	0	3,508	135,751	0	0	4,587	160,538
\$1 under \$5,000	191,210	284,467	** 21	** 1,009	0	0	191,766	30,730
\$5,000 under \$10,000	277,206	1,139,756	**	**	0	0	279,212	140,840
\$10,000 under \$15,000	1,640,305	3,316,164	**	**	8,232	539	1,640,321	361,656
\$15,000 under \$20,000	4,240,097	20,592,812	** 336	** 3,981	59,946	14,410	4,241,209	2,094,420
\$20,000 under \$25,000	4,546,809	44,095,492	**	**	103,052	31,402	4,546,818	4,467,485
\$25,000 under \$30,000	5,222,233	70,863,831	0	0	134,619	73,094	5,222,233	7,562,572
\$30,000 under \$40,000	11,175,791	224,220,361	* 29	* 1,609	240,287	173,136	11,175,808	24,688,134
\$40,000 under \$50,000	10,374,913	299,256,486	* 43	* 1,545	165,213	154,160	10,374,914	33,203,979
\$50,000 under \$75,000	19,932,169	861,549,313	1,505	12,120	190,706	361,878	19,932,175	105,212,040
\$75,000 under \$100,000	13,735,951	891,052,829	* 39	* 764	80,611	238,876	13,735,959	117,366,693
\$100,000 under \$200,000	22,171,281	2,458,885,718	13,243	89,399	44,597	189,863	22,172,420	373,708,265
\$200,000 under \$500,000	7,597,449	1,921,469,079	30,216	473,390	9,218	53,302	7,597,126	377,940,766
\$500,000 under \$1,000,000	1,236,100	761,660,981	** 102,757	** 2,200,392	887	9,879	1,235,730	194,267,117
\$1,000,000 or more	605,698	1,893,241,076	**	**	302	3,441	605,645	548,275,895
Nontaxable returns, total	24,478,113	361,102,470	4,853	17,362	710,547	405,618	23,803,030	38,155,797

* 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, \$2.6 billion of taxable IRA, pensions and annuities were excluded.

[4] Includes domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

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 2020 (Filing Year 2021)

(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	15,918,669	1,137,020,477	9,165,266	19,310,935	8,650,503	150,302,155	8,657,499	306,063,230	8,950,554	114,820,262	7,299,238	125,559,704
No adjusted gross income	209,421	22,896,722	466,279	1,175,510	115,169	3,578,734	304,945	37,262,663	132,538	3,314,425	172,265	8,783,876
\$1 under \$5,000	320,895	830,724	324,620	628,348	207,694	340,060	221,418	4,130,652	2,102,768	591,461	152,445	963,543
\$5,000 under \$10,000	362,599	1,093,698	316,366	641,437	191,845	405,020	255,711	5,501,750	204,161	589,321	189,512	1,530,240
\$10,000 under \$15,000	381,181	1,581,681	316,020	609,557	203,297	439,904	252,847	5,193,647	207,754	541,605	203,186	1,461,427
\$15,000 under \$20,000	378,713	1,646,779	277,255	523,405	204,838	445,771	238,280	4,330,922	205,293	557,906	184,066	1,571,137
\$20,000 under \$25,000	368,470	1,703,833	247,936	488,081	213,063	439,862	198,716	4,039,326	217,559	531,947	165,160	1,220,056
\$25,000 under \$30,000	370,375	2,145,133	258,015	483,896	201,426	562,491	211,619	4,084,062	196,647	600,409	175,885	1,874,759
\$30,000 under \$40,000	733,373	4,015,487	472,561	914,072	445,635	1,284,021	363,685	8,139,719	447,670	1,444,656	313,691	2,583,193
\$40,000 under \$50,000	809,985	5,655,081	451,857	899,373	448,381	1,378,183	387,263	6,805,265	448,794	1,464,270	332,860	2,704,948
\$50,000 under \$75,000	1,965,381	16,625,735	1,143,538	2,314,713	1,120,261	3,988,466	1,032,352	19,064,393	1,129,378	4,656,420	888,194	6,829,106
\$75,000 under \$100,000	1,803,454	19,040,468	970,898	1,995,914	998,145	4,099,877	895,592	17,063,434	1,025,408	4,814,468	771,539	6,619,714
\$100,000 under \$200,000	4,195,464	79,157,533	2,218,815	4,644,707	2,296,870	15,174,738	2,108,010	49,317,775	2,318,711	16,697,308	1,833,058	19,746,150
\$200,000 under \$500,000	2,928,450	146,936,021	1,275,281	2,874,326	1,627,269	25,900,109	1,516,996	55,655,498	1,642,650	27,314,878	1,330,421	25,257,088
\$500,000 under \$1,000,000	662,780	105,133,891	286,722	735,740	366,937	15,345,416	411,569	25,408,860	368,230	15,003,323	358,963	11,980,360
\$1,000,000 under \$1,500,000	173,807	58,449,932	64,572	173,587	90,190	8,073,840	108,831	11,890,185	87,365	7,311,545	93,456	6,175,042
\$1,500,000 under \$2,000,000	72,712	37,756,888	25,699	70,598	37,216	5,262,991	45,668	5,821,800	35,134	4,486,696	40,549	3,185,957
\$2,000,000 under \$5,000,000	109,723	118,261,337	36,018	100,955	55,186	12,814,503	70,961	14,186,857	50,854	9,543,839	63,683	7,661,983
\$5,000,000 under \$10,000,000	30,333	91,387,958	8,430	24,069	15,208	9,706,892	19,204	7,842,480	13,134	5,764,267	17,833	4,362,756
\$10,000,000 or more	21,552	422,701,576	4,384	12,645	10,872	41,061,277	12,834	20,323,963	8,705	9,591,518	12,472	10,848,369
Taxable returns, total	13,287,098	1,092,350,355	6,893,800	14,405,789	7,490,397	142,721,283	6,822,183	231,047,764	7,557,681	105,224,970	5,920,891	103,206,428
No adjusted gross income	1,564	3,229,175	912	2,612	673	230,400	1,105	2,058,515	563	123,496	505	172,041
\$1 under \$5,000	36,332	94,696	* 6,036	* 8,337	25,566	44,417	7,096	3,651	24,565	38,041	* 6,634	* 2,358
\$5,000 under \$10,000	55,642	175,773	7,150	10,138	34,261	67,093	13,369	41,824	34,267	67,187	13,363	29,240
\$10,000 under \$15,000	57,790	228,865	29,672	40,943	35,570	66,240	29,508	471,042	36,635	76,586	22,120	106,522
\$15,000 under \$20,000	125,538	359,126	104,005	175,622	78,181	195,317	84,482	1,299,387	80,318	204,376	67,648	681,617
\$20,000 under \$25,000	143,341	449,881	105,238	180,287	102,433	161,255	74,263	1,022,204	103,159	235,173	63,949	359,991
\$25,000 under \$30,000	193,896	717,723	141,149	244,782	114,161	361,410	110,687	1,762,463	115,555	392,139	92,123	832,304
\$30,000 under \$40,000	507,242	1,631,511	334,199	634,899	327,826	731,441	233,966	4,403,755	328,200	863,408	197,918	1,246,000
\$40,000 under \$50,000	631,911	3,064,276	361,384	697,411	362,689	980,385	293,471	4,207,753	362,774	1,043,551	255,595	1,653,747
\$50,000 under \$75,000	1,704,682	11,717,469	992,414	1,961,296	993,911	3,183,105	885,132	14,562,715	1,003,994	3,538,105	761,884	4,747,659
\$75,000 under \$100,000	1,690,288	15,592,909	925,790	1,896,206	942,651	3,723,032	844,980	14,852,466	969,477	4,330,099	727,515	5,798,152
\$100,000 under \$200,000	4,124,250	75,398,915	2,188,033	4,569,534	2,271,595	14,926,288	2,063,154	46,339,964	2,294,404	16,389,135	1,796,582	18,541,318
\$200,000 under \$500,000	2,923,994	146,342,843	1,272,566	2,867,609	1,625,405	25,836,389	1,514,366	54,951,159	1,640,715	27,245,924	1,328,391	24,865,382
\$500,000 under \$1,000,000	662,608	105,059,752	286,323	734,731	366,850	15,328,665	411,265	25,362,097	368,122	14,986,520	358,762	11,965,921
\$1,000,000 or more	408,020	728,289,441	138,929	381,381	208,624	76,885,846	255,342	59,708,770	194,933	36,691,228	227,904	32,204,175
Nontaxable returns, total	2,631,571	44,670,121	2,271,466	4,905,146	1,360,106	7,580,871	1,835,316	75,015,466	1,392,873	8,595,292	1,378,347	22,155,276

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With basis reported and no Form 8949					With basis reported on Form 8949						
	Net short-term sales price		Net short-term cost or basis		Net short-term gain		Net short-term loss		Net short-term sales price		Net short-term cost or basis	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
	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	4,999,020	1,430,641,685	4,995,115	1,430,905,942	2,773,923	31,951,044	2,131,122	32,215,301	11,797,945	7,546,420,896	11,800,742	7,911,213,302
No adjusted gross income	91,989	80,307,576	92,511	81,242,833	35,145	699,181	55,566	1,634,438	218,616	385,001,153	219,436	408,530,853
\$1 under \$5,000	101,044	19,594,826	99,029	19,722,191	62,385	169,297	39,206	296,661	267,300	31,958,718	266,011	33,499,809
\$5,000 under \$10,000	109,987	107,891,821	107,985	108,131,055	63,825	180,392	45,401	419,627	295,742	69,064,850	294,741	71,477,338
\$10,000 under \$15,000	133,499	30,153,553	134,628	30,513,860	64,746	232,950	66,878	593,258	295,507	34,190,241	296,126	35,813,277
\$15,000 under \$20,000	126,599	7,571,712	124,941	7,986,433	72,071	177,273	52,872	571,994	281,129	90,058,603	280,377	91,987,009
\$20,000 under \$25,000	115,466	11,332,900	114,464	11,332,975	69,478	327,906	43,429	327,981	284,239	155,145,522	284,307	160,491,391
\$25,000 under \$30,000	106,285	7,465,969	105,919	7,560,865	58,120	179,424	46,867	274,320	265,634	60,174,264	264,636	63,785,316
\$30,000 under \$40,000	207,522	20,154,776	206,770	20,278,038	121,465	547,276	83,341	670,539	575,411	256,468,692	578,635	262,247,431
\$40,000 under \$50,000	218,190	27,940,776	220,180	28,366,954	130,269	285,670	83,443	711,849	570,424	404,249,359	568,374	413,895,030
\$50,000 under \$75,000	710,021	109,983,634	710,949	110,848,891	369,448	1,913,305	321,156	2,778,562	1,402,948	275,264,006	1,406,235	287,673,738
\$75,000 under \$100,000	554,324	138,759,343	556,454	139,591,692	326,222	1,410,762	214,877	2,243,111	1,310,415	469,759,162	1,313,192	492,975,353
\$100,000 under \$200,000	1,316,738	249,921,551	1,314,170	249,730,702	769,861	6,306,369	519,224	6,115,520	2,947,064	1,120,348,268	2,945,634	1,182,594,320
\$200,000 under \$500,000	877,148	303,513,868	876,603	301,308,665	475,369	9,070,952	388,967	8,665,749	2,191,768	1,518,101,120	2,191,237	1,593,619,690
\$500,000 under \$1,000,000	210,288	123,082,919	210,712	122,694,964	101,423	3,341,714	106,177	2,953,758	554,062	1,026,982,598	554,179	1,068,817,024
\$1,000,000 under \$1,500,000	51,498	49,278,690	51,415	48,692,752	25,183	1,622,120	25,429	1,036,182	141,536	372,425,378	141,560	395,433,763
\$1,500,000 under \$2,000,000	22,036	23,963,708	22,037	23,639,452	9,656	993,362	12,094	669,106	59,553	186,223,421	59,471	191,070,500
\$2,000,000 under \$5,000,000	32,194	57,671,597	32,185	57,156,914	13,696	1,955,432	17,883	1,440,749	92,699	441,450,610	92,713	458,986,214
\$5,000,000 under \$10,000,000	8,436	23,662,744	8,417	23,649,085	3,321	904,437	4,926	890,778	25,860	237,746,166	25,848	251,980,383
\$10,000,000 or more	5,757	38,389,723	5,745	38,477,620	2,238	1,633,222	3,385	1,721,119	18,038	411,808,784	18,032	426,334,862
Taxable returns, total	4,182,172	1,129,740,829	4,183,847	1,127,086,325	2,357,219	29,246,944	1,745,299	26,592,440	9,759,160	6,069,537,477	9,759,494	6,375,197,946
No adjusted gross income	210	381,597	208	386,546	88	19,340	115	24,289	893	6,675,139	891	7,032,718
\$1 under \$5,000	12,101	103,639	12,101	98,783	9,473	6,959	* 2,628	* 2,102	19,099	673,445	19,099	649,569
\$5,000 under \$10,000	15,692	306,697	15,692	290,088	12,086	20,345	* 3,146	* 3,735	32,328	1,461,163	32,328	1,444,238
\$10,000 under \$15,000	19,195	253,193	20,206	280,048	12,183	19,430	* 7,022	* 46,285	38,005	3,011,546	39,006	3,045,339
\$15,000 under \$20,000	51,913	1,907,672	51,256	2,130,502	33,686	74,297	17,571	297,126	100,533	75,026,013	101,534	75,984,929
\$20,000 under \$25,000	57,861	4,796,931	56,859	4,766,131	36,977	161,622	19,882	128,822	118,504	5,683,632	118,504	6,531,380
\$25,000 under \$30,000	50,936	2,765,088	50,936	2,742,719	28,893	110,949	22,044	88,599	148,267	10,071,898	147,266	10,466,401
\$30,000 under \$40,000	136,923	8,515,811	135,871	8,351,161	85,432	438,437	50,482	273,787	403,031	44,532,757	405,241	46,725,924
\$40,000 under \$50,000	176,543	16,802,559	176,535	17,053,558	107,417	195,203	66,178	446,203	452,543	57,494,227	449,524	59,622,544
\$50,000 under \$75,000	621,281	96,255,082	622,311	96,779,214	326,949	1,202,882	277,166	1,727,014	1,228,937	209,219,521	1,230,201	217,703,216
\$75,000 under \$100,000	529,546	133,817,639	531,685	134,576,834	310,637	1,287,812	205,697	2,047,008	1,231,288	372,548,571	1,232,060	391,236,382
\$100,000 under \$200,000	1,303,608	246,016,297	1,302,061	245,746,240	762,958	6,229,675	513,033	5,959,618	2,905,330	10,963,619,251	2,903,902	11,544,235,631
\$200,000 under \$500,000	876,242	301,827,250	875,702	299,624,301	474,956	9,043,268	388,496	6,840,319	2,188,934	1,513,479,702	2,188,408	1,588,499,551
\$500,000 under \$1,000,000	210,231	123,051,332	210,654	122,673,402	101,405	3,330,904	106,138	2,952,974	553,875	1,026,606,357	553,994	1,088,431,588
\$1,000,000 or more	119,890	192,938,063	119,770	191,586,799	54,080	7,105,823	63,702	5,754,559	337,594	1,649,434,256	337,594	1,723,588,535
Nontaxable returns, total	816,848	300,900,856	811,268	303,819,616	416,704	2,704,100	387,823	5,622,861	2,038,785	1,476,883,419	2,041,248	1,536,015,356

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 2020 (Filing Year 2021)—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 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)		
All returns, total	4,776,282	357,168,967	6,072,798	83,046,480	5,409,860	2,960,270	503,354,019	2,640,135	515,223,881	310,314	12,391,120		
No adjusted gross income	97,237	19,815,493	95,937	2,451,100	119,188	6,165,308	12,686,777	44,911	15,923,453	5,461	2,809,370		
\$1 under \$5,000	88,542	1,315,498	142,403	413,919	115,522	639,511	1,599,120	39,964	1,630,969	5,077	27,324		
\$5,000 under \$10,000	113,832	1,875,344	140,208	408,558	145,177	945,702	1,232,896	40,598	1,282,385	3,027	17,747		
\$10,000 under \$15,000	104,255	1,151,432	134,761	358,344	144,692	829,947	2,044,914	44,053	2,207,131	3,809	91,907		
\$15,000 under \$20,000	115,251	1,468,364	134,998	313,380	137,469	773,422	2,697,431	49,431	2,874,523	6,243	33,007		
\$20,000 under \$25,000	107,215	4,813,263	143,778	332,719	131,315	865,325	23,141,339	39,536	26,480,112	6,073	3,185,976		
\$25,000 under \$30,000	108,320	2,795,695	132,650	338,706	124,970	1,154,064	1,915,021	51,469	2,254,110	7,178	8,079		
\$30,000 under \$40,000	244,335	4,939,787	312,526	1,025,822	244,832	1,864,784	18,587,181	100,706	19,258,003	16,328	525,415		
\$40,000 under \$50,000	208,928	9,020,956	303,917	1,099,887	253,880	1,724,576	4,687,417	97,592	4,905,657	8,114	45,608		
\$50,000 under \$75,000	533,085	11,430,856	751,103	3,313,208	602,837	4,292,085	10,085,425	264,341	10,381,389	28,310	114,951		
\$75,000 under \$100,000	513,507	22,497,993	701,465	3,315,714	578,490	4,033,913	10,937,460	209,871	11,308,514	18,920	186,838		
\$100,000 under \$200,000	1,129,043	59,501,871	1,516,662	10,787,052	1,360,006	13,531,233	50,985,721	636,482	55,839,259	74,849	4,465,068		
\$200,000 under \$500,000	949,635	75,967,099	1,148,920	19,848,631	989,196	19,400,101	63,549,999	668,990	66,356,229	79,565	1,633,792		
\$500,000 under \$1,000,000	271,863	63,855,184	289,337	10,925,735	275,576	8,904,988	56,537,256	212,783	56,540,737	28,276	598,525		
\$1,000,000 under \$1,500,000	76,123	23,314,676	62,802	5,134,947	75,758	4,828,657	18,767,509	56,587	18,451,896	7,409	3,078		
\$1,500,000 under \$2,000,000	33,001	5,624,786	26,274	3,225,756	32,124	2,448,049	12,346,004	24,562	12,040,056	3,367	-153,100		
\$2,000,000 under \$5,000,000	53,911	18,569,854	38,097	7,079,435	52,908	6,045,184	80,774,588	38,273	80,662,802	5,355	279,237		
\$5,000,000 under \$10,000,000	16,161	15,363,586	10,117	4,568,906	15,314	3,439,537	18,123,049	11,292	17,862,660	1,558	-53,708		
\$10,000,000 or more	12,039	13,847,230	6,826	8,104,660	10,877	8,783,508	112,684,913	8,894	110,963,996	1,398	-1,427,994		
Taxable returns, total	3,955,389	306,747,491	5,122,025	76,942,798	4,390,523	2,570,468	452,973,164	2,294,036	459,491,274	255,690	6,108,456		
No adjusted gross income	438	292,589	492	81,638	399	146,627	507,123	441	513,285	46	5,005		
\$1 under \$5,000	* 8,083	* 7,376	15,092	31,540	* 4,006	* 288	* 2,027	* 2,464	* 2,448	0	0		
\$5,000 under \$10,000	10,545	4,228	22,192	48,003	10,146	26,849	* 3,536	* 3,536	* 65,456	0	0		
\$10,000 under \$15,000	16,322	29,824	23,888	48,431	14,097	52,401	* 264,545	* 6,569	* 251,256	* 1,011	* -5,082		
\$15,000 under \$20,000	41,747	769,515	49,785	121,844	51,749	311,246	447,467	22,793	489,764	* 2,212	* 1,657		
\$20,000 under \$25,000	42,989	747,000	63,828	104,238	50,662	204,986	674,455	15,010	936,482	* 1,853	* 202,837		
\$25,000 under \$30,000	59,627	221,169	79,242	205,012	65,012	378,346	995,745	27,817	1,286,417	* 1,937	* -4,727		
\$30,000 under \$40,000	162,286	1,701,478	235,821	593,242	154,200	67,968	17,131,636	62,889	17,676,788	7,640	444,025		
\$40,000 under \$50,000	157,024	1,905,455	246,481	782,578	193,483	1,005,415	2,169,748	76,764	2,328,471	6,053	16,911		
\$50,000 under \$75,000	454,194	7,970,742	663,075	2,806,390	520,588	3,119,343	8,026,396	232,506	8,143,209	19,365	34,781		
\$75,000 under \$100,000	481,999	18,119,005	659,817	2,900,563	542,069	3,469,368	10,387,508	195,045	10,672,403	16,745	172,008		
\$100,000 under \$200,000	1,109,012	58,626,860	1,501,434	10,577,959	1,333,914	12,567,479	50,056,191	628,228	54,816,685	72,025	4,364,163		
\$200,000 under \$500,000	948,152	75,777,669	1,147,518	19,809,027	987,813	19,051,207	63,297,386	667,724	65,097,305	79,463	1,629,282		
\$500,000 under \$1,000,000	271,781	63,851,466	269,263	10,921,623	275,469	8,895,388	56,492,202	212,687	56,494,887	28,260	599,550		
\$1,000,000 or more	191,191	76,723,115	144,097	28,110,710	186,928	25,541,874	242,455,004	139,565	239,716,420	19,079	-1,351,954		
Nontaxable returns, total	820,893	50,421,476	950,774	6,103,683	1,019,337	14,814,143	50,380,855	346,099	57,732,607	54,624	6,282,664		

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 2020 (Filing Year 2021)—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		
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
	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, total	1,518,761	10,004,245	1,033,393	10,482,987	1,271,332	199,097,511	1,304,306	102,067	907,020	582,459	7,217,946		
No adjusted gross income	22,917	287,693	22,185	714,999	26,845	8,482,087	28,060	8,846,729	3,291	-28,039	11,081	319,827	
\$1 under \$5,000	25,074	33,971	18,114	38,497	24,901	162,764	27,476	178,592	* 3,018	* 1,228	9,057	3,177	
\$5,000 under \$10,000	25,319	30,004	14,056	61,745	26,277	2,545,882	25,684	2,678,861	* 1,014	* 180	14,109	10,864	
\$10,000 under \$15,000	21,828	20,497	10,369	90,807	34,608	2,822,108	34,606	2,670,180	* 3,003	* -169,529	15,966	32,928	
\$15,000 under \$20,000	22,575	32,144	15,738	176,229	33,350	923,626	32,901	675,093	* 1,027	* -262,917	15,586	64,136	
\$20,000 under \$25,000	16,591	23,970	19,555	176,768	34,769	312,089	34,842	316,303	** 3,016	** 8,347	12,037	9,066	
\$25,000 under \$30,000	25,922	42,682	18,003	373,692	44,285	1,525,129	45,300	1,564,976	**	**	22,202	55,255	
\$30,000 under \$40,000	56,883	108,829	31,288	254,238	76,525	2,915,991	80,648	3,059,592	6,112	112,697	37,962	100,573	
\$40,000 under \$50,000	55,768	40,745	37,567	243,377	81,616	3,293,796	79,906	3,322,103	* 4,075	* 41,129	40,789	181,146	
\$50,000 under \$75,000	156,599	279,752	88,998	460,765	178,615	5,920,231	194,492	5,958,871	19,629	-108,900	68,043	256,696	
\$75,000 under \$100,000	123,559	282,195	77,679	466,411	134,790	17,525,549	142,924	18,257,292	8,107	661,259	48,868	265,173	
\$100,000 under \$200,000	361,801	1,172,417	254,314	1,560,887	291,464	28,356,457	296,822	28,885,399	21,684	421,902	140,259	1,383,893	
\$200,000 under \$500,000	403,791	1,826,138	273,537	1,998,576	200,349	40,249,657	198,356	41,840,227	18,832	1,167,065	101,013	1,427,824	
\$500,000 under \$1,000,000	120,520	1,545,339	93,906	950,294	45,865	19,952,084	45,788	19,788,612	3,890	-144,256	24,392	555,811	
\$1,000,000 under \$1,500,000	31,569	755,647	23,806	436,955	12,960	7,797,144	12,581	7,813,969	1,901	-57,592	7,326	275,456	
\$1,500,000 under \$2,000,000	14,080	430,506	10,140	277,658	6,150	3,117,784	6,181	3,054,314	668	-17,542	3,332	235,638	
\$2,000,000 under \$5,000,000	22,262	1,058,254	15,745	667,231	10,669	16,193,819	10,585	16,287,096	1,598	35,167	6,159	576,776	
\$5,000,000 under \$10,000,000	6,679	614,398	4,626	407,717	3,743	7,982,650	3,631	7,855,252	531	-75,596	2,143	475,703	
\$10,000,000 or more	5,024	1,419,065	3,777	1,126,141	3,552	25,938,614	3,522	26,044,061	671	-677,583	2,135	988,001	
Taxable returns, total	1,325,072	9,363,550	902,178	8,773,205	1,039,415	169,409,193	1,064,047	171,980,629	77,725	1,258,082	6,674,633		
No adjusted gross income	285	6,624	140	7,781	107	1,009,294	123	973,831	19	-12,912	** 1,069	** 68,985	
\$1 under \$5,000	** 2,463	** 432	** 3,537	** 602	** 2,557	* 96,924	* 2,557	* 96,928	0	0	0	0	
\$5,000 under \$10,000	**	**	**	**	* 3,004	* 193	* 3,004	* 284	0	0	**	**	
\$10,000 under \$15,000	* 3,565	* 8,230	**	**	* 8,009	* 17,152	* 8,008	* 24,471	0	0	* 4,004	* 1,182	
\$15,000 under \$20,000	10,439	16,695	8,349	57,335	16,114	85,398	17,048	109,768	0	0	* 7,033	* 137	
\$20,000 under \$25,000	7,495	10,350	7,860	69,540	14,325	15,377	15,399	14,614	** 1,011	** 8,319	* 5,014	* 7,826	
\$25,000 under \$30,000	11,096	30,587	11,172	325,986	28,698	1,191,728	29,699	1,192,272	**	**	16,004	49,585	
\$30,000 under \$40,000	32,017	33,349	21,603	134,476	58,849	1,962,281	62,855	2,029,149	* 4,091	* 112,443	26,899	94,868	
\$40,000 under \$50,000	42,976	32,772	27,621	174,583	64,435	1,536,803	59,421	1,608,523	* 3,033	* 77,172	30,196	117,848	
\$50,000 under \$75,000	137,226	227,589	77,518	309,621	154,432	5,068,661	166,451	5,020,546	14,183	-138,552	58,744	228,738	
\$75,000 under \$100,000	116,203	279,696	70,697	392,582	124,857	16,640,097	134,013	17,374,535	* 7,016	* 707,272	46,387	255,391	
\$100,000 under \$200,000	357,914	1,076,824	248,729	1,473,156	281,543	20,934,426	285,633	21,248,345	20,646	277,531	137,611	1,330,283	
\$200,000 under \$500,000	403,315	1,818,796	273,036	1,989,433	199,651	39,953,646	197,659	41,527,849	18,476	1,164,613	100,405	1,418,348	
\$500,000 under \$1,000,000	120,482	1,544,766	93,848	947,900	45,801	19,910,683	46,723	19,746,663	3,884	-144,461	24,365	553,904	
\$1,000,000 or more	79,597	4,276,840	58,069	2,890,209	37,032	60,986,528	36,455	61,012,862	5,365	-793,343	21,079	2,547,538	
Nontaxable returns, total	193,689	640,695	131,205	1,709,783	231,917	26,608,269	240,259	27,116,893	24,342	-351,062	103,649	543,313	

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 2020 (Filing Year 2021)—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	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	609,661	9,390,976	260,124	7,701,375	322,008	5,809,076	535,588	47,959,656	498,210	20,260,841	2,036,339	174,812,747
No adjusted gross income	11,904	712,508	8,835	302,553	13,419	686,123	20,726	1,820,482	19,098	3,692,852	174,039	25,958,536
\$1 under \$5,000	12,789	17,777	8,834	10,580	3,184	41,439	8,965	11,630	4,866	30,796	98,880	3,368,484
\$5,000 under \$10,000	7,088	143,662	3,935	9,472	3,331	5,573	2,962	3,104	3,577	175,085	87,203	3,987,729
\$10,000 under \$15,000	11,634	50,529	5,518	4,681	3,801	39,097	5,409	5,374	5,709	43,497	68,217	3,761,382
\$15,000 under \$20,000	15,408	78,520	5,109	3,107	6,718	13,374	10,155	11,327	6,124	4,915	69,692	2,868,065
\$20,000 under \$25,000	23,501	11,696	4,352	47,354	3,463	12,904	4,922	20,080	4,289	78,716	48,872	2,887,168
\$25,000 under \$30,000	22,048	88,341	7,358	3,989	5,915	6,617	7,909	11,090	8,578	67,716	53,406	2,187,968
\$30,000 under \$40,000	38,386	131,477	9,903	1,595	8,261	61,875	8,255	14,991	14,974	84,272	75,463	5,614,600
\$40,000 under \$50,000	32,928	168,324	14,129	64,702	10,471	27,097	9,632	66,320	17,180	119,300	63,752	4,171,029
\$50,000 under \$75,000	97,962	404,235	25,648	57,813	18,412	69,216	40,326	120,224	27,902	190,785	212,688	12,821,277
\$75,000 under \$100,000	77,001	335,657	14,044	15,513	26,337	62,822	25,108	90,708	34,507	182,818	176,605	11,018,891
\$100,000 under \$200,000	139,490	1,490,933	39,650	72,144	65,498	232,506	109,890	738,897	106,753	879,285	413,647	30,793,444
\$200,000 under \$500,000	83,143	1,851,330	56,397	287,535	73,748	457,060	122,100	1,315,042	120,013	1,905,216	323,170	31,053,478
\$500,000 under \$1,000,000	19,662	536,595	23,607	292,883	34,374	376,614	66,601	1,764,250	59,920	1,943,874	101,566	12,823,052
\$1,000,000 under \$1,500,000	5,636	349,873	9,771	304,515	12,349	223,957	27,414	1,401,407	21,178	971,147	28,135	5,463,665
\$1,500,000 under \$2,000,000	2,701	189,709	4,651	197,654	7,256	190,583	15,200	1,221,276	10,998	711,889	12,094	2,376,005
\$2,000,000 under \$5,000,000	4,895	634,876	10,277	747,187	13,724	397,410	29,558	4,271,496	20,805	2,381,327	19,778	5,494,156
\$5,000,000 under \$10,000,000	1,729	423,901	4,091	750,452	5,452	319,225	10,797	4,274,673	6,980	1,920,424	5,462	2,322,556
\$10,000,000 or more	1,757	1,771,032	4,015	4,527,648	5,294	2,585,582	9,659	30,770,285	5,760	4,876,925	3,669	5,841,261
Taxable returns, total	500,292	7,987,987	207,248	7,273,050	272,519	4,930,576	451,643	46,010,798	431,762	16,348,520	1,393,532	123,349,773
No adjusted gross income	** 2,066	** 46,530	142	36,209	111	28,695	432	186,965	230	862,108	740	1,111,942
\$1 under \$5,000	**	**	** 4,237	** 149	0	0	** 4,083	** 13,237	** 3,535	** 1,038	** 1,469	** 13,849
\$5,000 under \$10,000	**	**	0	0	0	0	0	0	0	0	**	**
\$10,000 under \$15,000	* 3,004	* 8,500	**	**	* 2,017	* 11,148	**	**	**	**	6,930	365,820
\$15,000 under \$20,000	10,089	24,506	0	0	* 3,041	* 8,471	**	**	**	**	19,919	622,307
\$20,000 under \$25,000	10,085	5,505	**	**	* 1,214	* 268	** 5,177	** 1,224	0	0	17,278	737,079
\$25,000 under \$30,000	13,695	43,367	**	**	* 1,501	* 877	**	**	* 3,149	* 7,001	29,931	953,060
\$30,000 under \$40,000	30,650	49,294	7,810	1,158	4,267	44,415	4,240	1,772	12,055	39,185	43,661	3,209,054
\$40,000 under \$50,000	24,289	112,395	10,430	23,531	3,320	10,920	4,543	14,610	10,122	77,950	42,888	2,566,444
\$50,000 under \$75,000	82,450	319,176	22,506	50,524	15,469	49,248	24,772	71,092	23,098	114,214	174,157	10,128,210
\$75,000 under \$100,000	70,998	282,556	12,641	14,390	25,373	43,035	22,703	63,120	32,587	128,440	162,573	9,567,415
\$100,000 under \$200,000	133,765	1,366,670	36,896	48,161	64,274	205,376	104,889	695,566	102,761	776,139	401,242	29,023,705
\$200,000 under \$500,000	82,874	1,827,937	56,212	285,048	73,519	437,923	121,625	1,291,659	119,640	1,823,884	322,269	30,810,211
\$500,000 under \$1,000,000	19,629	534,335	23,594	292,575	34,355	376,298	66,572	1,762,018	58,890	1,943,184	101,424	12,789,143
\$1,000,000 or more	16,697	3,367,215	32,789	6,521,303	44,059	3,713,904	92,607	41,909,535	65,695	10,575,376	69,053	21,451,534
Nontaxable returns, total	109,369	1,402,988	52,876	428,325	49,489	878,499	83,944	1,948,859	66,448	3,912,321	642,806	51,462,974

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net long-term capital gain		Net long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		With basis reported and no Form 8949		Net long-term cost or basis	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	13,656,355	1,063,500,316	6,927,941	341,871,474	9,948,291	493,084,607	5,503,378	102,245,365	4,378,380	519,267,416	4,361,769	479,080,559
No adjusted gross income	210,314	24,159,831	379,537	53,075,051	164,449	8,584,236	162,150	8,586,000	82,744	15,061,166	84,024	14,801,684
\$1 under \$5,000	259,998	814,350	252,970	6,925,695	188,184	564,467	148,612	1,151,877	81,886	2,455,706	82,705	2,630,288
\$5,000 under \$10,000	306,369	1,148,766	234,520	7,419,476	221,950	874,607	155,746	1,441,849	96,882	3,856,149	95,976	3,908,546
\$10,000 under \$15,000	318,000	1,504,696	223,031	7,217,629	229,255	1,061,143	145,934	1,183,420	117,202	4,782,074	116,797	4,852,656
\$15,000 under \$20,000	293,362	1,390,653	185,553	6,080,742	197,969	861,152	134,141	1,346,269	90,772	6,418,951	91,791	6,605,569
\$20,000 under \$25,000	278,547	1,592,104	170,421	5,677,093	214,764	1,304,305	113,640	1,379,196	85,786	9,835,372	83,349	10,035,948
\$25,000 under \$30,000	309,606	1,988,415	171,145	5,331,454	219,147	1,161,752	124,685	1,269,312	95,374	4,137,689	93,357	3,959,553
\$30,000 under \$40,000	548,970	3,461,122	298,047	10,230,624	382,594	2,207,406	223,164	2,671,640	152,711	5,315,913	154,425	5,386,165
\$40,000 under \$50,000	654,725	4,910,214	324,124	9,695,186	471,415	2,803,565	258,473	1,981,515	197,217	9,253,962	193,197	9,140,282
\$50,000 under \$75,000	1,617,586	15,132,106	807,716	26,356,537	1,135,091	9,124,668	668,950	6,557,971	560,147	35,955,748	552,601	35,103,210
\$75,000 under \$100,000	1,490,619	17,419,333	774,025	24,213,752	1,069,481	10,774,184	653,289	6,030,318	493,182	29,750,237	492,640	29,436,472
\$100,000 under \$200,000	3,634,094	72,595,252	1,728,771	59,868,443	2,672,670	43,208,082	1,408,298	16,122,497	1,186,049	91,680,636	1,183,852	87,470,287
\$200,000 under \$500,000	2,648,736	135,362,892	1,034,704	55,177,672	1,967,858	76,534,016	951,557	18,311,120	807,511	109,657,647	807,217	101,468,253
\$500,000 under \$1,000,000	669,811	98,832,989	231,176	24,455,413	505,074	53,768,821	230,540	10,009,212	211,630	60,932,116	211,200	54,847,222
\$1,000,000 under \$1,500,000	174,730	55,251,496	52,207	8,802,384	130,260	27,848,665	54,819	4,093,440	51,076	26,553,940	50,628	23,552,448
\$1,500,000 under \$2,000,000	74,127	35,237,591	21,234	4,606,561	54,941	17,166,242	24,196	2,505,025	21,976	15,369,484	21,940	13,543,996
\$2,000,000 under \$5,000,000	112,914	112,586,297	28,822	12,079,856	83,603	50,011,515	35,465	7,100,177	32,055	34,433,496	31,946	29,944,386
\$5,000,000 under \$10,000,000	31,414	86,587,997	6,680	4,899,342	23,246	35,489,534	9,460	3,600,893	8,494	17,601,397	8,452	14,899,657
\$10,000,000 or more	22,433	393,524,212	3,249	9,758,562	16,338	149,736,248	6,259	6,903,624	5,687	36,215,733	5,675	27,694,036
Taxable returns, total	11,395,591	1,016,606,274	5,286,040	241,868,493	8,339,245	470,054,603	4,477,272	81,981,921	3,639,713	454,661,222	3,628,128	415,285,074
No adjusted gross income	1,560	3,305,238	818	2,658,384	847	792,996	564	393,812	198	480,878	198	447,868
\$1 under \$5,000	26,318	51,635	8,039	53,318	19,627	39,772	* 8,707	* 8,537	10,616	176,767	11,617	158,468
\$5,000 under \$10,000	38,074	122,692	* 5,687	* 33,680	28,310	87,362	* 9,296	* 16,143	9,684	198,939	9,684	185,216
\$10,000 under \$15,000	40,072	172,850	18,890	438,448	26,771	151,423	13,181	26,799	9,084	131,824	9,084	104,677
\$15,000 under \$20,000	85,911	211,704	65,798	1,189,593	63,841	166,657	45,129	211,687	32,063	1,126,466	33,070	1,141,909
\$20,000 under \$25,000	100,125	369,019	77,335	1,968,636	85,148	247,822	49,326	410,796	38,038	7,622,822	36,671	7,699,838
\$25,000 under \$30,000	153,095	469,038	93,842	2,717,407	109,684	298,937	68,872	539,580	43,587	1,945,771	42,587	1,900,138
\$30,000 under \$40,000	366,007	1,250,317	219,924	6,384,995	251,787	794,376	162,479	1,384,447	99,348	2,209,765	101,349	2,247,494
\$40,000 under \$50,000	502,681	2,397,302	266,369	7,111,957	372,314	1,548,020	215,377	1,349,041	154,731	4,968,116	150,708	4,989,829
\$50,000 under \$75,000	1,392,481	10,033,784	708,163	21,072,224	972,946	6,105,204	586,447	4,925,807	475,467	22,232,745	470,424	21,882,848
\$75,000 under \$100,000	1,395,944	13,777,437	737,552	21,745,916	1,004,906	8,736,482	617,960	5,197,825	463,491	24,654,925	462,810	24,600,317
\$100,000 under \$200,000	3,563,693	68,367,072	1,708,270	57,376,894	2,625,219	41,015,531	1,389,197	15,212,710	1,165,979	88,736,701	1,163,857	84,735,875
\$200,000 under \$500,000	2,644,498	134,681,526	1,032,382	54,761,097	1,964,620	76,211,540	950,204	18,188,106	806,620	109,153,903	806,318	101,998,011
\$500,000 under \$1,000,000	669,629	98,758,017	230,898	24,372,242	504,927	53,741,426	200,404	9,973,660	211,574	60,883,909	211,144	54,787,638
\$1,000,000 or more	415,504	682,638,644	112,072	39,963,703	308,298	280,117,056	130,130	24,142,971	119,253	130,137,689	118,606	109,404,946
Nontaxable returns, total	2,260,763	46,894,041	1,641,901	100,002,981	1,609,045	23,030,004	1,032,107	20,263,444	738,667	64,606,194	733,642	63,795,486

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 2020 (Filing Year 2021)—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					With basis reported on Form 8949						
	Net long-term gain		Net long-term loss		Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain	
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	2,626,807	60,544,856	1,630,581	20,357,999	9,726,405	1,387,798,600	9,740,297	1,317,277,609	2,675,637	29,060,038	5,562,574	146,388,105
No adjusted gross income	39,912	1,207,836	42,302	948,355	184,327	40,162,783	185,330	41,140,316	55,023	1,536,760	91,469	2,979,041
\$1 under \$5,000	47,041	88,036	31,869	262,619	228,147	6,123,970	224,922	6,329,106	52,175	-54,312	106,593	263,687
\$5,000 under \$10,000	51,676	228,015	42,306	278,412	240,687	9,207,502	240,193	9,464,114	55,627	-8,715	124,995	401,902
\$10,000 under \$15,000	62,064	261,941	48,747	332,523	221,508	8,946,565	219,444	9,001,219	49,214	7,545	113,292	454,027
\$15,000 under \$20,000	50,771	207,177	37,008	393,795	201,537	8,644,264	201,430	8,758,104	55,310	180,587	114,542	460,200
\$20,000 under \$25,000	48,378	191,231	34,404	391,707	201,683	9,187,990	201,773	9,201,542	39,077	16,351	119,432	653,698
\$25,000 under \$30,000	63,620	371,537	31,458	193,400	191,356	10,285,852	191,358	10,617,686	44,628	-11,752	112,819	424,302
\$30,000 under \$40,000	84,971	349,708	61,252	419,960	378,499	17,081,794	375,943	17,308,688	82,313	41,511	221,599	1,000,969
\$40,000 under \$50,000	122,711	655,025	63,610	541,345	456,446	19,052,115	459,185	18,980,814	120,292	78,578	245,015	1,015,929
\$50,000 under \$75,000	340,567	2,320,168	200,131	1,467,631	1,096,953	57,862,998	1,097,037	57,494,572	296,271	254,476	599,310	3,524,373
\$75,000 under \$100,000	271,275	1,828,186	200,317	1,514,421	1,094,608	70,429,125	1,103,991	72,466,246	279,818	4,183,271	602,131	4,949,499
\$100,000 under \$200,000	727,136	8,320,055	432,319	4,109,706	2,539,465	244,525,281	2,545,101	243,958,172	676,438	5,943,991	1,489,911	14,616,092
\$200,000 under \$500,000	513,146	12,233,781	282,531	4,044,388	1,890,966	286,727,774	1,895,763	277,721,720	562,989	9,420,382	1,128,736	28,716,545
\$500,000 under \$1,000,000	129,990	8,332,864	78,594	2,247,970	492,587	159,149,576	491,862	147,470,093	173,040	1,907,073	301,995	18,438,023
\$1,000,000 under \$1,500,000	31,702	3,762,013	18,626	760,921	127,630	77,785,254	127,371	71,297,571	52,105	528,828	79,199	9,123,468
\$1,500,000 under \$2,000,000	13,360	2,267,991	8,140	442,504	55,473	46,870,648	55,335	42,507,274	23,544	174,044	34,505	5,614,739
\$2,000,000 under \$5,000,000	19,752	5,460,221	11,805	971,112	84,367	114,280,567	84,191	102,862,189	37,604	486,766	52,137	14,567,559
\$5,000,000 under \$10,000,000	5,259	3,321,233	3,063	419,492	23,575	65,248,994	23,529	60,444,172	11,395	3,215,035	14,627	9,569,472
\$10,000,000 or more	3,478	9,139,838	2,101	618,141	16,592	136,225,550	16,538	110,253,826	8,773	1,159,619	10,267	29,614,578
Taxable returns, total	2,210,132	56,104,909	1,334,276	16,728,761	8,150,196	1,255,816,435	8,170,319	1,181,152,290	2,263,590	24,443,064	4,713,429	137,927,194
No adjusted gross income	121	60,643	76	27,633	1,016	2,346,046	1,020	2,119,514	263	6,406	594	283,511
\$1 under \$5,000	* 8,543	* 18,391	* 3,075	* 92	16,645	161,255	16,645	165,040	* 3,629	* 802	* 8,010	* 5,968
\$5,000 under \$10,000	* 6,638	* 16,735	* 3,146	* 3,012	20,841	564,000	20,841	535,234	* 5,219	* 124	13,158	45,651
\$10,000 under \$15,000	* 4,078	* 27,940	* 4,005	* 793	26,786	502,797	26,687	488,236	* 2,075	* 1,135	14,598	53,955
\$15,000 under \$20,000	17,217	46,524	13,851	61,947	62,980	1,137,065	62,983	1,125,629	12,803	22,748	36,675	96,588
\$20,000 under \$25,000	22,327	41,695	14,710	118,711	86,037	2,532,345	86,037	2,468,093	19,438	-57,354	48,319	155,852
\$25,000 under \$30,000	29,817	130,107	12,473	84,473	103,648	3,199,163	104,648	3,282,567	28,001	-25,933	61,191	84,736
\$30,000 under \$40,000	54,890	106,983	42,157	144,711	265,215	9,970,339	264,312	10,037,882	52,724	-16,805	153,885	425,101
\$40,000 under \$50,000	95,376	395,716	50,468	417,429	372,410	13,287,804	376,126	13,326,812	94,427	62,792	198,803	581,964
\$50,000 under \$75,000	288,841	1,412,700	168,637	1,062,803	969,178	43,737,402	968,160	43,666,610	248,681	226,294	522,239	2,653,045
\$75,000 under \$100,000	251,865	1,418,472	192,218	1,363,865	1,033,854	59,598,066	1,040,229	61,785,922	264,156	4,172,966	570,247	4,194,426
\$100,000 under \$200,000	714,469	7,967,837	424,965	3,967,011	2,502,907	234,043,280	2,510,532	231,160,902	663,569	3,265,383	1,465,685	13,668,727
\$200,000 under \$500,000	512,562	12,186,370	282,208	4,030,479	1,888,648	276,416,472	1,893,452	276,416,472	562,206	9,403,137	1,127,392	28,599,409
\$500,000 under \$1,000,000	129,958	8,331,290	78,569	2,235,019	492,461	159,036,278	491,744	147,266,805	172,996	1,817,201	301,936	18,428,540
\$1,000,000 or more	73,531	23,943,505	43,719	3,210,782	307,573	440,314,292	306,904	387,306,574	133,403	5,564,166	190,697	68,449,723
Nontaxable returns, total	416,675	4,439,947	296,305	3,629,238	1,576,209	131,982,166	1,569,978	136,125,318	412,047	4,616,974	849,146	8,460,910

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 2020 (Filing Year 2021)—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 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	3,852,484	46,807,075	5,689,107	487,014,082	5,390,111	330,594,530	317,553	-7,441,606	3,882,959	169,002,734	1,443,700	20,024,787
No adjusted gross income	90,285	2,419,814	102,287	11,325,542	97,556	10,587,416	5,606	46,695	56,360	2,185,908	40,247	1,401,088
\$1 under \$5,000	110,313	523,135	103,277	1,329,934	90,791	1,349,966	8,169	737	66,972	114,212	25,757	133,507
\$5,000 under \$10,000	101,780	667,229	115,273	3,387,863	110,493	3,435,887	5,086	1,964	74,354	211,681	34,891	257,742
\$10,000 under \$15,000	89,892	501,136	135,241	2,609,647	127,531	2,406,762	4,339	-43,779	91,261	336,881	32,000	177,774
\$15,000 under \$20,000	80,626	393,454	98,955	1,532,129	89,076	1,395,733	6,608	-97,397	62,945	207,012	28,473	168,013
\$20,000 under \$25,000	72,221	650,898	111,403	2,456,554	100,762	2,301,786	5,338	-16,045	70,771	335,222	27,237	196,499
\$25,000 under \$30,000	77,725	767,888	119,160	2,763,557	113,610	2,658,320	4,063	52,508	73,870	320,222	37,423	162,477
\$30,000 under \$40,000	132,919	1,186,352	178,917	3,545,483	170,861	3,435,770	7,402	-34,449	112,596	572,132	49,397	496,869
\$40,000 under \$50,000	196,512	866,050	247,361	5,580,532	226,800	5,166,106	14,117	1,540	158,645	810,188	62,641	394,222
\$50,000 under \$75,000	450,905	2,901,656	609,721	19,442,537	564,576	17,643,605	32,203	-669,186	413,004	2,687,751	150,730	1,558,004
\$75,000 under \$100,000	445,609	2,803,348	583,892	18,551,286	561,091	17,106,445	24,375	532,542	396,448	3,218,309	153,825	1,240,927
\$100,000 under \$200,000	982,226	8,104,994	1,481,563	62,555,018	1,395,326	52,300,421	79,883	35,511	990,828	13,018,785	380,538	2,728,677
\$200,000 under \$500,000	729,105	10,290,109	1,222,430	88,630,605	1,169,770	66,620,221	73,597	-637,541	881,454	25,024,689	282,084	3,651,845
\$500,000 under \$1,000,000	180,845	4,851,468	354,764	54,022,968	339,454	38,235,956	23,201	-367,635	256,158	17,688,047	83,477	2,238,670
\$1,000,000 under \$1,500,000	46,204	2,106,957	99,344	27,401,585	94,773	18,866,725	8,171	-590,568	72,336	8,894,477	22,516	950,185
\$1,500,000 under \$2,000,000	20,060	1,077,321	43,595	15,631,036	41,123	10,322,087	3,898	-249,315	31,416	5,694,857	9,854	635,222
\$2,000,000 under \$5,000,000	30,749	2,662,415	67,328	41,796,806	63,972	26,015,224	6,767	-1,252,664	48,635	16,153,878	14,809	1,624,960
\$5,000,000 under \$10,000,000	8,543	1,549,615	19,863	26,761,993	18,768	14,697,829	2,395	-1,082,879	14,285	11,822,322	4,488	841,137
\$10,000,000 or more	5,967	2,483,236	14,733	97,689,109	13,778	36,048,271	2,334	-3,071,647	10,620	59,736,159	3,314	1,166,968
Taxable returns, total	3,187,451	38,819,986	4,757,972	447,614,201	4,521,681	294,475,026	266,119	-7,384,604	3,286,968	162,501,152	1,181,465	16,746,580
No adjusted gross income	425	50,573	544	519,575	511	410,664	** 2,042	** -3,210	415	213,882	102	108,197
\$1 under \$5,000	* 7,635	* 8,951	* 8,613	* 81,757	* 8,613	* 65,838	0	0	* 7,541	* 17,924	** 3,146	** 4,989
\$5,000 under \$10,000	* 7,683	* 16,761	10,616	92,888	9,615	64,593	0	0	9,615	28,356	**	**
\$10,000 under \$15,000	12,187	38,258	18,616	180,242	18,617	97,449	**	**	15,543	85,728	**	**
\$15,000 under \$20,000	25,306	62,403	25,056	302,691	24,055	297,780	**	**	13,598	26,143	* 7,452	* 21,228
\$20,000 under \$25,000	32,713	148,954	39,764	354,414	33,757	392,991	0	0	23,444	32,646	11,313	71,222
\$25,000 under \$30,000	41,692	194,073	63,344	1,087,156	64,349	1,124,986	* 3,004	* 110	33,673	62,562	24,637	100,282
\$30,000 under \$40,000	93,172	509,448	109,525	1,866,664	105,129	1,927,985	4,197	-35,174	67,194	179,337	29,313	275,832
\$40,000 under \$50,000	159,953	558,180	194,897	3,152,664	177,010	2,992,716	9,465	-892	120,566	422,213	52,366	263,157
\$50,000 under \$75,000	402,311	2,355,959	498,246	13,698,735	459,474	12,352,492	27,009	-659,484	346,694	1,842,579	119,935	1,155,820
\$75,000 under \$100,000	413,813	2,209,315	541,137	15,362,105	519,006	14,554,352	23,212	532,960	367,288	2,432,140	141,677	1,091,407
\$100,000 under \$200,000	970,118	7,720,965	1,428,493	59,523,236	1,362,450	49,851,969	76,991	35,514	968,230	12,299,785	371,472	2,592,605
\$200,000 under \$500,000	728,172	10,226,441	1,219,634	88,218,197	1,167,360	66,270,910	73,455	-633,950	879,799	24,930,273	281,648	3,616,936
\$500,000 under \$1,000,000	180,778	4,841,867	354,667	53,969,620	339,359	38,171,799	23,186	-373,563	256,099	17,651,673	83,442	2,227,416
\$1,000,000 or more	111,494	9,877,838	244,821	209,204,259	232,375	105,898,903	23,558	-6,246,934	177,269	102,275,910	54,961	5,217,488
Nontaxable returns, total	665,033	7,987,089	931,135	39,399,881	868,430	36,119,504	51,433	-57,002	595,991	6,501,582	262,235	3,278,207

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued												Net long-term gain from other forms (2119, 4797, etc.)
	With no Form 1099-B												
	Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain		Net long-term loss		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)	
All returns, total	2,533,452	762,122,065	2,349,169	545,323,366	1,016,585	-114,705,563	1,187,979	139,724,977	690,479	37,631,841	2,015,013	289,434,259	
No adjusted gross income	79,486	28,646,450	77,598	27,464,763	28,663	-2,786,979	35,316	3,188,497	34,322	4,793,789	85,423	13,338,933	
\$1 under \$5,000	33,892	4,467,556	31,771	3,328,019	17,508	-1,273,621	7,796	142,349	9,515	276,432	26,852	298,974	
\$5,000 under \$10,000	43,144	9,717,574	43,253	7,344,818	23,491	-2,576,214	15,928	113,161	8,922	316,619	23,029	251,753	
\$10,000 under \$15,000	44,484	8,038,065	43,072	6,183,850	20,798	-2,017,906	10,285	147,058	15,748	310,749	28,084	507,545	
\$15,000 under \$20,000	48,705	6,364,618	49,166	5,123,903	14,390	-1,644,960	17,292	91,547	21,376	495,792	30,301	448,164	
\$20,000 under \$25,000	50,648	7,349,277	48,927	6,057,977	18,147	-1,307,239	22,189	225,465	17,882	241,404	27,075	305,235	
\$25,000 under \$30,000	50,050	9,865,242	50,214	8,164,265	20,445	-1,800,833	21,557	141,152	12,939	241,008	27,784	500,966	
\$30,000 under \$40,000	113,604	16,531,613	105,717	13,273,517	40,534	-3,541,957	45,213	416,842	34,023	700,704	56,823	962,325	
\$40,000 under \$50,000	120,996	15,226,519	103,309	11,128,473	44,484	-3,955,522	52,804	486,751	31,112	344,226	79,493	1,401,486	
\$50,000 under \$75,000	259,333	46,333,260	246,676	36,619,001	114,556	-9,752,563	96,312	1,266,719	70,734	1,305,023	185,386	3,909,809	
\$75,000 under \$100,000	251,788	41,633,478	230,148	32,725,917	106,387	-8,600,993	113,981	1,653,660	61,862	1,347,092	157,481	3,906,639	
\$100,000 under \$200,000	691,817	146,123,165	641,850	113,737,648	283,165	-26,311,488	329,521	10,030,429	171,149	3,956,399	490,152	19,611,349	
\$200,000 under \$500,000	489,887	151,750,498	450,555	117,406,178	191,035	-24,110,371	260,283	14,741,534	125,067	4,507,585	467,892	41,837,683	
\$500,000 under \$1,000,000	139,968	71,946,031	126,009	53,492,748	51,171	-9,784,501	82,113	12,432,864	40,053	3,764,082	172,373	31,722,770	
\$1,000,000 under \$1,500,000	40,278	26,327,260	35,906	18,171,974	14,288	-2,362,367	26,395	7,257,354	10,868	1,464,434	56,093	17,942,981	
\$1,500,000 under \$2,000,000	19,256	14,322,624	17,069	9,918,648	6,652	-1,165,300	12,346	4,309,805	6,508	1,071,128	25,881	10,653,304	
\$2,000,000 under \$5,000,000	34,208	40,558,394	29,411	25,379,014	12,106	-3,191,215	23,395	15,865,190	10,935	3,877,025	47,428	34,359,027	
\$5,000,000 under \$10,000,000	11,533	24,969,018	9,768	13,150,495	4,410	-1,832,664	7,868	11,995,140	3,930	2,009,282	15,359	24,120,685	
\$10,000,000 or more	10,374	91,951,422	8,752	36,652,159	4,354	-6,688,870	7,384	55,219,461	3,533	6,609,068	12,104	83,354,632	
Taxable returns, total	2,087,656	666,688,448	1,931,306	466,527,465	832,308	-96,326,503	995,715	133,842,304	559,241	30,007,823	1,636,374	269,959,902	
No adjusted gross income	637	1,950,106	574	1,687,578	** 1,359	** -283,042	428	295,074	** 1,199	** 268,546	** 3,004	** 1,716,983	
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0	0	0	
\$5,000 under \$10,000	* 3,146	* 995	* 3,146	* 685	0	0	* 3,146	* 311	0	0	**	**	
\$10,000 under \$15,000	* 3,003	* 527,026	* 3,003	* 479,984	**	**	**	0	0	0	**	** 13,872	
\$15,000 under \$20,000	16,705	995,028	17,293	900,006	* 5,317	* -163,728	* 4,076	* 8,916	7,674	77,622	**	**	
\$20,000 under \$25,000	16,248	2,601,995	14,898	2,156,027	* 5,871	* -500,246	* 4,370	* 31,627	* 6,113	* 85,906	5,464	72,580	
\$25,000 under \$30,000	20,596	4,135,104	20,990	3,875,585	* 7,475	* -398,739	* 6,983	* 30,423	6,978	169,643	10,453	36,331	
\$30,000 under \$40,000	78,542	9,900,678	75,428	7,551,181	28,023	-2,720,998	25,944	129,501	26,300	501,002	26,870	319,737	
\$40,000 under \$50,000	83,346	9,503,213	72,703	7,428,225	28,823	-2,037,138	36,910	226,822	22,400	188,973	46,321	347,588	
\$50,000 under \$75,000	213,253	36,853,240	206,309	28,663,483	96,019	-8,344,102	72,266	672,071	60,533	826,415	141,682	2,511,470	
\$75,000 under \$100,000	234,753	37,925,386	213,612	29,924,614	98,715	-7,842,566	105,072	1,332,463	58,410	1,174,257	136,271	2,700,905	
\$100,000 under \$200,000	673,713	141,292,947	627,494	110,396,339	277,061	-24,949,554	317,965	9,476,673	168,268	3,529,619	466,426	17,705,786	
\$200,000 under \$500,000	488,289	151,145,133	449,120	116,904,472	190,697	-24,059,697	259,174	14,635,066	124,615	4,454,102	466,456	41,529,583	
\$500,000 under \$1,000,000	139,855	71,864,024	125,904	53,415,551	51,151	-9,787,908	82,045	12,419,942	40,013	3,759,377	172,293	31,669,004	
\$1,000,000 or more	115,571	197,993,572	100,833	103,143,734	41,796	-15,238,763	77,336	94,583,417	35,739	14,972,362	156,800	170,335,063	
Nontaxable returns, total	445,797	95,433,617	417,863	78,795,901	184,277	-18,379,060	192,263	5,882,674	132,238	7,624,018	378,639	20,475,357	

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 2020 (Filing Year 2021)—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	283,878	8,539,575	1,331,477	290,772,710	421,306	18,808,663	10,942,851	55,908,061	3,815,710	277,977,296		
No adjusted gross income	10,526	915,630	39,617	7,747,979	20,011	4,742,164	192,086	861,856	283,333	45,204,431		
\$1 under \$5,000	4,121	64,478	15,812	22,993	4,136	50,160	227,192	215,293	167,035	5,946,557		
\$5,000 under \$10,000	4,331	8,357	15,254	59,932	3,263	164,609	261,886	255,739	154,431	6,097,925		
\$10,000 under \$15,000	2,649	43,722	14,797	181,800	9,642	144,710	275,714	428,379	136,134	6,519,748		
\$15,000 under \$20,000	5,602	42,362	24,791	89,857	6,010	40,348	235,139	407,145	102,558	5,067,428		
\$20,000 under \$25,000	3,450	14,633	13,942	61,636	5,000	72,277	222,950	403,110	99,256	4,693,169		
\$25,000 under \$30,000	7,009	14,688	14,688	116,525	8,375	99,499	261,029	475,392	82,184	4,165,953		
\$30,000 under \$40,000	8,772	111,634	23,971	214,637	11,512	62,539	420,571	715,616	154,314	8,023,673		
\$40,000 under \$50,000	9,568	45,729	50,611	483,972	12,989	83,338	501,703	1,114,396	166,559	8,477,810		
\$50,000 under \$75,000	18,972	190,942	106,010	940,040	28,754	314,429	1,322,341	3,471,690	415,728	21,607,297		
\$75,000 under \$100,000	25,829	93,007	98,073	1,233,943	30,212	354,874	1,215,611	3,677,072	376,753	19,908,060		
\$100,000 under \$200,000	61,987	399,469	275,809	4,547,929	100,755	1,626,370	2,880,359	13,401,251	888,091	49,893,466		
\$200,000 under \$500,000	64,800	894,622	308,673	13,431,814	96,936	2,080,829	2,030,885	14,373,292	561,409	44,715,014		
\$500,000 under \$1,000,000	27,927	505,980	152,419	14,230,789	41,546	1,993,818	547,254	6,362,788	143,362	19,198,582		
\$1,000,000 under \$1,500,000	9,089	305,498	57,513	10,542,455	15,109	931,966	145,052	2,424,571	37,122	6,978,645		
\$1,500,000 under \$2,000,000	4,986	258,433	29,912	8,417,988	7,584	604,505	62,770	1,232,794	15,218	3,471,334		
\$2,000,000 under \$5,000,000	8,612	511,105	54,990	31,626,234	13,022	1,895,387	95,481	2,687,619	22,883	8,671,284		
\$5,000,000 under \$10,000,000	3,200	407,014	18,750	29,036,700	3,712	1,195,687	26,563	1,244,261	5,803	2,999,033		
\$10,000,000 or more	3,048	3,674,051	15,865	167,785,687	2,727	2,351,154	18,266	2,155,797	3,538	6,337,886		
Taxable returns, total	238,133	7,285,087	1,129,873	281,357,785	388,072	13,176,189	9,111,969	51,033,750	2,754,754	194,224,164		
No adjusted gross income	64	37,105	** 1,982	** 1,235,205	200	154,690	1,007	17,045	591	2,522,890		
\$1 under \$5,000	0	0	**	**	* 1,923	* 36,097	17,625	15,436	* 4,561	* 17,321		
\$5,000 under \$10,000	0	0	* 3,004	* 5,234	0	0	0	0	* 468	* 29,551		
\$10,000 under \$15,000	* 1,016	* 1,922	0	0	** 4,382	** 1,132	22,467	31,859	9,845	423,057		
\$15,000 under \$20,000	* 2,040	* 5,245	* 7,010	* 11,790	**	**	63,544	56,755	28,060	1,006,771		
\$20,000 under \$25,000	* 1,214	* 402	6,491	37,133	**	**	89,660	110,275	42,056	1,675,458		
\$25,000 under \$30,000	* 2,502	* 4,227	* 1,004	* 30	* 3,207	* 16,503	140,799	222,028	45,955	2,245,384		
\$30,000 under \$40,000	5,267	86,726	15,635	60,137	8,340	18,134	285,653	399,230	111,482	5,218,852		
\$40,000 under \$50,000	3,314	25,351	33,070	192,464	7,632	34,944	405,969	712,921	133,168	6,106,311		
\$50,000 under \$75,000	16,439	165,300	71,606	382,490	25,699	189,548	1,156,105	2,765,721	362,395	17,522,670		
\$75,000 under \$100,000	25,387	65,564	87,033	826,632	28,252	290,814	1,147,408	3,288,391	354,554	17,966,887		
\$100,000 under \$200,000	60,019	360,427	265,978	4,092,443	98,146	1,496,409	2,830,119	12,925,266	873,313	47,679,302		
\$200,000 under \$500,000	64,636	874,536	307,705	13,285,476	96,646	2,025,328	2,028,122	14,344,611	559,694	44,362,810		
\$500,000 under \$1,000,000	27,313	505,511	152,367	14,218,820	41,512	1,981,153	547,136	6,360,821	143,156	19,143,972		
\$1,000,000 or more	28,923	5,152,770	176,987	247,009,932	42,132	6,931,436	348,074	9,743,295	84,458	28,303,329		
Non taxable returns, total	45,745	1,254,488	201,604	9,414,925	63,234	5,632,474	1,830,882	4,874,311	1,060,956	83,753,132		

* 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 2022.

Table 1.4Ci. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)
 (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 (1)	Adjusted gross income less deficit (2)	Total income	
			Number of returns (3)	Amount (4)
All returns, total	164,388,792 (164,267,372, 164,450,212)	12,591,788,823 (12,571,590,040, 12,611,987,607)	160,981,093 (160,838,996, 161,123,191)	12,739,653,369 (12,719,455,098, 12,759,851,640)
No adjusted gross income	5,259,989 (5,137,909, 5,382,068)	-274,825,326 (-278,305,544, -271,345,107)	1,882,290 (1,831,528, 1,933,053)	-271,761,392 (-275,227,605, -268,295,178)
\$1 under \$5,000	10,356,653 (10,169,245, 10,544,060)	24,087,842 (23,556,483, 24,619,201)	10,356,653 (10,169,245, 10,544,060)	25,468,344 (24,896,383, 26,042,306)
\$5,000 under \$10,000	10,107,829 (9,922,177, 10,293,480)	76,144,251 (74,716,951, 77,571,551)	10,107,829 (9,922,177, 10,293,480)	78,332,719 (76,853,954, 79,811,483)
\$10,000 under \$15,000	10,580,466 (10,391,291, 10,769,641)	131,879,612 (129,503,741, 134,255,483)	10,580,466 (10,391,291, 10,769,641)	135,092,203 (132,650,956, 137,533,450)
\$15,000 under \$20,000	10,023,674 (9,838,134, 10,209,214)	175,213,815 (171,957,968, 178,469,672)	10,023,674 (9,838,134, 10,209,214)	178,260,616 (174,942,540, 181,578,691)
\$20,000 under \$25,000	9,725,840 (9,542,216, 9,909,464)	218,827,831 (214,686,811, 222,968,851)	9,725,840 (9,542,216, 9,909,464)	222,024,974 (217,812,153, 226,237,796)
\$25,000 under \$30,000	9,515,795 (9,333,766, 9,697,824)	261,305,433 (256,299,079, 266,311,787)	9,515,795 (9,333,766, 9,697,824)	264,628,326 (259,551,040, 269,705,612)
\$30,000 under \$40,000	16,776,306 (16,543,092, 17,009,520)	583,890,556 (575,739,965, 592,041,148)	16,776,306 (16,543,092, 17,009,520)	590,466,130 (582,213,138, 598,719,122)
\$40,000 under \$50,000	13,154,096 (12,942,319, 13,365,873)	589,155,857 (579,647,331, 598,664,383)	13,154,096 (12,942,319, 13,365,873)	595,405,696 (585,790,986, 605,020,407)
\$50,000 under \$75,000	22,602,996 (22,376,588, 22,829,403)	1,388,153,537 (1,374,275,222, 1,402,031,851)	22,602,996 (22,376,588, 22,829,403)	1,403,336,339 (1,389,281,276, 1,417,391,402)
\$75,000 under \$100,000	14,379,692 (14,182,459, 14,576,925)	1,247,263,301 (1,230,056,318, 1,264,470,289)	14,379,692 (14,182,459, 14,576,925)	1,259,608,997 (1,242,215,074, 1,277,002,920)
\$100,000 under \$200,000	22,415,415 (22,271,172, 22,559,659)	3,060,065,884 (3,040,224,541, 3,079,907,228)	22,415,415 (22,271,172, 22,559,659)	3,092,677,476 (3,072,607,145, 3,112,747,807)
\$200,000 under \$500,000	7,615,358 (7,548,393, 7,682,323)	2,187,228,782 (2,170,004,428, 2,204,453,076)	7,615,358 (7,548,393, 7,682,323)	2,216,808,822 (2,199,398,067, 2,234,219,578)
\$500,000 under \$1,000,000	1,237,975 (1,220,494, 1,255,455)	833,075,077 (821,671,329, 844,478,826)	1,237,975 (1,220,494, 1,255,455)	846,563,624 (835,022,431, 858,144,816)
\$1,000,000 under \$1,500,000	272,680 (267,857, 277,502)	328,832,716 (323,002,437, 334,662,995)	272,680 (267,857, 277,502)	333,207,085 (327,306,221, 339,107,949)
\$1,500,000 under \$2,000,000	108,913 (107,021, 110,806)	187,713,632 (184,599,724, 190,827,540)	108,913 (107,021, 110,806)	189,833,186 (186,695,207, 192,971,164)
\$2,000,000 under \$5,000,000	157,974 (156,642, 159,305)	471,209,618 (467,650,458, 474,768,778)	157,974 (156,642, 159,305)	474,757,999 (471,172,694, 478,343,303)
\$5,000,000 under \$10,000,000	40,567 (40,151, 40,983)	278,473,307 (275,817,933, 281,128,682)	40,567 (40,151, 40,983)	279,650,874 (276,984,654, 282,317,094)
\$10,000,000 or more	26,576 (26,576, 26,576)	824,093,126 (824,093,126, 824,093,126)	26,576 (26,576, 26,576)	825,270,352 (825,270,352, 825,270,352)
Taxable returns, total	102,960,476 (102,637,928, 103,283,024)	11,747,856,486 (11,725,109,791, 11,770,603,180)	102,959,474 (102,636,926, 103,282,021)	11,847,858,142 (11,893,588,367)
No adjusted gross income	4,612 (2,322, 6,903)	-9,364,457 (-9,600,781, -9,128,133)	3,610 (2,428, 4,792)	-9,336,582 (-9,570,344, -9,102,820)
\$1 under \$5,000	191,766 (184,687, 218,846)	599,150 (509,282, 689,018)	191,766 (184,687, 218,846)	611,335 (519,516, 703,154)
\$5,000 under \$10,000	279,212 (246,493, 311,931)	2,076,548 (1,828,677, 2,324,418)	279,212 (246,493, 311,931)	2,096,376 (1,845,744, 2,347,007)
\$10,000 under \$15,000	1,640,321 (1,561,711, 1,718,931)	22,447,743 (21,368,861, 23,526,625)	1,640,321 (1,561,711, 1,718,931)	22,700,667 (21,608,640, 23,792,694)
\$15,000 under \$20,000	4,241,209 (4,116,586, 4,365,832)	74,212,807 (72,024,214, 76,401,400)	4,241,209 (4,116,586, 4,365,832)	75,040,859 (72,824,645, 77,257,073)
\$20,000 under \$25,000	4,546,818 (4,418,043, 4,675,594)	102,449,683 (99,541,498, 105,357,868)	4,546,818 (4,418,043, 4,675,594)	103,572,783 (100,629,666, 106,515,900)
\$25,000 under \$30,000	5,222,233 (5,084,540, 5,359,926)	143,904,760 (140,104,682, 147,704,837)	5,222,233 (5,084,540, 5,359,926)	145,342,604 (141,502,135, 149,183,072)
\$30,000 under \$40,000	11,175,808 (10,979,885, 11,371,731)	390,233,750 (383,366,085, 397,101,416)	11,175,808 (10,979,885, 11,371,731)	393,884,719 (386,947,068, 400,822,371)
\$40,000 under \$50,000	10,374,914 (10,184,286, 10,565,541)	465,855,329 (457,275,352, 474,435,307)	10,374,914 (10,184,286, 10,565,541)	470,243,359 (461,577,798, 478,908,920)
\$50,000 under \$75,000	19,932,175 (19,712,767, 20,151,583)	1,228,351,220 (1,214,834,476, 1,241,867,964)	19,932,175 (19,712,767, 20,151,583)	1,240,941,125 (1,227,264,527, 1,254,617,722)
\$75,000 under \$100,000	13,735,959 (13,641,673, 13,930,244)	1,192,565,097 (1,175,600,755, 1,209,529,439)	13,735,959 (13,641,673, 13,930,244)	1,203,838,056 (1,186,696,407, 1,220,979,705)
\$100,000 under \$200,000	22,172,651 (22,027,485, 22,317,817)	3,030,142,557 (3,010,146,195, 3,050,138,918)	22,172,651 (22,027,485, 22,317,817)	3,061,964,664 (3,041,740,829, 3,082,188,498)
\$200,000 under \$500,000	7,599,782 (7,532,833, 7,666,732)	2,183,114,430 (2,165,891,299, 2,200,337,561)	7,599,782 (7,532,833, 7,666,732)	2,212,654,304 (2,195,244,642, 2,230,063,966)
\$500,000 under \$1,000,000	1,236,779 (1,219,298, 1,254,259)	832,277,038 (820,873,293, 843,680,784)	1,236,779 (1,219,298, 1,254,259)	845,782,411 (834,221,222, 857,343,600)
\$1,000,000 or more	606,237 (601,338, 611,136)	2,085,990,832 (2,082,446,906, 2,089,534,788)	606,237 (601,338, 611,136)	2,101,386,575 (2,094,779,491, 2,107,993,660)
Nontaxable returns, total	61,398,316 (61,075,268, 61,721,364)	843,932,338 (832,615,000, 855,249,675)	58,021,620 (57,697,380, 58,345,860)	868,930,115 (857,442,176, 880,418,053)

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 2020
 (Filing Year 2021)—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	Amount	Number of returns	Amount
	(5)	(6)	(7)	(8)
All returns, total	130,098,732 (129,787,268 , 130,410,206)	8,416,495,535 (8,389,068,012 , 8,443,923,058)	48,346,274 (48,035,182 , 48,657,367)	127,375,994 (125,354,938 , 129,397,049)
No adjusted gross income	694,892 (657,557 , 732,227)	29,316,495 (27,699,342 , 30,933,647)	817,068 (779,565 , 854,570)	6,815,794 (6,593,024 , 7,038,564)
\$1 under \$5,000	6,235,629 (6,086,605 , 6,384,652)	23,629,258 (22,170,429 , 25,088,086)	1,893,780 (1,810,268 , 1,977,291)	721,155 (632,292 , 810,018)
\$5,000 under \$10,000	7,100,748 (6,942,374 , 7,259,121)	52,830,697 (51,276,709 , 54,384,690)	1,349,345 (1,278,737 , 1,419,953)	945,300 (826,612 , 1,063,988)
\$10,000 under \$15,000	7,407,837 (7,246,223 , 7,569,452)	84,136,500 (81,929,773 , 86,343,226)	1,544,501 (1,468,816 , 1,620,185)	1,274,407 (1,107,032 , 1,441,781)
\$15,000 under \$20,000	7,582,605 (7,419,122 , 7,746,088)	116,814,825 (113,965,900 , 119,663,750)	1,422,327 (1,349,537 , 1,495,117)	1,158,736 (986,773 , 1,330,699)
\$20,000 under \$25,000	7,809,755 (7,643,944 , 7,975,565)	152,583,025 (148,982,318 , 156,183,732)	1,420,317 (1,347,505 , 1,493,129)	1,209,919 (981,759 , 1,438,079)
\$25,000 under \$30,000	8,007,740 (7,839,957 , 8,175,524)	193,152,883 (188,793,589 , 197,512,177)	1,512,289 (1,437,194 , 1,587,383)	1,463,847 (1,240,938 , 1,686,756)
\$30,000 under \$40,000	14,505,085 (14,287,042 , 14,723,129)	452,450,955 (445,213,521 , 459,688,389)	2,873,590 (2,770,665 , 2,976,494)	2,432,313 (2,119,130 , 2,745,495)
\$40,000 under \$50,000	11,433,005 (11,234,573 , 11,631,437)	463,681,872 (455,270,064 , 472,093,680)	2,931,803 (2,827,869 , 3,035,737)	2,482,857 (2,153,519 , 2,812,195)
\$50,000 under \$75,000	19,201,967 (18,982,686 , 19,421,248)	1,050,858,870 (1,038,189,741 , 1,063,527,999)	7,050,709 (6,899,450 , 7,201,967)	7,720,297 (7,074,069 , 8,366,524)
\$75,000 under \$100,000	12,247,839 (12,060,985 , 12,434,693)	922,326,162 (907,425,148 , 937,227,175)	5,880,074 (5,740,670 , 6,019,479)	6,734,007 (6,083,106 , 7,384,909)
\$100,000 under \$200,000	19,494,786 (19,337,328 , 19,652,244)	2,255,536,490 (2,234,931,051 , 2,276,141,929)	12,268,439 (12,109,620 , 12,427,258)	18,404,175 (17,185,230 , 19,623,119)
\$200,000 under \$500,000	6,793,099 (6,725,266 , 6,860,932)	1,522,339,570 (1,506,462,042 , 1,538,217,098)	5,690,380 (5,626,715 , 5,754,046)	18,494,177 (17,552,299 , 19,436,055)
\$500,000 under \$1,000,000	1,078,132 (1,060,981 , 1,095,282)	487,649,283 (478,493,636 , 496,804,930)	1,107,244 (1,090,180 , 1,124,308)	9,706,387 (9,120,171 , 10,292,603)
\$1,000,000 under \$1,500,000	231,174 (226,525 , 235,824)	153,824,526 (149,755,434 , 157,893,619)	259,380 (254,623 , 264,137)	4,837,933 (4,549,505 , 5,126,360)
\$1,500,000 under \$2,000,000	90,567 (88,756 , 92,377)	75,731,126 (73,672,790 , 77,789,462)	104,969 (103,114 , 106,824)	3,271,574 (3,108,293 , 3,434,856)
\$2,000,000 under \$5,000,000	129,697 (128,411 , 130,983)	161,785,020 (159,481,749 , 164,088,292)	153,830 (152,508 , 155,153)	9,329,277 (9,083,171 , 9,575,382)
\$5,000,000 under \$10,000,000	32,829 (32,440 , 33,219)	77,894,078 (76,436,406 , 79,351,749)	39,889 (39,475 , 40,302)	6,083,975 (5,950,617 , 6,217,332)
\$10,000,000 or more	21,346 (21,346 , 21,346)	139,953,901 (139,953,901 , 139,953,901)	26,342 (26,342 , 26,342)	24,289,866 (24,289,866 , 24,289,866)
Taxable returns, total	87,601,392 (87,251,892 , 87,950,892)	7,568,224,831 (7,540,168,773 , 7,596,280,888)	38,404,980 (38,132,312 , 38,677,648)	112,747,567 (110,812,128 , 114,683,005)
No adjusted gross income	2,181 (1,223 , 3,138)	428,736 (309,629 , 547,844)	2,635 (1,793 , 3,477)	530,095 (499,650 , 560,540)
\$1 under \$5,000	87,575 (89,286 , 105,883)	194,739 (129,188 , 260,290)	50,305 (36,513 , 64,096)	36,049 (15,072 , 57,025)
\$5,000 under \$10,000	185,657 (158,945 , 212,368)	701,407 (581,616 , 821,198)	65,504 (49,650 , 81,358)	56,298 (24,908 , 87,688)
\$10,000 under \$15,000	1,298,847 (1,228,751 , 1,368,943)	15,877,194 (14,900,055 , 16,854,333)	170,523 (145,043 , 196,004)	95,584 (47,719 , 143,448)
\$15,000 under \$20,000	3,279,809 (3,169,679 , 3,389,938)	50,515,696 (48,669,769 , 52,361,623)	589,470 (542,222 , 636,718)	497,054 (371,261 , 622,847)
\$20,000 under \$25,000	3,721,776 (3,604,761 , 3,838,792)	73,375,010 (70,918,390 , 75,831,631)	628,078 (579,374 , 676,782)	488,569 (367,676 , 609,461)
\$25,000 under \$30,000	4,389,476 (4,262,786 , 4,516,167)	107,985,367 (104,673,231 , 111,297,503)	883,925 (826,222 , 941,627)	730,826 (595,296 , 866,356)
\$30,000 under \$40,000	9,496,282 (9,314,947 , 9,677,617)	298,357,452 (292,357,606 , 304,357,298)	2,110,279 (2,021,585 , 2,198,972)	1,656,150 (1,398,062 , 1,914,238)
\$40,000 under \$50,000	8,921,714 (8,744,244 , 9,099,184)	362,914,374 (355,408,611 , 370,420,138)	2,436,576 (2,341,400 , 2,531,752)	2,001,746 (1,698,765 , 2,304,727)
\$50,000 under \$75,000	16,841,229 (16,630,445 , 17,052,014)	924,203,700 (912,022,751 , 936,384,649)	6,336,407 (6,191,973 , 6,480,840)	6,799,764 (6,198,082 , 7,401,446)
\$75,000 under \$100,000	11,697,338 (11,513,489 , 11,881,187)	880,903,101 (866,247,917 , 895,558,286)	5,628,667 (5,491,821 , 5,765,512)	6,347,338 (5,711,309 , 6,983,366)
\$100,000 under \$200,000	19,316,296 (19,158,708 , 19,473,883)	2,237,486,765 (2,216,873,727 , 2,258,099,803)	12,130,185 (11,971,538 , 12,288,833)	17,751,908 (16,556,213 , 18,947,602)
\$200,000 under \$500,000	6,780,780 (6,712,968 , 6,848,591)	1,519,462,126 (1,503,588,816 , 1,535,335,436)	5,681,605 (5,617,964 , 5,745,246)	18,369,829 (17,428,131 , 19,311,526)
\$500,000 under \$1,000,000	1,077,167 (1,060,016 , 1,094,317)	487,098,462 (477,942,815 , 496,254,108)	1,106,694 (1,089,630 , 1,123,758)	9,680,527 (9,094,311 , 10,266,743)
\$1,000,000 or more	505,266 (500,433 , 510,098)	608,720,702 (603,699,077 , 613,742,326)	584,129 (579,278 , 588,980)	47,705,832 (47,279,669 , 48,131,994)
Nontaxable returns, total	42,497,340 (42,182,054 , 42,812,626)	848,270,704 (838,245,274 , 858,296,135)	9,941,294 (9,760,359 , 10,122,230)	14,628,427 (14,029,502 , 15,227,352)

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 2020 (Filing Year 2021)—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	6,479,806 (6,360,012, 6,599,600)	59,449,107 (57,789,826, 61,108,389)	31,086,844 (30,832,402, 31,341,285)	327,876,787 (323,866,567, 331,887,008)
No adjusted gross income	99,399 (87,298, 111,499)	2,240,900 (2,068,202, 2,413,598)	541,536 (511,002, 572,070)	6,684,298 (6,397,913, 6,970,882)
\$1 under \$5,000	105,732 (86,087, 125,376)	150,649 (82,115, 219,184)	964,603 (905,003, 1,024,202)	1,005,542 (876,557, 1,134,526)
\$5,000 under \$10,000	126,979 (105,372, 148,587)	278,604 (128,008, 429,199)	930,170 (871,506, 988,834)	1,552,475 (1,386,729, 1,718,221)
\$10,000 under \$15,000	139,409 (116,762, 162,055)	296,381 (174,585, 418,177)	889,851 (832,505, 947,196)	1,956,012 (1,716,823, 2,195,202)
\$15,000 under \$20,000	102,083 (82,525, 121,640)	357,298 (178,498, 536,088)	827,997 (772,410, 883,585)	1,773,004 (1,532,502, 2,013,507)
\$20,000 under \$25,000	111,615 (91,279, 131,951)	478,802 (248,978, 708,627)	797,443 (742,978, 851,908)	2,015,756 (1,744,666, 2,286,846)
\$25,000 under \$30,000	113,135 (92,740, 133,530)	294,356 (214,052, 374,660)	815,327 (760,249, 870,405)	2,070,515 (1,784,119, 2,356,910)
\$30,000 under \$40,000	217,333 (188,974, 245,691)	670,568 (504,385, 836,751)	1,533,247 (1,458,120, 1,608,375)	3,602,225 (3,207,215, 3,997,236)
\$40,000 under \$50,000	276,532 (244,779, 308,289)	1,101,924 (763,251, 1,440,597)	1,635,839 (1,558,384, 1,713,293)	4,992,093 (4,466,303, 5,517,883)
\$50,000 under \$75,000	768,712 (717,082, 820,342)	3,474,720 (2,850,027, 4,099,412)	4,128,075 (4,011,228, 4,244,922)	15,125,985 (14,108,251, 16,143,719)
\$75,000 under \$100,000	694,155 (645,230, 743,079)	2,723,894 (2,291,518, 3,156,269)	3,620,592 (3,510,353, 3,730,831)	15,270,181 (14,141,364, 16,398,998)
\$100,000 under \$200,000	1,751,756 (1,681,846, 1,821,667)	8,839,631 (8,047,758, 9,631,504)	8,188,531 (8,050,520, 8,326,542)	48,841,369 (46,521,523, 51,161,216)
\$200,000 under \$500,000	1,280,249 (1,246,984, 1,313,514)	12,648,059 (11,630,876, 13,665,241)	4,681,303 (4,622,577, 4,740,030)	61,327,906 (59,085,985, 63,569,826)
\$500,000 under \$1,000,000	394,927 (383,609, 406,245)	7,120,574 (6,692,285, 7,548,863)	994,249 (977,841, 1,010,657)	33,775,845 (32,222,760, 35,328,929)
\$1,000,000 under \$1,500,000	115,385 (111,903, 118,867)	3,417,844 (3,211,312, 3,624,376)	236,323 (231,718, 240,929)	15,599,490 (14,755,441, 16,443,539)
\$1,500,000 under \$2,000,000	52,626 (51,260, 53,991)	2,144,093 (2,018,110, 2,270,076)	96,678 (94,867, 98,489)	9,795,738 (9,336,798, 10,254,677)
\$2,000,000 under \$5,000,000	85,401 (84,335, 86,466)	5,120,456 (4,967,188, 5,273,724)	142,133 (140,845, 143,421)	25,248,734 (24,632,410, 25,865,058)
\$5,000,000 under \$10,000,000	25,505 (25,163, 25,848)	2,772,571 (2,704,179, 2,840,962)	37,614 (37,210, 38,017)	16,147,556 (15,704,650, 16,590,462)
\$10,000,000 or more	18,874 (18,874, 18,874)	5,317,783 (5,317,783, 5,317,783)	25,333 (25,333, 25,333)	61,092,064 (61,092,064, 61,092,064)
Taxable returns, total	5,555,341 (5,447,872, 5,662,809)	53,171,497 (51,607,301, 54,735,692)	25,443,594 (25,218,959, 25,668,229)	301,681,094 (297,842,366, 305,519,822)
No adjusted gross income	747 (447, 1,047)	122,119 (85,989, 158,250)	2,338 (1,498, 3,178)	417,874 (378,046, 457,702)
\$1 under \$5,000	* 3,004 (-382, 6,400)	* 101 (-78, 280)	70,614 (54,210, 87,018)	82,970 (54,328, 111,612)
\$5,000 under \$10,000	* 5,616 (1,015, 10,216)	* 7,582 (-1,219, 16,383)	85,961 (67,773, 104,149)	152,744 (101,544, 203,944)
\$10,000 under \$15,000	* 8,098 (2,492, 13,704)	* 2,630 (-480, 5,740)	103,530 (83,699, 123,361)	144,644 (78,519, 210,768)
\$15,000 under \$20,000	40,412 (27,994, 52,829)	150,600 (124,225, 288,775)	324,257 (289,216, 359,298)	392,175 (297,442, 486,908)
\$20,000 under \$25,000	46,340 (33,094, 59,586)	197,386 (64,297, 330,475)	379,389 (341,552, 417,226)	630,945 (490,199, 771,692)
\$25,000 under \$30,000	62,771 (47,386, 78,156)	169,813 (106,303, 233,323)	456,559 (415,112, 498,007)	853,859 (691,187, 1,016,531)
\$30,000 under \$40,000	149,985 (126,178, 173,793)	365,170 (234,853, 495,486)	1,141,729 (1,076,469, 1,206,989)	1,872,457 (1,637,006, 2,107,908)
\$40,000 under \$50,000	224,163 (195,381, 252,946)	620,292 (359,920, 880,664)	1,374,510 (1,303,160, 1,445,861)	3,102,477 (2,752,412, 3,452,542)
\$50,000 under \$75,000	667,703 (619,430, 715,975)	2,525,854 (1,977,405, 3,074,303)	3,738,460 (3,626,525, 3,850,395)	11,385,002 (10,592,642, 12,177,361)
\$75,000 under \$100,000	657,297 (609,524, 705,069)	2,247,002 (1,845,176, 2,648,827)	3,469,978 (3,361,733, 3,578,223)	13,456,224 (12,425,689, 14,486,759)
\$100,000 under \$200,000	1,718,158 (1,648,789, 1,787,527)	8,297,560 (7,517,277, 9,077,843)	8,090,072 (7,952,297, 8,227,847)	46,595,126 (44,339,758, 48,850,494)
\$200,000 under \$500,000	1,278,460 (1,245,195, 1,311,724)	12,583,646 (11,566,463, 13,600,829)	4,674,505 (4,615,772, 4,733,239)	61,056,905 (58,815,278, 63,298,532)
\$500,000 under \$1,000,000	394,844 (383,526, 406,162)	7,116,859 (6,688,571, 7,545,148)	993,829 (977,421, 1,010,237)	33,744,044 (32,190,959, 35,297,128)
\$1,000,000 or more	297,744 (294,029, 301,459)	18,764,883 (18,475,721, 19,054,044)	537,862 (533,131, 542,593)	127,793,649 (126,597,392, 128,989,906)
Nontaxable returns, total	924,465 (869,025, 979,905)	6,277,611 (5,718,522, 6,836,699)	5,643,250 (5,506,136, 5,780,364)	26,195,693 (24,947,967, 27,443,419)

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 2020 (Filing Year 2021)—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	29,012,583 (28,766,458 , 29,258,707)	260,244,440 (256,789,687 , 263,729,194)	3,795,242 (3,681,827 , 3,908,958)	4,336,115 (4,145,135 , 4,527,096)
No adjusted gross income	495,197 (486,143, 524,252)	4,724,930 (4,509,268, 4,940,592)	22,647 (16,706, 28,587)	73,758 (57,978, 89,539)
\$1 under \$5,000	864,649 (808,218, 921,080)	660,643 (562,477, 758,808)	26,733 (16,783, 36,684)	15,955 (6,907, 25,002)
\$5,000 under \$10,000	848,940 (792,912, 904,968)	942,836 (830,471, 1,054,801)	24,981 (15,320, 34,641)	13,039 (6,064, 20,015)
\$10,000 under \$15,000	804,141 (749,540, 858,743)	1,240,228 (1,063,818, 1,416,639)	49,924 (36,347, 63,500)	40,758 (21,773, 59,743)
\$15,000 under \$20,000	734,162 (681,804, 786,521)	1,090,571 (920,148, 1,260,995)	29,869 (19,272, 40,467)	39,821 (21,639, 67,003)
\$20,000 under \$25,000	725,729 (673,772, 777,686)	1,354,511 (1,143,711, 1,565,310)	51,202 (37,276, 65,129)	55,521 (21,960, 89,082)
\$25,000 under \$30,000	753,796 (700,824, 806,768)	1,341,584 (1,134,506, 1,548,663)	65,097 (49,430, 80,763)	55,033 (20,881, 89,185)
\$30,000 under \$40,000	1,398,602 (1,326,839, 1,470,365)	2,399,972 (2,121,860, 2,678,084)	182,670 (156,362, 208,977)	152,037 (112,775, 191,299)
\$40,000 under \$50,000	1,517,472 (1,442,865, 1,592,079)	3,393,809 (2,996,981, 3,790,636)	264,034 (232,350, 295,718)	208,202 (171,523, 244,880)
\$50,000 under \$75,000	3,829,948 (3,717,290, 3,942,606)	10,688,619 (9,885,943, 11,491,296)	786,403 (732,214, 840,592)	674,994 (610,308, 739,681)
\$75,000 under \$100,000	3,387,019 (3,280,319, 3,493,719)	10,898,665 (10,004,123, 11,793,207)	779,904 (725,991, 833,816)	781,323 (707,320, 855,325)
\$100,000 under \$200,000	7,691,631 (7,557,191, 7,826,071)	36,764,430 (34,801,189, 38,727,671)	1,231,803 (1,165,932, 1,297,674)	1,446,793 (1,327,390, 1,566,196)
\$200,000 under \$500,000	4,471,015 (4,413,310, 4,528,720)	48,719,014 (46,752,930, 50,685,098)	238,718 (220,432, 257,004)	453,184 (400,912, 505,456)
\$500,000 under \$1,000,000	965,777 (949,537, 982,016)	27,815,293 (26,384,508, 29,246,079)	28,331 (24,857, 31,805)	127,304 (71,274, 183,333)
\$1,000,000 under \$1,500,000	230,073 (225,509, 234,637)	12,672,864 (11,901,601, 13,444,127)	5,564 (4,726, 6,401)	27,250 (20,196, 34,304)
\$1,500,000 under \$2,000,000	94,318 (92,528, 96,109)	7,960,740 (7,556,813, 8,364,668)	2,166 (1,872, 2,460)	13,472 (9,621, 17,323)
\$2,000,000 under \$5,000,000	138,659 (137,382, 139,936)	20,746,123 (20,177,308, 21,314,938)	3,367 (3,127, 3,606)	63,160 (48,786, 77,533)
\$5,000,000 under \$10,000,000	36,698 (36,299, 37,097)	13,434,721 (13,021,963, 13,847,478)	1,003 (930, 1,076)	31,030 (26,377, 35,683)
\$10,000,000 or more	24,754 (24,754, 24,754)	53,395,087 (53,395,087, 53,395,087)	827 (827, 827)	63,483 (63,483, 63,483)
Taxable returns, total	23,843,033 (23,625,671 , 24,060,396)	241,432,231 (238,081,639 , 244,782,822)	3,404,804 (3,297,147 , 3,512,460)	3,898,162 (3,715,781 , 4,080,542)
No adjusted gross income	1,967 (1,240, 2,695)	270,788 (239,255, 302,320)	**1,058 (-901, 3,018)	**2,182 (609, 3,755)
\$1 under \$5,000	66,608 (50,680, 82,537)	61,305 (37,044, 85,567)	0 (0, 0)	0 (0, 0)
\$5,000 under \$10,000	80,954 (63,303, 98,606)	115,753 (73,477, 158,029)	**	**
\$10,000 under \$15,000	89,895 (71,339, 108,452)	79,995 (35,596, 124,394)	*8,105 (2,489, 13,721)	*1,834 (-32, 3,699)
\$15,000 under \$20,000	271,387 (239,298, 303,476)	194,968 (135,878, 254,058)	*7,148 (1,952, 12,344)	*21,559 (-3,612, 46,729)
\$20,000 under \$25,000	336,653 (300,990, 372,317)	343,200 (252,450, 433,951)	27,494 (17,251, 37,737)	37,100 (5,334, 68,865)
\$25,000 under \$30,000	416,467 (376,877, 456,057)	493,417 (394,426, 592,408)	40,102 (27,773, 52,430)	36,081 (3,673, 68,490)
\$30,000 under \$40,000	1,035,504 (973,343, 1,097,666)	1,135,605 (984,816, 1,286,394)	133,827 (111,274, 156,380)	94,322 (71,686, 116,958)
\$40,000 under \$50,000	1,274,614 (1,205,924, 1,343,304)	1,978,206 (1,742,869, 2,213,543)	225,230 (195,956, 254,504)	167,270 (134,606, 199,934)
\$50,000 under \$75,000	3,468,154 (3,360,250, 3,576,059)	7,913,933 (7,285,688, 8,542,198)	712,342 (660,712, 763,971)	594,179 (533,240, 655,118)
\$75,000 under \$100,000	3,245,991 (3,141,228, 3,350,754)	9,485,007 (8,676,250, 10,293,764)	752,815 (699,795, 805,836)	746,367 (673,745, 818,990)
\$100,000 under \$200,000	7,600,347 (7,466,161, 7,734,532)	34,932,851 (33,033,605, 36,832,098)	1,217,132 (1,151,608, 1,282,655)	1,420,281 (1,301,733, 1,538,829)
\$200,000 under \$500,000	4,464,770 (4,407,057, 4,522,483)	48,506,322 (46,540,630, 50,472,014)	238,325 (220,039, 256,611)	451,399 (399,127, 503,671)
\$500,000 under \$1,000,000	965,412 (949,173, 981,652)	27,788,483 (26,357,697, 29,219,269)	28,309 (24,835, 31,789)	127,215 (71,186, 183,244)
\$1,000,000 or more	524,308 (519,613, 529,003)	108,132,397 (107,033,678, 109,231,116)	12,918 (11,997, 13,838)	196,374 (181,266, 215,480)
Nontaxable returns, total	5,169,549 (5,038,119 , 5,300,980)	18,812,210 (17,800,478 , 19,823,941)	390,439 (353,052 , 427,825)	437,954 (380,770 , 495,137)

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 2020
 (Filing Year 2021)—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	314,411 (280,514, 348,308)	9,659,488 (8,206,905, 11,112,070)	19,976,814 (19,830,488, 20,123,160)	436,378,623 (429,904,764, 442,852,481)	
No adjusted gross income	2,431 (-406, 5,267)	55,650 (-4,988, 106,312)	223,543 (202,814, 244,272)	4,411,939 (-4,019,316, 4,804,561)	
\$1 under \$5,000	* 4,217 (272, 8,161)	* 11,539 (-1,686, 24,763)	1,741,867 (1,665,932, 1,817,801)	4,492,903 (4,066,611, 4,919,195)	
\$5,000 under \$10,000	11,321 (4,919, 17,722)	97,142 (25,892, 188,392)	1,576,866 (1,503,930, 1,649,802)	9,716,035 (9,180,164, 10,251,906)	
\$10,000 under \$15,000	19,036 (10,482, 27,591)	162,793 (84,110, 241,476)	2,008,624 (1,927,562, 2,089,686)	18,993,682 (18,088,177, 19,899,186)	
\$15,000 under \$20,000	18,483 (10,113, 26,852)	181,803 (85,625, 277,981)	1,552,525 (1,479,475, 1,625,574)	17,960,704 (16,929,823, 18,991,585)	
\$20,000 under \$25,000	12,569 (5,689, 19,449)	213,752 (83,619, 343,886)	1,216,492 (1,150,895, 1,282,089)	15,042,538 (13,996,153, 16,088,922)	
\$25,000 under \$30,000	19,118 (10,528, 27,707)	267,411 (106,851, 428,172)	1,002,349 (942,381, 1,062,318)	14,355,453 (13,227,816, 15,483,091)	
\$30,000 under \$40,000	34,074 (22,628, 45,520)	492,793 (293,519, 692,068)	1,508,662 (1,435,990, 1,581,334)	23,902,062 (22,315,016, 25,489,108)	
\$40,000 under \$50,000	33,205 (21,882, 44,527)	498,521 (280,089, 716,953)	1,139,968 (1,076,455, 1,203,481)	18,934,347 (17,390,799, 20,477,897)	
\$50,000 under \$75,000	70,702 (54,295, 87,108)	1,441,968 (1,021,876, 1,862,061)	2,150,193 (2,069,420, 2,230,965)	40,666,081 (38,183,639, 43,148,524)	
\$75,000 under \$100,000	31,469 (20,542, 42,396)	924,871 (539,581, 1,310,161)	1,523,484 (1,452,937, 1,594,032)	33,504,893 (31,033,855, 35,975,931)	
\$100,000 under \$200,000	40,956 (28,753, 53,159)	2,543,307 (1,606,923, 3,479,691)	2,791,380 (2,713,006, 2,869,754)	85,930,398 (81,983,566, 89,877,231)	
\$200,000 under \$500,000	14,927 (9,989, 19,865)	2,137,980 (1,305,010, 2,970,949)	1,198,220 (1,167,009, 1,229,430)	79,881,680 (76,714,542, 83,048,817)	
\$500,000 under \$1,000,000	1,332 (618, 2,046)	334,641 (110,552, 558,731)	232,609 (223,804, 241,415)	31,387,493 (29,650,212, 33,124,775)	
\$1,000,000 under \$1,500,000	* 227 (50, 405)	* 65,452 (-12,798, 143,702)	50,578 (48,204, 52,953)	10,848,857 (10,051,499, 11,646,216)	
\$1,500,000 under \$2,000,000	117 (26, 207)	36,484 (5,930, 67,039)	19,615 (18,806, 20,425)	4,883,016 (4,543,595, 5,222,436)	
\$2,000,000 under \$5,000,000	184 (120, 249)	91,067 (34,176, 147,959)	28,113 (27,445, 28,782)	10,737,972 (10,255,824, 11,220,120)	
\$5,000,000 under \$10,000,000	30 (18, 43)	66,526 (25,564, 107,488)	7,029 (6,839, 7,220)	4,516,869 (4,276,320, 4,757,417)	
\$10,000,000 or more	16 (16, 16)	35,786 (35,786, 35,786)	4,696 (4,696, 4,696)	6,211,702 (6,211,702, 6,211,702)	
Taxable returns, total	244,039 (214,298, 273,781)	8,800,497 (7,371,861, 10,229,133)	10,095,771 (9,956,458, 10,235,085)	326,061,061 (319,963,234, 332,158,889)	
No adjusted gross income	**	**	612 (297, 927)	213,855 (174,388, 253,329)	
\$1 under \$5,000	0 (0, 0)	0 (0, 0)	10,999 (4,505, 17,493)	10,533 (2,962, 18,104)	
\$5,000 under \$10,000	0 (0, 0)	0 (0, 0)	22,091 (12,874, 31,308)	48,927 (16,071, 81,784)	
\$10,000 under \$15,000	0 (0, 0)	0 (0, 0)	156,322 (132,053, 180,592)	1,416,121 (1,146,172, 1,686,070)	
\$15,000 under \$20,000	** 11,477 (4,909, 18,045)	** 122,411 (42,387, 202,436)	367,625 (330,559, 404,691)	3,839,152 (3,352,272, 4,326,032)	
\$20,000 under \$25,000	* 7,562 (2,261, 12,863)	* 138,233 (31,925, 244,541)	359,979 (323,396, 396,561)	4,134,938 (3,568,558, 4,701,317)	
\$25,000 under \$30,000	14,115 (6,727, 21,503)	188,469 (51,712, 325,225)	375,671 (338,396, 412,946)	5,054,988 (4,373,998, 5,735,977)	
\$30,000 under \$40,000	26,053 (16,044, 36,061)	372,798 (198,741, 546,855)	748,341 (696,250, 800,432)	10,653,662 (9,591,080, 11,716,244)	
\$40,000 under \$50,000	29,200 (18,577, 39,822)	427,002 (231,285, 622,720)	729,526 (677,969, 781,084)	11,033,421 (9,835,503, 12,231,340)	
\$50,000 under \$75,000	67,367 (51,330, 83,404)	1,353,848 (952,623, 1,755,073)	1,678,742 (1,605,663, 1,751,822)	29,351,056 (27,236,110, 31,466,002)	
\$75,000 under \$100,000	31,469 (20,542, 42,396)	924,871 (539,581, 1,310,161)	1,372,692 (1,305,165, 1,440,218)	28,983,086 (26,668,790, 31,277,382)	
\$100,000 under \$200,000	39,970 (27,919, 52,021)	2,506,106 (1,572,491, 3,439,721)	2,735,375 (2,657,512, 2,813,239)	83,118,353 (79,234,018, 87,002,689)	
\$200,000 under \$500,000	14,921 (9,983, 19,859)	2,136,801 (1,303,832, 2,969,771)	1,195,340 (1,164,189, 1,226,491)	79,692,263 (76,525,135, 82,859,390)	
\$500,000 under \$1,000,000	1,332 (618, 2,046)	334,641 (110,552, 558,731)	232,476 (223,671, 241,282)	31,344,622 (29,607,341, 33,081,904)	
\$1,000,000 or more	575 (365, 784)	295,316 (185,908, 404,724)	109,979 (107,422, 112,537)	37,166,085 (36,156,321, 38,175,848)	
Nontaxable returns, total	70,371 (54,093, 86,650)	859,991 (595,869, 1,122,113)	9,881,043 (9,748,307, 10,013,779)	110,317,562 (107,444,327, 113,190,796)	

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 2020
 (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		Net loss		Amount (22)	Number of returns (23)	Capital gain distributions reported on Form 1040	
	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)				
All returns, total	7,750,339 (7,613,101, 7,887,577)	99,203,321 (96,780,511, 101,626,130)	3,919,950 (3,805,426, 4,034,474)	10,636,286 (9,788,010, 11,484,563)				
No adjusted gross income	634,888 (607,492, 662,284)	24,918,368 (23,870,809, 25,965,926)	32,294 (23,745, 40,842)	23,308 (15,750, 30,866)				
\$1 under \$5,000	199,306 (172,203, 226,409)	1,560,760 (1,155,244, 1,966,277)	168,856 (143,448, 194,265)	144,135 (97,752, 190,519)				
\$5,000 under \$10,000	265,631 (234,321, 296,941)	2,175,081 (1,758,511, 2,591,651)	151,228 (127,179, 175,277)	145,249 (105,961, 184,537)				
\$10,000 under \$15,000	348,035 (312,180, 383,891)	3,549,379 (2,970,740, 4,128,018)	139,217 (116,151, 162,284)	162,060 (113,240, 210,880)				
\$15,000 under \$20,000	414,332 (375,198, 453,467)	4,599,275 (3,941,425, 5,257,126)	113,527 (92,658, 134,397)	131,115 (78,366, 183,863)				
\$20,000 under \$25,000	387,190 (349,301, 425,079)	4,100,418 (3,506,224, 4,694,613)	135,521 (112,716, 158,327)	306,380 (201,858, 410,903)				
\$25,000 under \$30,000	450,201 (409,341, 491,061)	4,253,069 (3,673,666, 4,832,472)	103,077 (83,228, 122,926)	184,833 (109,602, 260,065)				
\$30,000 under \$40,000	749,390 (696,920, 801,860)	7,890,078 (7,038,648, 8,741,508)	225,201 (195,854, 254,547)	413,596 (297,815, 529,378)				
\$40,000 under \$50,000	615,644 (568,143, 663,144)	6,109,253 (5,372,903, 6,845,603)	232,774 (202,940, 262,607)	422,414 (312,363, 532,465)				
\$50,000 under \$75,000	1,031,386 (972,421, 1,090,351)	8,163,642 (7,407,758, 8,919,526)	615,373 (567,305, 663,441)	1,338,570 (1,109,915, 1,567,226)				
\$75,000 under \$100,000	738,440 (687,161, 789,719)	6,403,964 (5,640,390, 7,167,538)	496,159 (453,169, 539,148)	1,353,413 (1,043,858, 1,662,967)				
\$100,000 under \$200,000	1,324,508 (1,262,551, 1,386,464)	11,907,590 (11,030,239, 12,784,941)	1,054,377 (993,368, 1,115,387)	3,172,027 (2,696,174, 3,647,880)				
\$200,000 under \$500,000	469,546 (447,504, 491,589)	5,914,730 (5,470,699, 6,358,762)	400,528 (376,879, 424,176)	2,328,626 (1,793,795, 2,863,456)				
\$500,000 under \$1,000,000	79,427 (73,912, 84,941)	2,376,265 (2,131,516, 2,621,015)	41,563 (37,226, 45,899)	338,556 (236,842, 440,270)				
\$1,000,000 under \$1,500,000	18,651 (17,152, 20,151)	894,946 (792,420, 997,472)	6,627 (5,661, 7,593)	62,511 (40,216, 84,807)				
\$1,500,000 under \$2,000,000	6,898 (6,436, 7,359)	522,661 (460,399, 584,923)	1,548 (1,290, 1,805)	19,060 (10,657, 27,463)				
\$2,000,000 under \$5,000,000	10,944 (10,526, 11,361)	1,296,278 (1,217,122, 1,375,434)	1,747 (1,558, 1,936)	47,344 (29,206, 65,482)				
\$5,000,000 under \$10,000,000	3,305 (3,175, 3,434)	700,911 (669,190, 732,633)	244 (204, 284)	30,223 (11,799, 48,646)				
\$10,000,000 or more	2,618 (2,618, 2,618)	1,866,652 (1,866,652, 1,866,652)	89 (89, 89)	12,865 (12,865, 12,865)				
Taxable returns, total	4,831,745 (4,717,987, 4,945,503)	50,055,877 (48,385,454, 51,726,299)	3,191,878 (3,089,472, 3,294,285)	9,423,640 (8,597,826, 10,249,454)				
No adjusted gross income	310 (237, 384)	168,560 (147,853, 189,268)	* 24 (6, 42)	* 258 (-181, 696)				
\$1 under \$5,000	* 3,000 (-393, 6,392)	* 19,628 (-7,455, 46,711)	17,165 (9,009, 25,321)	30,594 (13,483, 47,704)				
\$5,000 under \$10,000	* 3,000 (-393, 6,392)	* 18,226 (-9,455, 45,907)	15,159 (7,491, 22,828)	32,796 (11,160, 54,431)				
\$10,000 under \$15,000	48,407 (34,839, 61,974)	495,064 (317,577, 672,550)	20,094 (11,292, 28,896)	24,353 (4,093, 44,613)				
\$15,000 under \$20,000	133,827 (111,365, 156,289)	1,236,659 (937,280, 1,536,037)	50,758 (36,782, 64,733)	31,100 (15,101, 47,098)				
\$20,000 under \$25,000	136,595 (113,929, 159,260)	1,119,233 (839,468, 1,398,998)	72,628 (55,872, 89,384)	95,125 (57,055, 133,194)				
\$25,000 under \$30,000	209,854 (181,774, 237,934)	1,877,401 (1,496,218, 2,258,584)	62,952 (47,392, 78,512)	63,152 (37,729, 88,574)				
\$30,000 under \$40,000	404,298 (365,327, 443,270)	3,906,802 (3,267,740, 4,545,865)	175,733 (149,763, 201,703)	230,456 (150,182, 310,729)				
\$40,000 under \$50,000	435,300 (395,038, 475,561)	3,962,898 (3,414,061, 4,511,736)	212,126 (183,627, 240,625)	336,976 (247,988, 425,963)				
\$50,000 under \$75,000	859,830 (805,406, 914,255)	6,406,618 (5,777,438, 7,035,797)	580,505 (533,786, 627,223)	1,270,755 (1,046,272, 1,495,238)				
\$75,000 under \$100,000	700,300 (650,178, 750,423)	5,752,753 (5,047,342, 6,458,164)	486,694 (444,077, 529,311)	1,313,983 (1,009,369, 1,618,597)				
\$100,000 under \$200,000	1,306,478 (1,244,838, 1,368,119)	11,579,753 (10,723,970, 12,435,535)	1,045,963 (985,167, 1,106,759)	3,162,427 (2,686,626, 3,638,228)				
\$200,000 under \$500,000	468,813 (446,771, 490,856)	5,873,789 (5,429,757, 6,317,821)	400,274 (376,626, 423,923)	2,326,058 (1,791,227, 2,860,890)				
\$500,000 under \$1,000,000	79,956 (73,841, 84,870)	2,369,799 (2,125,050, 2,614,549)	41,554 (37,217, 45,890)	338,451 (236,737, 440,166)				
\$1,000,000 or more	42,377 (40,756, 43,996)	5,268,692 (5,122,219, 5,415,166)	11,250 (9,232, 11,268)	167,158 (132,003, 202,312)				
Nontaxable returns, total	2,918,594 (2,827,555, 3,009,632)	49,147,444 (47,322,627, 50,972,261)	728,071 (675,077, 780,066)	1,212,646 (1,017,443, 1,407,850)				

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 2020
 (Filing Year 2021)—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		Sales of capital assets reported on Form 1040, Schedule D [2]		Taxable net loss	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (27)	Amount (28)
All returns, total	15,918,669 (15,723,836, 16,113,502)	1,137,020,477 (1,129,205,446, 1,144,835,507)	9,165,266 (9,011,437, 9,319,096)	19,310,935 (18,954,501, 19,667,369)		
No adjusted gross income	209,421 (191,973, 226,869)	22,896,722 (22,156,598, 23,636,845)	466,279 (438,870, 493,688)	1,175,510 (1,103,397, 1,247,622)		
\$1 under \$5,000	320,895 (286,053, 355,736)	830,724 (579,483, 1,081,966)	324,620 (291,852, 357,388)	628,348 (556,533, 700,163)		
\$5,000 under \$10,000	362,599 (325,469, 399,728)	1,093,698 (879,153, 1,308,243)	316,366 (283,894, 348,839)	641,437 (567,974, 714,901)		
\$10,000 under \$15,000	381,181 (343,161, 419,201)	1,581,681 (1,246,614, 1,916,749)	316,020 (283,346, 348,693)	609,557 (537,379, 681,735)		
\$15,000 under \$20,000	378,713 (340,784, 416,643)	1,646,779 (1,376,677, 1,916,881)	277,255 (246,233, 308,278)	523,405 (455,541, 591,270)		
\$20,000 under \$25,000	368,470 (331,111, 405,829)	1,703,833 (1,408,574, 1,999,092)	247,936 (218,644, 277,227)	488,081 (421,795, 554,367)		
\$25,000 under \$30,000	370,375 (332,855, 407,895)	2,145,133 (1,722,925, 2,567,340)	258,015 (227,904, 288,126)	483,896 (418,224, 549,568)		
\$30,000 under \$40,000	733,373 (680,833, 785,913)	4,015,487 (3,454,405, 4,576,569)	472,561 (431,928, 513,194)	914,072 (822,900, 1,005,244)		
\$40,000 under \$50,000	809,985 (754,972, 864,999)	5,655,081 (4,946,281, 6,363,881)	451,857 (411,831, 491,884)	899,373 (807,704, 991,043)		
\$50,000 under \$75,000	1,965,381 (1,882,393, 2,048,368)	16,625,735 (15,291,345, 17,960,125)	1,143,538 (1,080,897, 1,206,180)	2,314,713 (2,169,868, 2,459,559)		
\$75,000 under \$100,000	1,803,454 (1,723,796, 1,883,113)	19,040,468 (17,481,043, 20,599,893)	970,898 (913,110, 1,028,686)	1,995,914 (1,860,732, 2,131,097)		
\$100,000 under \$200,000	4,195,464 (4,086,379, 4,304,550)	79,157,533 (75,306,066, 83,008,999)	2,218,815 (2,136,235, 2,301,395)	4,644,707 (4,448,552, 4,840,862)		
\$200,000 under \$500,000	2,928,450 (2,877,950, 2,978,950)	146,936,021 (142,485,086, 151,386,957)	1,275,281 (1,238,657, 1,311,905)	2,874,326 (2,784,325, 2,964,327)		
\$500,000 under \$1,000,000	682,780 (668,093, 697,468)	105,133,891 (101,462,646, 108,805,135)	286,722 (276,357, 297,088)	735,740 (707,643, 763,837)		
\$1,000,000 under \$1,500,000	173,807 (169,601, 178,013)	58,449,932 (56,160,802, 60,739,061)	64,572 (61,781, 67,363)	173,587 (165,773, 181,401)		
\$1,500,000 under \$2,000,000	72,712 (71,108, 74,315)	37,756,888 (36,537,224, 38,976,552)	25,699 (24,691, 26,707)	70,598 (67,746, 73,451)		
\$2,000,000 under \$5,000,000	109,723 (108,519, 110,928)	118,261,337 (116,472,900, 120,049,774)	36,018 (35,235, 36,801)	100,955 (98,711, 103,198)		
\$5,000,000 under \$10,000,000	30,333 (29,959, 30,707)	91,387,958 (89,976,293, 92,799,624)	8,430 (8,212, 8,648)	24,069 (23,437, 24,700)		
\$10,000,000 or more	21,552 (21,552, 21,552)	422,701,576 (422,701,576, 422,701,576)	4,384 (4,384, 4,384)	12,645 (12,645, 12,645)		
Taxable returns, total	13,287,098 (13,113,726, 13,460,470)	1,092,350,355 (1,084,727,799, 1,099,972,912)	6,893,800 (6,760,183, 7,027,417)	14,405,789 (14,096,195, 14,715,383)		
No adjusted gross income	1,564 (968, 2,159)	3,229,175 (3,078,488, 3,379,862)	912 (470, 1,353)	2,612 (1,288, 3,935)		
\$1 under \$5,000	36,332 (24,473, 48,192)	94,696 (59,576, 129,815)	* 6,036 (1,637, 10,436)	* 8,337 (438, 16,235)		
\$5,000 under \$10,000	55,642 (40,958, 70,326)	175,773 (115,742, 235,803)	7,150 (2,016, 12,283)	10,138 (1,235, 19,042)		
\$10,000 under \$15,000	57,790 (42,872, 72,709)	228,865 (139,290, 314,440)	29,672 (19,480, 39,855)	40,943 (22,630, 59,256)		
\$15,000 under \$20,000	125,538 (103,537, 147,540)	359,126 (243,001, 475,252)	104,005 (84,658, 123,353)	175,622 (135,753, 215,490)		
\$20,000 under \$25,000	143,341 (119,922, 166,760)	449,881 (298,840, 600,922)	105,238 (86,016, 124,460)	180,287 (140,610, 219,964)		
\$25,000 under \$30,000	193,896 (166,608, 221,183)	717,723 (524,841, 910,605)	141,149 (118,698, 163,599)	244,782 (198,179, 291,385)		
\$30,000 under \$40,000	507,242 (463,326, 551,158)	1,631,511 (1,329,300, 1,933,723)	334,199 (299,759, 368,640)	634,899 (558,406, 711,391)		
\$40,000 under \$50,000	631,911 (583,080, 680,742)	3,064,276 (2,630,893, 3,497,659)	361,384 (325,392, 397,376)	697,411 (616,469, 778,354)		
\$50,000 under \$75,000	1,704,682 (1,626,986, 1,782,378)	11,717,469 (10,637,874, 12,797,064)	992,414 (933,880, 1,050,948)	1,961,296 (1,828,101, 2,094,491)		
\$75,000 under \$100,000	1,690,288 (1,612,925, 1,767,651)	15,592,909 (14,224,646, 16,961,172)	925,790 (869,160, 982,420)	1,896,206 (1,763,806, 2,028,607)		
\$100,000 under \$200,000	4,124,250 (4,015,797, 4,232,703)	75,398,915 (71,622,860, 79,174,971)	2,188,033 (2,105,854, 2,270,212)	4,569,534 (4,374,554, 4,764,514)		
\$200,000 under \$500,000	2,923,984 (2,873,494, 2,974,494)	146,342,843 (141,892,618, 150,793,068)	1,272,566 (1,235,942, 1,309,190)	2,867,609 (2,777,609, 2,957,610)		
\$500,000 under \$1,000,000	682,608 (667,921, 697,296)	105,059,752 (101,388,507, 108,730,996)	286,323 (275,958, 296,689)	734,731 (706,634, 762,827)		
\$1,000,000 or more	408,020 (403,589, 412,451)	728,289,441 (725,009,701, 731,569,181)	138,929 (135,895, 141,963)	381,381 (372,858, 389,904)		
Nontaxable returns, total	2,631,571 (2,536,027, 2,727,115)	44,670,121 (42,838,952, 46,501,291)	2,271,466 (2,191,070, 2,351,863)	4,905,146 (4,717,690, 5,092,602)		

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 2020 (Filing Year 2021)—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		Sales of property other than capital assets		Net loss	
	Number of returns (28)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (31)	Amount (32)
All returns, total	991,508 (948,430, 1,034,586)	53,558,702 (52,377,853, 54,739,551)	957,149 (910,962, 1,003,336)	19,770,091 (18,739,215, 20,800,967)		
No adjusted gross income	62,490 (54,831, 70,149)	2,955,094 (2,733,853, 3,176,336)	92,851 (81,545, 104,158)	9,479,825 (8,712,187, 10,247,464)		
\$1 under \$5,000	8,388 (3,460, 13,317)	71,304 (20,239, 122,368)	19,020 (10,811, 27,229)	137,047 (56,270, 217,823)		
\$5,000 under \$10,000	17,764 (10,172, 25,356)	183,789 (66,940, 300,598)	19,491 (11,353, 27,629)	95,020 (28,696, 161,344)		
\$10,000 under \$15,000	13,169 (6,441, 19,898)	143,912 (58,513, 229,310)	18,257 (10,259, 26,256)	163,375 (50,504, 276,246)		
\$15,000 under \$20,000	20,567 (12,315, 28,819)	154,543 (77,213, 231,874)	17,870 (9,726, 26,013)	78,638 (17,002, 140,273)		
\$20,000 under \$25,000	15,650 (8,500, 22,799)	167,653 (76,681, 258,625)	18,552 (10,509, 26,596)	87,988 (37,604, 138,373)		
\$25,000 under \$30,000	20,051 (12,043, 28,060)	199,401 (100,339, 298,462)	19,909 (11,383, 28,435)	174,735 (34,077, 315,393)		
\$30,000 under \$40,000	34,298 (24,120, 44,476)	384,715 (234,269, 535,161)	26,290 (16,859, 35,720)	284,575 (128,122, 441,028)		
\$40,000 under \$50,000	40,898 (29,346, 52,449)	359,206 (240,962, 477,450)	43,115 (30,660, 55,570)	425,553 (220,436, 630,669)		
\$50,000 under \$75,000	105,833 (87,838, 123,827)	1,061,004 (821,492, 1,300,516)	91,218 (73,287, 109,148)	786,318 (469,165, 1,103,472)		
\$75,000 under \$100,000	91,877 (75,272, 108,482)	1,339,499 (948,233, 1,730,764)	72,825 (57,141, 88,509)	465,251 (244,664, 685,838)		
\$100,000 under \$200,000	219,338 (196,543, 242,132)	4,321,472 (3,647,209, 4,995,734)	204,249 (179,402, 229,095)	1,476,145 (1,176,578, 1,775,711)		
\$200,000 under \$500,000	186,560 (173,944, 199,177)	5,567,556 (4,953,018, 6,182,094)	170,298 (157,553, 183,043)	1,789,561 (1,498,187, 2,080,935)		
\$500,000 under \$1,000,000	75,848 (70,897, 80,799)	3,181,468 (2,806,234, 3,556,701)	73,789 (68,638, 78,901)	1,077,527 (923,649, 1,231,404)		
\$1,000,000 under \$1,500,000	26,097 (24,393, 27,801)	1,451,077 (1,276,631, 1,625,523)	25,185 (23,447, 26,924)	485,839 (420,637, 551,041)		
\$1,500,000 under \$2,000,000	12,682 (12,069, 13,294)	2,976,147 (2,787,948, 3,164,346)	12,117 (11,481, 12,754)	332,990 (278,433, 387,548)		
\$2,000,000 under \$5,000,000	24,209 (23,599, 24,819)	2,976,147 (2,787,948, 3,164,346)	20,656 (20,079, 21,233)	809,943 (745,860, 874,026)		
\$5,000,000 under \$10,000,000	8,450 (8,246, 8,653)	2,357,079 (2,227,645, 2,486,512)	6,440 (6,256, 6,623)	506,102 (485,802, 526,401)		
\$10,000,000 or more	7,339 (7,339, 7,339)	25,679,893 (25,679,893, 25,679,893)	5,037 (5,037, 5,037)	1,113,658 (1,113,658, 1,113,658)		
Taxable returns, total	764,487 (727,726, 801,249)	48,682,364 (47,602,212, 49,762,517)	704,636 (666,137, 743,134)	8,880,009 (8,285,942, 9,474,076)		
No adjusted gross income	411 (337, 485)	400,378 (356,731, 444,024)	443 (225, 661)	148,676 (145,069, 152,284)		
\$1 under \$5,000	** 482 (-440, 1,364)	** 340 (-324, 1,004)	** 4,014 (82, 7,946)	** 20,175 (-16,607, 56,956)		
\$5,000 under \$10,000	**	**	0 (0, 0)	0 (0, 0)		
\$10,000 under \$15,000	* 3,061 (-346, 6,468)	* 14,226 (-1,062, 29,504)	**	**		
\$15,000 under \$20,000	* 3,593 (156, 7,030)	* 57,647 (3,781, 111,513)	* 5,206 (799, 9,613)	* 16,004 (1,296, 30,713)		
\$20,000 under \$25,000	* 2,792 (-125, 5,708)	* 13,673 (219, 27,128)	8,079 (2,521, 13,638)	38,546 (4,761, 72,330)		
\$25,000 under \$30,000	7,173 (2,198, 12,147)	48,568 (11,735, 85,400)	* 5,523 (947, 10,099)	* 9,571 (-1,464, 20,606)		
\$30,000 under \$40,000	16,659 (9,288, 24,030)	145,375 (50,699, 240,050)	15,188 (7,740, 22,635)	115,862 (32,934, 198,791)		
\$40,000 under \$50,000	26,749 (17,205, 36,293)	222,880 (125,773, 319,986)	26,007 (16,107, 35,908)	221,704 (88,030, 355,378)		
\$50,000 under \$75,000	72,089 (57,116, 87,063)	623,123 (467,709, 778,537)	67,138 (51,624, 82,652)	560,775 (272,310, 849,241)		
\$75,000 under \$100,000	80,515 (64,656, 96,374)	916,341 (660,633, 1,172,050)	63,848 (48,939, 78,757)	327,391 (130,637, 524,145)		
\$100,000 under \$200,000	210,427 (187,836, 233,018)	4,086,350 (3,415,713, 4,756,987)	196,294 (171,873, 220,715)	1,365,141 (1,075,574, 1,654,707)		
\$200,000 under \$500,000	185,985 (173,369, 198,601)	5,529,033 (4,914,498, 6,143,568)	169,766 (157,021, 182,511)	1,742,320 (1,450,946, 2,033,693)		
\$500,000 under \$1,000,000	75,814 (70,863, 80,765)	3,162,743 (2,787,510, 3,537,976)	73,726 (68,595, 78,858)	1,072,614 (918,737, 1,226,491)		
\$1,000,000 or more	78,759 (76,857, 80,660)	33,461,689 (33,152,975, 33,770,402)	69,403 (67,471, 71,336)	3,241,229 (3,133,066, 3,349,393)		
Nontaxable returns, total	227,021 (203,957, 250,084)	4,876,338 (4,393,086, 5,359,610)	252,513 (226,870, 278,157)	10,890,082 (10,047,058, 11,733,107)		

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 2020
 (Filing Year 2021)—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 (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total	13,101,306 (12,901,760, 13,300,852)	284,005,163 (277,616,047, 290,394,289)	33,021,101 (32,726,606, 33,315,597)	1,407,948,180 (1,376,622,905, 1,439,273,454)
No adjusted gross income	135,712 (118,929, 152,494)	3,213,652 (2,699,338, 3,727,966)	304,524 (278,247, 330,800)	12,383,961 (6,393,817, 18,374,105)
\$1 under \$5,000	346,290 (310,233, 382,348)	910,772 (780,700, 1,040,844)	840,693 (784,538, 896,849)	7,746,498 (5,147,901, 10,345,096)
\$5,000 under \$10,000	517,928 (473,837, 562,014)	2,630,883 (2,350,650, 2,910,717)	1,177,310 (1,110,814, 1,243,806)	13,063,328 (8,302,178, 17,824,478)
\$10,000 under \$15,000	620,842 (572,483, 669,200)	4,249,717 (3,827,726, 4,671,707)	1,513,244 (1,437,906, 1,588,583)	18,130,337 (16,372,203, 19,889,471)
\$15,000 under \$20,000	535,819 (490,848, 580,790)	4,426,696 (3,959,896, 4,893,496)	1,414,152 (1,341,208, 1,487,096)	21,472,639 (18,613,544, 24,331,733)
\$20,000 under \$25,000	516,119 (471,940, 560,299)	4,534,056 (4,021,127, 5,046,984)	1,408,332 (1,335,464, 1,481,201)	21,260,790 (19,582,216, 22,939,363)
\$25,000 under \$30,000	520,814 (476,445, 565,183)	5,141,529 (4,563,162, 5,719,897)	1,331,634 (1,260,738, 1,402,531)	26,640,457 (21,789,813, 31,491,101)
\$30,000 under \$40,000	848,145 (791,656, 904,634)	9,329,702 (8,491,034, 10,168,371)	2,659,040 (2,559,399, 2,758,680)	63,355,639 (50,290,898, 76,420,380)
\$40,000 under \$50,000	885,843 (828,296, 943,390)	10,679,871 (9,735,381, 11,624,361)	2,408,157 (2,313,467, 2,502,847)	59,096,820 (55,452,110, 62,741,529)
\$50,000 under \$75,000	2,035,083 (1,949,802, 2,120,364)	29,874,820 (28,122,268, 31,627,371)	5,606,296 (5,469,338, 5,743,254)	184,087,720 (174,890,524, 193,284,917)
\$75,000 under \$100,000	1,753,361 (1,673,980, 1,832,743)	34,379,093 (32,181,245, 36,576,940)	4,330,738 (4,208,514, 4,452,961)	185,182,268 (176,347,604, 194,016,932)
\$100,000 under \$200,000	3,091,537 (2,993,095, 3,189,978)	92,022,574 (87,611,175, 96,433,972)	7,334,641 (7,195,042, 7,474,241)	455,046,910 (439,994,729, 470,099,091)
\$200,000 under \$500,000	1,081,685 (1,047,222, 1,116,148)	59,826,229 (56,742,916, 62,909,542)	2,268,669 (2,220,118, 2,317,219)	254,250,488 (236,502,095, 271,998,840)
\$500,000 under \$1,000,000	145,633 (138,022, 153,245)	11,480,892 (10,221,895, 12,739,888)	286,217 (275,854, 296,581)	51,575,541 (47,668,805, 55,482,278)
\$1,000,000 under \$1,500,000	32,083 (30,067, 34,099)	3,219,013 (2,715,411, 3,722,614)	64,041 (61,257, 66,824)	13,464,943 (12,007,486, 14,922,399)
\$1,500,000 under \$2,000,000	11,736 (11,067, 12,405)	1,406,944 (1,223,264, 1,590,624)	24,300 (23,353, 25,248)	5,420,109 (4,959,707, 5,880,519)
\$2,000,000 under \$5,000,000	16,142 (15,609, 16,675)	3,444,092 (3,132,211, 3,755,973)	34,862 (34,093, 35,632)	10,207,587 (9,206,745, 11,208,429)
\$5,000,000 under \$10,000,000	4,105 (3,954, 4,257)	1,674,537 (1,480,682, 1,868,391)	8,682 (8,464, 8,901)	3,010,781 (2,827,996, 3,193,566)
\$10,000,000 or more	2,429 (2,429, 2,429)	1,560,298 (1,560,298, 1,560,298)	5,569 (5,569, 5,569)	2,551,385 (2,551,385, 2,551,385)
Taxable returns, total	10,326,030 (10,150,746, 10,501,313)	260,899,254 (254,615,322, 267,183,187)	26,142,520 (25,881,879, 26,403,160)	1,285,637,362 (1,259,020,477, 1,312,254,247)
No adjusted gross income	473 (112, 835)	68,505 (31,222, 105,788)	1,058 (308, 1,808)	141,781 (24,330, 259,232)
\$1 under \$5,000	* 2,004 (-770, 4,778)	* 4,233 (-2,389, 10,854)	* 8,012 (2,464, 13,560)	* 25,045 (1,909, 48,180)
\$5,000 under \$10,000	* 5,078 (627, 9,528)	* 18,468 (-781, 37,718)	14,026 (6,686, 21,365)	80,726 (27,414, 134,039)
\$10,000 under \$15,000	44,323 (31,471, 57,174)	409,363 (255,363, 563,363)	157,425 (132,887, 181,964)	1,901,654 (1,465,156, 2,338,153)
\$15,000 under \$20,000	241,002 (210,711, 271,294)	1,955,914 (1,646,737, 2,265,090)	689,246 (638,057, 740,435)	9,726,618 (8,767,202, 10,686,033)
\$20,000 under \$25,000	243,394 (212,956, 273,833)	2,141,470 (1,806,405, 2,476,536)	727,666 (675,118, 780,214)	10,959,966 (9,696,944, 12,222,988)
\$25,000 under \$30,000	324,274 (289,220, 359,327)	3,112,057 (2,670,242, 3,553,871)	851,233 (794,431, 908,034)	16,739,124 (14,152,729, 19,325,519)
\$30,000 under \$40,000	714,890 (662,907, 766,873)	8,103,052 (7,320,069, 8,886,034)	2,129,754 (2,040,339, 2,219,168)	46,191,744 (42,225,211, 50,159,277)
\$40,000 under \$50,000	782,041 (727,884, 836,198)	9,679,127 (8,778,862, 10,579,392)	2,104,472 (2,015,802, 2,193,142)	53,247,278 (49,885,392, 56,609,165)
\$50,000 under \$75,000	1,922,655 (1,839,622, 2,005,689)	28,420,991 (26,705,974, 30,136,007)	5,252,588 (5,119,588, 5,385,589)	173,520,461 (165,174,015, 181,866,906)
\$75,000 under \$100,000	1,700,875 (1,622,611, 1,779,139)	33,344,618 (31,179,854, 35,509,382)	4,237,893 (4,116,835, 4,358,951)	181,624,714 (172,853,037, 190,396,392)
\$100,000 under \$200,000	3,052,334 (2,954,386, 3,150,282)	91,101,233 (86,702,804, 95,499,662)	7,279,051 (7,139,787, 7,418,315)	451,220,715 (436,543,773, 465,897,656)
\$200,000 under \$500,000	1,080,609 (1,046,146, 1,115,072)	59,764,630 (56,681,318, 62,847,943)	2,266,528 (2,217,978, 2,315,078)	254,080,739 (236,332,366, 271,829,111)
\$500,000 under \$1,000,000	145,599 (137,988, 153,211)	11,473,781 (10,214,785, 12,732,777)	286,149 (275,786, 296,513)	51,565,948 (47,659,211, 55,472,684)
\$1,000,000 or more	66,478 (64,295, 68,660)	11,301,813 (10,652,879, 11,950,747)	137,418 (134,411, 140,425)	34,610,848 (32,778,768, 36,442,928)
Nontaxable returns, total	2,775,276 (2,675,341, 2,875,211)	23,105,913 (21,877,489, 24,334,338)	6,878,582 (6,722,793, 7,034,371)	122,310,817 (105,635,739, 138,983,895)

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 2020
 (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		Taxable [3]		Rent	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Net income	
					Number of returns	Amount
All returns, total	30,412,365 (30,125,102, 30,699,629)	827,597,726 (816,409,273, 838,796,180)	4,826,372 (4,712,270, 4,940,473)	85,166,548 (82,886,165, 87,446,932)		
No adjusted gross income	232,497 (210,537, 254,458)	3,517,867 (3,114,202, 3,921,531)	133,151 (119,383, 146,920)	4,191,223 (3,951,335, 4,431,111)		
\$1 under \$5,000	786,078 (731,761, 840,394)	2,400,762 (2,113,850, 2,687,673)	97,536 (79,452, 115,620)	372,176 (281,890, 462,463)		
\$5,000 under \$10,000	1,135,589 (1,070,262, 1,200,917)	6,786,733 (6,299,793, 7,233,673)	136,401 (114,317, 158,485)	757,107 (610,596, 903,619)		
\$10,000 under \$15,000	1,457,938 (1,383,964, 1,531,911)	12,874,517 (12,112,222, 13,636,812)	177,095 (151,606, 202,584)	1,179,868 (972,250, 1,387,487)		
\$15,000 under \$20,000	1,353,183 (1,281,789, 1,424,578)	15,373,701 (14,427,432, 16,319,969)	137,285 (114,850, 159,721)	1,043,311 (825,398, 1,261,225)		
\$20,000 under \$25,000	1,345,987 (1,274,697, 1,417,277)	16,933,531 (15,856,403, 18,010,660)	137,059 (114,547, 159,571)	1,189,342 (935,049, 1,443,635)		
\$25,000 under \$30,000	1,249,098 (1,180,416, 1,317,780)	17,843,292 (16,646,928, 19,039,655)	132,396 (110,481, 154,311)	1,300,250 (1,000,891, 1,599,609)		
\$30,000 under \$40,000	2,504,306 (2,407,553, 2,601,058)	40,655,268 (38,684,546, 42,625,989)	229,663 (200,647, 258,679)	1,981,843 (1,627,478, 2,336,207)		
\$40,000 under \$50,000	2,258,086 (2,166,360, 2,349,812)	43,233,603 (41,037,459, 45,429,747)	246,687 (216,673, 276,701)	2,640,563 (2,197,110, 3,084,015)		
\$50,000 under \$75,000	5,266,489 (5,133,310, 5,399,687)	128,641,632 (124,456,577, 132,826,686)	638,579 (590,769, 686,390)	6,726,649 (5,971,420, 7,481,878)		
\$75,000 under \$100,000	4,013,653 (3,895,629, 4,131,676)	126,806,460 (121,996,604, 131,616,316)	522,011 (479,251, 564,772)	5,683,440 (4,970,590, 6,396,291)		
\$100,000 under \$200,000	6,657,451 (6,522,538, 6,792,364)	284,321,845 (276,243,351, 292,400,339)	1,263,038 (1,201,892, 1,324,183)	18,893,267 (17,572,251, 20,214,283)		
\$200,000 under \$500,000	1,865,345 (1,820,375, 1,910,315)	107,977,798 (104,139,534, 111,816,061)	717,985 (692,563, 743,408)	19,241,082 (18,090,289, 20,391,876)		
\$500,000 under \$1,000,000	196,372 (187,736, 205,009)	12,964,426 (11,855,912, 14,072,941)	160,615 (153,103, 168,126)	8,085,763 (7,473,505, 8,698,021)		
\$1,000,000 under \$1,500,000	41,530 (39,288, 43,772)	2,784,373 (2,408,423, 3,160,323)	40,937 (38,774, 43,100)	3,149,486 (2,888,033, 3,410,939)		
\$1,500,000 under \$2,000,000	15,897 (15,136, 16,658)	1,180,192 (1,025,404, 1,334,980)	17,801 (17,046, 18,556)	1,721,489 (1,588,305, 1,854,673)		
\$2,000,000 under \$5,000,000	23,225 (22,594, 23,856)	1,898,318 (1,745,034, 2,051,602)	26,783 (26,125, 27,442)	3,676,117 (3,509,103, 3,843,131)		
\$5,000,000 under \$10,000,000	5,802 (5,625, 5,980)	742,271 (653,169, 831,373)	6,919 (6,731, 7,107)	1,620,623 (1,549,584, 1,691,662)		
\$10,000,000 or more	3,840 (3,840, 3,840)	681,139 (681,139, 681,139)	4,429 (4,429, 4,429)	1,712,949 (1,712,949, 1,712,949)		
Taxable returns, total	23,978,746 (23,724,757, 24,232,734)	767,532,788 (756,465,507, 778,610,068)	3,762,620 (3,663,947, 3,861,292)	73,639,319 (71,453,138, 75,825,499)		
No adjusted gross income	812 (186, 1,439)	62,267 (13,470, 111,064)	685 (252, 1,117)	94,592 (78,069, 111,116)		
\$1 under \$5,000	* 8,012 (2,464, 13,560)	* 18,943 (3,147, 34,740)	0 (0, 0)	0 (0, 0)		
\$5,000 under \$10,000	13,024 (5,952, 20,097)	70,683 (27,453, 113,912)	0 (0, 0)	0 (0, 0)		
\$10,000 under \$15,000	152,121 (127,983, 176,259)	1,623,506 (1,332,932, 1,914,081)	13,667 (6,535, 20,800)	125,786 (45,699, 205,873)		
\$15,000 under \$20,000	657,852 (607,826, 707,878)	8,212,648 (7,518,580, 8,906,715)	53,176 (39,161, 67,190)	416,035 (278,985, 553,084)		
\$20,000 under \$25,000	696,120 (644,695, 747,545)	9,080,367 (8,293,838, 9,866,896)	50,355 (36,758, 63,953)	466,114 (307,918, 624,309)		
\$25,000 under \$30,000	803,972 (748,775, 859,169)	12,377,457 (11,378,023, 13,376,891)	66,417 (50,744, 82,090)	679,740 (456,732, 902,747)		
\$30,000 under \$40,000	2,015,917 (1,928,200, 2,102,935)	35,506,414 (33,642,751, 37,370,076)	147,281 (123,790, 170,772)	1,361,021 (1,065,322, 1,656,719)		
\$40,000 under \$50,000	1,976,158 (1,890,215, 2,062,101)	40,007,042 (37,878,823, 42,135,262)	185,889 (159,643, 212,135)	2,063,333 (1,662,357, 2,464,310)		
\$50,000 under \$75,000	4,958,249 (4,828,662, 5,087,835)	124,298,054 (120,163,512, 128,432,596)	543,825 (499,472, 588,179)	5,646,939 (4,950,282, 6,343,596)		
\$75,000 under \$100,000	3,936,748 (3,819,731, 4,053,764)	125,280,859 (120,488,244, 130,073,474)	491,338 (449,602, 533,073)	5,200,726 (4,510,263, 5,891,189)		
\$100,000 under \$200,000	6,609,615 (6,475,031, 6,744,200)	282,881,795 (274,814,960, 290,948,610)	1,235,907 (1,195,318, 1,296,496)	18,447,483 (17,133,200, 19,761,766)		
\$200,000 under \$500,000	1,863,569 (1,818,589, 1,908,539)	107,888,344 (104,050,080, 111,726,607)	716,721 (691,299, 742,143)	19,188,822 (18,038,055, 20,339,589)		
\$500,000 under \$1,000,000	196,312 (187,676, 204,949)	12,956,893 (11,846,378, 14,065,407)	160,532 (153,020, 168,043)	8,079,145 (7,466,887, 8,691,403)		
\$1,000,000 or more	90,264 (87,829, 92,698)	7,267,515 (6,824,638, 7,710,392)	96,828 (94,462, 99,193)	11,869,583 (11,526,556, 12,212,611)		
Nontaxable returns, total	6,433,620 (6,282,546, 6,584,693)	60,064,939 (56,075,962, 62,053,915)	1,063,752 (1,005,234, 1,122,270)	11,527,229 (10,864,301, 12,190,157)		

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 2020
 (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 (includes nondeductible loss)		Royalty	
	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)
All returns, total	4,691,693 (4,580,336, 4,803,050)	64,053,912 (62,369,604, 65,738,219)	1,667,648 (1,598,945, 1,736,352)	19,434,062 (18,151,482, 20,716,643)
No adjusted gross income	240,828 (220,096, 261,559)	8,324,957 (7,824,492, 8,825,422)	51,798 (42,649, 60,947)	649,192 (555,831, 742,553)
\$1 under \$5,000	77,933 (62,264, 93,601)	811,358 (536,824, 1,085,892)	53,238 (39,144, 67,333)	72,423 (33,532, 111,313)
\$5,000 under \$10,000	87,279 (69,991, 104,567)	816,528 (601,143, 1,031,913)	57,308 (42,722, 71,894)	116,906 (57,765, 176,058)
\$10,000 under \$15,000	108,512 (88,885, 128,138)	857,920 (645,126, 1,070,715)	48,501 (35,035, 61,967)	121,225 (15,910, 226,541)
\$15,000 under \$20,000	92,017 (73,991, 110,043)	848,587 (629,087, 1,068,087)	41,247 (29,030, 53,464)	59,515 (17,364, 101,665)
\$20,000 under \$25,000	108,952 (89,243, 128,662)	1,165,692 (882,771, 1,448,613)	46,440 (33,366, 59,514)	103,658 (46,570, 160,745)
\$25,000 under \$30,000	120,082 (99,084, 141,080)	1,114,039 (824,652, 1,403,426)	47,415 (34,200, 60,630)	109,701 (22,948, 196,453)
\$30,000 under \$40,000	224,686 (196,108, 253,263)	2,490,653 (2,061,769, 2,919,516)	89,772 (71,448, 108,096)	148,793 (87,774, 209,811)
\$40,000 under \$50,000	229,461 (200,464, 258,459)	2,163,956 (1,775,606, 2,552,306)	86,721 (68,958, 104,484)	275,042 (132,450, 417,634)
\$50,000 under \$75,000	612,673 (565,527, 659,820)	6,316,492 (5,654,554, 6,978,430)	191,571 (165,117, 218,025)	636,468 (432,910, 840,025)
\$75,000 under \$100,000	510,362 (467,610, 553,114)	4,826,751 (4,252,465, 5,401,037)	191,237 (164,888, 217,586)	683,758 (397,204, 970,312)
\$100,000 under \$200,000	1,220,044 (1,158,498, 1,281,591)	12,899,383 (12,041,327, 13,757,439)	385,915 (350,201, 421,628)	2,685,528 (1,997,177, 3,373,879)
\$200,000 under \$500,000	783,196 (755,962, 810,430)	11,615,298 (11,033,571, 12,197,026)	232,335 (216,603, 248,067)	4,006,482 (3,260,794, 4,752,170)
\$500,000 under \$1,000,000	179,075 (170,862, 187,287)	4,483,542 (4,206,049, 4,761,034)	70,170 (65,133, 75,208)	2,402,026 (1,852,313, 2,951,739)
\$1,000,000 under \$1,500,000	42,132 (39,878, 44,386)	1,396,601 (1,286,597, 1,506,604)	22,411 (20,831, 23,992)	1,276,770 (1,026,251, 1,527,288)
\$1,500,000 under \$2,000,000	17,970 (17,170, 18,769)	832,046 (770,517, 893,574)	11,411 (10,817, 12,005)	761,190 (619,214, 903,167)
\$2,000,000 under \$5,000,000	25,127 (24,484, 25,771)	1,617,189 (1,539,450, 1,694,927)	23,037 (22,450, 23,623)	2,026,243 (1,826,524, 2,225,962)
\$5,000,000 under \$10,000,000	6,673 (6,483, 6,863)	621,049 (593,672, 648,427)	9,121 (8,911, 9,331)	1,050,143 (957,568, 1,142,718)
\$10,000,000 or more	4,691 (4,691, 4,691)	851,872 (851,872, 851,872)	7,999 (7,999, 7,999)	2,249,002 (2,249,002, 2,249,002)
Taxable returns, total	3,681,541 (3,584,011, 3,779,072)	47,331,127 (45,896,680, 48,765,575)	1,316,603 (1,256,742, 1,376,463)	18,044,899 (16,781,285, 19,308,512)
No adjusted gross income	** 333 (257, 411)	** 98,645 (85,520, 111,770)	** 1,578 (415, 3,572)	** 43,889 (37,276, 50,501)
\$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	9,201 (3,326, 15,075)	45,052 (3,844, 86,260)	* 5,005 (620, 9,390)	* 4,989 (-1,095, 11,073)
\$15,000 under \$20,000	20,442 (11,810, 29,074)	137,606 (63,792, 211,420)	16,441 (8,533, 24,348)	21,929 (-2,565, 46,423)
\$20,000 under \$25,000	43,446 (30,855, 56,038)	508,723 (294,266, 723,179)	20,822 (11,939, 29,704)	26,584 (3,241, 49,927)
\$25,000 under \$30,000	54,292 (40,131, 68,453)	486,352 (281,903, 690,801)	26,657 (16,595, 36,719)	93,041 (7,395, 178,687)
\$30,000 under \$40,000	140,363 (117,620, 163,107)	1,432,277 (1,099,633, 1,764,921)	70,868 (54,468, 87,267)	111,951 (57,855, 166,046)
\$40,000 under \$50,000	179,274 (153,480, 205,068)	1,563,992 (1,224,334, 1,903,651)	71,143 (54,922, 87,364)	228,990 (93,441, 364,539)
\$50,000 under \$75,000	509,128 (465,911, 552,345)	4,998,577 (4,414,359, 5,582,795)	168,412 (143,505, 193,319)	566,108 (369,668, 762,548)
\$75,000 under \$100,000	470,782 (429,551, 512,013)	4,275,568 (3,749,896, 4,801,239)	182,462 (156,664, 208,261)	599,265 (331,551, 866,980)
\$100,000 under \$200,000	1,198,036 (1,136,879, 1,259,192)	12,458,763 (11,612,074, 13,305,492)	377,320 (341,904, 412,735)	2,596,182 (1,910,678, 3,281,686)
\$200,000 under \$500,000	780,876 (753,651, 808,102)	11,536,223 (10,955,497, 12,116,949)	231,811 (216,080, 247,543)	3,991,646 (3,245,958, 4,737,334)
\$500,000 under \$1,000,000	178,864 (170,651, 187,076)	4,474,606 (4,197,114, 4,752,099)	70,130 (65,093, 75,167)	2,401,611 (1,851,898, 2,951,324)
\$1,000,000 or more	96,503 (94,043, 98,963)	5,314,724 (5,164,817, 5,464,631)	73,963 (72,174, 75,732)	7,358,714 (6,996,698, 7,720,729)
Nontaxable returns, total	1,010,152 (955,140, 1,065,163)	16,722,784 (15,825,407, 17,620,161)	351,045 (317,101, 384,990)	1,389,164 (1,168,234, 1,610,093)

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 2020 (Filing Year 2021)—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	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	82,550 (68,104, 96,997)	511,646 (365,438, 657,853)	352,295 (318,870, 385,721)	5,399,164 (4,574,875, 6,223,452)	352,295 (318,870, 385,721)	5,399,164 (4,574,875, 6,223,452)		
No adjusted gross income	4,973 (1,640, 8,306)	86,540 (6,792, 166,289)			7,505 (4,385, 10,625)	197,050 (102,491, 291,608)		
\$1 under \$5,000	** 1,701 (-548, 3,950)	** 10,974 (-7,739, 29,687)			* 2,253 (-550, 5,057)	* 5,964 (-1,400, 13,329)		
\$5,000 under \$10,000	**	**			8,810 (3,141, 14,479)	22,397 (1,899, 42,895)		
\$10,000 under \$15,000	** 1,253 (-753, 3,260)	** 9,453 (-5,008, 23,913)			15,320 (7,716, 22,923)	74,819 (27,628, 122,010)		
\$15,000 under \$20,000	**	**			7,656 (2,412, 12,900)	26,745 (-181, 53,671)		
\$20,000 under \$25,000	* 2,060 (-735, 4,856)	* 1,048 (-829, 2,925)			15,569 (7,893, 23,246)	151,015 (57,345, 244,685)		
\$25,000 under \$30,000	* 2,214 (-591, 5,018)	* 35,367 (-30,668, 101,403)			13,417 (6,462, 20,373)	151,157 (39,638, 262,676)		
\$30,000 under \$40,000	* 4,115 (186, 8,044)	* 3,363 (-1,003, 7,729)			22,500 (13,236, 31,764)	158,716 (63,069, 254,363)		
\$40,000 under \$50,000	* 2,291 (-509, 5,092)	* 2,965 (-1,412, 7,342)			15,382 (7,868, 22,895)	149,775 (53,297, 246,252)		
\$50,000 under \$75,000	7,331 (2,131, 12,531)	3,357 (-382, 7,095)			57,495 (42,831, 72,159)	487,595 (298,206, 676,984)		
\$75,000 under \$100,000	12,324 (5,530, 19,118)	73,787 (7,453, 140,121)			42,492 (30,035, 54,949)	679,938 (374,872, 985,004)		
\$100,000 under \$200,000	18,032 (10,267, 25,798)	68,695 (16,649, 120,741)			** 140,076 (120,968, 159,183)	** 3,117,059 (2,412,133, 3,821,984)		
\$200,000 under \$500,000	15,372 (11,602, 19,142)	75,081 (23,973, 126,189)			**	**		
\$500,000 under \$1,000,000	** 10,883 (9,481, 12,284)	** 141,015 (123,021, 159,010)			**	**		
\$1,000,000 under \$1,500,000	**	**			1,888 (1,387, 2,389)	41,741 (17,455, 66,026)		
\$1,500,000 under \$2,000,000	**	**			627 (465, 790)	44,803 (17,980, 71,625)		
\$2,000,000 under \$5,000,000	**	**			918 (796, 1,040)	49,265 (24,931, 73,600)		
\$5,000,000 under \$10,000,000	**	**			213 (181, 246)	23,082 (14,957, 31,207)		
\$10,000,000 or more	**	**			174 (174, 174)	18,045 (18,045, 18,045)		
Taxable returns, total	69,461 (56,336, 82,586)	343,235 (247,554, 438,917)	281,328 (251,677, 310,979)	4,747,966 (3,948,175, 5,547,757)	281,328 (251,677, 310,979)	4,747,966 (3,948,175, 5,547,757)		
No adjusted gross income	31 (11, 51)	617 (416, 817)			** 1,115 (-857, 3,087)	** 9,530 (-2,197, 21,256)		
\$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)			**	**		
\$15,000 under \$20,000	** 2,043 (-732, 4,818)	** 1,637 (-1,485, 4,758)			* 3,004 (-394, 6,402)	* 17,746 (-7,297, 42,790)		
\$20,000 under \$25,000	0 (0, 0)	0 (0, 0)			* 5,007 (621, 9,393)	* 43,842 (-2,791, 90,475)		
\$25,000 under \$30,000	0 (0, 0)	0 (0, 0)			* 5,785 (1,190, 10,380)	* 53,308 (-744, 107,359)		
\$30,000 under \$40,000	**	**			19,081 (10,520, 27,643)	149,354 (54,453, 244,254)		
\$40,000 under \$50,000	* 4,005 (82, 7,928)	* 3,176 (-1,180, 7,532)			13,796 (6,613, 20,978)	136,886 (41,571, 232,200)		
\$50,000 under \$75,000	* 2,011 (-763, 4,785)	* 2,191 (-1,922, 6,303)			52,363 (38,385, 66,342)	468,967 (281,300, 656,634)		
\$75,000 under \$100,000	7,022 (1,855, 12,190)	3,331 (-407, 7,070)			38,611 (26,652, 50,571)	593,595 (306,884, 880,307)		
\$100,000 under \$200,000	11,123 (4,634, 17,611)	56,501 (-2,250, 115,252)			** 138,745 (119,740, 157,749)	** 3,097,804 (2,393,141, 3,802,467)		
\$200,000 under \$500,000	17,009 (9,485, 24,533)	68,341 (16,296, 120,386)			**	**		
\$500,000 under \$1,000,000	15,340 (11,570, 19,110)	74,119 (23,010, 125,227)			**	**		
\$1,000,000 or more	** 10,877 (9,475, 12,278)	** 133,323 (115,328, 151,318)			**	**		
Nontaxable returns, total	13,090 (7,051, 19,129)	168,411 (57,658, 278,963)	70,967 (55,497, 86,438)	176,935 (132,582, 221,288)	70,967 (55,497, 86,438)	176,935 (132,582, 221,288)		

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 2020
 (Filing Year 2021)—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		Amount (50)	Number of returns (49)	Total rental and royalty		Amount (52)
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	
All returns, total	76,931 (61,013 , 92,848)	505,983 (372,182 , 639,783)				6,196,738 (6,066,374 , 6,327,102)		106,880,576 (104,132,300 , 109,628,852)	
No adjusted gross income	4,173 (1,555 , 6,790)	44,222 (24,056 , 64,387)				166,368 (150,661 , 182,075)		4,739,892 (4,487,638 , 4,992,147)	
\$1 under \$5,000	* 219 (-194 , 631)	* 1,300 (-1,094 , 3,694)				146,032 (123,419 , 168,645)		422,164 (325,594 , 518,735)	
\$5,000 under \$10,000	* 2,019 (-762 , 4,799)	* 11,973 (-5,974 , 29,921)				199,486 (172,647 , 226,326)		865,207 (712,193 , 1,018,221)	
\$10,000 under \$15,000	* 4,012 (90 , 7,934)	* 13,997 (-3,820 , 31,815)				228,523 (199,515 , 257,531)		1,365,239 (1,126,799 , 1,603,678)	
\$15,000 under \$20,000	* 1,009 (-953 , 2,970)	* 2,243 (-2,135 , 6,622)				177,249 (151,788 , 202,710)		1,118,444 (894,927 , 1,341,960)	
\$20,000 under \$25,000	* 3,015 (-394 , 6,424)	* 25,428 (-9,629 , 60,485)				183,504 (157,419 , 209,590)		1,412,683 (1,133,317 , 1,692,050)	
\$25,000 under \$30,000	* 4,577 (572 , 8,583)	* 18,646 (-8,165 , 45,456)				181,280 (155,546 , 207,013)		1,552,393 (1,208,495 , 1,896,290)	
\$30,000 under \$40,000	* 4,006 (83 , 7,929)	* 24,857 (-4,703 , 54,417)				323,165 (288,636 , 357,695)		2,236,594 (1,864,482 , 2,608,706)	
\$40,000 under \$50,000	* 3,310 (-140 , 6,759)	* 9,475 (-3,334 , 22,285)				328,332 (293,636 , 363,028)		2,981,517 (2,506,928 , 3,456,107)	
\$50,000 under \$75,000	10,606 (4,361 , 16,851)	29,709 (1,829 , 57,589)				829,138 (774,550 , 883,725)		7,656,649 (6,851,724 , 8,461,573)	
\$75,000 under \$100,000	10,533 (4,299 , 16,768)	50,314 (16,200 , 84,427)				696,791 (647,141 , 746,442)		6,941,127 (6,090,922 , 7,791,331)	
\$100,000 under \$200,000	23,107 (13,995 , 32,218)	159,526 (58,705 , 260,346)				1,554,824 (1,486,284 , 1,623,364)		22,579,352 (20,985,078 , 24,173,626)	
\$200,000 under \$500,000	3,667 (1,895 , 5,438)	42,688 (8,189 , 77,186)				832,066 (804,342 , 859,791)		23,519,310 (22,079,735 , 24,958,885)	
\$500,000 under \$1,000,000	1,348 (671 , 2,025)	25,943 (8,097 , 43,790)				202,283 (193,894 , 210,671)		10,418,024 (9,585,625 , 11,250,423)	
\$1,000,000 under \$1,500,000	516 (274 , 758)	11,884 (-1,063 , 24,830)				56,112 (53,606 , 58,617)		4,363,053 (4,000,810 , 4,725,297)	
\$1,500,000 under \$2,000,000	218 (144 , 293)	5,532 (1,559 , 9,504)				25,320 (24,438 , 26,201)		2,486,816 (2,289,119 , 2,684,512)	
\$2,000,000 under \$5,000,000	413 (330 , 496)	16,606 (9,982 , 23,231)				42,723 (41,920 , 43,526)		5,681,932 (5,399,410 , 5,924,454)	
\$5,000,000 under \$10,000,000	108 (85 , 130)	6,650 (4,109 , 9,190)				13,385 (13,131 , 13,640)		2,652,632 (2,533,745 , 2,771,519)	
\$10,000,000 or more	77 (77 , 77)	4,989 (4,989 , 4,989)				10,156 (10,156 , 10,156)		3,907,548 (3,907,547 , 3,907,547)	
Taxable returns, total	55,071 (41,531 , 68,611)	375,016 (253,681 , 496,350)				4,814,368 (4,701,561 , 4,927,175)		93,890,035 (91,233,515 , 96,546,555)	
No adjusted gross income	** 1,007 (-954 , -2,969)	** 2,530 (-1,848 , 6,908)				** 2,183 (136 , 4,231)		** 131,015 (116,448 , 145,582)	
\$1 under \$5,000	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)				19,674 (11,075 , 28,273)		136,294 (55,253 , 217,336)	
\$15,000 under \$20,000	**	**				70,323 (54,124 , 86,521)		455,344 (313,832 , 596,856)	
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)				70,730 (54,503 , 86,957)		526,994 (360,038 , 693,951)	
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)				96,836 (77,864 , 115,808)		820,111 (575,437 , 1,064,785)	
\$30,000 under \$40,000	* 3,004 (-393 , 6,400)	* 21,305 (-7,436 , 50,046)				221,510 (192,682 , 250,357)		1,609,839 (1,290,145 , 1,929,532)	
\$40,000 under \$50,000	* 3,310 (-140 , 6,759)	* 9,475 (-3,334 , 22,285)				255,176 (224,375 , 285,976)		2,368,366 (1,934,832 , 2,801,900)	
\$50,000 under \$75,000	8,593 (2,998 , 14,189)	22,769 (-3,227 , 48,765)				714,919 (663,986 , 765,852)		6,521,239 (5,772,389 , 7,270,089)	
\$75,000 under \$100,000	10,153 (3,947 , 16,358)	46,552 (12,912 , 80,193)				659,528 (610,989 , 708,067)		6,312,448 (5,496,964 , 7,127,933)	
\$100,000 under \$200,000	22,665 (13,575 , 31,754)	158,798 (57,981 , 259,615)				1,523,062 (1,455,111 , 1,591,012)		22,086,216 (20,497,920 , 23,674,513)	
\$200,000 under \$500,000	3,661 (1,889 , 5,432)	41,981 (7,483 , 76,480)				830,598 (802,873 , 859,322)		23,454,034 (22,014,480 , 24,893,588)	
\$500,000 under \$1,000,000	1,348 (671 , 2,025)	25,943 (8,097 , 43,790)				202,190 (193,801 , 210,576)		10,411,264 (9,578,865 , 11,243,663)	
\$1,000,000 or more	1,332 (1,064 , 1,599)	45,661 (30,373 , 60,949)				147,642 (144,904 , 150,379)		19,056,870 (18,556,458 , 19,557,281)	
Nontaxable returns, total	21,860 (13,488 , 30,231)	130,967 (74,561 , 187,373)				1,382,370 (1,315,243 , 1,449,497)		12,990,541 (12,268,030 , 13,713,052)	

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 2020
 (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—continued		Net loss		Partnership and S corporation		Amount
	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)			
All returns, total	3,716,188 (3,611,082, 3,821,234)	51,916,142 (50,232,563, 53,599,722)	5,901,811 (5,783,867, 6,019,755)	931,608,828 (922,321,717, 940,895,939)			
No adjusted gross income	248,827 (227,732, 269,922)	8,111,578 (7,470,000, 8,753,157)	83,577 (73,404, 93,750)	6,302,577 (5,921,841, 6,683,313)			
\$1 under \$5,000	71,512 (56,330, 86,694)	691,815 (474,643, 908,988)	58,793 (44,243, 73,344)	340,014 (195,413, 484,615)			
\$5,000 under \$10,000	81,432 (64,639, 98,225)	712,537 (523,139, 901,936)	69,317 (53,338, 85,295)	458,159 (284,677, 631,641)			
\$10,000 under \$15,000	104,917 (85,522, 124,313)	824,890 (589,547, 1,060,234)	105,014 (85,309, 124,718)	1,026,238 (658,756, 1,393,719)			
\$15,000 under \$20,000	87,942 (70,273, 105,611)	797,534 (581,433, 1,013,635)	113,504 (92,811, 134,196)	970,839 (731,009, 1,210,668)			
\$20,000 under \$25,000	106,344 (86,870, 125,818)	1,151,613 (842,624, 1,460,603)	120,094 (99,097, 141,091)	1,804,548 (1,310,781, 2,298,315)			
\$25,000 under \$30,000	122,922 (101,683, 144,160)	1,130,185 (826,769, 1,433,601)	108,457 (88,495, 128,419)	1,636,406 (1,219,460, 2,053,352)			
\$30,000 under \$40,000	224,384 (195,812, 252,957)	2,537,539 (2,072,120, 3,002,958)	235,282 (205,743, 264,821)	4,050,440 (3,398,557, 4,702,323)			
\$40,000 under \$50,000	221,223 (192,803, 249,644)	1,997,638 (1,652,046, 2,343,230)	228,183 (198,985, 257,381)	4,283,455 (3,546,884, 5,020,025)			
\$50,000 under \$75,000	601,123 (554,426, 647,821)	6,304,693 (5,587,812, 7,021,575)	587,979 (541,617, 634,342)	14,288,968 (12,733,296, 15,844,640)			
\$75,000 under \$100,000	512,452 (469,588, 555,316)	4,707,698 (4,172,461, 5,242,935)	526,596 (482,858, 570,334)	15,177,278 (13,429,801, 16,924,755)			
\$100,000 under \$200,000	926,500 (872,052, 980,948)	9,121,218 (8,390,402, 9,852,035)	1,542,544 (1,472,785, 1,612,304)	69,646,883 (65,295,658, 73,998,108)			
\$200,000 under \$500,000	272,655 (256,801, 288,510)	6,764,904 (6,199,091, 7,330,717)	1,349,384 (1,313,912, 1,384,857)	155,392,943 (150,183,398, 160,602,488)			
\$500,000 under \$1,000,000	77,287 (72,113, 82,460)	2,995,043 (2,708,586, 3,281,500)	455,995 (443,504, 468,485)	141,661,616 (136,908,192, 146,415,040)			
\$1,000,000 under \$1,500,000	22,328 (20,731, 23,926)	1,104,977 (989,759, 1,220,195)	130,346 (126,563, 134,129)	79,699,871 (76,773,733, 82,626,009)			
\$1,500,000 under \$2,000,000	9,946 (9,374, 10,517)	600,140 (538,433, 661,847)	58,078 (56,707, 59,449)	52,738,659 (51,272,743, 54,204,574)			
\$2,000,000 under \$5,000,000	15,946 (15,445, 16,447)	1,239,891 (1,168,830, 1,310,951)	89,419 (88,290, 90,548)	138,174,123 (136,118,251, 140,229,995)			
\$5,000,000 under \$10,000,000	4,739 (4,582, 4,897)	477,810 (456,715, 498,905)	23,799 (23,456, 24,142)	78,661,556 (77,251,265, 80,071,847)			
\$10,000,000 or more	3,677 (3,677, 3,677)	644,438 (644,438, 644,438)	15,449 (15,449, 15,449)	165,294,257 (165,294,257, 165,294,257)			
Taxable returns, total	2,720,100 (2,629,717, 2,810,483)	35,467,969 (34,131,837, 36,804,102)	5,034,248 (4,928,835, 5,139,661)	911,744,481 (902,571,311, 920,917,651)			
No adjusted gross income	375 (264, 486)	95,516 (81,836, 109,196)	1,434 (799, 2,070)	1,485,290 (1,370,614, 1,599,967)			
\$1 under \$5,000	0 (0, 0)	0 (0, 0)	* 5,077 (628, 9,526)	* 24,598 (15,154, 34,043)			
\$5,000 under \$10,000	0 (0, 0)	0 (0, 0)	* 6,472 (1,583, 11,361)	* 43,508 (8,918, 78,099)			
\$10,000 under \$15,000	9,192 (3,318, 15,067)	45,023 (3,816, 86,231)	18,103 (9,748, 26,459)	168,891 (78,036, 259,745)			
\$15,000 under \$20,000	20,482 (11,850, 29,114)	124,006 (57,581, 190,432)	43,345 (30,487, 56,204)	329,769 (193,717, 465,860)			
\$20,000 under \$25,000	40,277 (28,175, 52,379)	450,336 (284,403, 616,270)	47,337 (34,151, 60,522)	791,656 (378,215, 1,205,098)			
\$25,000 under \$30,000	53,290 (39,266, 67,315)	379,818 (244,853, 514,783)	57,952 (43,155, 72,749)	883,610 (601,279, 1,165,942)			
\$30,000 under \$40,000	140,792 (117,975, 163,609)	1,467,287 (1,098,213, 1,836,361)	133,905 (111,533, 156,278)	2,130,693 (1,679,417, 2,581,968)			
\$40,000 under \$50,000	174,714 (149,280, 200,149)	1,404,605 (1,118,535, 1,690,675)	160,108 (135,482, 184,733)	2,815,157 (2,223,994, 3,406,320)			
\$50,000 under \$75,000	496,552 (453,875, 539,229)	4,837,365 (4,253,358, 5,421,372)	463,882 (422,535, 505,229)	10,713,948 (9,362,283, 12,065,613)			
\$75,000 under \$100,000	472,784 (431,438, 514,131)	4,171,605 (3,670,503, 4,672,707)	476,993 (435,270, 518,716)	13,746,622 (12,073,714, 15,419,530)			
\$100,000 under \$200,000	905,878 (851,872, 959,884)	8,743,358 (8,021,807, 9,464,909)	1,499,849 (1,430,959, 1,568,739)	67,552,109 (63,250,778, 71,853,439)			
\$200,000 under \$500,000	271,961 (256,107, 287,815)	6,703,858 (6,139,010, 7,268,707)	1,346,879 (1,311,415, 1,382,343)	155,032,935 (149,825,582, 160,240,287)			
\$500,000 under \$1,000,000	77,206 (72,032, 82,379)	2,987,829 (2,701,372, 3,274,287)	455,877 (443,387, 468,368)	141,621,910 (136,868,488, 146,375,331)			
\$1,000,000 or more	56,595 (54,830, 58,360)	4,057,361 (3,907,526, 4,207,195)	317,033 (312,993, 321,072)	514,403,765 (510,492,746, 518,314,785)			
Nontaxable returns, total	996,058 (941,344, 1,050,772)	16,448,173 (15,414,885, 17,481,461)	867,563 (813,582, 921,544)	19,964,347 (18,360,558, 21,568,137)			

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 2020
 (Filing Year 2021)—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	
	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
All returns, total	3,099,702 (3,012,683, 3,186,721)	224,177,049 (220,679,248, 227,674,851)	605,176 (565,249, 645,103)	36,140,560 (34,424,639, 37,856,480)
No adjusted gross income	391,827 (368,611, 415,044)	101,931,779 (99,528,522, 104,335,036)	13,584 (9,495, 17,672)	594,992 (509,966, 680,018)
\$1 under \$5,000	64,502 (49,488, 79,515)	1,582,952 (1,014,222, 2,151,682)	7,362 (2,101, 12,622)	16,172 (2,756, 29,588)
\$5,000 under \$10,000	45,396 (32,964, 57,828)	970,971 (541,308, 1,400,633)	2,040 (1,734, 4,814)	12,554 (-2,294, 27,402)
\$10,000 under \$15,000	74,933 (58,744, 91,122)	1,727,681 (1,090,162, 2,365,201)	11,530 (4,993, 18,066)	74,295 (10,378, 138,212)
\$15,000 under \$20,000	73,479 (57,152, 89,807)	925,138 (619,629, 1,230,648)	15,929 (8,264, 23,593)	78,742 (33,123, 124,361)
\$20,000 under \$25,000	66,633 (51,189, 82,076)	1,447,928 (861,800, 2,034,056)	13,288 (6,137, 20,439)	154,641 (54,824, 254,458)
\$25,000 under \$30,000	76,493 (59,727, 93,258)	1,224,735 (777,461, 1,672,008)	12,216 (5,573, 18,859)	66,733 (12,858, 120,608)
\$30,000 under \$40,000	130,305 (108,737, 151,873)	2,652,590 (1,982,397, 3,322,784)	18,899 (10,470, 27,328)	214,299 (98,248, 330,350)
\$40,000 under \$50,000	140,324 (117,847, 162,801)	2,501,768 (1,898,115, 3,105,421)	26,038 (16,164, 35,912)	226,459 (102,696, 350,222)
\$50,000 under \$75,000	303,433 (270,851, 336,016)	5,730,172 (4,833,771, 6,626,574)	68,877 (52,936, 84,817)	975,876 (645,724, 1,306,028)
\$75,000 under \$100,000	297,426 (265,164, 329,688)	5,745,502 (4,892,300, 6,598,703)	61,242 (46,331, 76,153)	959,023 (587,348, 1,330,697)
\$100,000 under \$200,000	734,939 (687,878, 782,000)	14,425,837 (13,246,659, 15,605,014)	171,838 (147,987, 195,689)	4,192,713 (3,237,663, 5,147,763)
\$200,000 under \$500,000	464,362 (443,672, 485,053)	14,989,594 (14,059,311, 15,919,878)	118,894 (107,798, 129,991)	6,046,724 (5,119,267, 6,974,181)
\$500,000 under \$1,000,000	136,221 (129,321, 143,121)	9,370,435 (8,814,662, 9,926,188)	33,717 (30,113, 37,321)	3,851,727 (3,142,589, 4,560,864)
\$1,000,000 under \$1,500,000	37,925 (35,868, 39,981)	4,688,841 (4,389,993, 4,947,690)	10,217 (9,122, 11,313)	1,872,673 (1,483,333, 2,262,013)
\$1,500,000 under \$2,000,000	16,921 (16,167, 17,675)	2,636,326 (2,468,659, 2,803,992)	5,228 (4,814, 5,641)	1,523,700 (1,279,521, 1,767,878)
\$2,000,000 under \$5,000,000	27,903 (27,250, 28,557)	8,349,268 (8,110,922, 8,587,614)	8,824 (8,448, 9,199)	4,240,382 (3,908,248, 4,572,516)
\$5,000,000 under \$10,000,000	9,025 (8,817, 9,234)	5,919,330 (5,835,385, 6,003,276)	3,068 (2,933, 3,183)	2,927,264 (2,699,393, 3,155,135)
\$10,000,000 or more	7,653 (7,653, 7,653)	37,376,201 (37,376,201, 37,376,201)	2,397 (2,397, 2,397)	8,111,592 (8,111,592, 8,111,592)
Taxable returns, total	2,119,399 (2,047,756, 2,191,042)	106,549,776 (104,637,498, 108,462,054)	524,302 (487,751, 560,853)	35,054,068 (33,352,033, 36,756,083)
No adjusted gross income	** 2,216 (126, 4,307)	** 1,853,319 (1,714,272, 1,992,365)	** 3,223 (-257, 6,703)	** 135,242 (101,931, 168,554)
\$1 under \$5,000	**	**	**	**
\$5,000 under \$10,000	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)
\$10,000 under \$15,000	* 6,689 (1,688, 11,650)	* 65,713 (2,812, 128,613)	**	**
\$15,000 under \$20,000	14,535 (7,138, 21,932)	197,840 (34,132, 361,548)	* 6,303 (1,465, 11,142)	* 43,368 (9,095, 77,642)
\$20,000 under \$25,000	21,816 (12,718, 30,914)	182,388 (45,372, 319,404)	* 6,088 (1,225, 10,952)	* 96,429 (9,990, 182,868)
\$25,000 under \$30,000	25,147 (15,453, 34,841)	363,262 (96,332, 630,191)	* 6,484 (1,576, 11,392)	* 24,669 (-2,051, 51,390)
\$30,000 under \$40,000	74,115 (57,544, 90,685)	926,813 (567,248, 1,286,378)	15,175 (7,575, 22,775)	185,977 (78,137, 293,816)
\$40,000 under \$50,000	79,492 (62,440, 96,545)	1,124,055 (757,103, 1,491,006)	20,828 (11,985, 29,671)	195,974 (82,506, 309,441)
\$50,000 under \$75,000	223,669 (195,445, 251,894)	2,944,958 (2,344,031, 3,545,885)	55,044 (40,774, 69,314)	744,108 (452,128, 1,036,087)
\$75,000 under \$100,000	262,455 (231,824, 293,086)	3,857,185 (3,199,376, 4,514,994)	60,093 (45,303, 74,882)	946,133 (574,947, 1,317,319)
\$100,000 under \$200,000	711,074 (664,470, 757,679)	12,290,685 (11,210,439, 13,370,932)	168,940 (145,245, 192,635)	4,128,938 (3,175,604, 5,082,271)
\$200,000 under \$500,000	462,782 (442,092, 483,472)	14,576,760 (13,648,174, 15,505,345)	118,698 (107,602, 129,795)	6,036,027 (5,108,570, 6,963,484)
\$500,000 under \$1,000,000	136,091 (129,191, 142,991)	9,314,273 (8,758,520, 9,870,026)	33,710 (30,106, 37,314)	3,851,081 (3,141,943, 4,560,218)
\$1,000,000 or more	99,337 (97,071, 101,603)	58,852,527 (58,445,058, 59,259,995)	29,715 (28,484, 30,946)	18,666,112 (18,056,305, 19,275,918)
Nontaxable returns, total	980,303 (930,257, 1,030,349)	117,627,273 (114,684,993, 120,569,554)	80,874 (64,747, 97,002)	1,086,502 (867,397, 1,305,606)

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 2020 (Filing Year 2021)—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		Net income	
	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (63)	Amount (64)
All returns, total	45,379 (35,619, 55,140)	4,657,540 (4,414,819, 4,900,260)	471,226 (440,613, 501,839)	12,887,044 (12,058,393, 13,715,694)	471,226 (440,613, 501,839)	12,887,044 (12,058,393, 13,715,694)
No adjusted gross income	7,387 (3,801, 10,973)	2,523,266 (2,356,788, 2,689,744)	25,256 (20,435, 30,077)	714,024 (611,990, 816,058)	25,256 (20,435, 30,077)	714,024 (611,990, 816,058)
\$1 under \$5,000	** 2,319 (-530, 5,168)	** 25,501 (-23,847, 74,850)	16,254 (8,899, 23,610)	65,700 (25,224, 106,177)	16,254 (8,899, 23,610)	65,700 (25,224, 106,177)
\$5,000 under \$10,000	** 2,004 (-768, 4,776)	** 1,292 (-995, 3,580)	18,438 (10,716, 26,159)	115,265 (51,668, 178,863)	18,438 (10,716, 26,159)	115,265 (51,668, 178,863)
\$10,000 under \$15,000	**	**	20,542 (12,265, 28,820)	192,908 (106,496, 279,321)	20,542 (12,265, 28,820)	192,908 (106,496, 279,321)
\$15,000 under \$20,000	**	**	11,991 (5,815, 18,166)	198,458 (43,200, 353,716)	11,991 (5,815, 18,166)	198,458 (43,200, 353,716)
\$20,000 under \$25,000	**	**	13,443 (7,146, 19,740)	106,053 (45,484, 166,622)	13,443 (7,146, 19,740)	106,053 (45,484, 166,622)
\$25,000 under \$30,000	* 2,046 (-730, 4,821)	* 2,651 (-1,035, 6,337)	13,821 (7,531, 20,110)	190,260 (91,568, 288,952)	13,821 (7,531, 20,110)	190,260 (91,568, 288,952)
\$30,000 under \$40,000	* 2,188 (-698, 5,075)	* 57,639 (-34,514, 149,792)	31,668 (21,943, 41,393)	567,861 (346,841, 788,880)	31,668 (21,943, 41,393)	567,861 (346,841, 788,880)
\$40,000 under \$50,000	* 314 (-269, 897)	* 3,323 (1,018, 5,628)	32,391 (22,418, 42,363)	549,391 (340,261, 758,521)	32,391 (22,418, 42,363)	549,391 (340,261, 758,521)
\$50,000 under \$75,000	2,396 (-417, 5,209)	37,147 (-7,617, 81,911)	68,744 (54,694, 82,794)	1,413,757 (1,040,069, 1,787,444)	68,744 (54,694, 82,794)	1,413,757 (1,040,069, 1,787,444)
\$75,000 under \$100,000	2,029 (-707, 4,765)	21,686 (-592, 43,964)	46,278 (35,574, 56,981)	1,112,548 (863,768, 1,361,329)	46,278 (35,574, 56,981)	1,112,548 (863,768, 1,361,329)
\$100,000 under \$200,000	9,744 (4,313, 15,175)	102,552 (37,054, 168,050)	117,765 (101,632, 133,898)	3,348,454 (2,882,182, 3,814,726)	117,765 (101,632, 133,898)	3,348,454 (2,882,182, 3,814,726)
\$200,000 under \$500,000	5,517 (3,432, 7,601)	179,563 (106,849, 252,278)	42,010 (36,643, 47,377)	2,722,523 (2,331,543, 3,113,503)	42,010 (36,643, 47,377)	2,722,523 (2,331,543, 3,113,503)
\$500,000 under \$1,000,000	3,164 (2,249, 4,080)	214,737 (147,774, 281,700)	8,232 (6,618, 9,846)	749,606 (604,304, 894,907)	8,232 (6,618, 9,846)	749,606 (604,304, 894,907)
\$1,000,000 under \$1,500,000	1,369 (1,016, 1,722)	129,277 (89,514, 169,040)	1,980 (1,528, 2,432)	214,911 (160,936, 268,885)	1,980 (1,528, 2,432)	214,911 (160,936, 268,885)
\$1,500,000 under \$2,000,000	951 (799, 1,103)	85,613 (60,017, 111,210)	710 (580, 841)	121,131 (73,214, 169,049)	710 (580, 841)	121,131 (73,214, 169,049)
\$2,000,000 under \$5,000,000	1,947 (1,786, 2,108)	271,085 (234,050, 308,120)	1,189 (1,055, 1,323)	250,677 (204,218, 297,136)	1,189 (1,055, 1,323)	250,677 (204,218, 297,136)
\$5,000,000 under \$10,000,000	901 (841, 960)	213,540 (203,530, 223,549)	293 (253, 332)	83,908 (47,844, 119,973)	293 (253, 332)	83,908 (47,844, 119,973)
\$10,000,000 or more	1,104 (1,104, 1,104)	788,666 (788,666, 788,666)	221 (221, 221)	169,607 (169,607, 169,607)	221 (221, 221)	169,607 (169,607, 169,607)
Taxable returns, total	31,292 (23,657, 38,927)	2,157,402 (2,010,800, 2,304,003)	318,352 (292,534, 344,169)	10,124,257 (9,374,275, 10,874,239)	318,352 (292,534, 344,169)	10,124,257 (9,374,275, 10,874,239)
No adjusted gross income	99 (71, 126)	175,887 (132,938, 218,835)	56 (33, 78)	50,671 (32,143, 69,199)	56 (33, 78)	50,671 (32,143, 69,199)
\$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)	* 1,398 (-580, 3,375)	* 15,062 (-10,071, 40,195)	* 1,398 (-580, 3,375)	* 15,062 (-10,071, 40,195)
\$15,000 under \$20,000	0 (0, 0)	0 (0, 0)	* 3,470 (35, 6,905)	* 93,957 (-44,042, 231,956)	* 3,470 (35, 6,905)	* 93,957 (-44,042, 231,956)
\$20,000 under \$25,000	0 (0, 0)	0 (0, 0)	* 3,926 (548, 7,305)	* 21,899 (1,337, 42,460)	* 3,926 (548, 7,305)	* 21,899 (1,337, 42,460)
\$25,000 under \$30,000	** 2,102 (-679, 4,882)	** 1,744 (-1,513, 5,001)	5,412 (1,360, 9,464)	37,001 (9,417, 64,585)	5,412 (1,360, 9,464)	37,001 (9,417, 64,585)
\$30,000 under \$40,000	**	**	19,112 (11,137, 27,087)	265,913 (110,370, 421,456)	19,112 (11,137, 27,087)	265,913 (110,370, 421,456)
\$40,000 under \$50,000	* 302 (-281, 885)	* 1,529 (-709, 3,766)	23,115 (14,352, 31,879)	370,821 (179,615, 562,027)	23,115 (14,352, 31,879)	370,821 (179,615, 562,027)
\$50,000 under \$75,000	* 2,296 (-515, 5,106)	* 22,172 (-18,917, 63,261)	51,118 (38,676, 63,560)	950,370 (622,091, 1,278,650)	51,118 (38,676, 63,560)	950,370 (622,091, 1,278,650)
\$75,000 under \$100,000	* 1,977 (-758, 4,711)	* 11,658 (-5,458, 28,775)	42,627 (32,036, 53,219)	959,940 (718,397, 1,201,483)	42,627 (32,036, 53,219)	959,940 (718,397, 1,201,483)
\$100,000 under \$200,000	9,638 (4,207, 15,068)	91,448 (26,758, 156,137)	113,808 (97,850, 129,765)	3,066,170 (2,648,999, 3,483,341)	113,808 (97,850, 129,765)	3,066,170 (2,648,999, 3,483,341)
\$200,000 under \$500,000	5,459 (3,374, 7,543)	153,593 (80,879, 226,308)	41,692 (36,331, 47,053)	2,703,778 (2,312,824, 3,094,731)	41,692 (36,331, 47,053)	2,703,778 (2,312,824, 3,094,731)
\$500,000 under \$1,000,000	3,156 (2,241, 4,072)	211,924 (144,961, 278,887)	8,224 (6,610, 9,838)	748,442 (603,140, 893,743)	8,224 (6,610, 9,838)	748,442 (603,140, 893,743)
\$1,000,000 or more	6,265 (5,844, 6,686)	1,487,447 (1,426,589, 1,548,306)	4,393 (3,903, 4,883)	840,235 (747,493, 932,976)	4,393 (3,903, 4,883)	840,235 (747,493, 932,976)
Nontaxable returns, total	14,087 (8,005, 20,169)	2,500,138 (2,306,641, 2,693,655)	152,875 (133,994, 171,755)	2,762,787 (2,375,596, 3,149,978)	152,875 (133,994, 171,755)	2,762,787 (2,375,596, 3,149,978)

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Farm		Net loss		Unemployment compensation	
	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)	Number of returns (67)	Amount (68)
All returns, total	1,267,195 (1,225,712, 1,308,677)	34,751,183 (33,342,389, 36,159,977)	29,901,078 (29,601,185, 30,200,970)	405,283,667 (400,229,909, 410,337,424)		
No adjusted gross income	141,275 (127,376, 155,174)	7,789,467 (7,229,301, 8,349,632)	266,961 (243,131, 290,791)	3,852,264 (3,468,523, 4,216,005)		
\$1 under \$5,000	22,872 (14,115, 31,629)	494,983 (269,829, 720,138)	748,262 (695,116, 801,408)	6,818,367 (6,249,309, 7,387,426)		
\$5,000 under \$10,000	25,828 (16,091, 35,564)	500,420 (252,424, 748,416)	1,615,057 (1,537,227, 1,692,887)	19,246,441 (18,196,534, 20,296,349)		
\$10,000 under \$15,000	34,102 (23,216, 44,987)	565,045 (341,068, 789,023)	2,267,556 (2,175,639, 2,359,474)	28,705,320 (27,386,887, 30,023,753)		
\$15,000 under \$20,000	39,030 (27,465, 50,595)	975,334 (538,558, 1,412,110)	2,864,828 (2,565,037, 2,764,220)	34,387,104 (32,916,904, 35,857,305)		
\$20,000 under \$25,000	40,302 (28,438, 52,166)	710,973 (448,195, 973,750)	2,786,110 (2,684,285, 2,887,934)	39,517,344 (37,871,546, 41,163,141)		
\$25,000 under \$30,000	40,664 (28,851, 52,477)	654,795 (431,489, 878,100)	2,584,868 (2,486,622, 2,683,114)	36,979,984 (35,341,492, 38,618,477)		
\$30,000 under \$40,000	69,856 (54,434, 85,277)	1,298,002 (863,105, 1,732,899)	4,033,288 (3,911,364, 4,155,211)	59,294,767 (57,148,134, 61,441,399)		
\$40,000 under \$50,000	82,791 (66,066, 99,516)	1,562,308 (1,185,602, 1,939,014)	2,802,052 (2,503,251, 2,700,853)	37,048,731 (35,320,641, 38,776,821)		
\$50,000 under \$75,000	193,880 (169,452, 218,309)	3,385,478 (2,797,681, 3,973,275)	3,762,635 (3,647,129, 3,878,140)	53,118,546 (51,032,375, 55,204,718)		
\$75,000 under \$100,000	165,660 (142,723, 188,597)	3,325,909 (2,745,310, 3,906,509)	2,482,236 (2,387,320, 2,577,153)	32,586,167 (30,982,887, 34,189,447)		
\$100,000 under \$200,000	284,985 (259,572, 310,394)	6,200,549 (5,556,273, 6,844,824)	3,249,149 (3,146,536, 3,351,762)	42,469,211 (40,744,489, 44,193,934)		
\$200,000 under \$500,000	94,375 (85,261, 103,489)	3,733,672 (3,302,715, 4,164,628)	749,720 (718,919, 780,522)	10,035,100 (9,511,577, 10,559,623)		
\$500,000 under \$1,000,000	** 31,577 (29,114, 34,041)	** 3,554,248 (3,348,115, 3,760,383)	69,540 (64,075, 75,006)	960,260 (866,589, 1,053,931)		
\$1,000,000 under \$1,500,000	**	**	10,696 (9,489, 11,903)	148,074 (127,315, 168,834)		
\$1,500,000 under \$2,000,000	**	**	3,590 (3,208, 3,973)	49,565 (42,543, 56,586)		
\$2,000,000 under \$5,000,000	**	**	3,801 (3,520, 4,083)	53,306 (48,354, 58,257)		
\$5,000,000 under \$10,000,000	**	**	699 (631, 767)	10,058 (8,796, 11,321)		
\$10,000,000 or more	**	**	229 (229, 229)	3,058 (3,058, 3,058)		
Taxable returns, total	845,840 (806,625, 885,054)	20,493,486 (19,414,292, 21,572,679)	18,149,949 (17,907,693, 18,392,206)	244,613,983 (240,531,415, 248,696,551)		
No adjusted gross income	** 2,256 (-564, 5,076)	** 75,541 (38,961, 112,122)	32 (11, 54)	679 (132, 1,228)		
\$1 under \$5,000	0 (0, 0)	0 (0, 0)	64,076 (48,391, 79,761)	648,482 (473,583, 823,381)		
\$5,000 under \$10,000	0 (0, 0)	0 (0, 0)	142,178 (118,824, 165,533)	1,875,003 (1,541,786, 2,208,219)		
\$10,000 under \$15,000	**	**	439,996 (399,021, 480,971)	5,785,841 (5,186,281, 6,385,401)		
\$15,000 under \$20,000	9,840 (3,838, 15,841)	194,949 (35,905, 353,993)	1,115,482 (1,050,465, 1,180,498)	14,500,158 (13,541,197, 15,459,118)		
\$20,000 under \$25,000	* 4,333 (360, 8,286)	* 64,164 (-14,708, 143,036)	1,227,995 (1,159,833, 1,296,157)	17,027,843 (15,947,205, 18,108,481)		
\$25,000 under \$30,000	19,549 (11,180, 27,918)	265,356 (130,522, 400,189)	1,290,594 (1,220,696, 1,360,491)	17,864,418 (16,718,655, 19,010,180)		
\$30,000 under \$40,000	47,583 (34,506, 60,661)	676,110 (398,467, 953,753)	2,462,868 (2,366,865, 2,558,872)	34,467,159 (32,845,798, 36,088,519)		
\$40,000 under \$50,000	52,237 (38,710, 65,765)	802,619 (558,475, 1,046,763)	1,895,712 (1,811,094, 1,980,330)	25,954,210 (24,538,140, 27,370,280)		
\$50,000 under \$75,000	154,240 (131,983, 176,496)	2,499,833 (1,992,663, 3,017,004)	3,119,059 (3,013,238, 3,224,880)	42,867,780 (41,001,426, 44,734,134)		
\$75,000 under \$100,000	153,749 (131,411, 176,087)	2,875,099 (2,334,208, 3,415,990)	2,337,127 (2,244,833, 2,429,422)	30,472,164 (28,923,155, 32,021,174)		
\$100,000 under \$200,000	276,362 (251,152, 301,572)	5,792,009 (5,168,665, 6,415,353)	3,217,025 (3,114,824, 3,319,227)	41,898,346 (40,186,985, 43,609,707)		
\$200,000 under \$500,000	94,125 (85,011, 103,239)	3,701,047 (3,270,091, 4,132,004)	749,289 (718,488, 780,091)	10,028,415 (9,504,892, 10,551,938)		
\$500,000 under \$1,000,000	** 31,565 (29,102, 34,029)	** 3,546,757 (3,340,623, 3,752,891)	69,512 (64,047, 74,978)	959,694 (866,023, 1,053,365)		
\$1,000,000 or more	**	**	19,003 (17,705, 20,300)	263,794 (241,312, 286,276)		
Nontaxable returns, total	421,355 (390,987, 451,723)	14,257,698 (13,235,756, 15,279,639)	11,751,128 (11,552,054, 11,950,202)	160,669,684 (157,433,495, 163,905,873)		

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 2020
 (Filing Year 2021)—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 exclusion amount		Social Security benefits		Total [1]
	Number of returns (69)	Amount (70)	Number of returns (71)	Amount (72)	
All returns, total	14,730,508 (14,506,867, 14,954,148)	131,649,774 (129,471,777, 133,827,766)	31,691,628 (31,394,080, 31,989,176)	774,017,713 (765,933,658, 782,101,767)	
No adjusted gross income	232,659 (210,088, 255,230)	2,161,734 (1,948,066, 2,375,402)	1,694,003 (1,620,473, 1,767,534)	33,124,797 (31,550,579, 34,699,015)	
\$1 under \$5,000	630,412 (581,642, 679,182)	5,184,029 (4,756,809, 5,611,249)	2,259,206 (2,167,698, 2,350,713)	43,687,805 (41,694,028, 45,681,582)	
\$5,000 under \$10,000	1,276,826 (1,207,521, 1,346,131)	11,538,357 (10,865,380, 12,191,334)	2,005,351 (1,918,985, 2,091,718)	40,934,055 (38,971,592, 42,896,519)	
\$10,000 under \$15,000	1,515,901 (1,440,469, 1,591,334)	13,991,508 (13,266,222, 14,716,794)	2,168,117 (2,078,261, 2,257,973)	44,770,674 (42,723,382, 46,817,966)	
\$15,000 under \$20,000	1,281,060 (1,211,543, 1,350,576)	11,502,205 (10,839,986, 12,164,424)	1,772,914 (1,691,399, 1,854,428)	37,248,829 (35,343,547, 39,154,111)	
\$20,000 under \$25,000	1,154,880 (1,088,780, 1,220,980)	10,706,395 (10,054,340, 11,358,450)	1,582,202 (1,505,131, 1,659,274)	35,389,648 (33,461,146, 37,278,150)	
\$25,000 under \$30,000	1,065,614 (1,002,054, 1,129,173)	9,515,158 (8,904,927, 10,125,389)	1,378,838 (1,306,813, 1,450,863)	31,854,977 (30,013,343, 33,696,612)	
\$30,000 under \$40,000	1,661,697 (1,582,612, 1,740,782)	14,891,381 (14,118,538, 15,664,224)	2,344,164 (2,250,738, 2,437,589)	54,335,931 (51,926,669, 56,745,193)	
\$40,000 under \$50,000	1,157,306 (1,091,225, 1,223,387)	10,339,313 (9,689,993, 10,988,633)	2,042,593 (1,955,862, 2,129,524)	47,452,182 (45,188,426, 49,715,939)	
\$50,000 under \$75,000	1,877,964 (1,795,200, 1,960,727)	16,689,030 (15,862,855, 17,515,206)	4,525,151 (4,401,584, 4,648,718)	107,149,645 (103,841,211, 110,458,079)	
\$75,000 under \$100,000	1,329,506 (1,259,497, 1,399,516)	11,648,461 (10,955,018, 12,341,904)	3,340,357 (3,232,516, 3,448,197)	87,965,204 (84,818,204, 91,112,204)	
\$100,000 under \$200,000	1,543,569 (1,470,582, 1,616,556)	13,463,570 (12,754,560, 14,172,579)	4,921,147 (4,802,142, 5,040,151)	151,266,066 (147,154,063, 155,378,069)	
\$200,000 under \$500,000	** 3,114 (1,497, 4,730)	** 18,631 (6,890, 30,372)	1,353,378 (1,315,611, 1,391,145)	47,227,661 (45,811,025, 48,644,298)	
\$500,000 under \$1,000,000	**	**	194,477 (186,023, 202,930)	7,301,372 (6,953,635, 7,649,109)	
\$1,000,000 under \$1,500,000	**	**	47,522 (45,173, 49,870)	1,818,178 (1,719,713, 1,916,642)	
\$1,500,000 under \$2,000,000	**	**	19,714 (18,868, 20,560)	769,138 (734,397, 803,879)	
\$2,000,000 under \$5,000,000	**	**	29,510 (28,820, 30,200)	1,191,467 (1,161,183, 1,221,750)	
\$5,000,000 under \$10,000,000	**	**	**	326,804 (317,741, 335,866)	
\$10,000,000 or more	**	**	**	223,280 (223,280, 223,280)	
Taxable returns, total	8,900,665 (8,723,102, 9,078,269)	77,619,244 (75,921,240, 79,317,247)	20,597,378 (20,357,456, 20,837,299)	536,613,403 (529,744,553, 543,482,254)	
No adjusted gross income	* 31 (10, 53)	* 360 (70, 649)	2,287 (208, 4,367)	77,441 (13,282, 141,599)	
\$1 under \$5,000	51,060 (37,057, 65,062)	509,200 (369,074, 649,325)	12,478 (5,624, 19,333)	181,322 (71,363, 291,282)	
\$5,000 under \$10,000	113,143 (92,306, 133,980)	1,147,045 (935,607, 1,358,483)	18,041 (9,715, 26,367)	240,114 (112,592, 367,636)	
\$10,000 under \$15,000	275,798 (243,348, 308,248)	2,539,394 (2,230,618, 2,848,169)	195,527 (168,225, 222,830)	3,461,208 (2,943,720, 3,978,695)	
\$15,000 under \$20,000	613,046 (564,730, 661,363)	5,303,273 (4,864,093, 5,742,453)	829,941 (773,833, 886,050)	14,513,876 (13,463,669, 15,564,083)	
\$20,000 under \$25,000	647,127 (597,491, 696,762)	5,610,154 (5,160,604, 6,059,705)	745,036 (691,909, 798,162)	13,755,875 (12,695,137, 14,816,612)	
\$25,000 under \$30,000	693,423 (642,020, 744,825)	5,900,594 (5,432,559, 6,368,629)	857,916 (800,965, 914,866)	18,108,141 (16,784,054, 19,432,228)	
\$30,000 under \$40,000	1,189,689 (1,122,575, 1,256,802)	10,260,546 (9,635,929, 10,885,162)	1,959,057 (1,873,399, 2,044,716)	45,576,834 (43,371,551, 47,782,117)	
\$40,000 under \$50,000	910,077 (851,324, 968,830)	7,833,148 (7,281,022, 8,385,273)	1,853,311 (1,770,335, 1,936,287)	43,331,658 (41,166,257, 45,497,059)	
\$50,000 under \$75,000	1,626,928 (1,549,584, 1,704,271)	14,296,809 (13,532,762, 15,060,856)	4,317,964 (4,196,929, 4,438,999)	102,449,422 (99,205,412, 105,693,432)	
\$75,000 under \$100,000	1,255,869 (1,187,685, 1,324,043)	10,974,269 (10,300,412, 11,648,126)	3,274,523 (3,167,602, 3,381,445)	86,229,943 (83,108,513, 89,351,373)	
\$100,000 under \$200,000	1,521,384 (1,448,829, 1,593,939)	13,225,833 (12,523,862, 13,927,804)	4,875,737 (4,757,123, 4,994,351)	149,900,743 (145,800,060, 154,001,425)	
\$200,000 under \$500,000	** 3,111 (1,495, 4,728)	** 18,620 (6,879, 30,361)	1,351,462 (1,313,695, 1,389,229)	47,160,070 (45,743,434, 48,576,707)	
\$500,000 under \$1,000,000	**	**	194,405 (185,951, 202,858)	7,239,163 (6,951,426, 7,646,901)	
\$1,000,000 or more	**	**	109,692 (107,126, 112,259)	4,327,595 (4,219,633, 4,435,557)	
Nontaxable returns, total	5,829,823 (5,686,239, 5,973,406)	54,030,528 (52,602,407, 55,458,648)	11,094,250 (10,900,864, 11,287,637)	237,404,309 (232,723,075, 242,085,543)	

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 2020
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Social Security benefits		Taxable		Foreign-earned income exclusion	
	Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (75)	Amount (76)
All returns, total	23,057,234 (22,805,002 , 23,309,465)	374,166,924 (369,306,002 , 379,027,845)	455,352 (419,697 , 491,007)	29,622,342 (27,027,724 , 32,216,960)	455,352 (419,697 , 491,007)	29,622,342 (27,027,724 , 32,216,960)
No adjusted gross income	3,871 (755 , 6,987)	25,896 (9,258 , 42,535)	142,335 (121,522 , 163,148)	6,910,232 (5,714,345 , 8,106,119)	142,335 (121,522 , 163,148)	6,910,232 (5,714,345 , 8,106,119)
\$1 under \$5,000	24,413 (14,781 , 34,044)	68,312 (37,528 , 99,095)	96,515 (77,740 , 115,289)	5,334,584 (4,125,750 , 6,543,419)	96,515 (77,740 , 115,289)	5,334,584 (4,125,750 , 6,543,419)
\$5,000 under \$10,000	79,831 (62,509 , 97,153)	269,251 (187,206 , 351,296)	24,254 (14,700 , 33,808)	1,521,705 (846,917 , 2,196,494)	24,254 (14,700 , 33,808)	1,521,705 (846,917 , 2,196,494)
\$10,000 under \$15,000	383,228 (345,249 , 421,207)	572,531 (477,593 , 667,468)	14,575 (7,332 , 21,819)	994,566 (452,553 , 1,536,579)	14,575 (7,332 , 21,819)	994,566 (452,553 , 1,536,579)
\$15,000 under \$20,000	1,038,258 (975,665 , 1,100,850)	1,720,400 (1,557,131 , 1,883,669)	16,357 (8,583 , 24,131)	983,538 (434,928 , 1,532,149)	16,357 (8,583 , 24,131)	983,538 (434,928 , 1,532,149)
\$20,000 under \$25,000	1,373,400 (1,301,516 , 1,445,284)	3,691,879 (3,456,564 , 3,927,193)	11,095 (4,718 , 17,471)	1,101,542 (470,102 , 1,732,982)	11,095 (4,718 , 17,471)	1,101,542 (470,102 , 1,732,982)
\$25,000 under \$30,000	1,334,394 (1,263,535 , 1,405,253)	5,572,571 (5,234,850 , 5,910,292)	16,399 (8,637 , 24,161)	1,232,835 (575,586 , 1,890,084)	16,399 (8,637 , 24,161)	1,232,835 (575,586 , 1,890,084)
\$30,000 under \$40,000	2,342,398 (2,248,998 , 2,435,799)	16,067,061 (15,361,301 , 16,772,822)	13,307 (6,686 , 19,929)	1,264,414 (624,478 , 1,904,350)	13,307 (6,686 , 19,929)	1,264,414 (624,478 , 1,904,350)
\$40,000 under \$50,000	2,041,617 (1,954,705 , 2,128,530)	22,450,326 (21,439,550 , 23,461,102)	18,982 (10,876 , 27,048)	1,514,224 (806,947 , 2,221,501)	18,982 (10,876 , 27,048)	1,514,224 (806,947 , 2,221,501)
\$50,000 under \$75,000	4,522,171 (4,398,636 , 4,645,706)	73,567,736 (71,416,012 , 75,719,460)	21,190 (12,715 , 29,665)	1,592,464 (913,666 , 2,271,263)	21,190 (12,715 , 29,665)	1,592,464 (913,666 , 2,271,263)
\$75,000 under \$100,000	3,339,111 (3,231,289 , 3,446,933)	72,003,811 (69,470,748 , 74,536,873)	13,967 (7,594 , 20,340)	1,214,239 (648,589 , 1,779,890)	13,967 (7,594 , 20,340)	1,214,239 (648,589 , 1,779,890)
\$100,000 under \$200,000	4,917,806 (4,798,815 , 5,036,797)	128,173,580 (124,695,926 , 131,651,234)	31,271 (23,704 , 38,838)	2,635,837 (2,043,609 , 3,228,065)	31,271 (23,704 , 38,838)	2,635,837 (2,043,609 , 3,228,065)
\$200,000 under \$500,000	1,352,733 (1,314,970 , 1,390,496)	40,102,626 (38,899,998 , 41,305,254)	24,225 (19,714 , 28,736)	2,190,011 (1,761,281 , 2,618,742)	24,225 (19,714 , 28,736)	2,190,011 (1,761,281 , 2,618,742)
\$500,000 under \$1,000,000	194,350 (185,897 , 202,803)	6,203,095 (5,907,541 , 6,498,649)	7,273 (5,678 , 8,868)	745,859 (573,178 , 918,540)	7,273 (5,678 , 8,868)	745,859 (573,178 , 918,540)
\$1,000,000 under \$1,500,000	47,773 (45,126 , 49,820)	1,544,418 (1,460,738 , 1,628,099)	1,542 (1,105 , 1,979)	175,085 (123,387 , 226,783)	1,542 (1,105 , 1,979)	175,085 (123,387 , 226,783)
\$1,500,000 under \$2,000,000	19,706 (18,860 , 20,552)	653,525 (623,997 , 683,052)	683 (549 , 818)	71,066 (55,920 , 86,211)	683 (549 , 818)	71,066 (55,920 , 86,211)
\$2,000,000 under \$5,000,000	29,493 (28,803 , 30,183)	1,012,437 (986,698 , 1,038,177)	1,052 (912 , 1,192)	103,693 (89,027 , 118,360)	1,052 (912 , 1,192)	103,693 (89,027 , 118,360)
\$5,000,000 under \$10,000,000	7,833 (7,633 , 8,034)	277,726 (270,023 , 285,429)	214 (178 , 250)	21,880 (18,058 , 25,701)	214 (178 , 250)	21,880 (18,058 , 25,701)
\$10,000,000 or more	5,148 (5,148 , 5,148)	189,743 (189,743 , 189,743)	137 (137 , 137)	14,568 (14,568 , 14,568)	137 (137 , 137)	14,568 (14,568 , 14,568)
Taxable returns, total	20,085,919 (19,849,653 , 20,322,185)	358,837,018 (354,005,855 , 363,668,181)	118,467 (101,669 , 135,264)	9,540,528 (8,157,231 , 10,923,825)	118,467 (101,669 , 135,264)	9,540,528 (8,157,231 , 10,923,825)
No adjusted gross income	** 2,150 (-638 , 4,938)	** 8,446 (-2,058 , 18,951)	* 5 (0 , 10)	* 533 (15 , 1,052)	* 5 (0 , 10)	* 533 (15 , 1,052)
\$1 under \$5,000	**	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	* 2,004 (-770 , 4,778)	* 17,154 (-6,686 , 40,994)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	61,163 (45,909 , 76,417)	105,665 (55,658 , 155,672)	* 2,929 (-383 , 6,242)	* 245,865 (-41,675 , 533,405)	* 2,929 (-383 , 6,242)	* 245,865 (-41,675 , 533,405)
\$15,000 under \$20,000	536,637 (491,464 , 581,810)	855,841 (734,368 , 977,315)	** 6,293 (1,343 , 11,244)	** 379,168 (14,508 , 743,829)	** 6,293 (1,343 , 11,244)	** 379,168 (14,508 , 743,829)
\$20,000 under \$25,000	707,968 (656,161 , 759,776)	2,006,698 (1,822,095 , 2,191,301)	**	**	**	**
\$25,000 under \$30,000	847,594 (790,981 , 904,207)	3,673,108 (3,393,162 , 3,953,054)	8,911 (3,084 , 14,727)	651,279 (168,928 , 1,133,629)	8,911 (3,084 , 14,727)	651,279 (168,928 , 1,133,629)
\$30,000 under \$40,000	1,958,597 (1,872,943 , 2,044,251)	13,720,603 (13,061,469 , 14,379,738)	7,071 (2,130 , 12,011)	610,465 (152,467 , 1,068,462)	7,071 (2,130 , 12,011)	610,465 (152,467 , 1,068,462)
\$40,000 under \$50,000	1,853,311 (1,770,335 , 1,936,287)	20,589,636 (19,617,826 , 21,561,446)	7,899 (2,634 , 13,165)	686,831 (195,645 , 1,178,017)	7,899 (2,634 , 13,165)	686,831 (195,645 , 1,178,017)
\$50,000 under \$75,000	4,315,990 (4,194,976 , 4,437,004)	70,364,268 (68,253,841 , 72,474,694)	15,420 (8,138 , 22,702)	974,903 (451,092 , 1,498,714)	15,420 (8,138 , 22,702)	974,903 (451,092 , 1,498,714)
\$75,000 under \$100,000	3,273,285 (3,166,382 , 3,380,188)	70,555,146 (68,044,186 , 73,066,107)	10,401 (4,698 , 16,103)	782,341 (318,684 , 1,245,997)	10,401 (4,698 , 16,103)	782,341 (318,684 , 1,245,997)
\$100,000 under \$200,000	4,872,448 (4,763,847 , 4,991,048)	127,016,300 (123,548,256 , 130,484,345)	26,156 (18,702 , 33,610)	2,077,594 (1,501,885 , 2,653,304)	26,156 (18,702 , 33,610)	2,077,594 (1,501,885 , 2,653,304)
\$200,000 under \$500,000	1,350,875 (1,313,112 , 1,388,638)	40,046,068 (38,843,441 , 41,248,696)	22,857 (18,346 , 27,368)	2,041,019 (1,612,288 , 2,469,749)	22,857 (18,346 , 27,368)	2,041,019 (1,612,288 , 2,469,749)
\$500,000 under \$1,000,000	194,283 (185,830 , 202,736)	6,201,315 (5,905,761 , 6,496,868)	6,983 (5,388 , 8,578)	713,820 (541,138 , 886,501)	6,983 (5,388 , 8,578)	713,820 (541,138 , 886,501)
\$1,000,000 or more	109,614 (107,049 , 112,180)	3,676,769 (3,585,015 , 3,768,523)	3,541 (3,062 , 4,020)	376,711 (320,778 , 432,643)	3,541 (3,062 , 4,020)	376,711 (320,778 , 432,643)
Nontaxable returns, total	2,971,315 (2,867,054 , 3,075,575)	15,329,906 (14,515,807 , 16,144,004)	336,885 (305,021 , 368,750)	20,081,814 (17,866,510 , 22,297,119)	336,885 (305,021 , 368,750)	20,081,814 (17,866,510 , 22,297,119)

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 2020
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Net income		Other income		Net loss
	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)	
All returns, total	6,399,954 (6,258,318, 6,541,590)	51,039,607 (49,031,736, 53,047,477)	556,087 (513,214, 598,961)	13,786,045 (12,473,331, 15,098,760)	
No adjusted gross income	100,345 (87,029, 113,660)	1,755,078 (1,478,627, 2,031,529)	25,443 (18,004, 32,883)	2,845,388 (2,448,499, 3,242,277)	
\$1 under \$5,000	401,817 (362,860, 440,774)	535,982 (408,020, 663,944)	33,412 (22,315, 44,509)	663,146 (370,441, 955,851)	
\$5,000 under \$10,000	264,946 (233,288, 296,603)	893,291 (735,132, 1,051,450)	33,579 (22,277, 44,882)	441,704 (222,735, 660,672)	
\$10,000 under \$15,000	276,301 (243,962, 308,640)	989,917 (805,289, 1,174,566)	37,815 (25,864, 49,766)	773,679 (368,176, 1,179,182)	
\$15,000 under \$20,000	269,808 (237,856, 301,760)	987,390 (773,209, 1,201,570)	34,456 (22,987, 45,925)	463,564 (223,825, 703,304)	
\$20,000 under \$25,000	252,657 (221,748, 283,565)	904,799 (696,284, 1,113,314)	27,456 (17,251, 37,662)	374,141 (181,372, 566,910)	
\$25,000 under \$30,000	236,121 (206,143, 266,099)	988,394 (707,955, 1,268,833)	28,336 (17,949, 38,722)	429,204 (220,271, 638,137)	
\$30,000 under \$40,000	462,480 (420,694, 504,266)	1,932,319 (1,539,788, 2,324,850)	45,364 (32,318, 58,411)	559,082 (307,309, 810,854)	
\$40,000 under \$50,000	382,657 (344,674, 420,640)	1,704,690 (1,354,450, 2,054,929)	40,307 (27,961, 52,653)	347,739 (205,448, 490,030)	
\$50,000 under \$75,000	812,671 (757,898, 867,443)	3,030,978 (2,574,098, 3,487,858)	60,616 (45,624, 75,608)	888,910 (521,086, 1,216,734)	
\$75,000 under \$100,000	674,355 (624,537, 724,174)	3,350,022 (2,753,237, 3,946,807)	51,793 (38,253, 65,334)	697,234 (427,843, 966,624)	
\$100,000 under \$200,000	1,302,136 (1,235,557, 1,368,715)	7,567,283 (6,381,040, 8,753,525)	80,693 (64,174, 97,212)	1,218,941 (887,578, 1,550,305)	
\$200,000 under \$500,000	663,384 (635,426, 691,343)	7,413,733 (6,548,549, 8,278,917)	36,540 (30,032, 43,049)	1,193,711 (469,217, 1,798,205)	
\$500,000 under \$1,000,000	171,805 (163,722, 179,888)	4,578,861 (3,859,253, 5,298,470)	11,102 (9,030, 13,174)	748,756 (228,767, 1,268,745)	
\$1,000,000 under \$1,500,000	45,708 (43,380, 48,037)	1,666,164 (1,372,652, 1,959,675)	3,664 (2,985, 4,343)	252,582 (130,077, 375,088)	
\$1,500,000 under \$2,000,000	22,440 (21,520, 23,359)	1,287,841 (1,109,077, 1,466,605)	1,534 (1,289, 1,779)	188,263 (108,635, 227,891)	
\$2,000,000 under \$5,000,000	37,806 (37,038, 38,573)	3,221,467 (2,955,719, 3,487,214)	2,510 (2,307, 2,714)	396,503 (292,476, 500,529)	
\$5,000,000 under \$10,000,000	12,350 (12,100, 12,599)	1,727,222 (1,574,372, 1,880,073)	794 (729, 859)	284,212 (233,775, 334,650)	
\$10,000,000 or more	10,168 (10,169, 10,168)	6,504,177 (6,504,177, 6,504,177)	672 (672, 672)	1,119,287 (1,119,287, 1,119,287)	
Taxable returns, total	4,642,794 (4,524,592, 4,760,996)	43,159,591 (41,258,386, 45,060,796)	337,654 (304,994, 370,415)	7,609,289 (6,572,362, 8,646,215)	
No adjusted gross income	492 (392, 592)	92,381 (72,946, 111,816)	45 (25, 65)	178,713 (38,181, 319,245)	
\$1 under \$5,000	35,131 (23,584, 46,678)	58,270 (35,656, 80,884)	** 3,004 (-394, 6,402)	** 40,407 (-13,945, 94,757)	
\$5,000 under \$10,000	37,111 (25,161, 49,062)	101,854 (49,399, 154,308)	**	**	
\$10,000 under \$15,000	46,543 (33,226, 59,859)	136,634 (73,568, 199,699)	* 6,991 (1,815, 12,167)	* 79,852 (7,096, 152,608)	
\$15,000 under \$20,000	113,644 (92,838, 134,449)	302,725 (195,901, 409,550)	16,074 (8,201, 23,947)	131,510 (52,117, 210,903)	
\$20,000 under \$25,000	102,129 (82,415, 121,842)	389,225 (247,036, 531,413)	9,359 (3,436, 15,281)	71,044 (21,754, 120,335)	
\$25,000 under \$30,000	123,120 (101,411, 144,830)	481,072 (311,981, 650,162)	11,205 (4,683, 17,728)	175,152 (42,095, 308,209)	
\$30,000 under \$40,000	317,153 (282,424, 351,882)	1,157,854 (851,601, 1,464,106)	31,946 (20,983, 42,909)	355,584 (199,460, 511,708)	
\$40,000 under \$50,000	300,308 (286,568, 334,046)	1,276,727 (961,118, 1,592,336)	30,805 (19,983, 41,627)	217,049 (123,732, 310,365)	
\$50,000 under \$75,000	691,461 (640,775, 742,148)	2,477,862 (2,063,345, 2,892,378)	44,595 (31,701, 57,490)	524,392 (262,962, 785,821)	
\$75,000 under \$100,000	634,431 (585,992, 682,870)	3,047,093 (2,485,368, 3,608,798)	48,001 (34,807, 61,196)	608,136 (349,283, 866,989)	
\$100,000 under \$200,000	1,280,468 (1,214,319, 1,346,617)	7,378,128 (6,195,816, 8,560,440)	79,371 (62,888, 95,874)	1,183,137 (853,020, 1,513,253)	
\$200,000 under \$500,000	660,756 (632,810, 688,703)	7,319,440 (6,454,273, 8,184,607)	36,093 (29,585, 42,602)	1,099,171 (434,677, 1,763,665)	
\$500,000 under \$1,000,000	171,662 (163,579, 179,745)	4,556,897 (3,837,291, 5,276,503)	11,013 (8,941, 13,085)	742,660 (222,671, 1,262,648)	
\$1,000,000 or more	128,385 (125,798, 130,973)	14,383,431 (13,923,812, 14,843,049)	9,151 (8,399, 9,904)	2,202,483 (2,023,841, 2,381,126)	
Non-taxable returns, total	1,757,160 (1,677,797, 1,836,524)	7,880,016 (7,230,445, 8,529,587)	218,433 (190,732, 246,134)	6,176,756 (5,371,372, 6,982,141)	

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 2020
(Filing Year 2021)—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		Gambling earnings	
	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)
All returns, total	1,323,044 (1,268,318, 1,377,771)	224,129,910 (220,500,068, 227,759,752)	1,687,491 (1,611,464, 1,763,518)	28,437,694 (26,580,819, 30,294,568)
No adjusted gross income	691,630 (659,704, 723,556)	203,734,453 (200,287,275, 207,181,632)	15,980 (11,173, 20,788)	242,940 (146,015, 339,864)
\$1 under \$5,000	97,364 (78,848, 115,880)	928,988 (641,022, 1,216,954)	62,391 (46,993, 77,788)	119,522 (82,756, 156,288)
\$5,000 under \$10,000	93,628 (75,329, 111,927)	1,089,746 (692,778, 1,486,715)	43,585 (30,792, 56,377)	135,740 (86,338, 185,142)
\$10,000 under \$15,000	72,870 (56,571, 89,168)	650,423 (430,105, 870,740)	57,598 (42,826, 72,369)	223,280 (143,618, 302,942)
\$15,000 under \$20,000	55,009 (41,004, 69,014)	547,003 (359,911, 734,095)	73,644 (56,863, 90,426)	394,645 (176,267, 613,023)
\$20,000 under \$25,000	39,610 (27,866, 51,364)	733,413 (330,411, 1,136,415)	73,885 (57,147, 90,623)	356,598 (231,429, 481,767)
\$25,000 under \$30,000	34,429 (23,529, 45,328)	663,611 (300,667, 1,026,554)	67,419 (51,356, 83,482)	294,705 (195,672, 393,739)
\$30,000 under \$40,000	30,945 (20,954, 40,936)	563,756 (353,163, 774,348)	141,590 (118,403, 164,776)	793,677 (580,687, 1,006,666)
\$40,000 under \$50,000	29,740 (19,727, 39,752)	473,649 (290,159, 657,139)	131,875 (109,518, 154,232)	748,929 (536,121, 961,737)
\$50,000 under \$75,000	53,353 (39,925, 66,781)	1,537,370 (1,098,557, 1,976,184)	279,725 (247,248, 312,201)	1,762,242 (1,383,421, 2,141,062)
\$75,000 under \$100,000	31,653 (21,692, 41,614)	811,329 (535,987, 1,086,672)	201,727 (174,254, 229,200)	1,392,934 (1,039,587, 1,746,281)
\$100,000 under \$200,000	48,642 (37,656, 59,628)	2,093,951 (1,670,360, 2,517,543)	372,415 (335,918, 408,912)	5,082,756 (4,021,982, 6,143,531)
\$200,000 under \$500,000	29,799 (25,144, 34,453)	2,505,251 (2,137,881, 2,872,621)	132,487 (119,516, 145,457)	5,166,408 (4,295,843, 6,036,974)
\$500,000 under \$1,000,000	7,861 (6,443, 9,278)	1,634,242 (1,405,887, 1,862,598)	21,252 (18,283, 24,221)	2,999,229 (2,115,796, 3,882,661)
\$1,000,000 under \$1,500,000	2,219 (1,773, 2,664)	769,042 (663,005, 875,078)	5,420 (4,585, 6,256)	1,428,597 (1,028,370, 1,828,824)
\$1,500,000 under \$2,000,000	1,152 (977, 1,328)	460,018 (388,717, 531,319)	2,129 (1,836, 2,422)	815,331 (601,618, 1,029,045)
\$2,000,000 under \$5,000,000	1,895 (1,741, 2,049)	1,371,230 (1,278,322, 1,464,138)	3,063 (2,827, 3,299)	2,266,663 (1,964,146, 2,569,181)
\$5,000,000 under \$10,000,000	680 (626, 734)	879,167 (841,843, 916,491)	824 (753, 895)	1,169,490 (967,889, 1,371,091)
\$10,000,000 or more	568 (568, 568)	2,683,267 (2,683,267, 2,683,267)	482 (482, 482)	3,044,007 (3,044,007, 3,044,007)
Taxable returns, total	233,345 (208,342, 258,348)	28,457,952 (27,533,091, 29,382,813)	1,275,940 (1,210,447, 1,341,434)	25,267,745 (23,477,077, 27,058,412)
No adjusted gross income	3,060 (2,097, 4,023)	14,269,526 (13,822,001, 14,717,050)	29 (11, 46)	9,138 (-2,683, 20,959)
\$1 under \$5,000	** 1,005 (-956, 2,967)	** 39,557 (16,721, 62,393)	** 3,003 (-393, 6,399)	** 3,678 (-769, 8,125)
\$5,000 under \$10,000	**	**	**	**
\$10,000 under \$15,000	* 3,320 (-138, 6,779)	* 44,082 (-5,725, 93,889)	* 3,014 (-395, 6,424)	* 12,764 (-7,650, 33,179)
\$15,000 under \$20,000	10,908 (4,809, 17,007)	91,613 (29,349, 153,878)	27,181 (16,984, 37,378)	114,605 (54,940, 174,270)
\$20,000 under \$25,000	13,187 (6,288, 20,085)	281,056 (-43,918, 606,030)	32,820 (21,653, 43,987)	114,602 (56,563, 172,642)
\$25,000 under \$30,000	14,080 (7,063, 21,106)	66,725 (33,212, 100,238)	37,199 (25,255, 49,144)	172,345 (93,564, 251,127)
\$30,000 under \$40,000	17,065 (9,528, 24,603)	218,017 (109,824, 326,209)	100,680 (81,108, 120,251)	632,252 (433,011, 831,494)
\$40,000 under \$50,000	15,388 (8,019, 22,757)	198,895 (92,354, 305,437)	103,252 (83,404, 123,100)	491,775 (356,465, 627,085)
\$50,000 under \$75,000	40,643 (28,697, 52,589)	755,137 (462,869, 1,047,405)	242,807 (212,493, 273,121)	1,247,807 (978,760, 1,516,855)
\$75,000 under \$100,000	26,872 (17,582, 36,162)	636,844 (383,497, 890,190)	194,653 (167,622, 221,684)	1,263,771 (930,455, 1,597,087)
\$100,000 under \$200,000	44,257 (33,696, 54,817)	1,743,492 (1,342,334, 2,144,649)	366,618 (330,392, 402,845)	4,905,459 (3,886,251, 5,944,666)
\$200,000 under \$500,000	29,274 (24,621, 33,927)	2,378,925 (2,016,858, 2,740,991)	131,766 (118,795, 144,736)	4,970,380 (4,099,815, 5,840,948)
\$500,000 under \$1,000,000	7,805 (6,387, 9,222)	1,618,181 (1,389,825, 1,846,536)	21,100 (18,131, 24,069)	2,897,155 (2,013,722, 3,780,586)
\$1,000,000 or more	6,480 (5,975, 6,986)	6,115,903 (5,953,832, 6,277,974)	11,819 (10,901, 12,736)	8,432,011 (7,851,772, 9,012,250)
Nontaxable returns, total	1,089,700 (1,040,905, 1,138,494)	195,671,959 (192,145,461, 199,198,456)	411,551 (372,746, 450,355)	3,169,949 (2,677,337, 3,662,561)

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 2020
(Filing Year 2021)—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Cancellation of debt		Taxable health savings account distributions	
	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)
All returns, total	510,844 (470,694, 550,995)	4,953,787 (4,501,973, 5,405,600)	531,695 (489,006, 574,385)	635,596 (551,318, 719,874)
No adjusted gross income	15,448 (10,614, 20,277)	1,215,719 (885,081, 1,546,357)	** 2,885 (293, 5,477)	** 3,928 (148, 7,709)
\$1 under \$5,000	11,170 (4,659, 17,681)	35,481 (5,419, 65,542)	**	**
\$5,000 under \$10,000	15,324 (7,711, 22,937)	59,505 (24,782, 94,229)	* 4,005 (82, 7,929)	* 1,085 (-296, 2,467)
\$10,000 under \$15,000	17,352 (9,231, 25,474)	82,992 (26,084, 139,901)	9,010 (3,128, 14,893)	3,989 (709, 7,269)
\$15,000 under \$20,000	15,147 (7,540, 22,755)	70,040 (19,524, 120,557)	12,246 (5,437, 19,054)	10,975 (1,881, 20,070)
\$20,000 under \$25,000	25,434 (15,711, 35,158)	97,199 (44,703, 149,696)	14,032 (6,686, 21,377)	4,301 (1,653, 6,949)
\$25,000 under \$30,000	18,622 (10,217, 27,026)	81,114 (31,845, 130,383)	23,030 (13,624, 32,436)	15,142 (7,004, 23,280)
\$30,000 under \$40,000	39,055 (26,908, 51,201)	117,336 (66,815, 167,857)	49,106 (35,368, 62,844)	33,202 (19,871, 46,533)
\$40,000 under \$50,000	42,810 (30,031, 55,588)	148,620 (85,862, 211,377)	50,210 (36,303, 64,117)	38,407 (23,635, 53,179)
\$50,000 under \$75,000	66,853 (50,941, 82,765)	285,357 (182,310, 388,404)	87,603 (69,298, 105,907)	138,468 (90,298, 186,638)
\$75,000 under \$100,000	49,707 (36,041, 63,372)	226,808 (140,240, 313,377)	79,708 (62,242, 97,175)	110,395 (71,893, 148,896)
\$100,000 under \$200,000	112,754 (92,521, 132,986)	637,068 (454,270, 819,867)	126,517 (104,838, 148,196)	158,388 (110,743, 206,033)
\$200,000 under \$500,000	34,740 (28,665, 40,814)	304,045 (188,675, 419,416)	** 73,344 (63,941, 82,746)	** 117,316 (95,936, 138,695)
\$500,000 under \$1,000,000	14,272 (12,175, 16,369)	214,452 (142,339, 286,566)	**	**
\$1,000,000 under \$1,500,000	7,858 (6,929, 8,787)	116,792 (87,570, 146,013)	**	**
\$1,500,000 under \$2,000,000	4,415 (4,062, 4,768)	150,197 (98,067, 202,326)	**	**
\$2,000,000 under \$5,000,000	10,631 (10,241, 11,021)	258,465 (223,027, 293,903)	**	**
\$5,000,000 under \$10,000,000	4,537 (4,391, 4,683)	230,230 (209,070, 251,391)	**	**
\$10,000,000 or more	4,718 (4,718, 4,718)	622,365 (622,365, 622,365)	**	**
Taxable returns, total	374,438 (340,667, 408,209)	3,435,834 (3,150,631, 3,721,037)	448,331 (409,486, 487,176)	567,608 (486,013, 649,202)
No adjusted gross income	** 1,188 (-803, 3,121)	** 212,351 (-196,108, 228,595)	** 2,033 (-740, 4,806)	** 1,461 (-1,017, 3,939)
\$1 under \$5,000	**	**	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)	**	**
\$15,000 under \$20,000	* 5,017 (622, 9,412)	* 29,648 (-5,955, 65,250)	* 5,007 (621, 9,393)	* 2,124 (-184, 4,432)
\$20,000 under \$25,000	* 8,023 (2,468, 13,577)	* 45,091 (1,493, 88,689)	* 8,009 (2,463, 13,555)	* 2,737 (477, 4,998)
\$25,000 under \$30,000	* 7,020 (1,822, 12,217)	* 32,157 (1,807, 62,507)	14,019 (6,680, 21,358)	7,817 (2,510, 13,124)
\$30,000 under \$40,000	28,185 (17,787, 38,583)	74,263 (35,977, 112,550)	31,051 (20,128, 41,974)	20,038 (10,221, 29,856)
\$40,000 under \$50,000	32,492 (21,331, 43,653)	115,317 (60,407, 170,227)	38,197 (26,061, 50,333)	30,092 (17,379, 42,805)
\$50,000 under \$75,000	58,264 (43,394, 73,135)	235,470 (140,366, 330,574)	75,658 (58,643, 92,674)	123,908 (76,838, 170,977)
\$75,000 under \$100,000	45,120 (32,050, 58,190)	198,987 (116,384, 281,609)	76,687 (59,556, 93,818)	109,599 (71,124, 148,075)
\$100,000 under \$200,000	108,184 (88,337, 128,031)	607,912 (426,544, 789,280)	124,350 (102,853, 145,848)	152,600 (105,623, 199,577)
\$200,000 under \$500,000	34,563 (28,508, 40,657)	293,089 (177,719, 408,460)	** 73,320 (63,917, 82,722)	** 117,232 (95,852, 138,612)
\$500,000 under \$1,000,000	14,251 (12,154, 16,348)	213,982 (141,869, 286,095)	**	**
\$1,000,000 or more	32,141 (31,070, 33,212)	1,377,556 (1,304,958, 1,450,153)	**	**
Nontaxable returns, total	136,407 (114,658, 158,155)	1,517,952 (1,167,489, 1,868,416)	83,364 (65,628, 101,100)	67,988 (46,859, 89,117)

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 2020
(All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Total [4]		Statutory adjustments—continued		Educator expenses deduction	
	Number of returns (89)	Amount (90)	Number of returns (91)	Amount (92)	Number of returns (91)	Amount (92)
All returns, total	36,917,699 (36,651,809 , 37,183,588)	137,166,853 (135,111,017 , 139,222,689)	3,436,604 (3,327,649 , 3,545,559)	904,137 (874,022 , 934,253)		
No adjusted gross income	510,662 (476,693 , 544,630)	2,879,300 (2,447,871 , 3,310,729)	14,697 (8,487 , 20,906)	3,596 (2,099 , 5,094)		
\$1 under \$5,000	1,659,077 (1,583,374 , 1,734,780)	1,142,947 (999,301 , 1,286,592)	6,986 (1,822 , 12,151)	1,627 (416 , 2,837)		
\$5,000 under \$10,000	1,815,321 (1,736,112 , 1,894,530)	1,887,853 (1,696,815 , 2,078,891)	17,318 (9,213 , 25,422)	3,980 (2,064 , 5,896)		
\$10,000 under \$15,000	2,339,241 (2,250,559 , 2,427,922)	2,844,722 (2,615,279 , 3,074,164)	27,253 (17,056 , 37,449)	6,471 (4,004 , 8,939)		
\$15,000 under \$20,000	1,951,112 (1,868,279 , 2,033,945)	2,656,674 (2,432,980 , 2,880,369)	56,297 (41,602 , 70,992)	13,218 (9,652 , 16,784)		
\$20,000 under \$25,000	1,701,546 (1,623,105 , 1,779,987)	2,768,806 (2,453,896 , 3,083,716)	51,688 (37,658 , 65,718)	12,283 (8,810 , 15,757)		
\$25,000 under \$30,000	1,643,285 (1,565,692 , 1,720,878)	2,849,394 (2,537,753 , 3,161,035)	74,243 (57,351 , 91,134)	16,955 (12,995 , 20,915)		
\$30,000 under \$40,000	3,061,452 (2,956,160 , 3,166,743)	5,704,406 (5,277,538 , 6,131,274)	223,326 (194,088 , 252,564)	52,318 (45,317 , 59,319)		
\$40,000 under \$50,000	2,802,145 (2,700,887 , 2,903,424)	5,427,209 (5,024,759 , 5,829,660)	309,113 (274,736 , 343,489)	76,320 (67,645 , 84,995)		
\$50,000 under \$75,000	5,573,307 (5,437,803 , 5,708,812)	13,416,248 (12,709,462 , 14,123,033)	620,459 (572,017 , 668,902)	154,584 (142,207 , 166,962)		
\$75,000 under \$100,000	3,755,538 (3,642,024 , 3,869,052)	10,969,860 (10,266,939 , 11,672,781)	515,932 (471,832 , 560,033)	139,897 (127,292 , 152,501)		
\$100,000 under \$200,000	7,026,884 (6,892,345 , 7,161,422)	30,065,129 (28,905,449 , 31,224,808)	1,201,484 (1,135,818 , 1,267,151)	339,723 (319,932 , 359,514)		
\$200,000 under \$500,000	2,277,119 (2,231,928 , 2,322,310)	28,777,808 (27,787,426 , 29,768,190)	** 317,809 (296,798 , 338,819)	** 83,165 (77,247 , 89,082)		
\$500,000 under \$1,000,000	508,093 (495,068 , 521,117)	13,411,830 (12,839,091 , 13,984,570)	**	**		
\$1,000,000 under \$1,500,000	124,957 (121,272 , 128,643)	4,357,021 (4,137,038 , 4,577,003)	**	**		
\$1,500,000 under \$2,000,000	53,146 (51,866 , 54,427)	2,113,441 (2,025,886 , 2,200,997)	**	**		
\$2,000,000 under \$5,000,000	78,814 (77,745 , 79,882)	3,541,248 (3,446,398 , 3,636,099)	**	**		
\$5,000,000 under \$10,000,000	21,432 (21,106 , 21,758)	1,176,260 (1,142,084 , 1,210,435)	**	**		
\$10,000,000 or more	14,568 (14,568 , 14,568)	1,176,697 (1,176,697 , 1,176,697)	**	**		
Taxable returns, total	24,319,243 (24,076,950 , 24,562,535)	114,501,704 (112,622,044 , 116,381,363)	2,988,950 (2,887,770 , 3,090,129)	793,391 (765,086 , 821,696)		
No adjusted gross income	1,486 (730 , 2,243)	27,719 (18,142 , 37,296)	**	**		
\$1 under \$5,000	11,006 (4,507 , 17,505)	7,896 (-2,582 , 18,373)	0 (0 , 0)	0 (0 , 0)		
\$5,000 under \$10,000	24,094 (14,469 , 33,720)	12,977 (-1,178 , 27,132)	0 (0 , 0)	0 (0 , 0)		
\$10,000 under \$15,000	193,751 (166,680 , 220,822)	203,087 (155,496 , 250,678)	** 7,014 (1,824 , 12,204)	** 1,448 (290 , 2,606)		
\$15,000 under \$20,000	532,864 (487,847 , 577,480)	657,482 (536,223 , 778,701)	18,088 (9,736 , 26,441)	3,977 (2,065 , 5,889)		
\$20,000 under \$25,000	608,527 (560,701 , 656,352)	911,433 (769,009 , 1,053,856)	22,390 (13,165 , 31,616)	5,037 (2,902 , 7,171)		
\$25,000 under \$30,000	756,832 (703,490 , 810,173)	1,169,032 (1,016,945 , 1,321,119)	38,054 (25,963 , 50,144)	9,088 (6,163 , 12,012)		
\$30,000 under \$40,000	1,857,301 (1,774,201 , 1,940,400)	3,046,732 (2,767,208 , 3,326,256)	139,310 (116,177 , 162,443)	32,057 (26,571 , 37,542)		
\$40,000 under \$50,000	2,089,476 (2,001,215 , 2,177,737)	3,713,570 (3,408,985 , 4,018,156)	237,952 (207,763 , 268,152)	57,987 (50,512 , 65,462)		
\$50,000 under \$75,000	4,747,767 (4,620,827 , 4,874,707)	10,994,933 (10,355,157 , 11,634,708)	531,554 (486,667 , 576,442)	131,876 (120,462 , 143,291)		
\$75,000 under \$100,000	3,486,208 (3,376,236 , 3,596,180)	9,954,674 (9,277,580 , 10,631,768)	482,021 (439,368 , 524,675)	131,073 (118,832 , 143,315)		
\$100,000 under \$200,000	6,935,498 (6,801,470 , 7,069,525)	29,292,140 (28,144,772 , 30,439,509)	1,194,830 (1,129,311 , 1,260,350)	337,705 (317,968 , 357,442)		
\$200,000 under \$500,000	2,273,843 (2,228,658 , 2,319,029)	28,738,044 (27,476,680 , 29,728,408)	** 317,796 (296,725 , 338,746)	** 83,143 (77,225 , 89,060)		
\$500,000 under \$1,000,000	507,940 (494,916 , 520,965)	13,408,680 (12,835,943 , 13,981,418)	**	**		
\$1,000,000 or more	292,850 (288,924 , 296,777)	12,363,325 (12,109,749 , 12,616,900)	**	**		
Nontaxable returns, total	12,598,456 (12,428,191 , 12,768,721)	22,665,149 (21,770,441 , 23,559,857)	447,654 (406,670 , 488,638)	110,746 (100,314 , 121,179)		

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 2020
 (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 reservers, performing artists, etc.		Statutory adjustments—continued		Number of returns (95)	Health savings account deduction	Amount (96)
	Number of returns (93)	Amount (94)	Amount (94)	Number of returns (95)			
All returns, total	316,183 (281,885, 350,481)	2,533,353 (2,042,464, 3,024,241)	2,008,708 (1,932,329, 2,085,086)	5,948,959 (5,696,430, 6,201,488)			
No adjusted gross income							
\$1 under \$5,000	* 3,592 (20, 7, 163)	* 195,929 (-127,934, 519,791)	15,733 (11,089, 20,377)	65,322 (47,420, 83,224)			
\$5,000 under \$10,000	* 1,003 (-958, 2,965)	* 540 (-498, -1,577)	5,994 (1,423, 10,565)	14,412 (-2,614, 31,438)			
\$10,000 under \$15,000	* 7,007 (1,819, 12,194)	* 72,089 (8,755, 135,422)	4,817 (770, 8,865)	11,219 (-3,508, 25,946)			
\$15,000 under \$20,000	11,307 (4,778, 17,836)	114,930 (40,266, 189,595)	16,378 (8,682, 24,074)	33,977 (14,791, 53,163)			
\$20,000 under \$25,000	18,032 (9,707, 26,357)	205,127 (86,248, 324,007)	18,580 (10,224, 26,937)	29,673 (11,742, 47,604)			
\$25,000 under \$30,000	20,791 (11,941, 29,641)	171,601 (76,228, 266,974)	41,536 (28,946, 54,126)	74,035 (39,874, 108,195)			
\$30,000 under \$40,000	16,282 (8,391, 24,133)	115,250 (29,748, 200,752)	52,868 (38,717, 67,019)	105,838 (65,362, 146,314)			
\$40,000 under \$50,000	34,276 (22,804, 45,747)	327,014 (167,683, 486,344)	134,838 (112,224, 157,452)	212,866 (161,932, 263,801)			
\$50,000 under \$75,000	37,104 (25,188, 49,020)	283,990 (161,345, 406,635)	137,941 (114,982, 160,901)	283,758 (219,440, 348,075)			
\$75,000 under \$100,000	** 101,746 (82,167, 121,325)	** 516,736 (367,295, 666,177)	** 252,241 (221,707, 282,774)	** 650,104 (546,661, 753,547)			
\$100,000 under \$200,000							
\$200,000 under \$500,000	8,827 (5,304, 12,350)	70,543 (29,864, 111,223)	549,372 (506,313, 592,431)	1,595,744 (1,444,808, 1,746,679)			
\$500,000 under \$1,000,000	* 961 (279, 1,644)	* 3,549 (863, 6,235)	346,071 (326,446, 365,697)	1,410,777 (1,323,039, 1,498,515)			
\$1,000,000 under \$1,500,000	** 19 (-2, 41)	** 30 (-6, 65)	94,239 (88,158, 100,320)	508,399 (472,997, 543,800)			
\$1,500,000 under \$2,000,000	** 21 (3, 38)	** 83 (7, 157)	23,350 (21,621, 25,079)	136,374 (125,558, 147,190)			
\$2,000,000 under \$5,000,000							
\$5,000,000 under \$10,000,000	** 4 (4, 4)	** 340 (340, 340)	9,088 (8,539, 9,637)	54,195 (50,783, 57,608)			
Taxable returns, total	231,399 (202,154, 260,644)	1,644,206 (1,332,593, 1,955,819)	1,753,889 (1,683,521, 1,824,256)	5,262,451 (5,031,185, 5,493,717)			
No adjusted gross income							
\$1 under \$5,000	0 (0, 0)	0 (0, 0)	** 1,336 (-710, 3,381)	** 2,531 (-1,986, 7,049)			
\$5,000 under \$10,000	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)			
\$10,000 under \$15,000	**	**	**	**			
\$15,000 under \$20,000	** 9,011 (3,127, 14,895)	** 120,682 (24,380, 216,985)	* 7,010 (1,820, 12,199)	* 5,151 (574, 9,729)			
\$20,000 under \$25,000	13,584 (6,425, 20,742)	122,480 (37,659, 207,301)	18,091 (9,737, 26,445)	19,931 (6,390, 33,471)			
\$25,000 under \$30,000	* 9,023 (3,131, 14,914)	* 62,923 (5,099, 120,748)	25,841 (15,936, 35,747)	29,741 (12,624, 46,858)			
\$30,000 under \$40,000	18,244 (9,879, 26,608)	192,296 (59,086, 325,507)	83,650 (65,756, 101,544)	126,033 (87,991, 164,075)			
\$40,000 under \$50,000	27,091 (16,916, 37,267)	177,455 (85,534, 269,376)	108,997 (86,543, 129,452)	196,151 (145,258, 247,045)			
\$50,000 under \$75,000	47,194 (33,723, 60,664)	410,478 (236,988, 583,968)	246,992 (216,541, 277,444)	526,049 (434,737, 617,362)			
\$75,000 under \$100,000	** 97,429 (78,256, 116,602)	** 483,461 (344,228, 622,695)	231,236 (201,902, 260,570)	583,704 (487,077, 680,332)			
\$100,000 under \$200,000	**	**	542,162 (499,311, 585,014)	1,566,491 (1,416,316, 1,716,666)			
\$200,000 under \$500,000	8,819 (5,296, 12,342)	70,429 (29,749, 111,108)	345,847 (326,222, 365,473)	1,409,493 (1,321,755, 1,497,231)			
\$500,000 under \$1,000,000	* 961 (279, 1,644)	* 3,549 (863, 6,235)	94,231 (88,150, 100,312)	508,369 (472,967, 543,771)			
\$1,000,000 or more	44 (16, 72)	452 (369, 535)	48,495 (46,624, 50,365)	288,806 (277,070, 300,542)			
Nontaxable returns, total	84,784 (66,845, 102,724)	889,147 (509,744, 1,268,549)	254,819 (224,878, 284,760)	686,508 (584,471, 788,545)			

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 2020
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Moving expenses adjustment		Statutory adjustments—continued		Deductible part of self-employment tax	
	Number of returns (97)	Amount (98)	Number of returns (99)	Amount (100)	Number of returns	Amount
All returns, total	80,889 (63,562, 96,215)	208,240 (122,289, 294,192)	20,352,607 (20,188,333, 20,516,881)	33,293,453 (32,820,190, 33,766,716)		
No adjusted gross income	** 3,234 (50, 6,418)	** 22,307 (-14,747, 59,361)	226,684 (207,711, 245,657)	321,838 (293,306, 350,369)		
\$1 under \$5,000	**	**	1,451,677 (1,381,224, 1,522,129)	319,963 (292,234, 347,691)		
\$5,000 under \$10,000	**	**	1,515,275 (1,443,407, 1,587,142)	708,790 (669,817, 747,763)		
\$10,000 under \$15,000	* 4,005 (82, 7,929)	* 24,884 (-21,058, 70,826)	1,978,353 (1,897,497, 2,059,210)	1,387,305 (1,321,826, 1,452,784)		
\$15,000 under \$20,000	* 3,004 (-394, 6,402)	* 3,247 (-1,009, 7,504)	1,535,720 (1,462,881, 1,608,559)	1,329,954 (1,254,874, 1,405,035)		
\$20,000 under \$25,000	* 5,007 (621, 9,393)	* 9,795 (-690, 20,280)	1,209,569 (1,143,972, 1,275,165)	1,132,475 (1,054,433, 1,210,517)		
\$25,000 under \$30,000	* 5,007 (621, 9,393)	* 2,764 (53, 5,475)	1,000,237 (940,250, 1,060,224)	1,074,472 (992,218, 1,156,727)		
\$30,000 under \$40,000	13,572 (6,417, 20,727)	18,856 (5,332, 32,381)	1,523,782 (1,450,590, 1,596,974)	1,833,560 (1,716,125, 1,950,994)		
\$40,000 under \$50,000	* 9,054 (3,140, 14,969)	* 16,640 (3,151, 30,129)	1,138,894 (1,075,361, 1,202,427)	1,493,722 (1,376,588, 1,610,857)		
\$50,000 under \$75,000	** 38,004 (26,234, 49,775)	** 109,746 (51,404, 168,089)	2,175,676 (2,093,342, 2,258,011)	3,341,762 (3,147,660, 3,535,863)		
\$75,000 under \$100,000	**	**	1,593,675 (1,521,244, 1,666,105)	2,812,761 (2,617,597, 3,007,925)		
\$100,000 under \$200,000	**	**	2,968,415 (2,885,357, 3,051,473)	6,717,264 (6,420,544, 7,013,984)		
\$200,000 under \$500,000	**	**	1,471,063 (1,436,208, 1,505,917)	5,730,001 (5,526,803, 5,933,199)		
\$500,000 under \$1,000,000	**	**	356,064 (345,122, 367,006)	2,222,501 (2,122,944, 2,322,057)		
\$1,000,000 under \$1,500,000	**	**	86,310 (83,206, 89,414)	774,387 (732,986, 815,789)		
\$1,500,000 under \$2,000,000	**	**	37,543 (36,469, 38,616)	406,141 (389,851, 422,432)		
\$2,000,000 under \$5,000,000	**	**	56,623 (55,697, 57,549)	837,625 (816,288, 858,961)		
\$5,000,000 under \$10,000,000	**	**	15,838 (15,554, 16,123)	373,409 (361,768, 385,050)		
\$10,000,000 or more	**	**	11,212 (11,212, 11,212)	475,525 (475,525, 475,525)		
Taxable returns, total	58,656 (43,917, 73,395)	136,571 (75,982, 197,160)	10,803,213 (10,657,116, 10,949,309)	24,950,287 (24,507,918, 25,392,657)		
No adjusted gross income	0 (0, 0)	0 (0, 0)	938 (609, 1,268)	12,086 (9,650, 14,522)		
\$1 under \$5,000	0 (0, 0)	0 (0, 0)	9,003 (3,126, 14,880)	946 (432, 1,461)		
\$5,000 under \$10,000	0 (0, 0)	0 (0, 0)	23,093 (13,669, 32,516)	3,661 (1,310, 6,013)		
\$10,000 under \$15,000	0 (0, 0)	0 (0, 0)	150,401 (126,579, 174,223)	102,765 (83,323, 122,207)		
\$15,000 under \$20,000	**	**	358,255 (321,635, 394,875)	284,820 (249,350, 320,291)		
\$20,000 under \$25,000	** 6,008 (1,203, 10,813)	** 11,983 (764, 23,201)	353,911 (317,633, 390,189)	312,485 (270,564, 354,407)		
\$25,000 under \$30,000	* 3,004 (-394, 6,402)	* 1,352 (-475, 3,179)	367,958 (331,042, 404,873)	373,166 (324,224, 422,108)		
\$30,000 under \$40,000	10,568 (4,271, 16,865)	13,250 (1,860, 24,640)	758,325 (705,784, 810,866)	814,913 (736,846, 892,979)		
\$40,000 under \$50,000	* 5,078 (627, 9,528)	* 6,109 (-1,266, 13,484)	714,557 (663,524, 765,590)	861,055 (771,493, 950,617)		
\$50,000 under \$75,000	** 33,997 (22,900, 45,097)	** 103,879 (45,932, 161,825)	1,683,904 (1,609,951, 1,757,858)	2,407,891 (2,242,712, 2,573,069)		
\$75,000 under \$100,000	**	**	1,434,257 (1,365,000, 1,503,515)	2,435,322 (2,253,912, 2,616,731)		
\$100,000 under \$200,000	**	**	2,916,576 (2,834,003, 2,999,148)	6,534,339 (6,240,533, 6,828,145)		
\$200,000 under \$500,000	**	**	1,468,584 (1,433,738, 1,503,429)	5,718,424 (5,515,336, 5,921,513)		
\$500,000 under \$1,000,000	**	**	355,967 (345,024, 366,909)	2,221,725 (2,122,169, 2,321,280)		
\$1,000,000 or more	**	**	207,483 (204,143, 210,823)	2,866,690 (2,816,805, 2,916,575)		
Nontaxable returns, total	22,233 (13,121, 31,344)	71,669 (10,704, 132,635)	9,549,394 (9,411,011, 9,687,777)	8,343,166 (8,128,135, 8,558,197)		

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 2020
 (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	Amount
	Number of returns (101)	Amount (102)	Number of returns (103)	Amount (104)		
All returns, total	947,275 (908,852, 985,698)	26,091,044 (25,198,748, 26,983,340)	3,640,345 (3,547,998, 3,733,292)	30,148,510 (29,331,212, 30,965,809)		
No adjusted gross income	8,404 (3,721, 13,087)	127,112 (78,107, 176,116)	105,859 (92,517, 119,201)	776,733 (651,368, 902,099)		
\$1 under \$5,000	* 2,014 (-756, 4,784)	* 2,698 (-1,173, 6,569)	71,575 (55,560, 87,589)	186,070 (131,708, 240,431)		
\$5,000 under \$10,000	* 3,348 (-107, 6,804)	* 21,737 (-3,837, 47,312)	81,974 (64,719, 99,230)	299,490 (209,616, 389,364)		
\$10,000 under \$15,000	* 4,798 (702, 8,894)	* 40,040 (-13,439, 93,520)	142,609 (119,651, 165,567)	418,603 (310,818, 526,388)		
\$15,000 under \$20,000	* 6,070 (1,243, 10,897)	* 20,293 (-409, 40,994)	121,796 (100,491, 143,101)	372,577 (280,533, 464,621)		
\$20,000 under \$25,000	5,131 (661, 9,602)	53,661 (-346, 107,668)	112,507 (92,133, 132,882)	470,846 (330,454, 611,237)		
\$25,000 under \$30,000	6,295 (1,433, 11,156)	87,090 (14,020, 160,159)	100,370 (81,248, 119,492)	382,623 (281,670, 483,576)		
\$30,000 under \$40,000	17,648 (9,498, 25,798)	160,564 (45,845, 275,282)	200,724 (173,981, 227,468)	866,064 (714,588, 1,017,541)		
\$40,000 under \$50,000	13,535 (6,804, 20,265)	206,663 (57,397, 355,928)	179,770 (154,538, 205,003)	806,885 (645,487, 968,283)		
\$50,000 under \$75,000	51,037 (37,812, 64,262)	593,809 (412,197, 775,421)	424,292 (386,157, 462,427)	2,440,278 (2,153,616, 2,726,940)		
\$75,000 under \$100,000	68,537 (53,482, 83,592)	766,482 (569,540, 963,424)	362,667 (328,137, 397,197)	2,498,141 (2,190,355, 2,805,925)		
\$100,000 under \$200,000	242,517 (218,643, 266,391)	4,435,728 (3,943,245, 4,928,212)	798,631 (752,761, 844,502)	7,277,625 (6,774,131, 7,781,119)		
\$200,000 under \$500,000	321,932 (305,898, 337,966)	9,549,901 (8,993,156, 10,106,645)	588,327 (566,285, 610,369)	7,454,336 (7,123,504, 7,785,169)		
\$500,000 under \$1,000,000	120,937 (114,520, 127,354)	5,491,744 (5,146,420, 5,837,068)	203,966 (195,603, 212,328)	3,255,533 (3,102,885, 3,408,181)		
\$1,000,000 under \$1,500,000	32,811 (30,845, 34,777)	1,832,204 (1,698,111, 1,966,296)	60,330 (57,689, 62,970)	1,033,210 (980,947, 1,085,473)		
\$1,500,000 under \$2,000,000	13,911 (13,263, 14,560)	872,402 (820,011, 924,793)	26,747 (25,858, 27,635)	491,313 (472,345, 510,281)		
\$2,000,000 under \$5,000,000	19,914 (19,330, 20,498)	1,304,873 (1,251,415, 1,358,331)	40,446 (39,641, 41,251)	756,733 (738,977, 774,490)		
\$5,000,000 under \$10,000,000	5,344 (5,168, 5,519)	354,054 (337,026, 371,082)	10,794 (10,554, 11,035)	217,162 (211,384, 222,939)		
\$10,000,000 or more	3,092 (3,092, 3,092)	169,990 (169,990, 169,990)	6,960 (6,960, 6,960)	144,289 (144,289, 144,289)		
Taxable returns, total	887,862 (851,982, 923,742)	25,285,927 (24,426,280, 26,145,575)	2,760,756 (2,683,104, 2,838,408)	25,721,493 (24,988,798, 26,454,188)		
No adjusted gross income	** 1,054 (-928, 3,036)	** 4,314 (-89, 8,717)	** 1,708 (-389, 3,804)	** 11,380 (-1,851, 20,908)		
\$1 under \$5,000	0 (0, 0)	0 (0, 0)	**	**		
\$5,000 under \$10,000	**	**	**	**		
\$10,000 under \$15,000	0 (0, 0)	0 (0, 0)	11,242 (4,682, 17,803)	29,989 (7,613, 52,364)		
\$15,000 under \$20,000	** 5,098 (633, 9,563)	** 26,102 (185, 52,019)	34,921 (23,381, 46,461)	98,325 (58,022, 138,628)		
\$20,000 under \$25,000	**	**	36,587 (24,924, 48,251)	111,971 (59,208, 164,734)		
\$25,000 under \$30,000	**	**	52,012 (38,110, 65,913)	177,147 (118,630, 235,664)		
\$30,000 under \$40,000	9,225 (3,307, 15,144)	62,717 (18,565, 106,868)	113,571 (93,238, 133,903)	404,655 (317,973, 491,337)		
\$40,000 under \$50,000	7,947 (2,640, 13,255)	72,564 (22,131, 122,996)	128,916 (107,240, 150,593)	561,071 (427,378, 694,764)		
\$50,000 under \$75,000	44,073 (31,672, 56,475)	457,605 (307,609, 607,600)	345,975 (311,306, 380,644)	1,858,499 (1,616,193, 2,100,805)		
\$75,000 under \$100,000	63,384 (48,883, 77,884)	722,438 (528,294, 916,581)	326,326 (293,247, 359,404)	2,199,092 (1,909,655, 2,488,529)		
\$100,000 under \$200,000	239,319 (215,566, 263,072)	4,371,564 (3,880,956, 4,862,172)	772,845 (727,575, 818,115)	6,929,985 (6,439,279, 7,420,711)		
\$200,000 under \$500,000	321,760 (305,726, 337,794)	9,543,763 (8,987,018, 10,100,507)	587,479 (565,437, 609,521)	7,442,537 (7,111,704, 7,773,370)		
\$500,000 under \$1,000,000	120,932 (114,515, 127,349)	5,491,546 (5,146,222, 5,836,870)	203,919 (195,556, 212,281)	3,254,443 (3,101,798, 3,407,088)		
\$1,000,000 or more	75,069 (72,931, 77,207)	4,533,315 (4,379,926, 4,686,704)	145,256 (142,391, 148,120)	2,642,388 (2,584,502, 2,700,273)		
Nontaxable returns, total	59,413 (45,508, 73,318)	805,117 (563,514, 1,046,720)	879,589 (825,434, 932,744)	4,427,017 (4,054,342, 4,799,692)		

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 2020
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Penalty on early withdrawal or savings			Statutory adjustments—continued			Alimony paid		
	Number of returns (105)	Amount (106)	Number of returns (107)	Amount (106)	Number of returns (107)	Amount (108)	Number of returns (107)	Amount (108)	
All returns, total	379,439 (343,650, 415,228)	208,505 (120,910, 296,099)	420,321 (385,795, 454,847)	10,697,070 (9,937,829, 11,456,312)					
No adjusted gross income	5,475 (2,100, 8,850)	6,571 (-2,841, 15,983)	20,945 (13,558, 28,331)	582,070 (431,472, 732,667)					
\$1 under \$5,000	15,085 (7,489, 22,682)	10,987 (-204, 22,178)	* 3,554 (5, 7,103)	* 59,656 (-13,275, 132,588)					
\$5,000 under \$10,000	17,228 (9,135, 25,321)	8,550 (-784, 17,883)	7,027 (1,832, 12,222)	88,600 (1,498, 175,702)					
\$10,000 under \$15,000	19,530 (10,936, 28,123)	14,149 (-6,169, 34,467)	11,976 (5,382, 18,570)	112,393 (48,094, 176,692)					
\$15,000 under \$20,000	15,034 (7,435, 22,632)	3,504 (-203, 7,210)	4,214 (272, 8,156)	33,381 (-4,037, 70,800)					
\$20,000 under \$25,000	13,261 (6,182, 20,340)	1,330 (-85, 2,746)	* 4,020 (86, 7,953)	* 30,120 (-2,494, 62,734)					
\$25,000 under \$30,000	15,736 (7,983, 23,488)	2,427 (516, 4,339)	7,064 (1,874, 12,254)	48,876 (8,195, 89,557)					
\$30,000 under \$40,000	28,937 (18,657, 39,217)	7,352 (806, 13,899)	15,573 (7,933, 23,213)	148,370 (64,486, 232,253)					
\$40,000 under \$50,000	29,723 (19,134, 40,312)	8,984 (592, 17,376)	19,690 (11,120, 28,260)	170,664 (85,427, 255,900)					
\$50,000 under \$75,000	56,491 (41,920, 71,062)	15,309 (3,836, 26,782)	54,872 (40,520, 69,224)	749,512 (514,998, 984,026)					
\$75,000 under \$100,000	43,708 (31,016, 56,400)	50,618 (-9,348, 110,585)	49,182 (35,633, 62,730)	705,415 (418,584, 992,246)					
\$100,000 under \$200,000	80,156 (63,500, 96,813)	47,379 (-7,220, 101,978)	117,805 (97,838, 137,772)	2,178,546 (1,762,698, 2,594,393)					
\$200,000 under \$500,000	29,588 (23,637, 35,538)	17,837 (8,175, 27,499)	74,683 (66,244, 83,121)	2,805,525 (2,419,048, 3,192,002)					
\$500,000 under \$1,000,000	** 9,489 (7,880, 11,095)	** 13,508 (8,504, 18,512)	** 29,718 (26,937, 32,500)	** 2,983,944 (2,738,863, 3,229,025)					
\$1,000,000 under \$1,500,000	**	**	**	**					
\$1,500,000 under \$2,000,000	**	**	**	**					
\$2,000,000 under \$5,000,000	**	**	**	**					
\$5,000,000 under \$10,000,000	**	**	**	**					
\$10,000,000 or more	**	**	**	**					
Taxable returns, total	282,493 (252,051, 312,935)	168,221 (84,278, 252,164)	369,041 (336,939, 401,143)	9,725,864 (8,996,601, 10,455,128)					
No adjusted gross income	** 2,013 (-760, 4,788)	** 5,096 (-4,667, 14,860)	** 2,039 (-735, 4,813)	** 13,577 (-890, 28,045)					
\$1 under \$5,000	**	**	**	**					
\$5,000 under \$10,000	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)					
\$10,000 under \$15,000	**	**	**	**					
\$15,000 under \$20,000	9,020 (3,136, 14,904)	2,196 (-995, 5,386)	* 2,021 (-766, 4,807)	* 4,241 (-2,580, 11,061)					
\$20,000 under \$25,000	* 1,225 (-726, 3,176)	* 764 (-482, 2,009)	* 3,014 (-395, 6,424)	* 24,800 (-6,180, 55,780)					
\$25,000 under \$30,000	8,089 (2,490, 13,688)	926 (-58, 1,910)	* 6,014 (1,209, 10,819)	* 39,925 (2,825, 77,026)					
\$30,000 under \$40,000	22,220 (13,201, 31,240)	6,289 (-154, 12,752)	14,223 (6,870, 21,576)	123,875 (47,598, 200,152)					
\$40,000 under \$50,000	25,575 (15,743, 35,406)	8,810 (421, 17,199)	17,059 (8,973, 25,146)	135,070 (57,838, 212,302)					
\$50,000 under \$75,000	52,275 (38,250, 66,300)	15,167 (3,695, 26,638)	54,810 (40,459, 69,162)	742,892 (508,457, 977,327)					
\$75,000 under \$100,000	43,372 (30,694, 56,050)	50,519 (-9,448, 110,485)	47,860 (34,468, 61,252)	685,159 (399,943, 970,374)					
\$100,000 under \$200,000	79,680 (63,036, 96,324)	47,151 (-7,446, 101,749)	117,693 (97,726, 137,660)	2,172,007 (1,756,186, 2,587,828)					
\$200,000 under \$500,000	29,542 (23,591, 35,492)	17,790 (8,128, 27,452)	74,602 (66,163, 83,040)	2,801,373 (2,414,896, 3,187,850)					
\$500,000 under \$1,000,000	** 9,482 (7,874, 11,089)	** 13,504 (8,500, 18,508)	** 29,706 (26,924, 32,487)	** 2,982,945 (2,737,864, 3,228,026)					
\$1,000,000 or more	**	**	**	**					
Nontaxable returns, total	96,946 (78,107, 115,786)	40,284 (15,253, 65,314)	51,280 (38,555, 64,005)	971,206 (769,719, 1,182,693)					

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 2020
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	IRA payments		Statutory adjustments—continued		Number of returns	Student loan interest deduction	Amount
	Number of returns	Amount	Amount	Number of returns			
All returns, total	2,465,286 (2,374,289 , 2,556,283)	13,574,992 (13,002,989 , 14,146,996)			10,103,544 (9,915,077 , 10,292,010)		7,752,615 (7,540,050 , 7,965,180)
No adjusted gross income	19,988 (13,335 , 26,642)	112,817 (70,351 , 155,282)			94,400 (78,147 , 110,654)		90,148 (68,294 , 112,002)
\$1 under \$5,000	19,932 (11,412 , 28,453)	68,667 (35,289 , 102,045)			79,866 (62,426 , 97,346)		55,182 (36,857 , 73,507)
\$5,000 under \$10,000	29,482 (19,000 , 39,964)	80,790 (43,099 , 118,481)			137,720 (114,810 , 160,630)		117,269 (89,417 , 145,122)
\$10,000 under \$15,000	44,478 (31,643 , 57,313)	199,897 (131,680 , 268,114)			228,083 (198,613 , 257,552)		173,693 (141,181 , 206,206)
\$15,000 under \$20,000	70,279 (53,928 , 86,630)	257,890 (181,824 , 333,956)			277,366 (244,838 , 309,895)		194,547 (160,197 , 228,897)
\$20,000 under \$25,000	77,862 (60,692 , 95,032)	322,160 (235,247 , 409,073)			339,815 (303,788 , 375,842)		253,881 (213,466 , 294,296)
\$25,000 under \$30,000	107,402 (87,270 , 127,534)	433,948 (325,867 , 542,028)			455,363 (413,701 , 497,025)		305,560 (263,211 , 347,909)
\$30,000 under \$40,000	222,216 (193,324 , 251,108)	922,434 (773,822 , 1,071,046)			1,099,278 (1,034,738 , 1,163,818)		813,081 (741,719 , 884,443)
\$40,000 under \$50,000	228,153 (198,735 , 257,571)	1,006,423 (847,067 , 1,165,779)			1,199,756 (1,132,264 , 1,267,249)		891,968 (818,041 , 965,895)
\$50,000 under \$75,000	456,893 (415,646 , 498,140)	2,358,862 (2,091,318 , 2,626,407)			2,432,848 (2,338,599 , 2,527,097)		1,949,594 (1,842,178 , 2,057,010)
\$75,000 under \$100,000	311,379 (277,594 , 345,164)	1,726,510 (1,498,822 , 1,954,197)			1,489,383 (1,415,069 , 1,563,697)		1,042,008 (965,503 , 1,118,513)
\$100,000 under \$200,000	694,366 (646,210 , 742,521)	4,296,881 (3,965,270 , 4,628,492)			2,269,646 (2,180,946 , 2,358,345)		1,865,684 (1,761,421 , 1,969,947)
\$200,000 under \$500,000	140,743 (128,137 , 153,348)	1,332,751 (1,212,563 , 1,452,940)			0 (0 , 0)		0 (0 , 0)
\$500,000 under \$1,000,000	28,368 (25,037 , 31,699)	305,430 (267,889 , 342,972)			0 (0 , 0)		0 (0 , 0)
\$1,000,000 under \$1,500,000	6,247 (5,365 , 7,129)	67,809 (57,681 , 77,938)			0 (0 , 0)		0 (0 , 0)
\$1,500,000 under \$2,000,000	2,794 (2,464 , 3,124)	30,685 (26,992 , 34,378)			0 (0 , 0)		0 (0 , 0)
\$2,000,000 under \$5,000,000	3,585 (3,328 , 3,841)	39,123 (36,175 , 42,070)			0 (0 , 0)		0 (0 , 0)
\$5,000,000 under \$10,000,000	762 (693 , 832)	8,242 (7,454 , 9,030)			0 (0 , 0)		0 (0 , 0)
\$10,000,000 or more	357 (357 , 357)	3,672 (3,672 , 3,672)			0 (0 , 0)		0 (0 , 0)
Taxable returns, total	2,002,847 (1,921,256 , 2,084,438)	11,416,421 (10,895,082 , 11,937,760)			8,311,378 (8,139,759 , 8,482,996)		6,375,466 (6,182,989 , 6,567,942)
No adjusted gross income	** 2,036 (-738 , 4,812)	** 7,216 (-3,752 , 18,183)			* 44 (-15 , 104)		* 93 (-53 , 239)
\$1 under \$5,000	**	**			0 (0 , 0)		0 (0 , 0)
\$5,000 under \$10,000	**	**			0 (0 , 0)		0 (0 , 0)
\$10,000 under \$15,000	* 3,299 (-146 , 6,745)	* 10,445 (-2,517 , 23,408)			29,030 (18,471 , 39,588)		19,709 (9,157 , 30,261)
\$15,000 under \$20,000	* 9,006 (3,126 , 14,887)	* 19,937 (790 , 39,085)			138,241 (115,206 , 161,277)		90,146 (67,653 , 112,639)
\$20,000 under \$25,000	39,561 (27,293 , 51,830)	154,568 (98,199 , 210,937)			179,301 (153,072 , 205,530)		107,817 (83,076 , 132,558)
\$25,000 under \$30,000	62,412 (47,016 , 77,809)	224,790 (157,132 , 292,449)			289,088 (255,830 , 322,345)		175,562 (144,161 , 207,002)
\$30,000 under \$40,000	135,285 (112,639 , 157,931)	496,266 (397,087 , 595,445)			831,667 (775,427 , 887,907)		631,628 (568,455 , 694,801)
\$40,000 under \$50,000	184,135 (157,597 , 210,672)	776,304 (639,760 , 912,847)			1,008,009 (946,072 , 1,069,946)		766,336 (697,750 , 834,923)
\$50,000 under \$75,000	403,425 (364,597 , 442,252)	2,056,169 (1,807,394 , 2,304,944)			2,195,099 (2,106,327 , 2,285,871)		1,777,127 (1,674,298 , 1,879,956)
\$75,000 under \$100,000	296,533 (263,393 , 329,673)	1,663,228 (1,437,150 , 1,889,306)			1,396,648 (1,324,580 , 1,468,716)		971,107 (897,069 , 1,045,144)
\$100,000 under \$200,000	684,601 (636,702 , 732,501)	4,222,719 (3,893,392 , 4,552,046)			2,243,251 (2,155,014 , 2,331,489)		1,835,921 (1,732,554 , 1,939,288)
\$200,000 under \$500,000	140,461 (127,855 , 153,066)	1,329,993 (1,209,809 , 1,450,178)			0 (0 , 0)		0 (0 , 0)
\$500,000 under \$1,000,000	28,354 (25,023 , 31,685)	305,314 (267,772 , 342,856)			0 (0 , 0)		0 (0 , 0)
\$1,000,000 or more	13,738 (12,761 , 14,715)	149,471 (138,281 , 160,661)			0 (0 , 0)		0 (0 , 0)
Nontaxable returns, total	462,439 (421,664 , 503,215)	2,158,571 (1,920,689 , 2,396,453)			1,792,166 (1,710,673 , 1,873,659)		1,377,150 (1,285,146 , 1,469,153)

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 2020
 (Filing Year 2021)—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		Tuition and fees deduction		Other adjustments	
	Number of returns (113)	Amount (114)	Number of returns (113)	Amount (114)	Number of returns (115)	Amount (116)
All returns, total	1,294,534 (1,224,827 , 1,364,242)	3,176,138 (2,978,550 , 3,373,725)			293,714 (262,549 , 324,879)	2,514,426 (2,060,582 , 2,968,269)
No adjusted gross income	115,104 (94,664 , 135,543)	400,147 (325,136 , 475,157)			11,378 (5,916 , 16,841)	143,273 (50,682 , 235,865)
\$1 under \$5,000	118,819 (97,531 , 140,107)	394,325 (319,289 , 469,361)			* 5,003 (621 , 9,386)	* 28,541 (-16,411 , 73,494)
\$5,000 under \$10,000	146,872 (123,162 , 170,582)	464,944 (383,260 , 546,628)			* 6,578 (1,640 , 11,515)	* 10,324 (906 , 19,742)
\$10,000 under \$15,000	101,151 (81,481 , 120,821)	292,357 (229,337 , 355,377)			8,609 (2,956 , 14,262)	25,589 (-3,619 , 54,798)
\$15,000 under \$20,000	51,210 (37,183 , 65,236)	121,910 (81,791 , 162,029)			10,519 (4,272 , 16,765)	71,217 (18,006 , 124,429)
\$20,000 under \$25,000	46,419 (33,088 , 59,749)	112,664 (75,503 , 149,824)			11,653 (5,071 , 18,236)	114,311 (-75,512 , 304,135)
\$25,000 under \$30,000	39,254 (27,006 , 51,502)	106,001 (67,925 , 144,076)			10,461 (4,220 , 16,702)	167,585 (-13,467 , 348,637)
\$30,000 under \$40,000	56,456 (41,817 , 71,095)	152,975 (107,528 , 198,422)			25,683 (15,833 , 35,533)	187,914 (40,541 , 335,288)
\$40,000 under \$50,000	29,271 (18,677 , 39,866)	70,696 (40,342 , 101,050)			23,643 (14,159 , 33,127)	101,887 (35,273 , 168,501)
\$50,000 under \$75,000	218,779 (189,915 , 247,642)	370,107 (312,960 , 427,254)			45,581 (32,515 , 58,648)	264,464 (108,728 , 420,199)
\$75,000 under \$100,000	37,548 (25,599 , 49,498)	80,254 (49,495 , 111,012)			32,235 (21,241 , 43,230)	202,505 (76,218 , 328,792)
\$100,000 under \$200,000	333,651 (298,537 , 368,764)	609,759 (534,488 , 685,030)			68,965 (53,523 , 84,408)	404,498 (219,891 , 589,105)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)			** 33,406 (28,030 , 38,781)	** 792,316 (642,503 , 942,131)
\$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	0 (0 , 0)	0 (0 , 0)			**	**
\$2,000,000 under \$5,000,000	0 (0 , 0)	0 (0 , 0)			**	**
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)			**	**
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)			**	**
Taxable returns, total	646,360 (597,070 , 695,650)	1,190,271 (1,083,012 , 1,297,530)			212,601 (186,473 , 238,728)	1,759,780 (1,440,677 , 2,078,883)
No adjusted gross income	**	**			* 3 (3 , 3)	* 15 (15 , 15)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	** 5,006 (621 , 9,391)	** 17,816 (1,737 , 33,895)			0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	11,014 (4,509 , 17,519)	22,831 (6,635 , 39,026)			* 2,298 (-534 , 5,130)	* 4,230 (-3,997 , 12,457)
\$20,000 under \$25,000	11,086 (4,537 , 17,635)	25,528 (7,966 , 43,090)			* 4,005 (82 , 7,929)	* 5,357 (-1,274 , 11,988)
\$25,000 under \$30,000	12,014 (5,220 , 18,807)	28,920 (9,948 , 47,892)			* 6,008 (1,203 , 10,813)	* 28,826 (-4,887 , 62,540)
\$30,000 under \$40,000	20,035 (11,259 , 28,810)	36,321 (15,762 , 56,880)			20,017 (11,249 , 28,785)	105,458 (14,571 , 196,345)
\$40,000 under \$50,000	16,084 (8,206 , 23,963)	31,681 (12,276 , 51,085)			14,560 (7,137 , 21,982)	60,771 (12,231 , 109,311)
\$50,000 under \$75,000	205,258 (177,273 , 233,243)	343,933 (289,651 , 398,216)			36,565 (24,894 , 48,237)	201,620 (59,959 , 343,282)
\$75,000 under \$100,000	35,497 (23,874 , 47,121)	79,778 (49,024 , 110,533)			28,182 (17,920 , 38,444)	186,040 (61,766 , 310,314)
\$100,000 under \$200,000	330,366 (295,376 , 365,357)	603,463 (528,401 , 678,525)			67,595 (52,286 , 82,904)	376,409 (197,425 , 555,392)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)			** 33,366 (27,991 , 38,742)	** 791,052 (641,238 , 940,866)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)			**	**
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)			**	**
Nontaxable returns, total	646,174 (598,821 , 697,526)	1,985,867 (1,819,822 , 2,151,912)			81,113 (64,105 , 98,122)	754,646 (431,838 , 1,077,453)

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 2020
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Charitable contributions if took standard deduction		Basic standard deduction	
	Number of returns (117)	Amount (118)	Number of returns (119)	Amount (120)
All returns, total	41,390,425 (41,068,412, 41,712,437)	10,697,693 (10,609,703, 10,785,683)	143,550,780 (143,307,318, 143,794,243)	2,445,087,137 (2,439,269,623, 2,450,904,650)
No adjusted gross income	721,306 (677,150, 765,461)	184,634 (172,744, 196,523)	0 (0, 0)	0 (0, 0)
\$1 under \$5,000	1,071,364 (1,008,049, 1,134,680)	238,555 (223,002, 254,108)	10,267,875 (10,081,147, 10,454,603)	115,149,851 (112,730,258, 117,569,444)
\$5,000 under \$10,000	1,287,041 (1,217,638, 1,356,444)	300,615 (282,954, 318,276)	9,993,055 (9,808,303, 10,177,807)	128,965,185 (126,404,156, 131,526,215)
\$10,000 under \$15,000	1,518,646 (1,443,328, 1,593,963)	367,869 (348,231, 387,508)	10,434,774 (10,246,748, 10,622,801)	151,355,547 (148,494,954, 154,216,140)
\$15,000 under \$20,000	1,599,118 (1,521,590, 1,676,646)	390,127 (369,850, 410,403)	9,846,602 (9,662,520, 10,030,684)	148,516,357 (145,609,611, 151,423,104)
\$20,000 under \$25,000	1,732,487 (1,651,826, 1,813,147)	428,337 (407,067, 449,608)	9,495,989 (9,314,212, 9,677,525)	147,731,381 (144,766,124, 150,696,637)
\$25,000 under \$30,000	1,892,604 (1,808,358, 1,976,850)	473,498 (451,107, 495,889)	9,288,223 (9,108,195, 9,468,250)	147,029,016 (144,040,329, 150,017,703)
\$30,000 under \$40,000	3,522,520 (3,408,247, 3,636,792)	871,167 (840,996, 901,339)	16,199,858 (15,970,099, 16,429,617)	260,663,920 (256,758,234, 264,569,606)
\$40,000 under \$50,000	3,247,503 (3,137,625, 3,357,382)	822,630 (793,232, 852,028)	12,435,955 (12,229,352, 12,642,558)	206,084,866 (202,472,592, 209,697,121)
\$50,000 under \$75,000	6,829,450 (6,679,000, 6,979,903)	1,766,555 (1,725,521, 1,807,588)	20,457,604 (20,235,134, 20,680,074)	366,751,641 (362,467,776, 371,035,506)
\$75,000 under \$100,000	5,201,770 (5,068,736, 5,334,803)	1,375,836 (1,339,108, 1,412,564)	12,368,819 (12,181,027, 12,556,612)	254,724,980 (250,661,817, 258,788,143)
\$100,000 under \$200,000	9,417,271 (9,264,693, 9,569,849)	2,546,463 (2,503,300, 2,589,626)	17,599,067 (17,435,190, 17,762,944)	397,552,988 (393,695,082, 401,410,854)
\$200,000 under \$500,000	2,890,773 (2,835,899, 2,945,647)	802,262 (786,573, 817,952)	4,500,484 (4,435,924, 4,565,045)	105,168,388 (103,634,529, 106,702,247)
\$500,000 under \$1,000,000	342,696 (331,192, 354,199)	96,716 (93,391, 100,041)	494,759 (481,392, 508,127)	11,517,196 (11,200,562, 11,833,831)
\$1,000,000 under \$1,500,000	62,083 (59,288, 64,878)	17,348 (16,546, 18,150)	88,425 (85,158, 91,692)	2,060,807 (1,983,379, 2,138,235)
\$1,500,000 under \$2,000,000	21,636 (20,717, 22,555)	6,112 (5,846, 6,379)	31,131 (30,003, 32,260)	717,087 (690,857, 743,317)
\$2,000,000 under \$5,000,000	25,508 (24,817, 26,198)	7,132 (6,934, 7,331)	38,024 (37,196, 38,853)	868,538 (849,190, 887,887)
\$5,000,000 under \$10,000,000	4,700 (4,531, 4,870)	1,307 (1,259, 1,356)	7,147 (6,940, 7,354)	160,117 (155,365, 164,869)
\$10,000,000 or more	1,950 (1,950, 1,950)	529 (529, 529)	3,108 (3,108, 3,108)	69,301 (69,301, 69,301)
Taxable returns, total	32,060,398 (31,776,905, 32,343,891)	8,365,065 (8,287,392, 8,442,739)	89,046,127 (88,689,964, 89,402,290)	1,568,102,470 (1,561,732,084, 1,574,472,855)
No adjusted gross income	549 (299, 800)	157 (82, 231)	0 (0, 0)	0 (0, 0)
\$1 under \$5,000	22,026 (12,828, 31,224)	4,290 (2,195, 6,384)	184,686 (158,116, 211,256)	309,049 (257,461, 360,636)
\$5,000 under \$10,000	30,568 (19,763, 41,374)	6,851 (4,158, 9,545)	268,173 (236,104, 300,241)	899,844 (765,874, 1,033,815)
\$10,000 under \$15,000	240,302 (210,077, 270,526)	49,837 (42,740, 56,934)	1,627,086 (1,548,794, 1,705,378)	18,688,982 (17,766,912, 19,611,012)
\$15,000 under \$20,000	735,174 (682,320, 788,029)	170,590 (157,250, 183,931)	4,199,760 (4,075,712, 4,323,809)	51,419,187 (49,893,183, 52,945,192)
\$20,000 under \$25,000	885,513 (827,548, 943,477)	211,668 (196,723, 226,612)	4,450,165 (4,322,705, 4,577,625)	55,139,130 (53,551,457, 56,726,803)
\$25,000 under \$30,000	1,096,244 (1,031,884, 1,160,604)	268,812 (251,950, 285,674)	5,106,996 (4,970,746, 5,243,245)	68,913,702 (67,009,371, 70,818,032)
\$30,000 under \$40,000	2,480,888 (2,384,496, 2,577,280)	604,237 (579,064, 629,409)	10,800,555 (10,607,647, 10,993,463)	153,308,203 (150,429,345, 156,187,061)
\$40,000 under \$50,000	2,682,808 (2,582,637, 2,782,979)	674,459 (647,827, 701,092)	9,845,339 (9,659,203, 10,031,475)	150,307,132 (147,314,424, 153,299,840)
\$50,000 under \$75,000	6,193,988 (6,049,858, 6,338,078)	1,594,972 (1,555,797, 1,634,148)	18,104,649 (17,889,869, 18,319,428)	312,495,307 (308,516,527, 316,474,086)
\$75,000 under \$100,000	4,989,101 (4,858,499, 5,119,704)	1,318,285 (1,282,256, 1,354,314)	11,849,065 (11,664,130, 12,034,000)	242,095,915 (238,121,942, 246,069,887)
\$100,000 under \$200,000	9,356,209 (9,203,938, 9,508,479)	2,529,966 (2,486,894, 2,573,038)	17,457,703 (17,293,786, 17,621,621)	394,196,063 (390,339,796, 398,052,329)
\$200,000 under \$500,000	2,868,603 (2,833,761, 2,943,445)	801,830 (786,142, 817,518)	4,490,361 (4,425,827, 4,554,895)	104,956,241 (103,422,787, 106,489,695)
\$500,000 under \$1,000,000	342,606 (331,102, 354,109)	96,693 (93,368, 100,018)	493,989 (480,622, 507,357)	11,502,508 (11,185,873, 11,819,142)
\$1,000,000 or more	115,839 (112,842, 118,836)	32,419 (31,557, 33,280)	167,600 (164,095, 171,105)	3,871,228 (3,788,325, 3,954,131)
Nontaxable returns, total	9,330,027 (9,151,140, 9,508,914)	2,332,628 (2,284,907, 2,380,349)	54,504,653 (54,163,272, 54,826,034)	876,984,667 (871,940,675, 882,928,659)

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 2020
(Filing Year 2021)—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 (121)	Amount (122)	Number of returns (123)	Amount (124)
All returns, total	25,304,324 (25,030,278 , 25,578,370)	49,591,590 (49,035,766 , 50,147,394)	46,471 (33,900 , 59,043)	661,465 (378,817 , 984,112)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	1,817,473 (1,735,283 , 1,899,663)	3,365,533 (3,208,748 , 3,522,318)	** 2,299 (-535 , 5,134)	** 11,183 (-8,537 , 30,904)
\$5,000 under \$10,000	1,648,359 (1,569,937 , 1,726,782)	3,057,460 (2,907,736 , 3,207,183)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	1,861,970 (1,778,550 , 1,945,390)	3,484,241 (3,323,505 , 3,644,977)	**	**
\$15,000 under \$20,000	1,552,902 (1,476,538 , 1,629,266)	2,928,946 (2,780,528 , 3,077,363)	** 3,008 (-387 , 6,405)	** 4,196 (-1,911 , 10,303)
\$20,000 under \$25,000	1,351,692 (1,280,347 , 1,423,037)	2,607,848 (2,465,596 , 2,750,101)	**	**
\$25,000 under \$30,000	1,236,786 (1,168,531 , 1,305,040)	2,379,567 (2,243,747 , 2,515,387)	**	**
\$30,000 under \$40,000	2,139,167 (2,049,796 , 2,228,539)	4,142,241 (3,963,162 , 4,321,320)	* 3,359 (-116 , 6,834)	* 65,348 (-38,235 , 168,931)
\$40,000 under \$50,000	1,899,097 (1,815,055 , 1,983,139)	3,625,965 (3,460,084 , 3,791,845)	* 2,002 (-770 , 4,774)	* 1,714 (-1,254 , 4,682)
\$50,000 under \$75,000	3,808,530 (3,694,025 , 3,923,035)	7,459,338 (7,225,974 , 7,692,702)	* 7,020 (1,823 , 12,217)	* 80,426 (9,248 , 151,603)
\$75,000 under \$100,000	2,778,890 (2,679,930 , 2,877,849)	5,628,287 (5,419,589 , 5,836,986)	7,780 (2,489 , 13,072)	60,371 (9,459 , 111,282)
\$100,000 under \$200,000	4,036,815 (3,926,472 , 4,147,158)	8,433,242 (8,192,158 , 8,674,325)	15,924 (8,445 , 23,403)	331,751 (84,077 , 579,424)
\$200,000 under \$500,000	1,004,117 (971,065 , 1,037,169)	2,128,292 (2,056,038 , 2,200,545)	** 4,850 (2,061 , 7,639)	** 63,639 (32,454 , 94,825)
\$500,000 under \$1,000,000	123,629 (116,592 , 130,665)	256,723 (241,605 , 271,842)	**	**
\$1,000,000 under \$1,500,000	23,428 (21,696 , 25,160)	49,087 (45,320 , 52,854)	* 134 (-4 , 272)	* 6,108 (-3,598 , 15,809)
\$1,500,000 under \$2,000,000	8,265 (7,709 , 8,821)	17,135 (15,943 , 18,326)	* 68 (-14 , 149)	* 54,904 (-46,891 , 156,699)
\$2,000,000 under \$5,000,000	10,419 (9,979 , 10,860)	21,924 (20,960 , 22,888)	** 25 (7 , 44)	** 1,826 (-443 , 4,094)
\$5,000,000 under \$10,000,000	1,964 (1,856 , 2,071)	4,069 (3,837 , 4,302)	**	**
\$10,000,000 or more	821 (821 , 821)	1,692 (1,692 , 1,692)	**	**
Taxable returns, total	17,691,729 (17,463,275 , 17,920,183)	34,757,792 (34,294,768 , 35,220,826)	36,744 (25,667 , 47,822)	479,256 (239,148 , 719,365)
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)
\$5,000 under \$10,000	**	**	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	** 146,099 (122,515 , 169,683)	** 241,214 (202,122 , 280,306)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	757,138 (703,532 , 810,744)	1,243,289 (1,155,152 , 1,331,427)	0 (0 , 0)	0 (0 , 0)
\$20,000 under \$25,000	686,211 (635,207 , 737,215)	1,133,142 (1,048,559 , 1,217,726)	0 (0 , 0)	0 (0 , 0)
\$25,000 under \$30,000	789,121 (734,477 , 843,765)	1,399,770 (1,300,541 , 1,498,999)	0 (0 , 0)	0 (0 , 0)
\$30,000 under \$40,000	1,849,331 (1,766,048 , 1,932,614)	3,570,411 (3,404,353 , 3,736,469)	**	**
\$40,000 under \$50,000	1,790,212 (1,708,516 , 1,871,907)	3,413,130 (3,252,230 , 3,574,031)	** 4,005 (83 , 7,926)	** 8,191 (-3,927 , 20,308)
\$50,000 under \$75,000	3,724,793 (3,611,350 , 3,838,116)	7,293,320 (7,062,367 , 7,524,272)	* 6,018 (1,205 , 10,830)	* 55,886 (3,385 , 108,388)
\$75,000 under \$100,000	2,753,637 (2,655,088 , 2,852,207)	5,581,748 (5,373,722 , 5,789,773)	* 6,762 (1,830 , 11,693)	* 36,034 (7,756 , 64,312)
\$100,000 under \$200,000	4,023,149 (3,912,928 , 4,133,370)	8,403,890 (8,163,107 , 8,644,672)	14,918 (7,704 , 22,133)	261,704 (55,507 , 467,901)
\$200,000 under \$500,000	1,003,626 (970,574 , 1,036,678)	2,127,333 (2,055,079 , 2,199,587)	** 4,815 (2,026 , 7,604)	** 54,605 (23,422 , 85,787)
\$500,000 under \$1,000,000	123,586 (116,549 , 130,622)	256,656 (241,537 , 271,774)	**	**
\$1,000,000 or more	44,887 (43,019 , 46,754)	93,889 (89,830 , 97,949)	227 (66 , 388)	62,837 (-39,444 , 165,118)
Nontaxable returns, total	7,612,595 (7,448,053 , 7,777,137)	14,833,798 (14,501,136 , 15,166,460)	9,727 (3,781 , 15,673)	202,208 (17,954 , 386,463)

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 2020
 (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		Qualified business income deduction	
	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)
All returns, total	15,535,429 (15,340,120, 15,730,737)	607,514,570 (600,370,897, 614,658,242)	22,827,118 (22,619,187, 23,035,049)	166,114,002 (164,414,048, 167,813,955)
No adjusted gross income	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)
\$1 under \$5,000	86,775 (69,279, 104,271)	2,288,374 (1,670,206, 2,906,543)	16,080 (8,205, 23,954)	1,462 (359, 2,566)
\$5,000 under \$10,000	113,774 (93,648, 133,900)	2,673,965 (2,030,551, 3,316,579)	39,612 (27,203, 52,021)	7,316 (2,724, 11,908)
\$10,000 under \$15,000	143,690 (120,838, 166,541)	3,842,443 (3,000,457, 4,684,430)	442,905 (402,380, 483,429)	106,750 (91,853, 121,647)
\$15,000 under \$20,000	175,773 (150,194, 201,351)	5,694,852 (3,303,521, 8,086,184)	797,109 (742,935, 851,283)	479,262 (437,748, 520,776)
\$20,000 under \$25,000	229,971 (200,746, 259,197)	5,499,710 (4,634,535, 6,364,885)	916,303 (858,478, 974,128)	811,518 (743,771, 879,265)
\$25,000 under \$30,000	225,500 (196,437, 254,564)	5,346,494 (4,568,524, 6,124,464)	1,040,263 (978,831, 1,101,695)	1,101,849 (1,011,052, 1,192,647)
\$30,000 under \$40,000	573,445 (527,183, 619,708)	14,368,282 (13,004,141, 15,732,422)	1,751,498 (1,672,381, 1,830,616)	2,662,751 (2,494,470, 2,831,032)
\$40,000 under \$50,000	717,140 (665,411, 768,868)	17,894,606 (16,422,945, 19,366,266)	1,488,805 (1,415,622, 1,561,989)	2,785,117 (2,581,874, 2,988,359)
\$50,000 under \$75,000	2,145,390 (1,927,364, 2,363,415)	55,371,662 (52,569,480, 58,065,883)	3,380,255 (3,276,041, 3,484,468)	7,909,502 (7,496,626, 8,322,379)
\$75,000 under \$100,000	2,010,873 (1,925,827, 2,095,918)	53,370,773 (50,738,538, 56,003,007)	2,651,914 (2,557,930, 2,745,899)	7,724,704 (7,255,767, 8,193,641)
\$100,000 under \$200,000	4,816,325 (4,696,210, 4,936,441)	149,114,279 (144,878,908, 153,349,649)	5,799,567 (5,682,286, 5,916,848)	26,972,913 (25,967,673, 27,978,152)
\$200,000 under \$500,000	3,114,852 (3,060,629, 3,169,076)	121,481,418 (118,993,857, 123,968,978)	3,351,545 (3,300,881, 3,402,210)	34,408,535 (33,452,204, 35,364,867)
\$500,000 under \$1,000,000	743,074 (727,732, 758,416)	43,274,479 (41,954,265, 44,594,692)	716,551 (701,872, 731,230)	15,875,184 (15,219,155, 16,531,214)
\$1,000,000 under \$1,500,000	184,252 (179,952, 188,551)	15,727,518 (15,060,489, 16,394,547)	186,175 (181,904, 190,447)	9,159,108 (8,740,436, 9,577,780)
\$1,500,000 under \$2,000,000	77,773 (76,131, 79,414)	8,798,211 (8,435,552, 9,160,871)	79,315 (77,663, 80,967)	6,360,349 (6,136,640, 6,584,050)
\$2,000,000 under \$5,000,000	119,937 (118,703, 121,172)	21,491,438 (21,019,834, 21,963,043)	118,696 (117,461, 119,930)	17,516,075 (17,198,361, 17,833,797)
\$5,000,000 under \$10,000,000	33,417 (33,030, 33,804)	13,358,967 (13,037,699, 13,680,036)	31,078 (30,699, 31,458)	10,377,106 (10,155,897, 10,598,316)
\$10,000,000 or more	23,468 (23,468, 23,468)	67,971,579 (67,971,579, 67,971,579)	19,446 (19,446, 19,446)	21,854,500 (21,854,500, 21,854,500)
Taxable returns, total	13,902,265 (13,720,161, 14,084,369)	540,294,010 (534,558,624, 546,029,396)	19,102,836 (18,909,293, 19,296,378)	159,288,435 (157,607,980, 160,968,889)
No adjusted gross income	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)
\$1 under \$5,000	*5,077 (628, 9,526)	*9,749 (-875, 20,374)	16,080 (8,205, 23,954)	1,462 (359, 2,566)
\$5,000 under \$10,000	10,039 (3,831, 16,248)	34,724 (9,071, 60,376)	38,612 (26,358, 50,866)	6,436 (2,179, 10,692)
\$10,000 under \$15,000	13,235 (6,049, 20,421)	75,376 (20,699, 130,052)	152,525 (128,493, 176,557)	46,882 (35,549, 58,214)
\$15,000 under \$20,000	41,151 (28,708, 53,595)	601,835 (413,644, 790,027)	394,080 (355,591, 432,568)	236,918 (208,081, 265,755)
\$20,000 under \$25,000	96,664 (77,511, 115,797)	1,456,136 (1,154,678, 1,757,593)	442,471 (401,853, 483,088)	435,084 (381,553, 488,616)
\$25,000 under \$30,000	115,237 (94,371, 136,104)	1,983,583 (1,608,053, 2,359,112)	472,891 (431,013, 514,768)	557,215 (486,864, 627,565)
\$30,000 under \$40,000	372,250 (334,736, 409,764)	7,219,032 (6,458,606, 7,979,459)	1,016,394 (955,289, 1,077,500)	1,502,795 (1,367,014, 1,638,577)
\$40,000 under \$50,000	528,573 (483,882, 573,264)	10,711,172 (9,740,653, 11,681,691)	1,054,055 (991,890, 1,116,219)	1,836,854 (1,664,354, 2,009,354)
\$50,000 under \$75,000	1,827,527 (1,745,855, 1,909,198)	40,032,348 (38,085,517, 41,979,178)	2,823,082 (2,726,358, 2,919,805)	6,071,645 (5,702,340, 6,440,950)
\$75,000 under \$100,000	1,886,893 (1,804,212, 1,969,575)	46,492,619 (44,263,865, 48,721,373)	2,473,741 (2,382,492, 2,564,990)	6,845,977 (6,403,814, 7,288,141)
\$100,000 under \$200,000	4,714,947 (4,595,745, 4,834,150)	141,595,219 (137,645,796, 145,544,642)	5,719,211 (5,602,392, 5,836,030)	26,268,229 (25,275,039, 27,261,419)
\$200,000 under \$500,000	3,109,419 (3,055,197, 3,163,641)	120,450,888 (117,965,475, 122,936,300)	3,348,568 (3,297,905, 3,399,231)	34,346,136 (33,390,034, 35,302,236)
\$500,000 under \$1,000,000	742,651 (727,309, 757,993)	43,038,183 (41,717,995, 44,358,371)	716,455 (701,776, 731,134)	15,871,533 (15,215,504, 16,527,563)
\$1,000,000 or more	438,612 (434,095, 443,128)	126,593,147 (125,666,253, 127,520,041)	434,673 (430,198, 439,148)	65,261,268 (64,670,307, 65,852,269)
Nontaxable returns, total	1,633,163 (1,557,178, 1,709,148)	67,220,560 (62,846,017, 71,595,103)	3,724,283 (3,613,923, 3,834,642)	6,825,567 (6,484,168, 7,166,965)

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 2020
(Filing Year 2021)—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 standard or itemized deduction plus qualified business income deduction		Amount		Number of returns		Taxable income	
	Number of returns (129)	Amount (130)	Number of returns (131)	Amount (132)	Number of returns (131)	Amount (132)	Number of returns (131)	Amount (132)
All returns, total	157,516,957 (157,349,679, 157,684,236)	3,247,282,972 (3,240,408,054, 3,254,157,890)	127,425,325 (127,125,206, 127,725,443)	9,812,730,835 (9,794,132,381, 9,831,329,289)				
No adjusted gross income		0 (0, 0)		0 (0, 0)				
\$1 under \$5,000	10,173,696 (9,987,703, 10,359,689)	118,921,847 (116,362,094, 121,481,600)	274,376 (242,003, 306,748)	345,363 (291,649, 399,077)				
\$5,000 under \$10,000	9,953,464 (9,769,050, 10,137,877)	133,087,496 (130,388,826, 135,786,166)	322,443 (287,316, 357,569)	1,220,424 (1,060,338, 1,380,510)				
\$10,000 under \$15,000	10,462,647 (10,274,384, 10,650,909)	157,435,348 (154,392,354, 160,478,343)	3,561,727 (3,447,150, 3,676,303)	5,447,731 (5,178,205, 5,717,257)				
\$15,000 under \$20,000	9,903,417 (9,718,851, 10,087,982)	156,171,617 (152,365,995, 159,977,239)	7,285,702 (7,125,105, 7,446,298)	32,989,734 (32,183,677, 33,795,791)				
\$20,000 under \$25,000	9,616,031 (9,433,344, 9,798,717)	155,382,974 (152,237,271, 158,528,677)	8,253,885 (8,083,880, 8,423,891)	67,706,115 (66,199,096, 69,213,135)				
\$25,000 under \$30,000	9,416,679 (9,235,505, 9,597,854)	154,698,437 (151,549,794, 157,847,080)	9,203,493 (9,024,420, 9,382,565)	106,207,551 (103,954,962, 108,460,140)				
\$30,000 under \$40,000	16,562,920 (16,330,939, 16,794,900)	279,080,088 (274,872,549, 283,287,628)	16,682,155 (16,449,505, 16,914,805)	302,812,267 (298,353,114, 307,271,420)				
\$40,000 under \$50,000	13,013,801 (12,803,010, 13,224,591)	228,588,050 (224,612,465, 232,563,635)	13,096,494 (12,885,122, 13,307,866)	359,258,265 (353,285,782, 365,230,749)				
\$50,000 under \$75,000	22,380,296 (22,154,285, 22,606,308)	434,395,457 (429,409,795, 439,381,118)	22,529,884 (22,303,588, 22,756,181)	951,965,144 (942,204,274, 961,726,013)				
\$75,000 under \$100,000	14,275,853 (14,079,084, 14,472,622)	319,687,816 (314,851,700, 324,523,931)	14,360,295 (14,163,154, 14,557,435)	926,096,391 (913,177,358, 939,015,424)				
\$100,000 under \$200,000	22,323,036 (22,178,477, 22,467,594)	580,508,929 (575,888,879, 585,128,979)	22,400,405 (22,256,077, 22,544,733)	2,477,953,431 (2,461,394,920, 2,494,511,942)				
\$200,000 under \$500,000	7,593,953 (7,527,100, 7,660,806)	262,547,664 (259,731,889, 265,363,439)	7,611,369 (7,544,397, 7,678,341)	1,924,430,219 (1,908,115,715, 1,939,744,724)				
\$500,000 under \$1,000,000	1,235,893 (1,218,417, 1,253,369)	70,767,038 (69,213,510, 72,320,567)	1,237,067 (1,219,588, 1,254,546)	762,253,926 (751,689,819, 772,818,033)				
\$1,000,000 under \$1,500,000	271,891 (267,072, 276,710)	26,895,372 (26,065,874, 27,724,869)	272,473 (267,651, 277,295)	301,880,888 (296,456,876, 307,304,900)				
\$1,500,000 under \$2,000,000	108,734 (106,843, 110,625)	15,905,629 (15,445,290, 16,365,968)	108,785 (106,883, 110,677)	171,798,929 (168,904,687, 174,693,171)				
\$2,000,000 under \$5,000,000	157,670 (156,340, 159,001)	39,807,959 (39,217,740, 40,398,177)	157,763 (156,452, 159,115)	431,360,416 (428,038,411, 434,682,421)				
\$5,000,000 under \$10,000,000	40,495 (40,080, 40,911)	23,834,273 (23,425,707, 24,242,838)	40,482 (40,067, 40,898)	254,683,511 (252,208,864, 257,158,159)				
\$10,000,000 or more	26,482 (26,482, 26,482)	89,566,978 (89,566,978, 89,566,978)	26,506 (26,506, 26,506)	734,320,529 (734,320,529, 734,320,529)				
Taxable returns, total	101,949,318 (101,625,631, 102,273,005)	2,288,780,047 (2,281,925,601, 2,295,634,492)	102,947,212 (102,624,655, 103,269,769)	9,451,628,365 (9,432,036,685, 9,471,220,044)				
No adjusted gross income		0 (0, 0)		0 (0, 0)				
\$1 under \$5,000	188,762 (161,896, 215,628)	319,211 (266,396, 372,025)	191,210 (164,152, 218,268)	284,467 (234,056, 334,877)				
\$5,000 under \$10,000	277,212 (244,610, 309,815)	929,957 (794,108, 1,065,806)	277,206 (244,604, 309,809)	1,139,756 (983,969, 1,295,544)				
\$10,000 under \$15,000	1,604,108 (1,526,365, 1,681,850)	18,720,044 (17,789,036, 19,651,051)	1,640,305 (1,561,694, 1,718,915)	3,316,164 (3,075,763, 3,556,564)				
\$15,000 under \$20,000	4,165,065 (4,041,521, 4,288,609)	52,745,410 (51,171,849, 54,318,972)	4,240,097 (4,115,489, 4,364,704)	20,592,812 (19,937,762, 21,247,862)				
\$20,000 under \$25,000	4,466,282 (4,338,609, 4,593,956)	57,360,517 (55,708,909, 59,012,125)	4,546,809 (4,418,034, 4,675,584)	44,095,492 (42,816,673, 45,374,310)				
\$25,000 under \$30,000	5,141,688 (5,005,004, 5,278,372)	71,998,839 (70,009,079, 73,988,599)	5,222,233 (5,084,540, 5,359,926)	70,863,831 (68,913,864, 72,813,798)				
\$30,000 under \$40,000	10,998,546 (10,804,008, 11,193,084)	163,502,334 (160,438,282, 166,566,386)	11,175,791 (10,979,888, 11,371,715)	224,220,361 (220,142,044, 228,298,678)				
\$40,000 under \$50,000	10,250,045 (10,060,453, 10,439,638)	164,826,728 (161,590,136, 168,063,320)	10,374,913 (10,184,285, 10,565,540)	299,256,486 (293,633,239, 304,879,733)				
\$50,000 under \$75,000	19,722,767 (19,503,898, 19,941,636)	363,064,738 (358,664,540, 367,464,936)	19,932,169 (19,712,761, 20,151,577)	861,549,313 (851,891,854, 871,206,772)				
\$75,000 under \$100,000	13,633,930 (13,440,131, 13,827,728)	299,317,853 (294,750,106, 303,885,600)	13,735,951 (13,541,666, 13,930,237)	891,052,829 (878,262,039, 903,843,618)				
\$100,000 under \$200,000	22,082,420 (21,936,970, 22,227,870)	568,876,276 (564,444,540, 573,308,011)	22,171,281 (22,026,105, 22,316,456)	2,458,885,718 (2,442,217,250, 2,475,554,185)				
\$200,000 under \$500,000	7,578,897 (7,512,060, 7,645,735)	261,279,508 (258,465,640, 264,093,376)	7,597,449 (7,530,492, 7,664,406)	1,921,469,079 (1,906,155,996, 1,936,782,163)				
\$500,000 under \$1,000,000	1,234,766 (1,217,290, 1,252,242)	70,525,314 (68,971,808, 72,078,821)	1,236,100 (1,218,621, 1,253,579)	761,660,981 (751,096,873, 772,225,088)				
\$1,000,000 or more	604,830 (599,933, 609,727)	195,313,318 (194,185,118, 196,441,518)	605,698 (600,799, 610,597)	1,893,241,076 (1,887,106,115, 1,899,376,038)				
Nontaxable returns, total	55,567,639 (55,242,739, 55,892,538)	958,502,925 (951,107,642, 965,898,208)	24,478,113 (24,204,695, 24,751,530)	361,102,470 (355,152,961, 367,051,979)				

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Alternative minimum tax		Amount (134)	Number of returns (135)	Excess advance premium tax credit repayment	Amount (136)
	Number of returns (133)	Amount (134)				
All returns, total	156,549 (147,306, 165,792)	2,937,322 (2,694,522, 3,180,123)	1,748,217 (1,667,481, 1,828,953)	1,709,599 (1,566,481, 1,852,717)		
No adjusted gross income	4,178 (2,925, 5,430)	147,946 (129,187, 166,706)	19,788 (11,718, 27,858)	5,656 (2,867, 8,444)		
\$1 under \$5,000	* 10 (-1, 22)	* 545 (511, 578)	36,322 (24,549, 48,095)	8,672 (4,889, 12,456)		
\$5,000 under \$10,000	** 22 (0, 45)	** 558 (-4, 1,119)	34,443 (23,043, 45,842)	13,643 (7,649, 19,638)		
\$10,000 under \$15,000	**	**	75,616 (58,685, 92,548)	20,827 (13,446, 28,207)		
\$15,000 under \$20,000	* 327 (-109, 762)	* 3,469 (-1,094, 8,032)	132,441 (109,965, 154,916)	41,081 (29,618, 52,545)		
\$20,000 under \$25,000	** 1,020 (-950, 2,991)	** 3,813 (-1,210, 8,837)	194,181 (166,944, 221,419)	69,427 (55,439, 83,414)		
\$25,000 under \$30,000	**	**	213,120 (184,594, 241,645)	107,558 (89,822, 125,294)		
\$30,000 under \$40,000	35 (11, 59)	1,639 (266, 3,013)	384,872 (346,561, 423,183)	252,303 (222,219, 282,388)		
\$40,000 under \$50,000	* 47 (-33, 127)	* 1,721 (-1,099, 4,540)	244,648 (214,103, 275,193)	209,785 (177,690, 241,881)		
\$50,000 under \$75,000	1,517 (-502, 3,537)	12,128 (339, 23,917)	262,114 (230,731, 293,498)	451,420 (372,565, 530,274)		
\$75,000 under \$100,000	1,026 (-880, 2,931)	1,267 (170, 2,363)	93,429 (74,731, 112,127)	263,475 (186,596, 340,354)		
\$100,000 under \$200,000	14,954 (9,089, 20,818)	90,017 (48,299, 131,735)	46,825 (34,209, 59,440)	199,067 (127,485, 270,648)		
\$200,000 under \$500,000	30,652 (25,545, 35,759)	473,816 (300,339, 647,292)	9,230 (5,908, 12,652)	53,364 (30,968, 75,761)		
\$500,000 under \$1,000,000	** 102,762 (99,331, 106,192)	** 2,200,404 (2,037,273, 2,363,535)	887 (259, 1,514)	9,879 (596, 19,162)		
\$1,000,000 under \$1,500,000	**	**	147 (9, 285)	2,491 (201, 4,782)		
\$1,500,000 under \$2,000,000	**	**	44 (10, 78)	279 (43, 516)		
\$2,000,000 under \$5,000,000	**	**	95 (48, 142)	586 (208, 963)		
\$5,000,000 under \$10,000,000	**	**	12 (2, 22)	62 (1, 124)		
\$10,000,000 or more	**	**	4 (4, 4)	22 (22, 22)		
Taxable returns, total	151,697 (143,122, 160,272)	2,919,960 (2,677,217, 3,162,702)	1,037,670 (975,336, 1,100,004)	1,303,981 (1,170,291, 1,437,672)		
No adjusted gross income	3,508 (2,327, 4,688)	135,751 (117,050, 154,453)	0 (0, 0)	0 (0, 0)		
\$1 under \$5,000	** 21 (0, 43)	** 1,009 (459, 1,557)	0 (0, 0)	0 (0, 0)		
\$5,000 under \$10,000	**	**	0 (0, 0)	0 (0, 0)		
\$10,000 under \$15,000	**	**	8,232 (2,662, 13,803)	539 (-120, 1,199)		
\$15,000 under \$20,000	** 336 (-100, 772)	** 3,981 (-599, 8,561)	59,946 (44,846, 75,047)	14,410 (9,868, 18,952)		
\$20,000 under \$25,000	**	**	103,062 (83,199, 122,905)	31,402 (24,118, 38,686)		
\$25,000 under \$30,000	0 (0, 0)	0 (0, 0)	134,619 (111,901, 157,336)	73,094 (58,160, 88,028)		
\$30,000 under \$40,000	* 29 (6, 52)	* 1,609 (235, 2,982)	240,287 (209,987, 270,587)	173,136 (147,583, 198,689)		
\$40,000 under \$50,000	* 43 (-36, 123)	* 1,545 (-1,274, 4,365)	165,213 (140,068, 190,357)	154,160 (125,926, 182,395)		
\$50,000 under \$75,000	1,505 (-515, 3,525)	12,120 (332, 23,909)	190,706 (163,908, 217,504)	361,878 (290,125, 433,631)		
\$75,000 under \$100,000	* 39 (11, 67)	* 764 (94, 1,434)	80,611 (63,203, 98,019)	238,876 (164,565, 313,188)		
\$100,000 under \$200,000	13,243 (7,751, 18,736)	89,939 (47,685, 131,114)	44,597 (32,184, 57,010)	189,863 (119,918, 259,808)		
\$200,000 under \$500,000	30,216 (25,109, 35,323)	473,390 (299,913, 646,866)	9,218 (5,796, 12,640)	53,302 (30,906, 75,689)		
\$500,000 under \$1,000,000	** 102,757 (99,326, 106,187)	** 2,200,392 (2,037,261, 2,363,523)	887 (259, 1,514)	9,879 (596, 19,162)		
\$1,000,000 or more	**	**	302 (152, 452)	3,441 (1,106, 5,775)		
Nontaxable returns, total	4,853 (1,401, 8,304)	17,362 (12,036, 22,688)	710,547 (658,837, 762,258)	405,618 (354,282, 456,954)		

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 2020 (Filing Year 2021)—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 (137)	Amount (138)
All returns, total	126,758,953 (126,456,652, 127,061,253)	1,827,636,926 (1,823,570,302, 1,831,703,549)
No adjusted gross income	26,262 (17,781, 34,743)	178,622 (154,859, 202,385)
\$1 under \$5,000	232,103 (202,326, 261,880)	39,701 (32,458, 46,944)
\$5,000 under \$10,000	318,288 (283,412, 353,164)	157,040 (134,826, 179,255)
\$10,000 under \$15,000	3,508,906 (3,395,152, 3,622,660)	581,845 (548,240, 615,449)
\$15,000 under \$20,000	7,194,134 (7,034,446, 7,353,822)	3,310,877 (3,225,468, 3,396,285)
\$20,000 under \$25,000	8,196,824 (8,027,336, 8,366,313)	6,810,663 (6,656,276, 6,965,051)
\$25,000 under \$30,000	9,093,576 (8,915,522, 9,271,629)	11,144,684 (10,903,668, 11,385,700)
\$30,000 under \$40,000	16,558,486 (16,326,624, 16,790,348)	32,690,275 (32,199,401, 33,181,149)
\$40,000 under \$50,000	13,020,551 (12,809,725, 13,231,378)	39,358,482 (38,692,842, 40,024,122)
\$50,000 under \$75,000	22,448,494 (22,222,390, 22,674,598)	114,760,548 (113,528,484, 115,992,613)
\$75,000 under \$100,000	14,326,747 (14,129,751, 14,523,743)	121,104,501 (119,335,257, 122,873,744)
\$100,000 under \$200,000	22,382,001 (22,237,592, 22,526,411)	375,981,391 (373,165,600, 378,797,182)
\$200,000 under \$500,000	7,609,923 (7,542,951, 7,676,895)	378,547,495 (375,430,014, 381,664,977)
\$500,000 under \$1,000,000	1,236,685 (1,219,207, 1,254,163)	194,444,525 (191,666,574, 197,222,475)
\$1,000,000 under \$1,500,000	272,428 (267,606, 277,250)	86,393,993 (84,796,783, 87,991,203)
\$1,500,000 under \$2,000,000	108,765 (106,873, 110,657)	51,447,291 (50,451,052, 52,443,530)
\$2,000,000 under \$5,000,000	157,782 (156,451, 159,113)	131,048,565 (130,003,759, 132,093,371)
\$5,000,000 under \$10,000,000	40,487 (40,072, 40,903)	76,920,286 (76,144,089, 77,696,483)
\$10,000,000 or more	26,509 (26,509, 26,509)	202,716,142 (202,716,142, 202,716,142)
Taxable returns, total	102,955,923 (102,633,371, 103,278,474)	1,789,481,129 (1,785,344,068, 1,793,618,190)
No adjusted gross income	4,587 (2,297, 6,877)	160,538 (136,985, 184,091)
\$1 under \$5,000	191,766 (164,687, 218,846)	30,730 (24,567, 36,892)
\$5,000 under \$10,000	279,212 (246,493, 311,931)	140,840 (119,586, 162,094)
\$10,000 under \$15,000	1,640,321 (1,561,711, 1,718,931)	361,656 (330,841, 392,472)
\$15,000 under \$20,000	4,241,209 (4,116,586, 4,365,832)	2,094,420 (2,023,457, 2,165,382)
\$20,000 under \$25,000	4,546,818 (4,418,043, 4,675,594)	4,467,485 (4,335,865, 4,599,104)
\$25,000 under \$30,000	5,222,233 (5,084,540, 5,359,926)	7,562,572 (7,351,696, 7,773,449)
\$30,000 under \$40,000	11,175,808 (10,979,885, 11,371,731)	24,688,134 (24,234,191, 25,142,076)
\$40,000 under \$50,000	10,374,914 (10,184,286, 10,565,541)	33,203,979 (32,572,753, 33,835,204)
\$50,000 under \$75,000	19,932,175 (19,712,767, 20,151,583)	105,212,040 (103,984,940, 106,439,140)
\$75,000 under \$100,000	13,735,959 (13,541,673, 13,930,244)	117,366,693 (115,606,871, 119,126,514)
\$100,000 under \$200,000	22,172,420 (22,027,254, 22,317,586)	373,708,265 (370,881,475, 376,535,054)
\$200,000 under \$500,000	7,597,126 (7,530,169, 7,664,082)	377,940,766 (374,823,698, 381,057,835)
\$500,000 under \$1,000,000	1,235,730 (1,218,252, 1,253,207)	194,267,117 (191,489,167, 197,045,068)
\$1,000,000 or more	605,645 (600,746, 610,544)	548,275,895 (546,356,302, 550,195,488)
Nontaxable returns, total	23,803,030 (23,532,764, 24,073,296)	38,155,797 (37,474,123, 38,837,470)

* 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, \$2.6 billion of taxable IRA, pensions and annuities were excluded.

[4] Includes domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)

(Coefficients of variation for number of returns and amounts 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	0.03	0.08	0.05	0.08	0.12	0.17	0.33	0.81	0.94	1.42	0.42	0.62
No adjusted gross income	1.18	0.65	1.38	0.65	2.74	2.81	2.34	1.67	6.21	3.93	2.88	2.19
\$1 under \$5,000	0.92	1.13	0.92	1.15	1.22	3.15	2.25	6.29	23.21	23.21	3.15	6.54
\$5,000 under \$10,000	0.94	0.96	0.94	0.96	1.14	1.50	2.67	6.41	8.68	27.58	3.22	5.45
\$10,000 under \$15,000	0.91	0.92	0.91	0.92	1.11	1.34	2.90	6.70	8.29	20.97	3.29	6.24
\$15,000 under \$20,000	0.94	0.95	0.94	0.95	1.10	1.24	2.61	7.57	9.77	25.53	3.43	6.92
\$20,000 under \$25,000	0.96	0.97	0.96	0.97	1.08	1.20	2.62	9.62	9.30	24.49	3.48	6.86
\$25,000 under \$30,000	0.98	0.98	0.98	0.98	1.07	1.15	2.53	7.77	9.20	13.92	3.45	7.06
\$30,000 under \$40,000	0.71	0.71	0.71	0.71	0.77	0.82	1.83	6.57	6.66	12.64	2.50	5.59
\$40,000 under \$50,000	0.82	0.82	0.82	0.82	0.89	0.93	1.81	6.77	5.86	15.68	2.42	5.37
\$50,000 under \$75,000	0.51	0.51	0.51	0.51	0.58	0.62	1.09	4.27	3.43	9.17	1.44	3.43
\$75,000 under \$100,000	0.70	0.70	0.70	0.70	0.78	0.82	1.21	4.93	3.60	8.10	1.55	3.77
\$100,000 under \$200,000	0.33	0.33	0.33	0.33	0.41	0.47	0.66	3.38	2.04	4.57	0.86	2.42
\$200,000 under \$500,000	0.45	0.40	0.45	0.40	0.51	0.53	0.57	2.60	1.33	4.10	0.64	1.87
\$500,000 under \$1,000,000	0.72	0.70	0.72	0.70	0.81	0.96	0.79	3.08	1.46	3.07	0.84	2.35
\$1,000,000 under \$1,500,000	0.90	0.90	0.90	0.90	1.03	1.35	0.94	3.04	1.54	3.08	0.99	2.76
\$1,500,000 under \$2,000,000	0.89	0.85	0.89	0.84	1.02	1.39	0.90	2.55	1.32	3.00	0.96	2.39
\$2,000,000 under \$5,000,000	0.43	0.39	0.43	0.39	0.51	0.73	0.44	1.35	0.64	1.53	0.46	1.25
\$5,000,000 under \$10,000,000	0.52	0.49	0.52	0.49	0.61	0.95	0.53	1.12	0.68	1.26	0.55	1.40
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.16	0.10	0.16	0.10	0.20	0.19	0.36	0.88	0.99	1.50	0.45	0.65
No adjusted gross income	25.33	1.29	16.70	1.28	22.40	14.17	16.31	2.93	20.51	15.10	18.34	4.86
\$1 under \$5,000	7.20	7.65	7.20	7.66	10.67	17.17	13.99	29.69	* 57.69	* 90.25	11.85	17.61
\$5,000 under \$10,000	5.98	6.09	5.98	6.10	7.34	8.71	12.35	28.45	* 41.80	* 59.23	10.80	17.10
\$10,000 under \$15,000	2.45	2.45	2.45	2.45	2.75	3.14	7.62	25.55	* 35.32	* 60.33	9.77	23.32
\$15,000 under \$20,000	1.50	1.50	1.50	1.51	1.86	1.71	4.09	12.91	15.68	46.81	5.51	12.32
\$20,000 under \$25,000	1.45	1.45	1.45	1.45	1.60	1.71	3.96	12.62	14.58	34.40	5.09	11.38
\$25,000 under \$30,000	1.35	1.35	1.35	1.35	1.47	1.56	3.33	9.46	12.50	19.08	4.63	9.72
\$30,000 under \$40,000	0.89	0.90	0.89	0.90	0.97	1.03	2.14	7.95	8.10	18.21	2.92	6.42
\$40,000 under \$50,000	0.94	0.94	0.94	0.94	1.01	1.06	1.99	7.72	6.55	21.42	2.65	5.76
\$50,000 under \$75,000	0.56	0.56	0.56	0.56	0.64	0.67	1.16	4.51	3.69	11.08	1.53	3.55
\$75,000 under \$100,000	0.72	0.73	0.72	0.73	0.80	0.85	1.24	5.11	3.71	9.12	1.59	3.91
\$100,000 under \$200,000	0.33	0.34	0.33	0.34	0.42	0.47	0.67	3.44	2.06	4.80	0.87	2.47
\$200,000 under \$500,000	0.45	0.40	0.45	0.40	0.51	0.53	0.57	2.62	1.33	4.12	0.64	1.87
\$500,000 under \$1,000,000	0.72	0.70	0.72	0.70	0.81	0.96	0.79	3.09	1.46	3.07	0.84	2.35
\$1,000,000 or more	0.41	0.16	0.41	0.16	0.49	0.42	0.42	0.46	0.64	0.79	0.45	0.48
Non-taxable returns, total	0.27	0.68	0.29	0.67	0.38	0.60	0.93	2.09	3.06	4.54	1.24	2.43

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession				Capital gain distributions reported on Form 1040	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Net income		Net loss		Number of returns (23)	Amount (24)
							Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)		
All returns, total	0.43	0.68	1.53	2.25	5.50	7.67	0.37	0.76	0.90	1.25	1.49	4.07
No adjusted gross income	2.99	2.33	13.38	10.92	59.54	46.45	4.73	4.54	2.20	2.14	13.51	16.54
\$1 under \$5,000	3.33	7.58	18.99	28.93	* 47.73	* 58.48	2.22	4.84	6.94	13.26	7.68	16.42
\$5,000 under \$10,000	3.37	6.07	19.73	27.29	28.85	37.42	2.36	2.81	6.01	9.77	8.11	13.80
\$10,000 under \$15,000	3.46	7.26	13.88	23.77	22.93	24.66	2.06	2.93	5.26	8.32	8.45	15.37
\$15,000 under \$20,000	3.64	7.97	18.10	34.83	23.10	26.99	2.40	2.93	4.82	7.30	9.38	20.53
\$20,000 under \$25,000	3.65	7.94	13.88	30.94	27.93	31.06	2.75	3.55	4.99	7.39	8.59	17.41
\$25,000 under \$30,000	3.59	7.88	12.28	31.66	22.92	30.67	3.05	4.01	4.63	6.95	9.83	20.77
\$30,000 under \$40,000	2.62	5.91	7.35	13.18	17.14	20.63	2.46	3.39	3.57	5.51	6.65	14.28
\$40,000 under \$50,000	2.51	5.97	6.12	8.99	17.40	22.36	2.84	4.16	3.94	6.15	6.54	13.29
\$50,000 under \$75,000	1.50	3.83	3.52	4.89	11.84	14.86	1.92	3.11	2.92	4.72	3.99	8.72
\$75,000 under \$100,000	1.61	4.19	3.53	4.83	17.72	21.25	2.36	3.76	3.54	6.08	4.42	11.67
\$100,000 under \$200,000	0.89	2.72	2.73	4.21	15.20	18.78	1.43	2.34	3.54	3.76	2.95	7.65
\$200,000 under \$500,000	0.66	2.06	3.91	5.88	16.88	19.88	1.33	2.02	2.40	3.83	3.01	11.72
\$500,000 under \$1,000,000	0.86	2.62	6.26	22.46	27.36	34.17	1.93	2.82	3.54	5.26	5.32	15.33
\$1,000,000 under \$1,500,000	1.01	3.11	7.68	13.21	* 39.86	* 61.00	2.40	3.75	4.10	5.85	7.44	18.20
\$1,500,000 under \$2,000,000	0.97	2.59	6.93	14.59	39.55	42.73	2.11	3.55	3.41	6.08	8.50	22.49
\$2,000,000 under \$5,000,000	0.47	1.40	3.63	11.61	17.84	31.87	1.21	2.29	1.95	3.12	5.52	19.55
\$5,000,000 under \$10,000,000	0.55	1.57	3.73	7.65	20.32	31.42	1.38	2.72	1.99	2.31	8.35	31.10
\$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	0.47	0.71	1.61	2.39	6.22	8.28	0.70	0.95	1.20	1.70	1.64	4.47
No adjusted gross income	18.87	5.94	** 94.48	** 36.78	**	**	26.29	9.42	12.06	6.27	* 39.12	* 86.90
\$1 under \$5,000	12.20	20.19	0.00	0.00	0.00	0.00	30.12	36.68	* 57.70	* 70.40	24.24	28.54
\$5,000 under \$10,000	11.12	18.63	**	**	0.00	0.00	21.29	34.26	* 57.70	* 77.49	25.81	33.66
\$10,000 under \$15,000	10.53	28.32	* 35.35	* 51.92	0.00	0.00	7.92	9.73	14.30	18.29	22.35	42.45
\$15,000 under \$20,000	6.03	15.46	* 37.09	* 59.57	** 29.20	** 33.35	5.14	6.47	8.56	12.35	14.05	26.25
\$20,000 under \$25,000	5.40	13.49	19.01	43.69	* 35.77	* 39.24	5.18	6.99	8.47	12.75	11.77	20.42
\$25,000 under \$30,000	4.85	10.24	15.69	45.83	26.70	37.02	5.06	6.87	6.83	10.36	12.61	20.54
\$30,000 under \$40,000	3.06	6.77	8.60	12.24	19.60	23.82	3.55	5.09	4.92	8.35	7.54	17.77
\$40,000 under \$50,000	2.75	6.07	6.63	9.96	18.56	23.39	3.61	5.54	4.72	7.07	6.85	13.47
\$50,000 under \$75,000	1.59	4.05	3.70	5.23	12.15	15.12	2.22	3.68	3.23	5.01	4.11	9.01
\$75,000 under \$100,000	1.65	4.35	3.59	4.96	17.72	21.25	2.41	4.04	3.65	6.26	4.47	11.83
\$100,000 under \$200,000	0.90	2.77	2.75	4.26	15.38	19.01	1.45	2.38	2.41	3.77	2.97	7.68
\$200,000 under \$500,000	0.66	2.07	3.91	6.89	16.89	19.89	1.33	2.03	2.40	3.86	3.01	11.73
\$500,000 under \$1,000,000	0.86	2.63	6.26	22.47	27.36	34.17	1.93	2.83	3.55	5.27	5.32	15.33
\$1,000,000 or more	0.46	0.52	3.64	6.40	18.62	18.90	1.19	1.39	1.95	1.42	1.95	10.73
Non-taxable returns, total	1.30	2.74	4.89	6.66	11.80	15.63	0.69	1.33	1.59	1.89	1.89	8.21

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 2020 (Filing Year 2021)—Continued
(Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D [2]				Net gain				Net loss				Taxable Individual Retirement Arrangement (IRA) distributions [3]		Pensions and annuities	
	Taxable net gain		Taxable net loss		Net gain		Net loss		Net gain		Net loss		Amount	Number of returns	Amount	Number of returns
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)
All returns, total	0.62	0.35	0.86	0.94	2.22	1.12	2.46	2.66	0.78	1.15	0.46	1.14	0.78	1.15	0.46	1.14
No adjusted gross income	4.25	1.65	3.00	3.13	6.25	3.82	6.21	4.13	6.31	8.17	4.40	24.68	6.31	8.17	4.40	24.68
\$1 under \$5,000	5.54	15.43	5.15	5.83	29.98	36.54	22.02	30.07	7.29	7.29	3.41	17.12	30.07	7.29	3.41	17.12
\$5,000 under \$10,000	5.22	10.01	5.24	5.84	21.80	32.44	21.30	35.61	4.34	5.43	2.88	18.60	35.61	5.43	2.88	18.60
\$10,000 under \$15,000	5.09	10.81	5.28	6.04	26.07	30.28	22.35	35.25	3.97	5.07	2.54	4.95	35.25	5.07	2.54	4.95
\$15,000 under \$20,000	5.11	8.37	5.71	6.62	20.47	25.53	23.25	39.99	4.28	5.38	2.63	6.79	39.99	5.38	2.63	6.79
\$20,000 under \$25,000	5.17	8.84	6.03	6.93	23.31	27.69	22.12	43.77	4.37	5.77	2.64	4.03	43.77	5.77	2.64	4.03
\$25,000 under \$30,000	5.17	10.04	5.95	6.92	20.38	25.35	21.85	41.07	4.35	5.74	2.72	9.29	41.07	5.74	2.72	9.29
\$30,000 under \$40,000	3.66	7.13	4.39	5.09	15.14	19.95	18.30	28.05	3.40	4.59	1.91	10.52	28.05	4.59	1.91	10.52
\$40,000 under \$50,000	3.47	6.39	4.52	5.20	14.41	16.80	14.74	24.59	3.31	4.51	2.01	3.15	24.59	4.51	2.01	3.15
\$50,000 under \$75,000	2.15	4.09	2.79	3.19	8.67	11.52	10.03	20.58	2.14	2.99	1.25	2.55	20.58	2.99	1.25	2.55
\$75,000 under \$100,000	2.25	4.18	3.04	3.46	9.22	14.90	10.99	24.19	2.31	3.26	1.44	2.43	24.19	3.26	1.44	2.43
\$100,000 under \$200,000	1.33	2.48	1.90	2.15	5.30	7.96	6.21	10.35	1.62	2.45	0.97	1.69	10.35	2.45	0.97	1.69
\$200,000 under \$500,000	0.88	1.55	1.47	1.60	3.45	5.63	3.82	8.31	1.63	2.63	1.09	3.56	8.31	2.63	1.09	3.56
\$500,000 under \$1,000,000	1.10	1.78	1.84	1.95	3.33	6.02	3.55	7.29	2.67	5.59	1.85	3.86	7.29	5.59	1.85	3.86
\$1,000,000 under \$1,500,000	1.23	2.00	2.21	2.30	3.33	6.13	3.52	6.85	3.21	7.98	2.22	5.52	6.85	7.98	2.22	5.52
\$1,500,000 under \$2,000,000	1.12	1.65	2.00	2.06	2.46	5.89	2.68	8.36	2.91	6.66	1.99	4.33	5.89	6.66	1.99	4.33
\$2,000,000 under \$5,000,000	0.56	0.77	1.11	1.13	1.29	3.23	1.42	4.04	1.68	4.62	1.13	5.00	4.04	4.62	1.13	5.00
\$5,000,000 under \$10,000,000	0.63	0.79	1.32	1.34	1.23	2.80	1.46	2.05	1.89	5.91	1.29	3.10	2.05	5.91	1.29	3.10
\$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	0.00	0.00	0.00	0.00
Taxable returns, total	0.67	0.36	0.99	1.10	2.45	1.13	2.79	3.41	0.87	1.23	0.51	1.06	0.87	1.23	0.51	1.06
No adjusted gross income	19.43	2.38	24.73	25.96	9.19	5.56	25.13	1.24	38.97	27.77	36.15	42.27	38.97	27.77	36.15	42.27
\$1 under \$5,000	16.65	18.92	* 37.19	* 48.34	** 99.68	** 99.71	** 49.98	** 93.02	* 70.64	* 79.82	* 35.33	* 47.13	* 70.64	* 79.82	* 35.33	* 47.13
\$5,000 under \$10,000	13.46	17.42	36.63	44.81	**	**	0.00	0.00	* 44.72	* 53.18	26.70	33.69	* 44.72	* 53.18	26.70	33.69
\$10,000 under \$15,000	13.17	19.70	17.51	22.82	* 56.79	* 54.79	**	**	14.79	19.19	7.95	11.71	14.79	19.19	7.95	11.71
\$15,000 under \$20,000	8.94	16.50	9.49	11.58	* 48.80	* 47.67	* 43.19	* 46.89	6.41	8.07	3.79	5.03	6.41	8.07	3.79	5.03
\$20,000 under \$25,000	8.34	17.13	9.32	11.23	* 53.30	* 50.21	35.10	44.72	6.38	7.98	3.68	5.88	6.38	7.98	3.68	5.88
\$25,000 under \$30,000	7.18	13.71	8.12	9.71	35.39	38.69	* 42.27	* 58.82	5.52	7.24	3.40	7.88	5.52	7.24	3.40	7.88
\$30,000 under \$40,000	4.42	9.45	5.26	6.15	22.58	33.23	25.02	36.52	3.71	4.93	2.14	4.38	36.52	4.93	2.14	4.38
\$40,000 under \$50,000	3.94	7.22	5.08	5.92	18.20	22.23	19.42	30.76	3.53	4.75	2.15	3.22	30.76	4.75	2.15	3.22
\$50,000 under \$75,000	2.33	4.70	3.01	3.46	10.60	12.73	11.79	26.25	2.20	3.08	1.29	2.45	26.25	3.08	1.29	2.45
\$75,000 under \$100,000	2.34	4.48	3.12	3.56	10.05	14.24	11.91	30.66	2.35	3.31	1.46	2.46	30.66	3.31	1.46	2.46
\$100,000 under \$200,000	1.34	2.56	1.92	2.18	5.48	8.37	6.35	10.82	1.64	2.46	0.98	1.66	10.82	2.46	0.98	1.66
\$200,000 under \$500,000	0.88	1.55	1.47	1.60	3.46	5.67	3.83	8.53	1.63	2.63	1.09	3.56	8.53	2.63	1.09	3.56
\$500,000 under \$1,000,000	1.10	1.78	1.85	1.95	3.33	6.05	3.55	7.32	2.67	5.60	1.85	3.87	7.32	5.60	1.85	3.87
\$1,000,000 or more	0.55	0.23	1.11	1.14	1.23	0.47	1.42	1.70	1.68	2.93	1.12	2.70	1.70	2.93	1.12	2.70
Nontaxable returns, total	1.85	2.09	1.81	1.95	5.18	5.06	5.18	3.95	1.84	2.71	1.16	6.96	1.84	2.71	1.16	6.96

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 2020 (Filing Year 2021)—Continued

(Coefficients of variation for number of returns and amounts 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	0.48	0.69	1.21	1.37	1.21	1.34	2.10	3.37	8.93	14.58	4.84	7.79
No adjusted gross income	4.82	5.85	5.28	2.92	4.39	3.07	9.01	7.34	34.20	47.02	21.21	24.48
\$1 under \$5,000	3.53	6.10	9.46	12.38	10.26	17.26	13.51	27.40	** 67.45	** 87.00	* 63.48	* 63.00
\$5,000 under \$10,000	2.94	3.52	8.26	9.87	10.11	13.46	12.99	25.82	**	**	32.83	46.70
\$10,000 under \$15,000	2.59	3.02	7.34	8.98	9.23	12.66	14.17	44.33	** 81.66	** 78.05	25.32	32.18
\$15,000 under \$20,000	2.69	3.14	8.34	10.66	9.99	13.20	15.11	36.14	**	**	34.94	51.37
\$20,000 under \$25,000	2.70	3.25	8.38	10.91	9.23	12.38	14.36	28.10	* 69.23	* 91.37	25.16	31.65
\$25,000 under \$30,000	2.81	3.42	8.45	11.75	8.92	13.25	14.22	40.35	* 64.64	* 95.26	26.45	37.64
\$30,000 under \$40,000	1.97	2.47	6.45	9.12	6.49	8.79	10.41	20.92	* 48.71	* 66.24	21.01	30.75
\$40,000 under \$50,000	2.07	2.59	6.21	8.57	6.45	9.16	10.45	26.45	* 62.36	* 75.31	24.92	32.87
\$50,000 under \$75,000	1.29	1.66	3.82	5.73	3.93	5.35	7.05	16.32	36.19	56.82	13.01	19.82
\$75,000 under \$100,000	1.50	1.94	4.18	6.40	4.27	6.07	7.03	21.38	28.13	45.87	14.96	22.89
\$100,000 under \$200,000	1.03	1.45	2.47	3.57	2.57	3.39	4.72	13.08	21.97	38.66	** 6.96	** 11.54
\$200,000 under \$500,000	1.23	1.81	1.81	3.05	1.77	2.56	3.45	9.50	34.73	34.73	**	**
\$500,000 under \$1,000,000	2.24	4.36	2.39	3.86	2.34	3.16	3.66	11.68	** 6.57	** 6.51	**	**
\$1,000,000 under \$1,500,000	2.75	6.89	2.70	4.24	2.73	4.02	3.60	10.01	**	**	13.54	29.68
\$1,500,000 under \$2,000,000	2.44	6.69	2.16	3.95	2.27	3.77	2.66	9.52	**	**	13.19	30.55
\$2,000,000 under \$5,000,000	1.39	4.12	1.25	2.32	1.31	2.45	1.30	5.03	**	**	6.78	25.20
\$5,000,000 under \$10,000,000	1.56	6.12	1.38	2.24	1.46	2.25	1.18	4.50	**	**	7.86	17.96
\$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	0.54	0.74	1.34	1.51	1.35	1.55	2.32	3.57	9.64	14.22	5.38	8.59
No adjusted gross income	39.33	39.98	32.22	8.91	** 11.78	** 6.79	** 64.42	** 7.69	33.40	16.59	** 90.24	** 62.78
\$1 under \$5,000	* 35.33	* 42.55	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	27.71	31.20	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	8.10	9.13	26.63	32.48	32.58	46.67	* 44.70	* 62.22	0.00	0.00	**	**
\$15,000 under \$20,000	3.88	4.31	13.45	16.81	21.54	27.37	24.54	56.99	** 69.32	** 97.31	* 57.71	* 72.00
\$20,000 under \$25,000	3.77	4.42	13.78	17.32	14.79	21.51	21.77	44.80	0.00	0.00	* 44.70	* 54.27
\$25,000 under \$30,000	3.50	4.12	12.04	16.74	13.31	21.45	19.26	46.97	**	**	* 40.53	* 51.73
\$30,000 under \$40,000	2.20	2.68	8.14	11.08	8.27	11.85	11.81	24.65	* 49.97	* 69.97	22.89	32.42
\$40,000 under \$50,000	2.22	2.71	7.20	9.92	7.34	11.08	11.63	30.20	* 70.38	* 95.77	26.57	35.53
\$50,000 under \$75,000	1.33	1.70	4.16	6.29	4.33	5.96	7.55	17.70	37.54	57.26	13.62	20.42
\$75,000 under \$100,000	1.52	1.95	4.33	6.77	4.47	6.27	7.21	22.79	29.76	53.05	15.80	24.64
\$100,000 under \$200,000	1.04	1.45	2.50	3.63	2.60	3.47	4.79	13.47	22.57	38.85	** 6.99	** 11.61
\$200,000 under \$500,000	1.23	1.82	1.81	3.06	1.78	2.57	3.46	9.53	12.54	35.18	**	**
\$500,000 under \$1,000,000	2.24	4.37	2.39	3.87	2.34	3.16	3.66	11.68	** 6.57	** 6.89	**	**
\$1,000,000 or more	1.38	3.11	1.25	1.47	1.30	1.44	1.23	2.51	**	**	7.23	12.79
Nontaxable returns, total	1.20	1.69	2.81	2.93	2.78	2.74	4.93	8.11	23.54	33.49	11.12	15.66

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 2020 (Filing Year 2021)—Continued

(Coefficients of variation for number of returns and amounts 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 (49)	Net income		Number of returns (53)	Net loss		Number of returns (55)	Net income		Number of returns (57)	Net loss		Number of returns (59)
	Amount (50)	Percentage		Amount (52)	Percentage		Amount (54)	Percentage		Amount (56)	Percentage		Amount (58)	Percentage	
All returns, total	10.56	13.49	1.07	1.31	1.44	1.65	1.02	0.51	1.43	0.80	3.37	2.42	3.37	2.42	
No adjusted gross income	32.00	23.27	4.82	2.72	4.33	4.04	6.21	3.08	3.02	1.20	15.36	7.29	15.36	7.29	
\$1 under \$5,000	* 96.39	* 93.94	7.90	11.67	10.83	16.02	12.63	21.70	11.88	18.33	36.46	42.33	36.46	42.33	
\$5,000 under \$10,000	* 70.28	* 76.48	6.86	9.02	10.52	13.56	11.76	19.32	13.97	22.58	69.39	60.34	69.39	60.34	
\$10,000 under \$15,000	* 49.87	* 64.95	6.48	8.91	9.43	14.56	9.57	18.27	11.02	18.83	28.92	43.89	28.92	43.89	
\$15,000 under \$20,000	* 99.23	* 99.59	7.33	10.20	10.25	13.82	9.30	12.60	11.34	16.85	24.55	29.56	24.55	29.56	
\$20,000 under \$25,000	* 57.69	* 70.34	7.25	10.09	9.34	13.69	8.92	13.96	11.83	20.65	27.46	32.93	27.46	32.93	
\$25,000 under \$30,000	* 44.65	* 73.36	7.24	11.30	8.82	13.70	9.39	13.00	11.18	18.63	27.75	41.19	27.75	41.19	
\$30,000 under \$40,000	* 49.96	* 60.67	5.45	8.49	6.50	9.36	6.41	8.21	8.45	12.89	22.76	27.63	22.76	27.63	
\$40,000 under \$50,000	* 53.18	* 68.97	5.39	8.12	6.55	8.83	6.53	8.77	8.17	12.31	19.35	27.88	19.35	27.88	
\$50,000 under \$75,000	30.04	47.88	3.36	5.36	3.96	5.80	4.02	5.55	5.48	7.98	11.81	17.26	11.81	17.26	
\$75,000 under \$100,000	30.20	34.59	3.64	6.25	4.27	5.80	4.24	5.87	5.53	7.58	12.42	19.77	12.42	19.77	
\$100,000 under \$200,000	20.12	32.25	2.25	3.60	3.00	4.09	2.31	3.19	3.27	4.17	7.08	11.62	7.08	11.62	
\$200,000 under \$500,000	24.65	41.23	1.70	3.12	2.97	4.27	1.34	1.71	2.27	3.17	4.76	7.83	4.76	7.83	
\$500,000 under \$1,000,000	25.62	35.10	2.12	4.08	3.42	4.88	1.40	1.71	2.58	3.03	5.45	9.39	5.45	9.39	
\$1,000,000 under \$1,500,000	23.94	55.59	2.28	4.24	3.65	5.32	1.48	1.87	2.77	3.05	5.47	10.61	5.47	10.61	
\$1,500,000 under \$2,000,000	17.41	36.64	1.78	4.06	2.93	5.25	1.20	1.42	2.27	3.24	4.04	8.18	4.04	8.18	
\$2,000,000 under \$5,000,000	10.20	20.35	0.96	2.37	1.60	2.92	0.64	0.76	1.20	1.46	2.17	4.00	2.17	4.00	
\$5,000,000 under \$10,000,000	10.75	19.49	0.97	2.29	1.70	2.25	0.74	0.91	1.18	0.72	2.09	3.97	2.09	3.97	
\$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	
Taxable returns, total	12.54	16.51	1.20	1.44	1.70	1.92	1.07	0.51	1.72	0.92	3.56	2.48	3.56	2.48	
No adjusted gross income	** 99.35	** 88.30	** 47.84	** 5.67	15.08	7.31	22.60	3.94	** 48.12	** 3.83	** 55.09	** 12.57	** 55.09	** 12.57	
\$1 under \$5,000	0.00	0.00	0.00	**	0.00	0.00	* 44.71	* 19.59	**	**	**	**	**	**	
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	* 38.54	* 40.56	0.00	0.00	0.00	0.00	0.00	0.00	
\$10,000 under \$15,000	0.00	0.00	22.30	30.34	32.61	46.70	23.95	27.45	* 38.11	* 48.84	**	**	**	**	
\$15,000 under \$20,000	**	**	11.75	15.86	21.50	27.33	15.14	21.05	25.96	42.22	* 39.17	* 40.32	* 39.17	* 40.32	
\$20,000 under \$25,000	0.00	0.00	11.71	16.16	15.33	18.80	14.21	26.65	21.28	38.33	* 45.74	* 55.26	* 45.74	* 55.26	
\$25,000 under \$30,000	0.00	0.00	10.00	15.22	13.43	18.13	13.03	16.30	19.67	37.49	* 38.62	* 55.26	* 38.62	* 55.26	
\$30,000 under \$40,000	* 57.70	* 68.83	6.64	10.13	8.27	12.83	8.52	10.81	11.41	19.79	25.55	29.58	25.55	29.58	
\$40,000 under \$50,000	* 53.18	* 68.97	6.16	9.34	7.43	10.39	7.85	10.71	10.94	16.66	21.66	29.54	21.66	29.54	
\$50,000 under \$75,000	33.22	58.25	3.63	5.86	4.39	6.16	4.55	6.44	6.44	10.41	13.23	20.02	13.23	20.02	
\$75,000 under \$100,000	31.19	36.87	3.75	6.59	4.46	6.13	4.46	6.21	5.95	8.70	12.56	20.02	8.70	12.56	
\$100,000 under \$200,000	20.46	32.39	2.28	3.67	3.04	4.21	2.34	3.25	3.34	4.48	7.16	11.78	4.48	7.16	
\$200,000 under \$500,000	24.69	41.93	1.70	3.13	2.97	4.30	1.34	1.71	2.28	3.25	4.77	7.84	3.25	4.77	
\$500,000 under \$1,000,000	25.62	35.10	2.12	4.08	3.42	4.89	1.40	1.71	2.59	3.04	5.45	9.40	3.04	5.45	
\$1,000,000 or more	10.24	17.08	0.95	1.34	1.59	1.88	0.65	0.39	1.16	0.35	2.11	1.67	1.16	1.67	
Nontaxable returns, total	19.54	21.97	2.48	2.84	2.80	3.21	3.17	3.86	2.60	1.28	10.17	10.29	10.17	10.29	

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Estate and trust—continued				Farm				Unemployment compensation				Unemployment compensation exclusion amount				Social Security benefits			
	Net loss		Net income		Net loss		Net income		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns	
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	10.97	2.66	3.31	3.28	1.67	2.07	0.51	0.64	0.77	0.84	0.48	0.53	0.48	0.53	0.48	0.53	0.48	0.53	0.48	0.53
No adjusted gross income	24.77	3.37	9.74	7.29	5.02	7.74	4.55	4.82	4.95	5.04	4.82	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42
\$1 under \$5,000	** 62.68	** 98.73	23.09	31.43	19.54	23.21	3.62	19.54	23.21	3.62	19.54	23.21	3.62	19.54	23.21	3.62	19.54	23.21	3.62	19.54
\$5,000 under \$10,000	**	**	21.37	28.15	19.23	25.28	2.46	27.8	2.77	2.89	2.20	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
\$10,000 under \$15,000	** 70.57	** 90.32	20.56	22.85	16.29	20.22	2.07	22.85	2.07	2.64	2.11	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33
\$15,000 under \$20,000	**	**	26.28	39.91	15.12	22.85	1.91	22.85	1.91	2.18	2.35	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61	2.61
\$20,000 under \$25,000	**	**	23.90	29.14	15.02	18.86	1.86	18.86	1.86	2.12	2.49	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
\$25,000 under \$30,000	* 69.21	* 70.93	23.22	26.47	14.82	17.40	1.94	17.40	1.94	2.26	2.67	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95	2.95
\$30,000 under \$40,000	* 67.31	* 81.57	15.67	19.86	11.26	17.09	1.54	17.09	1.54	2.03	2.43	2.66	2.66	2.66	2.66	2.66	2.66	2.66	2.66	2.66
\$40,000 under \$50,000	* 35.40	* 35.40	15.71	19.42	10.31	12.30	1.94	12.30	1.94	2.38	2.91	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43
\$50,000 under \$75,000	59.90	61.48	10.43	13.49	6.43	8.86	1.57	8.86	1.57	2.00	2.25	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58
\$75,000 under \$100,000	68.79	52.41	11.80	11.41	7.06	8.91	1.95	8.91	1.95	2.51	2.69	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83
\$100,000 under \$200,000	28.44	32.59	6.99	7.10	4.55	5.30	1.61	5.30	1.61	2.07	2.41	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39	1.39
\$200,000 under \$500,000	19.28	20.66	6.52	7.33	4.93	5.89	2.10	5.89	2.10	2.66	2.69	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53
\$500,000 under \$1,000,000	14.76	15.91	10.00	9.89	** 3.98	** 2.96	4.01	4.98	4.01	4.98	**	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43
\$1,000,000 under \$1,500,000	13.16	15.69	11.66	12.81	**	**	5.76	7.15	5.76	7.15	**	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76	2.76
\$1,500,000 under \$2,000,000	8.16	15.25	9.38	20.18	**	**	5.44	7.23	5.44	7.23	**	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
\$2,000,000 under \$5,000,000	4.23	6.97	5.74	9.46	**	**	3.77	4.74	3.77	4.74	**	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
\$5,000,000 under \$10,000,000	3.37	2.39	6.82	21.93	**	**	4.98	6.41	4.98	6.41	**	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41	1.41
\$10,000,000 or more	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	12.45	3.47	4.14	3.78	2.37	2.69	0.68	0.85	1.02	1.12	0.69	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65
No adjusted gross income	14.22	12.46	20.61	18.66	** 63.78	** 24.71	34.15	41.12	34.15	41.12	* 35.25	42.27	42.27	42.27	42.27	42.27	42.27	42.27	42.27	42.27
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	12.49	13.76	12.49	13.76	14.04	30.94	30.94	30.94	30.94	30.94	30.94	30.94	30.94	30.94
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	8.38	9.07	8.38	9.07	9.40	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10	27.10
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	**	**	4.75	5.29	4.75	5.29	6.00	7.63	7.63	7.63	7.63	7.63	7.63	7.63	7.63	7.63
\$15,000 under \$20,000	0.00	0.00	* 50.51	* 74.94	31.12	41.62	2.97	3.37	2.97	3.37	4.02	3.69	3.69	3.69	3.69	3.69	3.69	3.69	3.69	3.69
\$20,000 under \$25,000	0.00	0.00	* 43.90	* 47.91	* 46.54	* 62.72	2.83	3.24	2.83	3.24	3.91	3.93	3.93	3.93	3.93	3.93	3.93	3.93	3.93	3.93
\$25,000 under \$30,000	** 67.52	** 95.29	38.20	38.04	21.84	25.93	2.76	3.27	2.76	3.27	3.78	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73
\$30,000 under \$40,000	**	**	21.29	29.84	14.02	20.95	1.99	2.40	1.99	2.40	2.88	2.47	2.47	2.47	2.47	2.47	2.47	2.47	2.47	2.47
\$40,000 under \$50,000	* 98.48	* 74.69	19.34	26.31	13.21	15.52	2.28	2.78	2.28	2.78	3.29	2.55	2.55	2.55	2.55	2.55	2.55	2.55	2.55	2.55
\$50,000 under \$75,000	* 62.48	* 94.55	12.42	17.62	7.36	10.56	1.73	2.22	1.73	2.22	2.43	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62	1.62
\$75,000 under \$100,000	* 70.57	* 74.91	12.68	12.84	7.41	9.60	2.01	2.59	2.01	2.59	2.77	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85	1.85
\$100,000 under \$200,000	28.75	36.09	7.15	6.94	4.65	5.49	1.62	2.08	1.62	2.08	2.43	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
\$200,000 under \$500,000	19.48	24.15	6.56	7.38	4.94	5.94	2.10	2.66	2.10	2.66	2.71	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53	1.53
\$500,000 under \$1,000,000	14.80	16.12	10.01	9.91	** 3.98	** 2.97	4.01	4.98	4.01	4.98	**	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43	2.43
\$1,000,000 or more	3.43	2.09	5.69	5.63	**	**	3.48	4.35	3.48	4.35	**	1.27	1.27	1.27	1.27	1.27	1.27	1.27	1.27	1.27
Nontaxable returns, total	22.03	3.95	6.30	7.15	3.68	3.66	0.86	1.03	1.26	1.35	0.89	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01	1.01

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 2020
(Filing Year 2021)—Continued

Size of adjusted gross income	Social Security benefits—continued		Taxable		Foreign-earned income exclusion		Other income		Net operating loss		Gambling earnings	
	Taxable		Net income		Net loss		Net income		Net loss		Amount	
	Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)
All returns, total	0.56	0.66	4.00	4.47	1.13	2.01	3.93	4.86	2.11	0.83	2.30	3.33
No adjusted gross income	41.07	32.78	7.46	8.83	6.77	8.04	14.92	7.12	2.36	0.86	15.35	20.36
\$1 under \$5,000	20.13	22.99	9.93	11.56	4.95	12.18	16.95	22.52	9.70	15.82	12.59	15.69
\$5,000 under \$10,000	11.07	15.55	20.10	22.62	6.10	9.03	17.17	25.29	9.97	18.59	14.98	18.57
\$10,000 under \$15,000	5.06	8.46	25.36	27.81	5.97	9.52	16.12	26.74	11.41	17.28	13.08	18.20
\$15,000 under \$20,000	3.08	4.84	24.25	28.46	6.04	11.07	16.98	26.39	12.99	17.45	11.63	28.23
\$20,000 under \$25,000	2.67	3.25	29.32	29.25	6.24	11.76	18.96	26.29	15.14	28.04	11.56	17.91
\$25,000 under \$30,000	2.71	3.09	24.15	27.20	6.48	14.48	18.70	24.84	16.15	27.90	12.16	17.15
\$30,000 under \$40,000	2.03	2.24	25.39	25.82	4.61	10.36	14.67	22.98	16.47	19.06	8.36	13.69
\$40,000 under \$50,000	2.17	2.30	21.76	23.83	5.06	10.48	15.63	20.88	17.18	19.77	8.65	14.50
\$50,000 under \$75,000	1.39	1.49	20.41	21.75	3.44	7.69	12.62	20.42	12.84	14.56	5.92	10.97
\$75,000 under \$100,000	1.65	1.79	23.28	23.77	3.77	9.09	13.34	19.71	16.06	17.32	6.95	12.94
\$100,000 under \$200,000	1.23	1.38	12.35	11.46	2.61	8.00	10.44	13.87	11.52	10.32	5.00	10.65
\$200,000 under \$500,000	1.42	1.53	9.50	9.99	2.15	5.95	9.09	29.90	7.97	7.48	5.00	8.60
\$500,000 under \$1,000,000	2.22	2.43	11.19	11.81	2.40	8.02	9.52	35.43	9.20	7.13	7.13	15.03
\$1,000,000 under \$1,500,000	2.52	2.76	14.45	15.07	2.60	8.99	9.46	24.75	10.25	7.03	7.86	14.29
\$1,500,000 under \$2,000,000	2.19	2.31	10.05	10.87	2.09	7.08	8.16	18.08	7.77	7.91	7.02	13.37
\$2,000,000 under \$5,000,000	1.19	1.30	6.78	7.22	1.04	4.21	4.14	13.39	4.16	3.46	3.93	6.81
\$5,000,000 under \$10,000,000	1.31	1.42	8.58	8.91	1.03	4.52	4.19	9.05	4.05	2.17	4.39	8.80
\$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	0.60	0.69	7.23	7.40	1.30	2.25	4.95	6.95	5.47	1.66	2.62	3.62
No adjusted gross income	** 66.16	** 63.46	* 49.11	* 49.63	10.36	10.73	22.88	40.12	16.06	1.60	31.08	66.00
\$1 under \$5,000	**	**	0.00	0.00	16.77	19.80	** 57.71	** 68.63	** 99.54	** 29.45	** 57.71	** 61.68
\$5,000 under \$10,000	* 70.64	* 70.91	0.00	0.00	16.43	26.28	**	**	**	**	**	**
\$10,000 under \$15,000	12.72	24.15	* 57.69	* 59.67	14.60	23.55	* 37.78	* 46.49	* 53.15	* 57.65	* 57.71	* 81.60
\$15,000 under \$20,000	4.29	7.24	** 40.13	** 49.07	9.34	18.00	24.99	30.80	28.53	34.68	19.14	26.56
\$20,000 under \$25,000	3.73	4.69	**	**	9.85	18.64	32.29	35.40	26.89	58.99	17.36	25.84
\$25,000 under \$30,000	3.41	3.89	33.30	37.79	9.00	17.93	29.70	38.76	25.46	25.63	16.38	23.32
\$30,000 under \$40,000	2.23	2.45	35.65	38.28	5.59	13.50	17.51	22.40	22.54	25.32	9.92	16.08
\$40,000 under \$50,000	2.28	2.41	34.01	36.49	5.73	12.61	17.92	21.94	24.43	27.33	9.81	14.04
\$50,000 under \$75,000	1.43	1.53	24.09	27.41	3.74	8.54	14.75	25.44	15.00	19.75	6.37	11.00
\$75,000 under \$100,000	1.67	1.82	27.97	30.24	3.90	9.41	14.02	21.72	17.64	20.30	7.09	13.46
\$100,000 under \$200,000	1.24	1.39	14.54	14.14	2.64	8.18	10.61	14.24	12.17	11.74	5.04	10.81
\$200,000 under \$500,000	1.43	1.53	10.07	10.72	2.16	6.03	9.20	30.84	8.11	7.77	5.02	8.94
\$500,000 under \$1,000,000	2.22	2.43	11.66	12.34	2.40	8.06	9.60	35.72	9.27	7.20	7.18	15.56
\$1,000,000 or more	1.19	1.27	6.90	7.58	1.03	1.63	4.19	4.14	3.98	1.35	3.96	3.51
Nontaxable returns, total	1.79	2.71	4.83	5.63	2.30	4.21	6.47	6.65	2.28	0.92	4.81	7.93

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Cancellation of debt		Taxable health savings account distributions		Total [4]		Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction	
	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)	Number of returns (95)	Amount (96)
All returns, total	4.01	4.65	4.10	6.77	0.37	0.76	1.62	1.70	5.53	9.89	1.94	2.17
No adjusted gross income	15.96	13.88	** 45.84	** 49.10	3.39	7.64	21.56	21.25	* 50.74	* 84.34	15.06	13.98
\$1 under \$5,000	29.74	43.23	**	**	2.33	6.41	37.72	37.96	* 99.75	* 98.10	38.91	60.27
\$5,000 under \$10,000	25.35	29.77	* 49.97	* 64.96	2.23	5.16	23.88	24.57	* 37.78	* 44.82	42.87	66.98
\$10,000 under \$15,000	23.88	34.99	34.99	41.95	1.93	4.12	19.09	19.46	29.46	33.15	23.98	28.81
\$15,000 under \$20,000	25.62	36.80	28.37	42.28	2.17	4.30	13.32	13.76	23.56	29.57	22.95	30.83
\$20,000 under \$25,000	19.51	27.56	26.71	31.41	2.35	5.80	13.85	14.43	21.72	28.36	15.47	23.54
\$25,000 under \$30,000	23.03	30.99	20.84	27.42	2.41	5.58	11.61	11.92	24.70	37.85	13.66	19.51
\$30,000 under \$40,000	15.87	21.97	20.49	20.49	1.75	3.82	6.68	6.83	17.08	24.86	8.56	12.21
\$40,000 under \$50,000	15.23	21.54	14.13	19.62	1.84	3.78	5.67	5.80	16.39	22.03	8.49	11.56
\$50,000 under \$75,000	12.14	18.42	10.66	17.75	1.24	2.69	3.98	4.09	13.46	19.93	5.80	8.12
\$75,000 under \$100,000	14.03	19.47	11.18	17.79	1.54	3.27	4.36	4.60	** 9.82	** 14.76	6.18	7.93
\$100,000 under \$200,000	9.16	14.64	8.74	15.35	0.98	1.97	2.79	2.97	**	**	4.00	4.83
\$200,000 under \$500,000	8.92	19.36	** 6.54	** 9.30	0.91	1.76	** 3.37	** 3.63	20.36	29.42	2.89	3.17
\$500,000 under \$1,000,000	7.50	17.16	**	**	1.31	2.18	**	**	* 36.24	* 38.61	3.29	3.55
\$1,000,000 under \$1,500,000	6.03	12.77	**	**	1.50	2.58	**	**	** 57.24	** 61.21	3.78	4.05
\$1,500,000 under \$2,000,000	4.08	17.71	**	**	1.23	2.11	**	**	**	**	3.08	3.21
\$2,000,000 under \$5,000,000	1.87	7.00	**	**	0.69	1.37	**	**	** 42.60	** 46.48	1.99	2.13
\$5,000,000 under \$10,000,000	1.64	4.69	**	**	0.78	1.48	**	**	**	**	2.40	2.57
\$10,000,000 or more	0.00	0.00	**	**	0.00	0.00	**	**	*	*	0.00	0.00
Taxable returns, total	4.60	4.24	4.42	7.33	0.51	0.84	1.73	1.82	6.45	9.67	2.05	2.24
No adjusted gross income	** 86.39	** 3.90	** 69.58	** 86.53	25.96	17.63	**	**	0.00	0.00	** 25.42	** 26.39
\$1 under \$5,000	**	**	0.00	0.00	30.13	67.70	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	20.38	55.65	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	0.00	0.00	**	**	7.13	11.96	** 37.75	** 40.81	**	**	**	**
\$15,000 under \$20,000	* 44.70	* 61.27	* 44.70	* 55.44	4.29	9.41	23.56	24.53	** 33.32	** 40.71	* 37.78	* 45.34
\$20,000 under \$25,000	* 35.32	* 49.33	* 35.33	* 42.13	4.01	7.97	21.02	21.62	26.89	35.33	23.56	34.86
\$25,000 under \$30,000	* 37.78	* 48.15	26.71	34.64	3.60	6.64	16.21	16.42	* 33.32	* 46.89	19.56	29.36
\$30,000 under \$40,000	18.82	26.30	17.95	25.00	2.28	4.68	8.47	8.73	23.39	35.34	10.91	15.40
\$40,000 under \$50,000	17.53	24.29	16.21	21.55	2.16	4.18	6.48	6.58	19.16	26.43	9.57	13.24
\$50,000 under \$75,000	13.02	20.61	11.47	19.38	1.36	2.97	4.31	4.42	14.56	21.56	6.29	8.86
\$75,000 under \$100,000	14.78	21.18	11.40	17.91	1.61	3.47	4.51	4.77	** 10.04	** 14.69	6.47	8.45
\$100,000 under \$200,000	9.36	15.22	8.82	15.71	0.99	2.00	2.80	2.98	2.98	2.98	4.03	4.89
\$200,000 under \$500,000	8.96	20.08	** 6.54	** 9.30	1.01	1.76	3.37	** 3.63	20.38	29.47	2.90	3.18
\$500,000 under \$1,000,000	7.51	17.19	**	**	1.31	2.18	**	**	* 36.24	* 38.61	3.29	3.55
\$1,000,000 or more	1.70	2.69	**	**	0.68	1.05	**	**	32.84	9.39	1.97	2.07
Nontaxable returns, total	8.13	11.78	10.85	15.86	0.69	2.01	4.67	4.81	10.80	21.77	6.00	7.58

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 2020 (Filing Year 2021)—Continued

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

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		Alimony paid	
	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	10.33	21.06	0.41	0.73	2.07	1.74	1.30	1.38	4.81	21.43	4.19	3.62
No adjusted gross income	** 50.23	** 84.75	4.27	4.52	28.43	19.67	6.43	8.23	31.45	73.08	17.99	13.20
\$1 under \$5,000	**	**	2.48	4.42	* 70.17	* 73.19	11.42	14.91	25.69	51.97	* 50.95	* 62.37
\$5,000 under \$10,000	**	**	2.42	2.81	* 52.66	* 60.03	10.74	15.31	23.97	55.70	37.72	50.16
\$10,000 under \$15,000	* 49.97	* 94.20	2.09	2.41	* 43.56	* 68.15	8.21	13.14	22.45	73.27	28.09	29.19
\$15,000 under \$20,000	* 57.71	* 66.87	2.42	2.88	* 40.58	* 52.05	8.92	12.60	25.79	53.97	47.73	57.19
\$20,000 under \$25,000	* 44.70	* 54.61	2.77	3.52	44.45	51.35	9.24	15.21	27.24	54.28	* 49.93	* 55.25
\$25,000 under \$30,000	* 44.70	* 50.04	3.06	3.91	39.40	42.81	9.72	13.46	25.14	40.19	37.49	42.47
\$30,000 under \$40,000	26.90	36.59	2.45	3.27	23.56	36.45	6.80	8.92	18.12	45.43	25.03	28.85
\$40,000 under \$50,000	* 33.33	* 41.36	2.85	4.00	25.37	36.85	7.16	10.21	18.18	47.66	22.21	25.48
\$50,000 under \$75,000	** 15.80	** 27.12	1.93	2.96	13.22	15.60	4.59	5.99	13.16	38.24	13.34	15.96
\$75,000 under \$100,000	**	**	2.32	3.54	11.21	13.11	4.86	6.29	14.82	60.44	14.06	20.75
\$100,000 under \$200,000	**	**	1.43	2.25	5.02	5.66	2.93	3.53	10.60	58.80	8.65	9.74
\$200,000 under \$500,000	**	**	1.21	1.81	2.54	2.97	1.91	2.26	10.26	27.64	5.76	7.03
\$500,000 under \$1,000,000	**	**	1.57	2.29	2.71	3.21	2.09	2.39	** 8.65	** 18.90	** 4.77	** 4.19
\$1,000,000 under \$1,500,000	**	**	1.83	2.73	3.06	3.73	2.23	2.58	**	**	**	**
\$1,500,000 under \$2,000,000	**	**	1.46	2.05	2.38	3.06	1.70	1.97	**	**	**	**
\$2,000,000 under \$5,000,000	**	**	0.83	1.30	1.50	2.09	1.02	1.20	**	**	**	**
\$5,000,000 under \$10,000,000	**	**	0.92	1.59	1.67	2.45	1.14	1.36	**	**	**	**
\$10,000,000 or more	**	**	0.00	0.00	0.00	0.00	0.00	0.00	**	**	**	**
Taxable returns, total	12.82	22.64	0.69	0.90	2.06	1.73	1.44	1.45	5.50	25.46	4.44	3.83
No adjusted gross income	0.00	0.00	17.90	10.28	** 78.15	** 91.05	** 62.64	** 42.72	** 70.29	** 97.75	** 69.41	** 54.37
\$1 under \$5,000	0.00	0.00	33.31	27.73	0.00	0.00	**	**	**	**	0.00	0.00
\$5,000 under \$10,000	0.00	0.00	20.82	32.77	**	**	**	**	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	0.00	0.00	8.08	9.65	0.00	0.00	29.77	38.07	**	**	**	**
\$15,000 under \$20,000	**	**	5.22	6.35	** 44.69	** 50.66	16.86	20.91	33.28	74.13	* 70.35	* 82.06
\$20,000 under \$25,000	** 40.80	** 47.77	5.23	6.84	**	**	16.26	24.04	* 81.28	* 83.18	* 57.71	* 63.74
\$25,000 under \$30,000	* 57.71	* 68.96	5.12	6.69	**	**	13.64	16.85	35.31	54.24	* 40.76	* 47.41
\$30,000 under \$40,000	30.40	43.86	3.54	4.89	32.73	35.92	9.13	10.93	20.71	52.27	26.38	31.42
\$40,000 under \$50,000	* 44.72	* 61.59	3.64	5.31	34.07	35.46	8.58	12.16	19.61	48.58	24.19	29.17
\$50,000 under \$75,000	** 16.66	** 28.46	2.24	3.50	14.36	16.72	5.11	6.65	13.69	38.59	13.36	16.10
\$75,000 under \$100,000	**	**	2.46	3.80	11.67	13.71	5.17	6.72	14.91	60.56	14.28	21.24
\$100,000 under \$200,000	**	**	1.44	2.29	5.06	5.73	2.99	3.61	10.66	59.08	8.66	9.77
\$200,000 under \$500,000	**	**	1.21	1.81	2.54	2.98	1.91	2.27	10.28	27.71	5.77	7.04
\$500,000 under \$1,000,000	**	**	1.57	2.29	2.71	3.21	2.09	2.39	** 8.65	** 18.91	** 4.78	** 4.19
\$1,000,000 or more	**	**	0.82	0.89	1.45	1.73	1.01	1.12	**	**	**	**
Nontaxable returns, total	20.91	43.40	0.74	1.31	11.94	15.31	3.08	4.30	9.91	31.70	12.66	11.11

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 2020 (Filing Year 2021)—Continued
(Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Statutory adjustments—Continued										Charitable contributions if took standard deduction		Basic standard deduction	
	IRA payments		Student loan interest deduction		Tuition and fees deduction		Other adjustments		Charitable contributions if took standard deduction		Basic standard 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	1.88	2.15	0.95	1.40	2.75	3.17	5.41	9.21	0.40	0.42	0.09	0.12		
No adjusted gross income	16.98	19.20	8.78	12.37	9.06	9.56	32.97	32.97	3.12	24.49	3.29	0.00		
\$1 under \$5,000	21.81	24.80	11.15	16.94	9.14	9.71	* 44.69	* 80.36	3.02	3.33	0.93	1.07		
\$5,000 under \$10,000	18.14	23.80	8.49	12.12	8.24	8.96	* 38.30	* 46.55	2.75	3.00	0.94	1.01		
\$10,000 under \$15,000	14.72	17.41	6.59	9.55	9.92	11.00	33.50	58.24	2.53	2.72	0.92	0.96		
\$15,000 under \$20,000	11.87	15.05	5.98	9.01	13.97	16.79	30.30	38.12	2.38	2.65	0.95	1.00		
\$20,000 under \$25,000	11.25	13.76	5.41	8.12	14.65	16.83	28.82	84.72	2.53	2.53	0.98	1.02		
\$25,000 under \$30,000	9.56	12.71	4.67	7.07	15.92	18.33	30.44	55.12	2.27	2.41	0.99	1.04		
\$30,000 under \$40,000	6.63	8.22	3.00	4.48	13.23	15.16	19.57	40.01	1.66	1.77	0.72	0.76		
\$40,000 under \$50,000	6.58	8.08	2.87	4.23	18.47	21.91	20.47	33.36	1.73	1.82	0.85	0.89		
\$50,000 under \$75,000	4.61	5.79	1.98	2.81	6.73	7.88	14.63	30.05	1.12	1.19	0.55	0.60		
\$75,000 under \$100,000	5.54	6.73	2.55	3.75	16.24	19.55	17.40	31.82	1.30	1.36	0.77	0.81		
\$100,000 under \$200,000	3.54	3.94	1.99	2.85	5.37	6.30	11.42	23.29	0.83	0.86	0.48	0.50		
\$200,000 under \$500,000	4.57	4.60	0.00	0.00	0.00	0.00	** 8.21	** 9.65	0.97	1.00	0.73	0.74		
\$500,000 under \$1,000,000	5.99	6.27	0.00	0.00	0.00	0.00	**	**	1.71	1.75	1.38	1.40		
\$1,000,000 under \$1,500,000	7.20	7.62	0.00	0.00	0.00	0.00	**	**	2.30	2.36	1.89	1.92		
\$1,500,000 under \$2,000,000	6.02	6.14	0.00	0.00	0.00	0.00	**	**	2.17	2.23	1.85	1.87		
\$2,000,000 under \$5,000,000	3.65	3.84	0.00	0.00	0.00	0.00	**	**	1.38	1.42	1.11	1.14		
\$5,000,000 under \$10,000,000	4.63	4.88	0.00	0.00	0.00	0.00	**	**	1.84	1.89	1.48	1.51		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00		
Taxable returns, total	2.08	2.33	1.05	1.54	3.89	4.60	6.27	9.25	0.45	0.47	0.20	0.21		
No adjusted gross income	** 69.51	** 77.55	* 68.09	* 79.83	**	**	*	*	23.25	24.40	0.00	0.00		
\$1 under \$5,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	21.31	24.92	7.34	8.52		
\$5,000 under \$10,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	18.03	20.06	6.10	7.60		
\$10,000 under \$15,000	* 53.28	* 63.32	18.56	27.32	** 44.69	** 46.05	0.00	0.00	6.42	7.27	2.46	2.52		
\$15,000 under \$20,000	* 33.31	* 49.00	8.50	12.73	30.13	36.19	* 62.89	* 99.24	3.67	3.99	1.51	1.51		
\$20,000 under \$25,000	15.82	18.61	7.46	11.71	30.14	35.10	* 49.97	* 63.15	3.34	3.60	1.46	1.47		
\$25,000 under \$30,000	12.59	15.36	5.87	9.13	28.85	33.47	* 40.80	* 59.67	3.00	3.20	1.36	1.41		
\$30,000 under \$40,000	8.54	10.20	3.45	5.10	22.35	28.89	22.35	43.97	1.98	2.13	0.91	0.96		
\$40,000 under \$50,000	7.35	8.97	3.13	4.57	24.99	31.25	26.01	40.75	1.91	2.01	0.96	1.02		
\$50,000 under \$75,000	4.91	6.17	2.09	2.95	6.96	8.05	16.29	35.85	1.19	1.25	0.61	0.65		
\$75,000 under \$100,000	5.70	6.94	2.63	3.89	16.71	19.67	18.58	34.08	1.34	1.39	0.80	0.84		
\$100,000 under \$200,000	3.57	3.98	2.01	2.87	5.40	6.35	11.56	24.26	0.83	0.87	0.48	0.50		
\$200,000 under \$500,000	4.58	4.61	0.00	0.00	0.00	0.00	** 8.22	** 9.66	0.97	1.00	0.73	0.75		
\$500,000 under \$1,000,000	5.99	6.27	0.00	0.00	0.00	0.00	**	**	1.71	1.75	1.38	1.40		
\$1,000,000 or more	3.63	3.82	0.00	0.00	0.00	0.00	**	**	1.32	1.36	1.07	1.09		
Nontaxable returns, total	4.50	5.62	2.32	3.41	3.88	4.27	10.70	21.82	0.98	1.04	0.30	0.35		

Footnotes at end of table.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Additional standard deduction		Disaster loss deduction		Total itemized deductions		Qualified business income deduction		Total standard or itemized deduction plus qualified business income	
	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of returns (129)	Amount (130)
All returns, total	0.55	0.57	13.80	22.66	0.64	0.60	0.46	0.52	0.05	0.11
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1 under \$5,000	2.31	2.38	** 62.89	** 89.97	10.29	13.78	24.99	38.51	0.93	1.10
\$5,000 under \$10,000	2.43	2.50	0.00	0.00	9.03	12.27	15.98	32.03	0.95	1.03
\$10,000 under \$15,000	2.29	2.35	**	**	8.11	11.18	4.67	7.12	0.92	0.99
\$15,000 under \$20,000	2.51	2.59	** 57.58	** 74.26	7.42	21.42	3.47	4.42	0.95	1.24
\$20,000 under \$25,000	2.69	2.78	**	**	6.48	8.03	3.22	4.26	0.97	1.03
\$25,000 under \$30,000	2.82	2.91	**	**	6.58	7.42	3.01	4.20	0.98	1.04
\$30,000 under \$40,000	2.13	2.21	* 52.79	* 80.87	4.12	4.84	2.30	3.22	0.71	0.77
\$40,000 under \$50,000	2.26	2.33	* 70.64	* 88.36	3.68	4.20	2.51	3.72	0.83	0.89
\$50,000 under \$75,000	1.53	1.60	* 37.77	* 45.15	2.09	2.53	1.57	2.66	0.52	0.59
\$75,000 under \$100,000	1.82	1.89	34.70	43.03	2.16	2.52	1.81	3.10	0.70	0.77
\$100,000 under \$200,000	1.39	1.46	23.96	38.09	1.27	1.45	1.03	1.90	0.33	0.41
\$200,000 under \$500,000	1.68	1.73	** 29.34	** 25.00	0.89	1.04	0.77	1.42	0.45	0.55
\$500,000 under \$1,000,000	2.90	3.00	**	**	1.05	1.56	1.05	2.11	0.72	1.12
\$1,000,000 under \$1,500,000	3.77	3.92	* 52.58	* 81.04	1.19	2.16	1.17	2.33	0.90	1.57
\$1,500,000 under \$2,000,000	3.43	3.55	* 61.72	* 94.60	1.08	2.10	1.06	1.79	0.89	1.48
\$2,000,000 under \$5,000,000	2.16	2.24	** 37.14	** 63.39	0.53	1.12	0.53	0.93	0.43	0.76
\$5,000,000 under \$10,000,000	2.79	2.92	**	**	0.59	1.23	0.62	1.09	0.52	0.87
\$10,000,000 or more	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.66	0.68	15.38	25.56	0.67	0.54	0.52	0.54	0.16	0.15
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1 under \$5,000	**	**	0.00	0.00	* 44.71	* 55.60	24.99	38.51	7.26	8.44
\$5,000 under \$10,000	**	**	0.00	0.00	31.55	37.69	16.19	33.74	6.00	7.45
\$10,000 under \$15,000	** 8.24	** 8.27	0.00	0.00	27.70	37.01	8.04	12.33	2.47	2.54
\$15,000 under \$20,000	3.61	3.62	0.00	0.00	15.43	15.95	4.98	6.21	1.51	1.52
\$20,000 under \$25,000	3.79	3.81	0.00	0.00	10.11	10.56	4.68	6.28	1.46	1.47
\$25,000 under \$30,000	3.53	3.62	0.00	0.00	9.24	9.66	4.52	6.44	1.36	1.41
\$30,000 under \$40,000	2.30	2.37	**	**	5.14	5.37	3.07	4.61	0.90	0.96
\$40,000 under \$50,000	2.33	2.41	** 49.96	** 75.48	4.31	4.62	3.01	4.79	0.94	1.00
\$50,000 under \$75,000	1.55	1.62	* 40.80	* 47.93	2.28	2.48	1.75	3.10	0.57	0.62
\$75,000 under \$100,000	1.83	1.90	* 37.21	* 40.04	2.24	2.45	1.88	3.30	0.73	0.78
\$100,000 under \$200,000	1.40	1.46	24.67	40.20	1.29	1.42	1.04	1.93	0.34	0.40
\$200,000 under \$500,000	1.68	1.73	** 29.56	** 29.14	0.89	1.05	0.77	1.42	0.45	0.55
\$500,000 under \$1,000,000	2.90	3.01	**	**	1.05	1.57	1.05	2.11	0.72	1.12
\$1,000,000 or more	2.12	2.21	36.30	83.05	0.53	0.37	0.53	0.46	0.41	0.29
Nontaxable returns, total	1.10	1.14	31.19	46.49	2.37	3.32	1.51	2.55	0.30	0.39

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 2020 (Filing Year 2021)—Continued

(Coefficients of variation for number of returns and amounts 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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)
All returns, total	0.12	0.10	3.01	4.22	2.36	4.27	0.12	0.11
No adjusted gross income	0.00	0.00	15.29	6.47	20.81	25.16	16.48	6.79
\$1 under \$5,000	6.02	7.94	* 56.36	* 3.12	16.54	22.26	6.55	9.31
\$5,000 under \$10,000	5.56	6.69	** 50.56	** 51.35	16.89	22.42	5.59	7.22
\$10,000 under \$15,000	1.64	2.52	**	**	11.42	18.08	1.65	2.95
\$15,000 under \$20,000	1.12	1.25	* 66.10	* 67.12	8.66	14.24	1.13	1.32
\$20,000 under \$25,000	1.05	1.14	** 98.54	** 67.21	7.16	10.28	1.05	1.16
\$25,000 under \$30,000	0.99	1.08	**	**	6.83	8.41	1.00	1.10
\$30,000 under \$40,000	0.71	0.75	34.80	42.75	5.08	6.08	0.71	0.77
\$40,000 under \$50,000	0.82	0.85	* 86.33	* 83.60	6.37	7.81	0.83	0.86
\$50,000 under \$75,000	0.51	0.52	67.92	49.59	6.11	8.91	0.51	0.55
\$75,000 under \$100,000	0.70	0.71	94.79	10.21	14.89	14.89	0.70	0.75
\$100,000 under \$200,000	0.33	0.34	20.01	23.65	13.75	18.35	0.33	0.38
\$200,000 under \$500,000	0.45	0.41	8.50	18.68	18.92	21.41	0.45	0.42
\$500,000 under \$1,000,000	0.72	0.71	** 1.70	** 3.78	36.10	47.94	0.72	0.73
\$1,000,000 under \$1,500,000	0.90	0.92	**	**	47.90	46.91	0.90	0.94
\$1,500,000 under \$2,000,000	0.89	0.86	**	**	39.39	43.18	0.89	0.99
\$2,000,000 under \$5,000,000	0.43	0.39	**	**	25.13	32.90	0.43	0.41
\$5,000,000 under \$10,000,000	0.52	0.50	**	**	41.07	50.12	0.52	0.51
\$10,000,000 or more	0.00	0.00	**	**	0.00	0.00	0.00	0.00
Taxable returns, total	0.16	0.11	2.88	4.24	3.06	5.23	0.16	0.12
No adjusted gross income	0.00	0.00	17.17	7.03	0.00	0.00	25.47	7.49
\$1 under \$5,000	7.22	9.04	** 51.82	** 27.77	0.00	0.00	7.20	10.23
\$5,000 under \$10,000	6.00	6.97	**	**	0.00	0.00	5.98	7.70
\$10,000 under \$15,000	2.45	3.70	**	**	34.52	62.38	2.45	4.35
\$15,000 under \$20,000	1.50	1.62	** 66.25	** 58.70	12.85	16.08	1.50	1.73
\$20,000 under \$25,000	1.45	1.48	**	**	9.83	11.83	1.45	1.50
\$25,000 under \$30,000	1.35	1.40	0.00	0.00	8.61	10.42	1.35	1.42
\$30,000 under \$40,000	0.89	0.93	* 41.21	* 43.56	6.43	7.53	0.89	0.94
\$40,000 under \$50,000	0.94	0.96	* 94.19	* 93.08	7.77	9.34	0.94	0.97
\$50,000 under \$75,000	0.56	0.57	68.46	49.63	7.17	10.12	0.56	0.60
\$75,000 under \$100,000	0.72	0.73	* 36.73	* 44.74	11.02	15.87	0.72	0.77
\$100,000 under \$200,000	0.33	0.35	21.16	23.81	14.20	18.80	0.33	0.39
\$200,000 under \$500,000	0.45	0.41	8.62	18.70	18.94	21.44	0.45	0.42
\$500,000 under \$1,000,000	0.72	0.71	** 1.70	** 3.78	36.10	47.94	0.72	0.73
\$1,000,000 or more	0.41	0.41	**	**	25.29	34.61	0.41	0.48
Nontaxable returns, total	0.57	0.84	36.29	15.65	3.71	6.46	0.58	0.91

* 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, \$2.6 billion of taxable IRA, pensions and annuities were excluded.

[4] Includes domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2020 (Filing Year 2021)

(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	164,358,792	12,591,788,823	160,981,093	12,739,653,369	130,098,732	8,416,495,535	48,346,274	127,375,994	6,479,806	59,449,107	31,086,844	327,876,787		
Under 18	1,890,944	13,400,127	1,852,906	13,452,149	1,545,214	8,608,833	177,885	174,831	26,991	105,313	245,261	919,435		
18 under 26	24,616,090	536,829,074	24,172,530	541,256,483	22,864,256	479,785,014	2,104,476	671,425	111,137	145,434	1,684,857	2,237,594		
26 under 35	30,257,512	1,631,288,251	29,649,083	1,644,770,584	27,456,666	1,454,963,221	4,533,110	2,950,870	370,474	818,241	3,343,369	7,803,635		
35 under 45	28,072,819	2,437,420,799	27,520,904	2,461,257,963	24,952,507	2,022,719,101	6,362,167	7,843,191	499,435	2,268,696	3,729,345	18,296,039		
45 under 55	25,334,766	2,764,866,069	24,813,796	2,798,028,572	22,300,553	2,118,566,762	7,306,779	18,984,524	691,060	5,352,463	4,197,092	39,207,105		
55 under 65	24,764,322	2,688,540,888	24,247,580	2,731,500,478	20,416,071	1,753,209,823	9,893,336	30,620,099	1,256,898	12,575,799	5,876,742	74,352,427		
65 and over	29,432,339	2,519,443,617	28,724,295	2,549,387,141	10,563,465	573,652,780	17,968,521	66,131,054	3,523,811	38,183,162	12,010,177	185,060,552		
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	29,012,583	260,244,440	3,795,242	4,336,115	314,411	9,659,488	19,976,814	436,378,623	7,750,339	99,203,321	3,919,950	10,636,286		
Under 18	237,963	691,876	6,249	5,948	0	0	66,000	258,540	6,845	8,964	50,206	69,121		
18 under 26	1,585,689	1,703,916	41,791	53,971	0	0	1,857,991	13,136,340	394,862	3,014,111	316,427	304,304		
26 under 35	3,118,792	6,141,342	397,012	358,128	* 2,998	* 35,268	3,649,941	52,746,605	1,277,096	13,274,132	449,775	457,181		
35 under 45	3,493,633	14,340,131	671,288	752,890	28,782	840,170	4,454,973	94,731,887	1,707,608	22,903,706	419,258	660,325		
45 under 55	3,931,691	30,532,032	777,682	979,948	76,646	2,618,827	3,922,941	101,439,800	1,772,132	25,841,226	535,992	1,187,737		
55 under 65	5,478,456	58,639,716	944,517	1,046,169	115,677	4,383,478	3,443,165	101,331,711	1,414,727	19,067,745	700,850	2,111,994		
65 and over	11,166,358	148,195,427	956,704	1,139,062	90,309	1,781,743	2,581,803	72,733,740	1,177,069	15,093,436	1,447,443	5,845,624		
Age [1]	Taxable net gain		Taxable net loss		Net gain		Net loss		Taxable Individual Retirement Arrangement (IRA) distributions [4]		Pensions and annuities			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns	15,918,669	1,137,020,477	9,165,266	19,310,935	991,508	53,558,702	957,149	19,770,091	13,101,306	284,005,168	33,021,101	1,407,948,180		
Under 18	109,985	1,316,548	55,512	85,238	* 873	* 7,245	* 2,884	* 444	* 5,007	* 27,596	12,016	82,751		
18 under 26	1,062,614	7,659,944	457,871	528,485	13,120	121,552	14,408	65,501	62,844	278,732	532,621	1,975,444		
26 under 35	2,097,638	41,073,602	992,403	1,439,245	64,750	1,680,548	61,725	684,904	300,038	2,300,602	1,762,798	23,917,455		
35 under 45	2,288,795	134,641,148	1,117,170	1,955,710	145,640	6,742,478	138,142	2,306,995	509,647	7,388,037	2,376,168	67,916,649		
45 under 55	2,272,418	240,536,142	1,249,504	2,649,231	182,059	13,557,805	188,423	4,787,185	733,551	13,027,530	2,903,357	140,522,749		
55 under 65	2,804,878	310,570,441	1,757,090	4,071,478	244,359	14,133,751	227,088	5,371,868	1,905,507	49,416,756	6,301,323	381,594,478		
65 and over	5,312,342	401,222,652	3,535,716	8,581,548	340,707	17,315,324	324,479	6,553,204	9,584,712	211,565,915	19,132,819	791,938,653		

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2020 (Filing Year 2021)—Continued

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

Age [1]	Statutory adjustments—continued										Charitable contributions if took standard deduction		Basic standard deduction													
	IRA payments		Student loan interest deduction		Tuition and fees deduction		Other adjustments		Number of returns		Amount		Number of returns		Amount											
	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)	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)										
All returns	2,465,286	13,574,992	10,103,544	7,752,615	1,294,534	3,176,138	293,714	2,514,426	41,390,425	10,697,693	143,550,780	2,445,087,137	25,304,324	49,591,590	46,471	681,465										
Under 18	**	**	0	0	0	0	**	**	102,478	19,362	1,798,940	9,249,598	18,022	* 6,611	0	0										
18 under 26	** 100,987	** 260,567	1,298,905	963,558	359,585	1,074,323	** 18,224	** 112,185	3,243,826	675,122	23,876,148	292,519,611	26 under 35	292,753	1,007,320	3,910,851	2,912,728	395,963	977,755	5,804,797	1,362,825	28,058,743	453,257,575			
35 under 45	371,270	1,648,342	2,440,669	1,855,183	233,228	476,391	49,500	359,375	6,094,064	1,564,052	24,351,389	453,512,769	45 under 55	425,845	2,332,375	1,304,202	1,013,475	173,160	365,207	712,073	1,715,631	20,903,721	393,915,428			
55 under 65	806,493	5,060,029	810,115	712,972	108,072	231,857	63,833	710,424	7,737,877	2,090,599	20,331,827	384,694,324	65 and over	467,937	3,266,360	338,801	294,701	24,526	78,689	404,864	3,270,101	24,230,013	457,937,831			
All returns	25,304,324	49,591,590	46,471	681,465	15,535,429	607,514,570	22,827,118	166,114,002	157,516,957	3,247,282,972	127,425,325	9,812,730,835	25,304,324	49,591,590	46,471	681,465										
Under 18	* 4,006	* 6,611	0	0	21,499	109,203	43,622	139,523	1,810,425	9,451,031	406,808	4,642,956	18 under 26	18,022	29,736	144,284	2,930,728	1,412,585	23,871,531	295,326,555	14,982,778	279,393,792				
26 under 35	40,116	60,561	**	**	1,402,023	37,526,797	3,134,788	9,877,891	29,187,345	497,420,333	24,715,937	1,170,416,792	35 under 45	33,419	50,364	2,954,914	99,330,099	4,235,417	26,929,293	576,193,856	23,635,493	1,908,876,629				
45 under 55	97,481	129,297	7,442	115,381	3,644,824	131,971,466	4,122,113	38,823,209	24,142,559	559,326,284	21,658,090	2,267,702,436	55 under 65	997,391	1,317,180	9,883	92,725	4,458,645	45,490,941	23,669,833	567,900,261	2,214,739,939				
65 and over	24,113,888	47,997,842	12,118	114,172	3,805,978	195,703,624	5,743,332	42,452,130	27,905,971	741,664,652	21,194,502	1,966,958,291	All returns	156,549	2,937,322	1,745,217	1,709,599	126,758,953	1,827,636,926	156,549	2,937,322	1,745,217	1,709,599	126,758,953	1,827,636,926	
Under 18	* 5	* 33	0	0	351,221	1,004,798	0	0	351,221	1,004,798	18 under 26	524	4,227	103,235	49,419	14,884,626	35,582,364	14,884,626	35,582,364	26 under 35	10,047	207,611	327,360	247,564	24,684,609	183,710,108
35 under 45	24,010	551,297	304,916	315,929	23,604,883	351,864,268	337,607	21,630,841	455,510,787	442,414,052	55 under 65	35,789	691,102	512,919	595,775	20,801,870	20,800,903	20,800,903	357,550,548	65 and over	55,097	875,790	162,180	174,621	20,800,903	357,550,548
65 and over	55,097	875,790	162,180	174,621	20,800,903	357,550,548	20,800,903	357,550,548	20,800,903	357,550,548	20,800,903	357,550,548	All returns	156,549	2,937,322	1,745,217	1,709,599	126,758,953	1,827,636,926	156,549	2,937,322	1,745,217	1,709,599	126,758,953	1,827,636,926	

* 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] See table 1.4A for more detail of sales of capital assets reported on Form 1040, Schedule D.

[4] 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, \$2.6 billion of taxable IRA, pensions and annuities were excluded.

[5] Includes domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Table 1.6. All Returns: Number of Returns, by Age, Filing Status, and Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)

(All figures are estimates based on samples)

Age, filing status [1]	Size of adjusted gross income									
	All returns (1)	No adjusted gross income (2)	\$1 under \$5,000 (3)	\$5,000 under \$10,000 (4)	\$10,000 under \$15,000 (5)	\$15,000 under \$20,000 (6)	\$20,000 under \$25,000 (7)	\$25,000 under \$30,000 (8)	\$30,000 under \$40,000 (9)	\$40,000 under \$50,000 (10)
All returns, total	164,358,792	5,259,989	10,356,653	10,107,829	10,580,466	10,023,674	9,725,840	9,515,795	16,776,306	13,154,096
Under 18	1,880,944	60,506	1,003,392	502,020	196,537	63,440	25,242	9,507	* 4,010	**
18 under 26	24,616,090	594,656	3,535,345	3,800,056	3,426,201	2,940,001	2,515,350	1,975,883	2,644,822	** 1,260,486
26 under 35	30,257,512	795,739	1,382,550	1,489,401	1,809,998	1,995,395	2,091,510	2,275,815	4,138,750	3,279,628
35 under 45	28,072,819	765,364	963,829	975,032	1,233,994	1,353,423	1,440,429	1,550,074	3,098,451	2,539,005
45 under 55	25,334,766	782,115	766,356	781,703	999,742	1,090,632	1,121,012	1,248,778	2,393,414	2,085,137
55 under 65	24,764,322	867,566	877,821	876,142	1,012,160	968,735	1,110,507	1,162,057	2,267,810	1,998,941
65 and over	29,432,339	1,394,043	1,827,359	1,683,474	1,901,834	1,612,048	1,421,790	1,293,682	2,229,049	1,990,899
Returns of married persons filing jointly and returns of surviving spouses, total	55,322,922	921,862	871,539	883,279	1,143,298	1,238,778	1,443,383	1,541,048	3,170,784	3,192,472
Under 26	973,303	4,898	13,012	36,038	31,139	37,611	52,695	65,264	142,808	134,223
26 under 35	6,408,409	41,535	52,862	57,035	96,603	126,435	150,295	171,935	443,422	485,769
35 under 45	10,732,204	100,040	71,869	68,002	119,503	154,850	197,370	228,837	548,130	594,352
45 under 55	10,968,275	127,243	53,582	77,078	140,639	192,442	196,674	247,040	478,986	525,931
55 under 65	11,773,965	182,497	154,331	157,994	201,926	212,636	291,502	280,504	603,700	614,433
65 and over	14,466,767	465,699	525,883	487,133	553,488	514,803	554,847	547,469	953,739	837,764
Returns of married persons filing separately, total	3,919,416	157,503	161,476	174,072	178,429	163,900	191,811	236,335	497,043	472,195
Under 26	146,171	* 2,919	12,009	* 8,010	16,019	11,014	23,029	26,036	27,108	**
26 under 35	778,458	23,563	31,282	40,011	29,766	25,048	35,416	57,789	115,241	** 121,362
35 under 45	874,994	30,414	32,064	23,878	34,836	33,604	34,056	41,175	110,265	105,523
45 under 55	878,755	36,854	39,033	29,945	38,687	36,181	37,680	44,935	99,899	98,681
55 under 65	744,595	29,456	21,313	42,162	38,122	28,540	38,564	41,123	89,730	98,906
65 and over	496,442	34,298	25,776	30,066	20,997	29,512	23,066	25,277	54,799	47,724
Returns of heads of households, total	21,463,538	251,326	610,667	916,624	1,659,767	1,954,220	2,117,428	2,193,886	3,652,092	2,345,650
Under 26	1,661,728	17,191	97,117	176,193	255,240	255,274	226,360	215,554	264,376	**
26 under 35	5,444,122	55,885	177,879	261,291	489,428	597,545	653,147	674,984	1,047,567	** 704,155
35 under 45	6,988,811	80,489	164,686	252,799	456,625	600,252	651,560	679,060	1,235,488	819,842
45 under 55	4,708,040	53,963	101,143	125,596	285,047	324,584	377,513	386,474	724,639	553,536
55 under 65	2,004,485	27,624	43,246	61,071	122,216	129,467	165,533	194,697	297,560	215,067
65 and over	656,352	16,173	26,596	39,675	51,212	57,098	43,315	43,167	82,461	53,250
Returns of single persons, total	83,652,916	3,929,298	8,712,970	8,133,853	7,598,972	6,656,776	5,973,217	5,544,525	9,456,387	7,143,580
Under 26	23,715,832	630,193	4,416,599	4,081,836	3,320,340	2,699,542	2,238,509	1,678,536	2,214,541	1,036,106
26 under 35	17,626,524	674,756	1,120,527	1,131,064	1,194,202	1,246,366	1,252,652	1,371,157	2,532,519	2,058,500
35 under 45	9,476,810	554,421	695,210	630,353	623,030	564,718	557,443	601,002	1,204,568	1,019,287
45 under 55	8,779,695	564,055	572,599	549,084	535,369	537,424	509,144	570,328	1,089,890	906,989
55 under 65	10,241,277	627,990	658,931	614,916	649,895	598,092	614,907	645,732	1,276,821	1,070,536
65 and over	13,812,778	877,883	1,249,104	1,126,600	1,276,137	1,010,634	800,563	677,769	1,138,050	1,052,161

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 2020 (Filing Year 2021)—Continued

(All figures are estimates based on samples)

Age, filing status [1]	Size of adjusted gross income—continued																			
	\$50,000 under \$75,000 (11)	\$75,000 under \$100,000 (12)	\$100,000 under \$200,000 (13)	\$200,000 under \$500,000 (14)	\$500,000 under \$1,000,000 (15)	\$1,000,000 under \$1,500,000 (16)	\$1,500,000 under \$2,000,000 (17)	\$2,000,000 under \$5,000,000 (18)	\$5,000,000 under \$10,000,000 (19)	\$10,000,000 or more (20)										
All returns, total	22,602,996	14,379,692	22,415,415	7,615,358	1,237,975	272,680	108,913	157,974	40,567	26,576										
Under 18	* 6,993	* 2,958	* 2,034	2,390	* 329	**	**	56	**	* 3										
18 under 26	1,330,033	385,329	182,674	21,812	3,046	** 773	** 408	493	** 155	92										
26 under 35	4,913,235	2,574,925	2,817,166	614,717	59,196	9,310	3,332	4,832	1,221	794										
35 under 45	4,407,374	2,927,824	4,734,800	1,729,717	257,488	47,740	17,304	22,831	5,131	3,007										
45 under 55	3,809,994	2,662,188	5,077,538	1,984,065	360,768	79,956	30,884	43,196	10,590	6,678										
55 under 65	3,867,322	2,680,366	4,786,953	1,795,796	317,556	74,704	31,403	47,315	12,837	8,331										
65 and over	4,268,046	3,146,101	4,814,249	1,466,841	239,591	60,197	25,582	39,251	10,633	7,671										
Returns of married persons filing jointly and returns of surviving spouses, total	8,108,356	8,156,708	16,722,828	6,372,915	1,048,608	231,179	90,683	130,725	33,115	21,361										
Under 26	255,105	121,297	74,013	**	**	**	**	* 39	**	* 5										
26 under 35	1,222,871	1,282,861	1,795,558	** 431,105	** 43,976	** 5,686	** 1,887	2,713	** 664	392										
35 under 45	1,529,454	1,718,688	3,606,991	1,487,567	223,991	41,776	14,885	19,162	4,309	2,449										
45 under 55	1,410,210	1,470,860	3,848,393	1,729,767	318,516	71,594	26,976	37,697	9,007	5,641										
55 under 65	1,719,464	1,655,078	3,738,942	1,539,626	271,644	64,661	26,896	40,317	10,837	6,976										
65 and over	1,971,252	1,907,944	3,658,932	1,184,850	190,481	47,462	20,038	30,797	8,297	5,898										
Returns of married persons filing separately, total	787,524	361,127	440,280	71,171	14,434	4,033	2,049	3,758	1,241	1,034										
Under 26	13,016	0	0	0	0	0	0	**	0	0										
26 under 35	165,461	55,425	76,245	7,843	514	223	110	** 117	32	24										
35 under 45	204,457	92,214	108,475	19,342	2,915	701	272	519	163	120										
45 under 55	174,165	95,116	123,356	16,777	4,476	876	604	966	314	208										
55 under 65	142,359	75,494	16,337	16,337	2,726	1,459	540	1,065	319	290										
65 and over	88,065	42,878	56,113	10,874	3,803	774	523	1,091	414	392										
Returns of heads of households, total	3,089,965	1,298,792	1,108,916	210,059	29,442	6,470	2,578	3,895	938	624										
Under 26	55,103	13,026	* 3,017	**	**	**	**	**	**	* 3										
26 under 35	618,213	141,349	94,950	** 10,303	** 402	** 61	** 104	** 109	** 42	31										
35 under 45	1,158,852	459,785	362,697	57,618	6,414	1,201	475	717	168	81										
45 under 55	803,099	439,157	424,373	88,673	13,702	3,047	1,152	1,662	405	274										
55 under 65	330,155	187,788	173,678	44,458	7,909	1,662	727	1,160	272	196										
65 and over	124,542	57,687	50,200	9,006	1,015	498	121	246	51	39										
Returns of single persons, total	10,617,151	4,563,066	4,143,390	961,213	145,491	30,998	13,604	19,596	5,274	3,557										
Under 26	1,013,801	253,964	107,677	19,485	2,930	682	375	491	137	87										
26 under 35	2,906,690	1,095,290	850,413	170,183	14,750	3,431	1,264	1,911	502	347										
35 under 45	1,514,612	657,158	656,638	165,190	24,168	4,061	1,672	2,432	491	357										
45 under 55	1,422,518	657,055	681,416	148,869	24,074	4,439	2,152	2,871	864	555										
55 under 65	1,675,343	762,006	798,242	195,375	35,277	6,921	3,241	4,774	1,410	869										
65 and over	2,084,186	1,137,592	1,049,004	262,110	44,292	11,463	4,901	7,115	1,871	1,342										

* 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 2022.

Table 1.7. All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)

(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	6,864,550	58,687,154	6,155,624	47,701,700	694,937	367,848	63,524	181,357	727,677	1,868,292		
No adjusted gross income	129,744	-1,161,818	13,493	78,890	19,499	3,170	* 1,695	* 2,943	41,105	30,954		
\$1 under \$1,000	425,497	226,209	290,160	170,889	48,038	17,400	* 3,004	* 273	55,047	21,780		
\$1,000 under \$2,000	565,252	860,890	482,182	720,329	56,625	16,288	** 9,012	** 2,137	60,059	37,210		
\$2,000 under \$3,000	601,915	1,507,956	546,714	1,323,730	49,145	20,659	**	**	59,224	29,859		
\$3,000 under \$4,000	585,026	2,047,761	539,719	1,843,460	39,181	1,841	* 2,557	* 145	50,339	54,449		
\$4,000 under \$5,000	536,972	2,418,687	503,727	2,198,959	41,701	8,528	0	0	34,363	33,061		
\$5,000 under \$10,000	1,983,263	14,339,776	1,872,778	12,736,317	176,644	61,357	11,616	11,325	172,060	189,209		
\$10,000 under \$20,000	1,576,251	21,731,342	1,499,247	18,822,863	170,842	25,922	11,299	3,984	149,306	232,765		
\$20,000 under \$30,000	331,852	7,892,301	308,766	6,391,110	44,762	5,442	* 8,294	* 15,034	59,490	213,053		
\$30,000 under \$50,000	94,203	3,417,114	84,224	2,674,470	21,954	6,930	* 5,581	* 18,080	22,095	101,239		
\$50,000 under \$200,000	30,326	2,459,504	13,951	705,511	22,320	16,587	9,378	107,016	21,311	660,094		
\$200,000 or more	4,249	2,947,391	662	35,171	4,226	183,723	1,088	20,419	3,277	264,618		
Size of adjusted gross income	Qualified dividends		Net income		Net loss		Capital gain distributions [2]		Sales of capital assets [2]			
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
All returns	692,223	1,439,060	398,893	2,037,441	67,055	288,706	360,191	602,532	510,574	3,214,800		
No adjusted gross income	39,967	24,205	4,393	20,777	22,691	170,779	12,249	5,018	* 604	* 22,896		
\$1 under \$1,000	53,044	15,920	59,473	* 4,321	* 3,000	* 4,321	27,695	13,985	34,598	10,798		
\$1,000 under \$2,000	56,054	27,987	32,998	35,915	** 8,030	** 11,794	33,073	20,222	45,057	30,778		
\$2,000 under \$3,000	56,220	23,693	38,070	59,738	**	**	31,183	25,164	39,192	50,915		
\$3,000 under \$4,000	49,338	38,295	31,997	59,283	** 5,555	** 20,029	31,677	29,670	33,112	42,404		
\$4,000 under \$5,000	31,359	26,902	23,953	63,348	**	**	13,089	16,078	24,245	61,760		
\$5,000 under \$10,000	166,054	146,753	101,442	339,548	9,954	17,449	85,488	94,532	129,870	251,735		
\$10,000 under \$20,000	140,222	147,100	76,290	355,641	** 11,143	** 31,907	74,156	122,966	120,304	429,578		
\$20,000 under \$30,000	56,485	163,028	18,155	165,094	**	**	29,959	63,247	43,693	293,483		
\$30,000 under \$50,000	22,089	72,952	* 6,091	* 154,810	* 3,974	* 12,402	11,617	35,928	19,281	296,596		
\$50,000 under \$200,000	18,297	523,071	* 4,041	* 100,265	* 2,354	* 5,056	9,033	149,706	18,841	864,966		
\$200,000 or more	3,093	229,155	1,992	651,921	353	14,968	973	26,017	1,777	858,891		

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 2020 (Filing Year 2021)
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Other income [3]										Total standard deduction—continued	Total income tax		
	Sales of capital assets [2]—continued		Taxable net loss		Net gain		Net loss		Total statutory adjustments				Charitable contributions if took 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
All returns	169,493	243,980	818,521	5,496,179	28,236	1,177,962	360,913	151,711	694,880	128,927	6,682,340			
No adjusted gross income	45,926	104,294	* 3,920	* 47,404	9,407	1,068,276	6,765	21,778	15,357	3,168	0			
\$1 under \$1,000	15,561	14,029	37,603	28,549	* 5,513	* 35,922	27,522	1,671	19,017	3,094	423,495			
\$1,000 under \$2,000	9,597	6,903	41,084	47,095	0	0	32,032	2,717	42,055	5,728	563,249			
\$2,000 under \$3,000	9,019	1,718	33,111	56,543	** 4,003	** 10,353	38,008	12,690	54,067	9,603	599,912			
\$3,000 under \$4,000	9,147	15,653	40,133	88,904	**	**	26,001	4,180	55,625	9,362	585,399			
\$4,000 under \$5,000	* 5,115	* 11,358	33,039	86,561	**	**	24,959	5,590	48,064	8,169	535,971			
\$5,000 under \$10,000	25,164	26,146	206,860	895,904	* 3,004	* 19,339	92,988	34,274	191,771	37,084	1,976,254			
\$10,000 under \$20,000	31,805	34,832	297,808	2,019,109	** 3,558	** 19,708	83,379	36,263	203,470	39,060	1,566,024			
\$20,000 under \$30,000	10,719	14,564	82,601	873,075	**	**	20,089	18,051	43,130	8,942	326,421			
\$30,000 under \$50,000	* 3,815	* 8,450	28,025	216,665	0	0	* 6,091	* 9,356	16,992	3,375	89,321			
\$50,000 under \$200,000	3,470	5,567	11,335	137,135	* 2,351	* 7,976	* 3,067	* 5,108	5,024	1,328	17,965			
\$200,000 or more	* 156	* 467	3,000	999,235	398	16,388	* 13	* 34	309	14	331			
All returns	43,428,810	51,464	384,535	1,986,275	2,593,486	388,560	1,086,715	128,070	35,768	1,981,224	2,604,889			
No adjusted gross income	0	0	0	0	0	0	0	0	0	0	0			
\$1 under \$1,000	507,170	** 4,006	** 17,084	0	0	0	0	0	0	0	0			
\$1,000 under \$2,000	1,005,599	**	**	35,048	1,360	0	0	0	0	35,048	1,360			
\$2,000 under \$3,000	1,627,472	** 4,631	** 31,238	52,207	4,632	21,100	1,880	* 7,150	* 69	51,206	4,562			
\$3,000 under \$4,000	2,138,437	**	**	50,679	8,801	19,642	5,166	* 6,070	* 93	49,677	8,707			
\$4,000 under \$5,000	2,465,754	**	**	49,272	14,270	25,245	10,876	* 6,221	* 76	49,272	14,193			
\$5,000 under \$10,000	13,784,194	* 7,010	* 21,229	270,177	136,893	118,848	90,332	22,869	1,749	270,177	135,144			
\$10,000 under \$20,000	17,059,355	10,227	65,060	1,073,593	523,950	139,549	168,797	42,614	6,880	1,071,520	517,070			
\$20,000 under \$30,000	3,656,770	* 5,431	* 28,687	328,636	454,423	35,824	98,484	20,017	822	328,636	453,601			
\$30,000 under \$50,000	1,034,433	* 3,880	* 29,907	92,200	260,212	* 7,928	* 40,414	8,733	1,595	91,227	258,616			
\$50,000 under \$200,000	149,026	12,361	107,494	30,221	389,186	17,224	281,648	12,131	9,303	30,221	379,883			
\$200,000 or more	601	3,918	83,536	4,243	799,761	3,200	409,117	2,265	15,181	4,241	831,752			

* 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 (minus exclusion amounts), 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 income, and other income.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

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 2020 (Filing Year 2021)
 (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	15,535,429	4,202,578,199	15,535,429	4,249,402,198	12,286,637	2,183,869,431	9,393,794	66,302,039	1,896,722	33,899,445	6,515,240	183,220,233
Under \$5,000	86,775	175,779	86,775	224,612	21,497	463,237	50,105	37,927	4,363	20,662	31,510	86,252
\$5,000 under \$10,000	113,774	876,119	113,774	952,942	26,044	491,847	56,794	90,086	12,438	22,097	44,321	151,308
\$10,000 under \$15,000	143,690	1,811,045	143,690	1,871,298	50,328	1,206,135	78,153	113,464	13,901	62,223	55,158	254,498
\$15,000 under \$20,000	175,773	3,071,107	175,773	3,150,864	63,034	1,087,740	82,384	80,384	11,857	73,637	46,237	177,976
\$20,000 under \$25,000	229,971	5,192,565	229,971	5,332,564	94,216	2,380,718	111,160	131,116	15,596	163,291	64,039	355,174
\$25,000 under \$30,000	225,500	6,229,548	225,500	6,337,115	114,439	3,076,230	106,178	173,691	20,785	135,003	72,840	420,858
\$30,000 under \$35,000	236,128	7,645,428	236,128	7,915,824	149,694	4,661,667	84,675	170,803	9,591	84,838	37,966	204,939
\$35,000 under \$40,000	337,318	12,648,908	337,318	12,969,239	241,646	8,273,442	115,881	105,026	18,259	116,150	59,373	311,333
\$40,000 under \$45,000	367,053	15,614,719	367,053	15,983,830	256,353	10,617,303	147,110	177,213	19,491	173,534	81,439	477,775
\$45,000 under \$50,000	350,086	16,689,266	350,086	17,021,560	254,534	11,154,312	139,251	229,475	21,155	218,400	88,498	574,091
\$50,000 under \$55,000	399,794	21,042,012	399,794	21,342,611	284,276	13,220,700	176,825	241,684	33,854	216,400	113,256	729,347
\$55,000 under \$60,000	426,538	24,520,173	426,538	25,026,473	301,524	16,531,661	198,630	245,312	28,564	266,451	116,641	631,217
\$60,000 under \$75,000	1,319,058	89,023,102	1,319,058	90,150,947	987,627	59,485,046	607,285	993,440	96,661	783,505	359,738	2,148,555
\$75,000 under \$100,000	2,010,873	175,710,923	2,010,873	177,311,408	1,589,485	122,760,458	1,026,585	1,404,048	155,728	988,062	612,365	4,435,593
\$100,000 under \$200,000	4,816,325	682,797,970	4,816,325	690,914,252	4,054,485	493,767,951	2,980,655	4,974,126	473,491	3,577,523	1,886,609	15,595,244
\$200,000 under \$500,000	3,114,852	930,343,262	3,114,852	944,419,109	2,782,627	658,453,449	2,345,395	7,972,352	510,265	6,409,280	1,861,802	27,348,405
\$500,000 under \$1,000,000	743,074	505,112,401	743,074	514,178,145	651,642	306,135,154	661,759	5,822,667	228,319	4,598,204	591,548	19,634,386
\$1,000,000 under \$1,500,000	184,252	223,146,122	184,252	226,491,933	156,217	107,007,606	175,844	3,597,868	78,604	2,473,992	159,564	11,018,832
\$1,500,000 under \$2,000,000	77,773	134,093,148	77,773	135,810,167	63,847	53,518,852	75,366	2,585,419	38,247	1,693,290	69,570	7,450,268
\$2,000,000 under \$5,000,000	119,937	360,639,010	119,937	363,665,845	97,531	121,203,942	117,429	7,954,837	66,815	4,308,256	108,966	20,442,167
\$5,000,000 under \$10,000,000	33,417	230,011,992	33,417	231,059,892	26,900	63,554,243	33,030	5,544,552	21,626	2,470,081	31,252	13,895,704
\$10,000,000 or more	23,468	756,203,600	23,468	757,271,566	18,712	124,817,737	23,322	23,656,547	17,111	5,094,153	22,506	56,877,313
Taxable returns, total	13,902,265	4,130,732,267	13,902,265	4,175,423,065	11,468,067	2,143,436,301	8,525,526	63,991,843	1,699,418	31,539,212	5,909,970	176,385,754
Nontaxable returns, total	1,633,163	71,845,931	1,633,163	73,979,133	818,570	40,433,130	868,268	2,310,195	197,304	2,360,233	605,270	6,834,479

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
All returns, total	6,162,916	150,231,398	2,494,361	3,024,684	68,716	4,528,893	3,186,268	97,136,268	6,270,002	753,001,313	582,246	30,370,630
Under \$5,000	29,457	52,811	* 5,371	* 3,369	** 5,432	** 101,999	19,627	-9,702	29,865	26,062	1,450	-11,465
\$5,000 under \$10,000	41,242	109,564	* 4,732	* 3,633	**	**	24,579	59,964	48,727	44,569	5,677	17,364
\$10,000 under \$15,000	47,782	162,733	13,397	19,847	**	**	31,276	-66,996	50,857	79,230	2,145	-6,560
\$15,000 under \$20,000	41,859	102,665	11,309	11,391	**	**	54,079	45,854	44,171	117,684	1,905	4,481
\$20,000 under \$25,000	58,213	253,787	20,623	23,506	**	**	48,097	139,200	64,389	189,089	2,748	4,139
\$25,000 under \$30,000	69,573	318,893	27,837	15,880	0	0	51,521	-29,612	63,916	310,943	4,901	-47,583
\$30,000 under \$35,000	33,795	150,787	28,995	39,016	0	0	56,128	154,721	40,388	202,324	5,347	-7,223
\$35,000 under \$40,000	52,828	212,038	54,143	38,440	** 2,073	** 47,832	77,276	57,780	54,272	203,724	4,446	-18,227
\$40,000 under \$45,000	76,813	341,726	70,113	54,552	**	**	74,592	331,168	79,275	392,764	5,304	-11,280
\$45,000 under \$50,000	86,436	438,284	86,027	73,933	* 3,076	* 87,612	66,981	330,213	81,478	409,087	9,376	-72,340
\$50,000 under \$55,000	110,037	457,370	81,442	66,448	** 5,224	** 92,203	62,781	344,824	109,287	452,175	9,796	-41,280
\$55,000 under \$60,000	108,030	471,760	102,623	88,095	**	**	66,609	439,608	102,117	294,023	6,909	29,206
\$60,000 under \$75,000	330,987	1,489,448	344,779	313,353	9,370	228,499	215,049	1,626,494	327,563	2,404,116	16,044	-76,124
\$75,000 under \$100,000	581,548	3,263,552	562,847	595,817	10,291	338,560	345,570	2,590,462	559,938	4,012,836	31,279	151,990
\$100,000 under \$200,000	1,765,685	11,913,433	870,010	1,034,060	21,543	1,553,169	953,020	17,996,568	1,751,832	19,106,061	99,680	271,036
\$200,000 under \$500,000	1,771,618	21,741,452	176,359	363,304	10,365	1,544,819	731,402	31,791,094	1,857,403	55,272,414	161,280	1,128,011
\$500,000 under \$1,000,000	574,498	16,156,869	22,918	105,568	907	290,939	193,886	17,340,902	599,182	53,174,436	95,549	1,039,907
\$1,000,000 under \$1,500,000	155,464	8,911,127	4,450	23,409	* 187	* 61,803	48,386	6,872,206	165,336	36,246,920	37,337	647,710
\$1,500,000 under \$2,000,000	67,934	6,061,575	1,866	10,940	* 84	* 24,254	19,669	3,100,898	71,789	26,419,432	19,380	459,116
\$2,000,000 under \$5,000,000	106,524	16,729,562	2,850	50,514	127	68,392	30,354	6,861,677	112,830	89,972,001	37,093	1,624,102
\$5,000,000 under \$10,000,000	30,553	11,465,306	894	27,954	24	65,256	8,788	2,937,455	32,320	73,684,155	13,149	1,454,989
\$10,000,000 or more	22,039	49,426,658	776	61,656	13	23,755	6,599	3,721,491	23,068	389,987,270	11,440	23,830,659
Taxable returns, total	5,598,504	145,085,653	2,317,822	2,809,193	62,960	4,394,875	2,779,160	94,866,592	5,660,223	746,405,310	517,303	30,306,937
Nontaxable returns, total	564,411	5,145,745	176,539	215,491	5,756	134,017	407,108	2,289,677	609,779	6,596,003	64,944	63,693

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 2020 (Filing Year 2021)—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	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	2,133,967	73,846,847	4,195,278	164,771,317	1,314,908	40,830,128	815,858	17,702,980	70,591	1,252,290	2,651,563	532,888,289
Under \$5,000	6,790	21,365	16,144	124,655	6,391	38,910	12,381	176,779	** 1,260	** 2,318	10,194	-157,387
\$5,000 under \$10,000	23,828	163,838	42,563	317,954	14,649	85,754	9,488	108,143	**	**	7,167	-303,841
\$10,000 under \$15,000	29,233	257,055	52,924	509,818	14,355	81,103	7,257	122,391	**	**	15,581	-557,955
\$15,000 under \$20,000	35,532	378,114	69,894	836,466	15,599	175,594	10,535	166,635	**	**	13,180	-23,134
\$20,000 under \$25,000	42,006	311,861	88,189	1,321,703	17,237	184,159	10,942	313,675	* 2,019	* 243	12,748	-98,472
\$25,000 under \$30,000	43,774	556,702	76,991	1,253,152	16,468	173,049	11,006	244,747	* 42	* 1,805	15,569	-160,962
\$30,000 under \$35,000	30,502	525,254	69,654	1,344,460	9,752	100,411	17,014	346,916	** 2,022	** 18,937	17,060	-284,978
\$35,000 under \$40,000	36,554	480,675	95,128	1,776,292	16,748	154,490	16,841	329,579	**	**	18,496	-320,748
\$40,000 under \$45,000	46,451	697,765	87,513	1,957,734	20,203	252,350	15,226	204,354	* 2,262	* 31,985	32,816	-204,191
\$45,000 under \$50,000	32,229	382,587	102,331	2,240,253	20,500	197,426	16,914	247,454	** 2,327	** 38,132	29,721	-84,951
\$50,000 under \$55,000	55,455	703,578	127,485	3,447,690	21,996	118,018	18,194	223,086	**	**	31,398	-78,787
\$55,000 under \$60,000	57,693	972,778	130,089	3,062,968	30,322	579,099	21,768	429,930	* 2,021	* 16,008	28,635	-30,729
\$60,000 under \$75,000	174,565	2,944,165	423,066	11,763,554	72,568	873,995	74,556	1,133,334	7,259	22,840	93,485	179,481
\$75,000 under \$100,000	306,826	7,009,061	597,185	20,697,673	93,024	1,402,349	98,304	1,365,601	8,747	180,331	156,061	190,529
\$100,000 under \$200,000	684,423	22,004,213	1,336,081	62,249,400	369,863	5,967,107	257,560	3,050,894	15,679	343,848	648,283	14,667,465
\$200,000 under \$500,000	401,095	23,121,014	712,348	40,093,215	345,327	9,890,642	124,646	3,745,475	18,396	441,453	829,811	65,779,379
\$500,000 under \$1,000,000	80,218	6,099,282	104,728	6,748,946	119,522	5,890,369	49,484	2,083,271	4,812	82,021	375,399	84,746,580
\$1,000,000 under \$1,500,000	21,098	1,942,457	26,768	1,704,332	37,191	2,825,283	15,458	812,859	1,650	12,004	118,605	51,797,010
\$1,500,000 under \$2,000,000	8,169	920,985	10,979	836,646	18,641	1,705,060	7,505	461,261	636	22,110	55,628	36,562,743
\$2,000,000 under \$5,000,000	12,069	2,012,755	17,073	1,353,543	33,629	4,249,636	13,204	1,079,504	969	11,457	92,847	102,047,274
\$5,000,000 under \$10,000,000	3,298	1,159,311	4,738	546,897	11,572	2,220,838	4,155	451,700	260	13,874	28,007	62,227,183
\$10,000,000 or more	2,160	1,182,034	3,408	583,968	9,353	3,664,486	3,419	605,394	226	12,926	20,871	116,996,780
Taxable returns, total	1,834,214	69,482,031	3,684,234	156,210,212	1,148,260	38,745,690	689,460	15,152,026	61,156	1,180,995	2,438,283	536,922,642
Nontaxable returns, total	299,753	4,364,817	511,044	8,561,105	166,648	2,084,438	126,398	2,550,954	9,435	71,295	213,280	-4,034,352

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 2020 (Filing Year 2021)—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		Unemployment compensation exclusion amount		Taxable Social Security benefits		Net operating 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	202,655	20,733,018	199,479	-5,125,943	1,781,074	25,281,043	821,673	7,564,452	3,494,785	71,623,797	118,979	11,876,110
Under \$5,000	* 1,028	* 4,448	2,801	-55,511	5,220	69,170	5,220	45,722	362	1,831	8,171	190,025
\$5,000 under \$10,000	** 115	** 1,232	4,792	-89,493	15,190	247,579	12,844	128,712	6,107	17,456	9,894	171,018
\$10,000 under \$15,000	**	**	* 2,171	* -44,780	20,219	324,147	18,217	170,717	26,287	58,506	5,647	110,798
\$15,000 under \$20,000	* 2,018	* 1,460	* 2,665	* -18,575	28,928	503,430	21,922	217,520	66,566	142,045	3,997	50,813
\$20,000 under \$25,000	* 3,111	* 32,466	6,065	-71,549	37,764	549,642	26,446	238,758	118,504	368,849	6,149	152,084
\$25,000 under \$30,000	* 1,120	* 7,408	1,223	-22,608	34,085	542,308	22,006	206,768	103,943	571,701	6,973	142,075
\$30,000 under \$35,000	* 52	* 445	* 1,157	* -27,814	50,191	797,101	37,040	353,537	79,529	575,730	2,046	58,720
\$35,000 under \$40,000	2,170	-34,321	3,552	-26,975	68,168	1,095,921	39,820	347,917	93,659	886,620	259	26,092
\$40,000 under \$45,000	2,084	36,745	6,793	-122,460	64,870	817,040	35,571	315,852	89,810	980,561	3,139	93,856
\$45,000 under \$50,000	* 4,006	* 20,760	3,988	-125,864	39,168	626,084	24,105	222,668	94,360	1,259,089	4,670	66,644
\$50,000 under \$55,000	4,069	63,571	4,904	-75,582	66,793	1,005,871	43,634	384,513	120,894	1,675,312	3,838	163,159
\$55,000 under \$60,000	4,106	65,209	1,656	-43,076	55,983	783,274	30,363	281,790	129,983	2,086,429	1,624	177,708
\$60,000 under \$75,000	5,775	111,126	16,282	-276,252	152,701	2,435,598	99,181	951,132	368,076	6,638,614	10,473	292,541
\$75,000 under \$100,000	15,127	250,211	15,614	-497,859	226,626	3,071,176	133,016	1,138,367	514,127	10,968,671	10,064	426,333
\$100,000 under \$200,000	47,681	1,258,994	55,695	-777,525	575,873	7,893,215	270,443	2,548,612	1,028,527	25,598,994	17,788	1,152,862
\$200,000 under \$500,000	58,978	2,583,614	44,557	-1,094,467	290,958	3,862,134	* 1,219	* 7,868	479,020	13,990,719	14,623	1,634,799
\$500,000 under \$1,000,000	22,215	2,161,983	15,629	-583,332	36,097	483,795	* 463	* 2,953	98,889	3,219,054	4,491	1,209,164
\$1,000,000 under \$1,500,000	8,382	1,075,641	4,761	-241,480	6,818	96,361	* 101	* 617	29,801	978,376	1,620	659,199
\$1,500,000 under \$2,000,000	4,874	958,028	1,874	-110,051	2,464	34,695	* 25	* 329	13,590	450,564	881	400,021
\$2,000,000 under \$5,000,000	8,952	3,053,308	3,675	-355,738	2,474	33,990	* 32	* 83	21,789	756,054	1,536	1,253,495
\$5,000,000 under \$10,000,000	3,510	2,257,731	1,090	-162,065	494	6,994	** 3	** 17	6,362	228,157	568	822,926
\$10,000,000 or more	3,281	6,822,958	938	-302,888	190	2,519	**	**	4,600	170,465	529	2,621,760
Taxable returns, total	185,869	20,571,005	165,799	-4,225,113	1,558,790	21,490,737	673,483	6,066,414	2,989,681	66,315,023	63,862	10,006,129
Nontaxable returns, total	16,786	162,013	33,679	-900,830	222,284	3,790,306	148,190	1,498,037	505,104	5,308,774	55,118	1,869,981

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Cancellation of debt		Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
All returns, total	118,060	1,911,778	73,091	120,265	13,322	1,166,541	397,508	20,485,885	1,107,558	15,771,142	4,381,854	46,819,486
Under \$5,000	** 2,050	** 13,085	0	0	** 5	** 891	** 1,151	** 7,594	2,100	-12,768	14,724	48,834
\$5,000 under \$10,000	**	**	0	0	**	**	**	**	5,195	11,002	21,972	76,821
\$10,000 under \$15,000	**	**	0	0	**	**	2,355	16,863	11,899	-16,085	21,382	60,251
\$15,000 under \$20,000	* 108	* 743	** 2,013	** 1,055	* 3	* 475	* 5,005	* 32,782	4,025	13,479	37,896	79,757
\$20,000 under \$25,000	* 2,883	* 25,800	0	0	* 8	* 1,515	* 6,369	* 103,256	18,553	26,923	55,741	139,998
\$25,000 under \$30,000	* 14	* 122	0	0	* 6	* 1,063	6,214	78,996	14,907	11,494	40,166	107,567
\$30,000 under \$35,000	* 1,310	* 13,671	**	**	* 8	* 1,460	10,377	143,593	5,635	34,162	59,009	270,396
\$35,000 under \$40,000	* 1,335	* 3,885	0	0	12	2,091	10,377	121,654	12,373	27,366	88,175	320,026
\$40,000 under \$45,000	* 1,011	* 2,388	** 4,030	** 4,863	1,000	108,539	11,186	144,932	16,987	82,757	88,006	369,111
\$45,000 under \$50,000	* 1,016	* 14,983	**	**	10	1,628	6,921	159,810	14,776	81,208	84,265	351,386
\$50,000 under \$55,000	1,149	7,568	**	**	* 992	* 107,260	10,064	166,923	18,926	38,845	94,215	300,599
\$55,000 under \$60,000	* 2,024	* 6,387	* 2,310	* 9,372	* 313	* 34,000	8,086	119,205	17,127	10,474	102,987	505,700
\$60,000 under \$75,000	8,453	46,076	* 4,008	* 3,089	354	39,654	30,434	541,048	60,249	137,962	325,531	1,127,241
\$75,000 under \$100,000	11,624	36,526	* 5,012	* 11,293	1,403	96,025	41,313	591,674	101,097	121,296	450,536	1,599,899
\$100,000 under \$200,000	24,487	101,954	22,156	28,822	3,084	230,465	135,732	3,248,840	303,029	1,168,239	1,358,640	8,115,412
\$200,000 under \$500,000	20,182	170,397	25,745	43,625	2,749	216,378	86,147	4,516,184	284,539	2,573,421	999,923	14,075,301
\$500,000 under \$1,000,000	11,220	164,137	5,704	12,275	1,668	148,811	15,967	2,764,590	109,571	2,285,725	318,390	9,065,678
\$1,000,000 under \$1,500,000	6,573	99,325	1,254	3,382	703	79,750	4,474	1,239,062	34,716	964,906	87,409	3,345,809
\$1,500,000 under \$2,000,000	3,912	113,701	275	721	275	26,794	1,798	784,509	18,131	770,545	39,393	1,717,016
\$2,000,000 under \$5,000,000	9,761	248,889	424	1,173	530	49,584	2,685	2,054,411	32,375	2,164,163	62,065	3,026,831
\$5,000,000 under \$10,000,000	4,335	221,591	112	427	112	11,360	734	1,046,540	11,351	1,261,804	18,289	1,047,898
\$10,000,000 or more	4,614	620,551	51	166	85	8,353	443	2,605,420	9,997	4,014,224	13,141	1,067,965
Taxable returns, total	109,329	1,843,691	70,058	118,920	10,346	804,521	348,782	18,816,039	1,011,504	15,562,714	3,962,722	44,687,506
Nontaxable returns, total	8,730	68,187	3,034	1,345	2,976	362,021	48,726	1,669,846	96,054	208,428	419,132	2,131,980

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deductions											Total State and local taxes		
	Total [(3)]		Total after subtracting AGI limitation			Medical and dental expenses deduction			AGI limitation		Total		Taxes paid deduction	
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	Number of returns	Amount	
All returns, total	607,514,570	3,941,813	77,248,411	3,941,813	102,169,008	3,939,811	24,920,597	15,400,505	124,225,692	15,270,926	322,620,406			
Under \$5,000	2,288,374	65,084	1,307,967	65,084	1,317,939	63,082	9,972	84,173	323,587	82,160	364,904			
\$5,000 under \$10,000	2,673,565	85,211	1,568,703	85,211	1,617,553	85,211	48,851	108,770	468,171	107,768	600,232			
\$10,000 under \$15,000	3,842,443	106,059	2,302,847	106,059	2,403,022	106,059	100,175	139,682	566,839	138,113	624,384			
\$15,000 under \$20,000	5,694,852	130,698	3,826,763	130,698	3,998,025	130,698	171,261	165,763	640,161	162,747	707,853			
\$20,000 under \$25,000	5,499,710	163,630	2,533,674	163,630	2,811,960	163,630	278,286	222,928	1,028,591	212,895	1,040,250			
\$25,000 under \$30,000	5,346,494	136,504	2,145,820	136,504	2,428,993	136,504	283,173	220,479	1,111,702	217,464	1,206,184			
\$30,000 under \$35,000	6,006,161	137,745	2,359,959	137,745	2,693,987	137,745	333,988	224,814	1,153,520	219,793	1,174,860			
\$35,000 under \$40,000	8,362,121	178,351	2,714,387	178,351	3,214,386	178,351	500,000	317,185	1,623,539	314,179	1,805,099			
\$40,000 under \$45,000	9,100,983	204,851	2,939,086	204,851	3,593,567	204,851	654,481	361,041	1,943,037	355,003	2,101,123			
\$45,000 under \$50,000	8,793,623	170,414	3,078,606	170,414	3,687,682	170,414	609,075	343,064	1,902,896	330,040	1,962,724			
\$50,000 under \$55,000	10,472,152	188,292	3,473,367	188,292	4,215,446	188,292	742,079	392,744	2,301,915	390,758	2,510,871			
\$55,000 under \$60,000	10,695,791	184,247	3,471,847	184,247	4,264,681	184,247	792,834	422,522	2,519,470	412,523	2,908,829			
\$60,000 under \$75,000	34,149,739	467,443	8,609,301	467,443	10,980,424	467,443	2,371,124	1,306,314	8,589,563	1,284,241	9,249,534			
\$75,000 under \$100,000	53,370,773	577,360	10,976,151	577,360	14,765,132	577,360	3,788,981	1,998,703	14,981,013	1,983,283	17,164,305			
\$100,000 under \$200,000	149,114,279	944,048	18,589,586	944,048	28,178,858	944,048	9,589,272	4,800,402	42,858,356	4,774,878	61,008,290			
\$200,000 under \$500,000	121,481,418	186,823	5,899,977	186,823	9,866,259	186,823	3,766,282	3,111,181	30,349,239	3,104,607	76,852,084			
\$500,000 under \$1,000,000	43,274,479	12,771	1,075,228	12,771	1,683,107	12,771	607,878	742,579	7,338,878	742,380	38,494,421			
\$1,000,000 under \$1,500,000	15,727,518	1,486	179,713	1,486	313,487	1,486	133,773	184,051	1,833,811	184,045	16,305,489			
\$1,500,000 under \$2,000,000	8,798,211	461	88,070	461	147,876	461	59,806	77,635	781,392	77,635	9,643,955			
\$2,000,000 under \$5,000,000	21,491,438	307	55,266	307	118,521	307	63,255	119,688	1,210,731	119,673	24,506,491			
\$5,000,000 under \$10,000,000	13,358,867	24	10,266	24	22,391	24	12,124	33,359	356,678	33,341	14,515,211			
\$10,000,000 or more	67,971,579	* 4	* 41,787	* 4	* 45,713	* 4	* 3,927	23,428	342,606	23,401	37,873,311			
Taxable returns, total	540,294,010	2,865,346	43,242,988	2,865,346	65,036,628	2,865,346	21,793,639	13,826,782	115,330,933	13,716,036	311,089,605			
Nontaxable returns, total	67,220,560	1,076,467	34,005,423	1,076,467	37,132,381	1,076,465	3,126,958	1,573,722	8,894,759	1,554,890	11,530,801			

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 2020 (Filing Year 2021)—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
	Total State and local taxes—continued													
	State and local income taxes or general sales taxes			General sales tax			Real estate taxes			Personal property taxes				
Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)			
All returns, total	14,989,470	215,917,300	11,256,727	207,853,030	3,732,744	8,064,270	13,563,985	103,011,353	6,234,442	4,529,995	15,270,926	121,385,334		
Under \$5,000	74,177	82,860	23,061	48,691	51,116	34,169	53,107	269,491	25,585	23,776	82,160	311,331		
\$5,000 under \$10,000	98,956	176,774	37,094	131,533	61,862	45,241	70,659	406,221	25,038	18,767	107,768	465,767		
\$10,000 under \$15,000	130,420	145,180	52,692	84,211	77,728	60,969	96,377	470,793	41,198	16,770	138,113	548,335		
\$15,000 under \$20,000	152,246	227,237	53,870	149,729	98,376	77,508	105,239	475,106	52,190	28,021	162,747	593,346		
\$20,000 under \$25,000	208,717	279,632	98,609	145,624	110,108	134,008	149,822	745,950	63,845	36,194	212,895	931,821		
\$25,000 under \$30,000	202,081	327,205	98,972	214,078	103,109	113,127	152,617	840,536	68,334	48,519	217,464	1,026,841		
\$30,000 under \$35,000	212,396	371,247	107,554	197,229	104,842	174,019	161,047	761,450	84,561	45,383	219,793	1,072,546		
\$35,000 under \$40,000	309,072	612,283	177,458	418,138	131,614	194,145	232,381	1,101,568	101,950	103,890	314,179	1,545,824		
\$40,000 under \$45,000	342,051	703,361	220,312	536,805	121,739	166,556	258,014	1,245,968	139,357	170,946	355,003	1,804,618		
\$45,000 under \$50,000	329,585	731,210	220,466	540,107	109,119	191,103	257,889	1,174,999	143,488	108,942	330,040	1,755,656		
\$50,000 under \$55,000	374,131	828,847	228,325	601,380	145,806	227,467	325,000	1,541,689	160,627	147,433	390,758	2,262,556		
\$55,000 under \$60,000	407,267	1,188,693	280,900	1,011,799	126,367	176,833	347,099	1,637,716	167,570	139,950	412,523	2,441,490		
\$60,000 under \$75,000	1,251,646	3,634,325	904,147	3,044,501	347,499	589,825	1,129,050	5,375,155	518,021	336,828	1,284,241	8,260,709		
\$75,000 under \$100,000	1,953,725	7,724,792	1,524,430	6,873,453	429,295	851,338	1,771,381	8,955,689	834,020	569,591	1,983,283	14,693,721		
\$100,000 under \$200,000	4,712,862	31,672,574	3,834,486	29,633,400	878,376	2,039,174	4,427,344	28,234,404	2,146,761	1,345,529	4,774,878	42,128,011		
\$200,000 under \$500,000	3,062,069	47,894,331	2,461,665	46,081,297	600,404	1,813,034	2,936,093	28,086,512	1,289,875	973,846	3,104,607	30,004,250		
\$500,000 under \$1,000,000	733,765	27,856,288	579,813	27,244,512	153,951	611,776	691,128	10,408,790	249,009	237,639	742,380	7,260,487		
\$1,000,000 under \$1,500,000	182,632	12,902,958	146,412	12,758,336	36,220	144,622	169,566	3,340,095	56,492	62,966	184,045	1,799,265		
\$1,500,000 under \$2,000,000	77,036	7,929,475	62,018	7,873,552	15,019	55,923	71,464	1,685,700	21,685	28,780	77,635	759,667		
\$2,000,000 under \$5,000,000	118,447	21,180,717	96,899	21,067,659	21,748	113,058	108,073	3,279,383	31,076	46,613	119,673	1,166,875		
\$5,000,000 under \$10,000,000	33,046	13,207,640	27,853	13,164,545	5,193	43,095	29,932	1,298,209	8,306	17,981	33,341	324,816		
\$10,000,000 or more	23,144	36,239,730	19,889	36,032,450	3,255	207,280	20,704	1,675,930	5,453	21,629	23,401	227,400		
Taxable returns, total	13,509,745	211,786,153	10,547,288	204,747,128	2,962,457	7,039,025	12,433,902	95,946,814	5,741,717	4,110,672	13,716,036	112,914,983		
Nontaxable returns, total	1,479,725	4,131,147	709,438	3,105,903	770,287	1,025,244	1,130,084	7,064,539	492,725	419,323	1,554,890	8,470,350		

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued			Total			Total			Interest paid deduction		
	Other taxes			Total			Total			Total mortgage interest and points		
	Number of returns (84)	Amount (85)	(86)	Number of returns (87)	Amount (88)	(89)	Number of returns (90)	Amount (91)	(92)	Number of returns (93)	Amount (94)	(95)
All returns, total	865,460	2,002,116	12,530,953	178,554,910	12,321,025	162,158,870	12,289,920	157,788,194	12,144,134	154,860,497	332,636	2,927,697
Under \$5,000	* 3,136	* 1,034	48,133	596,201	45,433	584,644	44,433	554,044	44,422	551,899	* 1,123	* 2,145
\$5,000 under \$10,000	5,186	874	61,286	536,689	58,814	530,110	57,813	503,753	56,513	498,245	* 2,212	* 5,508
\$10,000 under \$15,000	7,593	10,145	66,331	697,955	63,748	695,926	63,180	671,136	62,174	659,139	* 1,006	* 11,997
\$15,000 under \$20,000	10,141	24,305	86,954	806,722	85,300	796,479	83,291	753,952	80,199	732,010	* 4,094	* 21,942
\$20,000 under \$25,000	12,862	75,243	130,184	1,239,731	127,897	1,225,126	125,894	1,132,014	122,889	1,069,050	* 5,079	* 62,965
\$25,000 under \$30,000	13,337	74,784	118,176	1,237,950	116,870	1,222,351	116,840	1,168,327	113,838	1,129,817	* 4,005	* 38,510
\$30,000 under \$35,000	20,300	77,753	138,092	1,584,345	137,994	1,580,738	136,960	1,492,101	134,944	1,470,706	5,031	21,395
\$35,000 under \$40,000	22,074	65,072	221,553	2,366,514	219,359	2,336,909	217,356	2,152,425	209,196	2,042,321	* 8,161	* 110,104
\$40,000 under \$45,000	38,145	119,267	221,673	2,281,685	220,215	2,267,426	217,210	2,047,692	212,152	1,990,914	10,464	56,778
\$45,000 under \$50,000	30,194	94,812	232,693	2,202,026	231,606	2,192,874	228,304	1,958,653	225,972	1,922,741	5,001	35,912
\$50,000 under \$55,000	24,351	32,262	276,884	2,813,675	273,388	2,793,829	273,175	2,622,466	267,184	2,533,410	9,012	89,056
\$55,000 under \$60,000	24,405	20,509	317,946	2,878,442	315,241	2,866,564	313,223	2,617,667	305,932	2,526,820	8,436	90,846
\$60,000 under \$75,000	83,735	232,079	1,010,309	10,361,345	1,003,257	10,274,223	1,002,226	9,465,346	987,012	9,202,181	27,947	263,165
\$75,000 under \$100,000	127,645	201,526	1,638,436	17,089,608	1,630,094	16,968,392	1,625,513	15,938,274	1,607,878	15,643,907	40,724	294,368
\$100,000 under \$200,000	271,985	486,128	4,146,186	51,121,286	4,114,976	50,471,926	4,113,245	49,742,552	4,077,475	49,014,278	103,049	728,274
\$200,000 under \$500,000	123,274	242,363	2,786,543	47,534,843	2,736,341	45,773,978	2,733,166	45,459,292	2,715,402	44,886,371	65,725	572,920
\$500,000 under \$1,000,000	29,787	70,095	659,526	14,648,590	628,298	12,809,001	627,213	12,758,783	618,108	12,469,539	19,541	289,244
\$1,000,000 under \$1,500,000	7,213	34,017	158,156	4,265,388	143,217	3,081,952	142,796	3,072,514	139,639	2,978,436	4,919	94,078
\$1,500,000 under \$2,000,000	3,291	21,724	65,622	1,927,075	57,177	1,230,783	56,933	1,227,441	55,504	1,185,323	2,249	42,117
\$2,000,000 under \$5,000,000	4,792	43,632	99,067	3,921,751	80,367	1,759,383	79,968	1,755,055	77,627	1,689,122	3,422	65,932
\$5,000,000 under \$10,000,000	1,161	23,242	27,528	1,968,526	19,844	438,024	19,692	437,057	19,002	418,158	914	18,899
\$10,000,000 or more	854	51,228	19,673	6,474,565	11,590	258,230	11,489	257,650	11,073	246,109	522	11,542
Taxable returns, total	770,616	1,661,916	11,579,451	164,949,646	11,399,650	149,316,877	11,374,997	145,742,100	11,245,231	143,097,164	308,069	2,644,936
Nontaxable returns, total	94,844	340,201	951,502	13,605,264	921,375	12,841,993	914,923	12,046,095	895,903	11,763,333	24,567	282,761

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deductions—continued															
	Deductible points				Interest paid deduction—continued				Total			Contributions deduction				
	Total mortgage interest and points—continued		Mortgage insurance premiums		Investment interest expense deduction		Cash contributions		Other than cash contributions		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						
(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)					
All returns, total	1,083,486	1,535,775	1,344,179	2,834,901	769,809	16,395,040	12,637,014	204,663,042	11,685,154	137,007,110	7,047,033	85,720,231				
Under \$5,000	* 2,013	* 48	6,887	30,551	3,189	11,557	46,031	42,752	41,464	34,316	17,450	29,035				
\$5,000 under \$10,000	2,277	125	8,064	26,232	3,022	6,580	58,097	95,089	52,237	69,213	21,591	16,028				
\$10,000 under \$15,000	* 5,020	* 553	9,605	24,237	2,767	2,029	80,105	229,118	74,619	186,554	28,613	34,184				
\$15,000 under \$20,000	6,965	3,699	16,183	38,829	2,959	10,242	107,704	355,733	99,316	287,344	44,881	62,458				
\$20,000 under \$25,000	15,014	22,846	35,107	70,266	3,503	14,605	139,926	514,540	125,396	366,773	75,537	115,477				
\$25,000 under \$30,000	5,066	8,879	18,407	45,145	2,781	15,599	156,532	592,758	145,066	472,477	79,669	75,272				
\$30,000 under \$35,000	6,948	5,154	31,700	83,484	3,423	3,606	149,614	659,411	139,235	519,802	75,114	118,608				
\$35,000 under \$40,000	11,742	39,688	60,350	144,796	7,052	29,605	234,774	1,280,898	212,091	993,976	110,430	202,331				
\$40,000 under \$45,000	18,367	42,857	63,688	176,877	5,412	14,259	278,544	1,575,036	249,378	1,141,664	153,066	355,135				
\$45,000 under \$50,000	19,620	54,527	80,915	179,694	3,829	9,152	257,783	1,260,141	225,078	929,389	151,786	449,144				
\$50,000 under \$55,000	16,357	18,938	66,181	152,426	5,992	19,846	296,791	1,618,347	273,010	1,176,703	165,113	394,768				
\$55,000 under \$60,000	25,401	35,737	95,029	213,160	5,615	11,878	302,929	1,571,625	277,626	1,237,088	155,448	282,091				
\$60,000 under \$75,000	72,730	128,317	300,192	680,560	20,534	87,122	981,664	5,614,019	888,861	4,383,521	586,812	1,001,206				
\$75,000 under \$100,000	133,042	207,748	405,755	822,370	31,837	121,216	1,562,241	9,476,537	1,430,103	7,574,199	856,527	1,664,826				
\$100,000 under \$200,000	383,531	583,099	146,116	146,276	137,195	649,360	4,101,714	32,226,439	3,781,764	28,597,301	2,404,776	7,431,766				
\$200,000 under \$500,000	274,138	314,667	0	0	232,885	1,760,864	2,779,415	32,948,426	2,605,464	26,588,977	1,593,757	6,619,487				
\$500,000 under \$1,000,000	57,679	50,218	0	0	135,489	1,839,589	677,632	17,525,082	656,880	12,665,721	336,722	5,058,983				
\$1,000,000 under \$1,500,000	12,962	9,437	0	0	51,923	1,183,436	172,117	8,204,470	168,296	5,256,393	80,397	4,591,007				
\$1,500,000 under \$2,000,000	5,166	3,343	0	0	26,854	696,292	73,521	5,102,162	71,932	3,172,118	33,635	2,009,922				
\$2,000,000 under \$5,000,000	7,228	4,329	0	0	50,097	2,162,368	114,669	14,302,192	112,891	8,491,916	50,134	6,249,850				
\$5,000,000 under \$10,000,000	1,471	967	0	0	18,094	1,530,501	32,279	9,932,975	31,827	5,250,442	14,133	5,940,887				
\$10,000,000 or more	728	580	0	0	15,357	6,216,335	22,930	59,535,289	22,622	27,611,225	11,441	43,017,764				
Taxable returns, total	1,007,067	1,401,062	1,126,434	2,173,695	713,674	15,632,770	11,567,909	197,120,735	10,692,056	129,775,256	6,534,633	81,321,450				
Nontaxable returns, total	76,419	134,693	217,745	661,205	56,135	765,271	1,069,105	7,542,307	993,098	7,231,855	512,400	4,398,781				

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 2020 (Filing Year 2021)—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	
	Contributions deduction—continued			Unlimited miscellaneous deductions				Miscellaneous deductions other than gambling		Taxable income		Alternative minimum tax			
	Carryover from prior years		Total [4]	Gambling loss deduction		Miscellaneous deductions other than gambling		Taxable income		Alternative minimum tax					
	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)			
All returns, total	257,253	16,414,051	723,153	22,407,640	363,420	17,093,024	338,903	4,085,421	14,732,666	3,527,054,230	89,721	2,077,232			
Under \$5,000	4,632	2,689	2,031	4,802	** 1,151	** 7,518	* 1,021	* 1,958	* 7,080	* 8,424	** 145	** 2,742			
\$5,000 under \$10,000	6,093	21,639	555	4,912	**	**	414	240	15,148	75,727	**	**			
\$10,000 under \$15,000	7,695	35,877	3,016	45,684	* 2,008	* 16,640	* 1,008	* 29,045	17,240	120,388	**	**			
\$15,000 under \$20,000	3,748	19,331	8,634	46,746	* 4,004	* 29,304	4,630	* 4,004	17,442	250,973	**	**			
\$20,000 under \$25,000	10,866	83,966	9,293	178,591	* 5,368	* 95,963	3,728	60,824	143,985	948,070	**	** 3,601			
\$25,000 under \$30,000	8,343	56,078	15,218	242,097	* 6,181	* 76,879	8,035	159,507	171,814	1,580,857	**	**			
\$30,000 under \$35,000	5,936	95,326	17,078	241,252	10,051	143,593	7,027	97,658	191,507	2,391,040	** 9	* 703			
\$35,000 under \$40,000	17,690	117,252	22,210	350,918	9,079	115,579	11,111	154,440	295,693	4,807,627	** 9	** 1,018			
\$40,000 under \$45,000	14,560	117,804	23,663	342,261	11,185	138,437	12,479	203,824	334,273	6,884,359	0	0			
\$45,000 under \$50,000	8,751	44,110	17,158	304,792	* 5,629	* 120,659	11,528	184,133	325,422	8,174,384	**	**			
\$50,000 under \$55,000	10,822	82,037	15,570	256,850	* 8,010	* 155,050	6,559	87,280	375,953	11,186,302	** 11	** 159			
\$55,000 under \$60,000	6,785	55,637	14,908	240,754	7,085	110,168	6,600	116,509	411,432	14,258,203	**	**			
\$60,000 under \$75,000	29,033	361,166	51,841	902,372	25,114	401,468	24,702	482,091	1,285,224	55,089,523	* 51	* 5,839			
\$75,000 under \$100,000	30,265	408,039	62,938	747,957	38,299	528,869	20,618	174,917	1,991,539	122,041,841	* 22	* 370			
\$100,000 under \$200,000	41,970	999,410	202,064	4,254,245	129,383	2,981,342	71,021	978,802	4,801,717	527,455,605	4,553	71,600			
\$200,000 under \$500,000	25,904	1,973,625	138,048	4,735,224	78,415	4,083,652	53,864	405,801	3,110,919	794,543,464	14,820	314,074			
\$500,000 under \$1,000,000	11,506	1,355,674	50,765	2,680,661	13,764	2,296,748	35,388	215,952	742,169	452,651,085	12,959	300,150			
\$1,000,000 under \$1,500,000	3,990	869,880	19,781	1,244,186	3,716	1,094,737	15,983	102,649	184,045	201,611,081	13,858	238,417			
\$1,500,000 under \$2,000,000	1,919	364,254	10,757	895,926	1,606	735,786	8,979	102,157	77,644	120,922,530	12,371	224,817			
\$2,000,000 under \$5,000,000	3,661	1,308,970	21,767	2,001,715	2,355	1,708,589	19,328	223,533	119,747	325,889,125	20,022	433,956			
\$5,000,000 under \$10,000,000	1,490	1,342,408	8,266	1,091,281	656	881,440	7,616	103,167	33,332	208,047,053	5,402	161,464			
\$10,000,000 or more	1,574	6,698,882	7,594	1,594,414	360	1,370,604	7,264	183,493	23,398	668,116,571	4,469	318,321			
Taxable returns, total	170,724	15,282,687	629,191	19,474,051	323,327	15,621,819	291,670	3,180,996	13,897,176	3,505,392,937	88,615	2,072,923			
Nontaxable returns, total	86,530	1,131,364	93,962	2,933,589	40,093	1,471,205	47,233	904,425	835,490	21,661,292	1,105	4,308			

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 2020 (Filing Year 2021)—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	85,707	218,992	14,585,648	830,411,876	7,977,341	32,403,038	13,894,188	797,804,333	13,902,265	824,425,825
Under \$5,000	** 2,491	** 1,145	9,087	2,191	* 3,077	* 246	* 5,077	* 1,094	* 5,077	* 1,094
\$5,000 under \$10,000	**	**	13,944	8,026	5,578	2,180	10,039	5,667	10,039	5,667
\$10,000 under \$15,000	**	**	16,386	16,372	8,229	4,390	13,235	11,866	13,235	11,866
\$15,000 under \$20,000	* 3,009	* 1,489	69,491	26,621	35,476	12,777	41,151	12,355	41,151	12,355
\$20,000 under \$25,000	* 8,089	* 4,557	129,007	98,745	51,923	24,143	96,654	70,652	96,654	70,652
\$25,000 under \$30,000	* 4,713	* 2,541	149,680	149,680	80,461	40,282	115,237	107,328	115,237	107,328
\$30,000 under \$35,000	* 4,019	* 2,713	188,012	247,350	78,833	65,259	144,919	180,035	144,919	180,035
\$35,000 under \$40,000	* 4,040	* 3,449	284,265	500,527	100,648	106,282	227,331	390,796	227,331	390,796
\$40,000 under \$45,000	9,212	7,878	322,683	731,704	124,970	140,818	264,919	584,472	264,919	584,472
\$45,000 under \$50,000	* 4,319	* 1,957	314,431	871,594	134,511	167,323	283,654	702,975	283,654	702,975
\$50,000 under \$55,000	* 5,009	* 18,819	369,086	1,239,204	159,153	232,271	315,370	991,372	315,370	991,372
\$55,000 under \$60,000	* 5,307	* 11,134	402,091	1,635,303	168,247	222,969	368,496	1,401,200	368,496	1,401,200
\$60,000 under \$75,000	10,010	41,472	1,267,266	6,855,855	580,174	1,037,768	1,143,661	5,780,353	1,143,661	5,780,353
\$75,000 under \$100,000	9,255	41,259	1,970,049	17,137,622	1,024,382	1,743,959	1,886,893	15,354,124	1,886,893	15,354,124
\$100,000 under \$200,000	12,662	53,063	4,784,966	84,269,338	2,672,745	8,262,047	4,714,668	75,955,824	4,714,947	75,966,608
\$200,000 under \$500,000	3,178	23,366	3,109,597	159,382,743	2,036,641	6,494,231	3,104,315	152,865,463	3,109,419	154,731,249
\$500,000 under \$1,000,000	* 2,028	* 2,028	741,790	116,882,463	404,435	1,768,358	741,092	115,112,077	742,651	117,654,535
\$1,000,000 under \$1,500,000	** 106	** 1,785	184,000	58,107,433	119,907	1,209,634	183,817	56,896,083	184,149	58,562,841
\$1,500,000 under \$2,000,000	**	**	77,625	36,009,182	53,672	908,932	77,472	35,100,181	77,740	36,304,967
\$2,000,000 under \$5,000,000	** 56	** 318	119,746	98,947,735	87,957	2,638,915	119,560	96,308,517	119,868	99,986,321
\$5,000,000 under \$10,000,000	**	**	33,337	63,024,247	26,604	1,829,662	33,279	61,194,570	33,397	63,947,414
\$10,000,000 or more	* 3	* 20	23,401	184,267,940	19,718	5,490,590	23,348	178,777,330	23,458	191,677,601
Taxable returns, total	63,614	175,177	13,897,787	828,277,541	7,294,515	30,298,201	13,894,188	797,804,333	13,902,265	824,425,825
Nontaxable returns, total	22,093	43,816	687,861	2,134,335	682,826	2,104,837	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 distributions or pensions and annuities from 2018 because these items were combined on one line on that year's tax form. Therefore, \$1.0 billion of taxable IRA distributions and pensions and annuities were excluded.

[3] Includes nonbusiness casualty or theft loss.

[4] Includes casualty or theft loss of income producing property.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

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 2020 (Filing Year 2021)

(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	15,535,429 (15,340,120 , 15,730,737)	4,202,578,199 (4,176,631,582 , 4,228,524,815)	15,535,429 (15,340,120 , 15,730,737)	4,249,402,198 (4,223,201,867 , 4,275,602,530)	
Under \$5,000	86,775 (69,279 , 104,271)	175,779 (132,646 , 218,912)	86,775 (69,279 , 104,271)	224,612 (141,097 , 308,128)	
\$5,000 under \$10,000	113,774 (93,648 , 133,900)	876,119 (718,633 , 1,033,605)	113,774 (93,648 , 133,900)	952,942 (782,430 , 1,123,455)	
\$10,000 under \$15,000	143,690 (120,838 , 166,541)	1,811,045 (1,520,903 , 2,101,187)	143,690 (120,838 , 166,541)	1,871,298 (1,568,833 , 2,173,764)	
\$15,000 under \$20,000	175,773 (150,194 , 201,351)	3,071,107 (2,622,719 , 3,519,494)	175,773 (150,194 , 201,351)	3,150,864 (2,691,760 , 3,609,988)	
\$20,000 under \$25,000	229,971 (200,746 , 259,197)	5,192,565 (4,531,276 , 5,853,855)	229,971 (200,746 , 259,197)	5,332,564 (4,652,130 , 6,012,998)	
\$25,000 under \$30,000	225,500 (196,437 , 254,564)	6,229,548 (5,425,425 , 7,033,670)	225,500 (196,437 , 254,564)	6,337,115 (5,519,466 , 7,154,764)	
\$30,000 under \$35,000	236,128 (206,508 , 265,748)	7,645,428 (6,685,623 , 8,605,233)	236,128 (206,508 , 265,748)	7,915,824 (6,921,212 , 8,910,436)	
\$35,000 under \$40,000	337,318 (301,714 , 372,921)	12,648,908 (11,312,833 , 13,984,984)	337,318 (301,714 , 372,921)	12,969,239 (11,597,255 , 14,341,224)	
\$40,000 under \$45,000	367,053 (329,955 , 404,152)	15,614,719 (14,035,459 , 17,193,980)	367,053 (329,955 , 404,152)	15,983,830 (14,365,211 , 17,602,450)	
\$45,000 under \$50,000	350,086 (313,934 , 386,239)	16,669,266 (14,946,915 , 18,391,617)	350,086 (313,934 , 386,239)	17,021,560 (15,262,841 , 18,780,279)	
\$50,000 under \$55,000	399,794 (361,062 , 438,526)	21,042,012 (19,002,807 , 23,081,217)	399,794 (361,062 , 438,526)	21,342,611 (19,274,380 , 23,410,842)	
\$55,000 under \$60,000	426,538 (386,731 , 466,345)	24,520,173 (22,231,077 , 26,809,269)	426,538 (386,731 , 466,345)	25,026,473 (22,685,565 , 27,367,381)	
\$60,000 under \$75,000	1,319,058 (1,249,590 , 1,388,526)	89,023,102 (84,324,969 , 93,721,235)	1,319,058 (1,249,590 , 1,388,526)	90,150,947 (85,395,973 , 94,905,921)	
\$75,000 under \$100,000	2,010,873 (1,925,827 , 2,095,918)	175,710,923 (168,255,371 , 183,166,476)	2,010,873 (1,925,827 , 2,095,918)	177,311,408 (169,796,082 , 184,826,735)	
\$100,000 under \$200,000	4,816,325 (4,696,210 , 4,936,441)	682,797,970 (665,601,915 , 699,994,024)	4,816,325 (4,696,210 , 4,936,441)	690,914,252 (673,563,970 , 708,264,535)	
\$200,000 under \$500,000	3,114,852 (3,060,629 , 3,169,076)	930,343,262 (915,202,796 , 945,483,727)	3,114,852 (3,060,629 , 3,169,076)	944,419,109 (929,099,351 , 959,738,868)	
\$500,000 under \$1,000,000	743,074 (727,732 , 758,416)	505,112,401 (495,075,851 , 515,148,951)	743,074 (727,732 , 758,416)	514,178,145 (503,994,776 , 524,361,515)	
\$1,000,000 under \$1,500,000	184,252 (179,952 , 188,551)	223,146,122 (217,939,590 , 228,352,654)	184,252 (179,952 , 188,551)	226,491,933 (221,214,715 , 231,769,151)	
\$1,500,000 under \$2,000,000	77,773 (76,131 , 79,414)	134,093,148 (131,377,654 , 136,808,642)	77,773 (76,131 , 79,414)	135,810,167 (133,069,744 , 138,550,590)	
\$2,000,000 under \$5,000,000	119,937 (118,703 , 121,172)	360,639,010 (357,301,978 , 363,976,042)	119,937 (118,703 , 121,172)	363,665,845 (360,301,030 , 367,030,660)	
\$5,000,000 under \$10,000,000	33,417 (33,030 , 33,804)	230,011,992 (227,545,205 , 232,478,778)	33,417 (33,030 , 33,804)	231,059,892 (228,582,094 , 233,537,690)	
\$10,000,000 or more	23,468 (23,468 , 23,468)	756,203,600 (756,203,600 , 756,203,600)	23,468 (23,468 , 23,468)	757,271,566 (757,271,566 , 757,271,566)	
Taxable returns, total	13,902,265 (13,720,161 , 14,084,369)	4,130,732,267 (4,104,988,889 , 4,156,495,646)	13,902,265 (13,720,161 , 14,084,369)	4,175,423,065 (4,149,411,338 , 4,201,434,793)	
Nontaxable returns, total	1,633,163 (1,557,178 , 1,709,148)	71,845,931 (67,921,149 , 75,770,714)	1,633,163 (1,557,178 , 1,709,148)	73,979,133 (69,968,824 , 77,989,443)	

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 2020 (Filing Year 2021)—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	Amount	Number of returns	Amount
	(5)	(6)	(7)	(8)
All returns, total	12,286,637	(12,112,423 , 12,460,851)	9,393,794	(9,246,713 , 9,540,876)
Under \$5,000	21,497	(12,871 , 30,124)	50,105	(36,995 , 63,216)
\$5,000 under \$10,000	26,044	(16,603 , 35,485)	56,794	(42,789 , 70,798)
\$10,000 under \$15,000	50,328	(36,713 , 63,942)	78,153	(61,505 , 94,800)
\$15,000 under \$20,000	63,034	(47,667 , 78,402)	82,364	(64,966 , 99,762)
\$20,000 under \$25,000	94,216	(75,443 , 112,988)	111,160	(91,062 , 131,258)
\$25,000 under \$30,000	114,439	(93,624 , 135,253)	106,178	(86,345 , 126,012)
\$30,000 under \$35,000	149,694	(125,882 , 173,506)	84,675	(67,237 , 102,112)
\$35,000 under \$40,000	241,646	(211,439 , 271,853)	115,981	(95,234 , 136,527)
\$40,000 under \$45,000	256,353	(225,166 , 287,540)	147,110	(123,837 , 170,383)
\$45,000 under \$50,000	254,534	(223,515 , 285,552)	139,251	(116,622 , 161,879)
\$50,000 under \$55,000	284,276	(251,485 , 317,066)	176,825	(151,168 , 202,482)
\$55,000 under \$60,000	301,524	(267,873 , 335,175)	198,630	(171,652 , 225,608)
\$60,000 under \$75,000	987,627	(927,044 , 1,048,210)	607,285	(560,154 , 654,416)
\$75,000 under \$100,000	1,589,485	(1,513,196 , 1,665,774)	1,026,585	(965,786 , 1,087,385)
\$100,000 under \$200,000	4,054,465	(3,942,011 , 4,166,919)	2,980,655	(2,883,848 , 3,077,462)
\$200,000 under \$500,000	2,782,627	(2,730,221 , 2,835,033)	2,345,395	(2,297,561 , 2,393,229)
\$500,000 under \$1,000,000	651,642	(636,852 , 666,432)	661,759	(647,105 , 676,413)
\$1,000,000 under \$1,500,000	156,217	(152,128 , 160,305)	175,844	(171,621 , 180,067)
\$1,500,000 under \$2,000,000	63,847	(62,293 , 65,401)	75,366	(73,753 , 76,979)
\$2,000,000 under \$5,000,000	97,531	(96,363 , 98,700)	117,429	(116,204 , 118,653)
\$5,000,000 under \$10,000,000	26,900	(26,541 , 27,260)	33,030	(32,645 , 33,414)
\$10,000,000 or more	18,712	(18,712 , 18,712)	23,322	(23,322 , 23,322)
Taxable returns, total	11,468,067	(11,301,469 , 11,634,666)	8,525,526	(8,388,018 , 8,663,035)
Nontaxable returns, total	818,570	(764,388 , 872,751)	868,268	(813,669 , 922,867)

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 2020 (Filing Year 2021)—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	1,896,722 (1,836,797 , 1,956,646)	33,899,445 (32,674,917 , 35,123,973)	6,515,240 (6,397,791 , 6,632,689)	183,220,233 (180,386,727 , 186,053,739)
Under \$5,000	4,363 (705 , 8,022)	20,662 (7,944 , 33,379)	31,510 (21,041 , 41,979)	85,252 (42,603 , 127,902)
\$5,000 under \$10,000	12,438 (5,810 , 19,067)	22,097 (11,889 , 32,305)	44,321 (31,992 , 56,649)	151,308 (83,541 , 209,074)
\$10,000 under \$15,000	13,901 (6,942 , 20,861)	62,223 (34,021 , 90,424)	55,158 (41,146 , 69,171)	254,498 (167,061 , 341,936)
\$15,000 under \$20,000	11,857 (5,294 , 18,421)	73,637 (1,638 , 145,637)	46,237 (33,350 , 59,124)	177,976 (100,349 , 255,603)
\$20,000 under \$25,000	15,596 (8,151 , 23,041)	163,291 (-16,073 , 342,654)	64,039 (49,019 , 79,059)	355,174 (226,421 , 483,927)
\$25,000 under \$30,000	20,785 (12,098 , 29,471)	135,003 (85,523 , 184,482)	72,840 (56,383 , 89,297)	420,858 (269,426 , 572,289)
\$30,000 under \$35,000	9,591 (3,941 , 15,241)	84,838 (39,063 , 130,614)	37,986 (26,428 , 49,545)	204,939 (114,017 , 295,860)
\$35,000 under \$40,000	18,259 (10,299 , 26,218)	116,150 (48,760 , 183,541)	59,373 (44,781 , 73,966)	311,333 (193,517 , 429,148)
\$40,000 under \$45,000	19,491 (11,216 , 27,766)	173,534 (23,996 , 323,072)	81,439 (64,378 , 98,500)	477,775 (320,001 , 635,549)
\$45,000 under \$50,000	21,155 (12,643 , 29,668)	218,400 (84,284 , 352,516)	88,498 (70,558 , 106,436)	574,091 (358,576 , 789,606)
\$50,000 under \$55,000	33,854 (22,732 , 44,976)	186,812 (94,229 , 279,394)	113,256 (92,861 , 133,651)	729,347 (506,472 , 952,222)
\$55,000 under \$60,000	28,564 (18,585 , 38,542)	266,451 (64,321 , 468,580)	116,641 (96,023 , 137,259)	631,217 (426,885 , 835,548)
\$60,000 under \$75,000	96,661 (77,925 , 115,396)	783,505 (442,585 , 1,124,425)	359,738 (323,556 , 395,920)	2,148,555 (1,727,112 , 2,569,997)
\$75,000 under \$100,000	155,728 (132,595 , 178,861)	968,062 (697,241 , 1,238,882)	612,365 (565,555 , 659,176)	4,435,593 (3,730,585 , 5,140,601)
\$100,000 under \$200,000	473,491 (434,905 , 512,077)	3,577,523 (3,062,743 , 4,092,304)	1,886,609 (1,809,260 , 1,963,958)	15,595,244 (14,069,839 , 17,120,650)
\$200,000 under \$500,000	510,265 (488,341 , 532,189)	6,409,280 (5,553,237 , 7,265,323)	1,861,802 (1,819,581 , 1,904,023)	27,348,405 (25,747,811 , 28,948,998)
\$500,000 under \$1,000,000	228,319 (219,408 , 237,230)	4,598,204 (4,248,318 , 4,948,091)	591,548 (577,571 , 605,525)	19,634,386 (18,457,683 , 20,811,089)
\$1,000,000 under \$1,500,000	78,604 (75,644 , 81,564)	2,473,992 (2,297,836 , 2,650,149)	159,564 (155,508 , 163,620)	11,018,832 (10,316,055 , 11,721,609)
\$1,500,000 under \$2,000,000	38,247 (37,071 , 39,424)	1,693,290 (1,579,422 , 1,807,159)	69,570 (68,001 , 71,139)	7,450,268 (7,055,141 , 7,845,394)
\$2,000,000 under \$5,000,000	66,815 (65,851 , 67,778)	4,308,256 (4,166,679 , 4,449,833)	108,986 (107,798 , 110,175)	20,442,167 (19,898,264 , 20,986,070)
\$5,000,000 under \$10,000,000	21,626 (21,308 , 21,944)	2,470,081 (2,405,386 , 2,534,777)	31,252 (30,877 , 31,627)	13,895,704 (13,504,696 , 14,286,712)
\$10,000,000 or more	17,111 (17,111 , 17,111)	5,094,153 (5,094,153 , 5,094,153)	22,506 (22,506 , 22,506)	56,877,313 (56,877,313 , 56,877,313)
Taxable returns, total	1,699,418 (1,645,068 , 1,753,769)	31,539,212 (30,389,874 , 32,688,551)	5,909,970 (5,801,033 , 6,018,907)	176,385,754 (173,657,841 , 179,113,667)
Nontaxable returns, total	197,304 (171,793 , 222,814)	2,360,233 (1,936,984 , 2,783,481)	605,270 (559,972 , 650,566)	6,834,479 (6,058,540 , 7,610,417)

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 2020 (Filing Year 2021)—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]		Slate income tax refunds	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)
All returns, total	6,162,916 (6,049,112 , 6,276,719)	150,231,398 (147,759,079 , 152,703,716)	2,494,361 (2,401,869 , 2,586,853)	3,024,684 (2,873,162 , 3,176,205)
Under \$5,000	29,457 (19,368 , 39,546)	52,811 (26,148 , 79,473)	* 5,371 (1,139 , 9,603)	* 3,369 (58 , 6,681)
\$5,000 under \$10,000	41,242 (29,391 , 53,093)	109,564 (64,276 , 154,852)	* 4,732 (706 , 8,757)	* 3,633 (-54 , 7,319)
\$10,000 under \$15,000	47,782 (34,712 , 60,852)	162,733 (98,991 , 226,475)	13,397 (6,428 , 20,367)	19,847 (4,577 , 35,116)
\$15,000 under \$20,000	41,859 (29,602 , 54,116)	102,665 (47,365 , 157,965)	11,309 (4,794 , 17,825)	11,391 (2,868 , 19,914)
\$20,000 under \$25,000	58,213 (43,894 , 72,532)	253,787 (146,367 , 361,207)	20,623 (11,823 , 29,423)	23,506 (1,779 , 45,233)
\$25,000 under \$30,000	69,573 (53,479 , 85,668)	318,893 (190,607 , 447,178)	27,837 (17,603 , 38,071)	15,880 (8,409 , 23,350)
\$30,000 under \$35,000	33,795 (22,928 , 44,662)	150,787 (80,051 , 221,523)	28,995 (18,551 , 39,440)	39,016 (15,543 , 62,490)
\$35,000 under \$40,000	52,828 (39,070 , 66,587)	212,038 (131,679 , 292,398)	54,143 (39,807 , 68,479)	38,440 (25,377 , 51,503)
\$40,000 under \$45,000	76,813 (60,230 , 93,396)	341,726 (219,289 , 464,162)	70,113 (53,753 , 86,474)	54,552 (36,031 , 73,074)
\$45,000 under \$50,000	86,436 (68,711 , 104,160)	438,284 (256,630 , 619,938)	86,027 (67,893 , 104,161)	73,933 (53,866 , 94,001)
\$50,000 under \$55,000	110,037 (89,932 , 130,142)	457,370 (293,011 , 621,728)	81,442 (63,959 , 98,925)	66,448 (48,327 , 84,568)
\$55,000 under \$60,000	108,030 (88,186 , 127,875)	471,760 (299,685 , 643,834)	102,623 (82,958 , 122,287)	88,095 (65,054 , 111,135)
\$60,000 under \$75,000	330,987 (296,278 , 365,696)	1,489,448 (1,166,740 , 1,812,156)	344,779 (308,735 , 380,822)	313,353 (270,947 , 355,758)
\$75,000 under \$100,000	581,548 (535,939 , 627,156)	3,263,552 (2,700,482 , 3,826,622)	562,847 (516,972 , 608,722)	595,817 (530,847 , 660,788)
\$100,000 under \$200,000	1,765,685 (1,690,851 , 1,840,519)	11,913,433 (10,603,291 , 13,223,575)	870,010 (814,303 , 925,716)	1,034,060 (942,570 , 1,125,550)
\$200,000 under \$500,000	1,771,618 (1,730,407 , 1,812,830)	21,741,452 (20,359,644 , 23,123,259)	176,359 (160,580 , 192,137)	363,304 (314,891 , 411,718)
\$500,000 under \$1,000,000	574,498 (560,692 , 588,304)	16,156,869 (15,078,397 , 17,235,341)	22,918 (19,795 , 26,041)	105,568 (51,527 , 159,609)
\$1,000,000 under \$1,500,000	155,464 (151,450 , 159,477)	8,911,127 (8,275,290 , 9,546,963)	4,450 (3,699 , 5,201)	23,409 (16,600 , 30,218)
\$1,500,000 under \$2,000,000	67,934 (66,382 , 69,485)	6,061,575 (5,706,507 , 6,416,642)	1,866 (1,585 , 2,146)	10,940 (7,641 , 14,238)
\$2,000,000 under \$5,000,000	106,524 (105,347 , 107,700)	16,729,562 (16,228,311 , 17,230,813)	2,850 (2,632 , 3,067)	50,514 (36,968 , 64,059)
\$5,000,000 under \$10,000,000	30,553 (30,182 , 30,925)	11,465,306 (11,104,860 , 11,825,752)	894 (826 , 963)	27,954 (23,799 , 32,109)
\$10,000,000 or more	22,039 (22,039 , 22,039)	49,426,658 (49,426,658 , 49,426,658)	776 (776 , 776)	61,656 (61,656 , 61,656)
Taxable returns, total	5,598,504 (5,492,875 , 5,704,134)	145,085,653 (142,696,131 , 147,475,174)	2,317,822 (2,228,773 , 2,406,870)	2,809,193 (2,663,649 , 2,954,737)
Nontaxable returns, total	564,411 (520,744 , 608,078)	5,145,745 (4,504,629 , 5,786,860)	176,539 (151,112 , 201,966)	215,491 (173,038 , 257,943)

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 2020 (Filing Year 2021)—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 (17)	Amount (18)	Number of returns (19)	Amount (20)
All returns, total	68,716 (53,524 , 83,908)	4,528,893 (3,379,166 , 5,678,619)	3,186,268 (3,102,222 , 3,270,314)	97,136,268 (93,298,441 , 100,974,096)
Under \$5,000	** 5,432 (995 , 9,868)	** 101,999 (9,906 , 194,091)	19,627 (11,398 , 27,856)	-9,702 (-77,389 , 57,985)
\$5,000 under \$10,000	**	**	24,579 (15,370 , 33,788)	59,964 (-32,984 , 152,912)
\$10,000 under \$15,000	**	**	31,276 (20,797 , 41,756)	-66,996 (-266,742 , 132,750)
\$15,000 under \$20,000	**	**	54,079 (39,951 , 68,206)	45,854 (-222,742 , 314,451)
\$20,000 under \$25,000	**	**	48,097 (34,870 , 61,324)	139,200 (-118,728 , 397,128)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	51,521 (37,734 , 65,308)	-29,612 (-301,670 , 242,446)
\$30,000 under \$35,000	0 (0 , 0)	0 (0 , 0)	56,128 (41,934 , 70,322)	154,721 (-226,527 , 535,969)
\$35,000 under \$40,000	** 2,073 (-800 , 4,948)	** 47,832 (-19,650 , 115,314)	77,276 (60,436 , 94,115)	567,780 (218,894 , 916,666)
\$40,000 under \$45,000	**	**	74,592 (68,054 , 91,129)	331,168 (-109,802 , 772,137)
\$45,000 under \$50,000	* 3,076 (-404 , 6,556)	* 87,612 (-21,734 , 196,958)	66,981 (51,398 , 82,565)	330,213 (-7,653 , 668,079)
\$50,000 under \$55,000	** 5,224 (819 , 9,630)	** 92,203 (10,171 , 174,236)	62,781 (47,606 , 77,956)	344,824 (-30,876 , 720,523)
\$55,000 under \$60,000	**	**	66,609 (51,109 , 82,110)	439,608 (-43,347 , 922,563)
\$60,000 under \$75,000	9,370 (3,445 , 15,296)	228,499 (43,348 , 413,650)	215,049 (187,276 , 242,822)	1,626,494 (949,551 , 2,303,437)
\$75,000 under \$100,000	10,291 (4,107 , 16,474)	338,560 (104,930 , 572,191)	345,570 (310,696 , 380,444)	2,580,462 (1,542,383 , 3,618,541)
\$100,000 under \$200,000	21,543 (12,690 , 30,396)	1,553,169 (774,714 , 2,331,624)	953,020 (900,800 , 1,005,240)	17,996,568 (15,782,451 , 20,210,685)
\$200,000 under \$500,000	10,365 (5,968 , 14,762)	1,544,819 (810,758 , 2,278,880)	731,402 (705,925 , 756,879)	31,791,094 (29,573,020 , 34,009,168)
\$500,000 under \$1,000,000	907 (322 , 1,492)	290,939 (75,879 , 505,998)	193,886 (185,821 , 201,950)	17,340,902 (16,006,469 , 18,675,334)
\$1,000,000 under \$1,500,000	* 187 (27 , 346)	* 61,603 (-16,293 , 139,499)	48,386 (46,073 , 50,699)	6,872,206 (6,187,286 , 7,557,127)
\$1,500,000 under \$2,000,000	* 84 (-1 , 169)	* 24,254 (-327 , 48,836)	19,669 (18,871 , 20,468)	3,100,898 (2,812,255 , 3,389,542)
\$2,000,000 under \$5,000,000	127 (74 , 179)	68,392 (20,613 , 116,170)	30,354 (29,677 , 31,031)	6,861,677 (6,455,297 , 7,268,057)
\$5,000,000 under \$10,000,000	24 (14 , 34)	65,256 (24,319 , 106,192)	8,788 (8,580 , 8,996)	2,937,455 (2,727,092 , 3,147,818)
\$10,000,000 or more	13 (13 , 13)	23,755 (23,755 , 23,755)	6,599 (6,599 , 6,599)	3,721,491 (3,721,491 , 3,721,491)
Taxable returns, total	62,960 (48,444 , 77,477)	4,394,875 (3,253,767 , 5,535,984)	2,779,160 (2,702,305 , 2,856,015)	94,866,592 (91,180,171 , 98,553,013)
Nontaxable returns, total	5,756 (1,273 , 10,239)	134,017 (-6,545 , 274,579)	407,108 (370,115 , 444,101)	2,269,677 (1,185,764 , 3,353,589)

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 2020 (Filing Year 2021)—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 (21)	Amount (22)	Number of returns (23)	Amount (24)
All returns, total	6,270,002 (6,157,215 , 6,382,790)	753,001,313 (748,010,112 , 757,992,515)	582,246 (555,119 , 609,374)	30,370,630 (29,529,098 , 31,212,162)
Under \$5,000	29,865 (19,978 , 39,751)	26,062 (-36,986 , 89,110)	1,450 (-562 , 3,461)	-11,465 (-33,116 , 10,187)
\$5,000 under \$10,000	48,727 (36,136 , 61,318)	44,569 (-28,031 , 117,169)	5,677 (1,484 , 9,869)	17,364 (-64,440 , 99,167)
\$10,000 under \$15,000	50,857 (37,828 , 63,886)	79,230 (-11,489 , 169,948)	2,145 (-213 , 4,503)	-6,560 (-33,227 , 20,107)
\$15,000 under \$20,000	44,171 (31,692 , 56,649)	117,684 (16,969 , 218,399)	1,905 (-230 , 4,040)	4,481 (-9,019 , 17,981)
\$20,000 under \$25,000	64,369 (49,484 , 79,295)	189,089 (71,854 , 306,324)	2,748 (411 , 5,085)	4,139 (-29,058 , 37,336)
\$25,000 under \$30,000	63,916 (48,719 , 79,113)	310,943 (129,498 , 492,388)	4,901 (921 , 8,882)	-47,583 (-179,985 , 84,820)
\$30,000 under \$35,000	40,388 (28,798 , 51,978)	202,324 (51,561 , 353,087)	5,347 (1,246 , 9,448)	-7,223 (-36,299 , 21,853)
\$35,000 under \$40,000	54,272 (40,480 , 68,063)	203,724 (76,878 , 330,570)	4,446 (903 , 7,988)	-18,227 (-77,576 , 41,121)
\$40,000 under \$45,000	79,275 (62,425 , 96,125)	392,764 (99,396 , 686,133)	5,304 (1,284 , 9,324)	-11,280 (-83,388 , 60,829)
\$45,000 under \$50,000	81,478 (64,498 , 98,459)	409,087 (172,435 , 645,738)	9,376 (3,726 , 15,027)	-72,340 (-149,757 , 5,078)
\$50,000 under \$55,000	109,287 (89,342 , 129,233)	452,175 (189,097 , 715,253)	9,796 (4,085 , 15,497)	-41,280 (-119,869 , 37,310)
\$55,000 under \$60,000	102,117 (83,050 , 121,185)	294,023 (135,981 , 452,064)	6,909 (2,340 , 11,478)	29,206 (-28,581 , 86,992)
\$60,000 under \$75,000	327,563 (293,366 , 361,761)	2,404,116 (1,780,484 , 3,027,748)	16,044 (8,779 , 23,309)	-76,124 (-177,002 , 24,754)
\$75,000 under \$100,000	559,938 (515,553 , 604,322)	4,012,836 (3,274,402 , 4,751,269)	31,279 (21,759 , 40,800)	151,990 (-220,443 , 524,424)
\$100,000 under \$200,000	1,751,832 (1,677,749 , 1,825,915)	19,106,061 (17,142,057 , 21,070,064)	99,690 (84,143 , 115,237)	271,036 (-102,853 , 644,926)
\$200,000 under \$500,000	1,857,403 (1,815,438 , 1,899,368)	55,272,414 (52,611,290 , 57,933,539)	161,280 (149,598 , 172,963)	1,128,011 (673,066 , 1,582,955)
\$500,000 under \$1,000,000	599,182 (585,174 , 613,189)	53,174,436 (50,692,439 , 55,656,433)	95,549 (89,991 , 101,107)	1,039,907 (747,995 , 1,331,819)
\$1,000,000 under \$1,500,000	165,336 (161,220 , 169,452)	36,246,920 (34,500,461 , 37,993,380)	37,337 (35,296 , 39,378)	647,710 (469,824 , 805,596)
\$1,500,000 under \$2,000,000	71,769 (70,205 , 73,373)	26,419,432 (25,418,557 , 27,420,306)	19,380 (18,618 , 20,141)	459,116 (347,225 , 571,007)
\$2,000,000 under \$5,000,000	112,830 (111,626 , 114,035)	89,972,001 (88,415,541 , 91,528,462)	37,093 (36,353 , 37,834)	1,624,102 (1,456,301 , 1,791,904)
\$5,000,000 under \$10,000,000	32,320 (31,939 , 32,700)	73,684,155 (72,442,462 , 74,925,849)	13,149 (12,898 , 13,400)	1,454,989 (1,352,217 , 1,557,761)
\$10,000,000 or more	23,068 (23,068 , 23,068)	389,987,270 (389,987,270 , 389,987,270)	11,440 (11,440 , 11,440)	23,830,659 (23,830,659 , 23,830,659)
Taxable returns, total	5,660,223 (5,556,117 , 5,764,328)	746,405,310 (741,494,357 , 751,316,264)	517,303 (493,477 , 541,128)	30,306,937 (29,556,871 , 31,057,003)
Nontaxable returns, total	609,779 (565,013 , 654,546)	6,596,003 (5,682,841 , 7,509,165)	64,944 (51,920 , 77,967)	63,693 (-317,957 , 445,343)

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 2020 (Filing Year 2021)—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	2,133,967 (2,055,946 , 2,211,987)	73,846,847 (70,414,489 , 77,279,205)	4,195,278 (4,084,082 , 4,306,474)	164,771,317 (159,173,999 , 170,368,635)
Under \$5,000	6,790 (1,904 , 11,676)	21,365 (-1,110 , 43,840)	16,144 (8,570 , 23,717)	124,655 (9,493 , 239,816)
\$5,000 under \$10,000	23,828 (14,732 , 32,924)	163,838 (92,935 , 234,742)	42,563 (30,071 , 55,054)	317,954 (207,076 , 428,831)
\$10,000 under \$15,000	29,233 (19,071 , 39,395)	257,055 (139,415 , 374,695)	52,924 (39,207 , 66,642)	509,818 (347,922 , 671,714)
\$15,000 under \$20,000	35,532 (24,136 , 46,928)	378,114 (240,517 , 515,711)	69,894 (63,580 , 86,208)	836,466 (606,518 , 1,066,413)
\$20,000 under \$25,000	42,006 (29,520 , 54,493)	311,861 (193,278 , 430,444)	88,189 (69,982 , 106,396)	1,321,703 (1,006,368 , 1,637,037)
\$25,000 under \$30,000	43,774 (30,967 , 56,580)	556,702 (319,952 , 793,452)	76,991 (59,951 , 94,031)	1,253,152 (911,627 , 1,594,676)
\$30,000 under \$35,000	30,502 (19,973 , 41,030)	525,254 (229,145 , 821,362)	69,654 (63,547 , 85,762)	1,344,460 (987,323 , 1,701,597)
\$35,000 under \$40,000	36,554 (24,872 , 48,236)	480,675 (296,837 , 664,512)	95,128 (76,139 , 114,117)	1,776,292 (1,322,187 , 2,230,397)
\$40,000 under \$45,000	46,451 (33,404 , 59,498)	697,765 (443,951 , 951,579)	87,513 (69,394 , 105,631)	1,957,734 (1,475,862 , 2,439,606)
\$45,000 under \$50,000	32,229 (21,367 , 43,092)	382,587 (217,140 , 548,035)	102,331 (82,795 , 121,867)	2,240,253 (1,729,739 , 2,750,767)
\$50,000 under \$55,000	55,455 (41,133 , 69,777)	703,578 (464,598 , 942,558)	127,485 (105,534 , 149,437)	3,447,690 (2,756,038 , 4,139,342)
\$55,000 under \$60,000	57,693 (43,146 , 72,240)	972,778 (653,090 , 1,292,465)	130,089 (108,244 , 151,933)	3,062,968 (2,423,246 , 3,702,690)
\$60,000 under \$75,000	174,565 (149,211 , 199,918)	2,944,165 (2,380,315 , 3,508,014)	423,066 (383,428 , 462,705)	11,763,554 (10,399,024 , 13,128,083)
\$75,000 under \$100,000	306,826 (273,263 , 340,389)	7,009,061 (5,939,259 , 8,078,862)	597,185 (550,357 , 644,013)	20,697,673 (18,666,373 , 22,728,973)
\$100,000 under \$200,000	684,423 (636,306 , 732,540)	22,004,213 (19,721,760 , 24,286,667)	1,336,081 (1,269,579 , 1,402,583)	62,249,400 (58,118,436 , 66,380,363)
\$200,000 under \$500,000	401,095 (380,349 , 421,841)	23,121,014 (21,207,287 , 25,034,741)	712,348 (683,369 , 741,327)	40,093,215 (37,652,651 , 42,533,778)
\$500,000 under \$1,000,000	80,218 (74,568 , 85,868)	6,099,282 (5,201,369 , 6,997,194)	104,728 (98,451 , 111,006)	6,748,946 (6,006,281 , 7,491,612)
\$1,000,000 under \$1,500,000	21,098 (19,463 , 22,732)	1,942,457 (1,576,405 , 2,308,508)	26,768 (24,968 , 28,567)	1,704,332 (1,434,354 , 1,974,311)
\$1,500,000 under \$2,000,000	8,169 (7,619 , 8,718)	920,895 (779,244 , 1,062,725)	10,979 (10,352 , 11,606)	836,646 (700,617 , 972,674)
\$2,000,000 under \$5,000,000	12,069 (11,612 , 12,526)	2,012,755 (1,803,284 , 2,222,227)	17,073 (16,538 , 17,609)	1,353,543 (1,235,745 , 1,471,341)
\$5,000,000 under \$10,000,000	3,288 (3,164 , 3,433)	1,159,311 (1,011,707 , 1,306,915)	4,738 (4,579 , 4,896)	546,897 (474,509 , 619,285)
\$10,000,000 or more	2,160 (2,160 , 2,160)	1,182,034 (1,182,034 , 1,182,034)	3,408 (3,408 , 3,408)	583,968 (583,968 , 583,968)
Taxable returns, total	1,834,214 (1,763,160 , 1,905,267)	69,482,031 (66,115,898 , 72,848,163)	3,684,234 (3,561,373 , 3,787,095)	156,210,212 (150,692,876 , 161,727,548)
Nontaxable returns, total	299,753 (267,172 , 332,335)	4,364,817 (3,683,901 , 5,045,732)	511,044 (467,988 , 554,100)	8,561,105 (7,589,359 , 9,532,851)

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 2020 (Filing Year 2021)—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 (29)	Amount (30)	Number of returns (31)	Amount (32)
All returns, total	1,314,908 (1,262,766 , 1,367,051)	40,830,128 (39,323,572 , 42,336,684)	815,858 (770,029 , 861,686)	17,702,980 (16,704,036 , 18,701,925)
Under \$5,000	6,391 (2,230 , 10,551)	38,910 (2,866 , 74,953)	12,381 (6,089 , 18,672)	176,779 (31,894 , 321,864)
\$5,000 under \$10,000	14,649 (7,607 , 21,690)	85,754 (42,543 , 128,965)	9,488 (4,068 , 14,909)	108,143 (39,571 , 176,714)
\$10,000 under \$15,000	14,355 (7,278 , 21,432)	81,103 (30,530 , 131,677)	7,257 (2,642 , 11,871)	122,391 (33,972 , 210,810)
\$15,000 under \$20,000	15,599 (8,128 , 23,071)	175,594 (64,568 , 286,620)	10,535 (4,699 , 16,370)	166,635 (55,179 , 278,091)
\$20,000 under \$25,000	17,237 (9,473 , 25,000)	184,159 (85,028 , 283,289)	10,942 (5,153 , 16,732)	313,675 (83,742 , 543,609)
\$25,000 under \$30,000	16,468 (8,976 , 23,959)	173,049 (68,256 , 287,842)	11,006 (4,751 , 17,261)	244,747 (43,689 , 445,804)
\$30,000 under \$35,000	9,752 (4,282 , 15,222)	100,411 (26,512 , 174,309)	17,014 (9,226 , 24,803)	346,916 (117,432 , 576,400)
\$35,000 under \$40,000	16,748 (9,054 , 24,442)	154,490 (40,577 , 268,403)	16,841 (9,155 , 24,527)	329,579 (109,049 , 550,108)
\$40,000 under \$45,000	20,203 (11,887 , 28,520)	252,350 (126,088 , 378,612)	15,226 (7,927 , 22,525)	204,354 (89,940 , 318,768)
\$45,000 under \$50,000	20,500 (11,994 , 29,006)	197,426 (78,785 , 316,067)	16,914 (9,166 , 24,663)	247,454 (119,947 , 374,960)
\$50,000 under \$55,000	21,996 (13,078 , 30,914)	118,018 (52,313 , 183,723)	18,194 (10,068 , 26,320)	223,086 (118,501 , 327,672)
\$55,000 under \$60,000	30,322 (19,814 , 40,830)	579,099 (307,152 , 851,045)	21,768 (13,058 , 30,479)	429,930 (226,244 , 633,617)
\$60,000 under \$75,000	72,568 (56,543 , 88,593)	873,995 (628,691 , 1,119,300)	74,556 (58,273 , 90,839)	1,133,334 (773,814 , 1,492,854)
\$75,000 under \$100,000	93,024 (75,551 , 110,496)	1,402,349 (1,020,928 , 1,783,771)	98,304 (79,814 , 116,794)	1,365,601 (1,030,037 , 1,701,166)
\$100,000 under \$200,000	369,863 (336,613 , 403,113)	5,967,107 (5,203,570 , 6,730,645)	257,560 (229,121 , 285,998)	3,050,894 (2,633,888 , 3,467,899)
\$200,000 under \$500,000	345,327 (327,403 , 363,251)	9,890,642 (8,975,397 , 10,805,888)	124,646 (114,178 , 135,114)	3,745,475 (3,310,890 , 4,180,059)
\$500,000 under \$1,000,000	119,522 (113,083 , 125,961)	5,890,369 (5,313,649 , 6,467,088)	49,484 (45,429 , 53,540)	2,083,271 (1,841,808 , 2,324,735)
\$1,000,000 under \$1,500,000	37,191 (35,162 , 39,220)	2,825,283 (2,547,594 , 3,102,971)	15,458 (14,148 , 16,769)	812,859 (713,392 , 912,327)
\$1,500,000 under \$2,000,000	18,641 (17,869 , 19,412)	1,705,060 (1,546,789 , 1,863,331)	7,505 (7,010 , 8,001)	461,261 (407,920 , 514,602)
\$2,000,000 under \$5,000,000	33,629 (32,918 , 34,339)	4,249,636 (4,029,984 , 4,469,288)	13,204 (12,752 , 13,656)	1,079,504 (1,012,613 , 1,146,395)
\$5,000,000 under \$10,000,000	11,572 (11,336 , 11,808)	2,220,838 (2,119,796 , 2,321,880)	4,155 (4,009 , 4,302)	451,700 (430,973 , 472,427)
\$10,000,000 or more	9,353 (9,353 , 9,353)	3,664,486 (3,664,486 , 3,664,486)	3,419 (3,419 , 3,419)	605,394 (605,394 , 605,394)
Taxable returns, total	1,148,260 (1,101,470 , 1,195,051)	38,745,690 (37,287,676 , 40,203,704)	689,460 (648,055 , 730,866)	15,152,026 (14,283,702 , 16,020,350)
Nontaxable returns, total	166,648 (143,488 , 189,807)	2,084,438 (1,702,559 , 2,466,317)	126,398 (106,619 , 146,177)	2,550,954 (2,055,438 , 3,046,471)

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 2020 (Filing Year 2021)—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	70,591 (57,291 , 83,890)	1,252,290 (855,105 , 1,649,474)	2,651,563 (2,585,648 , 2,717,478)	532,888,289 (525,856,326 , 539,920,252)
Under \$5,000	** 1,260 (-745 , 3,266)	** 2,318 (-976 , 5,612)	10,194 (4,342 , 16,045)	-157,387 (-383,159 , 68,385)
\$5,000 under \$10,000	**	**	7,167 (2,859 , 11,476)	-303,841 (-509,752 , -97,930)
\$10,000 under \$15,000	**	**	15,581 (8,412 , 22,751)	-557,955 (-1,010,853 , -105,057)
\$15,000 under \$20,000	**	**	13,180 (6,327 , 20,033)	-23,134 (-138,511 , 92,243)
\$20,000 under \$25,000	* 2,019 (-769 , 4,807)	* 243 (-24,574 , 25,060)	12,748 (6,609 , 18,887)	-98,472 (-403,653 , 206,709)
\$25,000 under \$30,000	* 42 (-18 , 102)	* 1,805 (-753 , 4,362)	15,569 (8,344 , 22,794)	-160,962 (-359,032 , 37,108)
\$30,000 under \$35,000	** 2,022 (-774 , 4,819)	** 18,937 (-25,492 , 63,366)	17,060 (9,492 , 24,629)	-284,978 (-546,043 , -23,913)
\$35,000 under \$40,000	**	**	18,496 (10,642 , 26,351)	-320,748 (-679,372 , 37,875)
\$40,000 under \$45,000	* 2,262 (-606 , 5,131)	* 31,985 (-17,613 , 81,582)	32,816 (22,114 , 43,518)	-204,191 (-572,285 , 163,902)
\$45,000 under \$50,000	** 2,327 (-519 , 5,172)	** 38,132 (-24,615 , 100,877)	29,721 (19,523 , 39,918)	-84,951 (-431,675 , 261,774)
\$50,000 under \$55,000	**	**	31,398 (20,972 , 41,825)	-78,787 (-364,185 , 206,612)
\$55,000 under \$60,000	* 2,021 (-767 , 4,809)	* 16,008 (-6,193 , 38,209)	28,635 (18,783 , 38,487)	-30,729 (-447,382 , 386,925)
\$60,000 under \$75,000	7,259 (2,030 , 12,489)	22,840 (-13,695 , 59,375)	93,485 (75,647 , 111,324)	179,481 (-393,770 , 752,733)
\$75,000 under \$100,000	8,747 (3,191 , 14,303)	180,331 (260 , 360,401)	155,061 (133,032 , 179,089)	190,529 (-694,276 , 1,075,335)
\$100,000 under \$200,000	15,679 (8,446 , 22,913)	343,848 (75,517 , 612,180)	648,283 (604,446 , 692,120)	14,667,465 (12,070,079 , 17,264,852)
\$200,000 under \$500,000	18,396 (13,859 , 22,933)	441,453 (245,753 , 637,154)	829,811 (802,459 , 857,162)	66,779,379 (61,998,790 , 69,559,968)
\$500,000 under \$1,000,000	4,812 (3,448 , 6,177)	82,021 (27,119 , 136,923)	375,399 (364,141 , 386,657)	84,746,580 (80,854,177 , 88,638,984)
\$1,000,000 under \$1,500,000	1,650 (1,192 , 2,108)	12,004 (-4,554 , 28,563)	118,605 (115,031 , 122,178)	51,797,010 (49,286,712 , 54,307,307)
\$1,500,000 under \$2,000,000	636 (474 , 799)	22,110 (-928 , 45,147)	55,628 (54,307 , 56,948)	36,562,743 (35,291,905 , 37,833,581)
\$2,000,000 under \$5,000,000	969 (847 , 1,092)	11,457 (-6,809 , 29,722)	92,847 (91,730 , 93,964)	102,047,274 (100,166,183 , 103,928,365)
\$5,000,000 under \$10,000,000	260 (225 , 295)	13,874 (5,566 , 22,183)	28,007 (27,649 , 28,365)	62,227,183 (60,903,859 , 63,550,507)
\$10,000,000 or more	226 (226 , 226)	12,926 (12,926 , 12,926)	20,871 (20,871 , 20,871)	116,996,780 (116,996,780 , 116,996,780)
Taxable returns, total	61,156 (49,137 , 73,175)	1,180,995 (797,974 , 1,564,017)	2,438,283 (2,377,159 , 2,499,407)	536,922,642 (530,010,490 , 543,834,793)
Nontaxable returns, total	9,435 (3,740 , 15,130)	71,295 (-33,829 , 176,418)	213,280 (188,194 , 238,366)	-4,034,352 (-5,300,285 , -2,768,420)

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 2020 (Filing Year 2021)—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		Amount (38)	Farm net income less loss	
	Number of returns (37)	Amount (39)		Number of returns (40)	Amount (40)
All returns, total	202,655 (183,479 , 221,831)	20,793,018 (19,598,500 , 21,867,536)	199,479 (179,652 , 219,306)	-5,125,943 (-5,831,921 , -4,419,965)	
Under \$5,000	* 1,028 (-933 , 2,990)	* 4,448 (-4,010 , 12,907)	2,801 (-161 , 5,763)	-55,511 (-138,280 , 27,257)	
\$5,000 under \$10,000	** 115 (-78 , 309)	** 1,232 (-570 , 3,033)	4,792 (793 , 8,790)	-89,493 (-180,749 , 1,763)	
\$10,000 under \$15,000	**	**	* 2,171 (-796 , 5,137)	* -44,780 (-76,361 , -13,198)	
\$15,000 under \$20,000	* 2,018 (-770 , 4,806)	* 1,460 (-765 , 3,686)	* 265 (-77 , 607)	* -18,575 (-50,719 , 13,568)	
\$20,000 under \$25,000	* 3,111 (-291 , 6,512)	* 32,466 (-7,813 , 72,745)	6,065 (1,492 , 10,637)	-71,549 (-139,361 , -3,736)	
\$25,000 under \$30,000	* 1,120 (-871 , 3,111)	* 7,408 (-2,150 , 16,966)	1,223 (-791 , 3,236)	-22,608 (-45,352 , 136)	
\$30,000 under \$35,000	* 52 (-11 , 116)	* 445 (-1,686 , 2,575)	* 1,157 (-836 , 3,150)	* -27,814 (-72,719 , 17,092)	
\$35,000 under \$40,000	2,170 (-616 , 4,956)	-34,321 (-126,568 , 57,926)	3,552 (-62 , 7,166)	-26,975 (-153,564 , 99,613)	
\$40,000 under \$45,000	2,084 (-790 , 4,958)	36,745 (-21,846 , 95,335)	6,793 (2,217 , 11,368)	-122,460 (-222,851 , -22,069)	
\$45,000 under \$50,000	* 4,006 (101 , 7,911)	* 20,760 (-8,636 , 50,155)	3,988 (883 , 7,092)	-125,864 (-254,650 , 2,922)	
\$50,000 under \$55,000	4,069 (187 , 7,951)	63,571 (-18,047 , 145,189)	4,904 (730 , 9,078)	-75,582 (-155,923 , 4,759)	
\$55,000 under \$60,000	4,106 (202 , 8,011)	65,209 (-1,074 , 131,492)	1,656 (-540 , 3,853)	-43,076 (-105,153 , 19,002)	
\$60,000 under \$75,000	5,775 (1,244 , 10,307)	111,126 (-4,442 , 226,694)	16,282 (8,600 , 23,964)	-276,252 (-581,392 , 28,889)	
\$75,000 under \$100,000	15,127 (7,818 , 22,437)	250,211 (31,649 , 468,773)	15,614 (8,628 , 22,600)	-497,859 (-766,988 , -228,730)	
\$100,000 under \$200,000	47,681 (35,860 , 59,503)	1,258,994 (728,091 , 1,789,897)	55,695 (44,288 , 67,103)	-777,525 (-1,112,254 , -442,795)	
\$200,000 under \$500,000	58,978 (51,430 , 66,526)	2,583,614 (1,965,966 , 3,201,263)	44,557 (38,273 , 50,840)	-1,094,467 (-1,420,440 , -768,493)	
\$500,000 under \$1,000,000	22,215 (19,434 , 24,995)	2,161,983 (1,619,679 , 2,704,288)	15,629 (13,387 , 17,872)	-583,332 (-760,657 , -406,006)	
\$1,000,000 under \$1,500,000	8,382 (7,423 , 9,341)	1,075,641 (781,660 , 1,369,622)	4,761 (4,051 , 5,471)	-241,480 (-306,222 , -176,739)	
\$1,500,000 under \$2,000,000	4,874 (4,487 , 5,261)	958,028 (773,045 , 1,143,011)	1,874 (1,648 , 2,100)	-110,051 (-161,916 , -58,185)	
\$2,000,000 under \$5,000,000	8,952 (8,585 , 9,320)	3,053,308 (2,762,580 , 3,344,036)	3,675 (3,443 , 3,907)	-355,738 (-412,632 , -298,844)	
\$5,000,000 under \$10,000,000	3,510 (3,382 , 3,638)	2,257,731 (2,058,215 , 2,457,247)	1,090 (1,016 , 1,163)	-162,065 (-196,927 , -127,203)	
\$10,000,000 or more	3,281 (3,281 , 3,281)	6,822,958 (6,822,958 , 6,822,958)	938 (938 , 938)	-302,888 (-302,888 , -302,888)	
Taxable returns, total	185,869 (168,280 , 203,457)	20,571,005 (19,450,320 , 21,691,690)	165,799 (148,479 , 183,120)	-4,225,113 (-4,855,233 , -3,594,993)	
Nontaxable returns, total	16,786 (9,137 , 24,435)	162,013 (-14,803 , 338,829)	33,679 (23,673 , 43,686)	-900,830 (-1,222,619 , -579,040)	

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 2020 (Filing Year 2021)—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		Unemployment compensation exclusion amount	
	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)
All returns, total	1,781,074 (1,706,655 , 1,855,494)	25,281,043 (23,977,452 , 26,584,634)	821,673 (767,152 , 876,194)	7,564,452 (7,024,977 , 8,103,926)
Under \$5,000	5,220 (1,068 , 9,372)	69,170 (10,496 , 127,843)	5,220 (1,068 , 9,372)	45,722 (8,012 , 83,433)
\$5,000 under \$10,000	15,190 (7,946 , 22,434)	247,579 (124,726 , 370,431)	12,844 (6,185 , 19,503)	128,712 (61,273 , 196,151)
\$10,000 under \$15,000	20,219 (11,580 , 28,857)	324,147 (172,621 , 475,673)	18,217 (10,036 , 26,399)	170,717 (93,363 , 248,071)
\$15,000 under \$20,000	28,928 (18,494 , 39,362)	503,430 (304,375 , 702,485)	21,922 (12,868 , 30,975)	217,520 (123,583 , 311,456)
\$20,000 under \$25,000	37,764 (25,781 , 49,747)	548,642 (345,446 , 751,838)	26,446 (16,400 , 36,493)	238,758 (144,729 , 332,788)
\$25,000 under \$30,000	34,085 (22,861 , 45,309)	542,308 (338,132 , 746,484)	22,006 (13,085 , 30,926)	206,768 (117,740 , 295,797)
\$30,000 under \$35,000	50,191 (36,456 , 63,926)	797,101 (539,761 , 1,054,441)	37,040 (25,275 , 48,806)	353,537 (233,186 , 473,888)
\$35,000 under \$40,000	68,188 (52,148 , 84,188)	1,095,921 (793,488 , 1,398,353)	39,820 (27,649 , 51,990)	347,917 (236,423 , 459,412)
\$40,000 under \$45,000	64,670 (48,936 , 80,405)	817,040 (560,701 , 1,073,379)	35,571 (23,923 , 47,220)	315,852 (206,250 , 425,454)
\$45,000 under \$50,000	39,168 (27,013 , 51,322)	626,084 (393,394 , 858,774)	24,105 (14,634 , 33,577)	222,668 (134,268 , 311,068)
\$50,000 under \$55,000	66,793 (50,878 , 82,708)	1,005,871 (725,878 , 1,285,864)	43,634 (30,804 , 56,464)	384,513 (266,039 , 502,988)
\$55,000 under \$60,000	55,983 (41,560 , 70,405)	783,274 (515,999 , 1,050,549)	30,363 (19,849 , 40,878)	281,790 (175,548 , 388,032)
\$60,000 under \$75,000	152,701 (128,813 , 176,589)	2,435,598 (1,970,674 , 2,900,523)	99,181 (79,970 , 118,392)	951,132 (751,848 , 1,150,417)
\$75,000 under \$100,000	226,626 (197,648 , 255,604)	3,071,176 (2,582,441 , 3,559,911)	133,016 (110,994 , 155,039)	1,138,367 (930,126 , 1,346,607)
\$100,000 under \$200,000	575,873 (531,228 , 620,517)	7,893,215 (7,141,504 , 8,644,927)	270,443 (239,517 , 301,369)	2,548,612 (2,232,585 , 2,864,639)
\$200,000 under \$500,000	290,958 (272,353 , 309,563)	3,862,134 (3,552,583 , 4,171,684)	* 1,219 (131 , 2,308)	* 7,868 (266 , 15,470)
\$500,000 under \$1,000,000	36,097 (32,212 , 39,982)	483,795 (418,743 , 548,848)	* 463 (-20 , 947)	* 2,953 (-2,154 , 8,059)
\$1,000,000 under \$1,500,000	6,818 (5,856 , 7,781)	96,361 (79,395 , 113,327)	* 101 (-13 , 215)	* 617 (-236 , 1,470)
\$1,500,000 under \$2,000,000	2,464 (2,130 , 2,797)	34,695 (28,358 , 41,033)	* 25 (-1 , 51)	* 329 (-78 , 737)
\$2,000,000 under \$5,000,000	2,474 (2,250 , 2,699)	33,990 (30,116 , 37,864)	* 32 (8 , 56)	* 83 (21 , 145)
\$5,000,000 under \$10,000,000	494 (438 , 551)	6,994 (5,967 , 8,021)	** 3 (3 , 3)	** 17 (17 , 17)
\$10,000,000 or more	190 (190 , 190)	2,519 (2,519 , 2,519)	**	**
Taxable returns, total	1,558,790 (1,489,807 , 1,627,772)	21,490,737 (20,314,477 , 22,666,998)	673,483 (623,884 , 723,082)	6,066,414 (5,585,616 , 6,547,213)
Nontaxable returns, total	222,284 (194,066 , 250,503)	3,790,306 (3,224,194 , 4,356,417)	148,190 (125,396 , 170,983)	1,498,037 (1,251,934 , 1,744,140)

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Taxable Social Security benefits		Amount (46)	Net operating loss	
	Number of returns (45)	Amount (46)		Number of returns (47)	Amount (48)
All returns, total	3,494,785 (3,392,632 , 3,596,938)	71,623,797 (69,405,314 , 73,842,280)	118,979 (101,467 , 136,492)	11,876,110 (11,218,951 , 12,533,270)	
Under \$5,000	362 (-313 , 1,037)	1,831 (-1,168 , 4,831)	8,171 (2,799 , 13,543)	190,025 (39,277 , 340,773)	
\$5,000 under \$10,000	6,107 (1,605 , 10,609)	17,456 (-120 , 35,032)	9,894 (3,926 , 15,862)	171,018 (24,833 , 317,203)	
\$10,000 under \$15,000	26,287 (16,568 , 36,006)	58,506 (20,757 , 96,255)	5,647 (1,183 , 10,111)	110,798 (9,408 , 212,187)	
\$15,000 under \$20,000	66,566 (50,887 , 82,246)	142,045 (90,782 , 193,308)	3,997 (464 , 7,530)	50,813 (12,570 , 89,055)	
\$20,000 under \$25,000	118,504 (97,500 , 139,508)	368,849 (294,561 , 443,137)	6,149 (1,881 , 10,416)	152,084 (58,985 , 245,183)	
\$25,000 under \$30,000	103,943 (84,243 , 123,643)	571,701 (445,535 , 697,867)	6,973 (2,073 , 11,873)	142,075 (32,374 , 251,777)	
\$30,000 under \$35,000	79,529 (62,468 , 96,591)	575,730 (444,096 , 707,364)	2,046 (-146 , 4,239)	58,720 (12,396 , 105,044)	
\$35,000 under \$40,000	93,659 (74,883 , 112,435)	886,620 (698,205 , 1,075,035)	259 (17 , 500)	26,092 (10,807 , 41,377)	
\$40,000 under \$45,000	89,810 (71,490 , 108,131)	980,561 (765,624 , 1,195,498)	3,139 (178 , 6,100)	93,856 (15,955 , 171,758)	
\$45,000 under \$50,000	94,360 (75,735 , 112,986)	1,259,089 (1,002,436 , 1,515,741)	4,670 (652 , 8,688)	66,644 (4,652 , 128,636)	
\$50,000 under \$55,000	120,894 (99,573 , 142,215)	1,675,312 (1,360,006 , 1,990,618)	3,838 (306 , 7,369)	163,159 (19,125 , 307,194)	
\$55,000 under \$60,000	129,983 (108,035 , 151,930)	2,086,429 (1,718,398 , 2,454,459)	1,624 (-408 , 3,656)	177,708 (17,780 , 337,636)	
\$60,000 under \$75,000	368,076 (331,247 , 404,905)	6,638,614 (5,935,216 , 7,342,013)	10,473 (4,492 , 16,454)	292,541 (157,442 , 427,640)	
\$75,000 under \$100,000	514,127 (470,901 , 557,354)	10,968,671 (9,979,719 , 11,957,623)	10,064 (4,617 , 15,512)	426,333 (200,302 , 652,364)	
\$100,000 under \$200,000	1,028,527 (970,088 , 1,086,966)	25,598,994 (24,002,418 , 27,195,570)	17,788 (11,058 , 24,517)	1,152,862 (639,253 , 1,466,471)	
\$200,000 under \$500,000	479,020 (455,980 , 502,060)	13,990,719 (13,275,419 , 14,706,019)	14,623 (11,492 , 17,755)	1,634,799 (1,360,776 , 1,908,823)	
\$500,000 under \$1,000,000	98,889 (92,927 , 104,852)	3,219,054 (3,003,801 , 3,434,307)	4,491 (3,601 , 5,380)	1,209,164 (1,031,809 , 1,386,518)	
\$1,000,000 under \$1,500,000	29,801 (27,958 , 31,644)	978,376 (912,171 , 1,044,581)	1,620 (1,256 , 1,985)	659,199 (558,997 , 759,401)	
\$1,500,000 under \$2,000,000	13,590 (12,890 , 14,289)	450,564 (426,366 , 474,761)	881 (744 , 1,019)	400,021 (335,839 , 464,203)	
\$2,000,000 under \$5,000,000	21,789 (21,200 , 22,378)	756,054 (733,912 , 778,197)	1,536 (1,401 , 1,671)	1,253,495 (1,165,340 , 1,341,650)	
\$5,000,000 under \$10,000,000	6,362 (6,183 , 6,541)	228,157 (221,243 , 235,071)	568 (521 , 616)	822,926 (786,258 , 859,593)	
\$10,000,000 or more	4,600 (4,600 , 4,600)	170,465 (170,465 , 170,465)	529 (529 , 529)	2,621,780 (2,621,780 , 2,621,780)	
Taxable returns, total	2,989,681 (2,896,439 , 3,082,923)	66,315,023 (64,164,553 , 68,465,493)	63,862 (52,336 , 75,387)	10,006,129 (9,485,146 , 10,527,113)	
Nontaxable returns, total	505,104 (462,569 , 547,638)	5,308,774 (4,744,725 , 5,872,823)	55,118 (41,927 , 68,309)	1,869,981 (1,469,068 , 2,270,894)	

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Cancellation of debt		Taxable health savings account distributions	
	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)
All returns, total	118,060 (102,890 , 133,229)	1,911,778 (1,774,839 , 2,048,717)	73,091 (69,457 , 86,725)	120,265 (83,595 , 156,935)
Under \$5,000	** 2,050 (-723 , 4,824)	** 13,085 (-4,508 , 30,679)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	**	**	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	**	**	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	**	**	0 (0 , 0)	0 (0 , 0)
\$20,000 under \$25,000	* 108 (-85 , 301)	* 743 (-705 , 2,190)	** 2,013 (-774 , 4,799)	** 1,055 (-883 , 2,994)
\$25,000 under \$30,000	* 2,883 (-173 , 5,940)	* 25,800 (-10,970 , 62,570)	0 (0 , 0)	0 (0 , 0)
\$30,000 under \$35,000	* 14 (-2 , 30)	* 122 (-96 , 341)	0 (0 , 0)	0 (0 , 0)
\$35,000 under \$40,000	* 1,310 (-737 , 3,366)	* 13,671 (-3,953 , 36,295)	**	**
\$40,000 under \$45,000	* 1,335 (-675 , 3,344)	* 3,885 (-1,632 , 9,403)	0 (0 , 0)	0 (0 , 0)
\$45,000 under \$50,000	* 1,011 (-951 , 2,972)	* 2,388 (-2,224 , 7,000)	** 4,030 (86 , 7,972)	** 4,863 (-765 , 10,493)
\$50,000 under \$55,000	* 1,016 (-966 , 2,997)	* 14,983 (-14,334 , 44,300)	**	**
\$55,000 under \$60,000	1,149 (-823 , 3,121)	7,568 (-6,981 , 22,116)	**	**
\$60,000 under \$75,000	* 2,024 (-764 , 4,812)	* 6,387 (-5,507 , 18,280)	* 2,310 (-544 , 5,163)	* 9,372 (-4,581 , 23,325)
\$75,000 under \$100,000	8,453 (2,846 , 14,061)	46,076 (8,768 , 83,385)	* 4,008 (85 , 7,930)	* 3,089 (-258 , 6,436)
\$100,000 under \$200,000	11,624 (5,080 , 18,168)	36,526 (6,052 , 66,999)	* 5,012 (627 , 9,397)	* 11,293 (-2,334 , 24,920)
\$200,000 under \$500,000	24,487 (15,306 , 33,667)	101,954 (53,999 , 149,910)	22,156 (13,251 , 31,062)	28,822 (3,307 , 54,336)
\$500,000 under \$1,000,000	20,182 (15,423 , 24,940)	170,397 (106,229 , 234,565)	25,745 (19,603 , 31,888)	43,625 (28,881 , 58,370)
\$1,000,000 under \$1,500,000	11,220 (9,386 , 13,054)	164,137 (111,686 , 216,589)	5,704 (4,075 , 7,333)	12,275 (5,489 , 19,062)
\$1,500,000 under \$2,000,000	6,573 (5,738 , 7,408)	99,325 (77,427 , 121,223)	1,254 (832 , 1,675)	3,382 (1,637 , 5,127)
\$2,000,000 under \$5,000,000	3,912 (3,578 , 4,247)	113,701 (72,543 , 154,858)	275 (189 , 361)	721 (395 , 1,047)
\$5,000,000 under \$10,000,000	9,761 (9,389 , 10,133)	248,889 (214,015 , 283,764)	424 (332 , 515)	1,173 (757 , 1,588)
\$10,000,000 or more	4,335 (4,192 , 4,477)	221,591 (200,524 , 242,658)	112 (87 , 137)	427 (297 , 558)
Taxable returns, total	109,329 (95,031 , 123,628)	1,843,591 (1,712,221 , 1,974,962)	70,058 (66,856 , 83,259)	118,920 (82,304 , 155,536)
Nontaxable returns, total	8,730 (3,663 , 13,797)	68,187 (29,521 , 106,853)	3,034 (-374 , 6,442)	1,345 (-638 , 3,328)

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 2020 (Filing Year 2021)—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 (53)	Amount (54)	Number of returns (55)	Amount (56)
All returns, total	13,322 (8,739 , 17,905)	1,166,541 (757,490 , 1,575,593)	397,508 (363,718 , 431,297)	20,485,885 (18,863,140 , 22,108,629)
Under \$5,000	** 5 (5 , 5)	** 891 (891 , 891)	** 1,151 (-830 , 3,131)	** 7,594 (-2,875 , 18,064)
\$5,000 under \$10,000	**	**	**	**
\$10,000 under \$15,000	* 3 (3 , 3)	* 475 (475 , 475)	* 2,355 (-500 , 5,211)	* 16,863 (-11,073 , 44,799)
\$15,000 under \$20,000	* 3 (3 , 3)	* 444 (444 , 444)	* 5,005 (620 , 9,390)	* 32,782 (-7,792 , 73,355)
\$20,000 under \$25,000	* 8 (8 , 8)	* 1,515 (1,515 , 1,515)	* 6,369 (1,506 , 11,232)	* 103,256 (15,984 , 190,529)
\$25,000 under \$30,000	* 6 (6 , 6)	* 1,063 (1,063 , 1,063)	6,214 (1,385 , 11,044)	78,996 (13,765 , 144,227)
\$30,000 under \$35,000	* 8 (8 , 8)	* 1,460 (1,460 , 1,460)	10,051 (3,850 , 16,253)	143,593 (31,997 , 255,189)
\$35,000 under \$40,000	12 (12 , 12)	2,091 (2,091 , 2,091)	10,377 (4,125 , 16,630)	121,654 (32,988 , 210,319)
\$40,000 under \$45,000	1,000 (-927 , 2,927)	108,539 (-98,845 , 315,923)	11,186 (4,665 , 17,706)	144,932 (35,619 , 254,245)
\$45,000 under \$50,000	10 (10 , 10)	1,628 (1,628 , 1,628)	6,921 (2,000 , 11,841)	159,810 (15,600 , 304,020)
\$50,000 under \$55,000	* 992 (-935 , 2,919)	* 107,260 (-100,123 , 314,644)	10,064 (3,858 , 16,269)	166,923 (24,538 , 309,308)
\$55,000 under \$60,000	* 313 (-286 , 912)	* 34,000 (-30,425 , 96,426)	8,086 (2,556 , 13,617)	119,205 (16,136 , 222,273)
\$60,000 under \$75,000	354 (-245 , 953)	39,654 (-24,772 , 104,080)	30,434 (19,785 , 41,083)	541,048 (266,136 , 815,959)
\$75,000 under \$100,000	1,403 (-615 , 3,421)	96,025 (-36,985 , 229,036)	41,313 (28,946 , 53,681)	591,674 (332,374 , 850,975)
\$100,000 under \$200,000	3,084 (662 , 5,507)	230,465 (50,462 , 410,468)	135,732 (114,137 , 157,327)	3,246,840 (2,389,608 , 4,104,072)
\$200,000 under \$500,000	2,749 (1,237 , 4,260)	216,378 (85,745 , 347,010)	86,147 (75,550 , 96,744)	4,516,184 (3,714,414 , 5,317,954)
\$500,000 under \$1,000,000	1,668 (924 , 2,411)	148,811 (80,534 , 217,087)	15,967 (13,406 , 18,528)	2,764,590 (1,909,760 , 3,619,420)
\$1,000,000 under \$1,500,000	703 (404 , 1,001)	79,750 (45,037 , 114,464)	4,474 (3,720 , 5,227)	1,239,062 (881,496 , 1,596,627)
\$1,500,000 under \$2,000,000	275 (189 , 360)	26,794 (17,698 , 35,891)	1,798 (1,530 , 2,067)	784,509 (573,969 , 995,048)
\$2,000,000 under \$5,000,000	530 (433 , 628)	49,584 (39,810 , 59,357)	2,685 (2,464 , 2,907)	2,054,411 (1,772,053 , 2,336,769)
\$5,000,000 under \$10,000,000	112 (87 , 136)	11,360 (8,847 , 13,873)	734 (668 , 801)	1,046,540 (859,472 , 1,233,608)
\$10,000,000 or more	85 (85 , 85)	8,353 (8,353 , 8,353)	443 (443 , 443)	2,605,420 (2,605,420 , 2,605,420)
Taxable returns, total	10,346 (6,708 , 13,984)	804,521 (549,882 , 1,059,160)	348,782 (317,614 , 379,951)	18,816,039 (17,244,666 , 20,387,412)
Nontaxable returns, total	2,976 (186 , 5,766)	362,021 (41,739 , 682,302)	48,726 (35,649 , 61,802)	1,669,846 (1,264,139 , 2,075,553)

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 2020 (Filing Year 2021)—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		Amount (58)	Total statutory adjustments				
	Number of returns (57)	Amount (56)		Number of returns (59)	Amount (60)			
All returns, total	1,107,568	(1,057,823 , 1,157,293)	15,771,142	(14,388,865 , 17,153,419)	4,381,854	(4,279,700 , 4,484,008)	46,619,486	(45,623,947 , 48,015,024)
Under \$5,000		2,100 (-235 , 4,435)	-12,768 (-49,989 , 24,452)		14,724 (7,610 , 21,839)		48,834 (-14,417 , 112,084)	
\$5,000 under \$10,000		5,195 (1,060 , 9,331)	11,002 (-39,312 , 61,315)		21,972 (13,378 , 30,567)		76,821 (37,709 , 115,934)	
\$10,000 under \$15,000		11,899 (5,480 , 18,317)	-16,085 (-126,297 , 94,127)		21,382 (12,661 , 30,103)		60,251 (12,290 , 108,212)	
\$15,000 under \$20,000		4,025 (473 , 7,577)	13,479 (-5,998 , 32,957)		37,896 (26,059 , 49,733)		79,757 (41,620 , 117,895)	
\$20,000 under \$25,000		18,553 (10,349 , 26,757)	26,923 (-105,457 , 159,303)		55,741 (41,500 , 69,982)		139,998 (85,798 , 194,198)	
\$25,000 under \$30,000		14,907 (7,456 , 22,357)	11,494 (-124,692 , 147,681)		40,166 (28,071 , 52,262)		107,567 (59,883 , 155,251)	
\$30,000 under \$35,000		5,635 (1,191 , 10,078)	34,162 (-31,000 , 99,324)		59,009 (44,416 , 73,602)		270,396 (172,436 , 368,356)	
\$35,000 under \$40,000		12,373 (5,564 , 19,183)	27,366 (-3,430 , 58,161)		88,175 (70,129 , 106,221)		320,026 (213,731 , 426,321)	
\$40,000 under \$45,000		16,987 (9,223 , 24,751)	82,757 (13,512 , 152,003)		88,006 (69,932 , 106,080)		369,111 (241,475 , 496,748)	
\$45,000 under \$50,000		14,776 (7,382 , 22,171)	81,208 (8,080 , 154,336)		84,265 (66,738 , 101,792)		351,386 (185,743 , 517,030)	
\$50,000 under \$55,000		18,926 (10,711 , 27,141)	38,845 (-34,733 , 112,424)		94,215 (75,498 , 112,931)		300,599 (209,364 , 391,835)	
\$55,000 under \$60,000		17,127 (9,407 , 24,847)	10,474 (-25,762 , 46,711)		102,987 (83,494 , 122,480)		505,700 (318,285 , 693,114)	
\$60,000 under \$75,000		60,249 (45,392 , 75,106)	137,962 (4,670 , 271,255)		325,531 (290,964 , 360,098)		1,127,241 (913,881 , 1,340,601)	
\$75,000 under \$100,000		101,097 (82,081 , 120,114)	121,296 (-95,484 , 338,076)		450,536 (410,243 , 490,829)		1,599,889 (1,334,148 , 1,865,630)	
\$100,000 under \$200,000		303,029 (270,939 , 335,120)	1,168,239 (582,020 , 1,754,457)		1,358,640 (1,293,010 , 1,424,271)		8,115,412 (7,471,619 , 8,759,205)	
\$200,000 under \$500,000		284,539 (266,591 , 302,487)	2,573,421 (1,718,158 , 3,428,685)		999,923 (968,603 , 1,031,243)		14,075,301 (13,343,758 , 14,806,843)	
\$500,000 under \$1,000,000		109,571 (103,173 , 115,968)	2,285,725 (1,550,856 , 3,020,595)		318,390 (307,823 , 328,956)		9,065,678 (8,589,291 , 9,542,065)	
\$1,000,000 under \$1,500,000		34,716 (32,698 , 36,734)	964,906 (732,882 , 1,196,930)		87,409 (84,265 , 90,552)		3,345,809 (3,145,446 , 3,546,171)	
\$1,500,000 under \$2,000,000		18,131 (17,304 , 18,957)	770,545 (614,753 , 926,336)		39,393 (36,280 , 40,507)		1,717,016 (1,636,460 , 1,797,572)	
\$2,000,000 under \$5,000,000		32,375 (31,669 , 33,080)	2,164,163 (1,918,814 , 2,409,512)		62,065 (61,105 , 63,025)		3,026,831 (2,937,020 , 3,116,641)	
\$5,000,000 under \$10,000,000		11,351 (11,114 , 11,588)	1,261,804 (1,124,062 , 1,399,545)		18,289 (17,986 , 18,591)		1,047,898 (1,015,205 , 1,080,592)	
\$10,000,000 or more		9,997 (9,997 , 9,997)	4,014,224 (4,014,224 , 4,014,224)		13,141 (13,141 , 13,141)		1,067,965 (1,067,965 , 1,067,965)	
Taxable returns, total	1,011,504	(964,929 , 1,058,079)	15,562,714	(14,197,915 , 16,927,512)	3,962,722	(3,867,187 , 4,058,257)	44,687,506	(43,528,685 , 45,846,327)
Nontaxable returns, total	96,064	(78,516 , 113,592)	208,428	(-10,686 , 427,543)	419,132	(381,548 , 456,717)	2,131,980	(1,830,842 , 2,433,117)

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 2020 (Filing Year 2021)—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 [3]	Medical and dental expenses deduction		
		Number of returns (62)	Total after subtracting AGI limitation	Amount (63)
All returns, total	607,514,570 (600,370,897 , 614,658,242)	3,941,813 (3,825,914 , 4,057,713)	77,248,411 (72,942,167 , 81,554,656)	
Under \$5,000	2,288,374 (1,670,206 , 2,906,543)	65,084 (49,846 , 80,323)	1,307,967 (805,091 , 1,810,844)	
\$5,000 under \$10,000	2,673,565 (2,030,551 , 3,316,579)	85,211 (67,769 , 102,652)	1,568,703 (1,026,983 , 2,110,422)	
\$10,000 under \$15,000	3,842,443 (3,000,457 , 4,684,430)	106,059 (86,413 , 125,704)	2,302,847 (1,574,275 , 3,031,419)	
\$15,000 under \$20,000	5,694,852 (3,303,521 , 8,086,184)	130,698 (108,633 , 152,763)	3,826,763 (1,476,321 , 6,177,205)	
\$20,000 under \$25,000	5,499,710 (4,634,535 , 6,364,885)	163,630 (138,946 , 188,313)	2,533,674 (1,876,924 , 3,190,424)	
\$25,000 under \$30,000	5,346,494 (4,568,524 , 6,124,464)	136,504 (113,908 , 159,099)	2,145,820 (1,635,307 , 2,656,334)	
\$30,000 under \$35,000	6,006,161 (5,089,921 , 6,922,400)	137,745 (115,108 , 160,381)	2,359,999 (1,790,728 , 2,929,270)	
\$35,000 under \$40,000	8,362,121 (7,350,044 , 9,374,198)	178,351 (152,454 , 204,249)	2,714,387 (2,128,248 , 3,300,525)	
\$40,000 under \$45,000	9,100,983 (8,059,316 , 10,142,650)	204,851 (177,148 , 232,554)	2,939,086 (2,325,221 , 3,552,951)	
\$45,000 under \$50,000	8,793,623 (7,751,941 , 9,835,304)	170,414 (145,264 , 195,564)	3,078,606 (2,417,891 , 3,739,322)	
\$50,000 under \$55,000	10,472,152 (9,222,598 , 11,721,706)	188,292 (161,675 , 214,909)	3,473,367 (2,668,053 , 4,278,681)	
\$55,000 under \$60,000	10,695,791 (9,430,697 , 11,960,884)	184,247 (158,037 , 210,458)	3,471,847 (2,570,216 , 4,373,478)	
\$60,000 under \$75,000	34,149,739 (32,029,162 , 36,270,316)	467,443 (425,919 , 508,968)	8,609,301 (7,353,924 , 9,864,677)	
\$75,000 under \$100,000	53,370,773 (50,738,538 , 56,003,007)	577,360 (531,524 , 623,196)	10,976,151 (9,522,250 , 12,430,052)	
\$100,000 under \$200,000	149,114,279 (144,878,908 , 153,349,649)	944,048 (887,649 , 1,000,448)	18,589,586 (16,657,012 , 20,522,160)	
\$200,000 under \$500,000	121,481,418 (118,983,857 , 123,968,978)	186,823 (171,933 , 201,713)	5,899,977 (4,957,462 , 6,842,492)	
\$500,000 under \$1,000,000	43,274,479 (41,954,265 , 44,594,692)	12,771 (10,419 , 15,123)	1,075,228 (776,299 , 1,374,158)	
\$1,000,000 under \$1,500,000	15,727,518 (15,060,489 , 16,394,547)	1,486 (1,045 , 1,927)	179,713 (88,493 , 270,933)	
\$1,500,000 under \$2,000,000	8,798,211 (8,435,552 , 9,160,871)	461 (312 , 610)	88,070 (52,859 , 123,281)	
\$2,000,000 under \$5,000,000	21,491,438 (21,019,834 , 21,963,043)	307 (232 , 382)	55,266 (38,654 , 71,877)	
\$5,000,000 under \$10,000,000	13,358,867 (13,037,699 , 13,680,036)	24 (13 , 35)	10,266 (3,449 , 17,084)	
\$10,000,000 or more	67,971,579 (67,971,579 , 67,971,579)	* 4 (4 , 4)	* 41,787 (41,787 , 41,787)	
Taxable returns, total	540,294,010 (534,558,624 , 546,029,396)	2,865,346 (2,766,840 , 2,963,852)	43,242,988 (41,023,976 , 45,462,001)	
Nontaxable returns, total	67,220,560 (62,846,017 , 71,595,103)	1,076,467 (1,014,319 , 1,138,616)	34,005,423 (30,306,110 , 37,704,736)	

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 2020 (Filing Year 2021)—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		AGI limitation	
	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)	Number of returns	Amount
All returns, total	3,941,813 (3,825,914 , 4,057,713)	102,169,008 (97,469,348 , 106,868,669)	3,939,811 (3,823,943 , 4,055,678)	24,920,597 (24,140,191 , 25,701,004)		
Under \$5,000	65,084 (49,846 , 80,323)	1,317,939 (813,429 , 1,822,449)	63,082 (48,098 , 78,066)	9,972 (7,177 , 12,767)		
\$5,000 under \$10,000	85,211 (67,769 , 102,652)	1,617,553 (1,070,144 , 2,164,963)	85,211 (67,769 , 102,652)	48,851 (38,700 , 59,001)		
\$10,000 under \$15,000	106,059 (86,413 , 125,704)	2,403,022 (1,663,283 , 3,142,762)	106,059 (86,413 , 125,704)	100,175 (81,482 , 118,869)		
\$15,000 under \$20,000	130,698 (108,633 , 152,763)	3,998,025 (1,639,392 , 6,356,657)	130,698 (108,633 , 152,763)	171,261 (142,243 , 200,280)		
\$20,000 under \$25,000	163,630 (138,946 , 188,313)	2,811,960 (2,130,250 , 3,493,670)	163,630 (138,946 , 188,313)	278,286 (236,193 , 320,379)		
\$25,000 under \$30,000	136,504 (113,908 , 159,099)	2,429,993 (1,884,924 , 2,973,062)	136,504 (113,908 , 159,099)	283,173 (236,229 , 330,116)		
\$30,000 under \$35,000	137,745 (115,108 , 160,381)	2,693,987 (2,085,366 , 3,302,607)	137,745 (115,108 , 160,381)	333,988 (279,062 , 388,913)		
\$35,000 under \$40,000	178,351 (152,454 , 204,249)	3,214,386 (2,576,854 , 3,851,919)	178,351 (152,454 , 204,249)	500,000 (427,347 , 572,652)		
\$40,000 under \$45,000	204,851 (177,148 , 232,554)	3,593,567 (2,919,633 , 4,267,601)	204,851 (177,148 , 232,554)	654,481 (565,891 , 743,071)		
\$45,000 under \$50,000	170,414 (145,264 , 195,564)	3,687,682 (2,962,640 , 4,412,724)	170,414 (145,264 , 195,564)	609,075 (519,131 , 699,020)		
\$50,000 under \$55,000	188,292 (161,675 , 214,909)	4,215,446 (3,341,667 , 5,089,224)	188,292 (161,675 , 214,909)	742,079 (637,158 , 846,999)		
\$55,000 under \$60,000	184,247 (158,037 , 210,458)	4,264,681 (3,296,632 , 5,232,730)	184,247 (158,037 , 210,458)	792,834 (680,009 , 905,660)		
\$60,000 under \$75,000	467,443 (425,919 , 508,968)	10,980,424 (9,586,289 , 12,374,560)	467,443 (425,919 , 508,968)	2,371,124 (2,160,071 , 2,582,176)		
\$75,000 under \$100,000	577,360 (531,524 , 623,196)	14,765,132 (13,112,375 , 16,417,889)	577,360 (531,524 , 623,196)	3,788,981 (3,487,192 , 4,090,770)		
\$100,000 under \$200,000	944,048 (887,649 , 1,000,448)	28,178,858 (25,871,795 , 30,485,920)	944,048 (887,649 , 1,000,448)	9,589,272 (9,013,438 , 10,165,106)		
\$200,000 under \$500,000	186,823 (171,933 , 201,713)	9,666,259 (8,560,422 , 10,772,097)	186,823 (171,933 , 201,713)	3,766,282 (3,475,321 , 4,057,244)		
\$500,000 under \$1,000,000	12,771 (10,419 , 15,123)	1,683,107 (1,307,604 , 2,058,609)	12,771 (10,419 , 15,123)	607,878 (499,093 , 716,664)		
\$1,000,000 under \$1,500,000	1,486 (1,045 , 1,927)	313,487 (194,581 , 432,392)	1,486 (1,045 , 1,927)	133,773 (93,976 , 173,570)		
\$1,500,000 under \$2,000,000	461 (312 , 610)	147,876 (98,730 , 197,022)	461 (312 , 610)	59,806 (41,386 , 78,227)		
\$2,000,000 under \$5,000,000	307 (232 , 382)	118,521 (89,872 , 147,171)	307 (232 , 382)	63,255 (48,799 , 77,712)		
\$5,000,000 under \$10,000,000	24 (13 , 35)	22,391 (11,660 , 33,121)	24 (13 , 35)	12,124 (7,149 , 17,099)		
\$10,000,000 or more	* 4 (4 , 4)	* 45,713 (45,713 , 45,713)	* 4 (4 , 4)	* 3,927 (3,927 , 3,927)		
Taxable returns, total	2,865,346 (2,766,840 , 2,963,852)	65,036,628 (62,285,856 , 67,787,399)	2,865,346 (2,766,840 , 2,963,852)	21,042,928 (21,042,928 , 22,544,351)		
Nontaxable returns, total	1,076,467 (1,014,319 , 1,138,616)	37,132,381 (33,308,026 , 40,956,736)	1,074,465 (1,012,377 , 1,136,552)	3,126,958 (2,905,671 , 3,348,246)		

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Itemized deductions—continued		Total		Total State and local taxes	
	Number of returns (68)	Amount (69)	Number of returns (70)	Amount (71)	Taxes paid deduction	
					Number of returns	Amount
All returns, total	15,400,505	(15,206,269 , 15,594,741)	15,270,926	(15,077,668 , 15,464,183)	322,620,406	(319,228,057 , 326,012,755)
Under \$5,000	84,173	(66,933 , 101,413)	82,160	(65,147 , 99,174)	364,904	(272,974 , 456,835)
\$5,000 under \$10,000	108,770	(89,126 , 128,414)	107,768	(88,222 , 127,314)	600,232	(441,738 , 758,727)
\$10,000 under \$15,000	139,682	(117,169 , 162,195)	138,113	(115,712 , 160,513)	624,384	(492,861 , 755,907)
\$15,000 under \$20,000	165,763	(140,945 , 190,582)	162,747	(138,163 , 187,331)	707,853	(542,334 , 873,373)
\$20,000 under \$25,000	222,928	(194,167 , 251,689)	212,895	(184,811 , 240,978)	1,040,250	(866,482 , 1,214,019)
\$25,000 under \$30,000	220,479	(191,749 , 249,209)	217,464	(188,936 , 245,992)	1,206,184	(950,005 , 1,462,364)
\$30,000 under \$35,000	224,814	(195,921 , 253,708)	219,793	(191,235 , 248,352)	1,174,860	(991,866 , 1,357,854)
\$35,000 under \$40,000	317,185	(282,684 , 351,685)	314,179	(279,845 , 348,512)	1,805,099	(1,490,404 , 2,119,793)
\$40,000 under \$45,000	361,041	(324,253 , 397,828)	355,003	(318,531 , 391,475)	2,101,123	(1,818,727 , 2,383,520)
\$45,000 under \$50,000	343,064	(307,285 , 378,843)	330,040	(294,962 , 365,117)	1,962,724	(1,709,067 , 2,216,381)
\$50,000 under \$55,000	392,744	(354,358 , 431,129)	390,758	(352,470 , 429,047)	2,510,871	(2,227,044 , 2,794,698)
\$55,000 under \$60,000	422,522	(382,906 , 462,137)	412,523	(373,387 , 451,659)	2,908,829	(2,541,202 , 3,276,456)
\$60,000 under \$75,000	1,306,314	(1,237,166 , 1,375,462)	1,284,241	(1,215,673 , 1,352,808)	9,249,534	(8,682,779 , 9,816,289)
\$75,000 under \$100,000	1,998,703	(1,913,907 , 2,083,498)	1,983,283	(1,898,808 , 2,067,758)	17,164,305	(16,337,302 , 17,991,308)
\$100,000 under \$200,000	4,800,402	(4,680,459 , 4,920,345)	4,774,878	(4,655,227 , 4,894,529)	61,008,290	(58,487,583 , 63,528,998)
\$200,000 under \$500,000	3,111,181	(3,056,969 , 3,165,392)	3,104,607	(3,050,483 , 3,158,730)	76,652,084	(75,231,275 , 78,472,892)
\$500,000 under \$1,000,000	742,579	(727,240 , 757,919)	742,380	(727,042 , 757,718)	38,494,421	(37,485,365 , 39,503,478)
\$1,000,000 under \$1,500,000	184,051	(179,754 , 188,349)	184,045	(179,748 , 188,343)	16,305,489	(15,780,595 , 16,830,383)
\$1,500,000 under \$2,000,000	77,635	(75,995 , 79,274)	77,635	(75,995 , 79,274)	9,643,955	(9,327,978 , 9,959,932)
\$2,000,000 under \$5,000,000	119,688	(118,454 , 120,922)	119,673	(118,439 , 120,907)	24,506,491	(24,142,120 , 24,870,861)
\$5,000,000 under \$10,000,000	33,359	(32,973 , 33,746)	33,341	(32,954 , 33,727)	14,515,211	(14,287,343 , 14,743,079)
\$10,000,000 or more	23,428	(23,428 , 23,428)	23,401	(23,401 , 23,401)	37,873,311	(37,873,311 , 37,873,311)
Taxable returns, total	13,826,782	(13,645,296 , 14,008,269)	13,716,036	(13,535,445 , 13,896,627)	311,089,605	(307,769,455 , 314,409,756)
Nontaxable returns, total	1,573,722	(1,499,201 , 1,648,244)	1,554,890	(1,480,834 , 1,628,946)	11,530,801	(10,777,736 , 12,283,866)

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 2020 (Filing Year 2021)—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			
	Taxes paid deduction—continued		State and local income taxes or general sales taxes		Number of returns			
	Total State and local taxes—continued		Amount	Number of returns	Amount	Amount		
	(72)	(73)	(74)	(75)	(76)	(77)		
All returns, total	14,989,470	(14,797,979 , 15,180,962)	215,917,300	(213,963,381 , 217,871,219)	11,256,727	(11,089,206 , 11,424,247)	207,853,030	(205,908,585 , 209,797,475)
Under \$5,000	74,177	(58,084 , 90,270)	82,860	(67,633 , 108,086)	23,061	(14,131 , 31,991)	48,691	(26,573 , 70,809)
\$5,000 under \$10,000	99,956	(80,238 , 117,674)	176,774	(78,259 , 275,289)	37,094	(25,649 , 48,539)	131,533	(34,003 , 229,063)
\$10,000 under \$15,000	130,420	(108,653 , 152,186)	145,180	(109,021 , 181,339)	52,692	(38,804 , 66,580)	84,211	(52,703 , 115,720)
\$15,000 under \$20,000	152,246	(128,472 , 176,019)	227,237	(116,658 , 337,815)	53,870	(39,778 , 67,962)	149,729	(42,029 , 257,429)
\$20,000 under \$25,000	208,717	(180,864 , 236,570)	279,632	(216,592 , 342,672)	98,609	(79,380 , 117,839)	145,624	(98,098 , 193,150)
\$25,000 under \$30,000	202,081	(174,586 , 229,576)	327,205	(209,477 , 444,934)	98,972	(79,692 , 118,252)	214,078	(102,360 , 325,796)
\$30,000 under \$35,000	212,396	(184,321 , 240,471)	371,247	(299,020 , 443,475)	107,554	(87,498 , 127,610)	197,229	(153,524 , 240,934)
\$35,000 under \$40,000	309,072	(275,027 , 343,117)	612,283	(457,617 , 766,949)	177,458	(151,648 , 203,268)	418,138	(272,546 , 563,731)
\$40,000 under \$45,000	342,051	(306,233 , 377,869)	703,361	(576,245 , 830,477)	220,312	(191,500 , 249,125)	536,805	(418,963 , 654,648)
\$45,000 under \$50,000	329,585	(294,519 , 364,651)	731,210	(637,541 , 824,880)	220,466	(191,671 , 249,262)	540,107	(460,653 , 619,561)
\$50,000 under \$55,000	374,131	(336,662 , 411,599)	828,847	(726,795 , 930,898)	228,325	(199,045 , 257,605)	601,380	(512,602 , 690,158)
\$55,000 under \$60,000	407,267	(366,377 , 446,157)	1,188,633	(952,034 , 1,425,231)	280,900	(248,467 , 313,334)	1,011,799	(779,288 , 1,244,310)
\$60,000 under \$75,000	1,251,646	(1,183,932 , 1,319,359)	3,634,325	(3,380,016 , 3,888,635)	904,147	(846,321 , 961,972)	3,044,501	(2,808,197 , 3,280,805)
\$75,000 under \$100,000	1,953,725	(1,869,850 , 2,037,600)	7,724,792	(7,321,097 , 8,128,486)	1,524,430	(1,449,882 , 1,598,978)	6,873,453	(6,486,906 , 7,260,001)
\$100,000 under \$200,000	4,712,862	(4,593,836 , 4,831,887)	31,672,574	(30,661,223 , 32,683,926)	3,834,486	(3,724,874 , 3,944,099)	29,633,400	(28,630,243 , 30,636,557)
\$200,000 under \$500,000	3,062,069	(3,008,257 , 3,115,882)	47,894,331	(46,656,971 , 49,131,691)	2,461,665	(2,411,811 , 2,511,520)	46,081,297	(44,843,249 , 47,319,345)
\$500,000 under \$1,000,000	733,765	(718,493 , 749,036)	27,856,288	(27,019,354 , 28,693,222)	579,813	(565,780 , 593,847)	27,244,512	(26,408,438 , 28,080,587)
\$1,000,000 under \$1,500,000	182,632	(176,346 , 186,918)	12,902,958	(12,439,453 , 13,366,463)	146,412	(142,457 , 150,367)	12,758,336	(12,294,683 , 13,221,988)
\$1,500,000 under \$2,000,000	77,036	(75,404 , 78,669)	7,929,475	(7,637,325 , 8,221,625)	62,018	(60,523 , 63,512)	7,873,552	(7,581,326 , 8,165,779)
\$2,000,000 under \$5,000,000	118,447	(117,217 , 119,677)	21,180,717	(20,840,691 , 21,520,743)	96,699	(95,551 , 97,848)	21,067,659	(20,727,586 , 21,407,732)
\$5,000,000 under \$10,000,000	33,046	(32,661 , 33,431)	13,207,640	(12,991,301 , 13,423,980)	27,853	(27,492 , 28,213)	13,164,545	(12,948,273 , 13,380,818)
\$10,000,000 or more	23,144	(23,144 , 23,144)	36,239,730	(36,239,730 , 36,239,730)	19,889	(19,889 , 19,889)	36,032,450	(36,032,450 , 36,032,450)
Taxable returns, total	13,509,745	(13,330,401 , 13,689,089)	211,786,153	(209,870,344 , 213,701,961)	10,547,288	(10,386,466 , 10,708,111)	204,747,128	(202,838,057 , 206,656,198)
Nontaxable returns, total	1,479,725	(1,407,499 , 1,551,952)	4,131,147	(3,726,062 , 4,536,232)	709,438	(659,461 , 759,416)	3,105,903	(2,719,374 , 3,492,431)

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 2020 (Filing Year 2021)—Continued

(All figures are estimates based on

<https://www.irs.gov/irb/2021-09-14/revproc-2021-14.html>)

Size of adjusted gross income	Itemized deductions—continued		Total State and local taxes—continued		Real estate taxes	
	Taxes paid deduction—continued		Amount		Number of returns	
	Amount		Amount		Amount	
	(76)	(77)	(78)	(79)	(79)	(79)
All returns, total	3,732,744 (3,625,180 , 3,837,308)	8,064,270 (7,760,765 , 8,367,775)	13,563,985 (13,382,619 , 13,745,352)	103,011,353 (100,717,390 , 105,305,316)		
Under \$5,000	51,116 (37,725 , 64,508)	34,169 (22,036 , 46,302)	53,107 (39,557 , 66,657)	269,491 (194,235 , 344,747)		
\$5,000 under \$10,000	61,862 (47,045 , 76,679)	45,241 (31,332 , 59,151)	70,659 (55,029 , 86,290)	406,221 (298,728 , 513,715)		
\$10,000 under \$15,000	77,728 (60,959 , 94,496)	60,969 (43,223 , 78,715)	96,377 (77,867 , 114,887)	470,793 (363,003 , 578,583)		
\$15,000 under \$20,000	98,376 (79,219 , 117,533)	77,508 (52,429 , 102,587)	105,239 (85,606 , 124,873)	475,106 (371,830 , 578,381)		
\$20,000 under \$25,000	110,108 (89,940 , 130,275)	134,008 (92,578 , 175,437)	149,822 (126,333 , 173,311)	745,950 (605,264 , 886,636)		
\$25,000 under \$30,000	103,109 (83,492 , 122,726)	113,127 (75,977 , 150,278)	152,617 (128,770 , 176,464)	840,536 (671,688 , 1,009,384)		
\$30,000 under \$35,000	104,842 (85,179 , 124,504)	174,019 (116,497 , 231,540)	161,047 (136,678 , 185,417)	761,450 (625,139 , 897,761)		
\$35,000 under \$40,000	131,614 (109,382 , 153,846)	194,145 (141,897 , 246,393)	232,381 (202,943 , 261,820)	1,101,568 (915,329 , 1,287,807)		
\$40,000 under \$45,000	121,739 (100,423 , 143,054)	166,556 (118,844 , 214,268)	258,014 (226,986 , 289,042)	1,245,968 (1,061,360 , 1,430,575)		
\$45,000 under \$50,000	109,119 (89,074 , 129,164)	191,103 (141,440 , 240,766)	257,889 (226,910 , 288,868)	1,174,999 (993,112 , 1,356,887)		
\$50,000 under \$55,000	145,806 (122,368 , 169,243)	227,467 (177,040 , 277,893)	325,000 (290,116 , 359,884)	1,541,689 (1,340,614 , 1,742,764)		
\$55,000 under \$60,000	126,367 (104,780 , 147,954)	176,833 (132,740 , 220,927)	347,099 (311,208 , 382,990)	1,637,716 (1,428,534 , 1,846,899)		
\$60,000 under \$75,000	347,499 (311,607 , 383,391)	589,825 (494,520 , 685,129)	1,129,050 (1,064,694 , 1,193,405)	5,375,155 (5,010,455 , 5,739,856)		
\$75,000 under \$100,000	429,295 (389,709 , 468,881)	851,338 (731,733 , 970,943)	1,771,381 (1,691,396 , 1,851,367)	8,955,689 (8,445,099 , 9,466,279)		
\$100,000 under \$200,000	878,376 (824,138 , 932,614)	2,039,174 (1,864,725 , 2,213,623)	4,427,344 (4,311,332 , 4,543,356)	28,234,404 (26,175,949 , 30,292,859)		
\$200,000 under \$500,000	600,404 (574,327 , 626,481)	1,813,034 (1,699,506 , 1,926,562)	2,936,093 (2,882,960 , 2,989,227)	28,086,512 (27,491,540 , 28,681,484)		
\$500,000 under \$1,000,000	153,951 (146,149 , 161,754)	611,776 (535,729 , 687,823)	691,128 (676,154 , 706,101)	10,408,790 (10,134,249 , 10,683,331)		
\$1,000,000 under \$1,500,000	36,220 (34,096 , 38,345)	144,622 (123,420 , 165,824)	169,566 (165,387 , 173,744)	3,340,095 (3,235,188 , 3,445,002)		
\$1,500,000 under \$2,000,000	15,019 (14,259 , 15,778)	55,923 (51,056 , 60,790)	71,464 (69,876 , 73,051)	1,685,700 (1,635,859 , 1,735,540)		
\$2,000,000 under \$5,000,000	21,748 (21,127 , 22,369)	113,058 (100,231 , 125,885)	108,073 (106,875 , 109,271)	3,279,383 (3,228,411 , 3,330,355)		
\$5,000,000 under \$10,000,000	5,193 (5,022 , 5,364)	43,095 (35,155 , 51,035)	29,932 (29,560 , 30,304)	1,298,209 (1,276,445 , 1,319,973)		
\$10,000,000 or more	3,255 (3,255 , 3,255)	207,280 (207,280 , 207,280)	20,704 (20,704 , 20,704)	1,675,930 (1,675,930 , 1,675,930)		
Taxable returns, total	2,962,457 (2,871,549 , 3,053,364)	7,039,025 (6,760,631 , 7,317,419)	12,433,902 (12,262,133 , 12,605,670)	95,946,814 (93,699,486 , 98,194,142)		
Nontaxable returns, total	770,287 (717,884 , 822,690)	1,025,244 (903,431 , 1,147,058)	1,130,084 (1,067,389 , 1,192,779)	7,064,539 (6,580,416 , 7,548,662)		

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 2020 (Filing Year 2021)—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		Personal property taxes		Limited State and local taxes	
	Taxes paid deduction—continued		Amount		Amount		Number of returns	
			(81)		(82)		(83)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	6,234,442 (6,102,693 , 6,366,190)	4,529,995 (4,306,118 , 4,753,872)	62,344 (61,026 , 63,662)	4,529,995 (4,306,118 , 4,753,872)	15,270,926 (15,077,668 , 15,464,183)	121,385,334 (119,854,419 , 122,916,248)	82,160 (81,147 , 83,174)	311,331 (309,939 , 312,724)
Under \$5,000	25,585 (16,071 , 35,099)	23,776 (2,671 , 44,882)	25,038 (15,628 , 34,447)	18,767 (4,242 , 33,293)	107,768 (88,222 , 127,314)	465,767 (363,401 , 568,132)	138,113 (115,712 , 160,513)	548,335 (437,856 , 658,814)
\$5,000 under \$10,000	41,198 (29,070 , 53,327)	28,021 (14,153 , 41,889)	52,190 (38,226 , 66,153)	36,194 (20,942 , 51,446)	162,747 (138,163 , 187,331)	593,346 (479,072 , 707,621)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$10,000 under \$15,000	63,845 (48,484 , 79,207)	48,519 (29,249 , 67,789)	63,845 (48,484 , 79,207)	48,519 (29,249 , 67,789)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$15,000 under \$20,000	68,334 (52,245 , 84,423)	45,383 (26,875 , 63,891)	68,334 (52,245 , 84,423)	45,383 (26,875 , 63,891)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$20,000 under \$25,000	84,561 (66,882 , 102,440)	103,890 (99,803 , 107,977)	84,561 (66,882 , 102,440)	103,890 (99,803 , 107,977)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$25,000 under \$30,000	101,950 (82,359 , 121,542)	170,946 (65,877 , 276,015)	101,950 (82,359 , 121,542)	170,946 (65,877 , 276,015)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$30,000 under \$35,000	139,357 (116,467 , 162,246)	108,942 (73,019 , 144,865)	139,357 (116,467 , 162,246)	108,942 (73,019 , 144,865)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$35,000 under \$40,000	143,488 (120,232 , 166,744)	147,433 (90,107 , 204,760)	143,488 (120,232 , 166,744)	147,433 (90,107 , 204,760)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$40,000 under \$45,000	160,627 (135,973 , 185,281)	139,950 (88,807 , 191,094)	160,627 (135,973 , 185,281)	139,950 (88,807 , 191,094)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$45,000 under \$50,000	167,570 (142,400 , 192,739)	336,828 (279,652 , 394,004)	167,570 (142,400 , 192,739)	336,828 (279,652 , 394,004)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$50,000 under \$55,000	518,021 (474,059 , 561,982)	569,591 (472,398 , 666,783)	518,021 (474,059 , 561,982)	569,591 (472,398 , 666,783)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$55,000 under \$60,000	834,020 (778,550 , 889,491)	1,345,529 (1,247,502 , 1,443,557)	834,020 (778,550 , 889,491)	1,345,529 (1,247,502 , 1,443,557)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$60,000 under \$75,000	2,146,761 (2,061,906 , 2,231,616)	973,846 (916,956 , 1,030,737)	2,146,761 (2,061,906 , 2,231,616)	973,846 (916,956 , 1,030,737)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$75,000 under \$100,000	1,289,875 (1,250,841 , 1,328,909)	237,639 (214,879 , 260,400)	1,289,875 (1,250,841 , 1,328,909)	237,639 (214,879 , 260,400)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$100,000 under \$200,000	249,009 (239,071 , 258,948)	62,966 (54,242 , 71,689)	249,009 (239,071 , 258,948)	62,966 (54,242 , 71,689)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$200,000 under \$500,000	56,492 (53,824 , 59,161)	28,780 (25,329 , 32,232)	56,492 (53,824 , 59,161)	28,780 (25,329 , 32,232)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$500,000 under \$1,000,000	21,685 (20,767 , 22,603)	46,613 (43,407 , 49,819)	21,685 (20,767 , 22,603)	46,613 (43,407 , 49,819)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$1,000,000 under \$1,500,000	31,076 (30,343 , 31,810)	17,981 (16,688 , 19,264)	31,076 (30,343 , 31,810)	17,981 (16,688 , 19,264)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$1,500,000 under \$2,000,000	8,306 (8,091 , 8,520)	21,629 (21,629 , 21,629)	8,306 (8,091 , 8,520)	21,629 (21,629 , 21,629)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$2,000,000 under \$5,000,000	5,453 (5,453 , 5,453)	4,110,672 (3,899,545 , 4,321,799)	5,453 (5,453 , 5,453)	4,110,672 (3,899,545 , 4,321,799)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$5,000,000 under \$10,000,000	492,725 (450,721 , 534,729)	419,323 (344,423 , 494,223)	492,725 (450,721 , 534,729)	419,323 (344,423 , 494,223)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
\$10,000,000 or more	5,741,717 (5,616,413 , 5,867,020)	13,716,036 (13,535,445 , 13,896,627)	5,741,717 (5,616,413 , 5,867,020)	13,716,036 (13,535,445 , 13,896,627)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)	212,895 (184,811 , 240,978)	931,821 (781,006 , 1,082,636)
Taxable returns, total	5,741,717 (5,616,413 , 5,867,020)	4,110,672 (3,899,545 , 4,321,799)	5,741,717 (5,616,413 , 5,867,020)	4,110,672 (3,899,545 , 4,321,799)	13,716,036 (13,535,445 , 13,896,627)	112,914,983 (111,444,269 , 114,385,698)	13,716,036 (13,535,445 , 13,896,627)	112,914,983 (111,444,269 , 114,385,698)
Nontaxable returns, total	492,725 (450,721 , 534,729)	419,323 (344,423 , 494,223)	492,725 (450,721 , 534,729)	419,323 (344,423 , 494,223)	1,554,890 (1,480,834 , 1,628,946)	8,470,350 (8,001,819 , 8,938,882)	1,554,890 (1,480,834 , 1,628,946)	8,470,350 (8,001,819 , 8,938,882)

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 2020 (Filing Year 2021)—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—continued		Interest paid deduction		
	Number of returns	Amount	Number of returns	Amount	
	(84)	(85)	(86)	(87)	
All returns, total	865,460 (813,558 , 917,361)	2,002,116 (1,661,418 , 2,342,814)	12,530,953 (12,356,146 , 12,705,760)	178,554,910 (176,062,651 , 181,047,169)	
Under \$5,000	* 3,136 (-291 , 6,562)	* 1,034 (-172 , 2,239)	48,133 (35,211 , 61,055)	596,201 (360,830 , 831,571)	
\$5,000 under \$10,000	5,186 (1,042 , 9,329)	874 (170 , 1,577)	61,286 (46,636 , 75,936)	536,689 (377,330 , 696,049)	
\$10,000 under \$15,000	7,593 (2,488 , 12,698)	10,145 (945 , 19,345)	66,331 (51,016 , 81,647)	697,955 (512,344 , 883,566)	
\$15,000 under \$20,000	10,141 (3,925 , 16,357)	24,305 (-725 , 49,335)	86,954 (69,125 , 104,784)	806,722 (612,080 , 1,001,363)	
\$20,000 under \$25,000	12,862 (5,993 , 19,730)	75,243 (4,581 , 145,906)	130,184 (108,280 , 152,089)	1,239,731 (982,889 , 1,496,572)	
\$25,000 under \$30,000	13,337 (6,240 , 20,433)	74,784 (-16,941 , 166,510)	118,176 (97,176 , 139,176)	1,237,950 (970,544 , 1,505,356)	
\$30,000 under \$35,000	20,300 (11,634 , 28,967)	77,753 (2,991 , 152,516)	138,092 (115,471 , 160,713)	1,584,345 (1,124,423 , 2,044,266)	
\$35,000 under \$40,000	22,074 (13,014 , 31,135)	65,072 (14,242 , 115,902)	221,553 (192,784 , 250,322)	2,366,514 (1,948,511 , 2,784,518)	
\$40,000 under \$45,000	38,145 (26,029 , 50,260)	119,267 (43,737 , 194,798)	221,673 (192,877 , 250,469)	2,281,685 (1,915,960 , 2,647,410)	
\$45,000 under \$50,000	30,194 (19,527 , 40,861)	94,812 (20,089 , 169,534)	232,693 (203,204 , 262,183)	2,202,026 (1,881,638 , 2,522,414)	
\$50,000 under \$55,000	24,351 (14,722 , 33,980)	32,262 (12,495 , 52,028)	276,884 (244,596 , 309,172)	2,813,675 (2,296,698 , 3,330,652)	
\$55,000 under \$60,000	24,405 (14,911 , 33,899)	20,509 (7,658 , 33,361)	317,946 (283,572 , 352,320)	2,878,442 (2,522,529 , 3,234,355)	
\$60,000 under \$75,000	83,735 (66,016 , 101,453)	232,079 (104,631 , 359,528)	1,010,309 (949,315 , 1,071,302)	10,361,345 (9,589,363 , 11,133,326)	
\$75,000 under \$100,000	127,645 (105,858 , 149,431)	201,526 (100,046 , 303,007)	1,638,436 (1,561,299 , 1,715,573)	17,089,608 (16,158,925 , 18,020,291)	
\$100,000 under \$200,000	271,985 (240,977 , 302,994)	486,128 (264,422 , 707,834)	4,146,186 (4,033,170 , 4,259,203)	51,121,286 (49,525,499 , 52,717,073)	
\$200,000 under \$500,000	123,274 (111,102 , 135,446)	242,383 (169,043 , 315,724)	2,786,543 (2,734,283 , 2,838,803)	47,534,843 (46,538,322 , 48,531,363)	
\$500,000 under \$1,000,000	29,787 (26,265 , 33,310)	70,095 (47,364 , 92,825)	659,526 (644,776 , 674,276)	14,648,590 (14,224,886 , 15,072,294)	
\$1,000,000 under \$1,500,000	7,213 (6,248 , 8,178)	34,017 (18,531 , 49,503)	158,156 (154,076 , 162,237)	4,265,388 (4,104,737 , 4,426,039)	
\$1,500,000 under \$2,000,000	3,291 (2,908 , 3,673)	21,724 (15,577 , 27,871)	66,622 (64,083 , 67,161)	1,927,075 (1,855,087 , 1,999,063)	
\$2,000,000 under \$5,000,000	4,792 (4,496 , 5,088)	43,632 (35,660 , 51,605)	99,067 (97,903 , 100,231)	3,921,751 (3,819,378 , 4,024,123)	
\$5,000,000 under \$10,000,000	1,161 (1,080 , 1,243)	23,242 (16,583 , 29,901)	27,528 (27,170 , 27,886)	1,968,526 (1,917,328 , 2,019,723)	
\$10,000,000 or more	854 (854 , 854)	51,228 (51,228 , 51,228)	19,673 (19,673 , 19,673)	6,474,565 (6,474,565 , 6,474,565)	
Taxable returns, total	770,616 (722,006 , 819,226)	1,661,916 (1,404,501 , 1,919,331)	11,579,451 (11,413,079 , 11,745,823)	164,949,646 (162,707,324 , 167,191,969)	
Nontaxable returns, total	94,844 (76,582 , 113,106)	340,201 (116,960 , 563,442)	951,502 (894,001 , 1,009,003)	13,605,264 (12,483,727 , 14,726,801)	

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 2020 (Filing Year 2021)—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		Home mortgage interest	
	Interest paid deduction—continued		Total mortgage interest and points		Total	
	Number of returns (86)	Amount (89)	Number of returns (90)	Amount (91)	Number of returns (90)	Amount (91)
All returns, total	12,321,025 (12,146,738 , 12,495,312)	162,158,870 (159,713,311 , 164,604,429)	12,289,920 (12,115,873 , 12,463,966)	157,788,194 (155,426,550 , 160,149,839)		
Under \$5,000	45,433 (32,861 , 58,004)	584,644 (349,477 , 819,811)	44,433 (32,014 , 56,851)	554,044 (328,419 , 779,670)		
\$5,000 under \$10,000	58,814 (44,445 , 73,182)	530,110 (370,963 , 689,256)	57,813 (43,579 , 72,047)	503,753 (352,977 , 654,529)		
\$10,000 under \$15,000	63,748 (48,724 , 78,771)	695,926 (510,328 , 881,525)	63,180 (48,198 , 78,163)	671,136 (491,223 , 851,049)		
\$15,000 under \$20,000	85,300 (67,587 , 103,013)	796,479 (602,238 , 990,721)	83,291 (65,797 , 100,786)	753,952 (568,507 , 939,397)		
\$20,000 under \$25,000	127,897 (106,123 , 149,670)	1,225,126 (968,702 , 1,481,550)	125,894 (104,298 , 147,490)	1,132,014 (889,122 , 1,374,907)		
\$25,000 under \$30,000	116,870 (95,966 , 137,775)	1,222,351 (955,589 , 1,489,113)	116,840 (95,936 , 137,745)	1,166,327 (913,298 , 1,423,357)		
\$30,000 under \$35,000	137,994 (115,373 , 160,615)	1,580,738 (1,120,864 , 2,040,612)	136,960 (114,424 , 159,495)	1,492,101 (1,042,481 , 1,941,721)		
\$35,000 under \$40,000	219,359 (190,725 , 247,993)	2,336,909 (1,921,379 , 2,752,438)	217,356 (188,857 , 245,856)	2,152,425 (1,762,440 , 2,542,410)		
\$40,000 under \$45,000	220,215 (191,489 , 248,941)	2,267,426 (1,902,934 , 2,631,918)	217,210 (188,685 , 245,736)	2,047,692 (1,707,408 , 2,387,976)		
\$45,000 under \$50,000	231,606 (202,182 , 261,029)	2,192,874 (1,873,216 , 2,512,532)	228,304 (199,082 , 257,525)	1,958,653 (1,672,705 , 2,244,602)		
\$50,000 under \$55,000	273,388 (241,281 , 305,494)	2,793,829 (2,279,306 , 3,308,353)	273,175 (241,071 , 305,279)	2,622,466 (2,126,715 , 3,118,217)		
\$55,000 under \$60,000	315,241 (280,986 , 349,497)	2,866,564 (2,511,005 , 3,222,123)	313,223 (279,081 , 347,365)	2,617,667 (2,296,915 , 2,938,418)		
\$60,000 under \$75,000	1,003,257 (942,452 , 1,064,062)	10,274,223 (9,507,227 , 11,041,219)	1,002,226 (941,451 , 1,063,001)	9,465,346 (8,759,910 , 10,170,782)		
\$75,000 under \$100,000	1,630,084 (1,553,112 , 1,707,077)	16,968,392 (16,042,673 , 17,894,112)	1,625,513 (1,548,627 , 1,702,399)	15,988,274 (15,070,793 , 16,805,756)		
\$100,000 under \$200,000	4,114,976 (4,002,243 , 4,227,708)	50,471,926 (48,895,494 , 52,048,358)	4,113,245 (4,000,527 , 4,225,962)	49,742,552 (48,191,193 , 51,293,910)		
\$200,000 under \$500,000	2,736,341 (2,684,381 , 2,788,300)	45,773,978 (44,812,118 , 46,735,839)	2,733,166 (2,681,221 , 2,785,112)	45,459,292 (44,503,597 , 46,414,986)		
\$500,000 under \$1,000,000	628,298 (613,743 , 642,853)	12,809,001 (12,468,221 , 13,149,781)	627,213 (612,667 , 641,760)	12,758,783 (12,419,188 , 13,098,378)		
\$1,000,000 under \$1,500,000	143,217 (139,259 , 147,176)	3,081,952 (2,980,833 , 3,183,070)	142,796 (138,841 , 146,752)	3,072,514 (2,971,663 , 3,173,366)		
\$1,500,000 under \$2,000,000	57,177 (55,697 , 58,658)	1,230,783 (1,194,013 , 1,267,554)	56,933 (55,454 , 58,412)	1,227,441 (1,190,755 , 1,264,127)		
\$2,000,000 under \$5,000,000	80,367 (79,267 , 81,467)	1,759,383 (1,730,758 , 1,788,008)	79,968 (78,869 , 81,066)	1,755,055 (1,726,488 , 1,783,622)		
\$5,000,000 under \$10,000,000	19,844 (19,523 , 20,164)	438,024 (429,783 , 446,266)	19,692 (19,372 , 20,012)	437,057 (428,830 , 445,284)		
\$10,000,000 or more	11,590 (11,590 , 11,590)	258,230 (258,230 , 258,230)	11,489 (11,489 , 11,489)	257,650 (257,650 , 257,650)		
Taxable returns, total	11,399,650 (11,233,612 , 11,565,689)	149,316,877 (147,118,453 , 151,515,300)	11,374,997 (11,209,152 , 11,540,842)	145,742,100 (143,612,104 , 147,872,095)		
Nontaxable returns, total	921,375 (864,641 , 978,108)	12,841,993 (11,738,321 , 13,945,665)	914,923 (858,375 , 971,470)	12,046,095 (10,994,973 , 13,097,216)		

Footnotes at end of table.

Table 2.1C1. Confidence Intervals for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)—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 mortgage interest and points		Home mortgage interest—continued		Paid to financial institutions		Paid to individuals	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(92)	(93)	(94)	(95)	(94)	(95)	(94)	(95)	(94)	(95)
All returns, total	12,144,134	(11,971,031 , 12,317,237)	332,636	(154,860,497 , 152,524,525 , 157,196,469)	308,636	(302,219 , 363,054)	2,927,697	(2,598,106 , 3,257,288)	308,636	(302,219 , 363,054)
Under \$5,000	44,422	(32,004 , 56,841)	*	551,899 (326,410 , 777,388)	*	1,123 (-849 , 3,095)	*	2,145 (-482 , 4,773)	*	1,123 (-849 , 3,095)
\$5,000 under \$10,000	56,513	(42,426 , 70,599)	*	498,245 (347,682 , 648,808)	*	2,212 (-212 , 4,637)	*	5,508 (-1,349 , 12,365)	*	2,212 (-212 , 4,637)
\$10,000 under \$15,000	62,174	(47,320 , 77,027)	*	659,139 (480,724 , 837,554)	*	1,006 (-955 , 2,968)	*	11,997 (-11,179 , 35,173)	*	1,006 (-955 , 2,968)
\$15,000 under \$20,000	80,199	(63,055 , 97,342)	*	732,010 (548,651 , 915,369)	*	4,094 (89 , 8,098)	*	21,942 (-5,583 , 49,467)	*	4,094 (89 , 8,098)
\$20,000 under \$25,000	122,889	(101,561 , 144,217)	*	1,069,050 (836,372 , 1,301,728)	*	5,079 (628 , 9,529)	*	62,965 (983 , 124,946)	*	5,079 (628 , 9,529)
\$25,000 under \$30,000	113,838	(93,211 , 134,465)	*	1,129,817 (878,305 , 1,381,328)	*	4,005 (83 , 7,927)	*	38,510 (-2,476 , 79,496)	*	4,005 (83 , 7,927)
\$30,000 under \$35,000	134,944	(112,579 , 157,308)	*	1,470,706 (1,022,125 , 1,919,286)	*	5,031 (636 , 9,427)	*	21,395 (775 , 42,015)	*	5,031 (636 , 9,427)
\$35,000 under \$40,000	209,196	(181,242 , 237,149)	*	2,042,321 (1,667,418 , 2,417,224)	*	8,161 (2,599 , 13,723)	*	110,104 (2,635 , 217,573)	*	8,161 (2,599 , 13,723)
\$40,000 under \$45,000	212,152	(183,967 , 240,337)	*	1,990,914 (1,654,382 , 2,327,446)	*	10,464 (4,179 , 16,750)	*	56,778 (13,847 , 99,709)	*	10,464 (4,179 , 16,750)
\$45,000 under \$50,000	225,972	(196,892 , 255,053)	*	1,922,741 (1,640,082 , 2,205,401)	*	5,001 (658 , 9,144)	*	35,912 (3,146 , 68,678)	*	5,001 (658 , 9,144)
\$50,000 under \$55,000	267,184	(235,437 , 298,930)	*	2,533,410 (2,045,014 , 3,021,806)	*	9,012 (3,128 , 14,895)	*	89,056 (6,771 , 171,340)	*	9,012 (3,128 , 14,895)
\$55,000 under \$60,000	305,932	(272,184 , 339,680)	*	2,526,820 (2,212,767 , 2,840,873)	*	8,436 (2,863 , 14,008)	*	90,846 (28,937 , 152,756)	*	8,436 (2,863 , 14,008)
\$60,000 under \$75,000	987,012	(926,693 , 1,047,331)	*	9,202,181 (8,512,014 , 9,892,348)	*	27,947 (17,697 , 38,198)	*	263,165 (129,463 , 396,866)	*	27,947 (17,697 , 38,198)
\$75,000 under \$100,000	1,607,878	(1,531,380 , 1,684,375)	*	15,643,907 (14,786,453 , 16,501,360)	*	40,724 (28,391 , 53,057)	*	294,368 (178,932 , 409,803)	*	40,724 (28,391 , 53,057)
\$100,000 under \$200,000	4,077,475	(3,965,155 , 4,189,796)	*	49,014,278 (47,476,073 , 50,552,482)	*	103,049 (84,344 , 121,753)	*	728,274 (549,835 , 906,713)	*	103,049 (84,344 , 121,753)
\$200,000 under \$500,000	2,715,402	(2,663,527 , 2,767,276)	*	44,886,371 (43,937,212 , 45,835,531)	*	65,725 (57,170 , 74,281)	*	572,920 (472,585 , 673,255)	*	65,725 (57,170 , 74,281)
\$500,000 under \$1,000,000	618,108	(603,632 , 632,585)	*	12,469,539 (12,133,959 , 12,805,119)	*	19,541 (16,692 , 22,391)	*	289,244 (236,140 , 342,348)	*	19,541 (16,692 , 22,391)
\$1,000,000 under \$1,500,000	139,639	(135,717 , 143,561)	*	2,978,436 (2,879,089 , 3,077,784)	*	4,919 (4,113 , 5,724)	*	94,078 (75,484 , 112,672)	*	4,919 (4,113 , 5,724)
\$1,500,000 under \$2,000,000	55,504	(54,045 , 56,964)	*	1,185,323 (1,149,396 , 1,221,250)	*	2,249 (1,934 , 2,565)	*	42,117 (34,771 , 49,464)	*	2,249 (1,934 , 2,565)
\$2,000,000 under \$5,000,000	77,627	(76,541 , 78,714)	*	1,689,122 (1,661,096 , 1,717,149)	*	3,422 (3,169 , 3,674)	*	65,932 (60,048 , 71,817)	*	3,422 (3,169 , 3,674)
\$5,000,000 under \$10,000,000	19,002	(18,687 , 19,317)	*	418,158 (410,099 , 426,218)	*	914 (840 , 988)	*	18,899 (17,177 , 20,621)	*	914 (840 , 988)
\$10,000,000 or more	11,073	(11,073 , 11,073)	*	246,109 (246,109 , 246,109)	*	522 (522 , 522)	*	11,542 (11,542 , 11,542)	*	522 (522 , 522)
Taxable returns, total	11,245,231	(11,080,249 , 11,410,213)	308,069	(143,097,164 , 140,989,905 , 145,204,422)	308,069	(279,040 , 337,098)	2,644,936	(2,355,536 , 2,934,336)	308,069	(279,040 , 337,098)
Nontaxable returns, total	898,903	(842,846 , 954,960)	24,567	(11,763,333 , 10,725,072 , 12,801,595)	24,567	(15,466 , 33,668)	282,761	(124,956 , 440,567)	24,567	(15,466 , 33,668)

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 2020 (Filing Year 2021)—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		Mortgage insurance premiums	
	Interest paid deduction—continued		Mortgage insurance premiums	
	Total mortgage interest and points		Number of returns	Amount
	Deductible points			
	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)
All returns, total	1,083,486 (1,029,892 , 1,137,281)	1,535,775 (1,354,040 , 1,717,510)	1,344,179 (1,273,183 , 1,415,175)	2,834,901 (2,609,251 , 3,060,551)
Under \$5,000	* 2,013 (-761 , 4,787)	* 48 (-19 , 116)	6,887 (1,931 , 11,843)	30,551 (-6,104 , 67,206)
\$5,000 under \$10,000	2,277 (3 , 4,551)	125 (11 , 238)	8,064 (2,512 , 13,616)	26,232 (4,375 , 48,089)
\$10,000 under \$15,000	* 5,020 (880 , 9,161)	* 553 (-66 , 1,173)	9,605 (3,611 , 15,599)	24,237 (4,570 , 43,904)
\$15,000 under \$20,000	6,965 (2,045 , 11,885)	3,699 (-2,707 , 10,104)	16,183 (8,328 , 24,039)	38,829 (16,683 , 60,974)
\$20,000 under \$25,000	15,014 (7,630 , 22,398)	22,846 (210 , 45,482)	35,107 (23,563 , 46,652)	70,266 (32,381 , 108,150)
\$25,000 under \$30,000	5,086 (669 , 9,502)	8,879 (-7,718 , 25,475)	18,407 (10,052 , 26,762)	45,145 (17,798 , 72,491)
\$30,000 under \$35,000	6,948 (1,966 , 11,931)	5,154 (-1,332 , 11,639)	31,700 (20,729 , 42,671)	83,484 (42,081 , 124,887)
\$35,000 under \$40,000	11,742 (5,182 , 18,303)	39,688 (7,761 , 71,614)	60,350 (45,224 , 75,476)	144,796 (88,855 , 200,738)
\$40,000 under \$45,000	18,367 (10,130 , 26,604)	42,857 (14,719 , 70,996)	63,688 (48,070 , 79,306)	176,877 (114,420 , 239,334)
\$45,000 under \$50,000	19,620 (11,096 , 28,144)	54,527 (3,346 , 105,707)	80,915 (63,329 , 98,501)	179,694 (125,646 , 233,741)
\$50,000 under \$55,000	16,357 (8,454 , 24,259)	18,938 (3,961 , 33,916)	66,181 (50,323 , 82,040)	152,426 (99,176 , 205,675)
\$55,000 under \$60,000	25,401 (15,695 , 35,107)	35,737 (11,771 , 59,704)	95,029 (75,985 , 114,073)	213,160 (143,662 , 282,657)
\$60,000 under \$75,000	72,730 (56,295 , 89,166)	128,317 (66,444 , 190,189)	300,192 (266,417 , 333,967)	680,560 (571,371 , 789,749)
\$75,000 under \$100,000	133,042 (110,924 , 155,160)	207,748 (128,026 , 287,470)	405,755 (366,562 , 444,948)	822,370 (705,456 , 939,284)
\$100,000 under \$200,000	383,531 (347,122 , 419,940)	583,099 (463,953 , 702,244)	146,116 (122,557 , 169,674)	146,276 (109,075 , 183,477)
\$200,000 under \$500,000	274,138 (256,692 , 291,585)	314,687 (265,272 , 364,101)	0 (0 , 0)	0 (0 , 0)
\$500,000 under \$1,000,000	57,679 (52,833 , 62,525)	50,218 (38,978 , 61,458)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 under \$1,500,000	12,962 (11,668 , 14,257)	9,437 (6,666 , 12,209)	0 (0 , 0)	0 (0 , 0)
\$1,500,000 under \$2,000,000	5,166 (4,701 , 5,631)	3,343 (2,470 , 4,215)	0 (0 , 0)	0 (0 , 0)
\$2,000,000 under \$5,000,000	7,228 (6,858 , 7,598)	4,329 (3,655 , 5,002)	0 (0 , 0)	0 (0 , 0)
\$5,000,000 under \$10,000,000	1,471 (1,377 , 1,564)	967 (814 , 1,121)	0 (0 , 0)	0 (0 , 0)
\$10,000,000 or more	728 (728 , 728)	580 (580 , 580)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	1,007,067 (955,693 , 1,058,441)	1,401,082 (1,231,768 , 1,570,395)	1,126,434 (1,061,340 , 1,191,528)	2,173,695 (1,991,329 , 2,356,062)
Nontaxable returns, total	76,419 (60,364 , 92,474)	134,693 (68,593 , 200,793)	217,745 (189,082 , 246,407)	661,205 (527,880 , 794,531)

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 2020 (Filing Year 2021)—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		Contributions deduction	
	Number of returns	Amount	Number of returns	Amount
	(100)	(101)	(102)	(103)
All returns, total	769,809	16,396,040	12,637,014	204,663,042
Under \$5,000	3,189	11,557	46,031	42,752
\$5,000 under \$10,000	3,022	6,580	58,097	95,089
\$10,000 under \$15,000	2,767	2,029	80,105	229,118
\$15,000 under \$20,000	2,959	10,242	107,704	355,733
\$20,000 under \$25,000	3,503	14,605	139,926	514,540
\$25,000 under \$30,000	2,781	15,599	156,532	592,758
\$30,000 under \$35,000	3,423	3,606	149,614	659,411
\$35,000 under \$40,000	7,052	29,605	234,774	1,280,898
\$40,000 under \$45,000	5,412	14,259	278,544	1,575,036
\$45,000 under \$50,000	3,829	9,152	257,783	1,260,141
\$50,000 under \$55,000	5,992	19,846	296,791	1,618,347
\$55,000 under \$60,000	5,615	11,878	302,929	1,571,625
\$60,000 under \$75,000	20,534	87,122	991,664	5,614,019
\$75,000 under \$100,000	31,837	121,216	1,562,241	9,476,537
\$100,000 under \$200,000	137,195	649,360	4,101,714	32,226,439
\$200,000 under \$500,000	232,885	1,760,864	2,779,415	32,948,426
\$500,000 under \$1,000,000	135,489	1,839,589	677,632	17,525,082
\$1,000,000 under \$1,500,000	51,923	1,183,436	172,117	8,204,470
\$1,500,000 under \$2,000,000	26,854	696,292	73,521	5,102,162
\$2,000,000 under \$5,000,000	50,097	2,162,368	114,669	14,302,192
\$5,000,000 under \$10,000,000	18,094	1,530,501	32,279	9,932,975
\$10,000,000 or more	15,357	6,216,335	22,930	59,535,289
Taxable returns, total	713,674	15,632,770	11,567,909	197,120,735
Nontaxable returns, total	56,135	763,271	1,069,105	7,542,307

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 2020 (Filing Year 2021)—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 (104)	Amount (105)	Number of returns (106)	Amount (107)
All returns, total	11,685,154 (11,516,679 , 11,853,629)	137,007,110 (133,205,271 , 140,808,949)	7,047,033 (6,910,658 , 7,183,409)	85,720,231 (79,762,359 , 91,678,103)
Under \$5,000	41,464 (29,330 , 53,597)	34,316 (18,212 , 50,420)	17,450 (9,486 , 25,415)	29,035 (9,568 , 48,501)
\$5,000 under \$10,000	52,237 (38,830 , 65,645)	69,213 (45,509 , 92,916)	21,591 (13,110 , 30,072)	16,028 (6,046 , 26,010)
\$10,000 under \$15,000	74,619 (58,385 , 90,852)	186,554 (127,422 , 245,686)	28,613 (18,566 , 38,660)	34,184 (13,399 , 54,970)
\$15,000 under \$20,000	99,316 (80,156 , 118,476)	287,344 (206,416 , 368,272)	44,881 (31,947 , 57,815)	62,458 (33,130 , 91,786)
\$20,000 under \$25,000	125,396 (103,948 , 146,845)	366,773 (266,714 , 466,832)	75,537 (58,788 , 92,285)	115,477 (63,479 , 167,475)
\$25,000 under \$30,000	145,066 (121,747 , 168,384)	472,477 (363,546 , 581,407)	79,669 (62,341 , 96,997)	75,272 (47,866 , 102,679)
\$30,000 under \$35,000	139,235 (116,559 , 161,911)	519,802 (387,960 , 651,644)	75,114 (58,402 , 91,825)	118,608 (74,556 , 162,660)
\$35,000 under \$40,000	212,091 (183,830 , 240,351)	993,976 (790,227 , 1,197,725)	110,430 (90,069 , 130,792)	202,331 (130,491 , 274,171)
\$40,000 under \$45,000	249,378 (218,799 , 279,956)	1,141,664 (918,003 , 1,365,325)	153,066 (128,930 , 177,203)	355,135 (239,387 , 470,883)
\$45,000 under \$50,000	225,078 (196,141 , 254,015)	929,389 (748,862 , 1,109,916)	151,786 (127,848 , 175,725)	449,144 (233,573 , 774,715)
\$50,000 under \$55,000	273,010 (241,023 , 304,997)	1,176,703 (958,689 , 1,394,718)	165,113 (140,149 , 190,077)	394,768 (250,313 , 539,223)
\$55,000 under \$60,000	277,626 (245,569 , 309,683)	1,237,088 (1,010,501 , 1,463,674)	155,448 (131,344 , 179,552)	282,091 (194,212 , 369,969)
\$60,000 under \$75,000	888,861 (831,658 , 946,064)	4,383,521 (3,911,705 , 4,855,338)	586,812 (540,061 , 633,564)	1,001,206 (833,717 , 1,168,695)
\$75,000 under \$100,000	1,430,103 (1,358,113 , 1,502,093)	7,574,199 (6,949,263 , 8,199,135)	856,527 (800,359 , 912,695)	1,664,826 (1,372,596 , 1,957,055)
\$100,000 under \$200,000	3,781,764 (3,673,527 , 3,890,002)	28,597,301 (25,097,520 , 32,097,082)	2,404,776 (2,315,792 , 2,493,761)	7,431,766 (2,242,035 , 12,621,498)
\$200,000 under \$500,000	2,605,464 (2,554,842 , 2,656,086)	26,588,977 (25,668,264 , 27,509,690)	1,593,757 (1,551,609 , 1,635,906)	6,619,487 (4,939,717 , 8,299,258)
\$500,000 under \$1,000,000	656,880 (642,229 , 671,532)	12,665,721 (12,060,501 , 13,270,941)	336,722 (325,439 , 348,006)	5,058,983 (4,109,802 , 6,008,164)
\$1,000,000 under \$1,500,000	168,296 (164,136 , 172,456)	5,256,393 (4,952,107 , 5,560,679)	80,397 (77,294 , 83,499)	4,591,007 (3,076,893 , 6,105,120)
\$1,500,000 under \$2,000,000	71,932 (70,362 , 73,501)	3,172,118 (2,989,614 , 3,354,622)	33,635 (32,479 , 34,791)	2,009,922 (1,703,619 , 2,316,226)
\$2,000,000 under \$5,000,000	112,891 (111,681 , 114,102)	8,491,916 (8,242,700 , 8,741,132)	50,134 (49,238 , 51,030)	6,249,850 (5,415,275 , 7,084,424)
\$5,000,000 under \$10,000,000	31,827 (31,447 , 32,206)	5,250,442 (5,082,398 , 5,418,485)	14,133 (13,863 , 14,403)	5,940,887 (4,716,425 , 7,165,350)
\$10,000,000 or more	22,622 (22,622 , 22,622)	27,611,225 (27,611,225 , 27,611,225)	11,441 (11,441 , 11,441)	43,017,764 (43,017,764 , 43,017,764)
Taxable returns, total	10,692,056 (10,532,919 , 10,851,192)	129,775,256 (127,835,693 , 131,714,819)	6,534,633 (6,404,615 , 6,664,652)	81,321,450 (78,385,932 , 84,256,967)
Nontaxable returns, total	993,098 (934,257 , 1,051,939)	7,231,855 (3,958,808 , 10,504,901)	512,400 (469,678 , 555,123)	4,398,781 (-785,971 , 9,583,533)

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 2020 (Filing Year 2021)—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			Unlimited miscellaneous deductions		
	Carryover from prior years			Amount			Total [4]		
	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (109)	Number of returns (110)	Amount (111)	Number of returns (110)	Amount (111)	Number of returns (110)
All returns, total	257,253 (229,923 , 284,584)	16,414,051 (14,799,922 , 18,028,180)	723,153 (680,362 , 765,944)			22,407,640 (20,842,499 , 23,972,781)			
Under \$5,000	4,632 (842 , 8,422)	2,689 (360 , 5,018)	2,031 (-744 , 4,805)			4,802 (-992 , 10,597)			
\$5,000 under \$10,000	6,093 (1,276 , 10,910)	21,639 (-6,536 , 49,815)	555 (-178 , 1,287)			4,912 (-4,138 , 13,963)			
\$10,000 under \$15,000	7,695 (2,373 , 13,016)	35,877 (43 , 71,710)	3,016 (-382 , 6,414)			45,684 (-17,641 , 109,009)			
\$15,000 under \$20,000	3,748 (236 , 7,260)	19,331 (-779 , 39,441)	8,634 (3,037 , 14,230)			46,746 (31 , 93,460)			
\$20,000 under \$25,000	10,866 (4,596 , 17,136)	83,966 (19,006 , 148,927)	9,293 (3,615 , 14,971)			178,591 (63,085 , 294,097)			
\$25,000 under \$30,000	8,343 (2,772 , 13,915)	56,078 (12,293 , 99,863)	15,218 (7,605 , 22,831)			242,097 (111,280 , 372,915)			
\$30,000 under \$35,000	5,936 (1,450 , 10,423)	95,326 (-25,194 , 215,845)	17,078 (8,992 , 25,165)			241,252 (103,897 , 378,607)			
\$35,000 under \$40,000	17,690 (9,566 , 25,813)	117,252 (40,153 , 194,350)	22,210 (12,987 , 31,432)			350,918 (172,341 , 529,496)			
\$40,000 under \$45,000	14,560 (7,198 , 21,921)	117,804 (16,697 , 218,911)	23,663 (14,228 , 33,097)			342,261 (167,027 , 517,494)			
\$45,000 under \$50,000	8,751 (3,170 , 14,331)	44,110 (9,790 , 78,429)	17,158 (9,192 , 25,123)			304,792 (126,911 , 482,673)			
\$50,000 under \$55,000	10,822 (4,578 , 17,067)	82,037 (11,164 , 152,910)	15,570 (7,961 , 23,179)			256,850 (75,239 , 438,460)			
\$55,000 under \$60,000	6,785 (1,916 , 11,655)	55,637 (-1,774 , 113,048)	14,908 (7,480 , 22,335)			240,754 (84,688 , 396,821)			
\$60,000 under \$75,000	29,033 (18,876 , 39,191)	361,166 (154,056 , 568,276)	51,841 (37,977 , 65,706)			902,372 (545,024 , 1,259,719)			
\$75,000 under \$100,000	30,265 (19,953 , 40,577)	408,039 (206,014 , 610,063)	62,938 (47,729 , 78,147)			747,957 (504,296 , 991,619)			
\$100,000 under \$200,000	41,970 (30,743 , 53,197)	999,410 (626,975 , 1,371,846)	202,064 (175,967 , 228,161)			4,254,245 (3,320,075 , 5,188,415)			
\$200,000 under \$500,000	25,904 (20,847 , 30,962)	1,973,625 (532,488 , 3,414,761)	138,048 (125,635 , 150,460)			4,735,224 (3,973,533 , 5,496,916)			
\$500,000 under \$1,000,000	11,506 (9,593 , 13,419)	1,355,674 (954,955 , 1,756,392)	50,765 (46,565 , 54,964)			2,680,661 (2,084,287 , 3,277,036)			
\$1,000,000 under \$1,500,000	3,990 (3,382 , 4,598)	869,880 (654,977 , 1,084,783)	19,781 (18,281 , 21,281)			1,244,186 (907,919 , 1,580,452)			
\$1,500,000 under \$2,000,000	1,919 (1,684 , 2,153)	364,254 (296,446 , 432,061)	10,757 (10,158 , 11,356)			895,926 (687,578 , 1,104,273)			
\$2,000,000 under \$5,000,000	3,681 (3,455 , 3,906)	1,308,970 (1,186,043 , 1,431,897)	21,767 (21,194 , 22,341)			2,001,715 (1,747,000 , 2,256,429)			
\$5,000,000 under \$10,000,000	1,490 (1,410 , 1,570)	1,342,408 (1,164,469 , 1,520,347)	8,266 (8,065 , 8,467)			1,091,281 (920,678 , 1,261,885)			
\$10,000,000 or more	1,574 (1,574 , 1,574)	6,698,882 (6,698,882 , 6,698,882)	7,594 (7,594 , 7,594)			1,594,414 (1,594,414 , 1,594,414)			
Taxable returns, total	170,724 (149,488 , 191,960)	15,282,687 (13,706,733 , 16,858,640)	629,191 (590,407 , 667,975)			19,474,051 (18,011,109 , 20,936,993)			
Nontaxable returns, total	86,530 (69,310 , 103,749)	1,131,364 (782,202 , 1,480,527)	93,962 (75,833 , 112,091)			2,933,589 (2,376,505 , 3,490,674)			

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 2020 (Filing Year 2021)—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			
	Gambling loss deduction		Unlimited miscellaneous deductions—continued	
	Number of returns	Amount	Number of returns	Amount
	(112)	(113)	(114)	(115)
All returns, total	363,420 (330,969 , 395,872)	17,093,024 (15,685,609 , 18,500,438)	338,903 (311,846 , 365,961)	4,085,421 (3,487,487 , 4,683,354)
Under \$5,000	** 1,151 (-830 , 3,131)	** 7,518 (-2,950 , 17,985)	* 1,021 (-941 , 2,983)	* 1,958 (-452 , 4,388)
\$5,000 under \$10,000	**	**	414 (-266 , 1,093)	240 (-76 , 556)
\$10,000 under \$15,000	* 2,008 (-766 , 4,782)	* 16,640 (-11,293 , 44,573)	* 1,008 (-953 , 2,970)	* 29,045 (-27,787 , 85,876)
\$15,000 under \$20,000	* 4,004 (82 , 7,926)	* 29,304 (-10,687 , 69,295)	4,630 (637 , 8,622)	17,442 (-6,704 , 41,587)
\$20,000 under \$25,000	* 5,368 (918 , 9,817)	* 95,963 (9,869 , 182,058)	3,728 (211 , 7,245)	60,824 (-4,196 , 125,843)
\$25,000 under \$30,000	* 6,181 (1,352 , 11,010)	* 76,879 (12,204 , 141,554)	8,035 (2,486 , 13,585)	159,507 (46,345 , 272,668)
\$30,000 under \$35,000	10,051 (3,850 , 16,253)	143,593 (31,997 , 255,189)	7,027 (1,837 , 12,217)	97,658 (17,573 , 177,744)
\$35,000 under \$40,000	9,079 (3,171 , 14,988)	115,579 (27,299 , 203,858)	11,111 (4,606 , 17,617)	154,440 (47,212 , 261,668)
\$40,000 under \$45,000	11,185 (4,664 , 17,705)	138,437 (31,286 , 245,588)	12,479 (5,660 , 19,298)	203,824 (65,163 , 342,484)
\$45,000 under \$50,000	* 5,629 (1,153 , 10,106)	* 120,659 (-2,713 , 244,030)	11,528 (4,939 , 18,118)	184,133 (55,984 , 312,282)
\$50,000 under \$55,000	* 8,010 (2,467 , 13,553)	* 155,050 (14,949 , 295,151)	6,559 (1,730 , 11,388)	87,280 (-24,728 , 199,288)
\$55,000 under \$60,000	7,085 (1,914 , 12,257)	110,168 (13,810 , 206,525)	6,600 (1,667 , 11,533)	116,509 (-3,138 , 236,156)
\$60,000 under \$75,000	25,114 (15,434 , 34,795)	401,468 (187,776 , 615,161)	24,702 (15,176 , 34,227)	482,091 (200,622 , 763,559)
\$75,000 under \$100,000	38,299 (26,408 , 50,190)	528,869 (313,831 , 743,906)	20,618 (11,984 , 29,253)	174,917 (72,782 , 277,053)
\$100,000 under \$200,000	129,383 (108,207 , 150,559)	2,981,342 (2,171,319 , 3,791,365)	71,021 (55,769 , 86,273)	978,802 (598,319 , 1,359,286)
\$200,000 under \$500,000	78,415 (68,339 , 88,492)	4,083,652 (3,336,366 , 4,830,938)	53,864 (46,989 , 60,740)	405,801 (285,124 , 526,478)
\$500,000 under \$1,000,000	13,764 (11,391 , 16,137)	2,296,748 (1,710,636 , 2,882,859)	35,388 (31,989 , 38,786)	215,952 (164,633 , 267,271)
\$1,000,000 under \$1,500,000	3,716 (3,031 , 4,401)	1,094,737 (761,330 , 1,428,144)	15,983 (14,648 , 17,318)	102,649 (72,861 , 132,437)
\$1,500,000 under \$2,000,000	1,606 (1,347 , 1,865)	735,786 (531,015 , 940,557)	8,979 (8,441 , 9,518)	102,157 (69,567 , 134,748)
\$2,000,000 under \$5,000,000	2,355 (2,147 , 2,564)	1,708,589 (1,460,058 , 1,957,120)	19,328 (18,793 , 19,863)	223,533 (173,416 , 273,651)
\$5,000,000 under \$10,000,000	656 (593 , 720)	881,440 (712,815 , 1,050,066)	7,616 (7,424 , 7,807)	103,167 (85,930 , 120,404)
\$10,000,000 or more	360 (360 , 360)	1,370,604 (1,370,604 , 1,370,604)	7,264 (7,264 , 7,264)	183,493 (183,493 , 183,493)
Taxable returns, total	323,327 (293,135 , 353,519)	15,621,819 (14,260,155 , 16,983,483)	291,670 (267,810 , 315,530)	3,180,996 (2,682,252 , 3,679,739)
Nontaxable returns, total	40,093 (28,173 , 52,013)	1,471,205 (1,114,706 , 1,827,703)	47,233 (34,463 , 60,004)	904,425 (574,523 , 1,234,327)

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 2020 (Filing Year 2021)—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 (116)	Amount (117)	
All returns, total	14,732,666 (14,543,977 , 14,921,355)	3,527,054,230 (3,505,677,482 , 3,548,430,977)	89,721 (84,354 , 95,088)
Under \$5,000	* 7,080 (1,837 , 12,323)	* 8,424 (-1,001 , 17,849)	** 145 (-57 , 347)
\$5,000 under \$10,000	15,148 (7,647 , 22,650)	75,727 (34,045 , 117,409)	**
\$10,000 under \$15,000	17,240 (9,053 , 25,427)	120,388 (53,057 , 187,719)	**
\$15,000 under \$20,000	73,383 (56,691 , 90,075)	250,973 (162,480 , 339,466)	**
\$20,000 under \$25,000	143,985 (120,711 , 167,259)	948,070 (757,029 , 1,139,111)	** 1,012 (-958 , 2,982)
\$25,000 under \$30,000	171,814 (146,296 , 197,332)	1,580,857 (1,308,148 , 1,853,566)	**
\$30,000 under \$35,000	191,507 (164,794 , 218,220)	2,391,040 (2,020,177 , 2,761,903)	* 15 (-1 , 32)
\$35,000 under \$40,000	295,693 (262,296 , 329,091)	4,807,627 (4,218,949 , 5,396,305)	** 9 (2 , 16)
\$40,000 under \$45,000	334,273 (298,795 , 369,751)	6,884,359 (6,100,527 , 7,668,192)	0 (0 , 0)
\$45,000 under \$50,000	325,422 (290,531 , 360,313)	8,174,384 (7,234,831 , 9,113,937)	**
\$50,000 under \$55,000	375,953 (338,386 , 413,520)	11,186,302 (10,010,707 , 12,361,896)	** 11 (3 , 19)
\$55,000 under \$60,000	411,432 (372,312 , 450,551)	14,258,203 (12,838,184 , 15,678,221)	**
\$60,000 under \$75,000	1,285,224 (1,216,614 , 1,353,834)	55,089,523 (52,025,844 , 58,153,202)	* 51 (-27 , 130)
\$75,000 under \$100,000	1,991,539 (1,906,868 , 2,076,211)	122,041,841 (116,697,648 , 127,386,034)	* 22 (5 , 39)
\$100,000 under \$200,000	4,801,717 (4,681,727 , 4,921,708)	527,455,605 (513,826,629 , 541,084,581)	4,553 (1,860 , 7,247)
\$200,000 under \$500,000	3,110,919 (3,056,702 , 3,165,137)	794,543,464 (781,452,484 , 807,634,443)	14,820 (11,419 , 18,222)
\$500,000 under \$1,000,000	742,169 (726,830 , 757,507)	452,651,085 (443,520,564 , 461,781,605)	12,959 (11,014 , 14,903)
\$1,000,000 under \$1,500,000	184,045 (179,746 , 188,344)	201,611,081 (196,830,136 , 206,392,025)	13,858 (12,589 , 15,128)
\$1,500,000 under \$2,000,000	77,644 (76,003 , 79,286)	120,922,530 (118,430,625 , 123,414,434)	12,371 (11,714 , 13,028)
\$2,000,000 under \$5,000,000	119,747 (118,513 , 120,981)	325,889,125 (322,812,996 , 328,965,253)	20,022 (19,451 , 20,592)
\$5,000,000 under \$10,000,000	33,332 (32,946 , 33,719)	208,047,053 (205,770,836 , 210,323,270)	5,402 (5,236 , 5,569)
\$10,000,000 or more	23,398 (23,398 , 23,398)	668,116,571 (668,116,571 , 668,116,571)	4,469 (4,469 , 4,469)
Taxable returns, total	13,897,176 (13,715,080 , 14,079,273)	3,505,392,937 (3,484,049,499 , 3,526,736,375)	88,615 (83,623 , 93,608)
Nontaxable returns, total	835,490 (781,185 , 889,794)	21,661,292 (19,891,984 , 23,430,601)	1,105 (-865 , 3,076)

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Excess advance premium tax credit repayment		Amount	Income tax before credits	
	Number of returns	Amount		Number of returns	Amount
All returns, total	(120)	(121)	(122)	(123)	
Under \$5,000	85,707 (69,130 , 103,283)	218,992 (145,884 , 292,101)	14,585,648 (14,399,009 , 14,773,286)	830,411,876 (826,029,687 , 834,794,064)	
\$5,000 under \$10,000	** 2,491 (-378 , 5,359)	** 1,145 (-307 , 2,598)	13,944 (6,753 , 21,135)	2,191 (520 , 3,862)	
\$10,000 under \$15,000	**	**	16,386 (8,433 , 24,339)	8,026 (3,137 , 12,916)	
\$15,000 under \$20,000	** 3,009 (-387 , 6,405)	* 1,489 (-398 , 3,375)	69,491 (53,268 , 85,715)	16,372 (5,702 , 27,042)	
\$20,000 under \$25,000	* 8,089 (2,485 , 13,693)	* 4,557 (453 , 8,662)	129,007 (106,878 , 151,136)	26,621 (17,225 , 36,017)	
\$25,000 under \$30,000	* 4,713 (626 , 8,800)	* 2,541 (39 , 5,042)	155,387 (131,156 , 179,618)	98,745 (75,093 , 122,396)	
\$30,000 under \$35,000	* 4,019 (85 , 7,952)	* 2,713 (0 , 5,426)	188,012 (161,463 , 214,561)	149,680 (119,528 , 179,833)	
\$35,000 under \$40,000	* 4,040 (91 , 7,989)	* 3,449 (-497 , 7,396)	284,265 (251,477 , 317,053)	247,350 (207,799 , 286,901)	
\$40,000 under \$45,000	9,212 (3,308 , 15,116)	7,878 (2,320 , 13,435)	322,683 (287,745 , 357,622)	500,527 (436,733 , 564,321)	
\$45,000 under \$50,000	* 4,319 (337 , 8,301)	* 1,957 (-350 , 4,264)	314,431 (280,066 , 348,796)	731,704 (645,224 , 818,185)	
\$50,000 under \$55,000	* 5,009 (623 , 9,395)	* 18,819 (-2,579 , 40,217)	369,086 (331,837 , 406,336)	871,594 (767,163 , 976,024)	
\$55,000 under \$60,000	* 5,307 (883 , 9,732)	* 11,134 (1,617 , 20,651)	402,091 (363,377 , 440,805)	1,239,204 (1,101,415 , 1,376,992)	
\$60,000 under \$75,000	10,010 (3,810 , 16,210)	41,472 (-150 , 83,094)	1,267,266 (1,199,096 , 1,335,436)	1,635,303 (1,467,664 , 1,802,943)	
\$75,000 under \$100,000	9,255 (3,380 , 15,129)	41,259 (3,016 , 79,503)	1,970,049 (1,885,764 , 2,054,334)	6,855,855 (6,457,751 , 7,253,959)	
\$100,000 under \$200,000	12,862 (5,976 , 19,348)	53,063 (17,425 , 88,700)	4,784,966 (4,665,127 , 4,904,805)	17,137,622 (16,352,747 , 17,922,497)	
\$200,000 under \$500,000	3,178 (1,478 , 4,879)	23,366 (8,045 , 38,688)	3,109,597 (3,055,381 , 3,163,814)	84,269,338 (81,994,808 , 86,543,869)	
\$500,000 under \$1,000,000	* 228 (-65 , 521)	* 2,028 (-266 , 4,322)	741,790 (726,455 , 757,125)	159,382,743 (156,694,815 , 162,070,670)	
\$1,000,000 under \$1,500,000	** 106 (-7 , 221)	** 1,785 (-341 , 3,911)	184,000 (179,702 , 188,299)	116,882,463 (114,471,189 , 119,293,737)	
\$1,500,000 under \$2,000,000	**	**	77,625 (75,984 , 79,266)	58,107,433 (56,690,981 , 59,523,885)	
\$2,000,000 under \$5,000,000	** 56 (21 , 92)	** 318 (85 , 550)	119,746 (118,512 , 120,980)	36,009,182 (35,246,700 , 36,771,664)	
\$5,000,000 under \$10,000,000	**	**	33,337 (32,951 , 33,724)	98,947,735 (97,983,230 , 99,912,240)	
\$10,000,000 or more	* 3 (3 , 3)	* 20 (20 , 20)	23,401 (23,401 , 23,401)	63,024,247 (62,307,418 , 63,741,076)	
Taxable returns, total	63,614 (48,471 , 78,757)	175,177 (109,544 , 240,809)	13,897,787 (13,715,684 , 14,079,890)	184,267,940 (184,267,940 , 184,267,940)	
Nontaxable returns, total	22,093 (13,165 , 31,021)	43,816 (11,586 , 76,045)	687,861 (638,331 , 737,392)	828,277,541 (823,896,991 , 832,658,091)	
				2,134,335 (1,933,767 , 2,334,903)	

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Total tax credits		Amount (125)	Number of returns (126)	Income tax after credits	Amount (127)
	Number of returns (124)	Amount (125)				
All returns, total	7,977,341 (7,835,581 , 8,116,102)	32,403,038 (31,813,536 , 32,992,539)	13,894,188 (13,712,087 , 14,076,289)	13,894,188 (13,712,087 , 14,076,289)	797,804,333 (793,559,582 , 802,049,083)	797,804,333 (793,559,582 , 802,049,083)
Under \$5,000	* 3,077 (403 , 6,557)	* 246 (-185 , 677)	* 5,077 (628 , 9,526)	* 5,077 (628 , 9,526)	* 1,094 (282 , 1,905)	* 1,094 (282 , 1,905)
\$5,000 under \$10,000	5,578 (1,061 , 10,096)	2,180 (-154 , 4,514)	10,039 (3,831 , 16,248)	10,039 (3,831 , 16,248)	5,667 (1,394 , 9,941)	5,667 (1,394 , 9,941)
\$10,000 under \$15,000	8,229 (2,535 , 13,923)	4,390 (571 , 8,209)	13,235 (6,049 , 20,421)	13,235 (6,049 , 20,421)	11,866 (2,318 , 21,415)	11,866 (2,318 , 21,415)
\$15,000 under \$20,000	35,476 (23,839 , 47,112)	12,777 (5,980 , 19,575)	41,151 (28,708 , 53,595)	41,151 (28,708 , 53,595)	12,355 (6,764 , 17,946)	12,355 (6,764 , 17,946)
\$20,000 under \$25,000	51,923 (37,901 , 65,946)	24,143 (14,201 , 34,085)	96,654 (77,511 , 115,797)	96,654 (77,511 , 115,797)	70,652 (50,405 , 90,899)	70,652 (50,405 , 90,899)
\$25,000 under \$30,000	80,461 (62,938 , 97,984)	40,282 (27,750 , 52,814)	115,237 (94,371 , 136,104)	115,237 (94,371 , 136,104)	107,328 (81,186 , 133,470)	107,328 (81,186 , 133,470)
\$30,000 under \$35,000	78,893 (61,714 , 95,953)	65,259 (46,723 , 83,795)	144,919 (121,579 , 168,259)	144,919 (121,579 , 168,259)	180,035 (146,440 , 213,630)	180,035 (146,440 , 213,630)
\$35,000 under \$40,000	100,648 (81,236 , 120,059)	106,282 (81,263 , 131,301)	227,331 (197,929 , 256,733)	227,331 (197,929 , 256,733)	390,796 (334,856 , 446,736)	390,796 (334,856 , 446,736)
\$40,000 under \$45,000	124,970 (103,289 , 146,650)	140,818 (110,357 , 171,279)	264,919 (233,203 , 296,635)	264,919 (233,203 , 296,635)	584,472 (507,441 , 661,503)	584,472 (507,441 , 661,503)
\$45,000 under \$50,000	134,511 (112,156 , 156,867)	167,323 (131,642 , 203,005)	263,654 (232,101 , 295,206)	263,654 (232,101 , 295,206)	702,975 (609,453 , 796,496)	702,975 (609,453 , 796,496)
\$50,000 under \$55,000	159,153 (134,797 , 183,510)	232,271 (185,397 , 279,145)	315,370 (280,872 , 349,868)	315,370 (280,872 , 349,868)	991,372 (870,451 , 1,112,292)	991,372 (870,451 , 1,112,292)
\$55,000 under \$60,000	168,247 (143,348 , 193,146)	222,969 (178,872 , 267,066)	368,496 (331,324 , 405,667)	368,496 (331,324 , 405,667)	1,401,200 (1,248,351 , 1,554,050)	1,401,200 (1,248,351 , 1,554,050)
\$60,000 under \$75,000	580,174 (533,921 , 626,428)	1,037,768 (927,025 , 1,148,512)	1,143,661 (1,078,720 , 1,208,602)	1,143,661 (1,078,720 , 1,208,602)	5,780,353 (5,418,349 , 6,142,357)	5,780,353 (5,418,349 , 6,142,357)
\$75,000 under \$100,000	1,024,382 (963,344 , 1,085,420)	1,743,959 (1,585,729 , 1,902,189)	1,886,893 (1,804,212 , 1,969,575)	1,886,893 (1,804,212 , 1,969,575)	15,354,124 (14,614,831 , 16,093,417)	15,354,124 (14,614,831 , 16,093,417)
\$100,000 under \$200,000	2,672,745 (2,580,652 , 2,764,838)	8,262,047 (7,860,336 , 8,663,758)	4,714,668 (4,595,466 , 4,833,870)	4,714,668 (4,595,466 , 4,833,870)	75,955,824 (73,825,133 , 78,086,514)	75,955,824 (73,825,133 , 78,086,514)
\$200,000 under \$500,000	2,036,641 (1,990,851 , 2,082,431)	6,494,231 (6,255,048 , 6,733,413)	3,104,315 (3,050,108 , 3,158,521)	3,104,315 (3,050,108 , 3,158,521)	152,865,463 (150,265,219 , 155,465,708)	152,865,463 (150,265,219 , 155,465,708)
\$500,000 under \$1,000,000	404,435 (392,951 , 415,919)	1,768,358 (1,575,843 , 1,960,874)	741,092 (725,759 , 756,425)	741,092 (725,759 , 756,425)	115,112,077 (112,719,893 , 117,504,260)	115,112,077 (112,719,893 , 117,504,260)
\$1,000,000 under \$1,500,000	119,907 (116,405 , 123,408)	1,209,634 (1,059,520 , 1,359,748)	183,817 (179,519 , 188,115)	183,817 (179,519 , 188,115)	56,896,083 (55,498,014 , 58,294,151)	56,896,083 (55,498,014 , 58,294,151)
\$1,500,000 under \$2,000,000	53,672 (52,317 , 55,027)	908,932 (819,590 , 998,275)	77,472 (75,831 , 79,113)	77,472 (75,831 , 79,113)	35,100,181 (34,350,984 , 35,849,377)	35,100,181 (34,350,984 , 35,849,377)
\$2,000,000 under \$5,000,000	87,957 (86,899 , 89,015)	2,638,915 (2,516,237 , 2,761,593)	119,560 (118,326 , 120,794)	119,560 (118,326 , 120,794)	96,308,517 (95,360,958 , 97,256,076)	96,308,517 (95,360,958 , 97,256,076)
\$5,000,000 under \$10,000,000	26,604 (26,261 , 26,947)	1,829,662 (1,742,974 , 1,916,351)	33,279 (32,893 , 33,666)	33,279 (32,893 , 33,666)	61,194,570 (60,493,129 , 61,896,011)	61,194,570 (60,493,129 , 61,896,011)
\$10,000,000 or more	19,718 (19,718 , 19,718)	5,490,590 (5,490,590 , 5,490,590)	23,348 (23,348 , 23,348)	23,348 (23,348 , 23,348)	178,777,330 (178,777,330 , 178,777,330)	178,777,330 (178,777,330 , 178,777,330)
Taxable returns, total	7,294,515 (7,164,035 , 7,424,995)	30,298,201 (29,740,859 , 30,855,543)	13,894,188 (13,712,087 , 14,076,289)	13,894,188 (13,712,087 , 14,076,289)	797,804,333 (793,559,582 , 802,049,083)	797,804,333 (793,559,582 , 802,049,083)
Nontaxable returns, total	662,826 (633,470 , 732,182)	2,104,837 (1,907,639 , 2,302,035)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)

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 2020 (Filing Year 2021)—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	
	Number of returns (128)	Amount (129)
All returns, total	13,902,265 (13,720,161 , 14,084,369)	824,425,825 (820,145,305 , 828,706,344)
Under \$5,000	* 5,077 (628 , 9,526)	* 1,094 (282 , 1,905)
\$5,000 under \$10,000	10,039 (3,831 , 16,248)	5,667 (1,394 , 9,941)
\$10,000 under \$15,000	13,235 (6,049 , 20,421)	11,866 (2,318 , 21,415)
\$15,000 under \$20,000	41,151 (28,708 , 53,595)	12,355 (6,764 , 17,946)
\$20,000 under \$25,000	96,654 (77,511 , 115,797)	70,652 (50,405 , 90,899)
\$25,000 under \$30,000	115,237 (94,371 , 136,104)	107,328 (81,186 , 133,470)
\$30,000 under \$35,000	144,919 (121,579 , 168,259)	180,035 (146,440 , 213,630)
\$35,000 under \$40,000	227,331 (197,929 , 256,733)	390,796 (334,856 , 446,736)
\$40,000 under \$45,000	264,919 (233,203 , 296,635)	584,472 (507,441 , 661,503)
\$45,000 under \$50,000	263,654 (232,101 , 295,206)	702,975 (609,453 , 796,496)
\$50,000 under \$55,000	315,370 (280,872 , 349,868)	991,372 (870,451 , 1,112,292)
\$55,000 under \$60,000	368,496 (331,324 , 405,667)	1,401,200 (1,248,351 , 1,554,050)
\$60,000 under \$75,000	1,143,661 (1,078,720 , 1,208,602)	5,780,353 (5,418,349 , 6,142,357)
\$75,000 under \$100,000	1,886,893 (1,804,212 , 1,969,575)	15,354,124 (14,614,831 , 16,093,417)
\$100,000 under \$200,000	4,714,947 (4,595,745 , 4,834,150)	75,966,608 (73,835,722 , 78,097,494)
\$200,000 under \$500,000	3,109,419 (3,055,197 , 3,163,641)	154,731,249 (152,106,036 , 157,356,462)
\$500,000 under \$1,000,000	742,651 (727,309 , 757,993)	117,654,535 (115,228,411 , 120,080,658)
\$1,000,000 under \$1,500,000	184,149 (179,849 , 188,448)	58,562,841 (57,136,337 , 59,989,344)
\$1,500,000 under \$2,000,000	77,740 (76,098 , 79,381)	36,304,967 (35,537,339 , 37,072,595)
\$2,000,000 under \$5,000,000	119,868 (118,633 , 121,103)	99,986,321 (99,014,931 , 100,957,710)
\$5,000,000 under \$10,000,000	33,397 (33,010 , 33,784)	63,947,414 (63,224,307 , 64,670,521)
\$10,000,000 or more	23,458 (23,458 , 23,458)	191,677,601 (191,677,601 , 191,677,601)
Taxable returns, total	13,902,265 (13,720,161 , 14,084,369)	824,425,825 (820,145,305 , 828,706,344)
Nontaxable returns, total	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 distributions or pensions and annuities from 2018 because these items were combined on one line on that year's tax form. Therefore, \$1.0 billion of taxable IRA distributions and pensions and annuities were excluded.

[3] Includes nonbusiness casualty or theft loss.

[4] Includes casualty or theft loss of income producing property.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

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 2020 (Filing Year 2021)

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

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
	Number of returns	Adjusted gross income less deficit	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	0.64	0.32	0.64	0.31	0.72	0.52	0.80	0.92	1.61	1.84	0.92	0.79		
Under \$5,000	10.29	12.52	10.29	18.97	20.47	39.87	13.35	24.17	42.78	31.40	16.95	25.52		
\$5,000 under \$10,000	9.03	9.17	9.03	9.13	18.49	26.92	12.58	12.85	27.19	23.57	14.19	19.48		
\$10,000 under \$15,000	8.11	8.17	8.11	8.25	13.80	23.12	10.87	22.49	25.54	23.12	12.96	17.53		
\$15,000 under \$20,000	7.42	7.45	7.42	7.43	12.44	16.86	10.78	24.97	28.24	49.89	14.22	22.25		
\$20,000 under \$25,000	6.48	6.50	6.48	6.51	10.17	12.96	9.22	25.01	24.36	56.04	11.97	18.50		
\$25,000 under \$30,000	6.58	6.59	6.58	6.58	9.28	10.62	9.53	22.46	21.32	18.70	11.53	18.36		
\$30,000 under \$35,000	6.40	6.41	6.40	6.41	8.12	9.22	10.51	24.83	30.05	27.53	15.53	22.64		
\$35,000 under \$40,000	5.39	5.39	5.39	5.40	6.38	7.06	9.09	33.19	22.24	29.60	12.54	19.31		
\$40,000 under \$45,000	5.16	5.16	5.16	5.17	6.21	6.69	8.07	21.10	21.66	43.97	10.69	16.85		
\$45,000 under \$50,000	5.27	5.27	5.27	5.27	6.22	6.62	8.29	35.95	20.53	31.33	10.34	19.15		
\$50,000 under \$55,000	4.94	4.94	4.94	4.94	5.89	6.33	7.40	29.20	16.76	25.29	9.19	15.59		
\$55,000 under \$60,000	4.76	4.76	4.76	4.77	5.69	5.94	6.93	26.98	17.82	38.70	9.02	16.52		
\$60,000 under \$75,000	2.69	2.69	2.69	2.69	3.13	3.28	3.96	12.97	9.89	22.20	5.13	10.01		
\$75,000 under \$100,000	2.16	2.16	2.16	2.16	2.45	2.57	3.02	10.70	7.58	14.27	3.90	8.11		
\$100,000 under \$200,000	1.27	1.28	1.27	1.28	1.42	1.51	1.66	6.64	4.16	7.34	2.09	4.99		
\$200,000 under \$500,000	0.89	0.83	0.89	0.83	0.96	0.99	1.04	4.14	2.19	6.81	1.16	2.99		
\$500,000 under \$1,000,000	1.05	1.01	1.05	1.01	1.16	1.32	1.13	3.92	1.99	3.88	1.21	3.06		
\$1,000,000 under \$1,500,000	1.19	1.19	1.19	1.19	1.34	1.70	1.23	3.68	1.92	3.63	1.30	3.25		
\$1,500,000 under \$2,000,000	1.08	1.03	1.08	1.03	1.24	1.67	1.09	2.98	1.57	3.43	1.15	2.71		
\$2,000,000 under \$5,000,000	0.53	0.47	0.53	0.47	0.61	0.86	0.53	1.46	0.74	1.68	0.56	1.36		
\$5,000,000 under \$10,000,000	0.59	0.55	0.59	0.55	0.68	1.06	0.59	1.13	0.75	1.34	0.61	1.44		
\$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	0.67	0.32	0.67	0.32	0.74	0.52	0.82	0.91	1.63	1.86	0.94	0.79		
Nontaxable returns, total	2.37	2.79	2.37	2.77	3.38	3.97	3.21	7.29	6.60	9.15	3.82	5.79		

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 2020 (Filing Year 2021)—Continued
 (Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
All returns, total	0.94	0.84	1.89	2.56	11.28	12.95	1.35	2.02	0.92	0.34	2.38	1.41
Under \$5,000	17.47	25.76	* 40.20	* 50.15	** 41.67	** 46.07	21.39	355.94	16.89	123.43	70.78	96.35
\$5,000 under \$10,000	14.66	21.09	* 43.40	* 51.77	**	**	19.12	79.09	13.18	83.11	37.68	240.37
\$10,000 under \$15,000	13.96	19.98	26.54	39.25	**	**	17.10	152.12	13.07	58.42	56.08	207.40
\$15,000 under \$20,000	14.94	27.48	29.39	38.17	**	**	13.33	298.86	14.41	43.66	57.18	153.70
\$20,000 under \$25,000	12.55	21.60	21.77	47.16	**	**	14.03	94.54	11.81	31.63	43.39	409.24
\$25,000 under \$30,000	11.80	20.53	18.76	24.00	0.00	0.00	13.65	468.75	12.13	29.77	41.44	141.97
\$30,000 under \$35,000	16.41	23.93	18.38	30.70	0.00	0.00	12.90	125.72	14.64	38.02	39.13	205.39
\$35,000 under \$40,000	13.29	19.34	13.51	17.34	** 70.72	** 71.98	11.12	31.35	12.97	31.77	40.66	166.13
\$40,000 under \$45,000	11.01	18.28	11.91	17.32	**	**	11.31	67.94	10.84	38.11	38.67	326.17
\$45,000 under \$50,000	10.46	21.15	10.76	13.85	* 57.72	* 63.68	11.87	52.20	10.63	29.52	30.75	54.60
\$50,000 under \$55,000	9.32	18.33	10.95	13.91	** 43.02	** 45.39	12.33	55.59	9.31	29.68	29.69	97.14
\$55,000 under \$60,000	9.37	18.61	9.78	13.34	**	**	11.87	56.05	9.53	27.42	33.74	100.95
\$60,000 under \$75,000	5.35	11.05	5.33	6.90	32.27	41.34	6.59	21.23	5.33	13.23	23.10	67.61
\$75,000 under \$100,000	4.00	8.80	4.16	5.56	30.66	35.21	5.15	20.53	4.04	9.39	15.53	125.02
\$100,000 under \$200,000	2.16	5.61	3.27	4.51	20.97	25.57	2.80	6.28	2.16	5.24	7.96	70.38
\$200,000 under \$500,000	1.19	3.24	4.56	6.80	21.65	24.24	1.78	3.56	1.15	2.46	3.70	20.58
\$500,000 under \$1,000,000	1.23	3.41	6.95	26.12	32.90	37.71	2.12	3.93	1.19	2.38	2.97	14.32
\$1,000,000 under \$1,500,000	1.32	3.64	8.61	14.84	* 43.52	* 64.52	2.44	5.09	1.27	2.46	2.79	12.44
\$1,500,000 under \$2,000,000	1.17	2.99	7.67	15.38	* 51.74	* 51.71	2.07	4.75	1.13	1.93	2.01	12.43
\$2,000,000 under \$5,000,000	0.56	1.53	3.89	13.68	21.16	35.64	1.14	3.02	0.54	0.88	1.02	5.27
\$5,000,000 under \$10,000,000	0.62	1.60	3.91	7.58	20.79	32.01	1.21	3.65	0.60	0.86	0.97	3.60
\$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	0.96	0.84	1.96	2.64	11.76	13.25	1.41	1.98	0.94	0.34	2.35	1.26
Nontaxable returns, total	3.95	6.36	7.35	10.05	39.74	53.51	4.64	24.37	3.75	7.06	10.23	305.72

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 2020 (Filing Year 2021)—Continued
 (Coefficients of variation for number of returns and amounts 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 (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total	1.87	2.37	1.35	1.73	2.02	1.88	2.87	2.88	9.61	16.18	1.27	0.67
Under \$5,000	36.71	53.67	23.94	47.14	33.22	47.26	25.93	41.82	** 81.20	** 72.50	29.29	73.19
\$5,000 under \$10,000	19.48	22.08	14.97	17.79	24.53	25.71	29.15	32.35	**	**	30.67	34.58
\$10,000 under \$15,000	17.74	23.35	13.22	16.20	25.15	31.82	32.44	36.86	**	**	23.48	41.41
\$15,000 under \$20,000	16.36	18.57	11.91	14.03	24.44	32.26	28.26	34.13	**	**	26.53	254.46
\$20,000 under \$25,000	15.17	19.40	10.53	12.17	22.98	27.46	27.00	37.40	* 70.46	* 5,215.06	24.57	158.12
\$25,000 under \$30,000	14.93	21.70	11.29	13.90	23.21	33.85	29.00	41.91	* 72.54	* 72.30	23.68	62.78
\$30,000 under \$35,000	17.61	28.76	11.80	13.55	28.62	37.55	23.36	33.75	** 70.54	** 119.70	22.64	46.74
\$35,000 under \$40,000	16.31	19.51	10.18	13.04	23.44	37.62	23.29	34.14	**	**	21.67	57.05
\$40,000 under \$45,000	14.33	18.56	10.56	12.56	21.00	25.53	24.46	28.57	* 64.70	* 79.12	16.64	91.98
\$45,000 under \$50,000	17.20	22.06	9.74	11.63	21.17	30.66	23.37	26.29	** 62.39	** 83.96	17.51	208.24
\$50,000 under \$55,000	13.18	17.33	8.79	10.24	20.69	28.41	22.79	23.92	**	**	16.94	184.82
\$55,000 under \$60,000	12.86	16.77	8.57	10.66	17.68	23.96	20.42	24.17	* 70.38	* 70.76	17.55	691.80
\$60,000 under \$75,000	7.41	9.77	4.78	5.92	11.27	14.32	11.14	16.19	36.75	81.61	9.74	162.96
\$75,000 under \$100,000	5.58	7.79	4.00	5.01	9.58	13.88	9.60	12.54	32.41	50.95	7.53	236.94
\$100,000 under \$200,000	3.59	5.29	2.54	3.39	4.59	6.53	5.63	6.97	23.54	39.82	3.45	9.04
\$200,000 under \$500,000	2.64	4.22	2.08	3.11	2.65	4.72	4.28	5.92	12.58	22.62	1.68	2.93
\$500,000 under \$1,000,000	3.59	7.51	3.06	5.61	2.75	5.00	4.18	5.91	14.47	34.15	1.53	2.34
\$1,000,000 under \$1,500,000	3.95	9.61	3.43	8.08	2.78	5.01	4.32	6.24	14.16	70.38	1.54	2.47
\$1,500,000 under \$2,000,000	3.43	7.85	2.91	8.30	2.11	4.74	3.37	5.90	13.02	53.16	1.21	1.77
\$2,000,000 under \$5,000,000	1.93	5.31	1.60	4.44	1.08	2.64	1.75	3.16	6.46	81.34	0.61	0.94
\$5,000,000 under \$10,000,000	2.08	6.50	1.71	6.75	1.04	2.32	1.80	2.34	6.94	30.55	0.65	1.09
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	1.98	2.47	1.42	1.80	2.08	1.92	3.06	2.92	10.03	16.55	1.28	0.66
Nontaxable returns, total	5.55	7.96	4.30	5.79	7.09	9.35	7.98	9.91	30.80	75.23	6.00	16.01

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 2020 (Filing Year 2021)—Continued
 (Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Unemployment exclusion amount		Taxable Social Security benefits		Net operating loss	
	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	4.83	2.79	5.07	7.03	2.13	2.63	3.39	3.64	1.49	1.98	7.51	2.82
Under \$5,000	* 97.32	* 97.01	53.96	76.07	40.58	43.28	40.58	42.08	95.07	83.55	33.55	40.48
\$5,000 under \$10,000	** 85.38	** 74.63	42.58	52.03	24.33	25.32	26.45	26.73	37.61	51.37	30.78	43.61
\$10,000 under \$15,000	**	**	* 69.73	* 35.98	21.80	23.85	22.91	23.12	18.86	32.92	40.33	46.69
\$15,000 under \$20,000	* 70.50	* 77.76	* 65.97	* 88.29	18.40	20.17	21.07	22.03	12.02	18.41	45.10	38.40
\$20,000 under \$25,000	* 55.79	* 63.30	38.47	48.36	16.19	18.90	19.38	20.09	9.04	10.28	35.41	31.23
\$25,000 under \$30,000	* 90.73	* 65.83	84.02	51.33	16.80	19.21	20.68	21.97	9.67	11.26	35.86	39.40
\$30,000 under \$35,000	* 61.46	* 244.45	* 87.89	* 82.37	13.96	16.47	16.21	17.37	10.95	11.67	54.67	40.25
\$35,000 under \$40,000	65.50	137.13	51.91	239.43	11.99	14.08	15.59	16.35	10.23	10.84	47.58	29.89
\$40,000 under \$45,000	70.37	81.35	34.37	41.83	12.41	16.01	16.71	17.70	10.41	11.18	48.13	42.35
\$45,000 under \$50,000	* 49.74	* 72.24	39.72	52.21	15.83	18.96	20.05	20.26	10.07	10.40	43.90	47.46
\$50,000 under \$55,000	48.68	65.51	43.42	54.23	12.16	14.20	15.00	15.72	9.00	9.60	46.95	45.04
\$55,000 under \$60,000	48.51	51.86	67.67	73.53	13.14	17.41	17.67	19.24	8.61	9.00	63.85	45.92
\$60,000 under \$75,000	40.03	53.06	24.07	56.36	7.98	9.74	9.88	10.69	5.11	5.41	29.14	23.56
\$75,000 under \$100,000	24.65	44.57	22.83	27.58	6.52	8.12	8.45	9.33	4.29	4.60	27.62	27.05
\$100,000 under \$200,000	12.65	21.52	10.45	21.96	3.96	4.86	5.83	6.33	2.90	3.18	19.30	13.88
\$200,000 under \$500,000	6.53	12.20	7.20	15.20	3.26	4.09	* 45.55	* 49.30	2.45	2.61	10.93	8.55
\$500,000 under \$1,000,000	6.39	12.80	7.32	15.51	5.49	6.86	* 53.24	* 86.25	3.08	3.41	10.10	7.48
\$1,000,000 under \$1,500,000	5.84	13.94	7.61	13.68	7.20	8.98	* 57.44	* 70.52	3.16	3.45	11.47	7.76
\$1,500,000 under \$2,000,000	4.05	9.85	6.15	24.05	6.91	9.32	* 54.10	* 63.09	2.63	2.74	7.97	8.19
\$2,000,000 under \$5,000,000	2.10	4.86	3.22	8.16	4.63	5.82	* 38.47	* 38.23	1.38	1.49	4.49	3.59
\$5,000,000 under \$10,000,000	1.86	4.51	3.44	10.98	5.87	7.49	** 0.00	** 0.00	1.44	1.55	4.26	2.27
\$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
Taxable returns, total	4.83	2.78	5.33	7.61	2.26	2.79	3.76	4.04	1.59	1.65	9.21	2.66
Non-taxable returns, total	23.25	55.68	15.16	18.23	6.48	7.62	7.85	8.38	4.30	5.42	12.21	10.94

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 2020 (Filing Year 2021)—Continued
 (Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Cancellation of debt		Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
All returns, total	6.56	3.65	9.52	15.56	17.55	17.89	4.34	4.04	2.29	4.47	1.19	1.30
Under \$5,000	** 69.00	** 68.60	0.00	0.00	** 0.00	** 0.00	** 87.83	** 70.34	56.73	148.73	24.65	66.08
\$5,000 under \$10,000	**	**	0.00	0.00	**	**	**	**	40.61	233.34	19.96	25.98
\$10,000 under \$15,000	**	**	0.00	0.00	* 0.00	* 0.00	* 61.84	* 84.53	27.52	349.58	20.81	40.61
\$15,000 under \$20,000	* 91.08	* 99.45	** 70.64	** 93.73	* 0.00	* 0.00	* 44.70	* 63.15	45.02	73.72	15.94	24.40
\$20,000 under \$25,000	* 54.08	* 72.71	0.00	0.00	* 0.00	* 0.00	* 38.95	* 43.12	22.56	250.87	13.04	19.75
\$25,000 under \$30,000	* 60.11	* 91.12	0.00	0.00	* 0.00	* 0.00	39.65	42.13	25.50	604.50	15.36	22.62
\$30,000 under \$35,000	* 79.73	* 84.44	**	**	* 0.00	* 0.00	31.48	39.65	40.23	97.32	12.62	18.48
\$35,000 under \$40,000	* 76.82	* 72.45	0.00	0.00	0.00	0.00	30.74	37.19	28.08	57.42	10.44	16.95
\$40,000 under \$45,000	* 99.03	* 98.55	** 49.94	** 59.05	98.35	97.49	29.74	38.48	23.32	42.69	10.48	17.64
\$45,000 under \$50,000	* 99.56	* 99.83	**	**	0.00	0.00	36.27	46.04	25.53	45.94	10.61	24.05
\$50,000 under \$55,000	87.53	98.09	**	**	* 99.14	* 98.65	31.46	43.52	22.15	96.64	10.14	15.49
\$55,000 under \$60,000	* 70.28	* 95.02	* 63.03	* 75.96	* 97.60	* 96.68	34.90	44.11	23.00	176.51	9.66	18.91
\$60,000 under \$75,000	33.85	41.31	* 49.94	* 55.28	86.30	82.89	17.85	25.92	12.58	49.29	5.42	9.66
\$75,000 under \$100,000	28.72	42.57	* 44.64	* 61.56	73.39	70.67	15.27	22.36	9.60	91.19	4.56	8.47
\$100,000 under \$200,000	19.13	24.00	20.51	45.17	40.08	39.85	8.12	13.47	5.40	25.60	2.46	4.05
\$200,000 under \$500,000	12.03	19.21	12.17	17.24	28.05	30.80	6.28	9.06	3.22	16.96	1.60	2.65
\$500,000 under \$1,000,000	8.34	16.30	14.57	28.21	22.75	23.41	8.18	15.78	2.98	16.40	1.69	2.68
\$1,000,000 under \$1,500,000	6.48	11.25	17.15	26.33	21.69	22.21	8.60	14.72	2.97	12.27	1.83	3.06
\$1,500,000 under \$2,000,000	4.36	18.47	15.99	23.07	15.89	17.32	7.61	13.69	2.33	10.32	1.44	2.39
\$2,000,000 under \$5,000,000	1.94	7.15	11.05	18.08	9.37	10.06	4.21	7.01	1.11	5.78	0.79	1.51
\$5,000,000 under \$10,000,000	1.68	4.85	11.51	15.55	11.27	11.29	4.62	9.12	1.07	5.57	0.84	1.59
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	6.67	3.64	9.61	15.71	17.94	16.15	4.56	4.26	2.35	4.47	1.23	1.32
Nontaxable returns, total	29.61	28.93	57.31	75.23	47.83	45.14	13.89	12.40	9.32	53.64	4.58	7.21

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 2020 (Filing Year 2021)—Continued
 (Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Itemized deductions													
	Total [3]			Medical and dental expenses deduction				AGI limitation				Taxes paid deduction		
	Total after subtracting AGI limitation		Amount (63)	Total medical expenses		Amount (65)	AGI limitation		Amount (67)	Total		Total State and local taxes		
	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	0.60	1.50	2.84	1.50	2.35	1.50	1.60	0.64	0.65	0.65	0.65	0.54		
Under \$5,000	13.78	11.95	19.62	11.95	19.53	12.12	14.30	10.45	13.04	10.57	10.45	12.85		
\$5,000 under \$10,000	12.27	10.44	17.62	10.44	17.27	10.44	10.60	9.21	11.17	9.25	11.17	13.47		
\$10,000 under \$15,000	11.18	9.45	16.14	9.45	15.71	9.45	9.52	8.22	10.22	8.27	10.22	10.75		
\$15,000 under \$20,000	21.42	8.61	31.34	8.61	30.10	8.61	8.64	7.64	9.95	7.71	9.95	11.93		
\$20,000 under \$25,000	8.03	7.70	13.23	7.70	12.37	7.70	7.72	6.58	8.36	6.73	8.36	8.52		
\$25,000 under \$30,000	7.42	8.45	12.14	8.45	11.43	8.45	8.46	6.65	8.81	6.69	8.81	10.84		
\$30,000 under \$35,000	7.78	8.38	12.31	8.38	11.53	8.38	8.39	6.56	8.06	6.63	8.06	7.95		
\$35,000 under \$40,000	6.18	7.41	11.02	7.41	10.12	7.41	7.41	5.55	6.50	5.58	6.50	8.89		
\$40,000 under \$45,000	5.84	6.90	10.66	6.90	9.57	6.90	6.91	5.20	6.13	5.24	6.13	6.86		
\$45,000 under \$50,000	6.04	7.53	10.95	7.53	10.03	7.53	7.53	5.32	6.23	5.42	6.23	6.59		
\$50,000 under \$55,000	6.09	7.21	11.83	7.21	10.58	7.21	7.21	4.99	5.50	5.00	5.50	5.77		
\$55,000 under \$60,000	6.03	7.26	13.25	7.26	11.58	7.26	7.26	4.78	5.27	4.84	5.27	6.45		
\$60,000 under \$75,000	3.17	4.53	7.44	4.53	6.48	4.53	4.54	2.70	3.00	2.72	3.00	3.13		
\$75,000 under \$100,000	2.52	4.05	6.76	4.05	5.71	4.05	4.06	2.16	2.30	2.17	2.30	2.46		
\$100,000 under \$200,000	1.45	3.05	5.30	3.05	4.18	3.05	3.06	1.27	1.34	1.28	1.34	2.11		
\$200,000 under \$500,000	1.04	4.07	8.15	4.07	5.84	4.07	3.94	0.89	0.90	0.89	0.90	1.08		
\$500,000 under \$1,000,000	1.56	9.40	14.18	9.40	11.38	9.40	9.13	1.05	1.07	1.05	1.07	1.34		
\$1,000,000 under \$1,500,000	2.16	15.13	25.90	15.13	19.35	15.13	15.18	1.19	1.27	1.19	1.27	1.64		
\$1,500,000 under \$2,000,000	2.10	16.48	20.40	16.48	16.96	16.48	15.71	1.08	1.15	1.08	1.15	1.67		
\$2,000,000 under \$5,000,000	1.12	12.49	15.34	12.49	12.33	12.49	11.66	0.53	0.62	0.53	0.62	0.76		
\$5,000,000 under \$10,000,000	1.23	23.15	33.88	23.15	24.45	23.15	20.94	0.59	1.12	0.59	1.12	0.80		
\$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	0.54	1.75	2.62	1.75	2.16	1.75	1.76	0.67	0.67	0.67	0.67	0.54		
Nontaxable returns, total	3.32	2.95	5.55	2.95	5.25	2.95	3.61	2.42	3.03	2.42	3.03	3.33		

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 2020 (Filing Year 2021)—Continued
 (Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Itemized deductions—continued															
	Taxes paid deduction—continued															
	Total State and local taxes—continued															
	State and local income taxes or general sales taxes				General sales tax				Real estate taxes		Personal property taxes		Limited State and local taxes			
Total	Income tax		General sales tax		Real estate taxes		Personal property taxes		Limited State and local taxes		Real estate taxes		Personal property taxes		Limited State and local taxes	
Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	
All returns, total	0.65	0.46	0.76	0.48	1.43	1.92	0.88	1.14	1.08	2.52	0.65	0.64	0.64	0.65	0.64	
Under \$5,000	11.07	15.53	19.76	23.18	13.37	18.12	13.02	14.25	18.97	45.29	10.57	13.17	13.17	10.57	13.17	
\$5,000 under \$10,000	9.65	28.43	15.74	37.83	12.22	15.69	11.29	13.50	19.17	39.49	9.25	11.21	11.21	9.25	11.21	
\$10,000 under \$15,000	8.52	12.71	13.45	19.09	11.01	14.85	9.80	11.68	15.02	21.26	8.27	10.28	10.28	8.27	10.28	
\$15,000 under \$20,000	7.97	24.83	13.35	36.70	9.94	16.51	9.52	11.09	13.65	25.25	7.71	9.83	9.83	7.71	9.83	
\$20,000 under \$25,000	6.81	11.50	9.95	16.65	9.35	15.77	8.00	9.62	12.28	21.50	6.73	8.26	8.26	6.73	8.26	
\$25,000 under \$30,000	6.94	18.36	9.94	26.63	9.71	16.76	7.97	10.25	12.01	20.26	6.69	8.02	8.02	6.69	8.02	
\$30,000 under \$35,000	6.74	9.93	9.51	11.31	9.57	16.87	7.72	9.13	10.79	20.81	6.63	7.73	7.73	6.63	7.73	
\$35,000 under \$40,000	5.62	12.89	7.42	17.77	8.62	13.73	6.46	8.63	9.80	31.47	5.58	6.45	6.45	5.58	6.45	
\$40,000 under \$45,000	5.34	9.22	6.67	11.20	8.93	14.62	6.14	7.56	8.38	31.36	5.24	6.04	6.04	5.24	6.04	
\$45,000 under \$50,000	5.43	6.54	6.66	7.51	9.37	13.26	6.13	7.90	8.27	16.82	5.42	6.09	6.09	5.42	6.09	
\$50,000 under \$55,000	5.11	6.28	6.54	7.53	8.20	11.31	5.48	6.65	7.83	19.84	5.00	5.50	5.50	5.00	5.50	
\$55,000 under \$60,000	4.87	10.16	5.89	11.72	8.72	12.72	5.28	6.52	7.66	18.65	4.84	5.33	5.33	4.84	5.33	
\$60,000 under \$75,000	2.76	3.57	3.26	3.96	5.27	8.24	2.91	3.46	4.33	8.66	2.72	2.95	2.95	2.72	2.95	
\$75,000 under \$100,000	2.19	2.67	2.50	2.87	4.70	7.17	2.30	2.91	3.39	8.71	2.17	2.30	2.30	2.17	2.30	
\$100,000 under \$200,000	1.29	1.63	1.46	1.73	3.15	4.36	1.34	3.72	2.02	3.72	1.28	1.32	1.32	1.28	1.32	
\$200,000 under \$500,000	0.90	1.32	1.03	1.37	2.22	3.19	0.92	1.08	1.54	2.98	0.89	0.90	0.90	0.89	0.90	
\$500,000 under \$1,000,000	1.06	1.53	1.23	1.57	2.59	6.34	1.11	1.35	2.04	4.89	1.05	1.06	1.06	1.05	1.06	
\$1,000,000 under \$1,500,000	1.20	1.83	1.38	1.85	2.99	7.48	1.26	1.60	2.41	7.07	1.19	1.20	1.20	1.19	1.20	
\$1,500,000 under \$2,000,000	1.08	1.88	1.23	1.89	2.58	4.44	1.13	1.51	2.16	6.12	1.08	1.09	1.09	1.08	1.09	
\$2,000,000 under \$5,000,000	0.53	0.82	0.61	0.82	1.46	5.79	0.57	0.79	1.20	3.51	0.53	0.53	0.53	0.53	0.53	
\$5,000,000 under \$10,000,000	0.59	0.84	0.66	0.84	1.68	9.40	0.63	0.86	1.32	3.64	0.59	0.60	0.60	0.59	0.60	
\$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	
Taxable returns, total	0.68	0.46	0.78	0.48	1.57	2.02	0.70	1.20	1.11	2.62	0.67	0.66	0.66	0.67	0.66	
Nontaxable returns, total	2.49	5.00	3.59	6.35	3.47	6.06	2.83	3.50	4.35	9.11	2.43	2.82	2.82	2.43	2.82	

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 2020 (Filing Year 2021)—Continued
 (Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Taxes paid deduction—continued			Itemized deductions—continued			Interest paid deduction					
	Other taxes			Total			Total mortgage interest and points					
	Number of returns	Amount	Total	Number of returns	Amount	Total	Number of returns	Amount	Total			
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	3.06	8.68	0.71	0.71	0.72	0.77	0.72	0.76	0.73	0.77	0.77	0.77
Under \$5,000	* 55.75	* 59.49	13.70	20.14	14.12	20.52	14.26	20.78	14.26	20.85	* 89.62	* 62.49
\$5,000 under \$10,000	40.77	41.06	12.20	15.15	12.46	15.32	12.56	15.27	12.72	15.42	* 55.91	* 63.52
\$10,000 under \$15,000	34.30	46.27	11.78	13.57	12.02	13.61	12.10	13.68	12.19	13.81	* 99.46	* 98.57
\$15,000 under \$20,000	31.27	52.54	10.46	12.31	10.59	12.44	10.72	12.55	10.91	12.78	* 49.91	* 64.00
\$20,000 under \$25,000	27.25	47.92	8.58	10.57	8.69	10.68	8.75	10.95	8.85	11.10	* 44.71	* 50.22
\$25,000 under \$30,000	27.15	62.58	9.07	11.02	9.13	11.13	9.13	11.14	9.24	11.36	* 49.96	* 54.30
\$30,000 under \$35,000	21.78	49.06	8.36	14.81	8.36	14.84	8.40	15.37	8.46	15.56	44.57	49.17
\$35,000 under \$40,000	20.94	39.85	6.63	9.01	6.66	9.07	6.69	9.24	6.82	9.37	* 34.77	* 49.80
\$40,000 under \$45,000	16.21	32.31	6.63	8.18	6.66	8.20	6.70	8.48	6.78	8.62	30.65	38.58
\$45,000 under \$50,000	18.02	40.21	6.47	7.42	6.48	7.44	6.53	7.45	6.57	7.50	42.27	46.55
\$50,000 under \$55,000	20.18	31.26	5.95	9.37	5.99	9.40	6.00	9.65	6.06	9.84	33.31	47.14
\$55,000 under \$60,000	19.85	31.97	5.52	6.31	5.54	6.33	5.56	6.25	5.63	6.34	33.70	34.77
\$60,000 under \$75,000	10.80	28.02	3.08	3.80	3.09	3.81	3.09	3.80	3.12	3.83	18.71	25.92
\$75,000 under \$100,000	8.71	25.69	2.40	2.78	2.41	2.78	2.41	2.78	2.43	2.80	15.45	20.01
\$100,000 under \$200,000	5.82	23.27	1.39	1.59	1.40	1.59	1.40	1.59	1.41	1.60	9.26	12.50
\$200,000 under \$500,000	5.04	15.44	0.96	1.07	0.97	1.07	0.97	1.07	0.97	1.08	6.64	8.94
\$500,000 under \$1,000,000	6.03	16.55	1.14	1.48	1.18	1.36	1.18	1.36	1.19	1.37	7.44	9.37
\$1,000,000 under \$1,500,000	6.83	23.23	1.32	1.92	1.41	1.67	1.41	1.67	1.43	1.70	8.36	10.08
\$1,500,000 under \$2,000,000	5.93	14.44	1.20	1.91	1.32	1.52	1.33	1.52	1.34	1.55	7.16	8.90
\$2,000,000 under \$5,000,000	3.15	9.32	0.60	1.33	0.70	0.83	0.70	0.83	0.71	0.85	3.77	4.55
\$5,000,000 under \$10,000,000	3.57	14.62	0.66	1.33	0.82	0.96	0.83	0.96	0.85	0.98	4.12	4.65
\$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	3.22	7.90	0.73	0.69	0.74	0.75	0.74	0.75	0.75	0.75	0.75	0.75
Nontaxable returns, total	9.82	33.48	3.08	4.21	3.14	4.38	3.15	4.45	3.18	4.50	18.90	28.47

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 2020 (Filing Year 2021)—Continued
(Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Itemized deductions—continued												
	Interest paid deduction—continued				Investment interest expense deduction			Total		Cash contributions		Other than cash contributions	
	Total mortgage interest and points—continued		Mortgage insurance premiums		Number of returns (100)	Amount (101)	Number of returns (102)	Amount (103)	Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)	
	Deductible points	Amount (97)	Number of returns (98)	Amount (99)									
All returns, total	2.53	6.04	2.69	4.06	2.04	1.36	0.71	0.60	0.74	1.42	0.99	3.55	
Under \$5,000	* 70.31		36.71	61.22	48.76	41.96	14.18	23.05	14.93	23.94	23.29	34.21	
\$5,000 under \$10,000	50.96	46.48	35.13	42.51	49.76	60.66	12.42	16.74	13.10	17.47	20.04	31.77	
\$10,000 under \$15,000	* 42.08	* 57.12	31.84	41.40	55.06	40.46	11.10	10.72	11.10	16.17	17.92	31.02	
\$15,000 under \$20,000	36.04	88.36	24.77	29.10	49.31	52.16	9.45	13.48	9.84	14.37	14.70	23.96	
\$20,000 under \$25,000	25.09	50.55	16.78	27.51	37.24	43.98	8.27	11.99	8.73	13.92	11.31	22.97	
\$25,000 under \$30,000	44.31	95.37	23.16	30.91	52.67	40.15	7.89	11.74	8.20	11.76	11.10	18.58	
\$30,000 under \$35,000	36.59	64.20	17.66	25.30	50.92	47.05	8.02	11.90	8.31	12.94	11.35	18.95	
\$35,000 under \$40,000	28.51	41.04	12.79	19.71	34.97	52.96	6.46	9.84	6.80	10.46	9.41	18.12	
\$40,000 under \$45,000	22.88	33.50	12.51	18.02	35.83	46.68	5.92	9.11	6.26	10.00	8.05	16.63	
\$45,000 under \$50,000	22.17	47.89	11.09	15.35	46.92	55.26	6.14	9.28	6.56	9.91	8.05	36.98	
\$50,000 under \$55,000	24.65	40.35	12.23	17.82	35.14	77.32	5.73	9.11	5.98	9.45	7.71	18.67	
\$55,000 under \$60,000	19.50	34.22	10.22	16.63	33.77	37.09	5.64	8.68	5.89	9.35	7.91	15.89	
\$60,000 under \$75,000	11.53	24.60	5.74	8.19	20.14	41.45	3.11	5.05	3.28	5.49	4.06	8.54	
\$75,000 under \$100,000	8.48	19.58	4.93	7.25	15.43	30.64	2.46	4.01	2.57	4.21	3.35	8.96	
\$100,000 under \$200,000	4.84	10.43	8.23	12.98	7.32	16.53	1.40	2.33	1.46	6.24	1.89	35.63	
\$200,000 under \$500,000	3.25	8.01	0.00	0.00	3.18	6.50	0.95	1.80	0.99	1.77	1.35	12.95	
\$500,000 under \$1,000,000	4.29	11.42	0.00	0.00	2.57	6.46	1.12	2.49	1.14	2.44	1.71	9.57	
\$1,000,000 under \$1,500,000	5.10	14.98	0.00	0.00	2.38	5.09	1.24	3.07	1.26	2.95	1.97	16.83	
\$1,500,000 under \$2,000,000	4.59	13.32	0.00	0.00	1.86	4.26	1.10	2.61	1.11	2.94	1.75	7.78	
\$2,000,000 under \$5,000,000	2.61	7.94	0.00	0.00	0.86	2.27	0.54	1.31	0.55	1.50	0.91	6.81	
\$5,000,000 under \$10,000,000	3.26	8.06	0.00	0.00	0.83	1.66	0.60	1.33	0.61	1.63	0.98	10.52	
\$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	2.60	6.17	2.95	4.28	2.03	1.30	0.73	0.60	0.76	0.76	1.02	1.84	
Nontaxable returns, total	10.72	25.04	6.72	10.29	10.71	11.82	2.92	4.81	3.02	23.09	4.25	60.14	

Footnotes at end of table.

Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)—Continued
 (Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Itemized deductions—continued										Taxable income		Alternative minimum tax	
	Contributions deduction—continued		Unlimited miscellaneous deductions				Miscellaneous deductions other than gambling				Number of returns	Amount	Number of returns	Amount
	Carryover from prior years		Total [4]		Gambling loss deduction		Miscellaneous deductions other than gambling		Number of returns	Amount				
	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)	Number of returns (112)	Amount (113)	Number of returns (114)	Amount (115)			Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)
All returns, total	5.42	5.02	3.02	3.56	4.56	4.20	4.07	7.47	0.65	0.31	3.05	4.80		
Under \$5,000	41.74	44.20	69.70	61.56	** 87.83	** 71.05	* 98.02	* 62.81	* 37.78	* 57.08	** 70.93	** 57.11		
\$5,000 under \$10,000	40.34	66.43	67.36	94.00	**	**	83.78	67.26	25.27	28.08	**	**		
\$10,000 under \$15,000	35.29	50.96	57.48	70.72	* 70.50	* 85.65	* 99.26	* 99.83	24.23	28.54	**	**		
\$15,000 under \$20,000	47.90	53.08	33.08	50.99	* 49.97	* 69.63	44.01	70.63	11.61	17.99	**	**		
\$20,000 under \$25,000	29.44	39.47	31.17	33.00	* 42.29	* 45.77	48.14	54.54	8.25	10.28	** 99.35	** 70.95		
\$25,000 under \$30,000	34.07	39.84	25.52	27.57	* 39.86	* 42.92	35.24	36.20	7.58	8.80	**	**		
\$30,000 under \$35,000	38.56	64.51	24.16	29.05	31.48	39.65	37.68	41.84	7.12	7.91	* 53.21	* 24.97		
\$35,000 under \$40,000	23.43	33.55	21.19	25.96	33.20	38.97	29.87	35.42	5.76	6.25	** 38.61	** 66.50		
\$40,000 under \$45,000	25.90	43.79	20.34	26.12	29.74	39.49	27.88	34.71	5.42	5.81	0.00	0.00		
\$45,000 under \$50,000	32.54	39.70	23.69	29.78	* 40.57	* 52.17	29.16	35.51	5.47	5.86	**	**		
\$50,000 under \$55,000	29.44	44.08	24.93	36.08	* 35.31	* 46.10	37.57	65.48	5.10	5.36	** 38.59	** 50.26		
\$55,000 under \$60,000	36.62	52.85	25.42	33.07	37.24	44.63	38.14	52.40	4.85	5.08	**	**		
\$60,000 under \$75,000	17.85	29.26	13.64	20.20	19.67	27.16	19.67	29.79	2.72	2.84	* 77.73	* 88.88		
\$75,000 under \$100,000	17.38	25.26	12.33	16.62	15.84	20.75	21.37	29.79	2.17	2.23	* 39.36	* 43.33		
\$100,000 under \$200,000	13.65	19.01	6.59	11.20	8.35	13.86	10.96	19.83	1.27	1.32	30.18	28.13		
\$200,000 under \$500,000	9.96	37.26	4.59	8.21	6.56	9.34	6.51	15.17	0.89	0.84	11.71	21.35		
\$500,000 under \$1,000,000	8.48	15.08	4.22	11.35	8.80	13.02	4.90	12.12	1.05	1.03	7.66	18.47		
\$1,000,000 under \$1,500,000	7.77	12.60	3.87	13.79	9.40	15.54	4.26	14.81	1.19	1.21	4.67	14.85		
\$1,500,000 under \$2,000,000	6.25	9.50	2.84	11.86	8.22	14.20	3.06	16.28	1.08	1.05	2.71	6.36		
\$2,000,000 under \$5,000,000	3.13	4.79	1.34	6.49	4.52	7.42	1.41	11.44	0.53	0.48	1.45	4.53		
\$5,000,000 under \$10,000,000	2.74	6.76	1.24	7.98	4.94	9.76	1.28	8.52	0.59	0.56	1.57	6.00		
\$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	6.35	5.26	3.15	3.83	4.76	4.45	4.17	8.00	0.67	0.31	2.87	4.81		
Nontaxable returns, total	10.15	15.75	9.84	9.69	15.17	12.36	13.79	18.61	3.32	4.17	90.95	59.68		

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 2020 (Filing Year 2021)—Continued
(Coefficients of variation for number of returns and amounts are percentages)

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 (120)	Amount (121)	Number of returns (122)	Amount (123)	Number of returns (124)	Amount (125)	Number of returns (126)	Amount (127)	Number of returns (128)	Amount (129)
All returns, total	10.46	17.03	0.66	0.27	0.89	0.93	0.67	0.27	0.67	0.26
Under \$5,000	** 58.76	** 64.70	33.31	38.91	* 57.70	* 89.41	* 44.71	* 37.85	* 44.71	* 37.85
\$5,000 under \$10,000	**	**	26.31	31.08	41.32	54.63	31.55	38.47	31.55	38.47
\$10,000 under \$15,000	**	**	24.76	33.25	35.30	44.38	27.70	41.05	27.70	41.05
\$15,000 under \$20,000	* 57.59	* 64.67	11.91	18.01	16.74	27.14	15.43	23.09	15.43	23.09
\$20,000 under \$25,000	* 35.35	* 45.95	8.75	12.22	13.78	21.01	10.11	14.62	10.11	14.62
\$25,000 under \$30,000	* 44.24	* 50.24	7.96	10.28	11.11	15.87	9.24	12.43	9.24	12.43
\$30,000 under \$35,000	* 49.94	* 51.02	7.20	8.16	11.08	14.49	8.22	9.52	8.22	9.52
\$35,000 under \$40,000	* 49.87	* 58.38	5.88	6.50	9.84	12.01	6.60	7.30	6.60	7.30
\$40,000 under \$45,000	32.70	35.99	5.52	6.03	8.85	11.04	6.11	6.72	6.11	6.72
\$45,000 under \$50,000	* 47.04	* 60.15	5.58	6.11	8.48	10.88	6.11	6.79	6.11	6.79
\$50,000 under \$55,000	* 44.67	* 58.01	5.15	5.67	7.81	10.30	5.58	6.22	5.58	6.22
\$55,000 under \$60,000	* 42.53	* 43.61	4.91	5.23	7.55	10.09	5.15	5.57	5.15	5.57
\$60,000 under \$75,000	31.60	51.21	2.74	2.96	4.07	5.44	2.90	3.20	2.90	3.20
\$75,000 under \$100,000	32.39	47.29	2.18	2.34	3.04	4.63	2.24	2.46	2.24	2.46
\$100,000 under \$200,000	26.94	34.27	1.28	1.38	1.76	2.48	1.29	1.43	1.29	1.43
\$200,000 under \$500,000	27.30	33.45	0.89	0.86	1.15	1.88	0.89	0.87	0.89	0.87
\$500,000 under \$1,000,000	* 65.54	* 57.72	1.05	1.05	1.45	5.55	1.06	1.06	1.05	1.05
\$1,000,000 under \$1,500,000	** 54.46	** 60.77	1.19	1.24	1.49	6.33	1.19	1.25	1.19	1.24
\$1,500,000 under \$2,000,000	**	**	1.08	1.08	1.29	5.02	1.08	1.09	1.08	1.08
\$2,000,000 under \$5,000,000	** 32.05	** 37.32	0.53	0.50	0.61	2.37	0.53	0.50	0.53	0.50
\$5,000,000 under \$10,000,000	**	**	0.59	0.58	0.66	2.42	0.59	0.58	0.59	0.58
\$10,000,000 or more	* 0.00	* 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	12.15	19.12	0.67	0.27	0.91	0.94	0.67	0.27	0.67	0.26
Nontaxable returns, total	20.62	37.53	3.67	4.79	3.69	4.78	0.00	0.00	0.00	0.00

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

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

[1] Not included in total income.

[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, \$1.0 billion of taxable IRA distributions and pensions and annuities were excluded.

[3] Includes nonbusiness casualty or theft loss.

[4] Includes casualty or theft loss of income producing property.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Filing Status, Tax Year 2020 (Filing Year 2021)

(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	15,635,429	4,202,578,199	7,173,574	2,985,418,390	525,471	122,105,090	1,149,924	175,200,040	6,686,460	919,854,678
Total income	15,635,429	4,249,402,198	7,173,574	3,019,528,008	525,471	122,936,204	1,149,924	177,576,818	6,686,460	929,361,198
Salaries and wages	12,286,637	2,183,869,431	6,121,187	1,537,291,717	426,716	50,958,823	1,067,113	122,955,693	4,671,622	473,023,198
Taxable interest	9,393,794	66,302,039	5,038,465	45,690,653	215,075	3,162,372	496,007	1,408,004	3,644,247	17,043,109
Tax-exempt interest [1]	1,896,722	33,899,445	1,067,733	21,569,254	29,687	1,122,199	58,055	644,155	741,246	10,563,838
Ordinary dividends	6,515,240	183,220,233	3,636,269	119,463,991	122,497	9,628,021	237,790	4,391,612	2,518,684	49,736,608
Qualified dividends [1]	6,162,916	150,231,398	3,441,153	97,472,055	115,333	8,333,505	222,789	3,662,553	2,383,641	40,763,283
State income tax refunds	2,494,361	3,024,684	813,040	1,321,979	57,615	68,699	270,458	387,866	1,353,247	1,246,140
Alimony received	68,716	4,528,893	** 4,069	** 172,231	**	**	24,157	1,726,077	40,489	2,630,584
Business or profession net income	1,960,071	117,891,522	1,268,666	85,585,210	68,169	3,265,479	103,437	5,079,801	519,799	23,961,031
Business or profession net loss	1,226,197	20,755,253	667,031	12,576,489	35,993	944,950	110,901	1,638,832	412,372	5,594,983
Sales of capital assets net gain	4,211,012	757,822,603	2,378,613	567,212,909	82,503	34,499,257	165,863	17,683,930	1,584,033	138,426,506
Sales of capital assets net loss	2,058,990	4,821,289	1,171,261	2,804,147	42,790	48,777	85,816	193,353	759,123	1,775,013
Sales of property other than capital assets, net gain less loss	582,246	30,370,630	418,497	25,506,729	11,851	1,060,161	19,702	842,326	132,196	2,961,414
Taxable Individual Retirement Arrangement (IRA) distributions [2]	2,133,967	73,846,847	1,030,970	43,572,336	35,950	1,018,304	51,278	1,243,084	1,015,769	28,013,123
Taxable pensions and annuities [2]	4,195,278	164,771,317	1,860,430	84,446,751	78,962	2,935,103	209,853	5,540,636	2,046,034	71,848,827
Total rental and royalty net income	1,314,908	40,830,128	799,502	26,426,368	24,703	1,293,332	37,347	799,811	453,357	12,310,616
Total rental and royalty net loss	815,858	17,702,980	438,190	11,530,390	14,759	439,141	53,769	1,006,867	309,139	4,726,582
Farm rental net income less loss [1]	70,591	1,252,290	37,126	667,251	97	11,054	210	-258	33,158	574,243
Partnership and S corporation net income less loss	2,651,563	532,886,289	1,866,396	434,340,082	60,288	13,736,620	111,721	14,586,235	613,158	70,225,352
Estate and trust net income less loss	202,655	20,733,018	99,452	11,574,168	4,497	831,165	5,889	475,844	92,816	7,851,842
Farm net income less loss	199,479	-5,125,943	147,041	-4,057,528	2,467	-68,100	7,244	-163,517	42,728	-836,797
Unemployment compensation	1,781,074	25,281,043	985,896	14,771,314	58,721	817,531	115,672	1,350,991	620,784	8,341,208
Unemployment compensation exclusion amount	821,673	7,564,452	372,052	3,821,293	41,290	368,132	49,696	376,490	358,635	2,998,536
Taxable social security benefits	3,494,785	71,623,797	1,530,184	40,919,644	72,586	1,287,489	51,299	877,452	1,840,716	28,539,213
Net operating loss	118,979	11,876,110	65,730	8,281,105	1,265	749,242	4,821	452,941	47,163	2,392,821
Cancellation of debt	118,060	1,911,778	68,980	1,458,534	3,121	94,008	10,180	96,431	35,779	262,806
Taxable health savings account distributions	73,091	120,265	50,033	92,227	2,471	1,886	3,474	11,298	17,112	14,853
Foreign-earned income exclusion	13,322	1,166,541	7,326	656,710	2,404	205,624	478	49,099	3,114	255,109
Gambling earnings	397,508	20,485,885	188,890	11,328,060	10,696	615,606	27,360	1,199,773	170,562	7,342,445
Other income less loss	1,107,558	15,771,142	675,996	10,891,299	32,133	651,767	56,602	697,100	342,827	3,530,976
Total statutory adjustments [3]	4,381,854	46,819,486	2,720,409	34,107,305	128,400	831,113	284,659	2,376,178	1,264,376	9,504,889
Educator expenses deduction	642,855	171,021	401,442	112,334	22,400	6,999	65,601	16,143	147,412	35,544
Certain business expenses of reservists, performing artists, etc.	58,849	493,722	13,586	115,775	* 6,018	* 42,012	11,465	86,695	27,780	249,240

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 2020 (Filing Year 2021)
 (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)
Health savings account deduction	485,431	1,928,002	336,087	1,485,247	6,857	18,775	28,225	102,944	124,261	321,036
Moving expenses adjustment	4,974	16,725	* 2,668	* 6,793	0	0	**	**	** 2,306	** 9,932
Deductible part of self-employment tax	2,311,191	9,251,703	1,579,721	7,132,391	63,018	204,545	113,621	347,390	554,832	1,567,377
Payments to a Keogh plan	383,862	14,101,665	299,650	11,451,720	6,699	171,594	13,881	489,703	63,632	1,988,647
Self-employed health insurance deduction	982,277	11,408,809	642,306	9,120,600	17,851	150,953	44,402	446,510	257,718	1,690,746
Penalty on early withdrawal of savings	55,301	66,160	26,520	21,019	524	778	2,170	948	26,086	43,414
Alimony paid	135,361	5,492,369	47,155	2,081,047	2,048	180,760	20,493	685,815	65,665	2,544,747
IRA payments	380,780	2,473,781	222,248	1,691,528	8,141	36,898	20,527	97,524	129,864	647,931
Student loan interest deduction	667,698	529,450	378,402	313,728	0	0	49,226	49,409	240,071	166,313
Tuition and fees deduction	83,072	161,617	53,945	100,656	0	0	* 4,025	* 9,815	25,102	51,146
Other adjustments	61,509	694,433	37,657	452,809	2,103	13,858	2,192	41,478	19,556	186,289
Total itemized deductions	15,535,429	607,514,570	7,173,574	365,279,598	525,471	18,127,906	1,149,924	35,003,556	6,686,460	189,103,550
Medical and dental expenses deduction	3,941,813	77,248,411	1,507,594	29,226,471	115,059	2,196,451	271,065	3,239,785	2,048,096	42,585,704
Taxes paid deduction	15,400,505	124,225,692	7,149,220	65,944,295	518,233	2,290,157	1,139,804	9,513,234	6,593,248	46,478,006
Interest paid deduction	12,530,953	178,554,910	6,337,411	111,103,832	379,363	5,067,414	1,000,288	13,939,559	4,813,891	48,444,106
Contributions deduction	12,637,014	204,663,042	6,468,180	146,788,078	363,752	7,914,078	929,400	6,820,520	4,875,674	43,140,366
Casualty or theft loss deduction	6,619	275,346	** 612	** 29,948	**	**	* 1,004	* 44,371	5,003	201,027
Total miscellaneous deductions	742,834	22,573,792	379,530	12,209,794	16,285	661,539	52,888	1,446,118	294,130	8,256,942
Qualified business income deduction	4,386,771	85,553,348	2,760,168	67,250,457	101,752	2,406,344	167,019	2,133,690	1,357,832	13,762,858
Taxable income	14,732,666	3,527,054,230	6,975,946	2,557,203,845	499,236	102,278,325	1,116,195	138,677,979	6,141,289	728,894,081
Alternative minimum tax	89,721	2,077,232	60,036	1,569,014	2,498	71,112	3,315	75,144	23,871	361,961
Total tax credits [4]	7,977,341	32,403,038	4,853,888	25,180,589	225,630	1,156,963	978,928	2,628,112	1,918,894	3,437,373
Foreign tax credit	2,488,847	10,523,646	1,460,618	7,943,905	45,048	609,523	85,650	400,227	877,532	1,569,991
Child care credit	858,664	500,725	681,946	386,805	* 2,466	* 1,648	163,289	105,842	10,964	6,430
Nonrefundable education credit	410,548	528,372	268,368	373,024	0	0	67,015	77,877	75,165	77,471
Retirement savings contribution credit	165,060	34,390	63,487	17,358	* 7,051	* 1,373	42,654	8,563	51,869	7,095
Child and other dependent tax credit	4,301,632	12,185,861	3,189,173	10,157,910	119,314	261,623	888,849	1,619,219	104,296	147,109
Residential energy credits	643,082	1,393,266	317,562	836,534	23,709	44,120	63,270	118,729	238,540	393,882
General business credit	211,853	3,763,313	155,034	3,017,057	3,004	133,089	8,994	79,444	44,822	533,723
Prior-year minimum tax credit	73,228	874,490	54,479	705,844	1,250	20,492	3,381	29,683	14,119	118,471
Adoption credit	11,942	74,451	** 9,933	** 63,388	**	**	** 2,009	** 11,064	**	**
Credit for the elderly or disabled	* 2,004	* 176	0	0	0	0	0	0	* 2,004	* 176
Alternative motor vehicle credit	1,899	4,867	806	3,250	* 7	* 31	**	**	** 1,086	** 1,587
Alternative fuel vehicle refueling property credit	16,719	5,784	10,873	4,169	* 61	* 22	**	**	** 5,786	** 1,594
Qualified plug-in electric vehicle credit	16,758	110,708	11,763	79,204	25	112	* 598	* 4,459	4,372	26,933
Earned income credit used to offset income tax before credits	23,468	9,956	* 5,014	* 1,970	0	0	10,306	5,561	* 8,146	* 2,425

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 2020 (Filing Year 2021)

(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)
American opportunity credit used to offset income tax before credits	267,042	227,845	201,957	181,593	0	0	38,997	30,215	26,088	16,036
Recovery rebate credit used to offset income tax before credits [5]	1,743,744	1,939,175	871,878	1,267,974	70,563	72,078	120,171	125,496	681,132	473,626
Mortgage interest credit	16,665	28,914	* 2,604	* 6,773	0	0	**	**	** 14,062	** 22,141
Other tax credits	2,356	23,653	1,112	18,732	* 58	* 2,923	* 13	* 915	1,173	1,083
Income tax after credits	13,894,188	797,804,333	6,626,097	592,563,894	459,397	23,938,495	933,533	27,513,107	5,875,160	153,788,838
Total income tax	13,902,265	824,425,825	6,630,844	612,023,264	460,060	25,317,676	933,699	28,109,198	5,877,663	158,975,686
Total tax liability	14,116,574	852,804,987	6,730,287	634,086,414	470,548	26,055,435	960,516	29,114,474	5,955,223	163,548,664
Total tax payments	14,793,968	878,024,157	6,973,369	646,861,924	481,642	27,596,069	1,108,813	31,625,375	6,230,144	171,940,788
Income tax withheld	13,950,719	459,659,435	6,623,328	327,592,315	455,456	10,308,641	1,071,657	21,538,179	5,800,278	100,220,301
Estimated tax payments	2,770,079	276,444,589	1,650,578	209,902,182	58,530	10,442,824	78,767	6,618,362	982,204	49,481,221
Overpayment refunded	8,849,876	54,787,900	3,483,758	32,508,321	274,154	1,417,425	874,030	4,650,984	4,217,933	16,211,170
Tax due at time of filing	5,327,194	94,253,886	2,966,623	68,258,331	217,573	2,713,318	234,757	3,262,930	1,908,241	20,019,307

* 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, \$1.0 billion of taxable IRA distributions and pensions and annuities were excluded.

[3] Includes the domestic production activities deduction, Archer medical savings account deduction, and foreign housing deduction not shown separately.

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

[5] The recovery rebate credit was for taxpayers who didn't receive full amount of the recovery rebate in the first or second round Economic Impact Payments.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2020 (Filing Year 2021)

(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 (EIC)													
	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	26,025,709	520,269,370	21,925,109	420,618,896	8,877,424	59,669,027	26,025,709	480,537,229	26,025,709	59,239,684	2,746,010	684,095		
No adjusted gross income	329,360	-11,520,861	135,024	1,605,673	247,830	1,482,974	329,360	3,088,897	329,360	482,584	**	**		
\$1 under \$1,000	505,107	242,621	319,679	358,718	272,558	930,367	505,107	1,304,030	505,107	247,709	0	0		
\$1,000 under \$2,000	532,846	796,546	414,455	921,674	234,075	1,046,001	532,846	1,969,568	532,846	354,979	0	0		
\$2,000 under \$3,000	492,118	1,229,966	384,972	1,097,056	211,809	1,068,907	492,118	2,169,355	492,118	418,094	0	0		
\$3,000 under \$4,000	558,156	1,950,200	413,253	1,545,573	234,827	1,241,257	558,156	2,786,830	558,156	483,928	0	0		
\$4,000 under \$5,000	577,416	2,595,714	443,760	2,238,621	244,095	1,037,319	577,416	3,275,941	577,416	578,220	0	0		
\$5,000 under \$6,000	623,628	3,414,201	486,682	2,560,577	229,495	1,324,922	623,628	3,885,499	623,628	627,768	0	0		
\$6,000 under \$7,000	620,867	4,035,015	478,293	3,049,475	240,807	1,469,500	620,867	4,534,309	620,867	812,618	0	0		
\$7,000 under \$8,000	743,046	5,266,986	550,335	4,142,277	258,297	1,449,500	701,018	5,591,776	701,018	973,585	0	0		
\$8,000 under \$9,000	802,977	7,637,772	636,882	5,636,612	314,856	1,724,447	802,977	7,361,059	802,977	1,279,745	0	0		
\$9,000 under \$10,000	933,533	9,820,979	692,721	6,392,745	420,031	2,948,555	933,533	9,341,300	933,533	1,796,893	**	**		
\$10,000 under \$11,000	890,675	10,232,433	654,544	6,779,511	394,820	2,829,480	890,675	9,608,991	890,675	1,710,672	**	**		
\$11,000 under \$12,000	935,132	11,677,437	734,658	8,169,603	354,580	2,543,919	935,132	10,713,523	935,132	1,677,683	**	**		
\$12,000 under \$13,000	885,863	11,958,101	720,034	8,557,569	306,651	2,255,420	885,863	10,812,989	885,863	1,785,087	**	**		
\$13,000 under \$14,000	960,079	13,941,721	755,709	9,312,962	375,519	3,225,417	960,079	12,538,379	960,079	2,259,769	**	**		
\$14,000 under \$15,000	851,421	13,159,894	701,373	9,314,463	309,113	2,440,832	851,421	11,755,295	851,421	2,271,274	** 1,337,705	** 93,829		
\$15,000 under \$16,000	514,079	8,482,249	403,485	5,524,194	221,230	2,214,956	514,079	7,739,151	514,079	2,166,130	* 5,004	* 1,539		
\$16,000 under \$17,000	516,719	9,048,032	416,453	6,317,859	223,306	2,060,750	516,719	8,378,609	516,719	2,132,056	**	**		
\$17,000 under \$18,000	535,428	9,904,693	443,655	7,161,387	219,436	1,602,985	535,428	8,764,372	535,428	2,211,882	**	**		
\$18,000 under \$19,000	551,726	10,768,444	460,103	7,792,804	232,192	1,553,326	551,726	9,357,387	551,726	2,273,417	**	**		
\$19,000 under \$20,000	2,573,195	57,782,927	2,251,325	42,359,711	846,009	6,600,538	2,573,195	48,960,353	2,573,195	10,133,674	** 85,073	** 24,770		
\$20,000 under \$25,000	2,587,027	71,028,418	2,361,876	54,843,892	691,712	5,830,291	2,587,027	60,674,183	2,587,027	8,879,654	178,597	73,161		
\$30,000 under \$35,000	2,385,991	77,366,511	2,259,287	63,920,078	513,243	2,888,873	2,385,991	66,808,951	2,385,991	6,231,557	278,758	180,221		
\$35,000 under \$40,000	2,095,093	78,387,526	1,997,383	66,454,854	415,845	2,886,204	2,095,093	69,441,058	2,095,093	3,764,221	461,698	209,055		
\$40,000 under \$45,000	1,323,368	55,779,926	1,274,112	47,939,331	284,610	1,886,029	1,323,368	49,625,419	1,323,368	1,819,594	274,216	78,877		
\$45,000 under \$50,000	655,531	30,833,639	628,688	26,312,779	171,124	1,218,735	655,531	27,531,514	655,531	617,123	102,889	17,646		
\$50,000 and over	344,310	18,118,497	332,510	15,499,373	101,994	644,904	344,310	16,144,276	344,310	183,204	22,070	4,999		

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 2020 (Filing Year 2021)—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 (EIC)—continued						Returns with no qualifying children					
	EIC used to offset all other taxes		EIC refundable portion		Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	6,355,501	6,816,277	22,652,633	51,739,312	7,636,714	59,230,753	5,941,597	49,333,833	2,708,039	9,852,559	7,636,714	59,187,618
No adjusted gross income	82,580	51,221	275,035	431,363	195,153	-5,809,186	73,928	571,218	151,064	533,181	195,153	1,104,650
\$1 under \$1,000	83,290	12,136	443,679	235,573	388,106	181,335	227,252	225,136	209,520	419,480	388,106	644,616
\$1,000 under \$2,000	138,845	23,429	443,599	331,550	391,680	590,409	297,171	569,612	152,980	359,871	391,680	929,483
\$2,000 under \$3,000	130,361	34,026	408,272	384,068	353,067	883,635	285,242	666,224	128,386	404,564	353,067	1,070,798
\$3,000 under \$4,000	169,048	57,551	450,831	426,377	397,581	1,393,013	290,295	1,077,858	154,906	510,116	397,581	1,587,974
\$4,000 under \$5,000	160,573	71,374	477,918	506,846	400,043	1,806,672	302,289	1,438,038	151,599	420,259	400,043	1,858,296
\$5,000 under \$6,000	168,420	71,078	504,373	556,690	448,294	2,453,627	336,440	1,741,163	164,321	777,084	448,294	2,518,247
\$6,000 under \$7,000	175,022	98,427	523,072	714,190	419,453	2,732,058	320,954	1,966,056	145,524	617,059	419,453	2,583,115
\$7,000 under \$8,000	188,230	115,384	602,214	858,201	463,869	3,487,435	363,350	2,713,951	155,222	592,732	463,869	3,306,683
\$8,000 under \$9,000	208,768	141,749	631,538	924,807	497,348	4,231,468	388,681	3,372,037	178,824	450,404	497,348	3,823,417
\$9,000 under \$10,000	225,001	159,839	704,649	1,119,906	502,129	4,779,316	403,371	3,618,372	165,058	544,113	502,129	4,162,485
\$10,000 under \$11,000	378,028	369,973	818,621	1,426,420	501,144	5,258,968	406,195	3,918,028	163,125	688,727	501,144	4,586,755
\$11,000 under \$12,000	325,353	297,616	776,122	1,412,665	487,203	5,596,541	385,579	3,990,644	168,353	791,177	487,203	4,781,821
\$12,000 under \$13,000	289,820	242,482	802,316	1,427,107	556,041	6,948,225	458,274	5,103,025	172,848	833,389	556,041	5,936,414
\$13,000 under \$14,000	223,577	217,799	742,008	1,528,186	500,749	6,754,170	433,405	5,124,275	126,369	579,579	500,749	5,703,855
\$14,000 under \$15,000	239,291	368,576	568,102	1,854,774	483,764	7,017,782	422,266	5,324,079	118,503	561,994	483,764	5,886,073
\$15,000 under \$16,000	202,090	322,731	536,074	1,939,230	386,207	5,949,218	342,915	4,613,528	93,803	227,766	386,207	4,841,294
\$16,000 under \$17,000	186,164	285,379	494,134	1,879,212	49,051	806,492	41,415	526,849	22,014	159,714	49,051	686,563
\$17,000 under \$18,000	171,299	283,922	500,538	1,847,784	54,295	952,182	46,127	762,592	22,214	101,834	54,295	864,427
\$18,000 under \$19,000	168,371	247,233	516,110	1,962,692	42,366	782,832	30,665	487,076	23,340	117,540	42,366	604,616
\$19,000 under \$20,000	154,936	231,537	541,963	2,039,165	35,825	699,182	31,065	441,816	10,792	38,861	35,825	480,677
\$20,000 under \$25,000	601,090	964,859	2,507,356	9,149,067	83,346	1,735,381	74,718	1,082,255	29,273	143,116	83,346	1,225,371
\$25,000 under \$30,000	509,449	848,056	2,508,815	7,958,437	0	0	0	0	0	0	0	0
\$30,000 under \$35,000	393,517	555,044	2,267,461	5,496,293	0	0	0	0	0	0	0	0
\$35,000 under \$40,000	342,013	401,656	1,779,176	3,153,510	0	0	0	0	0	0	0	0
\$40,000 under \$45,000	220,308	218,348	1,031,163	1,522,370	0	0	0	0	0	0	0	0
\$45,000 under \$50,000	139,902	95,647	514,877	503,830	0	0	0	0	0	0	0	0
\$50,000 and over	80,154	29,205	282,616	149,000	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 2020 (Filing Year 2021)—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										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	7,636,714	2,255,068	1,335,703	93,117	1,845,347	547,625	5,332,206	1,614,325	9,197,765	212,195,215	8,055,897	173,615,239		
No adjusted gross income	195,153	51,413	**	**	56,428	15,758	145,910	35,655	71,376	-2,518,900	33,042	480,116		
\$1 under \$1,000	388,106	37,009	0	0	71,430	7,707	326,678	29,302	57,026	29,815	42,452	43,690		
\$1,000 under \$2,000	391,680	60,648	0	0	106,955	13,403	302,731	47,245	86,953	126,361	73,221	193,422		
\$2,000 under \$3,000	353,067	74,591	0	0	101,842	22,172	269,228	52,419	81,699	203,396	71,378	299,713		
\$3,000 under \$4,000	397,581	113,681	0	0	121,394	33,759	290,298	79,921	78,393	272,840	60,288	232,864		
\$4,000 under \$5,000	400,043	137,261	0	0	113,198	36,938	301,850	100,323	103,885	459,374	81,280	433,479		
\$5,000 under \$6,000	448,294	182,557	0	0	134,263	51,809	329,040	130,748	106,847	585,003	96,134	511,874		
\$6,000 under \$7,000	419,453	191,591	0	0	117,938	50,051	322,524	141,541	119,013	789,151	90,963	565,102		
\$7,000 under \$8,000	463,869	225,828	0	0	114,107	49,813	365,065	175,714	131,819	988,777	105,679	796,509		
\$8,000 under \$9,000	497,348	233,305	0	0	129,293	54,495	385,980	178,810	145,286	1,237,477	107,127	818,794		
\$9,000 under \$10,000	502,129	214,588	0	0	120,185	44,076	403,947	170,512	191,644	1,823,312	145,991	1,319,121		
\$10,000 under \$11,000	501,144	188,545	**	**	135,145	47,003	386,232	141,042	326,429	3,446,165	204,438	1,646,486		
\$11,000 under \$12,000	487,203	153,540	**	**	138,549	39,806	374,681	113,344	272,007	3,125,930	165,830	1,713,540		
\$12,000 under \$13,000	556,041	143,331	**	**	144,836	32,351	424,245	102,876	231,245	2,881,953	164,600	1,748,215		
\$13,000 under \$14,000	500,749	96,378	**	**	93,066	13,533	356,894	44,301	199,354	2,690,995	157,326	1,833,795		
\$14,000 under \$15,000	483,764	62,472	**	**	29,379	8,122	92,829	18,117	220,437	3,197,801	178,263	2,232,429		
\$15,000 under \$16,000	386,207	32,655	** 1,335,703	** 93,118	21,809	7,356	72,655	16,299	205,130	3,180,882	175,366	2,483,560		
\$16,000 under \$17,000	49,051	18,627	0	0	22,957	7,455	30,110	11,172	217,126	3,583,458	183,090	2,632,746		
\$17,000 under \$18,000	54,295	16,894	0	0	18,198	4,896	40,104	11,650	243,529	4,262,081	204,567	3,181,158		
\$18,000 under \$19,000	42,366	9,382	0	0	20,329	4,435	23,049	4,948	260,866	4,826,764	222,480	3,805,889		
\$19,000 under \$20,000	35,825	5,628	0	0	10,766	1,246	27,062	4,382	287,166	5,602,939	244,602	4,488,431		
\$20,000 under \$25,000	83,346	5,443	0	0	23,282	1,440	61,096	4,004	1,332,897	30,007,623	1,195,219	22,710,889		
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	1,345,767	36,978,704	1,256,699	29,795,968		
\$30,000 under \$35,000	0	0	0	0	0	0	0	0	1,256,232	40,735,139	1,218,205	34,883,585		
\$35,000 under \$40,000	0	0	0	0	0	0	0	0	1,070,501	40,055,486	1,038,400	34,787,958		
\$40,000 under \$45,000	0	0	0	0	0	0	0	0	448,204	18,686,113	436,376	15,953,699		
\$45,000 under \$50,000	0	0	0	0	0	0	0	0	106,935	4,956,576	102,883	4,022,208		
\$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 2020 (Filing Year 2021) — 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											
	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	2,852,838	18,504,568	9,197,765	192,157,629	9,197,765	21,441,196	1,237,439	505,591	2,010,539	2,360,346	8,479,415	18,575,280
No adjusted gross income	52,129	495,139	71,376	975,255	71,376	176,068	**	**	13,252	17,146	68,303	158,923
\$1 under \$1,000	33,442	199,394	57,026	258,029	57,026	64,594	0	0	* 5,860	* 3,736	57,025	60,858
\$1,000 under \$2,000	49,910	438,680	86,953	633,984	86,953	148,461	0	0	19,297	5,564	86,953	142,896
\$2,000 under \$3,000	44,095	321,610	81,699	626,820	81,699	170,025	0	0	17,023	6,320	81,693	163,705
\$3,000 under \$4,000	41,345	345,530	78,393	578,394	78,393	140,587	0	0	25,124	12,725	78,393	127,862
\$4,000 under \$5,000	56,611	372,199	103,885	805,678	103,885	222,005	0	0	29,557	19,337	103,885	202,668
\$5,000 under \$6,000	34,748	249,820	106,847	761,693	106,847	232,515	0	0	19,725	10,300	106,847	222,215
\$6,000 under \$7,000	51,924	412,169	119,013	992,603	119,013	288,578	0	0	34,031	29,801	118,147	258,777
\$7,000 under \$8,000	50,155	351,803	131,819	1,148,313	131,819	349,454	0	0	41,146	33,397	131,819	316,057
\$8,000 under \$9,000	75,187	622,767	145,286	1,441,561	145,286	419,916	0	0	51,160	52,280	145,146	367,636
\$9,000 under \$10,000	87,507	647,352	191,644	1,966,472	191,644	593,607	0	0	63,456	72,298	191,498	521,308
\$10,000 under \$11,000	206,016	1,795,119	326,429	3,441,604	326,429	1,125,408	**	**	200,010	288,965	326,429	856,443
\$11,000 under \$12,000	158,088	1,385,381	272,007	3,098,921	272,007	929,949	**	**	142,476	201,010	272,007	728,940
\$12,000 under \$13,000	107,979	1,045,474	231,245	2,793,689	231,245	777,705	**	**	93,668	133,187	230,225	644,518
\$13,000 under \$14,000	82,194	697,522	199,354	2,531,317	199,354	676,728	**	**	61,041	83,829	199,354	592,341
\$14,000 under \$15,000	85,252	771,325	220,437	3,003,754	220,437	741,734	**	**	63,178	96,303	219,435	645,244
\$15,000 under \$16,000	67,943	462,778	205,130	2,946,337	205,130	699,705	** 3,002	** 1,057	48,917	70,317	203,820	629,074
\$16,000 under \$17,000	77,038	621,217	217,126	3,253,963	217,126	741,449	**	**	55,042	84,537	216,122	655,716
\$17,000 under \$18,000	90,343	579,529	243,529	3,760,687	243,529	817,452	**	**	64,975	96,447	242,550	721,004
\$18,000 under \$19,000	98,092	425,938	260,866	4,231,827	260,866	866,396	**	**	66,070	98,645	260,866	765,795
\$19,000 under \$20,000	104,919	279,994	287,166	4,768,425	287,166	950,175	**	**	62,738	86,688	286,166	861,457
\$20,000 under \$25,000	385,979	2,324,641	1,332,897	25,035,635	1,332,897	3,957,297	** 83,070	** 23,513	248,710	366,771	1,291,609	3,582,197
\$25,000 under \$30,000	301,453	1,635,647	1,345,767	31,431,615	1,345,767	3,171,788	168,586	67,195	207,090	262,075	1,285,444	2,842,518
\$30,000 under \$35,000	208,239	415,267	1,256,232	35,298,852	1,256,232	2,020,138	260,730	169,297	156,543	135,839	1,188,642	1,715,002
\$35,000 under \$40,000	169,351	939,073	1,070,501	35,727,032	1,070,501	929,317	426,463	183,646	139,995	84,310	822,400	681,360
\$40,000 under \$45,000	100,412	399,839	448,204	16,353,598	448,204	208,808	222,840	51,932	64,456	34,025	222,175	122,850
\$45,000 under \$50,000	32,485	269,362	106,935	4,291,570	106,935	21,337	72,748	8,950	19,798	4,494	42,461	7,893
\$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 2020 (Filing Year 2021)—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 (49)	Adjusted gross income less deficit (50)	EIC salaries and wages (51)		EIC self-employment income (54)		EIC earned income [1] (55)		Total earned income credit (57)		EIC used to offset income tax before credits (60)	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	5,994,984	158,174,486	5,175,868	126,320,680	2,131,847	18,414,188	5,994,984	144,740,289	5,994,984	22,312,989	155,809	76,902
No adjusted gross income	36,177	-1,676,748	15,644	282,058	27,373	257,387	36,177	539,445	36,177	150,554	0	0
\$1 under \$1,000	39,954	18,141	32,953	64,192	19,586	222,342	39,954	286,534	39,954	96,806	0	0
\$1,000 under \$2,000	34,894	49,890	27,043	102,849	20,878	172,382	34,894	275,232	34,894	89,478	0	0
\$2,000 under \$3,000	37,030	91,954	30,031	85,845	26,017	249,142	37,030	334,987	37,030	118,316	0	0
\$3,000 under \$4,000	49,655	170,106	35,595	136,217	24,069	231,563	49,655	367,780	49,655	131,721	0	0
\$4,000 under \$5,000	49,893	224,227	40,596	266,272	25,861	152,398	49,893	418,669	49,893	147,899	0	0
\$5,000 under \$6,000	49,166	270,700	38,057	235,166	22,120	208,573	49,166	443,738	49,166	152,162	0	0
\$6,000 under \$7,000	51,369	331,942	40,369	298,746	27,344	230,561	51,369	529,307	51,369	186,808	0	0
\$7,000 under \$8,000	66,290	496,672	51,273	340,727	33,902	348,615	66,290	687,342	66,290	234,488	0	0
\$8,000 under \$9,000	71,383	612,169	55,068	445,911	36,338	358,220	71,383	804,132	71,383	286,829	0	0
\$9,000 under \$10,000	74,669	707,007	56,628	432,873	47,630	414,688	74,669	847,541	74,669	308,796	0	0
\$10,000 under \$11,000	74,373	781,944	61,069	586,633	32,318	297,872	74,373	884,505	74,373	325,381	0	0
\$11,000 under \$12,000	92,095	1,056,140	70,070	673,938	51,044	465,960	92,095	1,139,898	92,095	425,759	0	0
\$12,000 under \$13,000	97,805	1,222,624	72,743	880,309	51,746	471,570	97,805	1,351,879	97,805	481,712	0	0
\$13,000 under \$14,000	138,711	1,877,970	96,270	1,205,718	70,062	682,754	138,711	1,888,472	138,711	729,096	0	0
\$14,000 under \$15,000	183,539	2,672,485	106,139	1,221,298	120,452	1,384,481	183,539	2,605,779	183,539	1,019,549	0	0
\$15,000 under \$16,000	163,115	2,525,664	117,443	1,343,037	96,023	1,148,355	163,115	2,491,392	163,115	915,548	0	0
\$16,000 under \$17,000	165,313	2,729,227	120,715	1,589,700	80,642	900,625	165,313	2,490,325	165,313	893,304	**	**
\$17,000 under \$18,000	148,486	2,601,700	114,694	1,665,153	71,361	891,445	148,486	2,556,599	148,486	844,691	**	**
\$18,000 under \$19,000	167,133	3,092,546	140,461	2,146,414	64,966	662,398	167,133	2,808,812	167,133	923,861	**	**
\$19,000 under \$20,000	152,276	2,973,606	123,155	1,952,748	76,173	709,580	152,276	2,667,749	152,276	836,284	**	**
\$20,000 under \$25,000	801,877	18,089,506	696,885	13,477,954	276,163	2,070,844	801,877	15,548,798	801,877	4,055,946	**	**
\$25,000 under \$30,000	844,368	23,166,683	759,089	17,405,784	262,779	2,505,265	844,368	19,911,049	844,368	3,670,463	**	**
\$30,000 under \$35,000	729,381	23,641,213	674,818	19,288,220	183,030	1,122,075	729,381	20,410,295	729,381	2,495,554	** 30,041	** 17,076
\$35,000 under \$40,000	659,566	24,710,427	619,633	20,462,392	155,864	1,188,666	659,566	21,651,058	659,566	1,623,978	** 80,586	** 48,655
\$40,000 under \$45,000	571,977	24,228,887	548,326	21,200,909	108,337	662,387	571,977	21,863,297	571,977	866,747	**	**
\$45,000 under \$50,000	307,724	14,446,566	297,407	12,474,341	82,098	369,915	307,724	12,844,255	307,724	254,293	** 45,182	** 11,171
\$50,000 and over	136,764	7,061,240	133,693	6,055,277	37,632	36,143	136,764	6,091,420	136,764	46,968	**	**

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 2020 (Filing Year 2021)—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	Number of returns (65)	EIC salaries and wages		EIC self-employment income		EIC earned income [1]	
	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)			Number of returns (67)	Amount (68)	Number of returns (69)	Amount (70)	Number of returns (71)	Amount (72)
Total	1,582,407	2,401,571	5,768,742	19,834,516	90,668,915	3,196,245	2,751,747	71,349,145	1,184,700	13,095,712	3,196,245	84,451,693
No adjusted gross income	7,765	11,882	34,642	138,671	-1,516,027	26,654	12,410	272,280	17,265	197,267	26,654	469,547
\$1 under \$1,000	* 3,001	* 298	39,954	96,508	13,330	20,022	17,022	25,700	10,009	89,151	20,022	114,851
\$1,000 under \$2,000	* 8,296	* 3,238	34,894	86,241	29,886	19,318	17,020	55,791	10,307	75,068	19,318	130,860
\$2,000 under \$3,000	12,999	4,555	37,030	113,761	50,981	20,321	18,321	45,275	13,312	91,485	20,321	136,760
\$3,000 under \$4,000	16,040	7,360	49,655	124,361	114,242	32,527	27,075	98,634	16,506	154,048	32,527	252,682
\$4,000 under \$5,000	12,801	9,769	48,587	138,129	105,441	23,596	19,595	100,833	10,024	92,464	23,596	193,298
\$5,000 under \$6,000	10,112	6,136	49,166	146,026	104,871	19,321	16,020	72,375	8,306	89,445	19,321	161,820
\$6,000 under \$7,000	16,029	14,051	51,369	172,756	201,864	31,032	26,008	219,572	16,016	209,712	31,032	429,284
\$7,000 under \$8,000	19,971	19,171	66,290	215,317	294,102	39,041	30,034	291,090	19,018	158,349	39,041	449,439
\$8,000 under \$9,000	20,313	26,125	71,383	260,703	248,669	29,030	23,030	172,782	15,010	132,334	29,030	305,115
\$9,000 under \$10,000	30,051	34,010	74,669	274,786	328,137	34,535	30,892	266,247	14,662	118,315	34,535	384,561
\$10,000 under \$11,000	28,305	33,074	74,373	292,306	333,902	31,587	21,019	241,598	18,572	186,838	31,587	428,436
\$11,000 under \$12,000	36,023	45,803	90,072	379,956	453,822	39,370	33,065	401,389	17,335	186,962	39,370	586,351
\$12,000 under \$13,000	32,318	50,131	97,805	431,581	624,636	50,041	39,042	438,055	22,007	193,486	50,041	631,541
\$13,000 under \$14,000	48,454	86,265	136,711	642,831	634,966	47,050	33,034	393,781	28,027	295,564	47,050	689,345
\$14,000 under \$15,000	108,439	198,907	183,497	820,643	1,053,653	72,340	49,041	535,157	51,312	507,616	72,340	1,042,772
\$15,000 under \$16,000	84,014	159,363	162,630	756,184	1,504,130	96,969	65,649	874,339	51,343	601,933	96,969	1,476,272
\$16,000 under \$17,000	71,637	129,967	165,313	762,994	1,363,072	82,589	58,266	774,898	41,536	533,401	82,589	1,308,300
\$17,000 under \$18,000	54,782	110,461	147,475	734,230	1,232,070	70,409	51,065	708,955	39,368	487,941	70,409	1,196,896
\$18,000 under \$19,000	55,970	97,680	167,133	826,181	1,202,552	65,063	50,048	722,008	33,018	397,108	65,063	1,119,116
\$19,000 under \$20,000	53,150	95,473	152,276	740,127	1,492,717	76,460	61,282	909,808	40,308	524,892	76,460	1,440,536
\$20,000 under \$25,000	206,576	339,143	799,876	3,715,737	7,950,417	355,074	284,503	5,088,613	154,594	2,061,937	355,074	7,150,550
\$25,000 under \$30,000	194,228	358,360	830,783	3,307,540	10,883,031	396,892	346,089	7,642,139	127,481	1,689,379	396,892	9,331,518
\$30,000 under \$35,000	143,486	231,859	698,531	2,253,275	12,990,159	400,377	366,244	9,748,273	121,975	1,351,530	400,377	11,099,803
\$35,000 under \$40,000	129,317	185,477	616,849	1,416,166	13,621,613	365,025	339,350	11,204,504	90,630	858,465	365,025	12,062,969
\$40,000 under \$45,000	88,527	92,361	523,941	748,066	12,864,926	303,187	289,410	10,784,723	75,860	623,802	303,187	11,408,525
\$45,000 under \$50,000	62,657	42,635	256,243	204,242	11,430,497	240,872	228,388	9,816,231	56,541	579,458	240,872	10,395,689
\$50,000 and over	27,148	8,016	105,596	35,196	11,057,258	207,546	198,817	9,444,096	64,362	608,761	207,546	10,052,857

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 2020 (Filing Year 2021)—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									
	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 (79)	Amount (80)
	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	3,196,245	13,230,431	17,059	8,485	917,208	1,506,735	3,072,269	11,715,211		
No adjusted gross income	26,654	104,549	0	0	5,135	6,435	26,180	98,114		
\$1 under \$1,000	20,022	49,300	0	0	* 3,000	* 395	20,022	48,905		
\$1,000 under \$2,000	19,318	56,392	0	0	* 4,297	* 1,225	19,020	55,167		
\$2,000 under \$3,000	20,321	55,161	0	0	* 2,296	* 979	20,321	54,182		
\$3,000 under \$4,000	32,527	97,939	0	0	6,491	3,706	32,486	94,233		
\$4,000 under \$5,000	23,596	71,055	0	0	* 5,017	* 5,330	23,596	65,725		
\$5,000 under \$6,000	19,321	60,534	0	0	* 4,300	* 2,833	19,321	57,701		
\$6,000 under \$7,000	31,032	145,640	0	0	* 7,024	* 4,524	31,032	141,116		
\$7,000 under \$8,000	39,041	164,115	0	0	13,005	13,003	39,041	151,113		
\$8,000 under \$9,000	29,030	126,506	0	0	* 8,848	* 8,001	29,030	117,657		
\$9,000 under \$10,000	34,535	162,754	0	0	11,310	9,455	34,535	153,300		
\$10,000 under \$11,000	31,587	157,559	0	0	14,568	20,931	31,587	136,628		
\$11,000 under \$12,000	39,370	201,423	0	0	8,305	10,997	39,362	190,426		
\$12,000 under \$13,000	50,041	274,946	0	0	18,998	26,814	50,041	248,132		
\$13,000 under \$14,000	47,050	282,884	0	0	21,016	34,172	47,050	248,712		
\$14,000 under \$15,000	72,340	436,014	0	0	38,296	65,244	72,340	370,770		
\$15,000 under \$16,000	96,969	623,367	0	0	47,349	85,694	96,969	537,673		
\$16,000 under \$17,000	82,589	512,750	0	0	36,529	63,419	82,589	449,331		
\$17,000 under \$18,000	70,409	453,019	**	**	33,344	72,118	70,409	380,899		
\$18,000 under \$19,000	65,063	412,242	**	**	26,002	46,473	65,063	365,769		
\$19,000 under \$20,000	76,460	481,329	**	**	28,283	48,129	76,460	433,199		
\$20,000 under \$25,000	355,074	2,114,988	**	**	122,543	267,505	354,774	1,847,130		
\$25,000 under \$30,000	398,892	2,037,403	**	**	108,131	227,622	392,589	1,808,378		
\$30,000 under \$35,000	400,377	1,715,865	** 4,003	** 2,263	93,488	187,346	380,288	1,528,015		
\$35,000 under \$40,000	365,025	1,210,927	** 6,025	** 3,697	72,701	131,870	339,927	1,075,984		
\$40,000 under \$45,000	303,187	744,039	**	**	67,325	91,961	285,047	651,454		
\$45,000 under \$50,000	240,872	341,494	** 7,030	** 2,524	57,447	48,518	216,173	291,695		
\$50,000 and over	207,546	136,237	**	**	53,005	21,190	177,020	113,804		

* 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 2022.

Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2020 (Filing Year 2021)

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

Age [1]	Number of returns (1)	Adjusted gross income less deficit (2)	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
All returns	15,535,429	4,202,578,199	15,535,429	4,249,402,198	12,286,637	2,183,869,431	9,393,794	66,302,039	1,896,722	33,899,445	6,515,240	183,220,233
Under 18	21,499	1,925,171	21,499	1,925,353	* 2,441	* 16,315	12,130	111,275	7,972	76,225	17,836	456,434
18 under 26	144,284	12,198,517	144,284	12,279,070	126,830	7,795,989	37,844	173,049	4,326	65,622	30,631	598,642
26 under 35	1,402,023	219,134,266	1,402,023	220,558,464	1,363,073	176,088,026	592,371	1,009,726	68,038	277,910	417,098	2,747,514
35 under 45	2,954,914	770,696,568	2,954,914	778,218,018	2,844,402	547,992,787	1,584,155	4,604,093	184,530	1,534,998	1,014,248	10,213,978
45 under 55	3,644,824	1,138,786,206	3,644,824	1,152,409,218	3,444,278	712,749,828	2,013,535	13,253,441	287,162	3,527,232	1,327,007	24,671,890
55 under 65	3,561,907	1,104,215,047	3,561,907	1,119,933,145	3,108,071	558,037,658	2,246,271	18,247,771	429,512	7,851,435	1,478,910	45,132,899
65 and over	3,805,978	955,622,424	3,805,978	964,078,930	1,397,542	181,188,827	2,907,489	28,902,683	915,183	20,566,023	2,229,510	99,398,875
Age [1]	Qualified dividends [2]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
All returns	6,162,916	150,231,398	2,494,361	3,024,684	68,716	4,528,893	3,186,268	97,136,268	6,270,002	753,001,313	582,246	30,370,630
Under 18	17,655	352,980	* 4,175	* 5,789	0	0	**	**	16,947	642,675	* 1,335	* 2,463
18 under 26	29,335	455,619	14,351	19,229	0	0	** 14,661	** 106,015	29,355	2,068,617	3,344	45,847
26 under 35	392,685	2,124,874	257,026	248,522	**	**	221,395	4,937,941	433,828	17,602,371	17,298	436,012
35 under 45	960,826	8,172,763	420,136	521,666	** 5,335	** 362,831	696,269	17,008,569	1,013,890	92,402,705	84,140	3,771,653
45 under 55	1,256,594	19,592,933	544,675	727,576	17,878	1,339,574	879,982	25,289,402	1,294,225	178,211,123	132,442	8,582,917
55 under 65	1,390,296	36,471,395	649,297	753,294	32,963	2,298,928	761,397	28,999,052	1,401,598	220,658,108	159,115	7,654,321
65 and over	2,115,525	83,060,834	604,700	748,608	12,540	527,559	612,563	20,795,290	2,080,159	241,415,716	184,574	9,877,417
Age [1]	Taxable Individual Retirement Arrangement (IRA) distributions [3]		Taxable pensions and annuities [3]		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	2,133,967	73,846,847	4,195,278	164,771,317	1,314,908	40,830,128	815,858	17,702,980	70,591	1,252,290	2,651,563	532,888,289
Under 18	0	0	0	0	* 358	* 15,207	**	**	0	0	3,625	499,693
18 under 26	* 12	* 199	* 312	* 10,079	2,957	42,617	** 2,385	** 30,507	0	0	11,123	851,769
26 under 35	33,308	383,429	76,853	1,212,304	50,161	575,449	39,476	447,689	* 280	* 280	114,498	12,380,800
35 under 45	107,840	2,048,447	251,942	4,649,425	165,237	2,280,865	106,267	2,486,155	3,128	39,473	496,388	87,850,762
45 under 55	159,676	3,667,293	440,316	12,982,039	223,328	5,277,370	202,877	4,528,651	4,543	39,492	691,982	157,620,898
55 under 65	369,306	14,909,075	941,260	37,430,632	315,006	10,126,149	205,707	4,810,155	16,147	181,741	689,601	156,536,850
65 and over	1,463,824	52,838,405	2,484,595	108,486,838	557,861	22,512,470	259,145	5,399,823	46,588	991,304	644,345	117,147,517

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 2020 (Filing Year 2021)—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		Unemployment exclusion amount		Taxable social security benefits		Net operating 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	202,655	20,733,018	199,479	-5,125,943	1,781,074	25,281,043	821,673	7,564,452	3,494,785	71,623,797	118,979	11,876,110
Under 18	* 1,305	* 76,102	0	0	**	**	**	**	* 977	* 7,099	**	**
18 under 26	693	120,776	**	**	** 28,176	** 362,109	** 12,159	** 113,892	* 654	* 4,913	** 1,006	** 8,872
26 under 35	5,598	561,883	** 8,260	** -105,397	173,831	1,845,959	82,577	651,390	* 2,049	* 7,285	4,102	196,631
35 under 45	13,964	1,047,635	27,093	-740,293	376,986	4,695,076	138,764	1,197,804	13,867	197,144	12,843	1,525,578
45 under 55	25,618	2,352,915	44,379	-1,343,993	479,837	7,098,904	199,161	1,891,345	50,406	684,190	16,171	2,400,752
55 under 65	50,588	6,096,090	58,683	-1,461,444	496,445	7,485,159	261,017	2,461,748	343,786	4,791,353	30,531	3,135,132
65 and over	104,890	10,477,617	61,063	-1,474,816	225,799	3,793,837	127,994	1,248,273	3,083,047	65,931,813	54,327	4,609,145
Age [1]	Cancellation of debt		Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	118,060	1,911,778	73,091	120,265	13,322	1,166,541	397,508	20,485,885	1,107,558	15,771,142	4,381,854	46,819,486
Under 18	0	0	0	0	0	0	0	0	* 3,224	* 85,890	**	**
18 under 26	761	1,579	0	0	**	**	4,031	197,952	3,645	40,863	** 17,768	** 80,434
26 under 35	4,661	24,478	7,963	11,250	** 441	** 12,780	18,914	1,132,651	69,916	729,208	397,636	1,423,596
35 under 45	18,358	155,297	19,679	30,593	1,937	195,708	56,553	3,054,496	190,633	1,348,546	949,164	7,520,751
45 under 55	24,379	357,671	24,340	46,335	5,633	464,139	83,519	4,220,849	271,315	3,530,888	1,156,846	13,622,835
55 under 65	32,244	775,014	16,625	25,068	4,861	468,121	126,141	5,681,960	263,985	5,452,175	1,155,380	15,717,164
65 and over	37,655	597,740	4,484	7,019	451	25,794	108,349	6,197,977	304,839	4,583,572	705,059	8,454,704
Age [1]	Total after subtracting AGI limitation		Total medical expenses		AGI limitation		Total		Total State and local taxes		State and local income taxes or general sales taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	607,514,570	3,941,813	77,248,411	102,169,008	3,939,811	24,920,597	15,400,505	124,225,692	15,270,926	322,620,406	14,989,470	14,989,470
Under 18	109,203	* 2,176	* 32,424	* 2,176	* 35,046	* 2,623	21,499	65,455	21,499	96,525	20,418	20,418
18 under 26	2,930,728	45,671	682,705	829,054	45,671	146,349	136,266	725,095	136,264	953,081	134,251	134,251
26 under 35	37,526,797	212,143	2,930,657	4,007,756	212,143	1,077,099	1,386,549	10,608,439	1,373,527	18,005,506	1,335,852	1,335,852
35 under 45	99,330,099	340,090	5,178,625	7,493,481	340,090	2,314,856	2,938,046	25,306,491	2,913,992	61,806,709	2,857,107	2,857,107
45 under 55	131,971,466	487,494	7,262,133	10,586,922	486,493	3,324,789	3,618,591	31,248,666	3,576,712	87,989,479	3,534,733	3,534,733
55 under 65	139,942,653	739,443	9,701,238	14,424,898	739,443	4,723,659	3,550,242	29,906,064	3,515,979	83,157,646	3,462,925	3,462,925
65 and over	195,703,624	2,114,797	51,460,629	64,791,852	2,113,795	13,331,223	3,749,312	26,365,482	3,733,954	70,631,460	3,644,184	3,644,184

Footnotes at end of table.

Table 2.7. All Returns: Affordable Care Act Items, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)

(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	164,356,792	12,591,786,823	4,152,618	32,175,312	4,364,853	32,797,208	2,223,362	2,149,299	1,748,217	1,709,599
No adjusted gross income	5,259,989	-274,825,326	202,922	1,935,436	206,875	1,778,858	152,012	214,769	19,788	5,656
\$1 under \$5,000	10,356,653	24,087,842	245,452	2,040,473	248,502	1,945,173	168,788	135,748	36,322	8,672
\$5,000 under \$10,000	10,107,829	76,144,251	317,735	2,624,144	324,402	2,553,284	233,933	158,585	34,443	13,643
\$10,000 under \$15,000	10,580,466	131,879,612	462,603	3,509,037	472,902	3,431,716	326,542	217,892	75,616	20,827
\$15,000 under \$20,000	10,023,674	175,213,815	462,864	3,454,148	471,281	3,410,798	286,860	202,922	132,441	41,081
\$20,000 under \$25,000	9,725,840	218,827,831	487,877	3,547,271	489,896	3,510,551	286,332	221,273	194,181	69,427
\$25,000 under \$30,000	9,515,795	261,305,433	469,408	3,484,922	467,451	3,479,611	213,094	183,770	213,120	107,558
\$30,000 under \$35,000	8,828,577	286,331,410	393,520	2,714,816	390,244	2,756,638	153,695	152,488	206,048	120,171
\$35,000 under \$40,000	7,947,729	297,559,146	285,201	1,919,322	282,462	2,007,628	95,775	139,756	178,824	132,132
\$40,000 under \$45,000	6,993,523	296,699,796	247,585	1,827,106	251,079	1,905,272	105,403	103,236	137,063	110,723
\$45,000 under \$50,000	6,160,573	292,456,061	164,142	1,297,013	176,669	1,334,277	68,192	112,240	107,585	99,063
\$50,000 and over	68,858,146	10,806,108,951	413,310	3,821,624	583,091	4,683,402	162,736	306,620	412,787	980,646

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 2022.

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 2020 (Filing Year 2021)
 (All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated)

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]	Income tax before credits, regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Alternative minimum tax	
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns with regular tax computation only [2]												
Total	101,570,568	6,800,525,759	4,855,510,947	101,565,854	740,500,513	101,570,568	739,137,033	0	d	d	17,718	267,856
Under \$5,000	111,385	-1,330,170	161,987	110,138	11,214	111,385	27,704	0	0	0	** 215	** 2,792
\$5,000 under \$10,000	141,810	1,058,010	481,682	139,806	47,321	141,810	48,207	0	0	0	0	0
\$10,000 under \$15,000	3,273,190	44,628,696	4,540,021	3,273,189	454,063	3,273,190	454,813	0	0	0	0	0
\$15,000 under \$20,000	6,766,963	119,209,520	30,699,359	6,765,515	3,065,187	6,766,963	3,076,616	0	0	0	**	**
\$20,000 under \$25,000	7,755,634	174,469,451	63,215,969	7,755,634	6,396,643	7,755,634	6,401,534	0	0	0	0	0
\$25,000 under \$30,000	8,584,473	235,939,759	99,735,313	8,584,473	10,489,065	8,584,473	10,502,119	0	0	0	0	0
\$30,000 under \$40,000	15,403,322	535,824,515	281,901,825	15,403,321	30,540,018	15,403,322	30,565,022	0	d	d	**	**
\$40,000 under \$50,000	11,661,008	521,922,860	322,216,472	11,661,008	35,725,265	11,661,008	35,752,370	0	d	d	0	* 4,000
\$50,000 under \$75,000	18,902,954	1,157,610,077	799,842,685	18,902,946	97,451,568	18,902,954	97,496,883	0	0	0	* 1,306	* 924
\$75,000 under \$100,000	11,136,543	963,802,895	718,584,178	11,136,543	94,960,304	11,136,543	95,021,190	0	0	0	* 997	* 924
\$100,000 under \$200,000	14,636,900	1,958,202,956	1,583,777,352	14,636,899	241,447,730	14,636,900	241,597,028	0	0	0	6,697	38,558
\$200,000 under \$500,000	2,903,642	789,304,529	689,195,954	2,903,640	138,040,948	2,903,642	138,163,494	0	0	0	5,751	90,034
\$500,000 under \$1,000,000	232,057	151,456,780	135,734,136	232,057	37,110,364	232,057	37,056,789	0	0	0	1,597	69,029
\$1,000,000 under \$1,500,000	32,074	38,423,957	33,949,428	32,073	10,782,713	32,074	10,719,964	0	0	0	514	23,794
\$1,500,000 under \$2,000,000	11,149	19,217,149	17,406,136	11,148	5,620,611	11,149	5,816,963	0	0	0	170	7,647
\$2,000,000 under \$5,000,000	13,868	40,216,023	34,811,818	13,868	12,301,832	13,868	12,112,329	0	0	0	350	11,797
\$5,000,000 under \$10,000,000	2,476	16,694,059	14,367,576	2,476	5,358,787	2,476	5,182,256	0	0	0	60	9,332
\$10,000,000 or more	1,120	33,874,695	24,889,057	1,119	10,696,880	1,120	9,141,753	0	0	0	61	9,948
Returns with Form 8615 tax computation [3]												
Total	388,560	7,194,810	5,490,028	388,560	934,439	388,560	1,086,715	152,276	0	0	* 8	* 46
Under \$5,000	65,987	238,094	155,610	65,987	15,581	65,987	17,923	** 2,342	0	0	0	0
\$5,000 under \$10,000	118,848	892,166	620,778	118,848	62,137	118,848	90,332	28,194	0	0	0	0
\$10,000 under \$15,000	85,888	1,048,960	617,408	85,888	62,392	85,888	92,112	29,720	0	0	0	0
\$15,000 under \$20,000	53,661	917,419	511,244	53,661	53,263	53,661	76,685	23,422	0	0	0	0
\$20,000 under \$25,000	24,245	531,445	376,575	24,245	40,552	24,245	53,883	13,331	0	0	0	0
\$25,000 under \$30,000	11,579	301,815	241,849	11,579	26,747	11,579	44,601	17,853	0	0	0	0
\$30,000 under \$40,000	** 7,929	** 290,447	** 233,244	** 7,929	** 26,648	** 7,929	** 40,414	** 13,765	0	0	0	0
\$40,000 under \$50,000	**	**	**	**	**	**	**	**	0	0	0	0
\$50,000 under \$75,000	11,247	702,440	640,835	11,247	93,668	11,247	132,250	38,582	0	0	0	0
\$75,000 under \$100,000	* 2,958	* 262,022	* 254,917	* 2,958	* 43,751	* 2,958	* 58,699	* 14,948	0	0	0	0
\$100,000 under \$200,000	* 3,020	* 426,251	* 391,615	* 3,020	* 76,127	* 3,020	* 70,699	* -5,428	0	0	0	0
\$200,000 under \$500,000	* 2,395	* 724,610	* 648,070	* 2,395	* 166,851	* 2,395	* 183,733	* 16,881	0	0	0	0
\$500,000 under \$1,000,000	** 691	** 468,585	** 427,732	** 691	** 133,815	** 691	** 128,821	** -4,994	0	0	0	0
\$1,000,000 under \$1,500,000	**	**	**	**	**	**	**	**	0	0	0	0
\$1,500,000 under \$2,000,000	* 49	* 85,373	* 81,370	* 49	* 28,375	* 49	* 19,833	* -8,542	0	0	0	0
\$2,000,000 under \$5,000,000	56	159,476	147,980	56	52,755	56	42,456	-10,299	0	0	** 8	** 46
\$5,000,000 under \$10,000,000	* 5	* 33,066	* 32,900	* 5	* 11,992	* 5	* 7,138	* -4,854	0	0	**	**
\$10,000,000 or more	* 4	* 112,641	* 107,901	* 4	* 39,782	* 4	* 27,137	* -12,645	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 2020 (Filing Year 2021)—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	25,454,160	5,767,244,726	5,028,015,643	25,440,621	1,249,299,474	24,555,018	1,082,650,294	-166,649,180	* 831	* 10,609	133,191	2,502,705
Under \$5,000	97,251	231,943	77,637	94,247	7,769	19,091	1,334	-6,435	0	0	0	0
\$5,000 under \$10,000	63,789	441,559	126,829	60,785	12,691	23,181	4,596	-8,095	0	0	0	0
\$10,000 under \$15,000	194,692	2,661,884	296,699	188,654	29,860	95,438	13,798	-16,062	0	0	0	0
\$15,000 under \$20,000	462,520	8,053,528	1,884,630	462,520	188,888	334,091	113,025	-75,663	0	0	0	0
\$20,000 under \$25,000	474,000	10,741,805	4,245,787	472,699	424,252	378,949	282,125	-142,127	0	0	0	0
\$25,000 under \$30,000	606,435	16,789,567	6,428,420	606,289	676,296	491,338	490,287	-186,009	0	0	0	0
\$30,000 under \$40,000	1,272,307	44,585,491	21,218,848	1,272,307	2,301,838	1,144,212	1,835,930	-465,908	0	0	**	**
\$40,000 under \$50,000	1,433,906	64,599,442	37,587,502	1,433,864	4,139,569	1,356,008	3,386,167	-753,402	0	0	**56	** 1,604
\$50,000 under \$75,000	3,614,356	225,341,841	153,579,030	3,614,356	18,890,163	3,532,936	16,656,543	-2,233,620	** 831	** 10,609	* 199	* 7,949
\$75,000 under \$100,000	3,219,739	281,437,497	209,026,464	3,219,739	28,185,169	3,187,032	25,756,446	-2,428,723	0	0	* 13	* 133
\$100,000 under \$200,000	7,760,388	1,099,547,127	902,451,892	7,760,388	142,334,215	7,740,371	133,998,097	-8,336,118	0	0	8,100	49,102
\$200,000 under \$500,000	4,705,229	1,395,983,782	1,247,796,593	4,705,228	257,751,305	4,703,347	239,665,882	-18,085,423	**	**	24,855	380,506
\$500,000 under \$1,000,000	1,004,365	680,578,267	633,535,526	1,004,362	173,734,665	1,003,941	156,818,613	-16,916,052	0	0	22,690	372,394
\$1,000,000 under \$1,500,000	240,351	290,106,531	271,103,449	240,351	84,944,877	240,299	75,314,833	-9,630,044	0	0	22,626	312,215
\$1,500,000 under \$2,000,000	97,588	168,190,815	156,687,190	97,588	51,593,453	97,565	45,283,873	-6,309,580	0	0	17,420	315,878
\$2,000,000 under \$5,000,000	143,859	430,229,991	401,940,857	143,859	138,097,617	143,843	118,328,287	-19,769,330	0	0	25,810	545,829
\$5,000,000 under \$10,000,000	38,001	261,162,396	244,282,401	38,001	86,529,320	37,996	71,528,549	-15,000,771	0	0	6,544	183,503
\$10,000,000 or more	25,382	786,561,262	735,735,891	25,382	259,457,725	25,377	193,171,909	-66,285,816	0	0	4,877	333,593

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 2020 (Filing Year 2021)—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 regular tax computation only [2]													
Total	1,366,546	1,284,385	101,570,568	740,707,502	54,089,235	108,624,072	79,153,537	630,945,963	79,158,294	632,217,624	13.0	9.3	
Under \$5,000	0	0	111,385	28,712	4,244	2,562	107,198	26,149	107,198	26,149	16.1	-2.0	
\$5,000 under \$10,000	0	0	141,810	48,207	* 4,631	* 2,500	138,180	45,707	138,180	45,707	9.5	4.3	
\$10,000 under \$15,000	21,243	2,751	3,273,190	457,563	2,117,973	231,785	1,505,501	224,046	1,505,501	224,046	4.9	0.5	
\$15,000 under \$20,000	89,216	21,396	6,786,963	3,099,763	3,517,380	1,293,264	3,959,992	1,789,324	3,959,992	1,789,324	5.8	1.5	
\$20,000 under \$25,000	150,837	43,864	7,755,634	6,445,398	4,591,524	2,565,060	4,228,238	3,843,808	4,228,238	3,843,808	6.1	2.2	
\$25,000 under \$30,000	192,819	95,614	8,584,473	10,597,733	5,433,288	4,104,956	4,838,640	6,414,282	4,838,640	6,414,282	6.4	2.7	
\$30,000 under \$40,000	355,080	234,686	15,403,322	30,799,793	8,063,702	10,454,952	10,230,180	20,151,940	10,230,180	20,152,579	7.1	3.8	
\$40,000 under \$50,000	224,080	183,221	11,661,008	35,938,946	5,479,360	9,944,891	9,175,688	25,841,199	9,175,688	25,841,212	8.0	5.0	
\$50,000 under \$75,000	227,041	356,470	18,902,954	97,898,074	9,050,606	21,208,496	16,644,750	76,330,481	16,644,750	76,330,659	9.5	6.6	
\$75,000 under \$100,000	72,710	187,023	11,136,543	95,209,137	5,863,717	17,133,625	10,644,378	77,894,218	10,644,378	77,894,238	10.8	8.1	
\$100,000 under \$200,000	29,507	126,267	14,636,900	241,762,892	8,274,722	30,051,305	14,497,517	211,587,108	14,498,191	211,603,474	13.4	10.8	
\$200,000 under \$500,000	3,792	28,202	2,903,642	138,281,838	1,618,552	7,115,295	2,892,531	131,138,524	2,895,579	131,446,386	19.1	16.7	
\$500,000 under \$1,000,000	** 182	** 4,677	232,057	37,129,904	51,221	1,390,075	230,628	35,735,744	231,309	35,931,064	26.5	23.7	
\$1,000,000 under \$1,500,000	**	**	32,074	10,745,393	8,590	534,032	31,951	10,210,760	30.3	10,295,244	30.3	26.8	
\$1,500,000 under \$2,000,000	* 20	* 150	11,149	5,824,761	3,393	359,030	11,015	5,465,581	11,116	5,516,614	31.7	28.7	
\$2,000,000 under \$5,000,000	* 14	* 31	13,868	12,124,672	4,704	888,213	13,710	11,236,428	13,823	11,368,036	32.7	28.3	
\$5,000,000 under \$10,000,000	** 5	** 32	2,476	5,192,354	1,039	401,523	2,439	4,790,817	2,465	4,869,484	33.9	29.2	
\$10,000,000 or more	**	**	1,120	9,162,373	590	942,508	1,099	8,219,847	1,116	8,625,309	34.7	25.5	
Returns with Form 8615 tax computation [3]													
Total	0	0	388,560	1,086,761	89,608	32,272	385,584	1,054,488	385,584	1,088,902	19.8	2.802	
Under \$5,000	0	0	65,987	17,923	13,363	168	64,985	17,755	64,985	17,755	11.4	7.5	
\$5,000 under \$10,000	0	0	118,848	90,332	19,724	1,664	118,848	88,668	118,848	88,668	14.3	9.9	
\$10,000 under \$15,000	0	0	85,888	92,112	19,805	3,947	85,888	88,165	85,888	88,165	14.3	8.4	
\$15,000 under \$20,000	0	0	53,661	76,685	10,651	1,481	52,659	75,204	52,659	75,204	14.7	8.2	
\$20,000 under \$25,000	0	0	24,245	53,883	* 5,219	* 164	24,245	53,719	24,245	53,719	14.3	10.1	
\$25,000 under \$30,000	0	0	11,579	44,601	* 5,361	* 270	11,579	44,331	11,579	44,331	18.3	14.7	
\$30,000 under \$40,000	0	0	** 7,929	** 40,414	** 4,580	** 1,271	** 6,956	** 39,143	** 6,956	** 39,143	** 16.8	** 13.5	
\$40,000 under \$50,000	0	0	**	**	**	**	**	**	**	**	**	**	
\$50,000 under \$75,000	0	0	11,247	132,250	** 7,186	** 4,663	11,247	129,691	11,247	129,691	20.2	18.5	
\$75,000 under \$100,000	0	0	* 2,958	* 58,699	**	**	* 2,958	* 56,595	* 2,958	* 56,595	* 22.2	* 19.133	
\$100,000 under \$200,000	0	0	* 3,020	* 70,699	* 2,008	* 4,400	* 3,020	* 66,299	* 3,020	* 66,299	* 16.9	* 15.6	
\$200,000 under \$500,000	0	0	* 2,395	* 183,733	* 1,356	* 1,877	* 2,395	* 181,855	* 2,395	* 190,750	* 29.4	* 26.3	
\$500,000 under \$1,000,000	0	0	** 691	** 128,821	** 267	** 5,832	** 691	** 122,989	** 31.7	** 135,544	** 28.9	** 196.156	
\$1,000,000 under \$1,500,000	0	0	**	**	**	**	**	**	**	**	**	**	
\$1,500,000 under \$2,000,000	0	0	* 49	* 19,833	* 41	* 2,977	* 49	* 16,856	* 49	* 19,274	* 23.7	* 22.6	
\$2,000,000 under \$5,000,000	0	0	56	42,493	* 45	* 639	56	41,854	56	46,926	31.7	29.4	
\$5,000,000 under \$10,000,000	0	0	* 5	* 7,146	** 4	** 2,919	* 5	* 7,057	* 5	* 8,275	* 25.2	* 25.0	
\$10,000,000 or more	0	0	* 4	* 27,137	**	**	* 4	* 24,308	* 4	* 28,562	* 26.5	* 25.4	

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 2020 (Filing Year 2021)—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	160,207	331,809	24,569,710	1,085,564,540	15,109,693	42,072,099	23,399,012	1,043,180,342	23,406,330	1,076,801,628	21.4	18.7	
Under \$5,000	0	0	19,091	1,334	* 5,076	* 30	19,091	1,303	19,091	1,303	1.7	0.6	
\$5,000 under \$10,000	0	0	23,181	4,596	* 4,158	* 438	22,182	4,158	22,182	4,158	3.3	0.9	
\$10,000 under \$15,000	**	**	97,441	13,879	56,534	4,290	48,916	9,508	48,916	9,508	3.2	0.4	
\$15,000 under \$20,000	** 7,941	** 1,229	336,094	114,173	171,171	45,140	228,429	68,249	228,429	68,249	3.6	0.8	
\$20,000 under \$25,000	* 8,370	* 3,449	380,952	285,575	199,000	82,642	294,326	199,565	294,326	199,565	4.7	1.9	
\$25,000 under \$30,000	16,582	9,298	493,805	499,585	287,524	133,071	372,014	358,477	372,014	358,477	5.6	2.1	
\$30,000 under \$40,000	28,783	16,810	1,147,637	1,852,805	592,344	389,746	939,117	1,446,971	939,117	1,446,971	6.8	3.2	
\$40,000 under \$50,000	19,556	26,028	1,357,096	3,413,734	664,825	522,886	1,198,764	2,864,908	1,198,764	2,864,908	7.6	4.4	
\$50,000 under \$75,000	35,074	94,950	3,534,281	16,770,045	1,949,972	2,115,703	3,276,169	14,563,383	3,276,169	14,563,383	9.5	6.5	
\$75,000 under \$100,000	20,669	76,319	3,187,181	25,836,322	1,862,482	2,581,505	3,088,616	23,187,763	3,088,616	23,187,763	11.1	8.2	
\$100,000 under \$200,000	16,968	72,556	7,740,522	134,140,355	5,013,387	11,112,596	7,668,744	122,955,245	7,670,063	122,971,135	13.6	11.2	
\$200,000 under \$500,000	5,297	22,741	4,703,399	240,074,159	3,278,932	8,841,197	4,695,070	231,212,130	4,699,430	235,144,387	18.8	16.8	
\$500,000 under \$1,000,000	746	5,793	1,003,942	157,202,510	628,038	2,964,011	1,002,358	154,232,705	1,004,148	158,829,352	25.1	23.3	
\$1,000,000 under \$1,500,000	* 106	* 1,900	240,300	75,629,631	165,881	1,654,719	239,930	73,973,011	240,295	76,496,088	28.2	26.4	
\$1,500,000 under \$2,000,000	* 25	* 129	97,567	45,602,661	70,308	1,115,706	97,424	44,486,826	97,567	46,135,811	29.4	27.4	
\$2,000,000 under \$5,000,000	81	554	143,843	118,879,717	108,279	3,118,139	143,612	115,761,024	143,830	120,392,958	30.0	28.0	
\$5,000,000 under \$10,000,000	** 11	** 52	37,999	71,720,084	30,455	2,007,221	37,933	69,712,815	37,995	72,964,804	29.9	27.9	
\$10,000,000 or more	**	**	25,378	193,523,375	21,325	5,383,059	25,318	188,142,302	25,377	201,162,810	27.3	25.6	

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

d—Data combined to avoid disclosure of information for specific taxpayers.

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

[1] See section 6 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 8815, *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 2022.

Table 3.1A. Returns with Form 8615 Tax Computation: Tax Items, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)

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

Size of adjusted gross income	Number of returns (1)	Income tax before credits, regular tax computation (2)	Tax generated with Schedule D computation [1] (3)	Tax differences due to, with Schedule D computation vs. with regular tax computation (4)	Tax generated with Form 8615 tax computation (5)	Tax differences due to Form 8615 computation vs. with Schedule D computation (6)
Total	388,560	934,439	668,402	-266,037	1,086,715	418,313
Under \$5,000	65,987	15,581	14,294	-1,287	17,923	* 3,629
\$5,000 under \$10,000	118,848	62,137	52,598	-9,539	90,332	37,734
\$10,000 under \$15,000	85,888	62,392	52,011	-10,381	92,112	40,101
\$15,000 under \$20,000	53,661	53,263	42,525	-10,738	76,685	34,160
\$20,000 under \$25,000	24,245	40,552	32,152	-8,400	53,883	21,731
\$25,000 under \$30,000	11,579	26,747	21,556	-5,191	44,601	23,045
\$30,000 under \$40,000	** 7,929	** 26,648	** 9,658	** -16,990	** 40,414	** 30,756
\$40,000 under \$50,000	**	**	**	**	**	**
\$50,000 under \$75,000	11,247	93,668	46,098	* -47,570	132,250	* 86,152
\$75,000 under \$100,000	* 2,958	* 43,751	* 29,163	* -14,588	* 58,699	* 29,536
\$100,000 under \$200,000	* 3,020	* 76,127	* 42,760	* -33,367	* 70,699	* 27,939
\$200,000 under \$500,000	* 2,395	* 166,851	* 130,095	* -36,756	* 183,733	* 53,638
\$500,000 under \$1,000,000	** 691	** 133,815	** 102,413	** -31,402	** 128,821	** 26,408
\$1,000,000 under \$1,500,000	**	**	**	**	**	**
\$1,500,000 under \$2,000,000	* 49	* 28,375	* 18,299	* -10,076	* 19,833	* 1,534
\$2,000,000 under \$5,000,000	56	52,755	40,767	* -11,988	42,456	1,689
\$5,000,000 under \$10,000,000	* 5	* 11,992	* 6,976	* -5,016	* 7,138	* 162
\$10,000,000 or more	* 4	* 39,782	* 27,038	* -12,744	* 27,137	* 99

* 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 2022

Table 3.2. Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)—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)
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
All returns with total income tax	793,719	912,663,126	250,342,820	270,732	768,599,665	257,049,730	2,242	1,340,139	842,233	4,816	-9,243,480	533,358
Total												
Under \$5,000 [1]	0	0	0	0	0	0	0	0	0	4,816	-9,243,480	533,358
\$5,000 under \$10,000	** 4,010	** 169,104	** 43,776	0	0	0	0	0	0	4,614	-9,364,455	144,159
\$10,000 under \$15,000	**	**	**	0	0	0	** 313	** 5,218	** 3,340	** 12	** 120	** 729
\$15,000 under \$20,000	0	0	0	0	0	0	**	**	**	**	**	**
\$20,000 under \$25,000	0	0	0	0	0	0	**	**	**	**	**	**
\$25,000 under \$30,000	0	0	0	0	0	0	**	**	**	**	**	**
\$30,000 under \$40,000	0	0	0	0	0	0	** 1,156	** 76,364	** 23,673	** 109	** 11,720	** 20,131
\$40,000 under \$50,000	0	0	0	**	**	**	**	**	**	**	**	**
\$50,000 under \$75,000	**	**	**	**	**	**	** 324	** 19,154	** 14,676	**	**	**
\$75,000 under \$100,000	**	**	**	**	**	**	0	0	0	**	**	**
\$100,000 under \$200,000	2,192	391,766	108,352	289,575	768,523,301	257,026,056	* 39	* 4,904	* 4,097	**	**	**
\$200,000 or more	767,516	912,102,256	250,190,692	289,575	768,523,301	257,026,056	1,566	1,310,864	820,120	81	109,135	368,337

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

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

[1] Includes returns with no adjusted gross income and negative adjusted gross income.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)

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

Size of adjusted gross income	Tax credits										
	Number of returns (1)	Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution credit	
		Number of returns (2)	Amount (3)	Number of returns (4)	Amount (5)	Number of returns (6)	Amount (7)	Number of returns (8)	Amount (9)	Number of returns (10)	Amount (11)
All returns, total	164,358,792	69,357,133	150,784,746	9,200,635	21,624,553	5,049,685	2,826,870	7,418,821	7,880,608	9,401,147	1,749,685
No adjusted gross income	5,259,989	5,914	32,060	208	63	* 20	* 13	0	0	0	0
\$1 under \$5,000	10,356,653	25,533	1,235	18,440	207	0	0	** 2,201	** 1,670	* 38	782
\$5,000 under \$10,000	10,107,829	33,708	6,054	26,099	2,205	0	0	**	**	* 2,042	* 883
\$10,000 under \$15,000	10,580,466	2,211,624	244,634	38,552	4,684	11,009	1,453	240,834	31,629	229,819	23,472
\$15,000 under \$20,000	10,023,674	3,722,596	1,348,391	103,270	7,688	33,055	7,499	595,890	260,275	690,268	170,576
\$20,000 under \$25,000	9,725,840	4,806,801	2,655,081	108,302	16,173	131,236	47,239	661,215	484,272	1,199,281	182,304
\$25,000 under \$30,000	9,515,795	5,727,182	4,239,421	147,251	27,323	222,372	119,495	669,090	609,090	1,899,556	346,136
\$30,000 under \$40,000	16,776,306	8,659,202	10,844,904	347,475	61,058	497,670	289,837	1,035,773	1,138,491	2,322,517	509,514
\$40,000 under \$50,000	13,154,096	6,146,605	10,469,874	416,055	100,507	395,089	223,119	731,659	854,888	1,565,246	261,272
\$50,000 under \$75,000	22,802,996	11,005,914	23,326,798	1,186,306	348,486	717,049	396,565	1,220,417	1,530,399	1,491,363	254,719
\$75,000 under \$100,000	14,379,692	7,728,220	19,717,455	1,082,196	284,860	677,446	387,944	875,811	1,062,604	0	0
\$100,000 under \$200,000	22,415,415	13,290,521	41,163,087	2,722,680	1,597,753	1,551,629	903,091	1,385,929	1,907,290	0	0
\$200,000 under \$500,000	7,615,358	4,899,215	15,958,624	2,063,651	3,440,676	685,922	380,181	0	0	0	0
\$500,000 under \$1,000,000	1,237,975	679,479	4,359,903	570,120	3,286,979	97,098	52,130	0	0	0	0
\$1,000,000 under \$1,500,000	272,680	174,525	2,188,942	153,029	1,650,247	17,624	10,230	0	0	0	0
\$1,500,000 under \$2,000,000	108,913	73,743	1,477,720	66,267	1,096,121	4,940	3,088	0	0	0	0
\$2,000,000 under \$5,000,000	157,974	113,035	4,007,329	101,985	2,979,880	5,857	3,844	0	0	0	0
\$5,000,000 under \$10,000,000	40,567	31,498	2,408,834	28,674	1,812,100	1,151	769	0	0	0	0
\$10,000,000 or more	26,576	21,920	6,328,400	20,076	4,907,541	518	374	0	0	0	0
Taxable returns, total	102,960,476	45,723,562	112,845,881	8,676,399	19,406,198	3,458,611	1,895,597	4,023,783	4,606,869	4,903,311	743,647
No adjusted gross income	4,612	2,175	18,464	0	0	** 2,011	** 1,096	** 2,246	** 484	626	708
\$1 under \$5,000	191,766	17,439	198	17,438	194	0	0	0	0	0	0
\$5,000 under \$10,000	279,212	23,887	2,121	22,882	1,749	0	0	0	0	0	0
\$10,000 under \$15,000	1,640,321	380,100	39,103	27,886	3,983	0	0	**	**	31,043	1,982
\$15,000 under \$20,000	4,241,209	785,696	145,872	65,924	2,030	0	0	48,063	9,166	299,290	55,250
\$20,000 under \$25,000	4,546,818	1,183,733	338,516	80,992	5,114	**	**	86,495	33,696	700,654	81,170
\$25,000 under \$30,000	5,222,233	1,860,552	672,389	113,213	8,327	**	**	134,214	63,910	1,133,128	125,346
\$30,000 under \$40,000	11,175,808	3,280,647	2,879,423	264,590	20,958	9,024	5,523	411,851	389,891	952,636	176,884
\$40,000 under \$50,000	10,374,914	3,502,038	4,339,702	345,732	24,768	106,297	40,708	397,420	425,134	785,456	129,096
\$50,000 under \$75,000	19,932,175	8,489,807	13,826,467	1,049,020	119,491	426,102	197,277	831,159	959,692	1,000,478	173,211
\$75,000 under \$100,000	13,735,959	7,137,431	15,989,118	1,034,925	144,798	573,663	313,892	753,814	866,640	0	0
\$100,000 under \$200,000	22,172,651	13,080,939	38,903,120	2,662,073	872,573	1,528,714	886,705	1,358,521	1,858,256	0	0
\$200,000 under \$500,000	7,599,782	4,886,203	15,350,040	2,052,821	2,879,407	685,620	379,963	0	0	0	0
\$500,000 under \$1,000,000	1,236,779	678,522	4,182,495	569,186	3,111,695	97,092	52,129	0	0	0	0
\$1,000,000 or more	606,237	414,393	16,158,854	369,715	12,211,101	30,087	18,304	0	0	0	0
Non taxable returns, total	61,398,316	23,633,571	37,938,865	524,237	2,218,356	1,591,074	931,274	3,395,038	3,273,739	4,497,836	1,006,037

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 2020 (Filing Year 2021)—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	39,330,076	84,414,634	2,290,640	3,901,324	433,065	4,932,175	148,294	1,362,613	64,773	321,764	45,677	4,265
No adjusted gross income	2,681	3,746	** 1,060	** 1,489	782	23,478	** 26	** 28	0	0	** 2,791	** 895
\$1 under \$5,000	* 5,049	* 726	0	0	0	0	**	**	0	0	**	**
\$5,000 under \$10,000	* 2,004	* 489	**	**	** 1,004	** 406	0	0	0	0	**	**
\$10,000 under \$15,000	197,566	26,527	* 6,007	* 562	**	**	0	0	0	0	**	**
\$15,000 under \$20,000	849,192	240,656	29,834	10,020	**	**	0	0	0	0	* 8,039	* 535
\$20,000 under \$25,000	2,029,874	899,960	39,418	25,284	**	**	**	**	0	0	34,845	2,835
\$25,000 under \$30,000	2,685,253	1,909,674	56,440	35,471	* 1,847	* 758	* 1,034	* 729	**	0	0	0
\$30,000 under \$40,000	5,097,621	6,244,667	161,041	104,294	7,049	10,215	* 271	* 36	** 4,015	** 3,829	0	0
\$40,000 under \$50,000	3,952,843	7,066,011	149,781	150,581	11,130	17,134	3,425	7,019	* 3,014	* 3,454	0	0
\$50,000 under \$75,000	6,857,881	16,176,891	471,256	625,228	37,885	73,882	8,145	15,413	22,115	60,459	0	0
\$75,000 under \$100,000	5,024,573	14,321,566	394,035	608,977	26,602	55,641	6,589	15,603	13,071	60,299	0	0
\$100,000 under \$200,000	9,275,078	27,424,853	682,375	1,476,942	87,172	294,040	25,534	118,009	21,229	176,882	0	0
\$200,000 under \$500,000	3,341,325	10,085,134	252,235	647,854	109,220	687,588	66,201	360,749	** 1,328	** 16,841	0	0
\$500,000 under \$1,000,000	9,116	13,735	** 47,160	** 214,623	61,754	574,572	22,828	242,271	**	**	0	0
\$1,000,000 under \$1,500,000	0	0	**	**	26,468	386,094	5,321	104,640	0	0	0	0
\$1,500,000 under \$2,000,000	0	0	**	**	13,893	296,817	2,092	60,424	0	0	0	0
\$2,000,000 under \$5,000,000	0	0	**	**	26,722	787,953	3,706	198,726	**	**	0	0
\$5,000,000 under \$10,000,000	0	0	**	**	9,710	497,509	1,232	81,929	0	0	0	0
\$10,000,000 or more	0	0	**	**	8,519	1,222,697	886	156,496	0	0	0	0
Taxable returns, total	23,820,479	60,116,813	1,810,562	2,658,027	378,875	4,714,243	131,450	1,295,767	12,851	66,815	23,709	2,470
No adjusted gross income	** 2,270	** 3,108	23	162	** 1,660	** 12,380	** 43	** 42	0	0	** 2,318	** 775
\$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	**	**
\$15,000 under \$20,000	15,030	13,091	11,381	3,456	0	0	0	0	0	0	21,390	1,695
\$20,000 under \$25,000	42,066	21,534	12,986	5,274	**	**	0	0	0	0	0	0
\$25,000 under \$30,000	141,386	76,200	21,326	9,588	**	**	0	0	0	0	0	0
\$30,000 under \$40,000	557,134	400,897	84,443	41,118	* 3,352	* 4,917	**	**	0	0	0	0
\$40,000 under \$50,000	1,547,972	2,259,815	91,529	54,969	* 4,133	* 4,286	* 2,014	* 3,375	0	0	0	0
\$50,000 under \$75,000	4,556,921	8,812,910	321,197	256,569	20,066	29,385	* 3,138	* 6,351	** 3,030	** 6,719	0	0
\$75,000 under \$100,000	4,488,120	11,736,055	323,411	276,537	18,113	33,766	4,367	9,278	**	**	0	0
\$100,000 under \$200,000	9,124,551	26,708,136	645,384	1,156,172	76,018	188,659	19,872	77,099	8,685	47,878	0	0
\$200,000 under \$500,000	3,336,317	10,071,343	251,739	639,904	108,487	675,633	65,962	357,385	1,085	12,000	0	0
\$500,000 under \$1,000,000	9,112	13,724	** 47,142	** 214,278	61,740	574,155	22,821	241,759	** 51	** 218	0	0
\$1,000,000 or more	0	0	**	**	85,306	3,191,063	13,233	600,478	**	**	0	0
Nontaxable returns, total	15,509,597	24,297,821	480,079	1,243,297	54,190	217,933	16,844	66,846	51,922	254,949	21,968	1,795

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 2020 (Filing Year 2021)—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	
	Alternative motor vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Total		
	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	18,183	48,221	28,519	9,801	61,793	313,118	94,293	153,078	7,854	43,220	59,345,955	148,169,547	
No adjusted gross income	0	0	0	0	0	0	0	0	** 5,766	** 10,677	3,521,596	5,825,766	
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0	4,890,977	7,501,328	
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	5,394,676	10,492,585	
\$10,000 under \$15,000	0	0	0	0	** 5,005	** 2,147	0	0	0	0	6,492,027	16,979,688	
\$15,000 under \$20,000	**	**	**	**	**	**	** 3,013	** 2,491	**	**	5,163,260	19,371,852	
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	0	4,536,113	18,219,799	
\$25,000 under \$30,000	0	0	0	0	**	**	** 7,018	** 9,052	0	0	4,286,711	16,694,622	
\$30,000 under \$40,000	** 7,005	** 9,855	0	0	** 4,155	** 7,160	** 9,017	** 12,392	0	0	6,931,969	22,007,704	
\$40,000 under \$50,000	* 3,014	* 7,722	0	0	**	**	* 9,017	* 12,392	0	0	4,058,245	9,891,239	
\$50,000 under \$75,000	* 4,005	* 14,630	0	0	9,302	35,931	38,094	50,474	**	**	5,463,986	9,155,402	
\$75,000 under \$100,000	* 1,012	* 1,321	** 5,208	** 1,373	8,042	46,201	17,386	39,103	**	**	3,314,537	3,996,225	
\$100,000 under \$200,000	* 1,448	* 5,184	** 18,653	** 6,191	** 18,653	66,006	18,085	34,943	**	**	5,148,506	7,690,570	
\$200,000 under \$500,000	1,079	5,950	**	**	15,708	111,314	1,498	4,081	** 2,087	** 32,543	134,890	230,614	
\$500,000 under \$1,000,000	** 495	** 2,816	3,379	1,499	4,307	28,632	** 182	** 544	**	**	6,136	26,978	
\$1,000,000 under \$1,500,000	**	**	696	440	1,063	7,019	**	**	**	**	1,074	4,150	
\$1,500,000 under \$2,000,000	* 25	* 103	195	113	426	2,649	0	0	**	**	360	1,619	
\$2,000,000 under \$5,000,000	58	380	310	142	590	3,674	0	0	**	**	651	2,992	
\$5,000,000 under \$10,000,000	28	169	61	33	194	1,367	0	0	**	**	162	824	
\$10,000,000 or more	13	91	15	8	149	1,018	0	0	**	**	80	75,590	
Taxable returns, total	7,842	22,843	27,078	9,544	41,648	247,747	76,929	113,452	7,813	41,958	15,607,156	16,900,266	
No adjusted gross income	0	0	0	0	0	0	0	0	** 5,758	** 10,637	902	2,077	
\$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	331,188	32,278	
\$15,000 under \$20,000	0	0	0	0	0	0	0	0	**	**	378,337	61,172	
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	0	356,425	191,507	
\$25,000 under \$30,000	0	0	0	0	**	**	** 6,017	** 8,252	0	0	526,124	387,493	
\$30,000 under \$40,000	** 5,006	** 8,738	0	0	0	0	* 6,008	* 6,892	0	0	1,668,680	1,828,477	
\$40,000 under \$50,000	**	**	0	0	**	**	** 32,086	** 41,327	**	**	1,467,898	1,388,756	
\$50,000 under \$75,000	**	**	* 4,068	* 1,145	** 9,036	** 43,433	13,057	17,517	**	**	3,036,161	3,217,298	
\$75,000 under \$100,000	**	**	** 18,352	** 6,162	10,212	48,897	18,085	34,943	**	**	2,736,053	2,545,015	
\$100,000 under \$200,000	* 1,147	* 5,006	** 5,540	** 1,069	15,670	111,057	* 1,493	* 3,978	** 2,053	** 31,322	4,968,897	7,005,356	
\$200,000 under \$500,000	* 455	* 2,580	3,379	1,499	4,307	28,632	** 182	** 544	**	**	128,050	203,768	
\$500,000 under \$1,000,000	164	980	1,278	736	2,422	15,727	**	**	**	**	6,124	26,953	
\$1,000,000 or more	10,341	25,377	* 1,441	* 257	20,145	65,372	17,364	39,627	41	1,262	43,736,799	131,269,281	

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total refundable credits—continued											
	Earned income credit		Additional child tax credit		American opportunity credit		Recovery rebate credit [1]		Net premium tax credit		Qualified sick and family leave 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	26,025,709	59,239,684	19,119,249	33,664,804	6,481,440	5,654,475	31,096,185	45,427,981	2,223,362	2,149,299	998,868	1,911,053
No adjusted gross income	329,360	482,584	164,791	305,306	125,437	113,541	3,061,818	4,677,827	152,012	214,769	17,358	31,612
\$1 under \$5,000	2,665,643	2,082,930	551,374	468,891	286,806	241,278	2,921,911	4,543,570	168,788	135,748	58,467	24,398
\$5,000 under \$10,000	3,491,536	4,760,271	1,094,712	1,183,134	367,711	310,729	2,562,354	4,005,909	233,933	158,585	78,058	73,957
\$10,000 under \$15,000	4,605,284	9,230,113	1,948,493	2,848,043	522,201	456,076	2,568,035	4,074,963	326,542	217,892	133,418	151,141
\$15,000 under \$20,000	2,969,373	11,054,758	2,260,721	3,924,090	521,835	436,017	2,283,454	3,568,946	286,860	202,922	112,293	183,749
\$20,000 under \$25,000	2,573,195	10,133,674	2,340,090	4,358,784	498,041	422,178	1,937,306	2,929,281	256,332	221,273	85,945	150,506
\$25,000 under \$30,000	2,587,027	8,879,654	2,464,846	4,644,965	463,649	377,185	1,628,921	2,434,136	213,094	183,770	82,821	173,218
\$30,000 under \$40,000	4,481,084	9,995,778	3,968,903	7,418,333	685,238	585,334	2,399,602	3,465,622	249,470	292,244	108,403	245,798
\$40,000 under \$50,000	1,978,899	2,436,717	2,030,806	4,227,116	427,045	364,604	1,764,260	2,511,019	173,595	215,477	59,147	124,269
\$50,000 under \$75,000	344,310	183,204	1,842,944	3,486,781	831,965	750,247	3,261,656	4,301,885	136,962	236,470	85,487	189,258
\$75,000 under \$100,000	0	0	350,028	555,678	584,788	503,477	2,510,609	2,702,948	24,662	60,050	55,847	170,903
\$100,000 under \$200,000	0	0	94,813	221,821	1,166,723	1,093,811	4,102,947	6,167,572	1,112	10,100	79,057	195,698
\$200,000 under \$500,000	0	0	6,721	21,856	0	0	93,312	44,305	0	0	34,535	160,707
\$500,000 under \$1,000,000	0	0	* 8	* 6	0	0	0	0	0	0	6,053	26,394
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0	0	0	898	4,108
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0	0	0	334	1,521
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0	0	0	582	2,813
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0	0	0	128	661
\$10,000,000 or more	0	0	0	0	0	0	0	0	0	0	37	341
Taxable returns, total	1,007,423	245,194	* 338	* 292	2,654,887	2,145,860	11,761,950	13,867,083	445,795	180,466	252,373	441,764
No adjusted gross income	**	**	**	**	233	234	660	1,839	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	** 328,192	** 32,179	0	0	0	0	0	0	0	0	0	0
\$15,000 under \$20,000	242,776	7,589	0	0	* 7,010	* 903	69,408	39,666	57,148	11,765	** 6,999	** 1,290
\$20,000 under \$25,000	0	0	0	0	24,042	4,647	265,690	165,369	66,689	19,458	* 6,013	* 2,024
\$25,000 under \$30,000	0	0	0	0	46,059	13,656	393,083	338,192	75,612	28,761	12,938	5,203
\$30,000 under \$40,000	198,844	146,182	0	0	166,926	114,386	1,212,321	1,505,124	95,182	47,063	19,763	11,979
\$40,000 under \$50,000	228,590	57,375	0	0	166,615	125,285	988,495	1,152,763	78,079	35,456	21,470	17,660
\$50,000 under \$75,000	* 9,022	* 1,869	0	0	518,532	426,487	2,470,602	2,715,598	56,471	26,127	40,297	42,901
\$75,000 under \$100,000	0	0	0	0	482,116	394,148	2,266,184	2,097,377	** 11,609	** 11,776	31,658	38,576
\$100,000 under \$200,000	0	0	0	0	1,143,355	1,066,114	3,992,577	5,807,160	**	**	71,037	130,635
\$200,000 under \$500,000	0	0	** 338	** 291	0	0	92,929	43,995	0	0	34,177	155,754
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	0	0	6,049	26,376
\$1,000,000 or more	0	0	0	0	0	0	0	0	0	0	1,973	9,386
Nontaxable returns, total	25,018,286	58,994,490	19,118,911	33,664,512	3,926,553	3,508,616	19,334,234	31,560,898	1,777,567	1,968,833	746,495	1,469,269

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 2020 (Filing Year 2021)—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			
	Refundable credits used to offset income tax before credits										Recovery rebate credit used to offset income tax before credits [1]		Amount		Number of returns	
	Total	Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits		Recovery rebate credit used to offset income tax before credits [1]		Income tax after credits		Net investment income tax						
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	22,173,883	21,194,262	2,746,010	684,095	3,246,925	2,808,483	17,061,657	102,943,986	1,675,331,743	5,691,866	35,358,499					
No adjusted gross income	** 2,482	** 2,574	**	**	236	236	** 2,234	4,587	142,095	* 22	* 1,565					
\$1 under \$5,000	**	**	0	0	0	0	**	191,766	30,532	0	0					
\$5,000 under \$10,000	**	**	0	0	0	0	**	279,212	138,719	0	0					
\$10,000 under \$15,000	1,560,014	155,716	** 1,038,659	** 84,515	0	0	580,394	1,640,321	322,015	0	0					
\$15,000 under \$20,000	1,692,360	646,257	324,079	15,873	36,046	4,194	1,277,193	566,857	1,934,137	0	0					
\$20,000 under \$25,000	1,282,162	993,640	65,044	19,748	71,105	14,032	1,058,095	907,392	4,097,567	0	0					
\$25,000 under \$30,000	1,422,338	1,187,799	178,597	73,161	209,217	60,226	923,817	996,275	21,635,575	** 3,258	** 1,502					
\$30,000 under \$40,000	2,654,692	2,461,933	740,455	389,275	344,518	230,543	1,488,634	1,719,735	21,635,575	**	**					
\$40,000 under \$50,000	1,942,089	1,762,505	377,105	96,523	254,926	183,245	1,281,902	11,175,808	28,710,117	**	**					
\$50,000 under \$75,000	3,515,611	3,742,835	22,070	4,999	636,198	501,978	2,813,891	19,932,175	91,023,695	* 2,263	* 401					
\$75,000 under \$100,000	2,927,566	2,829,485	0	0	538,422	437,406	2,403,739	13,735,959	101,138,698	* 615	* 343					
\$100,000 under \$200,000	5,034,855	7,150,566	0	0	1,156,257	1,076,623	5,921,601	22,170,446	334,615,310	112,055	32,426					
\$200,000 under \$500,000	** 137,378	** 235,001	0	0	92,929	43,995	0	7,590,341	362,537,852	** 5,573,653	** 35,322,263					
\$500,000 under \$1,000,000	**	**	0	0	0	0	0	1,233,672	190,074,743	**	**					
\$1,000,000 under \$1,500,000	1,074	4,150	0	0	0	0	0	271,833	84,202,559	**	**					
\$1,500,000 under \$2,000,000	360	1,619	0	0	0	0	0	108,489	49,969,292	**	**					
\$2,000,000 under \$5,000,000	651	2,945	0	0	0	0	0	157,392	127,040,651	**	**					
\$5,000,000 under \$10,000,000	162	824	0	0	0	0	0	40,383	74,511,369	**	**					
\$10,000,000 or more	79	16,413	0	0	0	0	0	26,428	196,389,709	**	**					
Taxable returns, total	15,607,156	16,900,240	1,007,423	245,194	2,554,887	2,145,960	13,867,058	102,943,986	1,675,331,743	5,685,356	35,353,144					
No adjusted gross income	902	2,077	**	**	233	234	660	1,839	142,095	* 22	* 1,565					
\$1 under \$5,000	0	0	0	0	0	0	0	191,766	30,532	0	0					
\$5,000 under \$10,000	0	0	0	0	0	0	0	279,212	138,719	0	0					
\$10,000 under \$15,000	331,188	32,278	** 328,192	** 32,179	0	0	0	1,640,321	322,015	0	0					
\$15,000 under \$20,000	378,337	61,172	242,776	7,599	* 7,010	* 903	69,408	39,666	1,934,137	0	0					
\$20,000 under \$25,000	356,425	191,507	0	0	24,042	4,647	265,690	165,369	4,546,818	0	0					
\$25,000 under \$30,000	526,124	387,493	0	0	46,059	13,656	393,083	338,192	6,817,090	** 4,540	** 857					
\$30,000 under \$40,000	1,668,680	1,828,477	198,844	146,182	166,926	114,386	1,212,321	1,505,124	21,635,575	**	**					
\$40,000 under \$50,000	1,467,898	1,388,766	228,590	57,375	166,615	125,285	988,495	1,152,763	28,710,117	**	**					
\$50,000 under \$75,000	3,036,161	3,217,298	* 9,022	* 1,869	518,532	426,487	2,470,602	2,715,598	91,023,695	**	**					
\$75,000 under \$100,000	2,736,053	2,545,015	0	0	482,116	394,148	2,266,184	2,097,377	101,138,698	**	**					
\$100,000 under \$200,000	4,968,897	7,005,330	0	0	1,143,355	1,066,114	3,992,577	5,807,134	334,615,310	110,043	32,304					
\$200,000 under \$500,000	** 134,174	** 230,721	0	0	92,929	43,995	0	7,590,341	362,537,852	** 5,570,750	** 35,318,418					
\$500,000 under \$1,000,000	**	**	0	0	0	0	0	1,233,672	190,074,743	**	**					
\$1,000,000 or more	2,318	10,116	0	0	0	0	0	604,525	532,113,601	**	**					
Nontaxable returns, total	6,566,726	4,294,022	1,738,587	438,901	692,038	362,523	4,209,142	3,194,599	0	6,510	5,355					

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 2020 (Filing Year 2021)—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax			Total			Self-employment tax			Social security taxes on tip income			Penalty tax on qualified retirement plans			Household employment tax		
	Number of returns	Amount	(61)	Number of returns	Amount	(63)	Number of returns	Amount	(65)	Number of returns	Amount	(67)	Number of returns	Amount	(69)	Number of returns	Amount	(71)
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)						
All returns, total	102,960,476	1,710,685,785	30,336,382	85,737,013	20,352,607	66,574,852	74,059	8,507	3,873,810	3,642,009	179,705	1,209,817						
No adjusted gross income	4,612	143,640	288,021	797,835	226,684	643,480	**	**	17,294	23,130	4,914	46,938						
\$1 under \$5,000	191,766	30,532	1,556,628	658,347	1,451,677	639,024	** 3,79	** 379	56,133	5,818	* 222	* 401						
\$5,000 under \$10,000	279,212	138,719	1,646,341	1,450,397	1,515,275	1,416,766	* 198	* 198	82,687	14,990	** 565	** 1,021						
\$10,000 under \$15,000	1,640,321	322,015	2,178,780	2,838,823	1,978,353	2,773,285	* 9,011	* 2,428	109,346	24,210	**	**						
\$15,000 under \$20,000	4,241,209	1,934,137	1,802,863	2,786,866	1,935,720	2,658,757	* 8,010	* 1,303	125,680	48,841	* 1,004	* 11,052						
\$20,000 under \$25,000	4,546,818	4,097,567	1,564,189	2,399,358	1,209,569	2,263,913	* 9,012	* 823	150,915	39,716	* 10	* 62						
\$25,000 under \$30,000	5,222,233	6,817,098	1,394,178	2,345,241	1,000,237	2,148,413	* 9,020	* 953	171,534	17,154	* 1,007	* 4,678						
\$30,000 under \$40,000	11,175,808	21,636,213	2,294,669	4,117,315	1,523,782	3,666,317	** 26,679	** 2,316	368,802	136,754	3,649	7,740						
\$40,000 under \$50,000	10,374,914	28,710,130	1,752,585	3,466,975	1,138,894	2,986,829	**	**	343,144	191,038	2,022	26,159						
\$50,000 under \$75,000	19,932,175	91,023,872	3,217,672	7,795,569	2,175,676	6,682,368	**	**	683,447	465,151	7,347	59,117						
\$75,000 under \$100,000	13,735,959	101,138,717	2,291,121	6,444,045	1,593,675	5,624,641	**	**	486,269	483,617	1,503	3,644						
\$100,000 under \$200,000	22,172,651	334,647,588	4,359,230	15,186,028	2,968,415	13,432,983	**	**	882,669	1,182,218	28,581	84,311						
\$200,000 under \$500,000	7,599,782	366,794,059	4,522,254	15,488,709	1,471,063	11,459,215	**	**	337,942	1,82,218	66,190	335,967						
\$500,000 under \$1,000,000	1,236,779	194,888,721	989,162	7,745,078	356,064	4,444,804	**	**	43,486	135,332	29,571	197,435						
\$1,000,000 under \$1,500,000	272,440	86,814,216	214,271	2,862,374	86,310	1,548,726	0	0	7,291	18,099	10,966	95,559						
\$1,500,000 under \$2,000,000	108,838	51,676,918	85,478	1,531,062	37,543	812,262	0	0	2,801	6,914	4,682	43,677						
\$2,000,000 under \$5,000,000	157,862	131,819,118	124,567	3,402,174	56,623	1,675,218	** 14	** 108	3,090	10,863	10,051	112,914						
\$5,000,000 under \$10,000,000	40,537	77,854,960	32,437	1,672,523	15,838	746,809	**	**	824	5,498	3,767	60,779						
\$10,000,000 or more	26,559	210,197,565	21,937	2,748,294	11,212	951,043	0	0	456	5,959	3,653	118,362						
Taxable returns, total	102,960,476	1,710,685,785	19,144,766	67,923,148	10,803,213	49,894,206	39,718	3,346	2,990,199	3,292,110	164,927	1,057,969						
No adjusted gross income	4,612	143,640	1,283	32,264	938	24,171	0	0	60	106	** 75	** 1,644						
\$1 under \$5,000	191,766	30,532	18,015	3,550	9,003	1,887	0	0	1,887	1,511	**	**						
\$5,000 under \$10,000	279,212	138,719	27,098	7,864	23,093	7,309	0	0	7,309	553	0	0						
\$10,000 under \$15,000	1,640,321	322,015	184,278	213,021	150,401	205,162	** 8,009	** 516	19,304	4,791	0	0						
\$15,000 under \$20,000	4,241,209	1,934,137	475,175	622,132	358,255	569,477	**	**	45,083	18,934	** 5,083	** 20,816						
\$20,000 under \$25,000	4,546,818	4,097,567	526,049	679,543	353,911	624,378	**	**	66,281	16,976	**	**						
\$25,000 under \$30,000	5,222,233	6,817,098	598,947	863,838	367,958	746,126	* 7,018	* 721	87,093	27,601	**	**						
\$30,000 under \$40,000	11,175,808	21,636,213	1,245,852	1,922,139	798,325	1,629,470	** 24,675	** 2,001	217,799	81,478	**	**						
\$40,000 under \$50,000	10,374,914	28,710,130	1,151,795	2,053,580	714,557	1,721,736	**	**	237,275	141,912	**	**						
\$50,000 under \$75,000	19,932,175	91,023,872	2,547,645	5,697,835	1,683,904	4,814,900	**	**	571,692	400,928	* 4,036	* 4,073						
\$75,000 under \$100,000	13,735,959	101,138,717	2,090,077	5,630,228	1,434,257	4,869,854	**	**	465,147	429,308	* 405	* 1,694						
\$100,000 under \$200,000	22,172,651	334,647,588	4,292,792	14,779,516	2,916,576	13,067,159	**	**	871,777	1,173,994	26,632	67,762						
\$200,000 under \$500,000	7,599,782	366,794,059	4,518,906	15,460,440	1,468,584	11,436,063	0	0	337,741	811,668	66,020	333,529						
\$500,000 under \$1,000,000	1,236,779	194,888,721	988,943	7,742,514	355,967	4,443,252	0	0	43,472	135,146	29,562	197,245						
\$1,000,000 or more	606,237	558,362,777	478,609	12,214,683	207,483	5,733,262	* 14	* 108	14,456	47,205	33,113	431,226						
Nontaxable returns, total	0	0	11,191,616	17,813,866	9,549,934	16,680,646	34,341	5,160	883,611	349,899	14,779	151,829						

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	All other taxes—continued						Refundable credits used to offset all other taxes					
	First-time homebuyer credit repayment		Total additional Medicare tax		Total		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes	
	Number of returns (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	509,464	267,007	5,169,751	11,362,876	9,057,177	10,850,365	6,816,277	1,513,477	1,925,889	359,728	198,786	
No adjusted gross income	10,214	4,348	18,571	42,279	153,394	155,865	51,221	25,752	41,984	5,714	5,083	
\$1 under \$5,000	* 2,042	* 854	518	476	905,167	308,722	198,517	17,894	6,862	31,161	8,151	
\$5,000 under \$10,000	* 2,358	* 1,179	361	390	1,188,920	825,191	586,477	51,354	42,129	34,162	17,852	
\$10,000 under \$15,000	16,044	9,969	* 1,319	* 474	1,734,707	1,877,022	1,496,445	75,012	99,380	31,062	12,973	
\$15,000 under \$20,000	17,348	7,882	208	249	1,175,606	1,652,602	1,370,802	67,729	104,463	30,267	16,189	
\$20,000 under \$25,000	15,998	8,488	870	584	865,749	1,256,734	964,859	85,157	123,384	41,510	20,259	
\$25,000 under \$30,000	9,031	4,243	419	525	690,535	1,117,157	848,056	110,192	152,546	36,490	16,070	
\$30,000 under \$40,000	35,632	15,313	3,756	675	945,606	1,525,024	956,700	255,052	364,788	37,881	21,173	
\$40,000 under \$50,000	32,181	16,098	1,797	5,142	544,998	842,544	360,210	313,995	249,842	26,254	17,457	
\$50,000 under \$75,000	102,494	52,632	5,869	8,212	605,940	857,071	29,205	432,004	494,339	60,099	45,255	
\$75,000 under \$100,000	78,161	36,800	10,311	4,135	185,718	288,732	0	111,861	100,086	19,615	13,294	
\$100,000 under \$200,000	151,200	88,145	316,495	79,128	58,907	139,343	0	31,065	40,304	5,513	5,029	
\$200,000 under \$500,000	33,983	19,441	3,485,469	2,718,864	1,923	4,350	0	1,563	1,863	0	0	
\$500,000 under \$1,000,000	2,044	1,167	898,259	2,908,842	** 7	** 8	0	0	0	0	0	
\$1,000,000 under \$1,500,000	431	229	191,982	1,184,884	0	0	0	0	0	0	0	
\$1,500,000 under \$2,000,000	148	94	75,836	648,310	0	0	0	0	0	0	0	
\$2,000,000 under \$5,000,000	114	92	110,139	1,532,594	**	**	0	0	0	0	0	
\$5,000,000 under \$10,000,000	31	29	28,490	794,863	0	0	0	0	0	0	0	
\$10,000,000 or more	11	4	19,083	1,432,250	0	0	0	0	0	0	0	
Taxable returns, total	385,362	198,889	5,135,894	11,310,926	0	0	0	0	0	0	0	
No adjusted gross income	0	0	** 753	** 5,522	0	0	0	0	0	0	0	
\$1 under \$5,000	0	0	**	**	0	0	0	0	0	0	0	
\$5,000 under \$10,000	0	0	**	**	0	0	0	0	0	0	0	
\$10,000 under \$15,000	* 3,004	* 1,252	0	0	0	0	0	0	0	0	0	
\$15,000 under \$20,000	** 4,016	** 1,053	** 190	** 400	0	0	0	0	0	0	0	
\$20,000 under \$25,000	**	**	**	**	0	0	0	0	0	0	0	
\$25,000 under \$30,000	* 4,004	* 1,663	**	**	0	0	0	0	0	0	0	
\$30,000 under \$40,000	18,136	7,746	* 3,319	* 281	0	0	0	0	0	0	0	
\$40,000 under \$50,000	22,035	9,723	* 68	* 408	0	0	0	0	0	0	0	
\$50,000 under \$75,000	80,329	39,616	2,673	6,629	0	0	0	0	0	0	0	
\$75,000 under \$100,000	68,119	31,779	9,070	3,193	0	0	0	0	0	0	0	
\$100,000 under \$200,000	148,989	85,018	312,127	76,568	0	0	0	0	0	0	0	
\$200,000 under \$500,000	33,951	19,423	3,484,082	2,717,379	0	0	0	0	0	0	0	
\$500,000 under \$1,000,000	2,044	1,167	898,122	2,908,251	0	0	0	0	0	0	0	
\$1,000,000 or more	735	447	425,489	5,592,294	0	0	0	0	0	0	0	
Non-taxable returns, total	124,102	68,118	33,857	51,949	9,057,177	10,850,365	6,816,277	1,513,477	1,925,889	359,728	198,786	

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 2020 (Filing Year 2021)—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				Total				Tax payments				Income tax withheld from Form 1099	
	Recovery rebate credit used to offset other taxes [1]		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns	
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)						
All returns, total	1,619,129	1,121,483	107,545,294	1,785,176,571	143,609,638	1,924,131,698	140,126,721	1,331,767,098	118,598,959	1,124,951,133	44,773,634	159,906,062						
No adjusted gross income	45,365	41,059	195,717	782,041	845,147	9,104,290	719,675	4,436,238	408,720	2,659,818	334,027	670,643						
\$1 under \$5,000	281,500	80,417	1,141,771	378,618	5,440,534	1,914,735	5,270,420	1,630,519	4,314,856	798,148	866,461	715,638						
\$5,000 under \$10,000	260,904	142,920	1,162,679	761,876	7,369,260	4,251,712	7,204,705	3,871,680	5,843,820	2,163,520	1,622,367	1,507,474						
\$10,000 under \$15,000	238,576	187,532	2,380,985	1,273,412	8,235,451	7,476,095	8,022,810	6,928,153	6,341,070	4,113,480	2,448,693	2,503,023						
\$15,000 under \$20,000	173,416	111,654	1,615,694	3,054,531	8,363,199	10,499,834	8,201,517	9,886,369	6,597,100	6,398,485	3,051,293	3,051,860						
\$20,000 under \$25,000	135,812	87,819	4,842,984	5,227,385	8,589,515	14,198,773	8,458,636	13,458,197	9,981,973	9,321,676	2,825,889	3,609,706						
\$25,000 under \$30,000	79,118	42,069	5,421,859	8,023,629	8,735,170	18,199,506	8,612,534	17,358,765	7,359,211	12,923,849	2,678,951	3,847,678						
\$30,000 under \$40,000	99,641	74,164	11,443,192	24,178,251	15,830,067	44,164,322	15,602,391	42,713,323	10,731,624	33,316,836	4,719,234	7,732,150						
\$40,000 under \$50,000	85,099	94,043	10,578,533	31,293,955	12,664,757	49,245,285	12,444,215	47,363,598	10,731,624	38,092,200	3,660,013	7,730,624						
\$50,000 under \$75,000	135,853	146,771	20,261,776	97,879,169	21,939,944	132,261,864	21,494,747	125,292,846	18,202,480	100,381,625	7,032,289	21,199,605						
\$75,000 under \$100,000	57,336	64,755	13,843,478	107,246,515	14,129,361	131,863,698	13,823,944	123,410,935	11,673,404	98,045,542	5,189,128	22,072,398						
\$100,000 under \$200,000	26,426	48,202	22,210,937	349,607,026	22,129,260	376,659,971	21,519,275	339,677,855	18,710,794	278,008,662	8,142,036	53,844,547						
\$200,000 under \$500,000	0	78	7,602,395	382,258,785	7,516,212	369,269,016	7,140,880	291,559,352	6,510,364	258,401,732	2,256,166	25,463,372						
\$500,000 under \$1,000,000	0	0	1,236,997	202,632,628	1,221,581	187,388,959	1,099,888	116,327,219	1,023,796	107,993,104	237,445	3,583,720						
\$1,000,000 under \$1,500,000	0	0	272,477	89,676,361	269,147	82,739,454	234,391	40,690,819	217,589	38,017,339	46,218	875,892						
\$1,500,000 under \$2,000,000	0	0	108,844	53,207,885	107,799	50,142,266	91,752	20,908,115	85,350	19,492,029	17,732	352,277						
\$2,000,000 under \$5,000,000	0	0	157,885	135,221,196	156,560	131,101,737	130,310	49,362,508	120,682	45,974,648	25,309	534,542						
\$5,000,000 under \$10,000,000	0	0	40,547	79,527,454	40,243	79,386,041	33,040	26,022,161	30,161	23,902,535	6,385	271,127						
\$10,000,000 or more	0	0	26,564	212,945,855	26,432	224,264,139	21,591	50,868,446	19,223	44,945,906	3,997	339,786						
Taxable returns, total	0	0	102,960,476	1,778,409,876	99,997,177	1,848,851,276	97,650,300	1,267,391,304	82,741,428	1,077,042,490	33,400,288	146,031,204						
No adjusted gross income	0	0	4,612	175,903	2,919	348,592	2,347	88,528	1,785	70,836	531	2,808						
\$1 under \$5,000	0	0	191,766	34,081	99,593	93,568	85,568	43,887	55,533	5,670	50,060	36,500						
\$5,000 under \$10,000	0	0	279,212	146,584	202,626	152,900	191,621	132,292	142,463	27,811	103,229	102,434						
\$10,000 under \$15,000	0	0	1,640,321	533,784	1,448,047	1,403,142	1,426,137	1,357,314	1,155,220	841,672	422,815	429,680						
\$15,000 under \$20,000	0	0	4,241,209	2,565,634	3,828,015	5,116,850	3,770,893	4,907,315	2,939,952	3,129,607	1,278,653	1,452,289						
\$20,000 under \$25,000	0	0	4,546,818	4,776,893	4,243,033	7,644,781	4,180,897	7,346,312	3,375,939	5,088,306	1,418,253	1,853,720						
\$25,000 under \$30,000	0	0	5,222,233	7,679,273	4,966,247	11,442,968	4,907,522	11,053,254	4,092,367	8,146,509	1,565,940	2,420,078						
\$30,000 under \$40,000	0	0	11,175,808	23,550,606	10,776,447	32,848,799	10,630,403	31,899,054	8,824,953	24,454,990	3,416,642	5,978,285						
\$40,000 under \$50,000	0	0	10,374,914	30,753,987	10,115,701	41,751,456	9,953,973	40,373,986	8,414,761	32,171,681	3,023,926	6,790,269						
\$50,000 under \$75,000	0	0	19,932,175	96,682,091	19,523,466	122,143,181	19,146,158	116,252,308	16,000,480	92,485,500	6,422,192	20,199,017						
\$75,000 under \$100,000	0	0	13,735,959	106,737,166	13,535,709	127,651,494	13,261,881	120,137,405	11,162,234	95,181,595	5,023,678	21,728,617						
\$100,000 under \$200,000	0	0	22,172,651	349,342,058	21,930,802	374,194,371	21,346,200	338,162,124	18,571,831	276,775,144	8,082,516	53,634,727						
\$200,000 under \$500,000	0	0	7,599,782	382,234,936	7,509,359	369,056,608	7,136,104	291,486,087	6,507,400	258,347,089	2,254,846	25,543,620						
\$500,000 under \$1,000,000	0	0	1,236,779	202,630,068	1,221,192	187,360,204	1,099,615	116,319,506	1,023,605	107,988,311	237,387	3,582,921						
\$1,000,000 or more	0	0	606,237	570,577,013	600,024	567,584,324	510,980	187,831,934	472,905	172,327,770	99,621	2,366,340						
Nontaxable returns, total	1,619,129	1,121,483	4,584,818	6,766,694	43,612,461	75,380,422	42,476,421	64,375,794	35,857,531	47,908,643	11,373,346	13,874,857						

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments											
	Income tax withheld from other forms		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		Deferral for certain Schedule H or SE filers	
	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	4,969,138	12,309,272	9,783,673	417,829,370	1,597,601	169,512,965	1,587,700	3,630,924	292,191	166,650	863,595	940,901
No adjusted gross income	20,611	35,682	152,898	4,058,659	22,637	568,790	7,621	23,591	18,986	10,867	7,668	5,665
\$1 under \$5,000	32,408	17,146	107,747	208,596	21,112	57,919	3,453	771	11,284	7,041	60,908	9,680
\$5,000 under \$10,000	34,277	24,458	111,840	261,520	28,225	55,012	* 1,011	* 70	22,224	18,661	82,815	25,111
\$10,000 under \$15,000	54,064	38,753	161,245	426,711	20,752	40,525	* 1,004	* 10	27,025	31,964	102,526	47,433
\$15,000 under \$20,000	43,989	69,150	161,668	505,018	20,290	53,499	* 3,025	* 50	17,275	9,111	70,026	45,288
\$20,000 under \$25,000	40,573	50,023	180,933	646,008	14,034	31,266	3,174	169	19,910	16,406	56,285	40,523
\$25,000 under \$30,000	49,238	68,849	193,494	736,405	18,149	50,298	* 3,088	* 129	17,624	11,227	43,899	35,203
\$30,000 under \$40,000	87,326	126,079	328,071	1,234,259	44,302	132,089	6,156	155	32,318	20,811	72,715	63,679
\$40,000 under \$50,000	75,415	146,094	406,462	1,676,543	36,889	113,061	4,333	1,907	23,882	9,845	65,761	80,332
\$50,000 under \$75,000	156,766	436,884	1,212,016	6,404,341	112,117	435,444	8,814	4,287	37,407	9,181	86,117	114,663
\$75,000 under \$100,000	114,692	445,550	1,068,192	7,797,212	118,304	539,758	13,783	9,122	19,804	3,926	55,730	91,683
\$100,000 under \$200,000	359,319	992,797	2,723,558	33,337,598	317,422	2,803,653	534,300	594,882	30,198	6,381	108,353	229,906
\$200,000 under \$500,000	2,773,534	2,556,328	1,945,589	65,883,926	421,184	9,672,323	789,859	2,008,416	** 14,254	** 11,228	** 47,360	** 138,301
\$500,000 under \$1,000,000	776,431	2,380,688	601,672	57,625,939	197,423	12,760,147	140,240	622,715	**	**	**	**
\$1,000,000 under \$1,500,000	160,353	1,002,383	175,551	32,840,813	69,908	9,049,065	30,148	150,714	**	**	**	**
\$1,500,000 under \$2,000,000	62,098	493,147	77,186	22,168,033	35,129	6,987,163	12,215	63,832	**	**	**	**
\$2,000,000 under \$5,000,000	89,474	1,259,054	119,991	59,331,604	62,024	22,278,046	17,799	102,063	**	**	**	**
\$5,000,000 under \$10,000,000	23,100	669,466	32,798	35,385,241	20,758	17,937,425	4,667	28,274	**	**	**	**
\$10,000,000 or more	15,472	1,496,740	22,771	87,300,945	16,943	86,947,483	3,030	19,366	**	**	**	**
Taxable returns, total	4,717,461	12,057,177	8,637,357	408,317,629	1,446,598	168,502,395	1,560,345	3,593,873	126,634	47,994	411,190	650,927
No adjusted gross income	** 1,332	** 4,151	889	166,895	385	92,538	73	381	** 2,196	** 1,526	* 10	* 56
\$1 under \$5,000	**	**	* 5,482	* 6,254	* 4,006	* 1,462	0	0	0	0	0	0
\$5,000 under \$10,000	**	**	10,086	13,448	* 6,007	* 7,161	0	0	0	0	0	0
\$10,000 under \$15,000	* 9,020	* 6,473	19,134	27,807	* 7,084	* 12,920	0	0	**	**	* 7,139	* 3,769
\$15,000 under \$20,000	26,805	51,313	72,342	172,644	10,022	26,740	** 5,005	** 5	* 2,019	* 647	17,010	9,501
\$20,000 under \$25,000	16,371	21,512	93,901	266,689	4,702	5,671	**	**	* 5,291	* 7,239	18,331	15,664
\$25,000 under \$30,000	34,060	50,718	112,673	349,461	12,537	24,899	* 3,019	* 56	* 4,011	* 3,234	15,214	12,064
\$30,000 under \$40,000	61,488	105,542	237,738	832,039	30,834	79,391	* 4,006	* 5	12,978	3,837	38,962	34,471
\$40,000 under \$50,000	63,441	136,718	332,381	1,252,052	25,719	70,019	* 3,004	* 3	14,988	5,994	42,840	49,403
\$50,000 under \$75,000	141,376	413,459	1,101,138	5,438,219	98,428	364,343	* 3,004	989	23,731	5,985	66,609	80,236
\$75,000 under \$100,000	111,038	438,282	1,004,649	6,930,282	112,098	494,128	10,729	5,623	18,755	2,989	47,623	70,007
\$100,000 under \$200,000	353,577	977,288	2,674,326	32,474,460	312,434	2,726,569	532,305	591,990	28,481	5,393	106,692	224,148
\$200,000 under \$500,000	2,772,170	2,551,833	1,942,861	65,771,352	420,221	9,646,582	789,651	2,007,939	** 14,186	** 11,149	** 47,328	** 138,153
\$500,000 under \$1,000,000	776,320	2,379,667	601,539	57,615,363	197,374	12,753,955	140,233	622,694	**	**	**	**
\$1,000,000 or more	350,464	4,920,222	428,219	237,000,664	204,746	142,196,017	67,849	364,188	**	**	**	**
Non-taxable returns, total	251,677	252,095	1,146,316	9,511,741	151,004	1,010,570	27,355	36,651	165,557	118,656	452,405	289,974

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Refundable credits refundable portion												Total income tax minus refundable credits [2]
	Total		Earned income credit refundable portion		Additional child tax credit refundable portion		American opportunity credit refundable portion		Recovery rebate credit refundable portion [1]		Total income tax minus refundable credits [2]		
	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)	Number of returns (112)	Amount (113)	Number of returns (114)	Amount (115)	Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)	
All returns, total	41,012,567	116,124,920	22,652,633	51,739,312	18,256,068	31,736,751	3,577,338	2,947,207	18,739,572	27,244,842	146,690,260	1,583,710,501	
No adjusted gross income	3,456,120	5,667,801	275,035	431,363	152,261	263,318	121,357	106,221	3,048,147	4,634,915	3,525,307	-5,680,026	
\$1 under \$5,000	4,568,338	7,192,374	2,224,289	1,884,413	539,597	462,029	285,668	233,127	2,913,744	4,462,921	5,082,743	-7,470,564	
\$5,000 under \$10,000	4,936,070	9,667,152	2,965,847	4,173,794	1,053,996	1,141,005	357,566	292,877	2,524,592	3,862,746	5,673,888	-10,353,623	
\$10,000 under \$15,000	5,652,927	14,946,950	3,707,169	7,649,152	1,891,079	2,748,662	514,163	443,103	2,485,047	3,819,139	7,796,153	-16,501,958	
\$15,000 under \$20,000	4,533,375	17,072,993	2,588,820	9,668,083	2,208,348	3,819,627	482,642	415,634	2,122,617	2,870,435	9,024,131	-16,791,457	
\$20,000 under \$25,000	4,024,595	15,969,425	2,507,356	9,149,067	2,299,107	4,235,400	441,632	387,887	1,609,172	1,934,069	8,726,507	-13,128,592	
\$25,000 under \$30,000	3,627,206	14,389,666	2,508,815	7,958,437	2,402,521	4,492,419	387,405	300,889	1,191,037	1,395,792	8,982,819	-8,689,726	
\$30,000 under \$40,000	5,042,643	18,020,746	4,046,637	8,649,802	3,843,922	7,053,545	451,803	333,618	1,115,048	1,871,723	16,439,097	2,090,443	
\$40,000 under \$50,000	2,403,447	7,286,191	1,546,040	2,026,200	1,882,141	3,873,356	211,480	163,902	719,665	1,019,794	12,965,260	20,581,396	
\$50,000 under \$75,000	2,133,317	4,555,496	282,616	149,000	1,610,437	2,992,442	242,930	203,014	706,372	1,034,263	22,359,000	85,611,305	
\$75,000 under \$100,000	481,079	878,008	0	0	286,243	455,592	69,879	52,776	212,875	341,043	14,314,443	99,971,977	
\$100,000 under \$200,000	147,501	400,661	0	0	79,601	181,499	10,913	12,159	90,940	197,770	22,351,254	334,107,585	
\$200,000 under \$500,000	5,935	15,215	0	0	5,810	17,853	0	0	317	232	7,606,623	366,771,493	
\$500,000 under \$1,000,000	** 14	** 59,241	0	0	* 6	* 4	0	0	0	0	1,236,791	194,888,696	
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0	0	0	272,440	86,814,216	
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0	0	0	108,838	51,676,918	
\$2,000,000 under \$5,000,000	**	**	0	0	0	0	0	0	0	0	157,869	131,819,071	
\$5,000,000 under \$10,000,000	**	**	0	0	0	0	0	0	0	0	40,537	77,854,960	
\$10,000,000 or more	**	**	0	0	0	0	0	0	0	0	26,561	210,138,388	
Taxable returns, total	0	0	0	0	0	0	0	0	0	0	102,960,476	1,710,685,759	
No adjusted gross income	0	0	0	0	0	0	0	0	0	0	4,612	143,640	
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0	191,766	30,532	
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	279,212	138,719	
\$10,000 under \$15,000	0	0	0	0	0	0	0	0	0	0	1,640,321	322,015	
\$15,000 under \$20,000	0	0	0	0	0	0	0	0	0	0	4,241,209	1,934,137	
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	0	4,546,818	4,097,567	
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	0	5,222,233	6,817,098	
\$30,000 under \$40,000	0	0	0	0	0	0	0	0	0	0	11,175,808	21,636,213	
\$40,000 under \$50,000	0	0	0	0	0	0	0	0	0	0	10,374,914	28,710,130	
\$50,000 under \$75,000	0	0	0	0	0	0	0	0	0	0	19,932,175	91,023,872	
\$75,000 under \$100,000	0	0	0	0	0	0	0	0	0	0	13,736,959	101,138,717	
\$100,000 under \$200,000	0	0	0	0	0	0	0	0	0	0	22,172,651	334,647,563	
\$200,000 under \$500,000	0	0	0	0	0	0	0	0	0	0	7,589,782	366,794,059	
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	0	0	1,236,779	194,888,721	
\$1,000,000 or more	0	0	0	0	0	0	0	0	0	0	606,237	558,362,777	
Nonrefundable returns, total	41,012,567	116,124,920	22,652,633	51,739,312	18,256,068	31,736,751	3,577,338	2,947,207	18,739,572	27,244,842	43,729,784	-126,975,259	

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Overpayment										Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2021 estimated tax		Amount		Amount		Number of returns		Number of returns	
	Number of returns (120)	Amount (121)	Number of returns (122)	Amount (123)	Number of returns (124)	Amount (125)	Number of returns (126)	Amount (127)	Number of returns (128)	Amount (129)	Number of returns (130)	Amount (131)	Number of returns (132)	Amount (133)
All returns, total	125,949,019	472,019,865	122,728,631	379,672,173	4,334,431	92,347,892	32,771,171	218,487,802	10,472,580	1,335,786				
No adjusted gross income	3,964,136	14,318,490	3,894,229	11,608,424	92,085	2,710,066	137,270	332,849	26,377	2,009				
\$1 under \$5,000	7,463,821	30,233,318	7,414,119	8,901,502	56,868	121,816	977,985	296,508	12,966	881				
\$5,000 under \$10,000	8,264,585	13,723,922	8,228,815	13,618,300	42,912	105,622	850,563	570,274	108,092	2,667				
\$10,000 under \$15,000	9,148,000	21,920,118	9,101,888	21,749,850	69,440	170,269	822,441	781,050	223,889	5,791				
\$15,000 under \$20,000	8,734,509	25,590,291	8,681,619	25,328,481	80,686	221,810	1,057,669	1,041,159	225,157	8,026				
\$20,000 under \$25,000	8,455,982	26,098,284	8,405,236	25,849,111	75,560	249,173	1,054,496	1,166,510	198,128	7,844				
\$25,000 under \$30,000	8,271,919	25,962,833	8,221,206	25,764,612	83,071	198,221	1,126,189	1,409,912	275,643	10,454				
\$30,000 under \$40,000	14,287,325	41,392,259	14,200,305	41,016,694	152,695	375,565	2,404,044	3,418,650	586,915	25,462				
\$40,000 under \$50,000	10,887,927	28,674,712	10,763,161	28,130,494	184,942	544,217	2,191,046	3,471,298	570,049	23,953				
\$50,000 under \$75,000	17,520,615	49,293,529	17,158,258	47,620,040	533,286	1,673,489	4,978,398	10,470,760	1,540,561	73,553				
\$75,000 under \$100,000	10,547,427	35,795,866	10,238,321	33,991,407	443,217	1,794,460	3,998,519	10,393,611	1,283,356	70,224				
\$100,000 under \$200,000	14,125,908	62,506,784	13,308,272	55,431,672	1,142,660	7,075,112	8,234,455	35,354,079	2,985,729	215,579				
\$200,000 under \$500,000	3,471,660	36,458,528	2,772,159	22,664,231	855,491	13,794,297	4,110,217	49,768,037	1,851,400	318,524				
\$500,000 under \$1,000,000	492,848	17,698,815	246,695	6,333,084	282,296	11,365,730	737,605	33,145,097	426,313	201,467				
\$1,000,000 under \$1,500,000	124,713	8,256,875	44,889	2,126,443	88,214	6,130,432	145,930	15,284,099	98,673	90,088				
\$1,500,000 under \$2,000,000	55,625	5,387,378	16,657	1,108,974	42,693	4,278,403	52,620	8,508,575	39,371	55,484				
\$2,000,000 under \$5,000,000	87,330	14,244,071	23,133	2,567,368	69,717	11,676,703	69,603	18,467,479	51,646	103,900				
\$5,000,000 under \$10,000,000	25,690	8,988,355	5,691	1,457,271	21,802	7,531,084	14,648	16,173,510	11,399	43,714				
\$10,000,000 or more	19,998	26,735,438	3,976	4,404,215	16,795	22,331,223	7,472	15,434,346	6,915	76,365				
Taxable returns, total	73,270,114	283,295,408	70,419,846	196,450,636	3,750,569	86,844,773	29,525,523	214,457,325	9,705,909	1,304,619				
No adjusted gross income	1,987	232,174	1,301	98,790	767	133,384	2,625	59,730	** 2,552	** 333				
\$1 under \$5,000	69,562	41,710	62,538	35,471	* 7,023	* 6,239	122,204	24,277	**	**				
\$5,000 under \$10,000	134,854	80,781	126,241	71,595	9,625	9,186	143,358	74,574	9,089	110				
\$10,000 under \$15,000	1,321,977	1,125,971	1,312,517	1,120,690	9,460	5,281	313,340	259,981	61,126	2,117				
\$15,000 under \$20,000	3,427,055	3,288,190	3,401,985	3,210,711	32,293	57,478	809,142	712,767	130,120	5,158				
\$20,000 under \$25,000	3,669,965	3,752,640	3,639,962	3,702,190	35,506	50,450	879,854	890,239	132,699	5,269				
\$25,000 under \$30,000	4,207,439	4,970,191	4,175,102	4,891,354	46,856	78,837	1,008,578	1,217,037	223,052	8,879				
\$30,000 under \$40,000	8,924,446	12,262,811	8,863,606	12,061,346	104,895	201,465	2,240,735	2,993,628	504,291	21,263				
\$40,000 under \$50,000	8,278,676	14,149,493	8,176,684	13,861,928	142,925	287,565	2,082,174	3,183,420	520,777	21,673				
\$50,000 under \$75,000	15,093,825	35,157,865	14,767,545	34,036,534	466,152	1,121,331	4,812,089	9,803,730	1,451,627	67,530				
\$75,000 under \$100,000	9,960,179	31,032,934	9,669,162	29,680,144	410,426	1,352,791	3,768,913	10,218,592	1,262,380	68,207				
\$100,000 under \$200,000	13,916,776	59,798,623	13,119,036	53,264,180	1,109,522	6,534,442	8,215,484	35,245,957	2,922,975	214,629				
\$200,000 under \$500,000	3,461,691	36,244,944	2,763,500	22,528,385	853,773	13,716,559	4,109,224	49,761,144	1,850,959	318,448				
\$500,000 under \$1,000,000	492,478	17,672,077	246,422	6,312,541	282,187	11,359,536	737,547	33,144,560	426,271	201,452				
\$1,000,000 or more	312,205	63,505,004	94,244	11,574,777	239,159	51,930,920	290,255	66,867,690	207,992	369,550				
Nontaxable returns, total	52,678,904	188,724,457	52,308,785	183,221,537	583,862	5,502,920	3,245,648	4,030,477	766,670	31,167				

* 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] The recovery rebate credit was for taxpayers who didn't receive full amount of the recovery rebate in the first or second round Economic Impact Payments.
 [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.
 As reference for Forms in column headings:
 Form W-2, Wage and Tax Statement
 Schedule H, Household Employment Taxes
 Schedule SE, Self-Employment Tax
 SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)

(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 (1)	Number of returns (2)	Amount (3)
All returns, total	164,358,792 (164,267,372 , 164,450,212)	69,357,133 (69,989,606 , 69,724,660)	150,784,746 (149,507,777 , 152,061,714)
No adjusted gross income	5,259,989 (5,137,909 , 5,382,068)	5,914 (3,728 , 8,100)	32,060 (27,757 , 36,364)
\$1 under \$5,000	10,356,653 (10,169,245 , 10,544,060)	25,533 (15,654 , 35,412)	1,235 (129 , 2,341)
\$5,000 under \$10,000	10,107,829 (9,922,177 , 10,293,480)	33,708 (22,334 , 45,081)	6,054 (2,649 , 9,459)
\$10,000 under \$15,000	10,580,466 (10,391,291 , 10,769,641)	2,211,624 (2,120,664 , 2,302,585)	244,634 (230,906 , 258,361)
\$15,000 under \$20,000	10,023,674 (9,838,134 , 10,209,214)	3,722,596 (3,605,480 , 3,839,712)	1,348,391 (1,296,336 , 1,400,446)
\$20,000 under \$25,000	9,725,840 (9,542,216 , 9,909,464)	4,806,801 (4,674,507 , 4,939,095)	2,655,081 (2,566,568 , 2,743,593)
\$25,000 under \$30,000	9,515,795 (9,333,766 , 9,697,824)	5,727,182 (5,583,407 , 5,870,957)	4,239,421 (4,106,666 , 4,372,175)
\$30,000 under \$40,000	16,776,306 (16,543,092 , 17,009,520)	8,659,202 (8,484,816 , 8,833,588)	10,844,904 (10,593,163 , 11,096,644)
\$40,000 under \$50,000	13,154,096 (12,942,319 , 13,365,873)	6,146,605 (5,997,595 , 6,295,614)	10,469,874 (10,176,172 , 10,763,576)
\$50,000 under \$75,000	22,602,996 (22,376,588 , 22,829,403)	11,005,814 (10,822,956 , 11,188,672)	23,326,798 (22,823,644 , 23,829,952)
\$75,000 under \$100,000	14,379,692 (14,182,459 , 14,576,925)	7,728,220 (7,571,228 , 7,885,212)	19,717,455 (19,166,275 , 20,268,636)
\$100,000 under \$200,000	22,415,415 (22,271,172 , 22,559,659)	13,290,521 (13,129,026 , 13,452,016)	41,169,087 (40,371,240 , 41,966,935)
\$200,000 under \$500,000	7,615,358 (7,548,393 , 7,682,323)	4,899,215 (4,837,358 , 4,961,072)	15,958,624 (15,491,482 , 16,425,765)
\$500,000 under \$1,000,000	1,237,975 (1,220,494 , 1,255,455)	679,479 (666,132 , 692,825)	4,359,903 (3,980,219 , 4,739,587)
\$1,000,000 under \$1,500,000	272,680 (267,857 , 277,502)	174,525 (170,597 , 178,453)	2,188,942 (1,952,498 , 2,425,386)
\$1,500,000 under \$2,000,000	108,913 (107,021 , 110,806)	73,743 (72,186 , 75,300)	1,477,720 (1,345,771 , 1,609,669)
\$2,000,000 under \$5,000,000	157,974 (156,642 , 159,305)	113,035 (111,899 , 114,170)	4,007,329 (3,836,169 , 4,178,488)
\$5,000,000 under \$10,000,000	40,567 (40,151 , 40,983)	31,498 (31,133 , 31,864)	2,408,834 (2,298,349 , 2,519,319)
\$10,000,000 or more	26,576 (26,576 , 26,576)	21,920 (21,920 , 21,920)	6,328,400 (6,328,400 , 6,328,400)
Taxable returns, total	102,960,476 (102,637,928 , 103,283,024)	45,723,562 (45,418,362 , 46,028,762)	112,845,881 (111,708,868 , 113,982,894)
No adjusted gross income	4,612 (2,322 , 6,903)	2,175 (1,181 , 3,170)	18,464 (14,545 , 22,383)
\$1 under \$5,000	191,766 (164,687 , 218,846)	17,439 (9,265 , 25,613)	198 (88 , 308)
\$5,000 under \$10,000	279,212 (246,493 , 311,931)	23,887 (14,270 , 33,503)	2,121 (550 , 3,692)
\$10,000 under \$15,000	1,640,321 (1,561,711 , 1,718,931)	380,100 (341,949 , 418,252)	39,103 (32,346 , 45,859)
\$15,000 under \$20,000	4,241,209 (4,116,586 , 4,365,832)	785,696 (731,028 , 840,364)	145,872 (127,494 , 164,251)
\$20,000 under \$25,000	4,546,818 (4,418,043 , 4,675,594)	1,183,733 (1,116,864 , 1,250,602)	338,516 (312,149 , 364,883)
\$25,000 under \$30,000	5,222,233 (5,084,540 , 5,359,926)	1,860,552 (1,776,939 , 1,944,165)	672,389 (625,593 , 719,185)
\$30,000 under \$40,000	11,175,808 (10,979,885 , 11,371,731)	3,280,647 (3,170,458 , 3,390,837)	2,879,423 (2,752,681 , 3,006,165)
\$40,000 under \$50,000	10,374,914 (10,184,286 , 10,565,541)	3,502,038 (3,388,150 , 3,615,926)	4,339,702 (4,164,882 , 4,514,522)
\$50,000 under \$75,000	19,932,175 (19,712,767 , 20,151,583)	8,489,807 (8,325,499 , 8,654,114)	13,826,467 (13,468,655 , 14,184,279)
\$75,000 under \$100,000	13,735,959 (13,541,673 , 13,930,244)	7,137,431 (6,985,561 , 7,289,301)	15,989,118 (15,520,598 , 16,457,638)
\$100,000 under \$200,000	22,172,651 (22,027,485 , 22,317,817)	13,080,939 (12,919,641 , 13,242,238)	38,903,120 (38,164,311 , 39,641,928)
\$200,000 under \$500,000	7,599,782 (7,532,833 , 7,666,732)	4,866,203 (4,824,365 , 4,948,040)	15,350,040 (14,894,746 , 15,805,334)
\$500,000 under \$1,000,000	1,236,779 (1,219,298 , 1,254,259)	678,522 (665,176 , 691,869)	4,182,495 (3,802,811 , 4,562,179)
\$1,000,000 or more	606,237 (601,338 , 611,136)	414,393 (410,372 , 418,415)	16,158,854 (15,822,784 , 16,494,923)
Nontaxable returns, total	61,398,316 (61,075,268 , 61,721,364)	23,633,571 (23,364,014 , 23,903,128)	37,938,865 (37,260,034 , 38,617,696)

Footnotes at end of table.

Table 3.3Cl. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)—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			
	Foreign tax credit		Child care credit	
	Number of returns (4)	Amount (5)	Number of returns (6)	Amount (7)
All returns, total	9,200,635 (9,110,518 , 9,290,752)	21,624,563 (20,952,994 , 22,296,113)	5,049,685 (4,921,874 , 5,177,495)	2,826,870 (2,741,922 , 2,911,818)
No adjusted gross income	208 (0 , 416)	63 (41 , 85)	* 20 (5 , 34)	* 13 (6 , 21)
\$1 under \$5,000	18,440 (10,034 , 26,846)	207 (97 , 317)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	26,099 (16,035 , 36,162)	2,205 (611 , 3,799)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	38,552 (26,320 , 50,784)	4,684 (425 , 10,194)	11,009 (4,507 , 17,511)	1,453 (480 , 2,426)
\$15,000 under \$20,000	103,270 (83,663 , 122,877)	7,688 (3,609 , 11,766)	33,055 (21,785 , 44,326)	7,499 (3,912 , 11,085)
\$20,000 under \$25,000	108,302 (88,312 , 128,293)	16,173 (7,930 , 24,416)	131,236 (108,797 , 153,674)	47,239 (37,892 , 56,586)
\$25,000 under \$30,000	147,251 (124,235 , 170,267)	27,323 (12,865 , 41,782)	222,372 (193,226 , 251,519)	119,495 (101,806 , 137,184)
\$30,000 under \$40,000	347,475 (312,615 , 382,335)	61,058 (37,111 , 85,005)	497,670 (454,060 , 541,281)	289,837 (260,949 , 318,725)
\$40,000 under \$50,000	416,055 (378,104 , 454,006)	100,507 (66,651 , 134,364)	395,089 (356,223 , 433,955)	223,119 (197,529 , 248,708)
\$50,000 under \$75,000	1,186,306 (1,129,048 , 1,243,563)	348,486 (271,535 , 425,438)	717,049 (665,057 , 769,040)	396,565 (362,879 , 430,250)
\$75,000 under \$100,000	1,082,196 (1,025,674 , 1,138,717)	284,860 (200,553 , 369,168)	677,446 (626,982 , 727,909)	387,944 (354,130 , 421,758)
\$100,000 under \$200,000	2,722,680 (2,658,137 , 2,787,223)	1,597,753 (1,323,941 , 1,871,565)	1,551,629 (1,477,634 , 1,625,624)	903,091 (851,515 , 954,667)
\$200,000 under \$500,000	2,063,651 (2,030,036 , 2,097,266)	3,440,676 (3,076,947 , 3,804,406)	685,922 (655,714 , 716,130)	380,181 (359,107 , 401,254)
\$500,000 under \$1,000,000	570,120 (558,431 , 581,809)	1,650,247 (1,421,894 , 1,878,601)	97,098 (90,520 , 103,677)	52,130 (47,857 , 56,404)
\$1,000,000 under \$1,500,000	153,029 (149,443 , 156,616)	1,096,121 (973,474 , 1,218,768)	17,624 (16,042 , 19,205)	10,230 (9,129 , 11,332)
\$1,500,000 under \$2,000,000	66,267 (64,788 , 67,745)	1,299,880 (1,170,625 , 1,429,135)	4,940 (4,490 , 5,390)	3,088 (2,754 , 3,423)
\$2,000,000 under \$5,000,000	101,985 (100,932 , 103,037)	2,979,880 (2,817,933 , 3,141,827)	5,857 (5,511 , 6,203)	3,844 (3,579 , 4,108)
\$5,000,000 under \$10,000,000	28,674 (28,328 , 29,019)	1,812,100 (1,706,625 , 1,917,576)	1,151 (1,065 , 1,237)	769 (702 , 835)
\$10,000,000 or more	20,076 (20,076 , 20,076)	4,907,541 (4,907,541 , 4,907,541)	518 (518 , 518)	374 (374 , 374)
Taxable returns, total	8,676,399 (8,583,684 , 8,769,113)	19,406,198 (18,788,460 , 20,023,936)	3,458,611 (3,356,363 , 3,560,859)	1,895,597 (1,828,753 , 1,962,440)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	** 2,011 (-762 , 4,786)	** 1,096 (-661 , 2,853)
\$1 under \$5,000	17,438 (9,264 , 25,612)	194 (84 , 304)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	22,882 (13,468 , 32,296)	1,749 (355 , 3,143)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	27,886 (17,412 , 38,360)	3,993 (1,481 , 9,467)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	65,924 (50,129 , 81,719)	2,030 (958 , 3,103)	0 (0 , 0)	0 (0 , 0)
\$20,000 under \$25,000	80,992 (63,646 , 98,339)	5,114 (2,155 , 8,074)	**	**
\$25,000 under \$30,000	113,213 (92,780 , 133,647)	8,327 (1,684 , 14,970)	**	**
\$30,000 under \$40,000	264,590 (233,719 , 295,461)	20,958 (11,786 , 30,129)	9,024 (3,132 , 14,915)	5,523 (1,694 , 9,351)
\$40,000 under \$50,000	345,732 (310,788 , 380,676)	24,768 (15,378 , 34,159)	106,297 (86,089 , 126,506)	40,708 (31,871 , 49,545)
\$50,000 under \$75,000	1,049,020 (993,994 , 1,104,046)	119,491 (84,672 , 154,310)	426,102 (385,844 , 466,360)	197,277 (176,005 , 218,549)
\$75,000 under \$100,000	1,034,925 (979,332 , 1,090,519)	144,798 (95,372 , 194,224)	573,663 (527,106 , 620,221)	313,892 (284,079 , 343,705)
\$100,000 under \$200,000	2,662,073 (2,596,999 , 2,727,147)	872,573 (712,265 , 1,032,882)	1,528,714 (1,455,198 , 1,602,231)	886,705 (835,604 , 937,805)
\$200,000 under \$500,000	2,052,821 (2,019,240 , 2,086,402)	2,879,407 (2,530,409 , 3,228,404)	685,620 (655,411 , 715,828)	379,963 (358,890 , 401,036)
\$500,000 under \$1,000,000	569,186 (557,497 , 580,875)	3,111,695 (2,747,381 , 3,476,009)	97,092 (90,514 , 103,671)	52,129 (47,856 , 56,403)
\$1,000,000 or more	369,715 (366,074 , 373,357)	12,211,101 (11,889,774 , 12,532,427)	30,087 (28,407 , 31,766)	18,304 (17,122 , 19,485)
Non-taxable returns, total	524,237 (483,021 , 565,452)	2,218,356 (1,950,226 , 2,486,486)	1,591,074 (1,513,610 , 1,668,538)	931,274 (876,464 , 984,083)

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 2020 (Filing Year 2021)—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				Amount	Number of returns	Amount	Number of returns	Amount	Retirement savings contribution credit
	Number of returns	Amount	Number of returns	Amount						
All returns, total	7,418,821	(7,255,092 , 7,582,549)	(8)	7,880,608	(7,675,391 , 8,085,825)	(9)	9,401,147	(9,218,882 , 9,583,411)	1,749,685	(1,702,031 , 1,797,339)
No adjusted gross income		** 2,201 (-119 , 4,523)	**	** 1,670 (-387 , 3,726)	**		1,015 (255 , 1,776)		782 (63 , 1,500)	
\$1 under \$5,000		**	**	**	**		* 38 (-22 , 99)		* 27 (-13 , 68)	
\$5,000 under \$10,000		**	**	**	**		* 2,042 (-731 , 4,816)		* 883 (-323 , 2,089)	
\$10,000 under \$15,000	240,884	(210,472 , 271,197)		31,629	(26,682 , 36,597)		229,819	(200,206 , 259,433)	23,472	(19,766 , 27,177)
\$15,000 under \$20,000	595,890	(548,192 , 643,589)		260,275	(237,377 , 283,173)		690,268	(638,974 , 741,562)	170,576	(154,608 , 186,544)
\$20,000 under \$25,000	661,215	(611,022 , 711,409)		484,272	(443,181 , 525,364)		1,199,281	(1,131,898 , 1,266,663)	182,304	(168,235 , 196,373)
\$25,000 under \$30,000	669,090	(618,628 , 719,553)		609,090	(555,931 , 662,248)		1,899,556	(1,815,076 , 1,984,036)	346,136	(323,621 , 368,652)
\$30,000 under \$40,000	1,035,773	(973,105 , 1,098,440)		1,138,491	(1,061,458 , 1,215,524)		2,322,517	(2,229,306 , 2,415,729)	509,514	(478,936 , 540,091)
\$40,000 under \$50,000	731,659	(678,893 , 784,426)		854,888	(785,479 , 924,297)		1,565,246	(1,488,315 , 1,642,177)	261,272	(246,284 , 276,260)
\$50,000 under \$75,000	1,220,417	(1,152,976 , 1,287,857)		1,530,399	(1,435,148 , 1,625,651)		1,491,363	(1,417,058 , 1,565,668)	254,719	(240,367 , 269,071)
\$75,000 under \$100,000	875,811	(818,680 , 932,942)		1,062,604	(981,989 , 1,143,218)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$100,000 under \$200,000	1,385,929	(1,316,029 , 1,455,829)		1,907,290	(1,799,477 , 2,015,103)		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)	0 (0 , 0)	0 (0 , 0)
\$500,000 under \$1,000,000		0 (0 , 0)			0 (0 , 0)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 under \$1,500,000		0 (0 , 0)			0 (0 , 0)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1,500,000 under \$2,000,000		0 (0 , 0)			0 (0 , 0)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$2,000,000 under \$5,000,000		0 (0 , 0)			0 (0 , 0)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$5,000,000 under \$10,000,000		0 (0 , 0)			0 (0 , 0)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$10,000,000 or more		0 (0 , 0)			0 (0 , 0)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	4,023,783	(3,902,890 , 4,144,879)		4,606,869	(4,446,085 , 4,767,655)		4,903,311	(4,768,968 , 5,037,653)	743,647	(716,918 , 770,377)
No adjusted gross income		** 2,246 (-559 , 5,051)		** 484 (-167 , 1,136)			626 (7 , 1,245)		708 (-8 , 1,425)	
\$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	48,063	(34,477 , 61,649)		9,166	(6,015 , 12,317)		31,043	(20,122 , 41,963)	1,982	(1,061 , 2,904)
\$20,000 under \$25,000	86,495	(68,295 , 104,695)		33,696	(24,921 , 42,470)		299,290	(265,439 , 333,141)	55,250	(47,515 , 62,985)
\$25,000 under \$30,000	134,214	(111,522 , 156,905)		63,910	(50,137 , 77,684)		700,654	(649,039 , 752,270)	81,170	(73,507 , 88,832)
\$30,000 under \$40,000	411,851	(372,169 , 451,533)		389,891	(344,875 , 434,907)		1,133,128	(1,067,592 , 1,198,664)	125,346	(116,510 , 134,182)
\$40,000 under \$50,000	397,420	(358,418 , 436,422)		425,134	(376,481 , 473,787)		852,636	(802,477 , 1,012,795)	176,884	(160,320 , 193,448)
\$50,000 under \$75,000	831,159	(775,179 , 887,138)		959,692	(887,688 , 1,031,696)		1,000,478	(939,339 , 1,061,618)	129,096	(118,611 , 139,582)
\$75,000 under \$100,000	753,814	(700,719 , 806,909)		866,640	(795,671 , 937,608)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$100,000 under \$200,000	1,358,521	(1,289,218 , 1,427,824)		1,858,256	(1,752,157 , 1,964,355)		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)	0 (0 , 0)	0 (0 , 0)
\$500,000 under \$1,000,000		0 (0 , 0)			0 (0 , 0)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 or more		0 (0 , 0)			0 (0 , 0)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	3,395,038	(3,282,792 , 3,507,284)		3,273,739	(3,144,183 , 3,403,294)		4,497,836	(4,369,217 , 4,626,454)	1,006,037	(968,032 , 1,046,042)

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Tax credits—continued			
	Child and other dependent tax credit		Residential energy credits	
	Number of returns (12)	Amount (13)	Number of returns (14)	Amount (15)
All returns, total	39,330,076 (39,011,807 , 39,648,346)	84,414,634 (83,542,490 , 85,286,779)	2,290,640 (2,203,038 , 2,378,242)	3,901,324 (3,626,554 , 4,176,093)
No adjusted gross income	2,681 (1,146 , 4,216)	3,746 (2,063 , 5,429)	** 1,060 (-899 , 3,019)	** 1,489 (-95 , 3,073)
\$1 under \$5,000	* 5,049 (663 , 9,434)	* 726 (-283 , 1,734)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	* 2,004 (-770 , 4,778)	* 489 (-300 , 1,278)	**	**
\$10,000 under \$15,000	197,586 (170,091 , 225,082)	26,527 (21,822 , 31,232)	* 6,007 (1,203 , 10,810)	* 562 (59 , 1,064)
\$15,000 under \$20,000	849,192 (792,391 , 905,993)	240,656 (216,412 , 264,899)	29,894 (19,177 , 40,491)	10,020 (5,701 , 14,338)
\$20,000 under \$25,000	2,029,874 (1,942,585 , 2,117,164)	899,960 (854,621 , 945,299)	39,418 (27,138 , 51,698)	25,284 (15,906 , 34,662)
\$25,000 under \$30,000	2,685,253 (2,585,259 , 2,785,247)	1,909,674 (1,827,653 , 1,991,695)	56,440 (41,754 , 71,126)	35,471 (23,284 , 47,658)
\$30,000 under \$40,000	5,097,621 (4,961,427 , 5,233,815)	6,244,667 (6,059,238 , 6,430,095)	161,041 (136,331 , 185,751)	104,294 (80,478 , 128,110)
\$40,000 under \$50,000	3,952,843 (3,832,135 , 4,073,551)	7,066,011 (6,830,297 , 7,301,725)	149,781 (125,871 , 173,691)	150,581 (115,637 , 185,525)
\$50,000 under \$75,000	6,857,881 (6,706,449 , 7,009,313)	16,176,891 (15,762,323 , 16,591,459)	471,256 (429,080 , 513,431)	625,228 (534,969 , 715,487)
\$75,000 under \$100,000	5,024,573 (4,893,605 , 5,155,541)	14,321,566 (13,871,267 , 14,771,864)	394,035 (355,610 , 432,459)	608,977 (505,115 , 712,839)
\$100,000 under \$200,000	9,275,078 (9,122,051 , 9,428,106)	27,424,853 (26,846,585 , 28,003,121)	682,375 (632,863 , 731,887)	1,476,942 (1,262,167 , 1,691,717)
\$200,000 under \$500,000	3,341,325 (3,282,887 , 3,399,762)	10,085,134 (9,863,790 , 10,306,478)	252,235 (233,685 , 270,786)	647,854 (558,801 , 736,906)
\$500,000 under \$1,000,000	9,116 (6,961 , 11,271)	13,735 (9,024 , 18,447)	** 47,160 (43,172 , 51,147)	** 214,623 (189,090 , 240,156)
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)	**	**
\$1,500,000 under \$2,000,000	0 (0 , 0)	0 (0 , 0)	**	**
\$2,000,000 under \$5,000,000	0 (0 , 0)	0 (0 , 0)	**	**
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)	**	**
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	**	**
Taxable returns, total	23,820,479 (23,578,239 , 24,062,719)	60,116,813 (59,360,279 , 60,873,347)	1,810,562 (1,733,635 , 1,887,488)	2,658,027 (2,440,646 , 2,875,408)
No adjusted gross income	** 2,270 (142 , 4,367)	** 3,108 (1,351 , 4,865)	23 (9 , 38)	162 (103 , 222)
\$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	15,030 (7,443 , 22,617)	13,091 (954 , 25,228)	11,381 (4,808 , 17,954)	3,456 (848 , 6,064)
\$15,000 under \$20,000	42,066 (29,357 , 54,775)	21,534 (14,956 , 28,111)	12,986 (5,931 , 20,041)	5,274 (2,041 , 8,506)
\$20,000 under \$25,000	141,386 (118,107 , 164,666)	76,200 (63,270 , 89,131)	21,326 (12,337 , 30,315)	9,588 (4,204 , 14,972)
\$25,000 under \$30,000	557,134 (511,065 , 603,202)	400,897 (360,586 , 441,208)	84,443 (66,513 , 102,373)	41,118 (28,258 , 53,978)
\$30,000 under \$40,000	1,547,972 (1,471,458 , 1,624,486)	2,259,815 (2,133,636 , 2,385,995)	91,529 (72,793 , 110,264)	54,969 (38,036 , 71,901)
\$40,000 under \$50,000	4,556,521 (4,430,440 , 4,682,603)	8,812,910 (8,526,364 , 9,099,455)	321,197 (286,296 , 356,098)	256,569 (207,048 , 306,091)
\$50,000 under \$75,000	4,488,120 (4,363,497 , 4,612,744)	11,736,055 (11,345,060 , 12,127,050)	323,411 (288,520 , 358,303)	276,537 (217,217 , 335,858)
\$75,000 under \$100,000	9,124,551 (8,972,299 , 9,276,803)	26,708,136 (26,141,066 , 27,275,207)	645,384 (597,186 , 693,582)	1,156,172 (976,523 , 1,335,821)
\$100,000 under \$200,000	3,336,317 (3,277,887 , 3,394,747)	10,071,343 (9,850,067 , 10,292,618)	251,739 (233,188 , 270,290)	639,904 (550,852 , 728,965)
\$200,000 under \$500,000	9,112 (6,957 , 11,267)	13,724 (9,013 , 18,436)	** 47,142 (43,155 , 51,130)	** 214,278 (188,745 , 239,811)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	**	**
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	**	**
Nontaxable returns, total	15,509,597 (15,281,975 , 15,737,216)	24,297,821 (23,806,856 , 24,788,787)	480,079 (437,634 , 522,523)	1,243,297 (1,074,655 , 1,411,959)

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	General business credit			Prior-year minimum tax credit		
	Number of returns (16)	Amount (17)	Number of returns (18)	Amount (19)	Number of returns (18)	Amount (19)
All returns, total	433,065 (406,516 , 459,614)	4,932,175 (4,735,359 , 5,128,992)	148,294 (133,822 , 162,766)	1,362,613 (1,260,780 , 1,464,446)		
No adjusted gross income	782 (349 , 1,215)	23,478 (22,072 , 24,883)		** 26 (5 , 47)		** 28 (-1 , 58)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)				**
\$5,000 under \$10,000	** 1,004 (-955 , 2,963)	** 406 (-257 , 1,069)		0 (0 , 0)		0 (0 , 0)
\$10,000 under \$15,000	**	**		0 (0 , 0)		0 (0 , 0)
\$15,000 under \$20,000	**	**		**		**
\$20,000 under \$25,000	* 3,307 (-140 , 6,754)	* 3,431 (1 , 6,860)		* 1,003 (-958 , 2,964)		* 729 (-699 , 2,157)
\$25,000 under \$30,000	* 1,847 (-316 , 4,011)	* 758 (-24 , 1,540)		* 1,034 (-928 , 2,996)		* 541 (-514 , 1,596)
\$30,000 under \$40,000	7,049 (2,111 , 11,988)	10,215 (948 , 19,483)		* 271 (-187 , 730)		* 36 (-20 , 91)
\$40,000 under \$50,000	11,130 (4,812 , 17,448)	17,134 (5,503 , 28,766)		3,425 (-26 , 6,875)		7,019 (-1,163 , 15,200)
\$50,000 under \$75,000	37,885 (26,156 , 49,615)	73,862 (44,228 , 103,497)		8,145 (2,894 , 13,396)		15,413 (1,627 , 29,200)
\$75,000 under \$100,000	26,602 (17,190 , 36,015)	55,641 (26,341 , 84,940)		6,589 (2,087 , 11,092)		15,603 (3,176 , 28,030)
\$100,000 under \$200,000	87,172 (70,905 , 103,440)	294,040 (209,928 , 378,151)		25,534 (17,342 , 33,727)		118,009 (69,591 , 166,426)
\$200,000 under \$500,000	109,220 (98,863 , 119,576)	687,568 (573,594 , 801,543)		66,201 (58,064 , 74,337)		360,749 (297,549 , 423,950)
\$500,000 under \$1,000,000	61,754 (57,251 , 66,258)	574,572 (481,979 , 667,172)		22,828 (19,980 , 25,676)		242,271 (198,351 , 286,191)
\$1,000,000 under \$1,500,000	26,468 (24,706 , 28,231)	386,094 (331,400 , 440,789)		5,321 (4,556 , 6,085)		104,640 (77,966 , 131,313)
\$1,500,000 under \$2,000,000	13,893 (13,244 , 14,542)	296,817 (252,213 , 341,421)		2,092 (1,815 , 2,370)		60,424 (44,737 , 76,111)
\$2,000,000 under \$5,000,000	26,722 (26,080 , 27,364)	787,953 (739,184 , 836,722)		3,706 (3,456 , 3,957)		198,726 (173,467 , 223,985)
\$5,000,000 under \$10,000,000	9,710 (9,491 , 9,928)	487,509 (467,190 , 527,828)		1,232 (1,153 , 1,312)		81,929 (71,370 , 92,488)
\$10,000,000 or more	8,519 (8,519 , 8,519)	1,222,697 (1,222,697 , 1,222,697)		886 (886 , 886)		156,496 (156,496 , 156,496)
Taxable returns, total	378,875 (355,712 , 402,038)	4,714,243 (4,528,761 , 4,899,724)	131,450 (118,808 , 144,092)	1,295,767 (1,200,370 , 1,391,164)		
No adjusted gross income	** 1,660 (-425 , 3,745)	** 12,380 (12,145 , 12,614)		** 43 (-18 , 105)		** 42 (-16 , 101)
\$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	**	**		**		**
\$25,000 under \$30,000	**	**		**		**
\$30,000 under \$40,000	* 3,352 (-112 , 6,816)	* 4,917 (-1,688 , 11,522)		** 0 (0 , 0)		** 0 (0 , 0)
\$40,000 under \$50,000	* 4,133 (189 , 8,078)	* 4,286 (-231 , 8,802)		* 2,014 (-774 , 4,802)		* 3,375 (-1,381 , 8,130)
\$50,000 under \$75,000	20,066 (11,448 , 28,684)	29,385 (13,528 , 45,242)		* 3,138 (-288 , 6,564)		* 6,351 (-3,583 , 16,286)
\$75,000 under \$100,000	18,113 (10,166 , 26,060)	33,766 (10,728 , 56,804)		4,367 (437 , 8,297)		9,278 (-1,826 , 20,382)
\$100,000 under \$200,000	76,018 (60,809 , 91,427)	188,659 (126,543 , 250,774)		19,872 (12,793 , 26,952)		77,099 (41,831 , 112,367)
\$200,000 under \$500,000	108,487 (98,130 , 118,843)	675,633 (561,659 , 789,608)		65,962 (57,825 , 74,098)		357,385 (294,184 , 420,586)
\$500,000 under \$1,000,000	61,740 (57,237 , 66,244)	574,155 (481,555 , 666,754)		22,821 (19,973 , 25,669)		241,759 (197,839 , 285,679)
\$1,000,000 or more	85,306 (83,331 , 87,280)	3,191,063 (3,100,368 , 3,281,759)		13,233 (12,379 , 14,086)		600,478 (559,196 , 641,760)
Nontaxable returns, total	54,190 (41,188 , 67,192)	217,933 (152,017 , 283,848)	16,844 (9,795 , 23,893)	66,846 (31,200 , 102,492)		

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Adoption credit		Amount (21)	Number of returns (22)	Credit for elderly and disabled	Amount (23)
	Number of returns (20)	Amount (21)				
All returns, total	64,773 (49,195 , 80,351)	321,764 (221,707 , 421,820)	45,677 (32,609 , 58,744)	4,265 (2,827 , 5,702)		
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	** 2,791 (-64 , 5,648)	** 895 (58 , 1,732)	**
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	**	**	**
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	**	**	**
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	* 8,039 (2,492 , 13,587)	* 535 (17 , 1,053)	**
\$15,000 under \$20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	34,845 (23,362 , 46,328)	2,835 (1,787 , 3,883)	**
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$30,000 under \$40,000	** 4,015 (82 , 7,949)	** 3,829 (-3,003 , 10,662)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$40,000 under \$50,000	* 3,014 (-395 , 6,424)	* 3,454 (-1,261 , 8,169)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$50,000 under \$75,000	22,115 (12,881 , 31,349)	60,459 (32,917 , 88,000)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$75,000 under \$100,000	13,071 (5,972 , 20,171)	60,299 (24,951 , 95,647)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$100,000 under \$200,000	21,229 (12,348 , 30,110)	176,882 (88,907 , 264,857)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$200,000 under \$500,000	** 1,328 (273 , 2,383)	** 16,841 (2,839 , 30,843)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1,500,000 under \$2,000,000	0 (0 , 0)	0 (0 , 0)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$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)	0 (0 , 0)	0 (0 , 0)
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	12,851 (6,154 , 19,548)	66,815 (20,514 , 113,116)	23,709 (14,260 , 33,157)	2,470 (1,295 , 3,646)		
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	** 2,318 (-470 , 5,107)	** 775 (-77 , 1,629)		
\$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)	**	**	**
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	**	**	**
\$15,000 under \$20,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	21,390 (12,362 , 30,418)	1,695 (886 , 2,504)	**
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$30,000 under \$40,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$40,000 under \$50,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$50,000 under \$75,000	** 3,030 (-397 , 6,457)	** 6,719 (-1,006 , 14,444)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$75,000 under \$100,000	**	**	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$100,000 under \$200,000	8,685 (3,028 , 14,341)	47,878 (4,426 , 91,331)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$200,000 under \$500,000	1,085 (33 , 2,137)	12,000 (-1,999 , 25,999)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$500,000 under \$1,000,000	** 51 (-28 , 130)	** 218 (-60 , 495)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 or more	**	**	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	51,922 (37,855 , 65,989)	254,949 (166,238 , 343,660)	21,968 (12,938 , 30,997)	1,795 (967 , 2,622)		

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 2020 (Filing Year 2021)—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	18,183 (10,224 , 26,142)	48,221 (25,805 , 70,637)	28,519 (20,409 , 36,629)	9,801 (6,940 , 12,662)
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	**7,005 (1,819 , 12,192)	**9,855 (1,193 , 18,515)	0 (0 , 0)	0 (0 , 0)
\$40,000 under \$50,000	*3,014 (-395 , 6,424)	*7,722 (-1,214 , 16,659)	0 (0 , 0)	0 (0 , 0)
\$50,000 under \$75,000	*4,005 (82 , 7,928)	*14,630 (-288 , 29,548)	0 (0 , 0)	0 (0 , 0)
\$75,000 under \$100,000	*1,012 (-949 , 2,974)	*1,321 (-1,108 , 3,749)	**5,208 (796 , 9,620)	**1,373 (69 , 2,678)
\$100,000 under \$200,000	*1,448 (-625 , 3,520)	*5,184 (-3,441 , 13,809)	**18,653 (11,965 , 25,340)	**6,191 (3,727 , 8,657)
\$200,000 under \$500,000	1,079 (26 , 2,132)	5,950 (-294 , 12,194)	**	**
\$500,000 under \$1,000,000	**495 (68 , 923)	**2,816 (423 , 5,209)	3,379 (2,162 , 4,595)	1,499 (903 , 2,096)
\$1,000,000 under \$1,500,000	**	**	696 (374 , 1,017)	440 (215 , 664)
\$1,500,000 under \$2,000,000	*25 (-1 , 51)	*103 (-29 , 234)	195 (122 , 269)	113 (64 , 163)
\$2,000,000 under \$5,000,000	58 (28 , 89)	380 (170 , 590)	310 (227 , 394)	142 (99 , 184)
\$5,000,000 under \$10,000,000	28 (14 , 42)	169 (81 , 257)	61 (40 , 83)	33 (20 , 46)
\$10,000,000 or more	13 (13 , 13)	91 (91 , 91)	15 (15 , 15)	8 (8 , 8)
Taxable returns, total	7,842 (2,893 , 12,790)	22,843 (9,126 , 36,560)	27,078 (19,235 , 34,922)	9,544 (6,705 , 12,383)
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	**5,006 (620 , 9,392)	**8,738 (428 , 17,049)	0 (0 , 0)	0 (0 , 0)
\$50,000 under \$75,000	**	**	0 (0 , 0)	0 (0 , 0)
\$75,000 under \$100,000	**	**	0 (1 , 1)	0 (0 , 0)
\$100,000 under \$200,000	*1,147 (-842 , 3,136)	*5,006 (-3,615 , 13,626)	*4,068 (125 , 8,012)	*1,145 (-110 , 2,401)
\$200,000 under \$500,000	*1,069 (16 , 2,122)	*5,540 (-704 , 11,784)	**18,352 (11,690 , 25,014)	**6,162 (3,688 , 8,627)
\$500,000 under \$1,000,000	*455 (35 , 876)	*2,580 (231 , 4,929)	3,379 (2,162 , 4,595)	1,499 (903 , 2,096)
\$1,000,000 or more	164 (75 , 253)	980 (452 , 1,507)	1,278 (937 , 1,619)	736 (502 , 970)
Nontaxable returns, total	10,341 (4,107 , 16,575)	25,377 (7,648 , 43,107)	*1,441 (-621 , 3,502)	*257 (-100 , 614)

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 2020 (Filing Year 2021)—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			
	Qualified plug-in electric vehicle credit	Amount (29)	Number of returns (28)	Mortgage interest credit
	Number of returns (28)	Amount (29)	Number of returns (30)	Amount (31)
All returns, total	61,793 (48,900 , 74,687)	313,118 (247,093 , 379,143)	94,293 (75,390 , 113,196)	153,078 (114,534 , 191,623)
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	** 5,005 (620 , 9,390)	** 2,147 (-609 , 4,902)	** 3,013 (-395 , 6,421)	** 2,491 (-739 , 5,720)
\$20,000 under \$25,000	**	**	**	**
\$25,000 under \$30,000	**	**	**	**
\$30,000 under \$40,000	** 4,155 (213 , 8,098)	** 7,160 (77 , 14,243)	* 7,018 (1,822 , 12,215)	* 9,052 (1,760 , 16,344)
\$40,000 under \$50,000	**	**	* 9,017 (3,129 , 14,904)	* 12,392 (2,426 , 22,358)
\$50,000 under \$75,000	9,302 (3,397 , 15,206)	35,931 (11,263 , 60,598)	38,094 (25,991 , 50,196)	50,474 (32,620 , 68,328)
\$75,000 under \$100,000	8,042 (2,477 , 13,607)	46,201 (12,421 , 79,981)	17,386 (9,247 , 25,525)	39,103 (12,803 , 65,402)
\$100,000 under \$200,000	12,851 (6,389 , 19,314)	66,006 (30,119 , 101,894)	18,085 (9,737 , 26,434)	34,943 (18,038 , 51,847)
\$200,000 under \$500,000	15,708 (11,036 , 20,380)	111,314 (77,272 , 145,356)	1,498 (193 , 2,804)	4,081 (-1,024 , 9,186)
\$500,000 under \$1,000,000	4,307 (2,917 , 5,697)	28,632 (18,685 , 38,579)	** 182 (-105 , 469)	** 544 (-425 , 1,513)
\$1,000,000 under \$1,500,000	1,063 (684 , 1,442)	7,019 (4,440 , 9,599)	**	**
\$1,500,000 under \$2,000,000	426 (318 , 534)	2,649 (1,937 , 3,361)	0 (0 , 0)	0 (0 , 0)
\$2,000,000 under \$5,000,000	590 (486 , 693)	3,674 (3,000 , 4,347)	0 (0 , 0)	0 (0 , 0)
\$5,000,000 under \$10,000,000	194 (161 , 228)	1,367 (1,123 , 1,612)	0 (0 , 0)	0 (0 , 0)
\$10,000,000 or more	149 (149 , 149)	1,018 (1,018 , 1,018)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	41,648 (32,059 , 51,237)	247,747 (191,879 , 303,614)	76,929 (59,860 , 93,998)	113,452 (85,619 , 141,284)
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	**	**	**	**
\$30,000 under \$40,000	0 (0 , 0)	0 (0 , 0)	** 6,017 (1,205 , 10,829)	** 8,252 (1,178 , 15,326)
\$40,000 under \$50,000	0 (0 , 0)	0 (0 , 0)	* 6,008 (1,203 , 10,813)	* 6,892 (653 , 13,132)
\$50,000 under \$75,000	**	**	32,086 (20,977 , 43,195)	41,327 (25,433 , 57,221)
\$75,000 under \$100,000	** 9,036 (3,136 , 14,937)	** 43,433 (11,525 , 75,341)	13,057 (5,963 , 20,150)	17,517 (6,540 , 28,494)
\$100,000 under \$200,000	10,212 (4,447 , 15,977)	48,897 (19,940 , 77,854)	18,085 (9,737 , 26,434)	34,943 (18,038 , 51,847)
\$200,000 under \$500,000	15,670 (10,998 , 20,342)	111,057 (77,016 , 145,099)	* 1,493 (188 , 2,799)	* 3,978 (-1,127 , 9,063)
\$500,000 under \$1,000,000	4,307 (2,917 , 5,697)	28,632 (18,685 , 38,579)	** 182 (-105 , 469)	** 544 (-425 , 1,513)
\$1,000,000 or more	2,422 (2,013 , 2,831)	15,727 (12,957 , 18,497)	**	**
Nontaxable returns, total	20,145 (11,524 , 28,766)	65,372 (30,175 , 100,569)	17,364 (9,237 , 25,491)	39,627 (12,955 , 66,296)

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 2020 (Filing Year 2021)—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		Amount (33)	Total		Amount (35)
	Number of returns (32)	Amount (34)		Number of returns	Amount	
All returns, total	7,854 (3,273 , 12,434)	43,220 (22,607 , 63,833)	59,345,955 (55,985,745 , 59,706,166)	148,169,547 (146,730,718 , 149,608,376)		
No adjusted gross income	** 5,766 (1,288 , 10,245)	** 10,677 (-5,357 , 26,709)	3,521,596 (3,413,536 , 3,629,656)	5,825,766 (5,599,087 , 6,052,445)		
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	4,890,977 (4,758,114 , 5,023,840)	7,501,328 (7,211,155 , 7,791,500)		
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	5,394,676 (5,255,578 , 5,533,774)	10,492,585 (10,106,024 , 10,879,146)		
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	6,492,027 (6,340,974 , 6,643,080)	16,979,688 (16,404,110 , 17,555,267)		
\$15,000 under \$20,000	**	**	5,163,260 (5,026,851 , 5,299,669)	19,371,852 (18,696,141 , 20,047,563)		
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	4,536,113 (4,407,485 , 4,664,740)	18,219,799 (17,570,066 , 18,869,532)		
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	4,286,711 (4,161,412 , 4,412,009)	16,694,622 (16,085,249 , 17,303,995)		
\$30,000 under \$40,000	0 (0 , 0)	0 (0 , 0)	6,931,969 (6,774,636 , 7,089,302)	22,007,704 (21,352,878 , 22,662,530)		
\$40,000 under \$50,000	0 (0 , 0)	0 (0 , 0)	4,058,245 (3,936,070 , 4,180,419)	9,891,239 (9,480,929 , 10,301,550)		
\$50,000 under \$75,000	**	**	5,463,986 (5,327,078 , 5,600,895)	9,155,402 (8,830,214 , 9,480,589)		
\$75,000 under \$100,000	**	**	3,314,537 (3,206,596 , 3,422,477)	3,996,225 (3,800,881 , 4,191,569)		
\$100,000 under \$200,000	**	**	5,148,506 (5,025,001 , 5,272,011)	7,690,570 (7,442,695 , 7,938,444)		
\$200,000 under \$500,000	** 2,087 (1,125 , 3,049)	** 32,543 (19,588 , 45,500)	134,890 (118,110 , 151,670)	230,614 (186,962 , 274,265)		
\$500,000 under \$1,000,000	**	**	6,136 (4,618 , 7,654)	26,978 (18,676 , 35,280)		
\$1,000,000 under \$1,500,000	**	**	1,074 (713 , 1,434)	4,150 (2,174 , 6,126)		
\$1,500,000 under \$2,000,000	**	**	360 (240 , 480)	1,619 (985 , 2,253)		
\$2,000,000 under \$5,000,000	**	**	651 (543 , 759)	2,992 (2,334 , 3,650)		
\$5,000,000 under \$10,000,000	**	**	162 (131 , 193)	824 (598 , 1,051)		
\$10,000,000 or more	**	**	80 (80 , 80)	75,590 (75,590 , 75,590)		
Taxable returns, total	7,813 (3,232 , 12,393)	41,956 (21,345 , 62,572)	15,607,156 (15,383,008 , 15,831,305)	16,900,266 (16,586,831 , 17,213,701)		
No adjusted gross income	** 5,758 (1,280 , 10,237)	** 10,637 (-5,396 , 26,669)	902 (82 , 1,723)	2,077 (-402 , 4,556)		
\$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)	331,188 (295,606 , 366,771)	32,278 (28,653 , 35,903)		
\$15,000 under \$20,000	**	**	378,337 (340,299 , 416,374)	61,172 (50,795 , 71,549)		
\$20,000 under \$25,000	**	**	356,425 (319,567 , 393,282)	191,507 (169,972 , 213,041)		
\$25,000 under \$30,000	**	**	526,124 (481,358 , 570,891)	387,493 (348,214 , 426,773)		
\$30,000 under \$40,000	0 (0 , 0)	0 (0 , 0)	1,668,680 (1,589,388 , 1,747,973)	1,828,477 (1,729,615 , 1,927,339)		
\$40,000 under \$50,000	0 (0 , 0)	0 (0 , 0)	1,467,898 (1,393,405 , 1,542,392)	1,388,756 (1,304,556 , 1,472,955)		
\$50,000 under \$75,000	**	**	3,036,161 (2,931,983 , 3,140,338)	3,217,298 (3,088,675 , 3,345,921)		
\$75,000 under \$100,000	**	**	2,736,053 (2,637,261 , 2,834,845)	2,545,015 (2,426,436 , 2,663,595)		
\$100,000 under \$200,000	**	**	4,968,897 (4,847,009 , 5,090,784)	7,005,356 (6,780,935 , 7,229,776)		
\$200,000 under \$500,000	** 2,053 (1,092 , 3,016)	** 31,322 (18,365 , 44,276)	128,050 (111,449 , 144,651)	203,768 (162,400 , 245,136)		
\$500,000 under \$1,000,000	**	**	6,124 (4,606 , 7,642)	26,953 (18,651 , 35,255)		
\$1,000,000 or more	**	**	2,318 (1,922 , 2,714)	10,116 (7,929 , 12,303)		
Nontaxable returns, total	41 (41 , 41)	1,262 (1,262 , 1,262)	43,738,799 (43,423,699 , 44,053,899)	131,269,281 (129,846,390 , 132,692,171)		

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 2020 (Filing Year 2021)—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)	Total refundable credits—continued	Number of returns (38)	Amount (39)	
All returns, total	26,025,709 (25,759,460 , 26,291,958)	59,239,684 (58,388,597 , 60,090,772)	19,119,249 (18,874,214 , 19,364,284)		33,664,804 (33,132,086 , 34,197,522)	
No adjusted gross income	329,360 (299,980 , 358,740)	482,584 (412,633 , 552,534)	164,791 (145,989 , 183,593)		305,306 (269,676 , 340,937)	
\$1 under \$5,000	2,665,643 (2,566,518 , 2,764,768)	2,082,930 (1,932,334 , 2,233,526)	551,374 (505,701 , 597,047)		468,891 (416,275 , 521,507)	
\$5,000 under \$10,000	3,491,536 (3,378,613 , 3,604,459)	4,760,271 (4,529,897 , 4,990,645)	1,094,712 (1,030,495 , 1,158,929)		1,183,134 (1,102,046 , 1,264,222)	
\$10,000 under \$15,000	4,605,284 (4,476,981 , 4,733,586)	9,230,113 (8,853,042 , 9,607,184)	1,948,493 (1,863,816 , 2,033,170)		2,848,043 (2,716,881 , 2,979,204)	
\$15,000 under \$20,000	2,969,373 (2,864,869 , 3,073,877)	11,054,758 (10,601,791 , 11,507,726)	2,260,721 (2,169,192 , 2,352,249)		3,924,090 (3,754,700 , 4,093,479)	
\$20,000 under \$25,000	2,573,195 (2,475,328 , 2,671,061)	10,133,674 (9,717,911 , 10,549,436)	2,340,090 (2,246,656 , 2,433,524)		4,358,784 (4,167,855 , 4,549,713)	
\$25,000 under \$30,000	2,587,027 (2,488,854 , 2,685,199)	8,879,654 (8,518,146 , 9,241,163)	2,464,846 (2,368,981 , 2,560,711)		4,644,965 (4,439,923 , 4,850,006)	
\$30,000 under \$40,000	4,481,084 (4,352,995 , 4,609,173)	9,995,778 (9,666,530 , 10,325,025)	3,968,903 (3,848,080 , 4,089,727)		7,418,333 (7,138,556 , 7,698,110)	
\$40,000 under \$50,000	1,978,899 (1,892,723 , 2,065,075)	2,436,717 (2,304,818 , 2,568,617)	2,030,806 (1,943,614 , 2,117,998)		4,227,116 (4,001,738 , 4,452,494)	
\$50,000 under \$75,000	344,310 (308,139 , 380,480)	183,204 (159,729 , 206,680)	1,842,944 (1,760,689 , 1,925,199)		3,486,781 (3,283,041 , 3,690,521)	
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)	350,028 (314,056 , 385,999)		555,678 (472,599 , 638,757)	
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)	94,813 (76,544 , 113,082)		221,821 (167,805 , 275,836)	
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	6,721 (4,264 , 9,178)		21,856 (11,068 , 32,645)	
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	*8 (8 , 8)		*6 (6 , 6)	
\$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	1,007,423 (945,567 , 1,069,279)	245,194 (220,096 , 270,292)	*338 (-261 , 937)	*338 (-261 , 937)	*292 (-205 , 788)	**
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	**328,192 (292,771 , 363,613)	**32,179 (28,561 , 35,798)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	242,776 (212,295 , 273,257)	7,589 (6,325 , 8,852)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$30,000 under \$40,000	198,844 (171,246 , 226,442)	146,182 (124,083 , 168,280)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$40,000 under \$50,000	228,590 (199,016 , 258,163)	57,375 (46,156 , 68,594)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$50,000 under \$75,000	*9,022 (3,131 , 14,913)	*1,869 (367 , 3,371)	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)	0 (0 , 0)	0 (0 , 0)
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)	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)	**338 (-261 , 937)	**291 (-205 , 788)	0 (0 , 0)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Non-taxable returns, total	25,018,286 (24,755,685 , 25,280,887)	58,994,490 (58,143,150 , 59,845,831)	19,119,911 (18,873,877 , 19,363,945)		33,664,512 (33,131,794 , 34,197,231)	

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 2020 (Filing Year 2021)—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—continued			Recovery rebate credit		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)		
All returns, total	6,481,440 (6,328,291 , 6,634,589)	5,654,475 (5,510,137 , 5,798,814)	31,096,185 (30,790,772 , 31,401,597)	45,427,881 (44,894,707 , 45,961,255)		
No adjusted gross income	125,437 (105,716 , 145,158)	113,541 (95,317 , 131,764)	3,061,818 (2,958,363 , 3,165,274)	4,677,827 (4,503,641 , 4,852,014)		
\$1 under \$5,000	286,806 (253,753 , 319,860)	241,278 (211,761 , 270,795)	2,921,911 (2,817,844 , 3,025,979)	4,543,570 (4,364,553 , 4,722,587)		
\$5,000 under \$10,000	367,711 (330,254 , 405,169)	310,729 (277,503 , 343,956)	2,562,354 (2,464,691 , 2,660,016)	4,005,909 (3,838,266 , 4,173,552)		
\$10,000 under \$15,000	522,201 (477,611 , 566,790)	456,076 (414,961 , 497,192)	2,568,035 (2,470,369 , 2,665,700)	4,074,963 (3,904,383 , 4,245,542)		
\$15,000 under \$20,000	521,835 (477,233 , 566,437)	436,017 (396,447 , 475,586)	2,283,454 (2,191,062 , 2,375,845)	3,568,946 (3,409,041 , 3,728,851)		
\$20,000 under \$25,000	498,041 (454,489 , 541,593)	422,178 (382,816 , 461,539)	1,937,306 (1,852,028 , 2,022,587)	2,929,281 (2,785,947 , 3,072,614)		
\$25,000 under \$30,000	463,649 (421,628 , 505,670)	377,185 (340,391 , 413,979)	1,628,921 (1,550,582 , 1,707,261)	2,434,136 (2,299,865 , 2,568,407)		
\$30,000 under \$40,000	685,238 (634,186 , 736,289)	585,334 (538,602 , 632,066)	2,399,602 (2,305,020 , 2,494,185)	3,465,622 (3,307,582 , 3,623,661)		
\$40,000 under \$50,000	427,045 (386,742 , 467,347)	364,604 (327,735 , 401,473)	1,764,260 (1,682,816 , 1,845,704)	2,511,019 (2,376,173 , 2,645,865)		
\$50,000 under \$75,000	831,965 (776,203 , 887,726)	750,247 (695,866 , 804,628)	3,261,656 (3,154,000 , 3,369,313)	4,301,885 (4,128,525 , 4,475,244)		
\$75,000 under \$100,000	584,788 (538,095 , 631,481)	503,477 (458,857 , 548,096)	2,510,609 (2,415,926 , 2,605,292)	2,702,948 (2,564,565 , 2,841,330)		
\$100,000 under \$200,000	1,166,723 (1,102,526 , 1,230,921)	1,093,811 (1,027,440 , 1,160,181)	4,102,847 (3,990,664 , 4,215,230)	6,167,572 (5,947,453 , 6,387,692)		
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	93,312 (77,792 , 108,830)	44,305 (31,887 , 56,720)		
\$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	2,554,887 (2,456,414 , 2,651,360)	2,145,860 (2,056,421 , 2,235,298)	11,761,950 (11,565,012 , 11,958,889)	13,867,083 (13,575,694 , 14,158,472)		
No adjusted gross income	233 (-179 , 646)	234 (-179 , 646)	660 (-49 , 1,369)	1,839 (-606 , 4,283)		
\$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	*7,010 (1,820 , 12,199)	*903 (142 , 1,665)	69,408 (63,083 , 85,733)	39,666 (30,195 , 49,137)		
\$30,000 under \$40,000	24,042 (14,429 , 33,654)	4,647 (2,528 , 6,768)	265,690 (233,863 , 297,516)	165,369 (145,069 , 185,669)		
\$40,000 under \$50,000	46,059 (32,759 , 59,359)	13,656 (8,926 , 18,385)	393,083 (354,331 , 431,835)	338,192 (300,395 , 375,990)		
\$50,000 under \$75,000	166,826 (141,628 , 192,223)	114,386 (95,225 , 133,547)	1,212,321 (1,144,599 , 1,280,043)	1,505,124 (1,412,331 , 1,597,917)		
\$75,000 under \$100,000	166,615 (141,340 , 191,890)	125,285 (104,662 , 145,907)	998,495 (936,941 , 1,060,050)	1,152,763 (1,073,693 , 1,231,834)		
\$100,000 under \$200,000	518,532 (474,229 , 562,834)	426,487 (387,876 , 465,097)	2,470,602 (2,376,211 , 2,564,994)	2,715,598 (2,595,998 , 2,835,198)		
\$200,000 under \$500,000	482,116 (439,627 , 524,605)	394,148 (355,670 , 432,626)	2,266,184 (2,175,883 , 2,356,486)	2,097,377 (1,988,323 , 2,206,431)		
\$500,000 under \$1,000,000	1,143,355 (1,079,699 , 1,207,011)	1,066,114 (1,000,758 , 1,131,471)	3,992,577 (3,881,460 , 4,103,695)	5,807,160 (5,597,173 , 6,017,147)		
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	92,929 (77,410 , 108,448)	43,995 (31,578 , 56,411)		
Nontaxable returns, total	3,926,553 (3,806,635 , 4,046,472)	3,508,616 (3,394,598 , 3,622,634)	19,334,234 (19,088,927 , 19,579,541)	31,560,898 (31,102,243 , 32,019,553)		

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 2020 (Filing Year 2021)—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					
	Net premium tax credit			Total refundable credits—continued		
	Number of returns (44)	Amount (45)	Qualified sick and family leave credit	Number of returns (46)	Amount (47)	
All returns, total	2,223,362 (2,134,410 , 2,312,315)	2,149,299 (1,966,800 , 2,331,797)		996,868 (940,425 , 1,057,311)	1,911,053 (1,739,125 , 2,082,981)	
No adjusted gross income	152,012 (132,636 , 171,388)	214,769 (120,129 , 309,408)		17,358 (10,855 , 23,862)	31,612 (13,489 , 49,735)	
\$1 under \$5,000	168,788 (143,959 , 193,617)	135,748 (104,274 , 167,221)		58,467 (43,692 , 73,242)	24,398 (10,023 , 38,773)	
\$5,000 under \$10,000	233,933 (204,301 , 263,565)	158,585 (122,742 , 194,428)		78,058 (60,785 , 95,330)	73,957 (43,894 , 104,019)	
\$10,000 under \$15,000	326,542 (291,551 , 361,532)	217,892 (179,947 , 255,837)		133,418 (110,954 , 155,882)	151,141 (112,326 , 189,957)	
\$15,000 under \$20,000	286,860 (253,963 , 319,757)	202,922 (166,954 , 238,890)		112,293 (91,674 , 132,913)	183,749 (133,558 , 233,941)	
\$20,000 under \$25,000	256,332 (225,231 , 287,433)	221,273 (170,745 , 271,801)		85,945 (67,867 , 104,022)	150,506 (105,509 , 195,504)	
\$25,000 under \$30,000	213,094 (184,924 , 241,265)	183,770 (147,773 , 219,767)		82,821 (65,104 , 100,538)	173,218 (119,960 , 226,477)	
\$30,000 under \$40,000	249,470 (219,033 , 279,908)	292,244 (235,247 , 349,240)		108,403 (88,303 , 128,504)	245,798 (179,929 , 311,686)	
\$40,000 under \$50,000	173,595 (148,213 , 198,977)	215,477 (147,170 , 283,783)		59,147 (44,396 , 73,898)	124,269 (75,638 , 172,889)	
\$50,000 under \$75,000	136,962 (114,478 , 159,446)	236,470 (157,368 , 315,572)		85,487 (67,940 , 103,034)	189,258 (129,047 , 249,469)	
\$75,000 under \$100,000	24,662 (15,324 , 34,000)	60,050 (23,420 , 96,680)		55,847 (42,080 , 69,614)	170,903 (100,589 , 241,216)	
\$100,000 under \$200,000	1,112 (61 , 2,162)	10,100 (-1,114 , 21,315)		79,057 (63,897 , 94,217)	195,698 (145,234 , 246,162)	
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)		34,535 (28,670 , 40,401)	160,707 (120,594 , 200,820)	
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)		6,053 (4,538 , 7,567)	26,394 (18,152 , 34,637)	
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)		898 (574 , 1,222)	4,108 (2,133 , 6,084)	
\$1,500,000 under \$2,000,000	0 (0 , 0)	0 (0 , 0)		334 (217 , 452)	1,521 (911 , 2,132)	
\$2,000,000 under \$5,000,000	0 (0 , 0)	0 (0 , 0)		582 (478 , 685)	2,813 (2,175 , 3,450)	
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)		128 (102 , 155)	661 (501 , 822)	
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)		37 (37 , 37)	341 (341 , 341)	
Taxable returns, total	445,795 (404,695 , 486,896)	180,466 (154,397 , 206,535)		252,373 (224,887 , 279,859)	441,784 (381,690 , 501,878)	
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	* 5,005 (620 , 9,390)	* 59 (4 , 115)		**	**	
\$15,000 under \$20,000	57,148 (42,325 , 71,971)	11,765 (7,935 , 15,595)		** 6,999 (1,818 , 12,181)	** 1,290 (225 , 2,355)	
\$20,000 under \$25,000	66,689 (50,716 , 82,662)	19,458 (13,056 , 25,860)		* 6,013 (1,204 , 10,821)	* 2,024 (270 , 3,778)	
\$25,000 under \$30,000	75,612 (58,670 , 92,554)	28,761 (20,533 , 36,990)		12,938 (6,018 , 19,859)	5,203 (1,507 , 8,898)	
\$30,000 under \$40,000	95,182 (76,138 , 114,225)	47,063 (33,256 , 60,871)		19,763 (11,113 , 28,414)	11,979 (4,654 , 19,304)	
\$40,000 under \$50,000	78,079 (60,871 , 95,287)	35,456 (22,935 , 47,978)		21,470 (12,548 , 30,391)	17,660 (9,066 , 26,253)	
\$50,000 under \$75,000	56,471 (41,928 , 71,015)	26,127 (15,254 , 37,001)		40,297 (28,152 , 52,443)	42,901 (24,190 , 61,612)	
\$75,000 under \$100,000	** 11,609 (5,067 , 18,151)	** 11,776 (2,221 , 21,331)		31,658 (21,139 , 42,176)	38,576 (21,883 , 55,270)	
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)		71,037 (56,419 , 85,655)	130,635 (95,358 , 165,913)	
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)		34,177 (28,340 , 40,013)	155,754 (116,629 , 194,879)	
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)		6,049 (4,534 , 7,563)	26,376 (18,134 , 34,619)	
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)		1,973 (1,612 , 2,334)	9,386 (7,218 , 11,554)	
Nontaxable returns, total	1,777,567 (1,698,347 , 1,856,787)	1,968,833 (1,788,140 , 2,149,525)		746,495 (694,680 , 798,310)	1,469,269 (1,307,994 , 1,630,544)	

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 2020 (Filing Year 2021)—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 used to offset income tax before credits		Earned income credit used to offset income tax before credits	
	Number of returns (48)	Amount (49)	Number of returns (50)	Amount (51)	Number of returns	Amount
All returns, total	22,173,883 (21,908,101 , 22,439,664)	21,194,262 (20,854,340 , 21,534,184)	2,746,010 (2,644,817 , 2,847,202)	684,095 (643,197 , 724,993)		
No adjusted gross income	** 2,482 (95 , 4,869)	** 2,574 (14 , 5,135)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	**	**	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	1,560,014 (1,483,349 , 1,636,679)	155,716 (146,093 , 165,338)	** 1,038,659 (975,923 , 1,101,396)	** 84,515 (78,696 , 90,335)		
\$10,000 under \$15,000	1,692,360 (1,612,495 , 1,772,226)	646,257 (610,996 , 681,518)	324,079 (288,879 , 359,278)	15,873 (12,341 , 19,405)		
\$15,000 under \$20,000	1,282,162 (1,212,522 , 1,351,802)	993,640 (935,011 , 1,052,270)	65,044 (49,246 , 80,841)	19,748 (12,886 , 26,611)		
\$20,000 under \$25,000	1,422,338 (1,349,072 , 1,495,604)	1,187,799 (1,113,387 , 1,262,210)	178,597 (152,437 , 204,757)	73,161 (59,637 , 86,686)		
\$25,000 under \$30,000	2,654,692 (2,555,206 , 2,754,178)	2,461,933 (2,351,754 , 2,572,113)	740,455 (687,378 , 793,533)	389,275 (354,818 , 423,732)		
\$30,000 under \$40,000	1,942,099 (1,856,664 , 2,027,534)	1,762,505 (1,668,164 , 1,856,846)	377,105 (339,130 , 415,080)	96,523 (81,995 , 111,050)		
\$40,000 under \$50,000	3,515,611 (3,404,022 , 3,627,201)	3,742,835 (3,601,985 , 3,883,684)	22,070 (12,853 , 31,287)	4,999 (2,018 , 7,980)		
\$50,000 under \$75,000	2,927,566 (2,825,662 , 3,029,471)	2,829,485 (2,701,160 , 2,957,809)	0 (0 , 0)	0 (0 , 0)		
\$75,000 under \$100,000	5,034,855 (4,912,374 , 5,157,336)	7,150,566 (6,923,117 , 7,378,015)	0 (0 , 0)	0 (0 , 0)		
\$100,000 under \$200,000	** 137,378 (120,530 , 154,225)	** 235,001 (192,497 , 277,506)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$200,000 under \$500,000	**	**	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$500,000 under \$1,000,000	1,074 (713 , 1,434)	4,150 (2,174 , 6,126)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 under \$1,500,000	360 (240 , 480)	1,619 (985 , 2,253)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1,500,000 under \$2,000,000	651 (543 , 759)	2,945 (2,291 , 3,598)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$2,000,000 under \$5,000,000	162 (131 , 193)	824 (598 , 1,051)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$5,000,000 under \$10,000,000	79 (79 , 79)	16,413 (16,413 , 16,413)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$10,000,000 or more						
Taxable returns, total	15,607,156 (15,383,008 , 15,831,305)	16,900,240 (16,586,806 , 17,213,675)	1,007,423 (945,567 , 1,069,279)	245,194 (220,096 , 270,292)		
No adjusted gross income	902 (82 , 1,723)	2,077 (-402 , 4,556)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	331,188 (295,606 , 366,771)	32,278 (28,653 , 35,903)	** 328,192 (292,771 , 363,613)	** 32,179 (28,561 , 35,798)		
\$10,000 under \$15,000	378,337 (340,299 , 416,374)	61,172 (50,795 , 71,549)	242,776 (212,295 , 273,257)	7,589 (6,325 , 8,852)		
\$15,000 under \$20,000	356,425 (319,567 , 393,282)	191,507 (169,972 , 213,041)	0 (0 , 0)	0 (0 , 0)		
\$20,000 under \$25,000	526,124 (481,358 , 570,891)	387,493 (348,214 , 426,773)	0 (0 , 0)	0 (0 , 0)		
\$25,000 under \$30,000	1,668,680 (1,589,388 , 1,747,973)	1,828,477 (1,729,615 , 1,927,339)	198,844 (171,246 , 226,442)	146,182 (124,083 , 168,280)		
\$30,000 under \$40,000	1,467,898 (1,393,405 , 1,542,392)	1,388,756 (1,304,556 , 1,472,955)	228,590 (199,016 , 258,163)	57,375 (46,156 , 68,594)		
\$40,000 under \$50,000	3,036,161 (2,931,983 , 3,140,338)	3,217,298 (3,088,675 , 3,345,921)	* 9,022 (3,131 , 14,913)	* 1,869 (367 , 3,371)		
\$50,000 under \$75,000	2,736,053 (2,637,261 , 2,834,845)	2,545,015 (2,426,436 , 2,663,595)	0 (0 , 0)	0 (0 , 0)		
\$75,000 under \$100,000	4,968,897 (4,847,009 , 5,090,784)	7,005,330 (6,780,910 , 7,229,751)	0 (0 , 0)	0 (0 , 0)		
\$100,000 under \$200,000	** 134,174 (117,504 , 150,843)	** 230,721 (188,533 , 272,909)	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$200,000 under \$500,000	**	**	**	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$500,000 under \$1,000,000	2,318 (1,922 , 2,714)	10,116 (7,929 , 12,303)		0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 or more						
Non-taxable returns, total	6,566,726 (6,413,045 , 6,720,407)	4,294,022 (4,153,657 , 4,434,386)	1,738,587 (1,657,665 , 1,819,508)	438,901 (406,485 , 471,318)		

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 2020 (Filing Year 2021)—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		Recovery rebate credit used to offset income tax before credits [1]	
	Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)
All returns, total	3,246,925 (3,137,967 , 3,355,883)	2,508,483 (2,413,646 , 2,603,320)	15,971,092 (15,741,326 , 16,200,859)	17,061,657 (16,748,017 , 17,375,296)
No adjusted gross income	236 (-176 , 649)	236 (-177 , 649)	** 2,234 (-117 , 4,586)	** 2,326 (-201 , 4,854)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	**	**
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	**	**
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	**	**
\$15,000 under \$20,000	36,046 (24,280 , 47,813)	4,194 (2,671 , 5,716)	580,394 (533,394 , 627,395)	68,292 (61,194 , 75,390)
\$20,000 under \$25,000	71,105 (54,580 , 87,629)	14,032 (10,260 , 17,804)	1,277,193 (1,207,652 , 1,346,735)	586,857 (552,745 , 620,970)
\$25,000 under \$30,000	209,217 (180,900 , 237,533)	60,226 (50,624 , 69,829)	1,058,095 (994,762 , 1,121,428)	907,392 (850,662 , 964,123)
\$30,000 under \$40,000	344,518 (308,200 , 380,835)	230,543 (204,154 , 256,932)	923,817 (864,605 , 983,029)	996,275 (925,091 , 1,067,460)
\$40,000 under \$50,000	254,926 (223,680 , 286,173)	183,245 (158,670 , 207,820)	1,488,634 (1,413,717 , 1,563,551)	1,719,735 (1,622,516 , 1,816,953)
\$50,000 under \$75,000	636,198 (587,241 , 685,155)	501,978 (460,368 , 543,588)	2,813,891 (2,713,498 , 2,914,284)	3,120,850 (2,990,716 , 3,250,984)
\$75,000 under \$100,000	538,422 (493,574 , 583,271)	437,406 (396,959 , 477,853)	2,403,739 (2,310,934 , 2,496,544)	2,297,150 (2,180,940 , 2,413,359)
\$100,000 under \$200,000	1,156,257 (1,092,298 , 1,220,215)	1,076,623 (1,011,045 , 1,142,200)	4,048,263 (3,936,549 , 4,159,977)	5,921,601 (5,709,311 , 6,133,891)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	92,929 (77,410 , 108,448)	43,995 (31,578 , 56,411)
\$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	2,554,887 (2,458,414 , 2,651,360)	2,145,860 (2,056,421 , 2,235,298)	11,761,950 (11,565,012 , 11,958,889)	13,867,058 (13,575,669 , 14,158,447)
No adjusted gross income	233 (-179 , 646)	234 (-179 , 646)	660 (-49 , 1,369)	1,839 (-606 , 4,283)
\$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	* 7,010 (1,820 , 12,199)	* 903 (142 , 1,665)	69,408 (53,083 , 85,733)	39,666 (30,195 , 49,137)
\$20,000 under \$25,000	24,042 (14,429 , 33,654)	4,647 (2,528 , 6,766)	265,690 (233,863 , 297,516)	165,369 (145,069 , 185,669)
\$25,000 under \$30,000	46,059 (32,759 , 59,359)	13,656 (8,926 , 18,385)	393,083 (354,331 , 431,835)	338,192 (300,395 , 375,990)
\$30,000 under \$40,000	166,926 (141,628 , 192,223)	114,386 (95,225 , 133,547)	1,212,321 (1,144,599 , 1,280,043)	1,505,124 (1,412,331 , 1,597,917)
\$40,000 under \$50,000	166,615 (141,340 , 191,890)	125,285 (104,662 , 145,907)	998,495 (936,941 , 1,060,050)	1,152,763 (1,073,693 , 1,231,834)
\$50,000 under \$75,000	518,532 (474,229 , 562,834)	426,487 (387,876 , 465,097)	2,470,602 (2,376,211 , 2,564,994)	2,715,598 (2,595,998 , 2,835,198)
\$75,000 under \$100,000	482,116 (439,627 , 524,605)	394,148 (355,670 , 432,626)	2,266,184 (2,175,883 , 2,356,486)	2,097,377 (1,988,323 , 2,206,431)
\$100,000 under \$200,000	1,143,355 (1,079,699 , 1,207,011)	1,066,114 (1,000,758 , 1,131,471)	3,992,577 (3,881,460 , 4,103,695)	5,807,134 (5,597,147 , 6,017,121)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	92,929 (77,410 , 108,448)	43,995 (31,578 , 56,411)
\$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	692,038 (640,835 , 743,241)	362,623 (330,649 , 394,597)	4,209,142 (4,084,814 , 4,333,470)	3,194,599 (3,072,374 , 3,316,824)

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 2020 (Filing Year 2021)—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		Net investment income tax	
	Number of returns (56)	Amount (\$7)	Number of returns (58)	Amount (\$9)
All returns, total	102,943,986 (102,621,417 , 103,266,554)	1,675,331,743 (1,671,148,525 , 1,679,514,961)	5,691,866 (5,637,885 , 5,745,846)	35,358,499 (35,159,055 , 35,557,942)
No adjusted gross income	4,587 (2,297 , 6,877)	142,095 (119,681 , 164,508)	* 22 (7 , 36)	* 1,565 (153 , 2,976)
\$1 under \$5,000	191,766 (164,687 , 218,846)	30,532 (24,398 , 36,666)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	279,212 (246,493 , 311,931)	138,719 (117,673 , 159,766)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	1,640,321 (1,561,711 , 1,718,931)	322,015 (292,701 , 351,328)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	4,241,209 (4,116,586 , 4,365,832)	1,934,137 (1,868,470 , 1,999,805)	0 (0 , 0)	0 (0 , 0)
\$20,000 under \$25,000	4,546,818 (4,418,043 , 4,675,594)	4,097,567 (3,973,819 , 4,221,315)	0 (0 , 0)	0 (0 , 0)
\$25,000 under \$30,000	5,222,233 (5,084,540 , 5,359,926)	6,817,090 (6,621,893 , 7,012,287)	** 3,258 (-132 , 6,648)	** 1,502 (-568 , 3,570)
\$30,000 under \$40,000	11,175,808 (10,979,885 , 11,371,731)	21,635,575 (21,219,043 , 22,052,107)	**	**
\$40,000 under \$50,000	10,374,914 (10,184,286 , 10,565,541)	28,710,117 (28,134,352 , 29,285,882)	**	**
\$50,000 under \$75,000	19,932,175 (19,712,767 , 20,151,583)	91,023,695 (89,878,063 , 92,169,326)	* 2,263 (-513 , 5,038)	* 401 (-114 , 917)
\$75,000 under \$100,000	13,735,959 (13,541,673 , 13,930,244)	101,138,698 (99,508,400 , 102,768,996)	* 615 (-232 , 1,462)	* 343 (-292 , 978)
\$100,000 under \$200,000	22,170,446 (22,025,276 , 22,315,616)	334,615,310 (331,869,557 , 337,361,063)	112,055 (92,611 , 131,499)	32,426 (21,803 , 43,049)
\$200,000 under \$500,000	7,590,341 (7,523,361 , 7,657,322)	362,537,852 (359,505,563 , 365,570,140)	** 5,573,653 (5,523,250 , 5,624,057)	** 35,322,263 (35,123,079 , 35,521,445)
\$500,000 under \$1,000,000	1,233,672 (1,216,195 , 1,251,148)	190,074,743 (187,321,542 , 192,827,943)	**	**
\$1,000,000 under \$1,500,000	271,833 (267,012 , 276,654)	84,202,559 (82,626,724 , 85,778,395)	**	**
\$1,500,000 under \$2,000,000	108,489 (106,589 , 110,380)	49,969,292 (48,988,270 , 50,950,313)	**	**
\$2,000,000 under \$5,000,000	157,392 (156,061 , 158,722)	127,040,651 (126,014,123 , 128,067,180)	**	**
\$5,000,000 under \$10,000,000	40,383 (39,967 , 40,798)	74,511,389 (73,751,870 , 75,270,909)	**	**
\$10,000,000 or more	26,428 (26,428 , 26,428)	196,389,709 (196,389,709 , 196,389,709)	**	**
Taxable returns, total	102,943,986 (102,621,417 , 103,266,554)	1,675,331,743 (1,671,148,525 , 1,679,514,961)	5,685,356 (5,631,468 , 5,739,244)	35,353,144 (35,153,710 , 35,552,577)
No adjusted gross income	4,587 (2,297 , 6,877)	142,095 (119,681 , 164,508)	* 22 (7 , 36)	* 1,565 (153 , 2,976)
\$1 under \$5,000	191,766 (164,687 , 218,846)	30,532 (24,398 , 36,666)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	279,212 (246,493 , 311,931)	138,719 (117,673 , 159,766)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	1,640,321 (1,561,711 , 1,718,931)	322,015 (292,701 , 351,328)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	4,241,209 (4,116,586 , 4,365,832)	1,934,137 (1,868,470 , 1,999,805)	0 (0 , 0)	0 (0 , 0)
\$20,000 under \$25,000	4,546,818 (4,418,043 , 4,675,594)	4,097,567 (3,973,819 , 4,221,315)	0 (0 , 0)	0 (0 , 0)
\$25,000 under \$30,000	5,222,233 (5,084,540 , 5,359,926)	6,817,090 (6,621,893 , 7,012,287)	** 4,540 (605 , 8,474)	** 857 (-424 , 2,138)
\$30,000 under \$40,000	11,175,808 (10,979,885 , 11,371,731)	21,635,575 (21,219,043 , 22,052,107)	**	**
\$40,000 under \$50,000	10,374,914 (10,184,286 , 10,565,541)	28,710,117 (28,134,352 , 29,285,882)	**	**
\$50,000 under \$75,000	19,932,175 (19,712,767 , 20,151,583)	91,023,695 (89,878,063 , 92,169,326)	**	**
\$75,000 under \$100,000	13,735,959 (13,541,673 , 13,930,244)	101,138,698 (99,508,400 , 102,768,996)	**	**
\$100,000 under \$200,000	22,170,446 (22,025,276 , 22,315,616)	334,615,310 (331,869,557 , 337,361,063)	110,043 (90,718 , 129,369)	32,304 (21,681 , 42,927)
\$200,000 under \$500,000	7,590,341 (7,523,361 , 7,657,322)	362,537,852 (359,505,563 , 365,570,140)	** 5,570,750 (5,520,380 , 5,621,121)	** 35,318,418 (35,119,240 , 35,517,596)
\$500,000 under \$1,000,000	1,233,672 (1,216,195 , 1,251,148)	190,074,743 (187,321,542 , 192,827,943)	**	**
\$1,000,000 or more	604,525 (599,625 , 609,424)	532,113,601 (530,211,720 , 534,015,481)	**	**
Nontaxable returns, total	0 (0 , 0)	0 (0 , 0)	6,510 (2,670 , 10,349)	5,355 (2,479 , 8,231)

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Total income tax			All other taxes		
	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Total	
All returns, total	102,960,476 (102,637,928 , 103,283,024)	1,710,685,785 (1,706,484,026 , 1,714,887,544)	30,336,382 (30,120,157 , 30,552,608)	85,737,013 (84,735,487 , 86,738,540)		
No adjusted gross income	4,612 (2,322 , 6,903)	143,640 (121,183 , 166,096)	288,021 (265,861 , 310,181)	797,835 (736,868 , 858,801)		
\$1 under \$5,000	191,766 (164,687 , 218,846)	30,532 (24,398 , 36,666)	1,556,628 (1,483,409 , 1,629,847)	659,347 (602,627 , 714,068)		
\$5,000 under \$10,000	279,212 (246,493 , 311,931)	138,719 (117,673 , 159,766)	1,646,341 (1,571,194 , 1,721,489)	1,450,397 (1,371,895 , 1,528,899)		
\$10,000 under \$15,000	1,640,321 (1,561,711 , 1,718,931)	322,015 (292,701 , 351,328)	2,178,780 (2,093,448 , 2,264,112)	2,838,823 (2,706,862 , 2,970,785)		
\$15,000 under \$20,000	4,241,209 (4,116,586 , 4,365,832)	1,934,137 (1,868,470 , 1,999,805)	1,802,863 (1,723,497 , 1,882,229)	2,786,866 (2,632,762 , 2,940,969)		
\$20,000 under \$25,000	4,546,818 (4,418,043 , 4,675,594)	4,097,587 (3,973,819 , 4,221,315)	1,564,189 (1,489,092 , 1,639,286)	2,399,358 (2,241,112 , 2,557,604)		
\$25,000 under \$30,000	5,222,233 (5,084,540 , 5,359,926)	6,817,098 (6,621,901 , 7,012,295)	1,394,178 (1,322,849 , 1,465,507)	2,345,241 (2,176,632 , 2,513,851)		
\$30,000 under \$40,000	11,175,808 (10,979,885 , 11,371,731)	21,636,213 (21,219,663 , 22,052,763)	2,294,969 (2,203,873 , 2,386,465)	4,117,315 (3,876,346 , 4,358,285)		
\$40,000 under \$50,000	10,374,914 (10,184,286 , 10,565,541)	28,710,130 (28,134,365 , 29,285,895)	1,752,585 (1,672,928 , 1,832,243)	3,466,975 (3,219,863 , 3,714,087)		
\$50,000 under \$75,000	19,932,175 (19,712,767 , 20,151,583)	91,023,872 (89,878,240 , 92,169,504)	3,217,672 (3,115,148 , 3,320,196)	7,795,569 (7,378,920 , 8,212,218)		
\$75,000 under \$100,000	13,735,959 (13,541,673 , 13,930,244)	101,138,717 (99,508,419 , 102,769,015)	2,291,121 (2,202,878 , 2,379,364)	6,444,045 (6,037,941 , 6,850,150)		
\$100,000 under \$200,000	22,172,651 (22,027,485 , 22,317,817)	334,647,588 (331,901,493 , 337,393,684)	4,359,230 (4,253,262 , 4,465,198)	15,186,028 (14,567,975 , 15,804,081)		
\$200,000 under \$500,000	7,599,762 (7,532,833 , 7,666,732)	366,794,059 (363,733,290 , 369,854,827)	4,522,254 (4,466,539 , 4,577,969)	15,488,709 (15,043,128 , 15,934,290)		
\$500,000 under \$1,000,000	1,236,779 (1,219,298 , 1,254,259)	194,888,721 (192,091,446 , 197,685,996)	989,162 (972,286 , 1,006,038)	7,745,078 (7,509,916 , 7,980,240)		
\$1,000,000 under \$1,500,000	272,440 (267,617 , 277,262)	86,814,216 (85,204,483 , 88,423,950)	214,271 (209,721 , 218,821)	2,862,374 (2,758,908 , 2,965,840)		
\$1,500,000 under \$2,000,000	108,838 (106,946 , 110,731)	51,676,918 (50,677,010 , 52,676,825)	85,478 (83,747 , 87,208)	1,531,062 (1,487,881 , 1,574,242)		
\$2,000,000 under \$5,000,000	157,862 (156,531 , 159,194)	131,819,118 (130,768,098 , 132,870,139)	124,567 (123,299 , 125,834)	3,402,174 (3,344,964 , 3,459,384)		
\$5,000,000 under \$10,000,000	40,537 (40,121 , 40,953)	77,854,960 (77,071,752 , 78,638,167)	32,437 (32,051 , 32,824)	1,672,523 (1,637,391 , 1,707,654)		
\$10,000,000 or more	26,559 (26,559 , 26,559)	210,197,565 (210,197,565 , 210,197,565)	21,937 (21,937 , 21,937)	2,748,294 (2,748,294 , 2,748,294)		
Taxable returns, total	102,960,476 (102,637,928 , 103,283,024)	1,710,685,785 (1,706,484,026 , 1,714,887,544)	19,144,766 (18,951,851 , 19,337,682)	67,923,148 (66,987,187 , 68,859,108)		
No adjusted gross income	4,612 (2,322 , 6,903)	143,640 (121,183 , 166,096)	1,283 (940 , 1,626)	32,264 (27,042 , 37,485)		
\$1 under \$5,000	191,766 (164,687 , 218,846)	30,532 (24,398 , 36,666)	18,015 (9,699 , 26,332)	3,550 (1,992 , 5,107)		
\$5,000 under \$10,000	279,212 (246,493 , 311,931)	138,719 (117,673 , 159,766)	27,098 (16,891 , 37,306)	7,864 (3,085 , 12,644)		
\$10,000 under \$15,000	1,640,321 (1,561,711 , 1,718,931)	322,015 (292,701 , 351,328)	184,278 (157,908 , 210,648)	213,021 (173,908 , 252,134)		
\$15,000 under \$20,000	4,241,209 (4,116,586 , 4,365,832)	1,934,137 (1,868,470 , 1,999,805)	475,175 (432,921 , 517,429)	622,132 (546,757 , 697,507)		
\$20,000 under \$25,000	4,546,818 (4,418,043 , 4,675,594)	4,097,587 (3,973,819 , 4,221,315)	526,049 (481,629 , 570,470)	679,543 (594,535 , 764,552)		
\$25,000 under \$30,000	5,222,233 (5,084,540 , 5,359,926)	6,817,098 (6,621,901 , 7,012,295)	598,347 (550,996 , 645,698)	863,838 (762,114 , 965,561)		
\$30,000 under \$40,000	11,175,808 (10,979,885 , 11,371,731)	21,636,213 (21,219,663 , 22,052,763)	1,245,852 (1,177,962 , 1,313,743)	1,922,139 (1,760,020 , 2,084,259)		
\$40,000 under \$50,000	10,374,914 (10,184,286 , 10,565,541)	28,710,130 (28,134,365 , 29,285,895)	1,151,795 (1,086,506 , 1,217,083)	2,053,580 (1,867,030 , 2,240,130)		
\$50,000 under \$75,000	19,932,175 (19,712,767 , 20,151,583)	91,023,872 (89,878,240 , 92,169,504)	2,547,845 (2,455,010 , 2,640,680)	5,697,835 (5,350,380 , 6,045,290)		
\$75,000 under \$100,000	13,735,959 (13,541,673 , 13,930,244)	101,138,717 (99,508,419 , 102,769,015)	2,090,077 (2,005,228 , 2,174,926)	5,630,228 (5,251,512 , 6,008,944)		
\$100,000 under \$200,000	22,172,651 (22,027,485 , 22,317,817)	334,647,588 (331,901,493 , 337,393,684)	4,292,792 (4,187,346 , 4,398,237)	14,779,516 (14,167,698 , 15,391,333)		
\$200,000 under \$500,000	7,599,762 (7,532,833 , 7,666,732)	366,794,059 (363,733,290 , 369,854,827)	4,518,606 (4,462,892 , 4,574,321)	15,460,440 (15,015,051 , 15,905,830)		
\$500,000 under \$1,000,000	1,236,779 (1,219,298 , 1,254,259)	194,888,721 (192,091,446 , 197,685,996)	989,943 (972,067 , 1,005,819)	7,742,514 (7,507,355 , 7,977,674)		
\$1,000,000 or more	606,237 (601,338 , 611,136)	558,362,777 (556,428,881 , 560,296,673)	478,609 (473,862 , 483,357)	12,214,683 (12,088,743 , 12,340,624)		
Nontaxable returns, total	0 (0 , 0)	0 (0 , 0)	11,191,616 (11,034,871 , 11,348,362)	17,813,866 (17,361,619 , 18,266,112)		

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 2020 (Filing Year 2021)—Continued

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

Size of adjusted gross income	Self-employment tax		All other taxes—continued		Social Security taxes on tip income	
	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)	Number of returns	Amount
All returns, total	20,352,607 (20,188,333 , 20,516,881)	66,574,852 (65,628,375 , 67,521,329)	74,059 (67,324 , 90,794)	8,507 (4,782 , 12,231)		
No adjusted gross income	226,684 (207,711 , 245,657)	643,480 (586,424 , 700,536)				
\$1 under \$5,000	1,451,677 (1,381,224 , 1,522,129)	639,024 (583,594 , 694,454)	** 5,304 (879 , 9,728)	** 379 (-189 , 945)		
\$5,000 under \$10,000	1,515,275 (1,443,407 , 1,587,142)	1,416,766 (1,338,853 , 1,494,678)	* 7,010 (1,820 , 12,199)	* 198 (19 , 378)		
\$10,000 under \$15,000	1,978,353 (1,897,497 , 2,059,210)	2,773,285 (2,642,381 , 2,904,190)	* 9,011 (3,127 , 14,895)	* 2,428 (-9 , 4,865)		
\$15,000 under \$20,000	1,535,720 (1,462,881 , 1,608,559)	2,658,757 (2,508,649 , 2,808,865)	* 8,010 (2,462 , 13,557)	* 1,303 (-555 , 3,161)		
\$20,000 under \$25,000	1,209,569 (1,143,972 , 1,275,165)	2,263,913 (2,107,886 , 2,419,941)	* 9,012 (3,128 , 14,897)	* 823 (-115 , 1,761)		
\$25,000 under \$30,000	1,000,237 (940,250 , 1,060,224)	2,148,413 (1,983,929 , 2,312,898)	* 9,020 (3,130 , 14,909)	* 953 (-14 , 1,920)		
\$30,000 under \$40,000	1,523,782 (1,450,590 , 1,596,974)	3,666,317 (3,431,477 , 3,901,156)	** 26,679 (16,732 , 36,628)	** 2,316 (804 , 3,826)		
\$40,000 under \$50,000	1,138,894 (1,075,361 , 1,202,427)	2,986,829 (2,752,584 , 3,221,075)				
\$50,000 under \$75,000	2,175,676 (2,093,342 , 2,258,011)	6,682,388 (6,294,193 , 7,070,543)				
\$75,000 under \$100,000	1,593,675 (1,521,244 , 1,666,105)	5,624,641 (5,234,337 , 6,014,944)				
\$100,000 under \$200,000	2,968,415 (2,885,357 , 3,051,473)	13,432,983 (12,839,567 , 14,026,399)				
\$200,000 under \$500,000	1,471,063 (1,436,208 , 1,505,917)	11,459,215 (11,052,830 , 11,865,601)				
\$500,000 under \$1,000,000	356,064 (345,122 , 367,006)	4,444,804 (4,245,694 , 4,643,914)				
\$1,000,000 under \$1,500,000	86,310 (83,206 , 89,414)	1,548,726 (1,465,924 , 1,631,527)				
\$1,500,000 under \$2,000,000	37,543 (36,469 , 38,616)	812,282 (779,681 , 844,842)				
\$2,000,000 under \$5,000,000	56,623 (55,697 , 57,549)	1,675,218 (1,632,545 , 1,717,890)	** 14 (-2 , 31)	** 108 (-66 , 283)		
\$5,000,000 under \$10,000,000	15,838 (15,554 , 16,123)	746,809 (723,526 , 770,092)				
\$10,000,000 or more	11,212 (11,212 , 11,212)	951,043 (951,043 , 951,043)				
Taxable returns, total	10,803,213 (10,657,116 , 10,949,309)	49,894,206 (49,009,512 , 50,778,901)	39,718 (27,510 , 51,926)	3,346 (1,620 , 5,072)		
No adjusted gross income	938 (609 , 1,268)	24,171 (19,300 , 29,043)				
\$1 under \$5,000	9,003 (3,126 , 14,880)	1,887 (862 , 2,912)				
\$5,000 under \$10,000	23,093 (13,669 , 32,516)	7,309 (2,611 , 12,007)				
\$10,000 under \$15,000	150,401 (126,579 , 174,223)	205,162 (166,348 , 243,975)				
\$15,000 under \$20,000	358,255 (321,635 , 394,875)	569,477 (498,549 , 640,405)				
\$20,000 under \$25,000	353,911 (317,633 , 390,189)	624,378 (540,604 , 708,152)				
\$25,000 under \$30,000	367,958 (331,042 , 404,873)	746,126 (648,259 , 843,994)				
\$30,000 under \$40,000	758,325 (705,784 , 810,866)	1,629,470 (1,473,354 , 1,785,585)				
\$40,000 under \$50,000	714,557 (663,524 , 765,590)	1,721,736 (1,542,631 , 1,900,842)				
\$50,000 under \$75,000	1,683,904 (1,609,951 , 1,757,858)	4,814,900 (4,484,568 , 5,145,232)				
\$75,000 under \$100,000	1,434,257 (1,365,000 , 1,503,515)	4,869,854 (4,507,058 , 5,232,649)				
\$100,000 under \$200,000	2,916,576 (2,834,003 , 2,999,148)	13,067,159 (12,479,571 , 13,654,747)				
\$200,000 under \$500,000	1,468,584 (1,433,738 , 1,503,429)	11,436,063 (11,029,896 , 11,842,230)				
\$500,000 under \$1,000,000	355,967 (345,024 , 366,909)	4,443,252 (4,244,144 , 4,642,360)				
\$1,000,000 or more	207,483 (204,143 , 210,823)	5,733,262 (5,633,493 , 5,833,032)	* 14 (-2 , 31)	* 108 (-66 , 283)		
Nontaxable returns, total	9,549,394 (9,411,011 , 9,687,777)	16,680,646 (16,250,638 , 17,110,654)	34,341 (22,891 , 45,791)	5,160 (1,860 , 8,461)		

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Penalty tax on qualified retirement plans		Penalty tax on qualified retirement plans		Household employment tax	
	Number of returns (68)	Amount (69)	Number of returns (70)	Amount (71)	Number of returns (70)	Amount (71)
All returns, total	3,873,810 (3,756,595 , 3,989,025)	3,642,009 (3,433,189 , 3,850,828)	179,705 (163,750 , 195,661)	1,209,817 (1,033,576 , 1,386,058)	179,705 (163,750 , 195,661)	1,209,817 (1,033,576 , 1,386,058)
No adjusted gross income	17,294 (11,954 , 22,634)	23,130 (16,384 , 29,876)	4,914 (2,318 , 7,509)	46,938 (30,372 , 63,504)	4,914 (2,318 , 7,509)	46,938 (30,372 , 63,504)
\$1 under \$5,000	56,133 (41,456 , 70,810)	5,818 (3,565 , 8,070)	* 222 (-191 , 635)	* 401 (-233 , 1,035)	* 222 (-191 , 635)	* 401 (-233 , 1,035)
\$5,000 under \$10,000	82,687 (65,019 , 100,356)	14,990 (9,378 , 20,602)	** 565 (-521 , 1,650)	** 1,021 (-678 , 2,721)	** 565 (-521 , 1,650)	** 1,021 (-678 , 2,721)
\$10,000 under \$15,000	109,346 (88,920 , 129,773)	24,210 (15,490 , 32,930)	**	**	**	**
\$15,000 under \$20,000	125,680 (103,763 , 147,598)	48,841 (30,173 , 67,509)	* 1,004 (-957 , 2,965)	* 11,052 (-10,559 , 32,663)	* 1,004 (-957 , 2,965)	* 11,052 (-10,559 , 32,663)
\$20,000 under \$25,000	150,915 (126,886 , 174,944)	39,716 (28,456 , 50,975)	* 10 (5 , 15)	* 62 (61 , 72)	* 10 (5 , 15)	* 62 (61 , 72)
\$25,000 under \$30,000	171,534 (145,900 , 197,167)	61,379 (40,088 , 82,670)	* 1,007 (-954 , 2,969)	* 4,678 (-4,371 , 13,727)	* 1,007 (-954 , 2,969)	* 4,678 (-4,371 , 13,727)
\$30,000 under \$40,000	368,802 (331,259 , 406,345)	136,754 (111,047 , 162,461)	3,649 (-3 , 7,302)	7,740 (-2,735 , 18,216)	3,649 (-3 , 7,302)	7,740 (-2,735 , 18,216)
\$40,000 under \$50,000	343,144 (306,898 , 379,389)	191,038 (155,379 , 226,697)	2,022 (-752 , 4,796)	26,159 (-24,408 , 76,725)	2,022 (-752 , 4,796)	26,159 (-24,408 , 76,725)
\$50,000 under \$75,000	683,447 (632,687 , 734,208)	465,151 (405,446 , 524,855)	7,347 (2,091 , 12,602)	59,117 (-39,254 , 157,489)	7,347 (2,091 , 12,602)	59,117 (-39,254 , 157,489)
\$75,000 under \$100,000	486,269 (443,463 , 529,074)	453,617 (389,749 , 517,485)	1,503 (-578 , 3,584)	3,644 (148 , 7,141)	1,503 (-578 , 3,584)	3,644 (148 , 7,141)
\$100,000 under \$200,000	882,669 (826,529 , 938,809)	1,182,463 (1,047,106 , 1,317,860)	28,581 (18,703 , 38,459)	84,311 (42,539 , 126,084)	28,581 (18,703 , 38,459)	84,311 (42,539 , 126,084)
\$200,000 under \$500,000	337,942 (316,020 , 359,864)	812,218 (696,872 , 925,563)	66,190 (57,502 , 74,879)	335,967 (225,467 , 446,468)	66,190 (57,502 , 74,879)	335,967 (225,467 , 446,468)
\$500,000 under \$1,000,000	43,486 (39,095 , 47,876)	135,332 (92,575 , 178,089)	29,571 (26,203 , 32,938)	197,435 (140,852 , 254,017)	29,571 (26,203 , 32,938)	197,435 (140,852 , 254,017)
\$1,000,000 under \$1,500,000	7,291 (6,299 , 8,284)	18,099 (8,432 , 27,766)	10,966 (9,771 , 12,162)	95,559 (70,507 , 120,612)	10,966 (9,771 , 12,162)	95,559 (70,507 , 120,612)
\$1,500,000 under \$2,000,000	2,801 (2,448 , 3,154)	6,914 (3,875 , 9,954)	4,682 (4,300 , 5,064)	43,677 (37,364 , 49,990)	4,682 (4,300 , 5,064)	43,677 (37,364 , 49,990)
\$2,000,000 under \$5,000,000	3,090 (2,852 , 3,328)	10,863 (6,381 , 15,344)	10,051 (9,641 , 10,462)	112,914 (105,589 , 120,239)	10,051 (9,641 , 10,462)	112,914 (105,589 , 120,239)
\$5,000,000 under \$10,000,000	824 (752 , 896)	5,498 (2,730 , 8,266)	3,767 (3,629 , 3,905)	60,779 (57,239 , 64,318)	3,767 (3,629 , 3,905)	60,779 (57,239 , 64,318)
\$10,000,000 or more	456 (456 , 456)	5,959 (5,959 , 5,959)	3,653 (3,653 , 3,653)	118,362 (118,362 , 118,362)	3,653 (3,653 , 3,653)	118,362 (118,362 , 118,362)
Taxable returns, total	2,990,199 (2,889,965 , 3,090,432)	3,292,110 (3,088,131 , 3,496,089)	164,927 (150,200 , 179,653)	1,057,989 (922,785 , 1,193,192)	164,927 (150,200 , 179,653)	1,057,989 (922,785 , 1,193,192)
No adjusted gross income	60 (0 , 120)	106 (0 , 213)	** 75 (58 , 92)	** 1,644 (1,219 , 2,068)	** 75 (58 , 92)	** 1,644 (1,219 , 2,068)
\$1 under \$5,000	9,013 (3,129 , 14,898)	1,511 (338 , 2,684)	**	**	**	**
\$5,000 under \$10,000	* 4,005 (82 , 7,929)	* 553 (-324 , 1,429)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	19,304 (10,713 , 27,894)	4,791 (863 , 8,719)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	45,083 (31,939 , 58,228)	18,934 (10,159 , 27,709)	** 5,083 (634 , 9,534)	** 20,816 (-4,581 , 46,214)	** 5,083 (634 , 9,534)	** 20,816 (-4,581 , 46,214)
\$20,000 under \$25,000	66,281 (50,347 , 82,215)	16,976 (9,909 , 24,042)	**	**	**	**
\$25,000 under \$30,000	87,093 (68,840 , 105,346)	27,601 (15,656 , 39,545)	**	**	**	**
\$30,000 under \$40,000	217,799 (188,925 , 246,674)	81,478 (61,853 , 101,102)	**	**	**	**
\$40,000 under \$50,000	237,275 (207,120 , 267,430)	141,912 (110,779 , 173,046)	**	**	**	**
\$50,000 under \$75,000	571,692 (525,185 , 618,200)	400,928 (344,013 , 457,843)	* 4,036 (120 , 7,953)	* 4,073 (-145 , 8,291)	* 4,036 (120 , 7,953)	* 4,073 (-145 , 8,291)
\$75,000 under \$100,000	465,147 (423,218 , 507,076)	429,308 (367,739 , 490,877)	* 405 (-189 , 999)	* 1,694 (-785 , 4,173)	* 405 (-189 , 999)	* 1,694 (-785 , 4,173)
\$100,000 under \$200,000	871,777 (815,947 , 927,606)	1,173,994 (1,038,749 , 1,309,239)	26,632 (16,983 , 36,281)	67,762 (29,336 , 106,188)	26,632 (16,983 , 36,281)	67,762 (29,336 , 106,188)
\$200,000 under \$500,000	337,741 (315,819 , 359,663)	811,668 (696,323 , 925,014)	66,020 (57,332 , 74,709)	333,529 (223,028 , 444,029)	66,020 (57,332 , 74,709)	333,529 (223,028 , 444,029)
\$500,000 under \$1,000,000	43,472 (39,081 , 47,862)	135,146 (92,388 , 177,903)	29,562 (26,194 , 32,929)	197,245 (140,662 , 253,827)	29,562 (26,194 , 32,929)	197,245 (140,662 , 253,827)
\$1,000,000 or more	14,456 (13,375 , 15,537)	47,205 (35,785 , 58,625)	33,113 (31,789 , 34,436)	431,226 (404,162 , 458,290)	33,113 (31,789 , 34,436)	431,226 (404,162 , 458,290)
Nontaxable returns, total	883,611 (826,116 , 941,107)	349,899 (304,831 , 394,966)	14,779 (8,635 , 20,922)	151,829 (38,773 , 264,884)	14,779 (8,635 , 20,922)	151,829 (38,773 , 264,884)

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 2020 (Filing Year 2021)—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		First-time homebuyer credit repayment		Total additional Medicare tax	
	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (74)	Amount (75)
All returns, total	509,464 (466,808 , 552,120)	267,007 (238,862 , 295,151)	5,169,751 (5,109,953 , 5,229,549)	11,362,876 (11,283,516 , 11,442,235)		
No adjusted gross income	10,214 (4,584 , 15,845)	4,348 (1,872 , 6,824)	18,571 (16,754 , 20,387)	42,279 (39,667 , 44,891)		
\$1 under \$5,000	* 2,042 (-731 , 4,816)	* 854 (-324 , 2,033)	518 (-111 , 1,147)	476 (198 , 754)		
\$5,000 under \$10,000	* 2,358 (-511 , 5,227)	* 1,179 (-256 , 2,613)	361 (-34 , 756)	390 (-40 , 820)		
\$10,000 under \$15,000	16,044 (8,187 , 23,901)	9,969 (3,749 , 16,190)	* 1,319 (-737 , 3,374)	* 474 (-360 , 1,307)		
\$15,000 under \$20,000	17,348 (9,232 , 25,465)	7,882 (3,711 , 12,052)	208 (-9 , 425)	249 (-68 , 567)		
\$20,000 under \$25,000	15,998 (8,166 , 23,830)	8,488 (2,644 , 14,332)	870 (-11 , 1,750)	584 (50 , 1,117)		
\$25,000 under \$30,000	9,031 (3,135 , 14,927)	4,243 (1,396 , 7,089)	419 (7 , 831)	525 (75 , 974)		
\$30,000 under \$40,000	35,632 (23,995 , 47,270)	15,313 (10,114 , 20,513)	3,756 (246 , 7,266)	675 (125 , 1,225)		
\$40,000 under \$50,000	32,181 (21,052 , 43,309)	16,098 (8,510 , 23,686)	1,797 (-292 , 3,886)	5,142 (-2,346 , 12,630)		
\$50,000 under \$75,000	102,494 (82,792 , 122,196)	52,632 (39,664 , 65,600)	5,869 (2,155 , 9,583)	8,212 (-2,739 , 19,162)		
\$75,000 under \$100,000	78,161 (60,873 , 95,448)	36,800 (27,480 , 46,119)	10,311 (5,412 , 15,210)	4,135 (2,143 , 6,127)		
\$100,000 under \$200,000	151,200 (127,586 , 174,814)	88,145 (70,252 , 106,038)	316,495 (284,531 , 348,459)	79,128 (68,196 , 90,061)		
\$200,000 under \$500,000	33,983 (27,104 , 40,861)	19,441 (14,455 , 24,428)	3,485,469 (3,435,725 , 3,535,214)	2,908,842 (2,850,733 , 2,966,951)		
\$500,000 under \$1,000,000	2,044 (1,069 , 3,019)	1,167 (411 , 1,924)	898,259 (881,796 , 914,722)	1,184,884 (1,152,853 , 1,216,916)		
\$1,000,000 under \$1,500,000	431 (183 , 679)	229 (94 , 364)	191,982 (187,580 , 196,384)	648,310 (630,866 , 665,754)		
\$1,500,000 under \$2,000,000	148 (53 , 242)	94 (30 , 157)	75,836 (74,162 , 77,511)	1,532,594 (1,511,650 , 1,553,538)		
\$2,000,000 under \$5,000,000	114 (66 , 163)	92 (43 , 141)	110,139 (108,912 , 111,366)	794,863 (781,004 , 808,722)		
\$5,000,000 under \$10,000,000	31 (17 , 45)	29 (10 , 47)	28,490 (28,120 , 28,860)	1,432,250 (1,432,250 , 1,432,250)		
\$10,000,000 or more	11 (11 , 11)	4 (4 , 4)	19,083 (19,083 , 19,083)	11,310,926 (11,231,957 , 11,389,895)		
Taxable returns, total	385,362 (348,469 , 422,255)	198,889 (175,384 , 222,393)	5,135,894 (5,076,289 , 5,195,500)	11,310,926 (11,231,957 , 11,389,895)		
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	** 753 (522 , 984)	** 5,522 (4,930 , 6,115)		
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	**	**		
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	**	**		
\$10,000 under \$15,000	* 3,004 (-394 , 6,402)	* 1,252 (-220 , 2,723)	0 (0 , 0)	0 (0 , 0)		
\$15,000 under \$20,000	** 4,016 (82 , 7,949)	** 1,053 (-122 , 2,227)	** 190 (-90 , 471)	** 400 (-27 , 826)		
\$20,000 under \$25,000	**	**	**	**		
\$25,000 under \$30,000	* 4,004 (82 , 7,926)	* 1,663 (-65 , 3,390)	**	**		
\$30,000 under \$40,000	18,136 (9,809 , 26,464)	7,746 (4,067 , 11,426)	* 3,319 (-137 , 6,776)	* 281 (7 , 556)		
\$40,000 under \$50,000	22,035 (12,833 , 31,238)	9,723 (5,364 , 14,083)	* 68 (-15 , 152)	* 408 (-62 , 879)		
\$50,000 under \$75,000	80,329 (62,838 , 97,821)	39,616 (28,858 , 50,374)	2,673 (-196 , 5,542)	6,629 (-4,281 , 17,539)		
\$75,000 under \$100,000	68,119 (51,983 , 84,256)	31,779 (22,991 , 40,568)	9,070 (4,288 , 13,851)	3,193 (1,355 , 5,031)		
\$100,000 under \$200,000	148,989 (125,485 , 172,492)	85,018 (67,825 , 102,212)	312,127 (280,298 , 343,956)	76,568 (65,746 , 87,391)		
\$200,000 under \$500,000	33,951 (27,072 , 40,829)	19,423 (14,436 , 24,409)	3,484,082 (3,434,339 , 3,533,826)	2,717,379 (2,669,443 , 2,765,315)		
\$500,000 under \$1,000,000	2,044 (1,069 , 3,019)	1,167 (411 , 1,924)	898,122 (881,659 , 914,585)	2,908,251 (2,850,143 , 2,966,359)		
\$1,000,000 or more	735 (464 , 1,005)	447 (289 , 606)	425,489 (420,853 , 430,125)	5,592,294 (5,550,722 , 5,633,866)		
Nontaxable returns, total	124,102 (102,651 , 145,552)	68,118 (52,622 , 83,615)	33,857 (28,428 , 39,286)	51,949 (43,711 , 60,186)		

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 2020 (Filing Year 2021)—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			Total	Refundable credits used to offset all other taxes			Total	Earned income credit used to offset other taxes	Amount	
	Number of returns	Amount	(76)		Number of returns	Amount	(77)				Number of returns
All returns, total	9,057,177	(8,908,445 , 9,205,909)	(76)	10,850,365	(10,561,290 , 11,139,439)	(77)	6,355,501	(6,225,625 , 6,485,378)	(78)	6,816,277	(6,607,044 , 7,025,511)
No adjusted gross income	153,394	(137,408 , 169,380)		155,865	(138,454 , 173,275)		82,580	(70,160 , 94,999)		51,221	(40,835 , 61,607)
\$1 under \$5,000	905,167	(848,255 , 962,079)		308,722	(283,479 , 333,965)		682,117	(632,381 , 731,854)		198,517	(179,283 , 217,750)
\$5,000 under \$10,000	1,188,920	(1,124,201 , 1,253,639)		825,191	(771,511 , 878,870)		965,441	(906,739 , 1,024,143)		586,477	(543,056 , 629,899)
\$10,000 under \$15,000	1,734,707	(1,657,804 , 1,811,609)		1,877,022	(1,773,815 , 1,980,230)		1,456,070	(1,385,033 , 1,527,107)		1,496,445	(1,402,942 , 1,589,949)
\$15,000 under \$20,000	1,175,606	(1,110,866 , 1,240,346)		1,652,602	(1,539,958 , 1,765,245)		882,861	(826,338 , 939,383)		1,370,802	(1,265,351 , 1,476,253)
\$20,000 under \$25,000	865,749	(809,408 , 922,090)		1,256,734	(1,147,992 , 1,365,476)		601,090	(553,910 , 648,269)		964,859	(868,918 , 1,060,799)
\$25,000 under \$30,000	690,535	(640,009 , 741,060)		1,117,157	(1,008,720 , 1,225,595)		509,449	(465,937 , 552,962)		848,056	(756,289 , 939,824)
\$30,000 under \$40,000	945,606	(886,824 , 1,004,389)		1,525,024	(1,387,825 , 1,662,224)		735,530	(683,322 , 787,738)		956,700	(861,787 , 1,051,613)
\$40,000 under \$50,000	544,998	(500,364 , 589,632)		842,544	(740,203 , 944,884)		360,210	(323,655 , 396,765)		313,995	(271,158 , 386,831)
\$50,000 under \$75,000	605,940	(559,634 , 662,247)		857,071	(756,677 , 957,465)		80,154	(62,952 , 97,355)		29,205	(21,199 , 37,212)
\$75,000 under \$100,000	185,718	(160,360 , 211,076)		288,732	(217,762 , 359,702)						
\$100,000 under \$200,000	58,907	(46,179 , 71,636)		139,343	(96,209 , 182,477)						
\$200,000 under \$500,000	1,923	(1,034 , 2,812)		4,350	(168 , 8,632)						
\$500,000 under \$1,000,000	**7 (2 , 12)			**8 (1 , 16)							
\$1,000,000 under \$1,500,000	0 (0 , 0)			0 (0 , 0)							
\$1,500,000 under \$2,000,000	0 (0 , 0)			0 (0 , 0)							
\$2,000,000 under \$5,000,000	0 (0 , 0)			0 (0 , 0)							
\$5,000,000 under \$10,000,000	**			**							
\$10,000,000 or more	0 (0 , 0)			0 (0 , 0)							
Taxable returns, total	9,057,177	(8,908,445 , 9,205,909)	(76)	10,850,365	(10,561,290 , 11,139,439)	(77)	6,355,501	(6,225,625 , 6,485,378)	(78)	6,816,277	(6,607,044 , 7,025,511)
No adjusted gross income											
\$1 under \$5,000											
\$5,000 under \$10,000											
\$10,000 under \$15,000											
\$15,000 under \$20,000											
\$20,000 under \$25,000											
\$25,000 under \$30,000											
\$30,000 under \$40,000											
\$40,000 under \$50,000											
\$50,000 under \$75,000											
\$75,000 under \$100,000											
\$100,000 under \$200,000											
\$200,000 under \$500,000											
\$500,000 under \$1,000,000											
\$1,000,000 or more											
Nontaxable returns, total	9,057,177	(8,908,437 , 9,205,901)	(76)	10,850,365	(10,561,265 , 11,139,413)	(77)	6,355,501	(6,225,625 , 6,485,378)	(78)	6,816,277	(6,607,044 , 7,025,511)

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 2020 (Filing Year 2021)—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			
	Additional child tax credit used to offset other taxes	Amount (81)	Number of returns (82)	American opportunity credit used to offset other taxes
	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)
All returns, total	1,513,477 (1,441,336 , 1,585,617)	1,925,889 (1,802,138 , 2,049,639)	359,728 (323,540 , 395,916)	198,786 (174,073 , 223,499)
No adjusted gross income	25,752 (21,554 , 29,950)	41,984 (34,189 , 49,779)	5,714 (3,457 , 7,971)	5,083 (2,437 , 7,729)
\$1 under \$5,000	17,894 (9,768 , 26,019)	6,862 (3,142 , 10,581)	31,161 (20,256 , 42,066)	8,151 (4,743 , 11,559)
\$5,000 under \$10,000	51,354 (37,477 , 65,232)	42,129 (29,960 , 54,289)	34,162 (22,743 , 45,580)	17,852 (10,701 , 25,003)
\$10,000 under \$15,000	75,012 (58,218 , 91,807)	99,380 (76,268 , 122,493)	31,062 (20,159 , 41,965)	12,973 (7,039 , 18,908)
\$15,000 under \$20,000	67,729 (51,819 , 83,639)	104,463 (77,327 , 131,599)	30,267 (19,532 , 41,001)	16,189 (9,203 , 23,175)
\$20,000 under \$25,000	85,157 (67,327 , 102,987)	123,384 (90,822 , 155,947)	41,510 (28,942 , 54,079)	20,259 (12,517 , 28,000)
\$25,000 under \$30,000	110,192 (89,907 , 130,477)	152,546 (116,194 , 188,898)	36,490 (24,719 , 48,261)	16,070 (9,535 , 22,605)
\$30,000 under \$40,000	255,052 (224,657 , 285,446)	364,788 (309,415 , 420,161)	37,881 (26,154 , 49,607)	21,173 (12,732 , 29,614)
\$40,000 under \$50,000	248,842 (218,935 , 278,749)	353,760 (295,469 , 412,051)	26,254 (16,495 , 36,013)	17,457 (10,359 , 24,555)
\$50,000 under \$75,000	432,004 (382,738 , 471,270)	494,339 (428,710 , 559,968)	60,099 (45,424 , 74,775)	45,255 (32,047 , 58,463)
\$75,000 under \$100,000	111,861 (91,964 , 131,758)	100,086 (73,175 , 126,997)	19,615 (11,160 , 28,071)	13,294 (6,414 , 20,175)
\$100,000 under \$200,000	31,065 (21,135 , 40,995)	40,304 (24,260 , 56,348)	5,513 (1,780 , 9,246)	5,029 (1,356 , 8,703)
\$200,000 under \$500,000	1,563 (892 , 2,230)	1,863 (1,500 , 2,222)	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	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	1,513,477 (1,441,336 , 1,585,617)	1,925,889 (1,802,138 , 2,049,639)	359,728 (323,540 , 395,916)	198,786 (174,073 , 223,499)

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 2020 (Filing Year 2021)—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		Recovery rebate credit used to offset other taxes [1]		Total tax liability
	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	
All returns, total	1,619,129 (1,544,082 , 1,694,175)	1,121,483 (1,048,058 , 1,194,907)	107,545,294 (107,221,394 , 107,869,193)	1,785,176,571 (1,780,883,277 , 1,789,469,864)	
No adjusted gross income	45,365 (35,949 , 54,782)	41,059 (32,595 , 49,124)	195,717 (177,825 , 213,610)	782,041 (723,104 , 840,977)	
\$1 under \$5,000	281,500 (249,055 , 313,945)	80,417 (68,621 , 92,214)	1,141,771 (1,077,541 , 1,206,001)	378,618 (330,961 , 426,275)	
\$5,000 under \$10,000	260,904 (229,601 , 292,208)	142,920 (122,800 , 163,039)	1,162,679 (1,097,665 , 1,227,694)	761,876 (707,683 , 816,069)	
\$10,000 under \$15,000	238,576 (208,674 , 268,478)	187,532 (158,530 , 216,534)	2,380,985 (2,287,202 , 2,474,767)	1,273,412 (1,190,587 , 1,356,237)	
\$15,000 under \$20,000	173,416 (147,852 , 198,979)	111,654 (90,028 , 133,280)	4,615,694 (4,485,952 , 4,745,436)	3,054,531 (2,928,823 , 3,180,239)	
\$20,000 under \$25,000	135,812 (113,097 , 158,526)	87,819 (67,212 , 108,427)	4,842,964 (4,710,204 , 4,975,723)	5,227,385 (5,051,999 , 5,402,772)	
\$25,000 under \$30,000	79,118 (61,837 , 96,398)	42,069 (29,833 , 54,305)	5,421,859 (5,281,669 , 5,562,049)	8,023,629 (7,781,619 , 8,265,638)	
\$30,000 under \$40,000	99,641 (80,742 , 118,541)	74,164 (55,488 , 92,839)	11,443,192 (11,245,137 , 11,641,247)	24,178,251 (23,700,018 , 24,656,484)	
\$40,000 under \$50,000	85,099 (67,438 , 102,761)	94,043 (66,158 , 121,927)	10,578,533 (10,386,266 , 10,770,800)	31,293,955 (30,656,212 , 31,931,697)	
\$50,000 under \$75,000	135,853 (113,997 , 157,709)	146,771 (115,309 , 178,232)	20,261,776 (20,041,069 , 20,482,482)	97,879,169 (96,632,312 , 99,126,026)	
\$75,000 under \$100,000	57,336 (43,484 , 71,189)	64,755 (43,397 , 86,113)	13,843,478 (13,648,594 , 14,038,363)	107,246,515 (105,517,512 , 108,975,518)	
\$100,000 under \$200,000	26,426 (18,024 , 34,827)	48,202 (27,464 , 68,939)	22,210,937 (22,065,778 , 22,356,096)	349,607,026 (346,741,717 , 352,472,334)	
\$200,000 under \$500,000	83 (83 , 83)	78 (78 , 78)	7,602,395 (7,535,447 , 7,669,343)	382,258,785 (379,081,645 , 385,435,925)	
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	1,236,997 (1,219,516 , 1,254,477)	202,632,628 (199,730,525 , 205,534,731)	
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)	272,477 (267,654 , 277,299)	89,676,361 (88,013,540 , 91,339,183)	
\$1,500,000 under \$2,000,000	0 (0 , 0)	0 (0 , 0)	108,844 (106,952 , 110,737)	53,207,885 (52,187,333 , 54,228,437)	
\$2,000,000 under \$5,000,000	0 (0 , 0)	0 (0 , 0)	157,885 (156,553 , 159,216)	135,221,196 (134,141,361 , 136,301,031)	
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)	40,547 (40,131 , 40,963)	79,527,454 (78,725,903 , 80,329,005)	
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	26,564 (26,564 , 26,564)	212,945,855 (212,945,855 , 212,945,855)	
Taxable returns, total	0 (0 , 0)	0 (0 , 0)	102,960,476 (102,637,928 , 103,283,024)	1,778,409,876 (1,774,100,445 , 1,782,719,308)	
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	4,612 (2,322 , 6,903)	175,903 (152,173 , 199,633)	
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	191,766 (164,687 , 218,846)	34,081 (27,477 , 40,686)	
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	279,212 (246,493 , 311,931)	146,584 (124,629 , 168,538)	
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	1,640,321 (1,561,711 , 1,718,931)	533,784 (482,666 , 584,901)	
\$15,000 under \$20,000	0 (0 , 0)	0 (0 , 0)	4,241,209 (4,116,586 , 4,365,832)	2,555,634 (2,446,882 , 2,664,386)	
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	4,546,818 (4,418,043 , 4,675,594)	4,776,693 (4,614,419 , 4,938,966)	
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	5,222,233 (5,084,540 , 5,359,926)	7,679,273 (7,445,746 , 7,912,799)	
\$30,000 under \$40,000	0 (0 , 0)	0 (0 , 0)	11,175,808 (10,979,885 , 11,371,731)	23,550,606 (23,080,659 , 24,020,553)	
\$40,000 under \$50,000	0 (0 , 0)	0 (0 , 0)	10,374,914 (10,184,286 , 10,565,541)	30,753,987 (30,123,370 , 31,384,604)	
\$50,000 under \$75,000	0 (0 , 0)	0 (0 , 0)	19,932,175 (19,712,767 , 20,151,583)	96,682,091 (95,444,995 , 97,919,187)	
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)	13,735,959 (13,541,673 , 13,930,244)	106,737,166 (105,010,616 , 108,463,716)	
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)	22,172,651 (22,027,485 , 22,317,817)	349,342,058 (346,476,310 , 352,207,806)	
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	7,599,782 (7,532,833 , 7,666,732)	382,234,936 (379,057,740 , 385,412,133)	
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	1,236,779 (1,219,298 , 1,254,259)	202,630,068 (199,727,965 , 205,532,171)	
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	606,237 (601,338 , 611,136)	570,577,013 (568,587,401 , 572,566,625)	
Non-taxable returns, total	1,619,129 (1,544,074 , 1,694,167)	1,121,483 (1,048,033 , 1,194,881)	4,584,818 (4,466,691 , 4,702,944)	6,766,694 (6,465,818 , 7,067,570)	

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Total			Tax payments			Income tax withheld	
	Number of returns (88)	Amount (89)	Number of returns (90)	Amount (91)	Number of returns (90)	Amount (91)		
All returns, total	143,609,638	(143,353,469 , 143,865,807)	1,924,131,698	(1,919,352,416 , 1,928,910,980)	140,126,721	(139,858,564 , 140,394,878)	1,331,767,098	(1,327,267,514 , 1,336,266,683)
No adjusted gross income	845,147	(804,390 , 885,904)	9,104,290	(8,733,204 , 9,475,377)	719,675	(681,545 , 757,805)	4,436,238	(4,232,157 , 4,640,320)
\$1 under \$5,000	5,440,534	(5,300,714 , 5,580,355)	1,914,735	(1,759,835 , 2,069,635)	5,270,420	(5,132,701 , 5,408,138)	1,630,519	(1,492,966 , 1,768,072)
\$5,000 under \$10,000	7,369,260	(7,208,098 , 7,530,421)	4,251,712	(4,077,694 , 4,425,730)	7,204,705	(7,045,243 , 7,364,168)	3,871,680	(3,722,375 , 4,020,986)
\$10,000 under \$15,000	8,235,451	(8,065,801 , 8,405,101)	7,476,095	(7,236,073 , 7,716,118)	8,022,810	(7,855,164 , 8,190,456)	6,928,153	(6,718,003 , 7,138,302)
\$15,000 under \$20,000	8,363,199	(8,192,111 , 8,534,286)	10,499,834	(10,210,159 , 10,789,512)	8,201,517	(8,031,977 , 8,371,057)	9,886,369	(9,623,218 , 10,149,521)
\$20,000 under \$25,000	8,589,515	(8,416,074 , 8,762,956)	14,198,773	(13,817,695 , 14,579,852)	8,458,636	(8,286,416 , 8,630,856)	13,458,197	(13,123,155 , 13,793,239)
\$25,000 under \$30,000	8,735,170	(8,560,253 , 8,910,087)	18,199,506	(17,758,181 , 18,640,832)	8,612,534	(8,438,764 , 8,786,304)	17,358,765	(16,946,756 , 17,770,774)
\$30,000 under \$40,000	15,830,067	(15,602,814 , 16,057,320)	44,164,322	(43,421,865 , 44,906,779)	15,602,391	(15,376,608 , 15,828,175)	42,713,323	(41,999,344 , 43,427,303)
\$40,000 under \$50,000	12,664,757	(12,456,468 , 12,873,047)	49,245,265	(48,336,525 , 50,154,045)	12,444,215	(12,237,575 , 12,650,855)	47,363,598	(46,486,911 , 48,240,285)
\$50,000 under \$75,000	21,939,944	(21,715,333 , 22,164,554)	132,261,864	(130,690,257 , 133,833,470)	21,494,747	(21,271,433 , 21,718,061)	125,292,946	(123,800,177 , 126,785,515)
\$75,000 under \$100,000	14,129,361	(13,933,280 , 14,325,443)	131,863,698	(129,780,820 , 133,946,575)	13,823,944	(13,629,478 , 14,018,409)	123,410,935	(121,447,558 , 125,374,313)
\$100,000 under \$200,000	22,129,260	(21,984,006 , 22,274,514)	376,659,971	(373,483,867 , 379,836,075)	21,519,275	(21,371,655 , 21,666,896)	339,677,855	(336,673,689 , 342,682,026)
\$200,000 under \$500,000	7,516,212	(7,449,154 , 7,583,270)	369,269,016	(365,834,691 , 372,703,341)	7,140,880	(7,073,374 , 7,208,386)	291,559,352	(288,560,778 , 294,557,926)
\$500,000 under \$1,000,000	1,221,581	(1,204,125 , 1,239,037)	187,388,959	(184,533,282 , 190,244,637)	1,099,888	(1,082,678 , 1,117,098)	116,327,219	(114,067,630 , 118,586,809)
\$1,000,000 under \$1,500,000	269,147	(264,338 , 273,955)	82,739,454	(81,100,566 , 84,378,342)	234,391	(229,726 , 239,056)	40,690,819	(39,562,671 , 41,818,967)
\$1,500,000 under \$2,000,000	107,799	(105,910 , 109,687)	50,142,266	(49,245,554 , 51,038,977)	91,752	(89,936 , 93,568)	20,906,115	(20,325,309 , 21,490,921)
\$2,000,000 under \$5,000,000	156,560	(155,231 , 157,888)	131,101,737	(129,984,797 , 132,218,677)	130,310	(129,024 , 131,597)	49,362,508	(48,628,749 , 50,096,266)
\$5,000,000 under \$10,000,000	40,243	(39,828 , 40,658)	79,386,041	(78,552,790 , 80,219,293)	33,040	(32,649 , 33,430)	26,022,161	(25,518,060 , 26,526,262)
\$10,000,000 or more	26,432	(26,432 , 26,432)	224,264,139	(224,264,139 , 224,264,139)	21,591	(21,591 , 21,591)	50,868,446	(50,868,446 , 50,868,446)
Taxable returns, total	99,997,177	(99,671,924 , 100,322,431)	1,848,751,276	(1,843,904,531 , 1,853,598,020)	97,650,300	(97,320,302 , 97,980,298)	1,267,391,304	(1,262,823,774 , 1,271,958,835)
No adjusted gross income	2,919	(1,794 , 4,044)	348,592	(303,747 , 393,437)	2,347	(1,303 , 3,391)	88,528	(53,300 , 123,755)
\$1 under \$5,000	93,593	(74,715 , 112,470)	51,603	(36,332 , 66,874)	85,568	(67,471 , 103,665)	43,887	(30,218 , 57,555)
\$5,000 under \$10,000	202,626	(174,760 , 230,492)	152,900	(122,670 , 183,131)	191,621	(164,490 , 218,752)	132,292	(105,408 , 159,176)
\$10,000 under \$15,000	1,448,047	(1,374,120 , 1,521,974)	1,403,142	(1,316,269 , 1,490,016)	1,426,137	(1,352,756 , 1,499,518)	1,357,314	(1,273,179 , 1,441,448)
\$15,000 under \$20,000	3,828,015	(3,709,406 , 3,946,623)	5,116,850	(4,924,833 , 5,308,866)	3,770,893	(3,653,152 , 3,888,635)	4,907,315	(4,725,819 , 5,088,810)
\$20,000 under \$25,000	4,243,033	(4,118,450 , 4,367,615)	7,644,781	(7,387,686 , 7,901,877)	4,180,897	(4,057,197 , 4,304,598)	7,346,312	(7,101,722 , 7,590,902)
\$25,000 under \$30,000	4,966,247	(4,831,837 , 5,100,656)	11,442,968	(11,091,125 , 11,794,812)	4,907,522	(4,773,860 , 5,041,184)	11,053,254	(10,714,000 , 11,392,508)
\$30,000 under \$40,000	10,776,447	(10,583,832 , 10,969,062)	32,848,799	(32,194,603 , 33,502,994)	10,630,403	(10,438,995 , 10,821,812)	31,899,054	(31,262,664 , 32,535,445)
\$40,000 under \$50,000	10,115,701	(9,927,268 , 10,304,133)	41,751,456	(40,904,951 , 42,597,961)	9,953,973	(9,766,937 , 10,141,008)	40,373,986	(39,551,436 , 41,196,535)
\$50,000 under \$75,000	19,523,466	(19,305,417 , 19,741,515)	122,143,181	(120,604,979 , 123,681,384)	19,146,158	(18,929,412 , 19,362,905)	116,252,308	(114,773,839 , 117,730,777)
\$75,000 under \$100,000	13,535,709	(13,342,404 , 13,729,014)	127,651,494	(125,600,228 , 129,702,761)	13,261,881	(13,070,082 , 13,453,680)	120,137,405	(118,183,966 , 122,090,845)
\$100,000 under \$200,000	21,930,802	(21,784,844 , 22,076,759)	374,194,371	(371,014,400 , 377,374,703)	21,346,200	(21,198,070 , 21,494,330)	338,162,124	(335,152,918 , 341,171,330)
\$200,000 under \$500,000	7,509,359	(7,442,296 , 7,576,421)	369,056,608	(365,622,313 , 372,490,902)	7,136,104	(7,068,596 , 7,203,611)	291,486,087	(288,487,507 , 294,484,667)
\$500,000 under \$1,000,000	1,221,192	(1,203,736 , 1,238,648)	187,360,204	(184,504,542 , 190,215,866)	1,099,615	(1,082,405 , 1,116,825)	116,319,506	(114,059,916 , 118,579,095)
\$1,000,000 or more	600,024	(595,132 , 604,915)	567,584,324	(565,611,551 , 569,557,098)	510,960	(508,139 , 515,822)	187,831,934	(186,363,426 , 189,300,441)
Nontaxable returns, total	43,612,461	(43,292,981 , 43,931,940)	75,380,422	(74,285,226 , 76,475,619)	42,476,421	(42,159,503 , 42,793,339)	64,375,794	(63,501,953 , 65,249,635)

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 2020 (Filing Year 2021)—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 (92)	Amount (93)	Number of returns (94)	Amount (95)
All returns, total	118,598,959 (118,258,714 , 118,939,203)	1,124,951,133 (1,120,256,715 , 1,129,645,551)	44,773,634 (44,435,234 , 45,112,033)	159,906,062 (157,810,083 , 162,002,040)
No adjusted gross income	408,720 (382,916 , 434,524)	2,659,818 (2,488,631 , 2,831,005)	334,027 (304,689 , 363,364)	670,643 (573,234 , 768,052)
\$1 under \$5,000	4,314,856 (4,189,573 , 4,440,139)	798,148 (697,257 , 899,038)	866,461 (809,327 , 923,596)	715,638 (640,740 , 790,535)
\$5,000 under \$10,000	5,843,820 (5,699,149 , 5,988,491)	2,163,520 (2,088,166 , 2,258,873)	1,622,367 (1,544,228 , 1,700,505)	1,507,474 (1,400,934 , 1,614,014)
\$10,000 under \$15,000	6,341,070 (6,190,645 , 6,491,495)	4,113,480 (3,964,551 , 4,262,409)	2,448,693 (2,353,199 , 2,544,188)	2,503,023 (2,368,616 , 2,637,430)
\$15,000 under \$20,000	6,597,100 (6,443,799 , 6,750,401)	6,398,485 (6,204,488 , 6,592,481)	2,661,293 (2,561,671 , 2,760,915)	3,051,860 (2,899,328 , 3,204,393)
\$20,000 under \$25,000	6,981,973 (6,824,533 , 7,139,414)	9,321,676 (9,057,564 , 9,585,788)	2,825,889 (2,723,170 , 2,928,607)	3,609,706 (3,434,151 , 3,785,261)
\$25,000 under \$30,000	7,359,211 (7,197,882 , 7,520,540)	12,923,849 (12,586,644 , 13,261,055)	2,678,951 (2,578,838 , 2,779,064)	3,847,678 (3,648,822 , 4,046,535)
\$30,000 under \$40,000	13,426,771 (13,215,882 , 13,637,661)	33,316,836 (32,703,697 , 33,929,974)	4,719,234 (4,587,387 , 4,851,081)	7,732,150 (7,435,622 , 8,028,678)
\$40,000 under \$50,000	10,731,624 (10,538,778 , 10,924,470)	38,092,200 (37,325,487 , 38,858,913)	3,660,013 (3,543,519 , 3,776,506)	7,730,624 (7,388,150 , 8,073,098)
\$50,000 under \$75,000	18,202,480 (17,986,471 , 18,418,489)	100,381,625 (99,005,852 , 101,757,398)	7,032,289 (6,880,719 , 7,183,859)	21,199,605 (20,549,135 , 21,850,075)
\$75,000 under \$100,000	11,673,404 (11,489,753 , 11,857,054)	98,045,542 (96,273,966 , 99,817,119)	5,189,128 (5,066,099 , 5,322,158)	22,072,398 (21,266,729 , 22,878,067)
\$100,000 under \$200,000	18,710,794 (18,551,536 , 18,870,052)	278,008,662 (274,976,211 , 281,041,113)	8,142,036 (7,996,871 , 8,287,201)	53,844,547 (52,333,263 , 55,355,830)
\$200,000 under \$500,000	6,510,364 (6,442,516 , 6,578,212)	258,401,732 (255,488,084 , 261,315,380)	2,256,166 (2,206,558 , 2,305,774)	25,463,372 (24,534,622 , 26,392,122)
\$500,000 under \$1,000,000	1,023,796 (1,006,808 , 1,040,785)	107,993,104 (105,818,455 , 110,167,752)	237,445 (227,821 , 247,069)	3,583,720 (3,230,899 , 3,936,541)
\$1,000,000 under \$1,500,000	217,589 (213,012 , 222,165)	38,017,339 (36,934,789 , 39,099,889)	46,218 (43,819 , 48,618)	875,892 (730,386 , 1,021,398)
\$1,500,000 under \$2,000,000	85,350 (83,574 , 87,126)	19,492,029 (18,935,083 , 20,048,974)	17,732 (16,922 , 18,542)	352,277 (295,664 , 408,889)
\$2,000,000 under \$5,000,000	120,652 (119,388 , 121,917)	45,974,648 (45,272,348 , 46,676,948)	25,309 (24,642 , 25,976)	534,542 (466,792 , 602,291)
\$5,000,000 under \$10,000,000	30,161 (29,782 , 30,540)	23,902,535 (23,421,570 , 24,383,499)	6,385 (6,196 , 6,575)	271,127 (230,805 , 311,449)
\$10,000,000 or more	19,223 (19,223 , 19,223)	44,945,906 (44,945,906 , 44,945,906)	3,997 (3,997 , 3,997)	339,786 (339,786 , 339,786)
Taxable returns, total	82,741,428 (82,390,305 , 83,092,551)	1,077,042,490 (1,072,320,159 , 1,081,764,822)	33,400,288 (33,104,933 , 33,695,642)	146,031,204 (143,955,682 , 148,106,726)
No adjusted gross income	1,785 (852 , 2,717)	70,836 (36,581 , 105,090)	531 (58 , 1,005)	2,808 (1,422 , 4,193)
\$1 under \$5,000	55,533 (40,962 , 70,103)	5,670 (3,579 , 7,761)	50,060 (36,195 , 63,925)	36,500 (23,880 , 49,121)
\$5,000 under \$10,000	142,463 (119,062 , 165,865)	27,811 (21,421 , 34,202)	103,229 (83,317 , 123,141)	102,434 (77,438 , 127,429)
\$10,000 under \$15,000	1,155,220 (1,089,062 , 1,221,377)	841,672 (783,676 , 899,668)	422,815 (382,674 , 462,955)	429,680 (378,314 , 481,045)
\$15,000 under \$20,000	2,939,952 (2,835,485 , 3,044,418)	3,129,607 (2,999,038 , 3,260,175)	1,278,653 (1,209,119 , 1,348,187)	1,452,289 (1,350,936 , 1,553,642)
\$20,000 under \$25,000	3,375,939 (3,264,287 , 3,487,591)	5,088,306 (4,897,156 , 5,279,455)	1,418,253 (1,345,086 , 1,491,420)	1,853,720 (1,729,921 , 1,977,519)
\$25,000 under \$30,000	4,092,367 (3,969,847 , 4,214,888)	8,146,509 (7,870,062 , 8,422,955)	1,565,940 (1,489,080 , 1,642,800)	2,420,078 (2,257,828 , 2,582,328)
\$30,000 under \$40,000	8,824,953 (8,649,573 , 9,000,334)	24,454,990 (23,914,377 , 24,995,602)	3,416,642 (3,303,884 , 3,529,429)	5,978,285 (5,710,919 , 6,245,651)
\$40,000 under \$50,000	8,414,761 (8,241,999 , 8,587,523)	32,171,681 (31,453,923 , 32,889,439)	3,023,926 (2,917,756 , 3,130,096)	6,790,269 (6,466,194 , 7,114,343)
\$50,000 under \$75,000	16,000,480 (15,792,950 , 16,208,009)	92,485,500 (91,129,516 , 93,841,484)	6,422,192 (6,276,562 , 6,567,822)	20,199,017 (19,556,671 , 20,841,363)
\$75,000 under \$100,000	11,162,234 (10,981,523 , 11,342,945)	95,181,595 (93,421,289 , 96,941,901)	5,023,678 (4,892,552 , 5,154,805)	21,728,617 (20,926,198 , 22,531,035)
\$100,000 under \$200,000	18,571,831 (18,412,495 , 18,731,168)	276,775,144 (273,741,488 , 279,808,791)	8,082,516 (7,937,671 , 8,227,361)	53,634,727 (52,124,273 , 55,145,180)
\$200,000 under \$500,000	6,507,400 (6,439,552 , 6,575,248)	258,347,089 (255,433,437 , 261,260,740)	2,254,846 (2,205,238 , 2,304,545)	25,453,620 (24,524,870 , 26,382,370)
\$500,000 under \$1,000,000	1,023,605 (1,006,617 , 1,040,594)	107,988,311 (105,813,663 , 110,162,960)	237,387 (227,763 , 247,011)	3,582,821 (3,230,000 , 3,935,642)
\$1,000,000 or more	472,905 (468,122 , 477,688)	172,327,770 (170,916,909 , 173,738,630)	99,621 (97,019 , 102,223)	2,366,340 (2,191,563 , 2,541,118)
Non-taxable returns, total	35,857,531 (35,554,666 , 36,160,395)	47,908,643 (47,144,178 , 48,673,107)	11,373,346 (11,175,683 , 11,571,009)	13,874,857 (13,509,978 , 14,239,737)

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 2020 (Filing Year 2021)—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 withheld from other forms		Estimated tax payments	
	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)
All returns, total	4,969,138 (4,889,713 , 5,048,563)	12,309,272 (11,929,753 , 12,688,791)	9,783,673 (9,635,317 , 9,932,028)	417,829,370 (414,791,843 , 420,866,898)
No adjusted gross income	20,611 (15,628 , 25,594)	35,682 (27,030 , 44,335)	152,898 (136,786 , 169,010)	4,058,659 (3,809,408 , 4,307,909)
\$1 under \$5,000	32,408 (21,299 , 43,517)	17,146 (7,885 , 26,407)	107,747 (88,163 , 127,332)	208,596 (154,771 , 262,421)
\$5,000 under \$10,000	34,277 (22,942 , 45,613)	24,458 (11,802 , 37,114)	111,840 (91,683 , 131,996)	261,520 (198,881 , 324,158)
\$10,000 under \$15,000	54,064 (39,734 , 68,394)	38,753 (23,475 , 54,031)	161,245 (136,986 , 185,505)	426,711 (321,248 , 532,174)
\$15,000 under \$20,000	43,989 (31,053 , 56,924)	69,150 (35,043 , 103,257)	161,658 (137,190 , 186,125)	505,018 (396,405 , 613,631)
\$20,000 under \$25,000	40,573 (28,256 , 52,889)	50,023 (31,382 , 68,664)	180,933 (155,133 , 206,733)	646,008 (497,582 , 794,434)
\$25,000 under \$30,000	49,238 (35,514 , 62,962)	68,849 (44,127 , 93,572)	193,494 (166,807 , 220,180)	736,405 (597,886 , 874,925)
\$30,000 under \$40,000	87,326 (69,077 , 105,574)	126,079 (81,287 , 170,871)	328,071 (293,595 , 362,547)	1,234,259 (1,051,668 , 1,416,851)
\$40,000 under \$50,000	75,415 (58,476 , 92,355)	146,094 (100,843 , 191,345)	406,462 (367,943 , 444,982)	1,676,543 (1,465,951 , 1,887,134)
\$50,000 under \$75,000	156,766 (132,541 , 180,990)	436,884 (332,233 , 541,534)	1,212,016 (1,146,677 , 1,277,355)	6,404,341 (5,930,696 , 6,877,985)
\$75,000 under \$100,000	114,692 (93,964 , 135,420)	445,550 (323,974 , 567,126)	1,088,192 (1,007,141 , 1,129,243)	7,797,212 (7,162,582 , 8,431,842)
\$100,000 under \$200,000	359,319 (324,429 , 394,209)	992,797 (749,271 , 1,236,324)	2,723,558 (2,635,723 , 2,811,392)	33,337,598 (31,983,917 , 34,691,279)
\$200,000 under \$500,000	2,773,534 (2,724,442 , 2,822,626)	2,556,328 (2,380,036 , 2,732,619)	1,945,589 (1,904,426 , 1,986,753)	65,883,926 (64,033,134 , 67,734,718)
\$500,000 under \$1,000,000	776,431 (760,546 , 792,315)	2,380,688 (2,264,041 , 2,497,336)	601,672 (587,894 , 615,451)	57,625,939 (56,052,790 , 59,199,089)
\$1,000,000 under \$1,500,000	160,353 (156,187 , 164,519)	1,002,383 (928,483 , 1,076,283)	175,551 (171,354 , 179,747)	32,840,813 (31,863,629 , 33,817,997)
\$1,500,000 under \$2,000,000	62,098 (60,507 , 63,689)	493,147 (473,062 , 513,232)	77,186 (75,605 , 78,767)	22,168,033 (21,651,030 , 22,685,036)
\$2,000,000 under \$5,000,000	89,474 (88,320 , 90,627)	1,259,054 (1,215,342 , 1,302,766)	119,991 (118,760 , 121,223)	59,331,604 (58,613,371 , 60,049,836)
\$5,000,000 under \$10,000,000	23,100 (22,757 , 23,442)	669,466 (637,449 , 701,482)	32,798 (32,414 , 33,182)	35,385,241 (34,879,246 , 35,891,236)
\$10,000,000 or more	15,472 (15,472 , 15,472)	1,496,740 (1,496,740 , 1,496,740)	22,771 (22,771 , 22,771)	87,300,945 (87,300,945 , 87,300,945)
Taxable returns, total	4,717,461 (4,643,668 , 4,791,254)	12,057,177 (11,680,209 , 12,434,145)	8,637,357 (8,500,340 , 8,774,373)	408,317,629 (405,329,072 , 411,306,187)
No adjusted gross income	** 1,332 (-632 , 3,296)	** 4,151 (1,286 , 7,015)	889 (459 , 1,319)	166,895 (153,126 , 180,665)
\$1 under \$5,000	**	**	* 5,482 (1,218 , 9,746)	* 6,254 (-252 , 12,760)
\$5,000 under \$10,000	**	**	10,086 (3,967 , 16,204)	13,448 (2,510 , 24,386)
\$10,000 under \$15,000	* 9,020 (3,130 , 14,909)	* 6,473 (90 , 12,856)	19,134 (10,656 , 27,612)	27,807 (13,910 , 41,705)
\$15,000 under \$20,000	26,805 (16,709 , 36,902)	51,313 (19,934 , 82,692)	72,342 (55,766 , 88,917)	172,644 (117,320 , 227,968)
\$20,000 under \$25,000	16,371 (8,496 , 24,245)	21,512 (8,898 , 34,125)	93,901 (75,079 , 112,724)	266,889 (194,469 , 338,909)
\$25,000 under \$30,000	34,060 (22,619 , 45,502)	50,718 (29,170 , 72,266)	112,673 (92,209 , 133,136)	349,461 (268,294 , 430,628)
\$30,000 under \$40,000	61,488 (46,136 , 76,840)	105,542 (62,540 , 148,544)	237,738 (208,111 , 267,366)	832,039 (697,803 , 966,276)
\$40,000 under \$50,000	63,441 (47,826 , 79,056)	136,718 (92,056 , 181,380)	332,381 (297,274 , 367,488)	1,252,052 (1,074,200 , 1,429,905)
\$50,000 under \$75,000	141,376 (118,248 , 164,504)	413,459 (310,263 , 516,654)	1,101,138 (1,038,613 , 1,163,664)	5,438,219 (5,032,920 , 5,843,518)
\$75,000 under \$100,000	111,038 (90,603 , 131,474)	438,282 (317,033 , 559,531)	1,004,649 (945,210 , 1,064,087)	6,930,282 (6,368,896 , 7,491,667)
\$100,000 under \$200,000	353,577 (318,883 , 388,270)	977,288 (734,457 , 1,220,120)	2,674,326 (2,587,080 , 2,761,571)	32,474,460 (31,136,651 , 33,812,269)
\$200,000 under \$500,000	2,772,170 (2,723,079 , 2,821,260)	2,551,833 (2,375,541 , 2,728,124)	1,942,861 (1,901,699 , 1,984,022)	65,771,352 (63,920,613 , 67,622,091)
\$500,000 under \$1,000,000	776,320 (760,435 , 792,204)	2,379,667 (2,263,020 , 2,496,315)	601,539 (587,761 , 615,318)	57,615,363 (56,042,213 , 59,188,512)
\$1,000,000 or more	350,464 (346,025 , 354,903)	4,920,222 (4,827,227 , 5,013,217)	428,219 (423,817 , 432,620)	237,000,664 (235,701,130 , 238,300,197)
Nontaxable returns, total	251,677 (222,115 , 281,239)	252,095 (207,906 , 296,284)	1,146,316 (1,065,599 , 1,207,034)	9,511,741 (8,926,935 , 10,096,546)

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 2020 (Filing Year 2021)—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 (100)	Payments with request for extension of filing time	Amount (101)	Number of returns (102)	Excess Social Security taxes withheld
All returns, total	1,997,601 (1,543,167, 1,652,096)	169,512,965 (166,346,778, 170,679,152)	1,567,700 (1,532,487, 1,642,913)	3,630,524 (3,501,528, 3,759,519)	
No adjusted gross income	22,637 (16,433, 28,841)	568,790 (436,633, 700,947)	7,621 (6,098, 9,144)	23,591 (18,903, 28,278)	
\$1 under \$5,000	21,112 (12,240, 29,983)	57,919 (16,662, 99,176)	3,453 (-1, 6,907)	771 (-439, 1,980)	
\$5,000 under \$10,000	28,225 (17,911, 38,538)	55,012 (26,862, 83,162)	* 1,011 (-951, 2,972)	* 70 (-19, 160)	
\$10,000 under \$15,000	20,752 (12,029, 29,475)	40,525 (19,883, 61,167)	* 1,004 (-957, 2,966)	* 10 (8, 12)	
\$15,000 under \$20,000	20,290 (11,692, 28,888)	53,499 (24,308, 82,690)	* 3,025 (-373, 6,423)	* 50 (-3, 104)	
\$20,000 under \$25,000	14,034 (6,847, 21,221)	31,266 (13,399, 49,133)	3,174 (-233, 6,582)	169 (-34, 372)	
\$25,000 under \$30,000	18,149 (10,104, 26,193)	50,298 (21,383, 79,213)	* 3,068 (-347, 6,483)	* 129 (-29, 287)	
\$30,000 under \$40,000	44,302 (31,811, 56,793)	132,089 (85,817, 178,361)	6,156 (1,346, 10,966)	155 (-21, 331)	
\$40,000 under \$50,000	36,889 (25,450, 48,328)	113,061 (53,497, 172,626)	4,333 (351, 8,316)	1,907 (-882, 4,695)	
\$50,000 under \$75,000	112,117 (92,066, 132,168)	435,444 (331,361, 539,527)	8,814 (3,452, 14,176)	4,287 (612, 7,961)	
\$75,000 under \$100,000	118,304 (86,086, 138,521)	539,758 (415,891, 663,624)	13,783 (7,100, 20,467)	9,122 (2,717, 15,527)	
\$100,000 under \$200,000	317,422 (266,931, 347,914)	2,803,653 (2,468,945, 3,138,362)	534,300 (490,721, 577,879)	594,882 (528,036, 661,728)	
\$200,000 under \$500,000	421,184 (401,084, 441,284)	9,672,323 (9,090,921, 10,253,725)	789,859 (759,168, 820,550)	2,008,416 (1,908,382, 2,108,449)	
\$500,000 under \$1,000,000	197,423 (189,098, 205,748)	12,760,147 (12,135,955, 13,384,338)	140,240 (132,559, 147,921)	622,715 (577,844, 667,586)	
\$1,000,000 under \$1,500,000	69,908 (67,070, 72,747)	9,049,065 (8,587,848, 9,510,283)	30,148 (28,150, 32,146)	150,714 (137,821, 163,607)	
\$1,500,000 under \$2,000,000	35,129 (34,021, 36,238)	6,987,163 (6,724,290, 7,250,035)	12,215 (11,475, 12,955)	63,832 (58,822, 68,842)	
\$2,000,000 under \$5,000,000	62,024 (61,071, 62,976)	22,278,046 (21,872,475, 22,683,616)	17,799 (17,231, 18,367)	102,063 (96,467, 107,659)	
\$5,000,000 under \$10,000,000	20,758 (20,441, 21,075)	17,937,425 (17,620,640, 18,254,209)	4,667 (4,503, 4,831)	28,274 (26,989, 29,550)	
\$10,000,000 or more	16,943 (16,943, 16,943)	85,947,483 (85,947,483, 85,947,483)	3,030 (3,030, 3,030)	19,366 (19,366, 19,366)	
Taxable returns, total	1,446,598 (1,396,676, 1,496,520)	168,502,395 (167,347,884, 169,656,907)	1,560,345 (1,505,704, 1,614,986)	3,693,873 (3,465,129, 3,722,616)	
No adjusted gross income	385 (289, 480)	92,538 (72,201, 112,875)	73 (53, 93)	381 (267, 495)	
\$1 under \$5,000	* 4,006 (83, 7,930)	* 1,462 (-88, 3,012)	0 (0, 0)	0 (0, 0)	
\$5,000 under \$10,000	* 6,007 (1,203, 10,811)	* 7,161 (510, 13,811)	0 (0, 0)	0 (0, 0)	
\$10,000 under \$15,000	* 7,084 (1,843, 12,325)	* 12,920 (321, 25,519)	0 (0, 0)	0 (0, 0)	
\$15,000 under \$20,000	10,022 (3,879, 16,165)	26,740 (4,557, 48,922)	** 5,005 (620, 9,390)	** 5 (1, 9)	
\$20,000 under \$25,000	4,702 (614, 8,791)	5,671 (0, 11,342)	**	**	
\$25,000 under \$30,000	12,537 (5,852, 19,223)	24,899 (7,938, 41,860)	* 3,019 (-396, 6,433)	* 56 (-50, 162)	
\$30,000 under \$40,000	30,834 (20,322, 41,347)	79,391 (45,972, 112,810)	* 4,006 (83, 7,930)	* 5 (1, 9)	
\$40,000 under \$50,000	25,719 (16,138, 35,300)	70,019 (37,310, 102,727)	* 3,004 (-394, 6,402)	* 3 (0, 6)	
\$50,000 under \$75,000	98,428 (79,518, 117,337)	364,343 (266,728, 461,958)	4,470 (483, 8,458)	989 (-674, 2,652)	
\$75,000 under \$100,000	112,098 (92,318, 131,879)	494,128 (373,597, 614,659)	10,729 (4,720, 16,738)	5,623 (1,061, 10,185)	
\$100,000 under \$200,000	312,434 (282,048, 342,820)	2,726,569 (2,393,295, 3,059,843)	532,305 (488,778, 575,832)	591,990 (525,206, 658,774)	
\$200,000 under \$500,000	420,221 (400,131, 440,312)	9,646,582 (9,065,369, 10,227,794)	789,651 (758,960, 820,342)	2,007,939 (1,907,906, 2,107,973)	
\$500,000 under \$1,000,000	197,374 (189,049, 205,699)	12,753,955 (12,129,832, 13,378,079)	140,233 (132,552, 147,914)	622,684 (577,823, 667,565)	
\$1,000,000 or more	204,746 (201,620, 207,871)	142,196,017 (141,484,924, 142,907,110)	67,849 (65,651, 70,047)	364,188 (349,267, 379,110)	
Non-taxable returns, total	151,004 (129,138, 172,869)	1,010,570 (843,636, 1,177,504)	27,355 (19,364, 35,346)	36,651 (28,249, 45,053)	

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 2020 (Filing Year 2021)—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		Credit for Federal tax on gasoline and special fuels		Deferral for certain Schedule H or SE filers	
	Number of returns (104)	Amount (105)	Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)
All returns, total	292,191 (261,956 , 322,427)	166,650 (132,170 , 201,131)			863,595 (809,236 , 917,954)	940,901 (860,531 , 1,021,271)
No adjusted gross income	18,986 (13,863 , 24,109)	10,867 (8,030 , 13,704)			7,868 (3,900 , 11,837)	5,665 (3,470 , 7,860)
\$1 under \$5,000	11,284 (4,720 , 17,847)	7,041 (1,982 , 12,100)			60,908 (45,707 , 76,109)	9,660 (6,735 , 12,584)
\$5,000 under \$10,000	22,224 (13,120 , 31,328)	18,661 (5,750 , 31,572)			82,815 (65,089 , 100,541)	25,111 (18,974 , 31,247)
\$10,000 under \$15,000	27,025 (16,959 , 37,092)	31,964 (8,289 , 55,640)			102,526 (82,789 , 122,263)	47,433 (36,895 , 57,971)
\$15,000 under \$20,000	17,275 (9,190 , 25,359)	17,275 (9,190 , 25,359)			70,026 (53,721 , 86,332)	45,286 (33,182 , 57,391)
\$20,000 under \$25,000	19,910 (11,301 , 28,518)	16,406 (4,648 , 28,164)			56,285 (41,684 , 70,886)	40,523 (27,637 , 53,408)
\$25,000 under \$30,000	17,624 (9,493 , 25,756)	11,227 (4,819 , 17,634)			43,899 (30,989 , 56,809)	35,203 (22,488 , 47,918)
\$30,000 under \$40,000	32,318 (21,581 , 43,054)	20,811 (7,672 , 33,949)			72,715 (56,248 , 89,182)	63,679 (45,605 , 81,754)
\$40,000 under \$50,000	23,882 (14,647 , 33,118)	9,845 (4,882 , 14,808)			65,761 (50,042 , 81,481)	80,332 (56,034 , 104,630)
\$50,000 under \$75,000	37,407 (26,315 , 48,499)	9,181 (5,191 , 13,171)			86,117 (68,383 , 103,850)	114,663 (84,722 , 144,605)
\$75,000 under \$100,000	19,804 (12,026 , 27,582)	3,926 (2,042 , 5,811)			55,730 (41,461 , 70,000)	91,683 (61,169 , 122,198)
\$100,000 under \$200,000	30,188 (21,654 , 38,741)	6,381 (3,851 , 8,912)			108,353 (89,701 , 127,005)	229,906 (179,490 , 280,322)
\$200,000 under \$500,000	** 14,254 (11,434 , 17,074)	** 11,228 (9,363 , 13,095)			** 47,360 (40,347 , 54,375)	** 138,301 (114,175 , 162,426)
\$500,000 under \$1,000,000	**	**			**	**
\$1,000,000 under \$1,500,000	**	**			1,392 (970 , 1,814)	6,104 (2,615 , 9,593)
\$1,500,000 under \$2,000,000	**	**			538 (382 , 694)	1,898 (1,313 , 2,482)
\$2,000,000 under \$5,000,000	**	**			951 (817 , 1,086)	3,984 (3,234 , 4,734)
\$5,000,000 under \$10,000,000	**	**			222 (187 , 257)	809 (621 , 998)
\$10,000,000 or more	**	**			127 (127 , 127)	661 (661 , 661)
Taxable returns, total	126,634 (107,599 , 145,670)	47,994 (35,528 , 60,461)			411,190 (374,749 , 447,631)	650,927 (579,810 , 722,043)
No adjusted gross income	** 2,196 (-684 , -5,076)	** 1,526 (-539 , 3,592)			* 10 (5 , 15)	* 56 (15 , 97)
\$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	**	**			** 7,139 (1,951 , 12,328)	* 3,769 (742 , 6,795)
\$15,000 under \$20,000	* 5,291 (874 , 9,709)	* 647 (-270 , 1,564)			17,010 (8,933 , 25,087)	9,501 (4,316 , 14,686)
\$20,000 under \$25,000	* 4,011 (136 , 7,887)	* 7,239 (-2,341 , 16,819)			18,331 (9,988 , 26,674)	15,664 (7,874 , 23,454)
\$25,000 under \$30,000	12,978 (6,120 , 19,836)	* 3,234 (-325 , 6,793)			15,214 (7,587 , 22,842)	12,064 (4,455 , 19,674)
\$30,000 under \$40,000	14,988 (7,704 , 22,271)	3,837 (949 , 6,726)			38,962 (26,895 , 51,029)	34,471 (21,062 , 47,880)
\$40,000 under \$50,000	23,731 (14,878 , 32,584)	5,994 (2,004 , 9,983)			42,840 (30,154 , 55,526)	49,403 (30,278 , 68,528)
\$50,000 under \$75,000	18,755 (11,020 , 26,489)	2,989 (1,508 , 4,470)			66,809 (51,127 , 82,491)	80,236 (65,446 , 105,025)
\$75,000 under \$100,000	** 14,186 (11,365 , 17,005)	** 11,149 (9,284 , 13,016)			47,623 (34,368 , 60,878)	70,007 (44,033 , 95,982)
\$100,000 under \$200,000	**	**			106,692 (88,155 , 125,228)	224,148 (174,146 , 274,149)
\$200,000 under \$500,000	**	**			** 47,328 (40,315 , 54,343)	** 138,153 (114,028 , 162,279)
\$500,000 under \$1,000,000	**	**			**	**
\$1,000,000 or more	**	**			3,230 (2,759 , 3,701)	13,455 (9,835 , 17,076)
Nontaxable returns, total	165,557 (141,956 , 189,150)	118,656 (86,500 , 150,812)			452,405 (411,681 , 493,129)	289,974 (252,192 , 327,756)

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 2020 (Filing Year 2021)—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		Amount		Number of returns		Amount		Number of returns		Amount	
	(108)	(109)	(108)	(109)	(110)	(111)	(110)	(111)	(110)	(111)		
All returns, total	41,012,567	(40,700,873 , 41,324,462)	116,124,920	(114,788,451 , 117,461,389)	22,652,633	(22,396,036 , 22,909,231)	51,739,312	(50,952,838 , 52,525,785)				
No adjusted gross income	3,456,120	(3,348,319 , 3,563,921)	5,667,801	(5,442,863 , 5,892,740)	275,035	(247,230 , 302,840)	431,363	(363,401 , 499,325)				
\$1 under \$5,000	4,588,338	(4,439,519 , 4,697,157)	7,192,374	(6,908,578 , 7,476,171)	2,224,299	(2,133,212 , 2,315,386)	1,894,413	(1,738,759 , 2,030,067)				
\$5,000 under \$10,000	4,936,070	(4,802,364 , 5,069,776)	9,667,152	(9,299,369 , 10,034,915)	2,965,847	(2,861,023 , 3,070,671)	4,173,794	(3,960,430 , 4,387,158)				
\$10,000 under \$15,000	5,652,927	(5,510,788 , 5,795,067)	14,946,950	(14,421,666 , 15,472,234)	3,707,169	(3,590,941 , 3,823,396)	7,649,152	(7,319,498 , 7,978,806)				
\$15,000 under \$20,000	4,533,375	(4,404,968 , 4,661,781)	17,072,993	(16,451,464 , 17,694,522)	2,588,820	(2,490,996 , 2,686,644)	9,668,083	(9,260,853 , 10,075,314)				
\$20,000 under \$25,000	4,024,595	(3,903,072 , 4,146,118)	15,969,425	(15,362,176 , 16,576,674)	2,507,356	(2,410,666 , 2,604,046)	9,149,067	(8,764,460 , 9,533,674)				
\$25,000 under \$30,000	3,627,206	(3,511,540 , 3,742,872)	14,389,666	(13,820,195 , 14,959,137)	2,508,815	(2,412,064 , 2,605,566)	7,958,437	(7,623,970 , 8,292,903)				
\$30,000 under \$40,000	2,403,447	(2,308,649 , 2,498,245)	18,020,746	(17,412,581 , 18,628,911)	4,046,637	(3,924,578 , 4,168,696)	8,649,802	(8,346,061 , 8,953,544)				
\$40,000 under \$50,000	5,042,643	(4,907,116 , 5,178,170)	7,286,191	(6,915,448 , 7,656,934)	1,546,040	(1,469,546 , 1,622,534)	2,026,200	(1,906,224 , 2,146,176)				
\$50,000 under \$75,000	2,133,317	(2,044,747 , 2,221,887)	4,555,496	(4,295,803 , 4,815,189)	282,616	(249,697 , 315,534)	149,000	(127,788 , 170,211)				
\$75,000 under \$100,000	481,079	(438,847 , 523,311)	878,008	(768,716 , 987,300)	0	(0 , 0)	0	(0 , 0)				
\$100,000 under \$200,000	147,501	(125,007 , 169,995)	400,661	(319,600 , 481,721)	0	(0 , 0)	0	(0 , 0)				
\$200,000 under \$500,000	5,935	(3,553 , 8,316)	18,215	(8,124 , 28,306)	0	(0 , 0)	0	(0 , 0)				
\$500,000 under \$1,000,000	**14	(9 , 19)	**59,241	(59,172 , 59,311)	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)				
\$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)				
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	41,012,567	(40,700,873 , 41,324,462)	116,124,920	(114,788,451 , 117,461,389)	22,652,633	(22,396,036 , 22,909,231)	51,739,312	(50,952,838 , 52,525,785)				

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 2020 (Filing Year 2021)—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 (112)	Amount (113)	Number of returns (114)	Amount (115)
All returns, total	18,256,068 (18,015,222 , 18,496,914)	31,736,751 (31,220,820 , 32,252,683)	3,577,338 (3,462,584 , 3,692,092)	2,947,207 (2,844,347 , 3,050,066)
No adjusted gross income	152,261 (133,606 , 170,917)	263,318 (228,882 , 297,754)	121,357 (101,743 , 140,970)	108,221 (90,201 , 126,240)
\$1 under \$5,000	539,597 (494,385 , 584,809)	462,029 (409,890 , 514,168)	285,668 (252,672 , 318,663)	233,127 (204,425 , 261,830)
\$5,000 under \$10,000	1,053,996 (990,934 , 1,117,059)	1,141,005 (1,061,128 , 1,220,882)	357,566 (320,621 , 394,512)	292,877 (260,832 , 324,922)
\$10,000 under \$15,000	1,891,079 (1,807,532 , 1,974,625)	2,748,662 (2,619,577 , 2,877,747)	514,163 (468,912 , 568,415)	443,103 (402,668 , 483,537)
\$15,000 under \$20,000	2,209,348 (2,118,768 , 2,299,928)	3,819,627 (3,652,457 , 3,986,797)	482,642 (439,737 , 525,548)	415,634 (376,944 , 454,324)
\$20,000 under \$25,000	2,299,107 (2,206,454 , 2,391,760)	4,235,400 (4,047,706 , 4,423,094)	441,632 (400,607 , 482,656)	387,887 (349,931 , 425,842)
\$25,000 under \$30,000	2,402,521 (2,307,822 , 2,497,220)	4,492,419 (4,291,123 , 4,693,714)	387,405 (348,985 , 425,825)	300,889 (268,553 , 333,224)
\$30,000 under \$40,000	3,843,922 (3,724,871 , 3,962,972)	7,053,545 (6,781,900 , 7,325,189)	451,803 (410,257 , 493,350)	333,618 (298,523 , 368,712)
\$40,000 under \$50,000	1,882,141 (1,797,918 , 1,966,364)	3,873,356 (3,658,910 , 4,087,802)	211,480 (183,088 , 239,872)	163,902 (138,626 , 189,177)
\$50,000 under \$75,000	1,610,437 (1,532,986 , 1,687,888)	2,992,442 (2,803,493 , 3,181,390)	242,830 (212,577 , 273,084)	203,014 (173,558 , 232,471)
\$75,000 under \$100,000	286,243 (253,382 , 319,103)	455,592 (379,222 , 531,962)	69,879 (53,634 , 86,123)	52,776 (37,765 , 67,788)
\$100,000 under \$200,000	79,601 (62,454 , 96,747)	181,499 (130,977 , 232,020)	10,913 (4,878 , 16,948)	12,159 (3,448 , 20,869)
\$200,000 under \$500,000	5,810 (3,429 , 8,192)	17,853 (7,763 , 27,944)	0 (0 , 0)	0 (0 , 0)
\$500,000 under \$1,000,000	* 6 (6 , 6)	* 4 (4 , 4)	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	18,256,068 (18,015,222 , 18,496,914)	31,736,751 (31,220,820 , 32,252,683)	3,577,338 (3,462,584 , 3,692,092)	2,947,207 (2,844,347 , 3,050,066)

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 2020 (Filing Year 2021)—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			Total income tax minus refundable credits [2]		
	Recovery rebate credit refundable portion [1]		Amount (117)	Number of returns		Amount (119)
	Number of returns (116)	Amount (117)		Number of returns (118)	Amount (119)	
All returns, total	18,739,572 (18,497,562, 18,981,582)	27,244,842 (26,827,330, 27,662,354)	146,690,260 (146,443,901, 146,936,619)	1,583,710,501 (1,579,147,177, 1,588,273,825)		
No adjusted gross income	3,048,147 (2,944,749, 3,151,544)	4,634,915 (4,461,126, 4,808,705)	3,525,307 (3,417,228, 3,633,385)	-5,680,026 (-5,907,822, -5,452,230)		
\$1 under \$5,000	2,913,744 (2,809,813, 3,017,674)	4,462,921 (4,286,004, 4,639,839)	5,082,743 (4,947,418, 5,218,068)	-7,470,564 (-7,760,827, -7,180,301)		
\$5,000 under \$10,000	2,524,592 (2,427,623, 2,621,562)	3,862,746 (3,698,590, 4,026,903)	5,673,888 (5,531,399, 5,816,377)	-10,353,623 (-10,740,897, -9,966,349)		
\$10,000 under \$15,000	2,485,047 (2,388,877, 2,581,216)	3,819,139 (3,654,908, 3,983,370)	7,796,153 (7,631,589, 7,960,718)	-16,501,958 (-17,077,888, -15,926,028)		
\$15,000 under \$20,000	2,122,617 (2,033,461, 2,211,773)	2,870,435 (2,730,983, 3,009,886)	9,024,131 (8,847,319, 9,200,943)	-16,791,457 (-17,468,592, -16,114,323)		
\$20,000 under \$25,000	1,609,172 (1,531,301, 1,687,042)	1,934,069 (1,821,482, 2,046,656)	8,726,507 (8,552,077, 8,900,937)	-13,128,582 (-13,788,483, -12,468,702)		
\$25,000 under \$30,000	1,191,037 (1,123,901, 1,258,174)	1,395,792 (1,290,026, 1,501,557)	8,982,819 (8,805,734, 9,159,904)	-8,689,726 (-9,329,849, -8,049,603)		
\$30,000 under \$40,000	1,115,048 (1,050,186, 1,179,910)	1,671,723 (1,552,721, 1,790,725)	16,439,097 (16,207,979, 16,670,215)	-2,090,443 (-1,303,857, 2,877,028)		
\$40,000 under \$50,000	719,665 (667,452, 771,879)	1,019,794 (928,192, 1,111,396)	12,965,260 (12,754,842, 13,175,678)	20,581,396 (19,871,654, 21,291,138)		
\$50,000 under \$75,000	706,372 (655,035, 757,710)	1,034,263 (935,487, 1,133,039)	22,359,000 (22,133,090, 22,584,910)	85,611,305 (84,405,483, 86,817,127)		
\$75,000 under \$100,000	212,875 (184,938, 240,812)	341,043 (283,795, 398,291)	14,314,443 (14,117,508, 14,511,378)	99,971,977 (98,331,629, 101,612,325)		
\$100,000 under \$200,000	90,940 (73,521, 108,358)	197,770 (150,882, 244,657)	22,351,254 (22,206,706, 22,495,803)	334,107,585 (331,353,493, 336,861,677)		
\$200,000 under \$500,000		232 (232, 232)	7,606,623 (7,539,657, 7,673,588)	366,771,493 (363,710,586, 369,832,401)		
\$500,000 under \$1,000,000		0 (0, 0)	1,236,791 (1,219,310, 1,254,271)	194,888,686 (192,091,422, 197,685,971)		
\$1,000,000 under \$1,500,000		0 (0, 0)	272,440 (267,617, 277,262)	86,814,216 (85,204,483, 88,423,950)		
\$1,500,000 under \$2,000,000		0 (0, 0)	108,838 (106,946, 110,731)	51,676,918 (50,677,010, 52,676,825)		
\$2,000,000 under \$5,000,000		0 (0, 0)	157,869 (156,537, 159,201)	131,819,071 (130,768,050, 132,870,091)		
\$5,000,000 under \$10,000,000		0 (0, 0)	40,537 (40,121, 40,953)	77,854,960 (77,071,752, 78,638,167)		
\$10,000,000 or more		0 (0, 0)	26,561 (26,561, 26,561)	210,138,388 (210,138,388, 210,138,388)		
Taxable returns, total	0 (0, 0)	0 (0, 0)	102,960,476 (102,637,928, 103,283,024)	1,710,685,769 (1,706,484,000, 1,714,887,519)		
No adjusted gross income	0 (0, 0)	0 (0, 0)	4,612 (2,322, 6,903)	143,640 (121,183, 166,096)		
\$1 under \$5,000	0 (0, 0)	0 (0, 0)	191,766 (164,887, 218,846)	30,532 (24,398, 36,666)		
\$5,000 under \$10,000	0 (0, 0)	0 (0, 0)	279,212 (246,493, 311,931)	138,719 (117,673, 159,766)		
\$10,000 under \$15,000	0 (0, 0)	0 (0, 0)	1,640,321 (1,561,711, 1,718,931)	322,015 (292,701, 351,328)		
\$15,000 under \$20,000	0 (0, 0)	0 (0, 0)	4,241,209 (4,116,586, 4,365,832)	1,934,137 (1,868,470, 1,999,805)		
\$20,000 under \$25,000	0 (0, 0)	0 (0, 0)	4,546,818 (4,418,043, 4,675,594)	4,097,567 (3,973,819, 4,221,315)		
\$25,000 under \$30,000	0 (0, 0)	0 (0, 0)	5,222,233 (5,084,540, 5,359,926)	6,817,098 (6,621,901, 7,012,295)		
\$30,000 under \$40,000	0 (0, 0)	0 (0, 0)	11,175,808 (10,979,885, 11,371,731)	21,636,213 (21,219,663, 22,052,763)		
\$40,000 under \$50,000	0 (0, 0)	0 (0, 0)	10,374,914 (10,184,286, 10,565,541)	28,710,130 (28,134,365, 29,285,895)		
\$50,000 under \$75,000	0 (0, 0)	0 (0, 0)	19,932,175 (19,712,767, 20,151,583)	91,023,872 (89,878,240, 92,169,504)		
\$75,000 under \$100,000	0 (0, 0)	0 (0, 0)	13,735,959 (13,541,673, 13,930,244)	101,138,717 (99,508,419, 102,769,015)		
\$100,000 under \$200,000	0 (0, 0)	0 (0, 0)	22,172,651 (22,027,485, 22,317,817)	334,647,563 (331,901,467, 337,393,659)		
\$200,000 under \$500,000	0 (0, 0)	0 (0, 0)	7,599,782 (7,532,833, 7,666,732)	366,794,059 (363,733,290, 369,854,827)		
\$500,000 under \$1,000,000	0 (0, 0)	0 (0, 0)	1,236,779 (1,219,298, 1,254,259)	194,888,721 (192,091,446, 197,685,996)		
\$1,000,000 or more	0 (0, 0)	0 (0, 0)	606,237 (601,338, 611,136)	558,362,777 (556,428,881, 560,296,673)		
Non-taxable returns, total	18,739,572 (18,497,562, 18,981,582)	27,244,842 (26,827,330, 27,662,354)	43,729,784 (43,414,701, 44,044,866)	-126,975,259 (-128,391,034, -125,559,483)		

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 2020 (Filing Year 2021)—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				Overpayment				Refunded			
	Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(120)	(121)	(120)	(121)	(122)	(123)	(122)	(123)				
All returns, total	125,949,019	(125,632,978	126,265,059)	472,019,865	(469,288,643	474,751,087)	122,728,631	(122,409,702	123,047,959)	379,672,173	(377,314,515	382,029,831)
No adjusted gross income	3,964,136	(3,852,237	4,076,035)	14,318,490	(13,879,135	14,757,846)	3,894,229	(3,782,570	4,005,889)	11,608,424	(11,219,034	11,997,814)
\$1 under \$5,000	7,463,821	(7,301,823	7,625,819)	9,023,318	(8,691,185	9,355,450)	7,414,119	(7,252,604	7,575,634)	8,901,502	(8,572,578	9,230,426)
\$5,000 under \$10,000	8,264,565	(8,094,769	8,434,401)	13,723,922	(13,292,914	14,154,930)	8,228,815	(8,059,320	8,398,309)	13,618,300	(13,189,139	14,047,460)
\$10,000 under \$15,000	9,148,000	(8,970,371	9,325,629)	21,920,118	(21,305,893	22,534,344)	9,101,888	(8,924,658	9,279,119)	21,749,850	(21,140,806	22,358,893)
\$15,000 under \$20,000	8,734,509	(8,560,039	8,908,976)	25,550,291	(24,821,133	26,279,450)	8,681,619	(8,507,641	8,655,997)	25,328,481	(24,603,563	26,053,999)
\$20,000 under \$25,000	8,455,982	(8,283,723	8,628,240)	26,098,284	(25,331,222	26,865,347)	8,405,236	(8,233,447	8,577,024)	25,849,111	(25,089,913	26,608,309)
\$25,000 under \$30,000	8,271,919	(8,101,239	8,442,599)	25,962,833	(25,202,369	26,723,297)	8,221,206	(8,051,002	8,391,410)	25,764,612	(25,008,289	26,520,935)
\$30,000 under \$40,000	14,287,325	(14,069,601	14,505,050)	41,392,259	(40,468,749	42,315,769)	14,200,305	(13,983,178	14,417,432)	41,016,894	(40,102,665	41,930,724)
\$40,000 under \$50,000	10,887,927	(10,693,397	11,082,456)	28,674,712	(27,941,698	29,407,726)	10,763,161	(10,569,629	10,956,894)	28,130,494	(27,410,212	28,850,777)
\$50,000 under \$75,000	17,520,615	(17,306,579	17,734,651)	49,293,529	(48,392,844	50,194,213)	17,158,258	(16,945,732	17,370,785)	47,620,040	(46,757,942	48,482,138)
\$75,000 under \$100,000	10,547,427	(10,370,029	10,724,824)	35,785,866	(34,853,213	36,718,520)	10,238,321	(10,063,087	10,413,555)	33,991,407	(33,121,934	34,860,980)
\$100,000 under \$200,000	14,125,908	(13,959,017	14,292,800)	62,506,784	(61,205,375	63,808,193)	13,308,272	(13,142,329	13,474,214)	55,431,672	(54,244,231	56,619,112)
\$200,000 under \$500,000	3,471,660	(3,413,262	3,530,058)	36,458,528	(35,216,056	37,701,000)	2,772,159	(2,716,544	2,827,774)	22,664,231	(21,919,237	23,409,226)
\$500,000 under \$1,000,000	492,848	(479,919	505,778)	17,698,815	(17,011,593	18,386,036)	246,695	(236,704	256,687)	6,333,084	(5,945,883	6,720,285)
\$1,000,000 under \$1,500,000	124,713	(121,052	128,374)	8,256,875	(7,895,478	8,618,272)	44,889	(42,493	47,286)	2,126,443	(1,961,176	2,291,710)
\$1,500,000 under \$2,000,000	56,625	(54,250	57,001)	5,387,378	(5,189,142	5,585,613)	16,657	(15,837	17,477)	1,108,974	(1,024,170	1,193,779)
\$2,000,000 under \$5,000,000	87,330	(86,233	88,428)	14,244,071	(13,967,857	14,520,285)	23,133	(22,490	23,776)	2,567,368	(2,450,280	2,684,455)
\$5,000,000 under \$10,000,000	25,690	(25,343	26,037)	8,988,355	(8,805,586	9,171,123)	5,691	(5,511	5,871)	1,457,271	(1,372,482	1,542,059)
\$10,000,000 or more	18,998	(18,998	18,998)	26,735,438	(26,735,438	26,735,438)	3,976	(3,976	3,976)	4,404,215	(4,404,215	4,404,215)
Taxable returns, total	73,270,114	(72,906,274	73,633,955)	283,295,408	(281,116,296	285,474,520)	70,419,846	(70,055,791	70,783,900)	196,450,636	(194,713,187	198,188,084)
No adjusted gross income	1,987	(973	3,001)	232,174	(195,110	269,237)	1,301	(381	2,220)	98,790	(64,749	132,830)
\$1 under \$5,000	69,562	(63,307	85,816)	41,710	(28,235	55,185)	62,538	(47,073	78,004)	35,471	(23,618	47,323)
\$5,000 under \$10,000	134,854	(112,109	157,599)	80,781	(61,257	100,305)	126,241	(104,224	148,257)	71,595	(54,614	88,576)
\$10,000 under \$15,000	1,321,977	(1,251,301	1,392,653)	1,125,971	(1,050,569	1,201,373)	1,312,517	(1,242,091	1,382,944)	1,120,690	(1,045,445	1,195,936)
\$15,000 under \$20,000	3,427,055	(3,314,600	3,539,511)	3,268,190	(3,127,616	3,408,769)	3,401,985	(3,289,927	3,514,044)	3,210,711	(3,073,405	3,348,018)
\$20,000 under \$25,000	3,666,965	(3,550,816	3,783,114)	3,752,640	(3,595,840	3,909,440)	3,639,962	(3,524,223	3,755,701)	3,702,190	(3,548,423	3,855,958)
\$25,000 under \$30,000	4,207,439	(4,083,243	4,331,635)	4,970,191	(4,766,294	5,174,089)	4,175,102	(4,051,362	4,298,842)	4,891,354	(4,690,565	5,092,143)
\$30,000 under \$40,000	8,924,446	(8,747,582	9,101,310)	12,262,811	(11,918,419	12,607,204)	8,863,606	(8,687,304	9,039,908)	12,061,346	(11,724,312	12,398,380)
\$40,000 under \$50,000	8,278,676	(8,106,956	8,450,397)	14,149,493	(13,754,923	14,544,063)	8,176,684	(8,005,946	8,347,722)	13,861,928	(13,475,890	14,247,960)
\$50,000 under \$75,000	15,093,825	(14,890,027	15,297,624)	35,157,865	(34,475,708	35,840,022)	14,767,545	(14,565,346	14,969,744)	34,036,534	(33,372,838	34,700,229)
\$75,000 under \$100,000	9,960,179	(9,786,610	10,133,748)	31,032,934	(30,222,255	31,843,614)	9,669,162	(9,497,726	9,840,959)	29,680,144	(28,906,142	30,454,145)
\$100,000 under \$200,000	13,916,776	(13,750,200	14,083,351)	59,798,623	(58,543,920	61,053,325)	13,119,036	(12,953,516	13,284,556)	53,264,180	(52,114,733	54,413,927)
\$200,000 under \$500,000	3,461,691	(3,403,327	3,520,054)	36,244,944	(35,002,969	37,486,919)	2,763,500	(2,707,926	2,819,074)	22,528,385	(21,784,209	23,272,561)
\$500,000 under \$1,000,000	492,478	(479,549	505,408)	17,672,077	(16,984,905	18,359,248)	246,422	(236,430	256,414)	6,312,541	(5,925,429	6,699,653)
\$1,000,000 or more	312,205	(308,289	316,121)	63,505,004	(62,993,625	64,016,384)	94,244	(91,646	96,842)	11,574,777	(11,340,720	11,808,834)
Nontaxable returns, total	52,678,904	(52,354,267	53,003,542)	188,724,457	(186,837,967	190,610,947)	52,308,785	(51,984,824	52,632,746)	183,221,537	(181,396,371	185,046,704)

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 2020 (Filing Year 2021)—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				Tax due at time of filing
	Credited to 2021 estimated tax		Amount		
	Number of returns	Amount	Number of returns	Amount	
	(124)	(125)	(126)	(127)	
All returns, total	4,334,431 (4,234,188, 4,434,675)	92,347,692 (90,995,947, 93,699,438)	32,771,171 (32,488,570, 33,053,772)	218,487,802 (216,493,340, 220,482,264)	
No adjusted gross income	92,085 (80,795, 103,374)	2,710,066 (2,525,644, 2,894,489)	137,270 (120,944, 153,595)	332,849 (294,190, 371,508)	
\$1 under \$5,000	56,868 (42,621, 71,115)	121,816 (77,023, 166,608)	977,985 (918,494, 1,037,477)	296,508 (270,680, 322,335)	
\$5,000 under \$10,000	42,912 (30,583, 55,241)	105,622 (67,115, 144,129)	850,563 (794,885, 906,241)	570,274 (524,721, 615,828)	
\$10,000 under \$15,000	69,440 (53,642, 85,239)	170,269 (92,971, 247,567)	822,441 (767,328, 877,553)	781,050 (713,616, 848,483)	
\$15,000 under \$20,000	80,686 (63,382, 97,990)	221,810 (148,604, 295,016)	1,057,669 (994,716, 1,120,622)	1,041,159 (950,164, 1,132,154)	
\$20,000 under \$25,000	75,560 (59,007, 92,113)	249,173 (150,839, 347,507)	1,054,496 (991,560, 1,117,431)	1,166,510 (1,063,293, 1,269,727)	
\$25,000 under \$30,000	83,071 (65,808, 100,335)	198,221 (144,278, 252,165)	1,126,189 (1,061,150, 1,191,227)	1,409,912 (1,285,609, 1,534,214)	
\$30,000 under \$40,000	152,695 (129,266, 176,124)	375,565 (286,929, 464,201)	2,404,044 (2,309,572, 2,498,515)	3,418,650 (3,207,914, 3,629,387)	
\$40,000 under \$50,000	184,942 (159,344, 210,541)	544,217 (429,271, 659,164)	2,191,046 (2,100,666, 2,281,425)	3,471,298 (3,240,898, 3,701,698)	
\$50,000 under \$75,000	533,286 (489,896, 576,677)	1,673,489 (1,435,930, 1,911,047)	4,978,398 (4,847,905, 5,108,892)	10,470,760 (10,030,922, 10,910,599)	
\$75,000 under \$100,000	443,217 (404,177, 482,257)	1,794,460 (1,492,405, 2,096,514)	3,798,519 (3,683,764, 3,913,275)	10,393,611 (9,894,323, 10,892,899)	
\$100,000 under \$200,000	1,142,660 (1,084,695, 1,200,625)	7,075,112 (6,575,438, 7,574,786)	8,234,455 (8,088,337, 8,380,573)	35,354,079 (34,353,657, 36,354,501)	
\$200,000 under \$500,000	855,491 (827,692, 883,289)	13,794,297 (12,832,712, 14,755,882)	4,110,217 (4,048,781, 4,171,654)	49,768,037 (48,703,032, 50,833,042)	
\$500,000 under \$1,000,000	282,296 (272,552, 292,041)	11,365,730 (10,841,662, 11,889,799)	737,605 (722,068, 753,142)	33,145,097 (32,205,531, 34,084,662)	
\$1,000,000 under \$1,500,000	88,214 (85,105, 91,323)	6,130,432 (5,822,382, 6,438,482)	145,930 (141,919, 149,941)	15,284,069 (14,699,537, 15,868,661)	
\$1,500,000 under \$2,000,000	42,693 (41,504, 43,883)	4,278,403 (4,106,574, 4,450,233)	52,620 (51,160, 54,079)	8,508,575 (7,965,251, 9,051,900)	
\$2,000,000 under \$5,000,000	69,717 (68,724, 70,710)	11,676,703 (11,433,583, 11,919,823)	69,603 (68,543, 70,663)	18,467,479 (18,091,035, 18,843,923)	
\$5,000,000 under \$10,000,000	21,802 (21,480, 22,124)	7,531,084 (7,377,958, 7,684,210)	14,648 (14,363, 14,933)	9,173,510 (8,924,377, 9,422,642)	
\$10,000,000 or more	16,795 (16,795, 16,795)	22,331,223 (22,331,223, 22,331,223)	7,472 (7,472, 7,472)	15,434,346 (15,434,346, 15,434,346)	
Taxable returns, total	3,750,569 (3,659,112, 3,842,027)	86,844,773 (85,562,235, 88,127,310)	29,525,523 (29,255,613, 29,795,433)	214,457,325 (212,466,805, 216,447,845)	
No adjusted gross income	767 (338, 1,196)	133,384 (118,833, 147,934)	2,625 (571, 4,679)	59,730 (45,932, 73,528)	
\$1 under \$5,000	* 7,023 (2,015, 12,031)	* 6,239 (-173, 12,652)	122,204 (100,530, 143,879)	24,277 (18,398, 30,155)	
\$5,000 under \$10,000	9,625 (3,572, 15,678)	9,186 (213, 18,159)	143,358 (119,878, 166,839)	74,574 (59,312, 89,836)	
\$10,000 under \$15,000	9,460 (3,453, 15,466)	5,281 (396, 10,166)	313,340 (278,773, 347,907)	259,981 (217,366, 302,596)	
\$15,000 under \$20,000	32,293 (21,231, 43,355)	57,478 (28,041, 86,915)	809,142 (753,773, 864,511)	712,767 (635,797, 789,736)	
\$20,000 under \$25,000	35,506 (24,022, 46,991)	50,450 (27,329, 73,571)	879,654 (822,185, 937,522)	890,239 (800,489, 979,988)	
\$25,000 under \$30,000	46,856 (33,701, 60,011)	78,837 (47,250, 110,425)	1,008,578 (946,882, 1,070,274)	1,217,037 (1,100,056, 1,334,017)	
\$30,000 under \$40,000	104,895 (85,285, 124,505)	201,465 (146,820, 256,111)	2,240,735 (2,149,239, 2,332,231)	2,993,628 (2,796,578, 3,190,679)	
\$40,000 under \$50,000	142,925 (120,118, 165,732)	287,565 (216,694, 358,436)	2,082,174 (1,993,814, 2,170,533)	3,183,420 (2,961,210, 3,405,631)	
\$50,000 under \$75,000	466,152 (425,371, 506,932)	1,121,331 (980,109, 1,262,554)	4,812,089 (4,683,400, 4,940,778)	9,803,730 (9,378,201, 10,229,259)	
\$75,000 under \$100,000	410,426 (372,622, 448,230)	1,352,791 (1,154,954, 1,550,627)	3,758,913 (3,644,597, 3,873,229)	10,218,592 (9,721,970, 10,715,215)	
\$100,000 under \$200,000	1,109,522 (1,052,294, 1,166,750)	6,534,442 (6,062,411, 7,006,474)	8,215,484 (8,069,442, 8,361,527)	35,245,957 (34,246,029, 36,245,884)	
\$200,000 under \$500,000	853,773 (825,974, 881,572)	13,716,559 (12,755,012, 14,678,106)	4,109,224 (4,047,788, 4,170,661)	49,761,144 (48,696,136, 50,826,152)	
\$500,000 under \$1,000,000	282,187 (272,443, 291,932)	11,359,536 (10,835,467, 11,883,604)	737,547 (722,010, 753,084)	33,144,560 (32,204,995, 34,084,126)	
\$1,000,000 or more	239,159 (235,783, 242,534)	51,930,228 (51,488,807, 52,371,649)	290,255 (285,980, 294,530)	66,867,690 (65,970,928, 67,764,452)	
Nontaxable returns, total	583,862 (541,585, 626,140)	5,502,920 (5,069,682, 5,936,157)	3,245,648 (3,144,652, 3,346,643)	4,030,477 (3,831,465, 4,229,488)	

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 2020 (Filing Year 2021)—Continued

Thousands of dollars—confidence intervals are 95%

Size of adjusted gross income	Predetermined estimated tax penalty	
	Number of returns (128)	Amount (129)
All returns, total	10,472,580 (10,306,369 , 10,638,791)	1,335,786 (1,314,769 , 1,356,802)
No adjusted gross income	26,377 (20,760 , 31,994)	2,009 (1,593 , 2,425)
\$1 under \$5,000	12,966 (6,569 , 19,363)	881 (79 , 1,683)
\$5,000 under \$10,000	108,092 (88,051 , 128,132)	2,667 (2,107 , 3,228)
\$10,000 under \$15,000	223,889 (195,009 , 252,769)	5,791 (4,903 , 6,679)
\$15,000 under \$20,000	225,157 (196,109 , 254,206)	8,026 (6,837 , 9,216)
\$20,000 under \$25,000	198,128 (170,919 , 225,337)	7,644 (6,342 , 8,946)
\$25,000 under \$30,000	275,643 (243,648 , 307,639)	10,454 (8,872 , 12,037)
\$30,000 under \$40,000	586,915 (540,336 , 633,494)	25,462 (22,757 , 28,168)
\$40,000 under \$50,000	570,049 (524,020 , 616,078)	23,953 (21,136 , 26,770)
\$50,000 under \$75,000	1,540,561 (1,466,256 , 1,614,866)	73,553 (68,293 , 78,813)
\$75,000 under \$100,000	1,283,356 (1,215,623 , 1,351,089)	70,224 (64,502 , 75,945)
\$100,000 under \$200,000	2,935,729 (2,840,011 , 3,031,446)	215,579 (204,423 , 226,734)
\$200,000 under \$500,000	1,851,400 (1,807,449 , 1,895,351)	318,524 (306,964 , 330,084)
\$500,000 under \$1,000,000	426,313 (413,921 , 438,705)	201,467 (192,763 , 210,171)
\$1,000,000 under \$1,500,000	98,673 (95,288 , 102,057)	90,088 (85,161 , 95,015)
\$1,500,000 under \$2,000,000	39,371 (38,145 , 40,597)	55,484 (52,506 , 58,462)
\$2,000,000 under \$5,000,000	51,646 (50,724 , 52,569)	103,900 (100,767 , 107,034)
\$5,000,000 under \$10,000,000	11,399 (11,152 , 11,647)	43,714 (42,021 , 45,406)
\$10,000,000 or more	6,915 (6,915 , 6,915)	76,365 (76,365 , 76,365)
Taxable returns, total	9,705,909 (9,546,360 , 9,865,458)	1,304,619 (1,283,738 , 1,325,499)
No adjusted gross income	** 2,552 (-327 , 5,430)	** 333 (176 , 491)
\$1 under \$5,000	**	**
\$5,000 under \$10,000	9,089 (3,157 , 15,022)	110 (23 , 196)
\$10,000 under \$15,000	61,126 (45,884 , 76,367)	2,117 (1,505 , 2,729)
\$15,000 under \$20,000	130,120 (107,904 , 152,336)	5,158 (4,149 , 6,166)
\$20,000 under \$25,000	132,699 (110,368 , 155,030)	5,269 (4,163 , 6,376)
\$25,000 under \$30,000	223,052 (194,220 , 251,883)	8,879 (7,367 , 10,390)
\$30,000 under \$40,000	504,291 (460,872 , 547,709)	21,263 (18,788 , 23,737)
\$40,000 under \$50,000	520,777 (476,563 , 564,991)	21,673 (18,947 , 24,400)
\$50,000 under \$75,000	1,451,627 (1,379,161 , 1,524,092)	67,530 (62,437 , 72,623)
\$75,000 under \$100,000	1,262,380 (1,195,051 , 1,329,710)	68,207 (62,579 , 73,835)
\$100,000 under \$200,000	2,922,975 (2,827,370 , 3,018,581)	214,629 (203,481 , 225,777)
\$200,000 under \$500,000	1,850,959 (1,807,008 , 1,894,910)	318,448 (306,889 , 330,008)
\$500,000 under \$1,000,000	426,271 (413,879 , 438,663)	201,452 (192,748 , 210,157)
\$1,000,000 or more	207,992 (204,347 , 211,637)	369,550 (362,871 , 376,228)
Nontaxable returns, total	766,670 (715,634 , 817,707)	31,167 (28,456 , 33,878)

* 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] The recovery rebate credit was for taxpayers who didn't receive full amount of the recovery rebate in the first or second round Economic Impact Payments.
 [2] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.
 NOTE: As reference for Forms in column headings:
 Form W-2, *Wage and Tax Statement*
 Schedule H, *Household Employment Taxes*
 Schedule SE, *Self-Employment Tax*
 SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)
 (All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Number of returns (1)	Tax credits									
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution credit	
		Number of returns (2)	Amount (3)	Number of returns (4)	Amount (5)	Number of returns (6)	Amount (7)	Number of returns (8)	Amount (9)	Number of returns (10)	Amount (11)
All returns, total	0.03	0.27	0.43	0.50	1.56	1.29	1.53	1.13	1.33	0.99	1.39
No adjusted gross income	1.18	18.86	6.85	51.10	17.73	* 37.25	* 28.38	** 53.79	** 62.85	36.22	46.90
\$1 under \$5,000	0.92	19.74	45.68	23.26	27.11	0.00	0.00	**	**	* 80.84	* 75.11
\$5,000 under \$10,000	0.94	17.22	28.69	19.67	36.89	0.00	0.00	**	**	* 69.28	* 69.65
\$10,000 under \$15,000	0.91	2.10	2.86	16.19	60.01	30.13	34.17	6.43	8.01	6.57	8.05
\$15,000 under \$20,000	0.94	1.61	1.97	9.69	27.07	17.40	24.40	4.08	4.49	3.79	4.78
\$20,000 under \$25,000	0.96	1.40	1.70	9.42	26.00	8.72	10.10	3.87	4.33	2.87	3.94
\$25,000 under \$30,000	0.98	1.28	1.60	7.97	27.00	6.69	7.55	3.85	4.45	2.27	3.32
\$30,000 under \$40,000	0.71	1.03	1.18	5.12	20.01	4.47	5.09	3.09	3.45	2.05	3.06
\$40,000 under \$50,000	0.82	1.24	1.43	4.65	17.19	5.02	5.85	3.68	4.14	2.51	2.93
\$50,000 under \$75,000	0.51	0.85	1.10	2.46	11.27	3.70	4.33	2.82	3.18	2.54	2.87
\$75,000 under \$100,000	0.70	1.04	1.43	2.66	15.10	3.80	4.45	3.33	3.87	0.00	0.00
\$100,000 under \$200,000	0.33	0.62	0.99	1.21	8.74	2.43	2.91	2.57	2.88	0.00	0.00
\$200,000 under \$500,000	0.45	0.64	1.49	0.83	5.39	2.25	2.83	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	0.72	1.00	4.44	1.05	5.65	3.46	4.18	0.00	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	0.90	1.15	5.51	1.20	7.06	4.58	5.49	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	0.89	1.08	4.56	1.14	5.71	4.65	5.53	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	0.43	0.51	2.18	0.53	2.77	3.01	3.51	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	0.52	0.59	2.34	0.61	2.97	3.81	4.39	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	0.34	0.51	0.55	1.62	1.51	1.80	1.54	1.78	1.40	1.83
No adjusted gross income	25.33	23.33	10.83	0.00	0.00	** 70.36	** 81.80	** 63.71	** 68.61	50.45	51.61
\$1 under \$5,000	7.20	23.92	28.30	23.92	28.88	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	5.98	20.54	37.79	20.99	40.66	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	2.45	5.12	8.82	19.16	69.95	0.00	0.00	**	**	17.95	23.72
\$15,000 under \$20,000	1.50	3.55	6.43	12.22	26.96	0.00	0.00	14.42	17.54	5.77	7.14
\$20,000 under \$25,000	1.45	2.88	3.97	10.93	29.52	**	**	10.74	13.29	3.76	4.82
\$25,000 under \$30,000	1.35	2.29	3.55	9.21	40.70	**	**	8.63	11.00	2.95	3.60
\$30,000 under \$40,000	0.89	1.71	2.25	5.95	22.33	33.31	35.37	4.92	5.89	3.22	4.78
\$40,000 under \$50,000	0.94	1.66	2.06	5.16	19.34	9.70	11.08	5.01	5.84	3.55	4.14
\$50,000 under \$75,000	0.56	0.99	1.32	2.68	14.87	4.82	5.50	3.44	3.83	3.12	3.53
\$75,000 under \$100,000	0.72	1.09	1.50	2.74	17.42	4.14	4.85	3.59	4.18	0.00	0.00
\$100,000 under \$200,000	0.33	0.63	0.97	1.25	9.37	2.45	2.94	2.60	2.91	0.00	0.00
\$200,000 under \$500,000	0.45	0.65	1.51	0.83	6.18	2.25	2.83	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	0.72	1.00	4.63	1.05	5.97	3.46	4.18	0.00	0.00	0.00	0.00
\$1,000,000 or more	0.41	0.50	1.06	0.50	2.85	2.85	3.29	0.00	0.00	0.00	0.00
Nontaxable returns, total	0.27	0.58	0.91	4.01	6.17	2.48	2.89	1.69	2.02	1.46	2.03

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Tax credits—continued											
	Child and other dependent tax credit		Residential energy credits		General business credit		Prior-year minimum tax credit		Adoption credit		Credit for elderly and disabled	
	Number of returns (12)	Amount (13)	Number of returns (14)	Amount (15)	Number of returns (16)	Amount (17)	Number of returns (18)	Amount (19)	Number of returns (20)	Amount (21)	Number of returns (22)	Amount (23)
All returns, total	0.41	0.53	1.95	3.59	3.13	2.04	4.98	3.81	12.27	15.87	14.60	17.20
No adjusted gross income	29.22	22.93	** 94.30	** 54.29	28.23	3.05	** 40.92	** 53.39	0.00	0.00	** 52.19	** 47.70
\$1 under \$5,000	* 44.32	* 70.90	0.00	0.00	0.00	0.00	**	**	0.00	0.00	**	**
\$5,000 under \$10,000	* 70.64	* 82.36	**	**	** 99.54	** 83.25	0.00	0.00	0.00	0.00	**	**
\$10,000 under \$15,000	7.10	9.05	* 40.80	* 45.67	**	**	0.00	0.00	0.00	0.00	* 35.21	* 49.43
\$15,000 under \$20,000	3.41	5.14	18.23	21.99	**	**	**	**	0.00	0.00	16.81	18.86
\$20,000 under \$25,000	2.19	2.57	15.90	18.92	* 53.18	* 51.01	* 99.75	* 99.90	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	1.90	2.19	13.28	17.53	* 59.76	* 52.60	* 96.80	* 99.46	**	**	0.00	0.00
\$30,000 under \$40,000	1.36	1.52	7.83	11.65	35.74	46.29	* 86.15	* 78.96	** 49.98	** 91.03	0.00	0.00
\$40,000 under \$50,000	1.56	1.70	8.14	11.84	28.96	34.63	51.40	59.47	* 57.71	* 69.65	0.00	0.00
\$50,000 under \$75,000	1.13	1.31	4.57	7.37	15.80	20.47	32.89	45.64	21.30	23.24	0.00	0.00
\$75,000 under \$100,000	1.33	1.60	4.98	8.70	18.05	26.87	34.86	40.64	27.71	29.91	0.00	0.00
\$100,000 under \$200,000	0.84	1.08	3.70	7.42	10.92	14.59	16.37	20.93	21.34	25.38	0.00	0.00
\$200,000 under \$500,000	0.89	1.12	3.75	7.01	4.84	8.46	6.27	8.94	** 40.54	** 42.42	0.00	0.00
\$500,000 under \$1,000,000	12.06	17.50	** 4.31	** 6.07	3.72	8.22	6.37	9.25	**	**	0.00	0.00
\$1,000,000 under \$1,500,000	0.00	0.00	**	**	3.40	7.23	7.33	13.01	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	0.00	0.00	**	**	2.38	6.77	6.76	13.25	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	0.00	0.00	**	**	1.23	3.16	3.45	6.48	**	**	0.00	0.00
\$5,000,000 under \$10,000,000	0.00	0.00	**	**	1.15	3.11	3.29	6.58	0.00	0.00	0.00	0.00
\$10,000,000 or more	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.52	0.64	2.17	4.17	3.12	2.01	4.91	3.76	26.59	35.36	20.33	24.28
No adjusted gross income	** 47.84	** 28.85	30.90	18.66	** 64.09	** 0.97	** 72.19	** 70.24	0.00	0.00	** 61.36	** 56.11
\$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	**	**
\$15,000 under \$20,000	25.75	47.30	29.47	38.50	0.00	0.00	0.00	0.00	0.00	0.00	21.53	24.36
\$20,000 under \$25,000	15.41	15.58	27.72	31.27	**	**	**	0.00	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	8.40	8.66	21.51	28.65	**	**	0.00	0.00	0.00	0.00	0.00	0.00
\$30,000 under \$40,000	4.22	5.13	10.83	15.96	* 52.73	* 68.53	**	**	0.00	0.00	0.00	0.00
\$40,000 under \$50,000	2.52	2.85	10.44	15.72	* 48.69	* 53.77	* 70.64	* 71.90	0.00	0.00	0.00	0.00
\$50,000 under \$75,000	1.41	1.66	5.54	9.85	21.91	27.53	* 55.71	* 79.80	** 57.71	** 58.66	0.00	0.00
\$75,000 under \$100,000	1.42	1.70	5.50	10.94	22.39	34.81	45.91	61.06	**	**	0.00	0.00
\$100,000 under \$200,000	0.85	1.08	3.81	7.93	10.34	16.80	18.18	23.34	33.23	46.30	0.00	0.00
\$200,000 under \$500,000	0.89	1.12	3.76	7.10	4.87	8.61	6.29	9.02	49.49	59.52	0.00	0.00
\$500,000 under \$1,000,000	12.07	17.52	** 4.32	** 6.08	3.72	8.23	6.37	9.27	** 78.50	** 65.09	0.00	0.00
\$1,000,000 or more	0.00	0.00	**	**	1.18	1.45	3.29	3.51	**	**	0.00	0.00
Nontaxable returns, total	0.75	1.03	4.51	6.92	12.24	15.43	21.35	27.21	13.82	17.75	20.97	23.52

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Tax credits—continued														Total refundable credits	
	Alternative motor vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Total		Total			
	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)	Number of returns (34)	Amount (35)		
All returns, total	22.33	23.72	14.51	14.89	10.65	10.76	10.23	12.85	29.76	24.33	0.31	0.50	0.31	0.50		
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	** 39.62	** 76.62	1.57	1.99	1.57	1.99		
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.39	1.97	1.39	1.97		
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.32	1.88	1.32	1.88		
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	** 44.70	** 65.49	0.00	0.00	0.00	0.00	1.19	1.73	1.19	1.73		
\$15,000 under \$20,000	**	**	**	**	**	**	** 57.71	** 66.16	**	**	1.35	1.78	1.35	1.78		
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00	1.45	1.82	1.45	1.82		
\$25,000 under \$30,000	0.00	0.00	0.00	0.00	**	**	**	**	0.00	0.00	1.49	1.86	1.49	1.86		
\$30,000 under \$40,000	** 37.78	** 44.84	0.00	0.00	** 48.41	** 50.47	** 37.78	* 41.10	0.00	0.00	1.16	1.52	1.16	1.52		
\$40,000 under \$50,000	* 57.71	* 59.04	0.00	0.00	**	**	* 33.32	* 41.03	0.00	0.00	1.54	2.12	1.54	2.12		
\$50,000 under \$75,000	* 49.97	* 52.03	0.00	0.00	32.39	35.03	16.21	18.05	**	**	1.28	1.81	1.28	1.81		
\$75,000 under \$100,000	* 98.84	* 93.85	** 43.22	** 48.45	35.30	37.30	23.88	34.32	**	**	1.66	2.49	1.66	2.49		
\$100,000 under \$200,000	* 73.06	* 84.88	** 18.29	** 20.31	25.66	27.74	23.55	24.68	**	**	1.22	1.64	1.22	1.64		
\$200,000 under \$500,000	49.78	53.54	**	**	15.17	15.60	44.46	63.83	** 23.52	** 20.31	6.35	9.66	6.35	9.66		
\$500,000 under \$1,000,000	** 44.00	** 43.35	18.37	20.29	16.47	17.73	** 80.32	** 90.93	**	**	12.62	15.70	12.62	15.70		
\$1,000,000 under \$1,500,000	**	**	23.58	26.05	18.20	18.75	**	**	**	**	17.13	24.29	17.13	24.29		
\$1,500,000 under \$2,000,000	* 54.09	* 65.42	19.11	22.28	12.90	13.71	0.00	0.00	**	**	17.03	19.97	17.03	19.97		
\$2,000,000 under \$5,000,000	26.83	28.17	13.78	15.24	8.95	9.35	0.00	0.00	**	**	8.49	11.22	8.49	11.22		
\$5,000,000 under \$10,000,000	25.88	26.62	17.48	20.04	8.80	9.12	0.00	0.00	**	**	9.62	14.02	9.62	14.02		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00		
Taxable returns, total	32.20	30.64	14.78	15.18	11.75	11.51	11.32	12.52	29.92	25.07	0.73	0.95	0.73	0.95		
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	** 39.68	** 76.91	46.41	60.91	46.41	60.91		
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.48	5.73	5.48	5.73		
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**	5.13	8.65	5.13	8.65		
\$25,000 under \$30,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.28	5.74	5.28	5.74		
\$30,000 under \$40,000	** 44.70	** 48.52	0.00	0.00	**	**	**	**	0.00	0.00	4.34	5.17	4.34	5.17		
\$40,000 under \$50,000	**	**	0.00	0.00	0.00	0.00	** 40.80	** 43.74	0.00	0.00	2.42	2.76	2.42	2.76		
\$50,000 under \$75,000	**	**	0.00	0.00	0.00	0.00	* 40.80	* 46.19	0.00	0.00	2.59	3.09	2.59	3.09		
\$75,000 under \$100,000	**	**	0.00	0.00	**	**	17.66	19.62	**	**	1.75	2.04	1.75	2.04		
\$100,000 under \$200,000	* 88.51	* 87.87	** 49.46	* 55.93	** 33.32	** 37.48	27.72	31.97	0.00	0.00	1.84	2.38	1.84	2.38		
\$200,000 under \$500,000	* 50.24	* 57.51	** 18.52	** 20.40	28.80	30.21	23.55	24.68	**	**	1.25	1.63	1.25	1.63		
\$500,000 under \$1,000,000	* 47.10	* 46.45	18.37	20.29	16.47	17.73	** 80.32	** 90.93	** 23.90	** 21.11	6.61	10.36	6.61	10.36		
\$1,000,000 or more	27.78	27.47	13.61	16.22	8.61	8.99	**	**	**	**	12.65	15.71	12.65	15.71		
Non-taxable returns, total	30.76	35.64	* 73.02	* 70.86	21.83	27.47	23.88	34.34	0.00	0.00	0.37	0.55	0.37	0.55		

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Total refundable credits—continued													
	Earned income credit		Additional child tax credit		American opportunity credit		Recovery rebate credit [1]		Net premium tax credit		Qualified sick and family leave 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	0.52	0.73	0.65	0.81	1.21	1.30	0.50	0.60	2.04	4.33	2.99	4.59		
No adjusted gross income	4.55	7.40	5.82	5.95	8.02	8.19	1.72	1.90	6.50	22.48	19.12	29.25		
\$1 under \$5,000	1.90	3.69	4.23	5.73	5.88	6.24	1.82	2.01	7.51	11.83	12.89	30.06		
\$5,000 under \$10,000	1.65	2.07	2.99	3.50	2.47	5.46	1.94	2.14	6.46	11.53	11.29	20.74		
\$10,000 under \$15,000	1.42	2.08	2.22	2.35	4.36	4.60	1.94	2.14	5.47	8.89	8.59	13.10		
\$15,000 under \$20,000	1.80	2.09	2.07	2.20	4.36	4.63	2.29	2.50	5.85	9.04	9.37	13.94		
\$20,000 under \$25,000	1.94	2.09	2.04	2.23	4.46	4.76	2.25	2.50	6.19	11.65	10.73	15.25		
\$25,000 under \$30,000	1.94	2.08	1.98	2.25	4.62	4.98	2.81	2.81	6.74	9.99	10.91	15.69		
\$30,000 under \$40,000	1.46	1.68	1.55	1.92	3.80	4.07	2.01	2.33	6.23	9.95	9.46	13.67		
\$40,000 under \$50,000	2.22	2.76	2.19	2.72	4.82	5.16	2.36	2.74	7.46	16.17	12.72	19.97		
\$50,000 under \$75,000	5.36	6.54	2.28	2.98	3.42	3.70	1.68	2.06	8.38	17.07	10.47	16.23		
\$75,000 under \$100,000	0.00	0.00	5.24	7.63	4.07	4.52	1.92	2.61	19.32	31.12	12.58	20.99		
\$100,000 under \$200,000	0.00	0.00	9.83	12.42	2.81	3.10	1.40	1.82	48.22	56.65	9.78	13.16		
\$200,000 under \$500,000	0.00	0.00	18.65	25.18	0.00	0.00	8.49	14.30	0.00	0.00	8.67	12.74		
\$500,000 under \$1,000,000	0.00	0.00	* 0.00	* 0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.77	15.93		
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.42	24.54		
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.89	20.48		
\$2,000,000 under \$5,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.08	11.56		
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.62	12.39		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Taxable returns, total	3.13	5.22	* 90.35	* 86.84	1.93	2.13	0.85	1.07	4.70	7.37	5.56	6.94		
No adjusted gross income	**	**	**	**	90.24	90.15	54.79	67.83	0.00	0.00	0.00	0.00		
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
\$10,000 under \$15,000	** 5.51	** 5.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
\$15,000 under \$20,000	6.41	8.49	0.00	0.00	* 37.78	* 43.02	12.00	12.18	13.23	16.61	** 37.77	** 42.14		
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	20.40	23.27	6.11	6.26	12.22	16.79	* 40.80	* 44.22		
\$25,000 under \$30,000	0.00	0.00	0.00	0.00	14.73	17.67	5.03	5.70	11.43	14.60	27.29	36.24		
\$30,000 under \$40,000	7.08	7.71	0.00	0.00	7.73	8.55	3.15	3.50	10.21	14.97	21.20	24.83		
\$40,000 under \$50,000	6.60	9.98	0.00	0.00	4.36	4.62	1.95	2.25	13.14	21.23	15.38	22.25		
\$50,000 under \$75,000	* 33.32	* 41.00	0.00	0.00	4.50	4.98	2.03	2.65	** 28.75	** 41.40	16.95	22.08		
\$75,000 under \$100,000	0.00	0.00	0.00	0.00	2.84	3.13	1.42	1.84	0.00	0.00	10.50	13.78		
\$100,000 under \$200,000	0.00	0.00	0.00	0.00	0.00	0.00	8.52	14.40	0.00	0.00	8.71	12.82		
\$200,000 under \$500,000	0.00	0.00	** 90.35	** 86.84	0.00	0.00	0.00	0.00	0.00	0.00	12.78	15.94		
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.78	15.94		
\$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.33	11.79		
Nontaxable returns, total	0.54	0.74	0.65	0.81	1.56	1.66	0.65	0.74	2.27	4.68	3.54	5.60		

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 2020
 (All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Tax credits—continued											Income tax after credits		Net investment income tax		
	Total		Refundable credits used to offset income tax before credits				Recovery rebate credit used to offset income tax before credits ⁽¹⁾				Amount		Amount		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(58)	(59)	(58)	(59)
All returns, total	0.61	0.82	1.88	3.05	1.71	1.93	0.73	0.94	0.16	0.13	0.48	0.29	0.48	0.29	0.48	0.29
No adjusted gross income	** 49.07	** 50.75	**	**	89.11	89.14	** 53.69	** 55.42	25.47	8.05	* 35.72	* 46.02	* 35.72	* 46.02	* 35.72	* 46.02
\$1 under \$5,000	**	**	0.00	0.00	0.00	0.00	**	**	7.20	10.25	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	**	**	5.98	7.74	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	2.51	3.15	** 3.08	** 3.51	0.00	0.00	4.13	5.30	2.45	4.64	0.00	0.00	0.00	0.00	0.00	0.00
\$15,000 under \$20,000	2.41	2.78	5.54	11.35	16.65	18.52	2.78	2.97	1.50	1.73	0.00	0.00	0.00	0.00	0.00	0.00
\$20,000 under \$25,000	2.77	3.01	12.39	17.73	11.86	13.71	3.05	3.19	1.45	1.54	0.00	0.00	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	2.63	3.20	7.47	9.43	6.91	8.13	3.27	3.65	1.35	1.46	0.00	0.00	0.00	0.00	** 70.31	** 70.31
\$30,000 under \$40,000	1.91	2.28	3.66	4.52	5.38	5.84	2.57	2.88	0.89	0.98	**	**	**	**	**	**
\$40,000 under \$50,000	2.24	2.73	5.14	7.68	6.25	6.84	2.77	3.14	0.94	1.02	**	**	**	**	**	**
\$50,000 under \$75,000	1.62	1.92	21.31	30.42	3.93	4.23	1.82	2.13	0.56	0.64	* 62.59	* 65.58	* 62.59	* 65.58	* 62.59	* 65.58
\$75,000 under \$100,000	1.78	2.31	0.00	0.00	4.25	4.72	1.97	2.58	0.72	0.82	* 70.24	* 94.38	* 70.24	* 94.38	* 70.24	* 94.38
\$100,000 under \$200,000	1.24	1.62	0.00	0.00	2.82	3.11	1.41	1.83	0.33	0.42	8.85	16.72	8.85	16.72	8.85	16.72
\$200,000 under \$500,000	** 6.26	** 9.23	0.00	0.00	0.00	0.00	8.52	14.40	0.45	0.43	** 0.46	** 0.29	** 0.46	** 0.29	** 0.46	** 0.29
\$500,000 under \$1,000,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.72	0.74	**	**	**	**	**	**
\$1,000,000 under \$1,500,000	17.13	24.29	0.00	0.00	0.00	0.00	0.00	0.00	0.90	0.95	**	**	**	**	**	**
\$1,500,000 under \$2,000,000	17.03	19.97	0.00	0.00	0.00	0.00	0.00	0.00	0.89	1.00	**	**	**	**	**	**
\$2,000,000 under \$5,000,000	8.49	11.33	0.00	0.00	0.00	0.00	0.00	0.00	0.43	0.41	**	**	**	**	**	**
\$5,000,000 under \$10,000,000	9.62	14.02	0.00	0.00	0.00	0.00	0.00	0.00	0.52	0.52	**	**	**	**	**	**
\$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	0.73	0.95	3.13	5.22	1.93	2.13	0.85	1.07	0.16	0.13	0.48	0.29	0.48	0.29	0.48	0.29
No adjusted gross income	46.41	60.91	**	**	90.24	90.15	54.79	67.83	25.47	8.05	* 35.72	* 46.02	* 35.72	* 46.02	* 35.72	* 46.02
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.20	10.25	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	5.98	7.74	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	5.48	5.73	** 5.51	** 5.74	0.00	0.00	0.00	0.00	2.45	4.64	0.00	0.00	0.00	0.00	0.00	0.00
\$15,000 under \$20,000	5.13	8.65	6.41	8.49	* 37.78	* 43.02	12.00	12.18	1.50	1.73	0.00	0.00	0.00	0.00	0.00	0.00
\$20,000 under \$25,000	5.28	5.74	0.00	0.00	20.40	23.27	6.11	6.26	1.45	1.54	0.00	0.00	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	4.34	5.17	0.00	0.00	14.73	17.67	5.03	5.70	1.35	1.46	0.00	0.00	0.00	0.00	** 44.22	** 44.22
\$30,000 under \$40,000	2.42	2.76	7.08	7.71	7.73	8.55	2.85	3.15	0.89	0.98	**	**	**	**	**	**
\$40,000 under \$50,000	2.59	3.09	6.60	9.98	7.74	8.40	3.15	3.50	0.94	1.02	**	**	**	**	**	**
\$50,000 under \$75,000	1.75	2.04	* 33.32	* 41.00	4.36	4.62	1.95	2.25	0.56	0.64	**	**	**	**	**	**
\$75,000 under \$100,000	1.84	2.38	0.00	0.00	4.50	4.98	2.03	2.65	0.72	0.82	**	**	**	**	**	**
\$100,000 under \$200,000	1.25	1.63	0.00	0.00	2.84	3.13	1.42	1.84	0.33	0.42	8.96	16.78	8.96	16.78	8.96	16.78
\$200,000 under \$500,000	** 6.34	** 9.33	0.00	0.00	0.00	0.00	8.52	14.40	0.45	0.43	** 0.46	** 0.29	** 0.46	** 0.29	** 0.46	** 0.29
\$500,000 under \$1,000,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.72	0.74	**	**	**	**	**	**
\$1,000,000 or more	8.72	11.03	0.00	0.00	0.00	0.00	0.00	0.00	0.41	0.41	**	**	**	**	**	**
Non-taxable returns, total	1.19	1.67	2.37	3.77	3.77	4.50	1.51	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-taxable returns, total	1.19	1.67	2.37	3.77	3.77	4.50	1.51	1.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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 2020
 (All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	All other taxes											
	Total income tax		Self-employment tax		Social Security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax			
	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)	Number of returns (68)	Amount (69)	Number of returns (70)	Amount (71)
All returns, total	0.16	0.13	0.36	0.60	0.41	0.73	11.53	22.34	1.52	2.93	4.53	7.43
No adjusted gross income	25.33	7.98	3.93	3.90	4.27	4.52	**	**	15.75	14.88	26.95	18.01
\$1 under \$5,000	7.20	10.25	2.40	4.32	2.48	4.43	**42.57	**76.51	13.34	19.75	*94.73	*80.70
\$5,000 under \$10,000	5.98	7.74	2.33	2.76	2.42	2.81	*37.78	*46.23	10.90	19.10	**98.08	**84.91
\$10,000 under \$15,000	2.45	4.64	2.00	2.37	2.09	2.41	*33.32	*51.21	9.53	18.38	**	**
\$15,000 under \$20,000	1.50	1.73	2.25	2.82	2.42	2.88	*35.34	*72.76	8.90	19.50	*99.65	*99.77
\$20,000 under \$25,000	1.45	1.54	2.45	3.37	2.77	3.52	*33.31	*58.13	8.12	14.46	*25.35	*8.45
\$25,000 under \$30,000	1.35	1.46	2.61	3.67	3.06	3.91	*33.32	*51.78	7.62	17.70	*99.35	*98.70
\$30,000 under \$40,000	0.89	0.98	2.02	2.99	2.45	3.27	**19.02	**33.30	5.19	9.59	51.07	69.05
\$40,000 under \$50,000	0.94	1.02	2.32	3.64	2.85	4.00	**	**	5.39	9.52	70.00	98.63
\$50,000 under \$75,000	0.56	0.64	1.63	2.73	1.93	2.96	**	**	3.79	6.55	36.50	84.90
\$75,000 under \$100,000	0.72	0.82	1.97	3.22	2.32	3.54	**	**	4.49	7.18	70.63	48.95
\$100,000 under \$200,000	0.33	0.42	1.24	2.08	1.43	2.25	**	**	3.25	5.84	17.63	25.28
\$200,000 under \$500,000	0.45	0.43	0.63	1.47	1.21	1.81	**	**	3.31	7.12	6.70	16.78
\$500,000 under \$1,000,000	0.72	0.73	0.87	1.55	1.57	2.29	**	**	5.15	16.12	5.81	14.62
\$1,000,000 under \$1,500,000	0.90	0.95	1.08	1.84	1.83	2.73	0.00	0.00	6.95	27.25	5.56	13.38
\$1,500,000 under \$2,000,000	0.89	0.99	1.03	1.44	1.46	2.05	0.00	0.00	6.43	22.43	4.16	7.37
\$2,000,000 under \$5,000,000	0.43	0.41	0.52	0.86	0.83	1.30	**58.85	**82.78	3.93	21.05	2.09	3.31
\$5,000,000 under \$10,000,000	0.52	0.51	0.61	1.07	0.92	1.59	**	**	4.45	25.69	1.87	2.97
\$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	0.13	0.51	0.70	0.69	0.90	15.68	26.32	1.71	3.16	4.56	6.52
No adjusted gross income	25.33	7.98	13.63	8.26	17.90	10.28	0.00	0.00	50.80	51.04	**11.57	**13.18
\$1 under \$5,000	7.20	10.25	23.55	22.39	33.31	27.72	0.00	0.00	33.31	39.60	**	**
\$5,000 under \$10,000	5.98	7.74	19.22	31.01	20.82	32.80	0.00	0.00	*49.97	*80.92	0.00	0.00
\$10,000 under \$15,000	2.45	4.64	7.30	9.37	8.08	9.65	**35.34	**54.75	22.71	41.83	0.00	0.00
\$15,000 under \$20,000	1.50	1.73	4.54	6.18	5.22	6.35	**	**	14.88	23.65	**44.66	**62.25
\$20,000 under \$25,000	1.45	1.54	4.31	6.38	5.23	6.85	**	**	12.27	21.24	**	**
\$25,000 under \$30,000	1.35	1.46	4.04	6.01	5.12	6.69	*37.78	*60.48	10.69	22.08	**	**
\$30,000 under \$40,000	0.89	0.98	2.78	4.30	3.54	4.89	**19.75	**35.27	6.76	12.29	**	**
\$40,000 under \$50,000	0.94	1.02	2.89	4.63	3.64	5.31	**	**	6.48	11.19	**	**
\$50,000 under \$75,000	0.56	0.64	1.86	3.11	2.24	3.50	**	**	4.15	7.24	*49.51	*52.84
\$75,000 under \$100,000	0.72	0.72	2.07	3.43	2.46	3.80	**	**	4.60	7.32	*74.88	*74.66
\$100,000 under \$200,000	0.33	0.42	1.25	2.11	1.44	2.29	**	**	3.27	5.88	18.49	28.93
\$200,000 under \$500,000	0.45	0.43	0.63	1.47	1.21	1.81	**	**	3.31	7.12	6.71	16.90
\$500,000 under \$1,000,000	0.72	0.73	0.87	1.55	1.57	2.29	0.00	0.00	5.15	16.14	5.81	14.64
\$1,000,000 or more	0.41	0.18	0.51	0.53	0.82	0.89	*58.85	*82.18	3.82	12.34	2.04	3.20
Nontaxable returns, total	0.00	0.00	0.71	1.30	0.74	1.32	17.01	32.63	3.32	6.57	21.21	37.99

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 2020
 (All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	All other taxes—continued											
	First-time homebuyer credit repayment		Total additional Medicare tax		Total		Eamed income credit used to offset other taxes		Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes	
	Number of returns (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	4.27	5.38	0.59	0.36	0.84	1.36	1.04	1.57	2.43	3.28	5.13	6.34
No adjusted gross income	28.12	29.05	4.99	3.15	5.32	5.70	7.67	10.35	8.32	9.47	20.15	26.56
\$1 under \$5,000	* 69.28	* 70.40	61.91	29.78	3.21	4.17	3.72	4.94	23.17	27.66	17.85	21.33
\$5,000 under \$10,000	* 62.08	* 62.08	55.84	56.22	2.78	3.32	3.10	3.78	13.79	14.74	17.05	20.44
\$10,000 under \$15,000	24.99	31.84	* 79.54	* 89.80	2.26	2.81	2.49	3.19	11.42	11.87	17.91	23.34
\$15,000 under \$20,000	23.87	27.00	53.24	64.95	2.81	3.48	3.27	3.92	18.10	13.25	18.10	22.02
\$20,000 under \$25,000	24.98	35.13	51.66	46.64	3.32	4.41	4.00	5.07	10.68	13.47	15.45	19.50
\$25,000 under \$30,000	33.31	34.23	50.13	43.72	3.73	4.95	4.36	5.52	9.39	12.16	16.46	20.75
\$30,000 under \$40,000	16.66	17.32	47.68	41.56	3.17	4.59	3.62	5.06	6.08	7.74	15.79	20.34
\$40,000 under \$50,000	17.64	24.05	59.32	74.30	4.18	6.20	5.18	6.96	6.13	8.41	18.96	20.75
\$50,000 under \$75,000	9.81	12.57	32.28	68.04	3.90	5.98	10.95	13.99	4.64	6.77	12.46	14.89
\$75,000 under \$100,000	11.28	12.92	24.24	24.58	6.97	12.54	0.00	6.97	9.08	13.72	21.99	26.41
\$100,000 under \$200,000	7.97	10.36	5.15	7.05	11.02	15.79	0.00	0.00	16.31	20.31	34.54	37.27
\$200,000 under \$500,000	10.33	13.09	0.73	0.90	23.59	49.05	0.00	0.00	21.86	9.89	0.00	0.00
\$500,000 under \$1,000,000	24.33	33.08	0.94	1.02	** 36.04	** 47.61	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	29.41	30.14	1.17	1.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	32.55	34.64	1.13	1.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	21.54	27.20	0.70	0.70	**	**	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	23.36	33.10	0.66	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	4.88	6.03	0.59	0.36	0	0	0.00	0.00	0.00	0.00	0.00	0.00
No adjusted gross income	0.00	0.00	** 15.62	** 5.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1 under \$5,000	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	* 57.71	* 59.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$15,000 under \$20,000	** 49.98	** 56.92	** 75.04	** 54.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$20,000 under \$25,000	**	**	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	* 49.97	* 53.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$30,000 under \$40,000	23.43	24.24	* 53.13	* 49.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$40,000 under \$50,000	21.31	22.88	* 62.39	* 58.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$50,000 under \$75,000	11.11	13.86	54.77	83.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$75,000 under \$100,000	12.09	14.11	26.90	29.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$100,000 under \$200,000	8.05	10.32	5.20	7.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$200,000 under \$500,000	10.34	13.10	0.73	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	24.33	33.08	0.94	1.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000,000 or more	18.78	18.06	0.56	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nontaxable returns, total	8.82	11.61	8.18	8.09	0.84	1.36	1.04	1.57	2.43	3.28	5.13	6.34

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 2020
 (All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Refundable credits used to offset all other taxes—continued		Total tax liability		Total		Income tax withheld		Income tax withheld from W-2		Income tax withheld from Form 1099	
	Recovery rebate credit used to offset other taxes [1]											
	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	2.36	3.34	0.15	0.12	0.09	0.13	0.10	0.17	0.15	0.21	0.39	0.67
No adjusted gross income	10.59	10.02	4.66	3.85	2.46	2.08	2.70	2.35	3.22	3.28	4.48	7.41
\$1 under \$5,000	5.88	7.48	2.87	6.42	1.31	4.13	1.33	4.30	1.48	6.45	3.36	5.34
\$5,000 under \$10,000	6.12	7.18	3.63	2.85	1.12	2.09	1.13	1.97	1.26	2.25	2.46	3.61
\$10,000 under \$15,000	6.39	7.89	2.01	3.32	1.05	1.64	1.07	1.55	1.21	1.85	1.99	2.74
\$15,000 under \$20,000	7.52	9.88	1.43	2.10	1.04	1.41	1.05	1.36	1.19	1.55	1.91	2.55
\$20,000 under \$25,000	8.53	11.97	1.40	1.71	1.03	1.37	1.04	1.27	1.15	1.45	1.85	2.48
\$25,000 under \$30,000	11.14	14.84	1.32	1.54	1.02	1.24	1.03	1.21	1.12	1.33	1.91	2.64
\$30,000 under \$40,000	9.68	12.85	0.88	1.01	0.73	0.86	0.74	0.85	0.80	0.94	1.43	1.96
\$40,000 under \$50,000	10.59	15.13	0.93	1.04	0.84	0.94	0.85	0.94	0.92	1.03	1.62	2.26
\$50,000 under \$75,000	8.21	10.94	0.56	0.65	0.52	0.61	0.53	0.61	0.61	0.70	1.10	1.57
\$75,000 under \$100,000	12.33	16.83	0.72	0.82	0.71	0.81	0.72	0.81	0.80	0.92	1.31	1.86
\$100,000 under \$200,000	16.22	21.95	0.33	0.42	0.33	0.43	0.35	0.45	0.43	0.56	0.91	1.43
\$200,000 under \$500,000	0.00	0.00	0.45	0.42	0.46	0.47	0.48	0.52	0.53	0.58	1.12	1.86
\$500,000 under \$1,000,000	0.00	0.00	0.72	0.73	0.73	0.78	0.80	0.99	0.85	1.03	2.07	5.02
\$1,000,000 under \$1,500,000	0.00	0.00	0.90	0.95	0.91	1.01	1.02	1.41	1.07	1.45	2.65	8.48
\$1,500,000 under \$2,000,000	0.00	0.00	0.89	0.98	0.89	0.91	1.01	1.42	1.06	1.46	2.33	8.20
\$2,000,000 under \$5,000,000	0.00	0.00	0.43	0.41	0.43	0.43	0.50	0.76	0.53	0.78	1.35	6.47
\$5,000,000 under \$10,000,000	0.00	0.00	0.52	0.51	0.53	0.54	0.60	0.99	0.64	1.03	1.52	7.59
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0	0	0.16	0.12	0.17	0.13	0.17	0.18	0.22	0.22	0.45	0.73
No adjusted gross income	0.00	0.00	25.33	6.88	19.66	6.56	22.70	20.30	26.66	24.67	45.49	25.17
\$1 under \$5,000	0.00	0.00	7.20	9.89	10.29	15.10	10.79	15.89	13.39	18.82	14.13	17.64
\$5,000 under \$10,000	0.00	0.00	5.98	7.64	7.02	10.09	7.22	10.37	8.38	11.72	9.84	12.45
\$10,000 under \$15,000	0.00	0.00	2.45	4.89	2.60	3.16	2.63	3.16	2.92	3.52	4.84	6.10
\$15,000 under \$20,000	0.00	0.00	1.50	2.17	1.58	1.91	1.59	1.89	1.81	2.13	2.77	3.56
\$20,000 under \$25,000	0.00	0.00	1.45	1.73	1.50	1.72	1.51	1.70	1.69	1.92	2.63	3.41
\$25,000 under \$30,000	0.00	0.00	1.35	1.55	1.38	1.57	1.39	1.57	1.53	1.73	2.50	3.42
\$30,000 under \$40,000	0.00	0.00	0.89	1.02	0.91	1.02	0.92	1.02	1.01	1.13	1.68	2.28
\$40,000 under \$50,000	0.00	0.00	0.94	1.05	0.95	1.03	0.96	1.04	1.05	1.14	1.79	2.44
\$50,000 under \$75,000	0.00	0.00	0.56	0.65	0.57	0.64	0.58	0.65	0.66	0.75	1.16	1.62
\$75,000 under \$100,000	0.00	0.00	0.72	0.83	0.73	0.82	0.74	0.83	0.83	0.94	1.33	1.88
\$100,000 under \$200,000	0.00	0.00	0.33	0.42	0.34	0.43	0.35	0.45	0.44	0.56	0.91	1.44
\$200,000 under \$500,000	0.00	0.00	0.45	0.42	0.46	0.47	0.48	0.52	0.53	0.58	1.12	1.86
\$500,000 under \$1,000,000	0.00	0.00	0.72	0.73	0.73	0.78	0.80	0.99	0.85	1.03	2.07	5.02
\$1,000,000 or more	0.00	0.00	0.41	0.18	0.42	0.18	0.48	0.40	0.52	0.42	1.33	3.77
Nontaxable returns, total	2.36	3.34	1.31	2.27	0.37	0.74	0.38	0.69	0.43	0.81	0.89	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 2020
 (All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Tax payments—continued											
	Income tax withheld from other forms		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		Deferral for certain Schedule H or SE filers	
	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	0.82	1.57	0.77	0.37	1.74	0.35	1.77	1.81	5.28	10.56	3.21	4.36
No adjusted gross income	12.34	12.37	5.38	3.13	13.98	11.85	10.19	10.14	13.77	19.77	25.73	19.77
\$1 under \$5,000	17.49	27.56	9.27	13.17	21.44	36.34	51.03	80.07	29.68	36.66	12.73	15.45
\$5,000 under \$10,000	16.87	26.40	9.20	12.22	18.64	26.11	* 99.03	* 64.88	20.90	35.30	10.92	12.47
\$10,000 under \$15,000	13.52	20.11	7.68	12.61	21.45	25.99	* 99.65	* 9.71	19.00	37.79	9.82	11.34
\$15,000 under \$20,000	15.00	25.17	7.72	10.97	21.62	27.84	* 57.31	* 54.01	23.88	27.15	11.88	13.64
\$20,000 under \$25,000	15.49	19.01	7.28	11.72	26.13	29.16	54.77	61.21	22.06	36.57	13.24	16.22
\$25,000 under \$30,000	14.22	18.32	7.04	9.60	22.82	29.33	* 56.90	* 62.61	23.54	29.12	15.00	18.43
\$30,000 under \$40,000	10.66	18.13	5.36	7.55	14.39	17.87	39.86	57.84	16.95	32.21	11.55	14.48
\$40,000 under \$50,000	11.46	15.80	4.84	6.41	15.82	26.88	46.89	74.63	19.73	25.72	12.20	15.43
\$50,000 under \$75,000	7.88	12.22	2.75	3.77	9.12	12.20	31.04	43.74	15.13	22.17	10.51	13.32
\$75,000 under \$100,000	9.22	13.92	2.92	4.15	8.72	11.71	24.74	35.83	20.04	24.49	13.06	16.98
\$100,000 under \$200,000	4.95	12.52	1.65	2.07	4.90	6.09	4.16	5.73	14.44	20.23	8.78	11.19
\$200,000 under \$500,000	0.90	3.52	1.08	1.43	2.43	3.07	1.98	2.54	** 10.09	** 8.48	** 7.56	** 8.90
\$500,000 under \$1,000,000	1.04	2.50	1.17	1.39	2.15	2.50	2.79	3.68	**	**	**	**
\$1,000,000 under \$1,500,000	1.33	3.76	1.22	1.52	2.07	2.60	3.38	4.36	**	**	**	**
\$1,500,000 under \$2,000,000	1.31	2.08	1.05	1.19	1.61	1.92	3.09	4.00	**	**	**	**
\$2,000,000 under \$5,000,000	0.66	1.77	0.52	0.62	0.78	0.93	1.63	2.80	**	**	**	**
\$5,000,000 under \$10,000,000	0.76	2.44	0.60	0.73	0.78	0.90	1.79	2.30	**	**	**	**
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**	**	**
Taxable returns, total	0.80	1.60	0.81	0.37	1.76	0.35	1.79	1.83	7.67	13.25	4.52	5.57
No adjusted gross income	** 75.22	** 35.21	24.67	4.21	12.65	11.21	14.03	15.27	** 66.90	** 69.02	* 24.35	* 36.94
\$1 under \$5,000	**	**	* 39.68	* 53.08	* 49.96	* 54.08	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	**	**	30.95	41.50	* 40.80	* 47.39	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	* 33.32	* 50.31	22.61	25.50	* 37.74	* 49.75	0.00	0.00	**	**	* 37.08	* 40.97
\$15,000 under \$20,000	19.22	31.20	11.69	16.35	31.27	42.33	** 44.70	** 44.70	* 70.45	* 72.30	24.23	27.84
\$20,000 under \$25,000	24.54	29.92	10.23	13.82	44.36	51.02	**	**	* 42.60	* 67.52	23.22	25.37
\$25,000 under \$30,000	17.14	21.68	9.27	11.85	27.21	34.75	* 57.71	* 96.41	* 49.29	* 56.14	25.58	32.18
\$30,000 under \$40,000	12.74	20.79	6.36	8.23	17.40	21.48	* 49.96	* 40.09	26.96	38.40	15.80	19.85
\$40,000 under \$50,000	12.56	16.67	5.39	7.25	19.01	23.83	* 57.71	* 57.71	24.79	33.96	15.11	19.75
\$50,000 under \$75,000	8.35	12.73	2.90	3.80	9.80	13.67	45.51	85.82	19.03	29.21	11.98	15.76
\$75,000 under \$100,000	9.39	14.11	3.02	4.13	9.00	12.45	28.57	41.40	21.04	25.28	14.20	18.93
\$100,000 under \$200,000	5.01	12.68	1.66	2.10	4.96	6.24	4.17	5.76	14.84	19.60	8.86	11.38
\$200,000 under \$500,000	0.90	3.52	1.08	1.44	2.44	3.07	1.98	2.54	** 10.14	** 8.54	** 7.56	** 8.91
\$500,000 under \$1,000,000	1.04	2.50	1.17	1.39	2.15	2.50	2.79	3.68	**	**	**	**
\$1,000,000 or more	0.65	0.96	0.52	0.65	0.78	0.90	1.65	2.09	**	**	7.44	13.73
Nontaxable returns, total	5.99	8.94	2.70	3.14	7.39	8.43	14.90	11.70	7.27	13.83	4.59	6.65

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Refundable credits refundable portion										Total income tax minus refundable credits [2]	
	Total		Earned income credit refundable portion		Additional child tax credit refundable portion		American opportunity credit refundable portion		Recovery rebate credit refundable portion [1]		Total income tax minus refundable credits [2]	
	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)	Number of returns (112)	Amount (113)	Number of returns (114)	Amount (115)	Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)
All returns, total	0.39	0.59	0.58	0.78	0.67	0.83	1.64	1.78	0.66	0.78	0.09	0.15
No adjusted gross income	1.59	2.02	5.16	8.04	6.25	6.67	8.25	8.50	1.73	1.91	1.56	2.05
\$1 under \$5,000	1.44	2.01	2.09	3.94	4.27	5.76	5.89	6.28	1.82	2.02	1.36	1.98
\$5,000 under \$10,000	1.38	1.94	1.80	2.61	3.05	3.57	5.27	5.58	1.96	2.17	1.28	1.91
\$10,000 under \$15,000	1.28	1.79	1.60	2.20	2.25	2.40	4.39	4.66	1.97	2.19	1.08	1.78
\$15,000 under \$20,000	1.45	1.86	1.93	2.15	2.09	2.23	4.54	4.75	2.14	2.48	1.00	2.06
\$20,000 under \$25,000	1.54	1.94	1.97	2.14	2.06	2.26	4.74	4.99	2.47	2.87	1.02	2.56
\$25,000 under \$30,000	1.63	2.02	1.97	2.14	2.01	2.29	5.06	5.48	2.88	3.87	1.01	3.76
\$30,000 under \$40,000	1.37	1.72	1.54	1.79	1.58	1.96	4.69	5.37	2.97	3.63	0.72	19.20
\$40,000 under \$50,000	2.01	2.60	2.52	3.02	2.28	2.82	6.85	7.87	3.70	4.58	0.83	1.76
\$50,000 under \$75,000	2.12	2.91	5.94	7.26	2.45	3.22	6.36	7.40	3.71	4.87	0.52	0.72
\$75,000 under \$100,000	4.48	6.35	0.00	0.00	5.86	8.55	11.86	14.51	6.70	8.56	0.70	0.84
\$100,000 under \$200,000	7.78	10.32	0.00	0.00	10.99	14.20	28.22	36.55	9.77	12.10	0.33	0.42
\$200,000 under \$500,000	20.47	28.26	0.00	0.00	20.91	28.84	0.00	0.00	0.00	0.00	0.45	0.43
\$500,000 under \$1,000,000	** 18.16	** 0.06	0.00	0.00	* 0.00	* 0.00	0.00	0.00	0.00	0.00	0.72	0.73
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90	0.95
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.89	0.99
\$2,000,000 under \$5,000,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.43	0.41
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.52	0.51
\$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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.16	0.13
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.33	7.98
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.20	10.25
\$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	5.98	7.74
\$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	2.45	4.64
\$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	1.50	1.73
\$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	1.45	1.54
\$25,000 under \$30,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.35	1.46
\$30,000 under \$40,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.89	0.98
\$40,000 under \$50,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.94	1.02
\$50,000 under \$75,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.56	0.64
\$75,000 under \$100,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.72	0.82
\$100,000 under \$200,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.33	0.42
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.45	0.43
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.72	0.73
\$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.41	0.18
Nontaxable returns, total	0.39	0.59	0.58	0.78	0.67	0.83	1.64	1.78	0.66	0.78	0.37	0.57

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—Coefficients of variation for number of returns and amounts are percentages)

Size of adjusted gross income	Overpayment										Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2021 estimated tax		Number of returns		Amount		Number of returns		Amount	
	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(128)	(129)		
All returns, total	0.13	0.30	0.13	0.32	1.18	0.75	0.44	0.47	0.81	0.80				
No adjusted gross income	1.44	1.57	1.46	1.71	6.26	3.47	6.07	5.93	10.86	10.57				
\$1 under \$5,000	1.11	1.88	1.11	1.89	12.78	18.76	3.10	4.44	25.17	46.43				
\$5,000 under \$10,000	1.05	1.60	1.05	1.61	14.66	18.60	3.34	4.08	9.46	10.72				
\$10,000 under \$15,000	0.99	1.43	0.99	1.43	11.61	23.16	3.42	4.41	6.58	7.82				
\$15,000 under \$20,000	1.02	1.46	1.02	1.46	10.94	16.84	3.04	4.46	6.58	7.56				
\$20,000 under \$25,000	1.04	1.50	1.04	1.50	11.18	20.14	3.05	4.51	7.01	8.69				
\$25,000 under \$30,000	1.05	1.49	1.06	1.50	10.60	13.88	2.95	4.50	5.92	7.72				
\$30,000 under \$40,000	0.78	1.14	0.78	1.14	7.83	12.04	2.00	3.15	4.05	5.42				
\$40,000 under \$50,000	0.91	1.30	0.92	1.31	7.06	10.78	2.10	3.39	4.12	6.00				
\$50,000 under \$75,000	0.62	0.93	0.63	0.92	4.15	7.24	1.34	2.14	2.46	3.65				
\$75,000 under \$100,000	0.86	1.33	0.87	1.31	4.49	8.59	1.54	2.45	2.69	4.16				
\$100,000 under \$200,000	0.60	1.06	0.64	1.09	2.59	3.60	0.91	1.44	1.66	2.64				
\$200,000 under \$500,000	0.86	1.74	1.02	1.68	1.66	3.56	0.76	1.09	1.21	1.85				
\$500,000 under \$1,000,000	1.34	1.98	2.07	3.12	1.76	2.35	1.07	1.45	1.48	2.20				
\$1,000,000 under \$1,500,000	1.50	2.23	2.72	3.97	1.80	2.56	1.40	1.95	1.75	2.79				
\$1,500,000 under \$2,000,000	1.26	1.88	2.51	3.90	1.42	2.05	1.41	3.26	1.59	2.74				
\$2,000,000 under \$5,000,000	0.64	0.99	1.42	2.33	0.73	1.06	0.78	1.04	0.91	1.54				
\$5,000,000 under \$10,000,000	0.69	1.04	1.61	2.97	0.75	1.04	0.99	0.75	1.11	1.98				
\$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	0.25	0.39	0.26	0.45	1.24	0.75	0.47	0.47	0.84	0.82				
No adjusted gross income	26.04	8.14	36.07	17.58	28.52	5.57	39.92	11.79	** 57.55	** 24.10				
\$1 under \$5,000	11.92	16.48	12.62	17.05	* 36.38	* 52.44	9.05	12.35	**	**				
\$5,000 under \$10,000	8.61	12.33	8.90	12.10	32.09	49.84	8.36	10.44	33.30	40.48				
\$10,000 under \$15,000	2.73	3.42	2.74	3.43	32.39	47.20	5.63	8.36	12.72	14.76				
\$15,000 under \$20,000	1.67	2.19	1.68	2.18	17.48	26.13	3.49	5.51	8.71	9.97				
\$20,000 under \$25,000	1.62	2.13	1.62	2.12	16.50	23.38	3.34	5.14	8.59	10.71				
\$25,000 under \$30,000	1.51	2.09	1.51	2.09	14.32	20.44	3.12	4.90	6.59	8.69				
\$30,000 under \$40,000	1.01	1.43	1.01	1.43	9.54	13.84	2.08	3.36	4.39	5.94				
\$40,000 under \$50,000	1.06	1.42	1.07	1.42	8.14	12.57	2.17	3.56	4.33	6.42				
\$50,000 under \$75,000	0.69	0.99	0.70	0.99	4.46	6.43	1.36	2.21	2.55	3.85				
\$75,000 under \$100,000	0.89	1.33	0.90	1.33	4.70	7.46	1.55	2.48	2.72	4.21				
\$100,000 under \$200,000	0.61	1.07	0.64	1.10	2.63	3.69	0.91	1.45	1.67	2.65				
\$200,000 under \$500,000	0.86	1.75	1.03	1.69	1.66	3.58	0.76	1.09	1.21	1.85				
\$500,000 under \$1,000,000	1.34	1.98	2.07	3.13	1.76	2.35	1.07	1.45	1.48	2.20				
\$1,000,000 or more	0.64	0.41	1.41	1.03	0.72	0.43	0.75	0.68	0.89	0.92				
Nontaxable returns, total	0.31	0.51	0.32	0.51	3.69	4.02	1.59	2.52	3.40	4.44				

* 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] The recovery rebate credit was for taxpayers who didn't receive full amount of the recovery rebate in the first or second round Economic Impact Payments.
 [2] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.
 NOTE: As reference for Forms in column headings:
 Form W-2, *Wage and Tax Statement*
 Schedule H, *Household Employment Taxes*
 Schedule SE, *Self-Employment Tax*
 SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

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 2020 (Filing Year 2021)
 (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	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns	164,358,792	12,591,788,823	9,813,273,142	3,747,576,308	1,822,851,263	854,704,375	1,675,331,743	13.3	17.1	156,549	2,937,322	5,691,866	35,358,499
0 percent	36,945,504	16,823,528	0	0	0	0	150,949	0.9	[2]	5,632	166,715	5,015	427,652
0 percent (capital gains)	898,142	28,596,144	9,553,110	9,553,110	0	0	21,239	0.1	0.2	297	19,974	1,333	14,851
10 percent	26,205,803	642,370,117	182,100,394	170,047,057	17,006,867	17,004,706	6,933,501	1.1	3.8	367	4,779	** 457	** 378
10 percent (Form 8814)	1,671	-1,489,546	2,476	1,820	182	182	199	[3]	8.0	* 9	* 257	**	**
12 percent	54,921,617	2,870,670,883	1,837,325,705	1,050,451,834	202,592,069	126,054,220	143,585,369	5.0	7.8	1,824	10,809	5,686	3,098
15 percent (capital gains)	1,664,289	225,269,481	177,299,611	75,473,042	18,612,754	11,320,956	17,013,188	7.6	9.6	2,368	55,085	168,778	658,879
20 percent (capital gains)	70,908	264,540,820	222,875,073	189,526,548	42,318,998	37,905,310	41,367,377	15.6	18.6	24,504	405,450	67,612	6,798,207
22 percent	29,918,241	3,330,764,066	2,689,922,195	2,689,922,195	394,862,991	167,076,047	353,724,102	10.6	13.1	22,925	230,151	257,905	1,680,861
24 percent	9,616,075	2,001,409,541	1,747,431,787	394,027,420	324,022,017	94,566,581	310,263,257	15.5	17.8	35,089	408,854	2,284,326	3,699,932
25 percent (capital gains)	26,975	30,125,421	28,542,044	3,943,266	5,763,151	985,817	5,763,608	19.1	20.2	5,957	90,572	23,544	491,628
28 percent (capital gains)	1,079	4,529,750	4,087,145	1,487,355	932,942	416,459	944,488	20.9	23.1	977	39,502	1,073	152,245
32 percent	1,294,338	453,363,549	411,050,253	39,215,492	87,227,887	12,549,957	84,996,622	18.7	20.7	17,498	345,943	857,501	1,683,875
35 percent	1,482,228	729,484,317	671,271,491	127,821,950	165,964,995	44,737,683	163,047,984	22.4	24.3	27,046	488,612	1,195,214	3,556,897
37 percent	922,362	1,988,135,943	1,826,321,830	921,757,559	562,459,695	341,050,297	546,465,373	27.5	29.9	12,068	690,572	820,220	16,155,582
Form 8615	388,560	7,194,810	5,490,028	4,833,280	1,086,715	1,037,160	1,054,488	14.7	19.2	* 8	* 46	3,200	34,414
jointly and returns of surviving spouses													
All tax rates	55,322,922	7,958,822,513	6,507,984,049	2,437,146,731	1,266,318,379	593,215,898	1,168,450,573	14.7	18.0	101,426	2,155,565	4,357,577	26,124,036
0 percent	6,835,945	-80,060,155	0	0	0	0	109,208	-0.1	[2]	3,965	121,565	2,004	58,676
0 percent (capital gains)	279,691	14,069,556	4,758,828	4,758,828	0	0	15,865	0.1	0.3	235	14,551	727	10,706
10 percent	6,410,177	240,644,873	70,873,316	63,193,465	6,320,305	6,319,347	2,757,447	1.1	3.9	** 167	** 3,250	** 77	** 213
10 percent (Form 8814)	1,200	-1,251,029	1,965	1,324	133	133	162	[3]	8.2	**	**	**	**
12 percent	19,291,794	1,482,326,080	985,365,734	569,233,485	106,409,872	68,308,018	72,999,634	4.9	7.6	1,769	10,622	2,657	1,952
15 percent (capital gains)	867,793	146,167,940	115,056,507	45,658,223	12,051,175	6,848,733	10,893,981	7.5	9.5	1,317	45,535	108,600	436,556
20 percent (capital gains)	47,544	188,300,683	160,242,374	136,644,059	30,405,842	27,328,820	29,712,318	15.8	18.5	13,813	274,286	45,029	4,555,201
22 percent	14,468,916	2,167,808,184	1,788,427,605	507,031,048	259,677,869	111,546,831	226,666,986	10.5	12.9	14,840	169,601	198,270	1,273,493
24 percent	4,871,663	1,354,718,934	1,187,038,457	268,777,762	221,170,632	64,506,663	210,355,610	15.5	17.7	24,849	328,759	2,072,115	3,125,108
25 percent (capital gains)	15,262	20,969,436	19,866,962	2,626,115	4,024,300	656,529	4,016,818	19.2	20.2	3,721	65,033	13,986	317,761
28 percent (capital gains)	664	3,415,823	3,112,875	985,073	699,375	275,820	719,496	21.1	23.1	582	28,537	659	114,378
32 percent	733,556	330,857,501	300,797,195	28,733,820	63,963,662	9,194,822	62,327,905	18.8	20.7	12,204	299,243	604,615	1,371,498
35 percent	760,485	470,344,955	432,593,331	64,305,434	105,005,320	22,506,902	103,249,470	22.0	23.9	15,227	283,267	645,825	2,266,693
37 percent	737,692	1,620,509,731	1,489,848,901	745,198,055	456,589,895	275,723,280	444,625,673	27.4	29.8	8,737	531,317	663,014	12,591,800
Form 8615	0	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 2020 (Filing Year 2021)—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		As a percentage of		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	Modified taxable income [1]	Number of returns	Amount	Number of returns	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Returns of married persons filing separately												
All tax rates	3,919,416	284,821,171	241,663,389	105,405,331	48,422,085	44,410,502	15.6	18.4	6,300	115,972	184,558	1,606,284
0 percent	585,865	-12,628,229	0	0	0	8,808	-0.1	[2]	120	11,023	** 1,554	** 4,103
0 percent (capital gains)	11,610	386,738	176,350	176,350	0	0	0.0	0.0	0	0	**	**
10 percent	** 357,671	** 6,435,762	** 1,805,880	** 1,706,229	** 170,647	** 113,585	** 1.8	** 6.7	0	0	0	0
10 percent (Form 8814)	**	**	**	**	**	**	[2]	[2]	0	0	0	0
12 percent	1,433,650	54,924,848	36,063,074	21,746,260	4,025,354	3,186,810	5.8	8.8	0	0	* 1,968	* 646
15 percent	36,798	3,088,972	2,426,307	956,308	242,250	224,332	7.3	9.2	* 20	* 1,799	3,981	7,685
20 percent (capital gains)	3,184	19,479,121	15,539,542	14,749,443	3,052,027	2,949,889	15.1	18.9	1,043	29,745	2,956	578,944
22 percent	997,464	72,795,660	59,102,149	17,354,543	8,710,845	7,631,308	10.5	12.9	936	17,301	9,335	32,667
24 percent	384,057	50,574,866	44,556,972	10,380,057	8,335,170	7,919,330	15.7	17.8	1,162	8,946	92,245	55,465
25 percent (capital gains)	304	689,433	636,979	93,238	130,958	129,582	18.8	20.3	190	4,204	299	14,937
28 percent (capital gains)	* 13	* 280,116	* 217,683	* 59,679	* 48,395	* 16,710	* 11.7	* 15.0	* 10	* 955	* 13	* 9,524
32 percent	36,433	7,735,751	7,048,275	566,581	1,492,690	1,363,543	17.6	19.3	342	3,122	18,315	26,621
35 percent	34,827	10,556,711	9,852,698	1,328,596	2,373,036	2,220,352	21.0	22.5	743	6,575	23,996	62,719
37 percent	37,539	70,501,421	64,237,480	36,288,047	19,840,714	18,638,318	26.4	29.0	1,734	32,302	29,875	812,973
Form 8615	0	0	0	0	0	0	0.0	0.0	0	0	0	0
Returns of heads of households												
All tax rates	21,463,538	967,308,172	592,802,938	243,220,623	92,115,301	65,122,349	6.7	11.0	5,973	106,297	180,823	813,856
0 percent	4,879,676	46,145,787	0	0	0	2,543	[3]	[2]	** 130	** 8,013	** 75	** 1,289
0 percent (capital gains)	24,530	685,814	194,743	194,743	0	5,208	0.8	2.7	**	**	**	**
10 percent	6,069,688	157,782,835	42,801,330	42,484,101	4,248,724	165,080	0.1	0.4	**	**	**	**
10 percent (Form 8814)	* 468	* -29,747	* 507	* 492	* 49	0	0.0	0.0	**	**	0	0
12 percent	7,692,151	369,788,270	222,066,074	112,879,618	24,391,421	8,583,109	2.3	3.9	**	**	0	0
15 percent (capital gains)	42,986	4,993,389	3,871,559	1,568,665	395,118	315,776	6.3	8.2	* 148	* 462	3,297	15,599
20 percent (capital gains)	2,113	5,877,908	5,348,105	4,357,401	1,005,803	1,005,608	17.1	18.8	1,036	9,546	2,024	147,299
22 percent	1,629,245	143,642,588	110,378,560	20,708,064	14,942,901	11,170,921	7.8	10.1	586	5,155	3,093	33,831
24 percent	860,147	118,085,372	98,317,636	21,987,972	17,043,265	15,125,399	12.8	15.4	746	9,990	16,163	61,727
25 percent (capital gains)	589	573,523	534,474	89,469	107,899	108,470	18.9	20.3	114	1,536	542	8,066
28 percent (capital gains)	* 60	* 130,062	* 127,415	* 82,148	* 31,906	* 32,967	* 25.3	* 25.9	* 52	* 1,109	* 60	* 4,482
32 percent	104,141	22,558,126	19,946,947	2,022,871	4,119,169	3,848,324	17.1	19.3	1,357	4,250	43,277	35,264
35 percent	129,713	46,321,607	42,169,889	12,296,628	10,809,530	10,604,709	22.9	25.1	1,491	52,023	89,672	136,644
37 percent	28,031	50,752,639	47,045,700	24,548,452	15,019,515	14,154,236	27.9	30.1	313	14,213	22,619	369,656
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 2020 (Filing Year 2021)—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													
	Number of returns	Adjusted gross income less deficit		Modified taxable income [1]		Tax generated		Total	As a percentage of		Alternative minimum tax		Net investment income tax	
		At all rates	At marginal rate	At all rates	At marginal rate	At all rates	At marginal rate		Adjusted gross income less deficit	Modified taxable income [1]	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
Returns of single persons														
All tax rates	83,652,916	3,380,836,968	2,470,822,767	961,803,623	415,995,498	397,348,320	11.8	16.1	42,850	559,488	968,928	6,814,323		
0 percent	24,644,018	63,366,125	0	0	0	30,390	[3]	[2]	** 1,732	** 33,511	** 2,369	** 367,894		
0 percent (capital gains)	583,311	13,454,036	4,423,189	4,423,189	0	166	[3]	[2]	**	**	**	**		
10 percent	** 13,367,731	** 237,297,876	** 66,619,872	** 62,663,265	** 6,267,191	** 3,897,425	** 1.6	** 6.2	**	**	**	**		
10 percent (Form 8814)	**	**	**	**	**	**	[2]	[2]	**	**	**	**		
12 percent	26,504,021	963,631,684	613,830,823	346,592,471	67,765,422	58,815,816	6.1	9.6	**	**	* 1,061	* 499		
15 percent (capital gains)	716,712	71,019,180	55,945,238	27,289,846	5,924,212	5,579,099	7.9	10.0	883	7,289	52,901	199,038		
20 percent (capital gains)	18,066	50,883,108	41,745,052	33,775,605	7,855,326	7,707,555	15.1	18.5	8,612	91,873	17,603	1,516,763		
22 percent	12,822,617	946,517,635	762,013,882	214,342,921	111,531,376	108,254,887	11.4	14.2	6,562	38,094	47,207	340,871		
24 percent	3,500,208	478,030,368	417,518,722	92,881,629	77,472,949	76,862,918	16.1	18.4	8,332	61,159	103,803	457,631		
25 percent (capital gains)	10,820	7,893,029	7,503,629	1,134,443	1,499,995	1,508,737	19.1	20.1	1,933	19,799	8,717	150,865		
28 percent (capital gains)	342	703,749	629,173	360,455	153,266	159,389	22.6	25.3	333	8,901	341	23,861		
32 percent	420,207	92,212,172	83,257,836	7,892,220	17,652,366	17,458,851	18.9	21.0	3,585	39,328	191,294	250,492		
35 percent	557,203	202,261,044	186,655,572	49,891,292	47,777,110	46,973,453	23.2	25.2	9,585	146,748	435,720	1,090,840		
37 percent	119,100	246,372,152	225,189,749	115,723,005	71,009,571	69,047,145	28.0	30.7	1,284	112,741	104,712	2,381,154		
Form 8615	388,560	7,194,810	5,490,028	4,833,280	1,086,715	1,037,160	14.7	19.2	* 8	* 46	3,200	34,414		

* 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 6 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 2022.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)

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

Size of adjusted gross income	Tax generated at specified rate												
	0 percent			0 percent (capital gains)			10 percent			10 percent (from Form 8814)			
	Number of returns (1)	Taxable income (2)	Modified taxable income [1] (3)	Tax generated at all rates (4)	Number of returns (5)	Number of returns (6)	Income taxed at rate (7)	Number of returns (8)	Income taxed at rate (9)	Tax generated at rate (10)	Number of returns (11)	Income taxed at rate (12)	Tax generated at rate (13)
Total	164,358,792	9,812,730,835	9,813,273,142	1,822,851,263	36,945,504	10,772,240	84,174,058	126,251,466	1,610,364,552	161,036,455	31,330	39,777	3,979
Under \$2,000	9,812,616	33,164	82,995	18,118	9,728,309	45,010	16,819	39,120	17,331	1,733	** 1,181	** 1,291	** 129
\$2,000 under \$4,000	3,891,279	181,217	181,256	14,163	3,755,794	44,681	35,191	103,888	114,094	11,409	0	0	0
\$4,000 under \$6,000	3,878,203	320,962	320,965	35,127	3,747,531	31,594	34,922	109,092	173,613	17,361	0	0	0
\$6,000 under \$8,000	3,967,337	476,109	476,109	53,473	3,842,876	23,096	37,913	110,443	289,704	28,970	0	0	0
\$8,000 under \$10,000	4,175,036	554,335	563,184	69,176	4,050,891	16,660	20,233	110,443	299,441	29,944	**	**	**
\$10,000 under \$12,000	4,291,929	610,344	610,319	67,473	4,177,559	11,017	42,719	105,356	372,444	37,244	**	**	**
\$12,000 under \$14,000	4,273,228	2,198,854	2,199,892	232,311	2,190,560	91,627	52,209	2,037,784	1,883,639	188,364	0	0	0
\$14,000 under \$16,000	4,052,050	6,621,637	6,627,358	651,357	1,310,112	191,878	183,129	2,649,717	6,288,819	628,882	0	0	0
\$16,000 under \$18,000	4,010,776	11,895,647	11,908,979	1,175,892	1,293,947	189,101	300,041	2,652,670	11,360,233	1,136,023	** 461	** 484	** 48
\$18,000 under \$20,000	3,976,157	17,110,983	17,202,071	1,697,265	795,048	173,590	335,479	3,150,130	16,608,198	1,660,820	**	**	**
\$20,000 under \$25,000	9,725,840	67,706,115	67,780,015	6,734,150	1,471,961	474,000	1,389,735	8,155,754	62,162,661	6,216,266	0	0	0
\$25,000 under \$30,000	9,515,795	106,207,551	106,391,133	11,033,017	313,308	606,435	1,711,956	9,086,389	77,262,362	7,726,236	0	0	0
\$30,000 under \$40,000	16,776,306	302,812,267	303,263,778	32,429,554	94,181	1,272,307	4,208,164	16,553,684	173,751,443	17,375,144	0	0	0
\$40,000 under \$50,000	13,154,096	359,258,265	359,738,290	39,139,399	57,748	1,432,911	6,660,975	13,018,444	162,092,351	16,209,235	* 1,018	* 2,075	* 207
\$50,000 under \$75,000	22,602,996	951,965,144	953,067,250	114,280,101	74,440	2,398,858	16,100,573	22,418,672	311,688,137	31,168,814	* 1,993	* 4,367	* 437
\$75,000 under \$100,000	14,379,692	926,096,391	926,910,866	120,833,575	20,451	1,963,066	14,661,767	14,299,775	226,263,018	22,626,302	** 2,332	* 1,977	* 198
\$100,000 under \$200,000	22,415,415	2,477,953,431	2,479,440,913	375,662,981	15,107	1,500,534	25,326,479	22,306,902	389,112,060	38,911,206	8,258	9,105	912
\$200,000 under \$500,000	7,615,358	1,924,430,219	1,925,052,069	378,013,106	4,092	223,114	8,738,005	7,547,840	137,739,408	13,773,941	7,908	9,524	952
\$500,000 under \$1,000,000	1,237,975	762,253,926	762,168,657	193,986,202	910	48,838	2,329,939	1,213,209	22,263,128	2,226,313	4,470	5,768	577
\$1,000,000 under \$1,500,000	272,680	301,880,888	301,728,285	86,052,811	207	12,663	668,565	265,254	4,870,377	487,038	1,241	1,667	167
\$1,500,000 under \$2,000,000	108,913	171,798,929	172,337,120	51,120,669	127	5,426	313,438	105,004	1,913,544	191,354	545	763	76
\$2,000,000 under \$5,000,000	157,974	431,360,416	430,862,753	130,483,481	190	9,167	556,872	150,809	2,740,441	274,044	1,235	1,616	162
\$5,000,000 under \$10,000,000	40,567	254,683,511	254,215,794	76,718,598	85	3,132	203,916	37,805	682,576	68,258	379	603	60
\$10,000,000 or more	26,576	734,320,529	730,143,091	202,349,264	70	3,537	245,019	23,155	415,531	41,563	311	538	54

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)—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											
	12 percent			15 percent (capital gains)			20 percent (capital gains)			22 percent		
	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)	Number of returns (23)	Income taxed at rate (24)	Tax generated at rate (25)
Total	99,563,087	3,081,125,328	369,735,039	15,310,469	315,550,632	47,329,989	1,425,425	706,746,255	141,349,247	43,262,300	1,673,158,892	366,094,956
Under \$2,000	** 8,066	** 5,064	** 607	0	0	0	0	0	0	** 25	** 1,662	** 366
\$2,000 under \$4,000	**	**	**	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
\$10,000 under \$12,000	**	**	**	0	0	0	0	0	0	0	0	0
\$12,000 under \$14,000	12,013	14,277	1,713	0	0	0	0	0	0	0	0	0
\$14,000 under \$16,000	13,020	29,523	3,543	0	0	0	0	0	0	0	0	0
\$16,000 under \$18,000	** 24,418	** 168,961	** 20,276	0	0	0	0	0	0	0	0	0
\$18,000 under \$20,000	**	**	**	0	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	2,836,416	3,925,719	471,086	0	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	5,535,628	27,208,412	3,265,009	0	0	0	0	0	0	0	0	0
\$30,000 under \$40,000	12,171,753	125,130,748	15,015,690	0	0	0	0	0	0	0	0	0
\$40,000 under \$50,000	11,096,539	190,796,159	22,895,539	* 5,084	* 15,475	* 2,321	0	0	0	* 5,142	* 27,303	* 6,007
\$50,000 under \$75,000	22,121,432	540,848,846	64,901,862	1,618,125	5,172,340	775,911	0	0	0	31,288	120,601	26,532
\$75,000 under \$100,000	14,205,763	520,247,492	62,429,699	1,416,277	9,908,530	1,486,315	0	0	0	** 8,784,447	** 78,661,155	** 17,305,454
\$100,000 under \$200,000	22,235,664	1,156,099,381	138,731,926	7,108,852	69,674,807	10,451,379	0	0	0	5,934,465	155,293,345	34,164,536
\$200,000 under \$500,000	7,515,265	417,022,540	50,042,705	4,672,985	148,308,755	22,246,432	0	0	0	19,367,869	699,577,594	153,907,071
\$500,000 under \$1,000,000	1,207,482	67,423,685	8,090,642	393,392	56,075,128	8,411,285	43,418	1,010,113	202,023	7,380,552	594,087,554	130,699,262
\$1,000,000 under \$1,500,000	264,004	14,739,696	1,768,764	44,173	11,537,967	1,730,701	839,868	48,679,652	9,735,926	1,186,875	98,230,615	21,610,735
\$1,500,000 under \$2,000,000	104,642	5,804,036	696,484	16,428	4,420,612	663,093	238,408	45,500,757	9,100,152	259,566	21,525,721	4,735,659
\$2,000,000 under \$5,000,000	150,211	8,320,250	998,430	23,806	6,782,867	1,017,432	97,153	32,606,435	6,521,287	103,251	8,510,746	1,872,364
\$5,000,000 under \$10,000,000	37,670	2,075,492	249,059	6,285	1,903,052	285,458	143,347	108,336,315	21,667,263	148,521	12,200,252	2,684,055
\$10,000,000 or more	23,100	1,265,046	151,806	5,063	1,731,060	259,662	25,331	385,495,903	77,099,180	22,957	1,869,158	411,215

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)—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											
	24 percent			25 percent (capital gains)			28 percent (capital gains)			32 percent		
	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)	Number of returns (35)	Income taxed at rate (36)	Tax generated at rate (37)
Total	13,342,757	858,625,380	206,070,091	206,852	11,933,919	2,983,501	11,498	3,411,802	955,304	3,698,928	211,132,383	67,562,363
Under \$2,000	21	2,654	637	0	0	0	0	0	0	* 20	* 1,252	* 401
\$2,000 under \$4,000	0	0	0	0	0	0	0	0	0	0	0	0
\$4,000 under \$6,000	0	0	0	0	0	0	0	0	0	0	0	0
\$6,000 under \$8,000	0	0	0	0	0	0	0	0	0	0	0	0
\$8,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$12,000	0	0	0	0	0	0	0	0	0	0	0	0
\$12,000 under \$14,000	0	0	0	0	0	0	0	0	0	0	0	0
\$14,000 under \$16,000	0	0	0	0	0	0	0	0	0	0	0	0
\$16,000 under \$18,000	0	0	0	0	0	0	0	0	0	0	0	0
\$18,000 under \$20,000	0	0	0	0	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	**	**	**	0	0	0	0	0	0	0	0	0
\$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	** 25	** 233	** 56	0	0	0	0	0	0	0	0	0
\$75,000 under \$100,000	143,311	279,840	67,162	0	0	0	0	0	0	**	**	**
\$100,000 under \$200,000	4,840,713	137,135,103	32,912,425	* 2,012	* 25,714	* 6,428	2,428	42,335	11,854	** 2,084,713	** 82,213,100	** 26,308,192
\$200,000 under \$500,000	6,643,696	479,967,928	115,192,303	60,589	705,701	176,430	2,522	152,225	42,623	1,081,012	86,008,380	27,522,662
\$500,000 under \$1,000,000	1,155,397	162,303,251	38,952,780	71,368	1,915,320	478,839	1,433	284,387	79,628	240,216	19,465,712	6,229,028
\$1,000,000 under \$1,500,000	253,148	35,908,117	8,617,948	25,820	1,460,487	365,125	911	142,275	39,837	96,509	7,742,462	2,477,588
\$1,500,000 under \$2,000,000	101,361	14,241,205	3,417,889	12,289	853,087	213,273	2,089	701,119	196,313	139,077	11,139,595	3,564,670
\$2,000,000 under \$5,000,000	145,610	20,464,986	4,911,597	22,390	2,428,473	607,121	972	705,158	197,444	35,394	2,819,500	902,240
\$5,000,000 under \$10,000,000	36,747	5,150,290	1,236,070	7,051	1,560,203	390,052	1,143	1,384,302	387,605	21,987	1,742,381	557,562
\$10,000,000 or more	22,727	3,171,773	761,226	5,333	2,984,935	746,234	0	0	0	0	0	0

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021)—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										
	35 percent					37 percent					Form 8615
	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	2,404,590	330,439,326	115,653,764	922,362	921,757,559	341,050,297	388,560	4,833,280	1,037,160		
Under \$2,000	* 17	* 4,029	* 1,410	* 8	* 35,550	* 13,154	0	0	0	0	
\$2,000 under \$4,000	0	0	0	0	0	0	40,742	31,920	5,279	0	
\$4,000 under \$6,000	0	0	0	0	0	0	49,018	112,430	19,996	0	
\$6,000 under \$8,000	0	0	0	0	0	0	44,658	148,493	26,684	0	
\$8,000 under \$10,000	0	0	0	0	0	0	50,417	243,490	41,047	0	
\$10,000 under \$12,000	0	0	0	0	0	0	36,257	192,572	31,445	0	
\$12,000 under \$14,000	0	0	0	0	0	0	43,624	249,767	43,413	0	
\$14,000 under \$16,000	0	0	0	0	0	0	20,308	125,886	19,735	0	
\$16,000 under \$18,000	0	0	0	0	0	0	23,196	206,531	35,097	0	
\$18,000 under \$20,000	0	0	0	0	0	0	16,164	131,122	21,426	0	
\$20,000 under \$25,000	0	0	0	0	0	0	24,245	301,901	47,587	0	
\$25,000 under \$30,000	0	0	0	0	0	0	11,579	208,240	41,983	0	
\$30,000 under \$40,000	0	0	0	0	0	0	* 6,495	* 146,121	* 32,426	0	
\$40,000 under \$50,000	0	0	0	0	0	0	* 1,434	* 50,654	* 5,024	0	
\$50,000 under \$75,000	0	0	0	0	0	0	11,247	591,762	127,505	0	
\$75,000 under \$100,000	0	0	0	0	0	0	**	**	**	0	
\$100,000 under \$200,000	2,062	40,517	14,181	**	**	**	**	**	**	0	
\$200,000 under \$500,000	860,747	55,705,080	19,496,778	** 16,215	** 902,520	** 333,932	** 8,373	** 1,294,555	** 313,131	0	
\$500,000 under \$1,000,000	1,018,845	163,386,476	57,185,267	411,503	53,020,273	19,617,501	* 643	* 374,820	* 110,802	0	
\$1,000,000 under \$1,500,000	235,249	49,641,279	17,374,448	219,538	96,070,621	35,546,130	* 48	* 52,912	* 18,019	0	
\$1,500,000 under \$2,000,000	94,539	20,202,894	7,071,013	89,615	75,504,263	27,936,577	* 49	* 81,361	* 19,833	0	
\$2,000,000 under \$5,000,000	136,516	29,280,012	10,248,004	130,832	227,761,976	84,271,931	56	147,977	42,456	0	
\$5,000,000 under \$10,000,000	34,861	7,484,344	2,619,520	33,539	143,427,528	53,068,185	* 5	* 32,866	* 7,135	0	
\$10,000,000 or more	21,754	4,694,696	1,643,144	21,113	325,034,829	120,262,887	* 4	* 107,900	* 27,137	0	

* 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 2022.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2020 (Filing Year 2021)

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

Age [1]	Tax credits												
	Number of returns (1)	Total (2)		Foreign tax credit (4)		Child care credit (6)		Nonrefundable education credit (8)		Retirement savings contribution credit (10)			
		Number of returns	Amount (3)	Number of returns	Amount (5)	Number of returns	Amount (7)	Number of returns	Amount (9)	Number of returns	Amount (11)		
All returns	164,358,792	69,357,133	150,784,746	9,200,635	21,624,853	5,049,685	2,826,870	7,418,821	7,880,608	9,401,147	1,749,685		
Under 18	1,880,944	81,471	33,673	18,422	0	0	0	0	0	0	0		
18 under 26	24,616,090	7,803,629	7,803,509	160,133	176,655	95,839	95,839	2,012,530	1,712,861	1,561,929	215,525		
26 under 35	30,257,512	13,756,695	25,963,655	892,171	1,260,023	1,591,853	952,210	1,747,871	1,737,134	2,494,020	427,125		
35 under 45	28,072,819	17,103,903	50,331,449	1,144,253	3,852,384	2,446,398	1,364,813	1,167,470	1,230,211	2,007,613	369,073		
45 under 55	25,334,766	13,821,182	36,979,035	1,277,878	6,208,077	722,585	361,347	1,548,991	1,978,708	1,567,827	319,167		
55 under 65	24,764,322	9,434,581	18,841,010	1,879,631	5,961,086	99,182	47,327	824,775	1,087,333	1,406,830	327,935		
65 and over	29,432,339	7,355,671	10,832,415	3,676,741	4,164,428	13,011	5,334	117,183	134,362	362,927	90,856		
Tax credits—continued													
Age [1]	Tax credits												
	Number of returns (12)	Child and other dependent tax credit (13)		Residential energy credits (14)		General business credit (16)		Prior-year minimum tax credit (18)		Adoption credit (20)		Credit for elderly and disabled (22)	
		Number of returns	Amount (13)	Number of returns	Amount (14)	Number of returns	Amount (16)	Number of returns	Amount (18)	Number of returns	Amount (20)	Number of returns	Amount (22)
All returns	39,330,076	84,414,634	2,290,640	3,901,324	433,065	4,832,175	148,294	1,362,613	64,773	321,764	45,677		
Under 18	* 4,005	* 2,425	0	0	417	787	0	0	0	0	0		
18 under 26	1,464,443	1,751,645	47,505	75,987	6,225	21,237	**	**	0	0	0		
26 under 35	8,274,323	17,499,679	287,500	436,364	24,504	127,467	** 49,899	** 49,899	9,263	57,964	0		
35 under 45	13,996,498	37,583,356	448,943	991,862	92,208	675,528	18,324	233,093	27,715	170,247	0		
45 under 55	10,365,586	21,275,048	518,541	996,669	109,642	1,309,041	37,253	353,296	20,543	69,513	**		
55 under 65	4,200,114	5,295,670	503,011	802,421	97,114	1,406,840	34,633	328,354	4,221	13,475	** 1,401		
65 and over	1,025,106	1,006,812	475,140	598,022	102,955	1,391,275	52,819	397,971	3,031	10,564	44,276		
Tax credits—continued													
Age [1]	Tax credits												
	Number of returns (23)	Alternative motor vehicle credit (24)		Alternative fuel vehicle refueling property credit (26)		Qualified plug-in electric vehicle credit (28)		Mortgage interest credit (30)		Other tax credits (32)		Amount (33)	
		Number of returns	Amount (24)	Number of returns	Amount (26)	Number of returns	Amount (28)	Number of returns	Amount (30)	Number of returns	Amount (32)		
All returns	4,265	18,183	48,221	28,519	9,801	61,793	313,118	94,293	153,078	7,854	43,220		
Under 18	0	0	0	0	0	0	0	0	0	0	0		
18 under 26	0	**	**	**	0	* 3,012	* 5,878	* 3,004	* 5,144	0	0		
26 under 35	0	** 9,037	** 19,334	3,945	9,677	1,963	8,147	32,720	26,676	39,844	* 1,645		
35 under 45	0	3,656	11,476	9,677	2,397	14,405	77,784	33,461	63,626	1,310	15,407		
45 under 55	**	3,388	7,757	6,178	2,974	15,095	89,475	11,373	18,355	1,474	5,236		
55 under 65	** 283	854	3,944	6,351	1,655	13,459	67,142	16,771	21,229	1,361	4,762		
65 and over	3,982	1,247	5,709	2,368	811	7,675	40,118	* 3,008	* 4,879	2,703	16,171		

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Age [1]	Tax credits—continued																	
	Total refundable credits											Net premium tax credit						
	Total		Earned income credit		Additional child tax credit		American opportunity credit		Recovery rebate credit [2]		Net premium tax credit							
Number of returns (34)	Amount (35)	Number of returns (36)	Amount (37)	Number of returns (38)	Amount (39)	Number of returns (40)	Amount (41)	Number of returns (42)	Amount (43)	Number of returns (44)	Amount (44)							
All returns	59,345,955	148,169,547	26,025,709	59,239,684	19,119,249	33,664,804	6,481,440	5,654,475	31,096,185	45,427,981	2,223,362							
Under 18	136,180	284,171	* 9,012	* 24,743	* 7,010	* 7,835	0	0	135,179	251,333	0							
18 under 26	11,155,763	25,746,296	2,568,069	6,627,225	2,051,848	2,861,605	2,098,149	1,743,428	8,548,836	14,332,790	101,013							
26 under 35	13,598,783	40,015,464	8,337,043	19,004,533	6,274,269	11,320,003	1,186,925	977,482	5,760,172	8,029,165	369,627							
35 under 45	12,794,929	41,551,367	7,167,881	18,847,103	6,825,466	13,129,543	904,853	764,723	4,887,123	7,667,729	381,124							
45 under 55	9,382,166	22,298,945	4,452,586	9,677,833	2,924,840	4,794,794	1,451,616	1,367,229	3,811,532	5,490,756	518,188							
55 under 65	7,274,277	11,718,476	3,010,375	4,082,251	834,178	1,275,736	743,345	712,477	3,621,435	4,694,644	676,758							
65 and over	5,003,857	6,554,828	480,742	975,997	201,639	275,288	96,552	89,136	4,331,908	4,961,564	176,652							
Age [1]	Tax credits—continued																	
	Total refundable credits used to offset income tax before credits											Recovery rebate credit used to offset income tax before credits [2]						
	Amount (45)	Number of returns (46)	Amount (47)	Number of returns (48)	Amount (49)	Number of returns (50)	Amount (51)	Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)							
All returns	2,149,299	998,868	1,911,053	22,173,883	21,194,262	2,745,010	684,095	3,246,925	2,508,483	15,971,092	17,061,657							
Under 18	0	**	**	26,033	12,039	0	0	0	0	26,033	12,039							
18 under 26	56,397	** 76,973	** 114,243	4,181,629	3,752,117	160,240	29,992	614,476	347,138	3,529,274	3,351,412							
26 under 35	242,416	225,820	433,964	3,966,460	3,326,523	740,275	110,038	526,295	354,017	2,674,419	2,733,042							
35 under 45	387,091	299,697	686,846	3,618,666	3,687,547	636,671	177,654	447,781	333,855	2,455,294	2,932,517							
45 under 55	526,090	208,312	437,949	3,972,052	3,983,476	674,216	228,844	1,032,691	901,967	2,255,550	2,604,139							
55 under 65	755,252	135,533	188,804	3,563,903	3,471,506	492,940	120,569	562,328	514,709	2,337,500	2,603,344							
65 and over	182,053	52,533	69,246	2,845,140	2,961,055	41,668	16,997	63,354	56,797	2,693,022	2,825,164							
Age [1]	All other taxes																	
	Income tax after credits			Net investment income tax			Total income tax			Total			Self-employment tax			Social Security taxes on tip income		
	Number of returns (56)	Amount (57)	Number of returns (58)	Amount (59)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (66)						
All returns	102,943,986	1,675,331,743	5,691,866	35,358,499	102,960,476	1,710,685,785	30,336,382	85,737,013	20,352,607	66,574,852	74,059							
Under 18	321,183	971,125	2,841	23,276	321,183	994,401	68,039	50,421	59,039	39,663	* 4,005							
18 under 26	10,037,392	27,733,252	16,764	98,656	10,037,440	27,831,906	2,187,813	2,018,359	1,667,154	1,837,764	19,027							
26 under 35	18,504,869	157,540,556	406,863	1,140,062	18,505,968	158,680,592	5,207,295	9,231,582	3,573,847	7,667,552	18,049							
35 under 45	17,089,725	301,272,206	1,156,366	3,938,473	17,092,182	305,208,184	7,001,635	19,061,559	4,530,550	14,588,766	12,040							
45 under 55	18,049,560	418,257,895	1,454,829	7,262,032	18,053,705	425,519,587	6,698,855	22,250,089	4,091,646	16,262,456	8,625							
55 under 65	18,931,623	423,005,902	1,413,049	9,617,822	18,934,668	432,622,146	5,687,774	20,202,423	3,650,512	15,291,584	10,695							
65 and over	20,009,633	346,550,807	1,241,153	13,278,178	20,015,330	359,828,967	3,484,971	12,922,581	2,759,860	10,887,066	* 1,618							

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2020 (Filing Year 2021)—Continued

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

Age [1]	All other taxes—continued										Refundable credits used to offset all other taxes		
	Social Security taxes on tip income—continued		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment		Total additional Medicare tax		Total		
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	
All returns	8,507	3,873,810	3,642,009	179,705	1,209,817	509,464	267,007	5,169,751	11,362,876	9,057,177	10,850,365		
Under 18	* 120	* 3,004	* 413	**	**	0	0	**	**	* 4,000	* 935		
18 under 26	1,064	341,069	65,582	** 1,021	** 10,046	0	0	** 17,729	** 35,265	1,008,642	807,582		
26 under 35	2,345	865,071	487,696	13,638	63,574	18,127	9,409	485,523	658,160	2,141,744	2,460,071		
35 under 45	1,217	991,957	997,311	64,951	341,092	233,271	126,884	1,368,740	2,501,821	2,533,086	3,747,477		
45 under 55	1,871	1,031,324	1,352,224	31,224	186,425	153,633	76,803	1,648,108	3,826,477	1,812,061	2,429,155		
55 under 65	1,788	542,512	690,510	15,356	112,615	73,455	39,307	1,275,075	3,235,273	1,218,794	1,121,994		
65 and over	* 101	96,873	48,273	53,515	496,066	30,978	14,604	374,576	1,105,880	338,851	283,151		
				Refundable credits used to offset all other taxes—continued									
				Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes		Recovery rebate credit used to offset other taxes [2]		Total tax liability			
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns	6,355,501	6,816,277	1,513,477	1,925,889	359,728	198,786	1,619,129	1,121,483	107,545,294	1,785,176,571	143,609,638		
Under 18	0	0	0	0	0	0	* 4,000	* 935	366,177	1,043,887	1,381,031		
18 under 26	437,098	474,586	37,612	27,624	136,899	57,858	456,151	231,093	10,575,814	29,038,868	22,077,369		
26 under 35	1,703,188	1,704,224	343,549	439,964	54,970	24,309	262,548	158,988	19,253,402	165,404,004	27,131,405		
35 under 45	1,802,244	2,295,383	714,378	946,897	46,529	28,496	267,817	236,227	17,976,682	320,374,204	24,808,131		
45 under 55	1,323,563	1,523,653	339,088	428,358	75,656	52,516	253,772	233,277	18,877,240	445,222,667	22,436,069		
55 under 65	927,759	665,609	69,807	75,340	39,896	33,168	240,234	172,175	19,773,344	451,644,019	21,945,719		
65 and over	161,648	152,822	9,042	7,707	5,778	2,438	134,606	88,789	20,722,634	372,448,922	23,829,914		
				Tax payments—continued									
				Income tax withheld		Income tax withheld from W-2		Income tax withheld from Form 1099		Income tax withheld from other forms		Estimated tax payments	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	1,924,131,698	140,126,721	1,331,767,098	118,598,959	1,124,951,133	44,773,634	159,906,062	4,969,138	12,309,272	9,783,673	417,829,370		
Under 18	995,812	1,338,619	455,118	1,252,210	333,958	68,378	85,740	* 3,008	* 128	36,070	334,334		
18 under 26	49,452,489	21,958,799	47,452,718	20,938,366	42,296,342	3,587,340	3,165,197	65,000	81,565	119,665	1,193,805		
26 under 35	195,709,201	26,897,396	179,646,305	25,360,468	168,203,231	5,486,712	6,962,550	463,552	773,227	434,814	9,693,540		
35 under 45	348,265,672	24,468,864	278,076,741	22,837,496	259,318,850	5,273,111	9,591,346	1,149,432	2,158,132	878,858	45,269,409		
45 under 55	460,205,177	22,056,421	326,606,884	20,403,426	300,980,774	5,218,095	13,034,850	1,391,103	3,265,339	1,241,055	88,511,907		
55 under 65	469,489,309	21,360,385	303,998,682	18,860,432	261,907,541	7,837,351	30,713,178	1,209,215	3,467,691	2,007,999	115,163,208		
65 and over	400,014,038	22,046,238	195,530,651	8,946,560	91,910,438	17,302,646	96,353,200	687,827	2,543,190	5,065,411	157,663,167		

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2020 (Filing Year 2021)—Continued

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

Age [1]	Tax payments—continued										Refundable credits refundable portion			Earned income credit refundable portion		
	Payments with request for extension of filing time		Excess Social Security taxes withheld		Credit for Federal tax on gasoline and special fuels		Deferral for certain Schedule H or SE filers		Total		Total		Earned income credit refundable portion			
	Number of returns (100)	Amount (101)	Number of returns (102)	Amount (103)	Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (110)	Number of returns (110)	Amount (110)		
All returns	1,597,601	169,512,965	1,587,700	3,630,524	292,191	166,650	863,595	940,901	41,012,567	116,124,920	41,012,567	116,124,920	22,852,633	22,852,633		
Under 18	22,103	205,749	0	0	0	0	**	**	135,179	271,197	135,179	271,197	* 9,012	* 9,012		
18 under 26	46,065	726,303	21,761	16,334	20,633	22,241	** 85,080	** 41,519	9,415,187	21,186,597	9,415,187	21,186,597	2,423,840	2,423,840		
26 under 35	118,546	5,719,809	224,889	454,381	48,875	35,832	171,208	153,091	10,215,223	34,228,870	10,215,223	34,228,870	7,470,632	7,470,632		
35 under 45	258,929	23,500,305	460,510	1,074,836	59,299	36,945	211,604	249,530	9,457,210	34,116,343	9,457,210	34,116,343	6,422,333	6,422,333		
45 under 55	337,906	43,595,633	481,078	1,165,378	45,102	28,878	168,837	232,693	5,647,418	15,886,314	5,647,418	15,886,314	3,678,044	3,678,044		
55 under 65	352,070	49,307,036	324,204	734,327	63,634	22,093	142,500	165,213	3,796,123	7,124,976	3,796,123	7,124,976	2,239,174	2,239,174		
65 and over	461,983	46,458,129	75,257	185,268	54,648	20,661	84,365	98,855	2,346,227	3,310,622	2,346,227	3,310,622	409,598	409,598		
				Refundable credits refundable portion—continued												
				Additional child tax credit refundable portion		American opportunity credit refundable portion		Recovery rebate credit refundable portion [2]		Total income tax minus refundable credits [3]			Overpayment			
				Number of returns (112)	Amount (113)	Number of returns (114)	Amount (115)	Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)	Number of returns (120)	Amount (121)	Number of returns (121)	Amount (121)	
All returns	51,739,312	18,256,068	31,736,751	3,577,338	2,947,207	18,739,572	27,244,842	146,690,260	1,583,710,501	125,949,019	472,019,865	125,949,019	472,019,865	472,019,865	472,019,865	
Under 18	* 24,743	* 7,010	* 7,835	0	0	134,178	238,360	456,362	722,269	1,363,274	750,692	1,363,274	750,692	750,692	750,692	
18 under 26	6,122,646	2,037,630	2,833,981	1,664,189	1,338,431	7,196,146	10,750,285	19,592,398	5,837,729	22,284,514	44,427,697	22,284,514	44,427,697	44,427,697	44,427,697	
26 under 35	17,190,271	6,090,108	10,880,022	737,464	599,156	3,578,328	5,137,136	29,268,791	121,991,651	25,636,017	81,614,662	25,636,017	81,614,662	81,614,662	81,614,662	
35 under 45	16,374,065	6,428,190	12,180,972	501,637	402,372	2,754,262	4,498,986	27,229,134	267,344,364	22,400,979	100,289,227	22,400,979	100,289,227	100,289,227	100,289,227	
45 under 55	7,925,336	2,707,360	4,366,134	454,980	412,745	1,756,156	2,653,339	24,328,520	407,204,118	18,528,294	82,866,420	18,528,294	82,866,420	82,866,420	82,866,420	
55 under 65	3,296,072	788,570	1,200,225	185,488	164,600	1,463,161	1,919,125	23,325,988	424,375,175	17,235,235	77,143,839	17,235,235	77,143,839	77,143,839	77,143,839	
65 and over	806,178	197,199	287,581	33,581	29,901	1,857,341	2,047,612	22,489,067	356,235,194	18,500,705	84,927,328	18,500,705	84,927,328	84,927,328	84,927,328	
				Overpayment—continued					Tax due at time of filing			Predetermined estimated tax penalty				
				Refunded		Credited to 2021 estimated tax		Amount		Number of returns		Amount		Number of returns		
				Number of returns (122)	Amount (123)	Number of returns (124)	Amount (125)	Number of returns (126)	Amount (127)	Number of returns (128)	Amount (129)	Number of returns (129)	Amount (129)	Number of returns (129)	Amount (129)	
All returns				122,728,631	379,672,173	4,334,431	92,347,692	32,771,171	218,487,802	10,472,580	1,335,786	10,472,580	1,335,786	1,335,786	1,335,786	
Under 18				1,336,284	629,416	27,019	121,276	191,742	528,719	22,416	1,149	22,416	1,149	1,149	1,149	
18 under 26				22,243,197	44,042,279	53,266	385,418	1,761,992	2,839,596	252,392	12,117	252,392	12,117	12,117	12,117	
26 under 35				25,510,451	79,606,545	170,216	2,008,117	4,255,501	17,169,836	955,558	82,784	17,169,836	955,558	82,784	82,784	
35 under 45				22,143,269	91,596,966	366,847	8,692,262	5,320,998	38,610,085	1,603,608	232,168	38,610,085	1,603,608	232,168	232,168	
45 under 55				18,118,950	65,387,640	532,346	17,478,780	6,376,741	52,403,618	2,163,344	340,455	52,403,618	2,163,344	340,455	340,455	
55 under 65				16,584,017	51,254,118	880,850	25,889,722	6,908,878	52,537,987	2,420,049	332,934	6,908,878	2,420,049	332,934	332,934	
65 and over				16,792,482	47,155,209	2,303,888	37,772,119	7,955,320	54,397,961	3,055,212	334,179	54,397,961	3,055,212	334,179	334,179	

* 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] The recovery rebate credit was for taxpayers who didn't receive full amount of the recovery rebate in the first or second round Economic Impact Payments.

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

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

As reference for Forms in column headings:

Form W-2, *Wage and Tax Statement*

Schedule SE, *Self-Employment Tax*

Schedule H, *Household Employment Taxes*

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

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 Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2020 (Filing Years 2002–2021)

[All figures are estimates based on samples]

Item, tax year	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	1,327	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
2020	157,494,242	1,575	15,749	157,494	1,574,942	3,149,885	4,724,827	6,299,770
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
2020	N/A	77,008,517	14,757,246	2,614,565	548,336	366,358	290,860	248,513

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 Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2020 (Filing Years 2002–2021)—Continued

[All figures are estimates based on samples]

Item, tax year	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 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
2020	N/A	38,893,190	7,453,155	1,320,487	276,937	185,029	146,899	125,512
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
2020	12,533,102	298,180	693,109	1,419,047	2,780,754	3,474,592	3,985,645	4,407,989

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 Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2020 (Filing Years 2002–2021)—Continued

[All figures are estimates based on samples]

Item, tax year	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)
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
2020	1,708,081	70,771	174,466	376,728	722,732	860,441	948,113	1,016,226
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
2020	13.63	23.73	25.17	26.55	25.99	24.76	23.79	23.05

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 Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2020 (Filing Years 2002–2021)—Continued

[All figures are estimates based on samples]

Item, tax year	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
2020	100.00	2.38	5.53	11.32	22.19	27.72	31.80	35.17
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
2020	100.00	4.14	10.21	22.06	42.31	50.37	55.51	59.50

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 Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2020 (Filing Years 2002–2021)—Continued

[All figures are estimates based on samples]

Item, tax year	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
2020	7,874,712	15,749,424	31,498,848	39,373,561	47,248,273	62,997,697	78,747,121
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
2020	220,521	152,321	100,723	85,853	73,572	55,213	42,184

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 Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2020 (Filing Years 2002–2021)—Continued

[All figures are estimates based on samples]

Item, tax year	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 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	35,878	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
2020	111,374	76,930	50,870	43,360	37,158	27,885	21,305
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
2020	4,775,995	6,198,022	8,130,111	8,862,578	9,488,648	10,494,409	11,257,092

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 Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2020 (Filing Years 2002–2021)—Continued

[All figures are estimates based on samples]

Item, tax year	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)
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
2020	1,071,681	1,258,335	1,450,659	1,511,786	1,560,458	1,628,375	1,668,410
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
2020	22.44	20.30	17.84	17.06	16.45	15.52	14.82

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 Descending Cumulative Percentiles of Returns Based on Income Size Using the Definition of AGI for Each Year, Tax Years 2001–2020 (Filing Years 2002–2021)—Continued

[All figures are estimates based on samples]

Item, tax year	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
2020	38.11	49.45	64.87	70.71	75.71	83.73	89.82
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
2020	62.74	73.67	84.93	88.51	91.36	95.33	97.68

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 2020 the CPI-U = 258.811.

[2] Total income tax was the sum of income tax after credits (including the subtraction of net premium tax credit repayment, the earned income credit, American opportunity credit, health coverage tax credit, recovery rebate, qualified sick and family leave credit, additional child 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 2022.

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 2001–2020 (Filing Years 2002–2021)

[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
2020	157,494,242	78,747,121	118,120,682	141,744,818	149,619,530	155,919,300
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	5,924,452	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
2020	12,533,102	1,276,009	3,670,524	6,335,079	7,757,107	9,752,348

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 2001–2020 (Filing Years 2002–2021)—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)
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
2020	1,708,081	39,671	196,295	449,746	636,400	985,349
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
2020	13.63	3.11	5.35	7.10	8.20	10.10

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 2001–2020 (Filing Years 2002–2021)—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)
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
2020	100.00	10.18	29.29	50.55	61.89	77.81
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
2020	100.00	2.32	11.49	26.33	37.26	57.69

[1] Total income tax was the sum of income tax after credits (including the subtraction of net premium tax credit repayment, the earned income credit, American opportunity credit, health coverage tax credit, recovery rebate, qualified sick and family leave credit, additional child 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.

[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 2022.

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 2020 (Filing Year 2021)—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			Total taxes paid deduction [2]			Total interest paid deduction			Total contributions deduction		
	(24)		(25)		(26)		(27)		(28)		(29)		(30)		(31)		(32)		(33)		(34)		(35)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	36,556,785	137,015,142	136,869,442	2,451,931,381	15,483,964	607,130,035	124,071,077	15,350,057	124,071,077	12,528,046	178,547,008	12,619,346	204,595,268											
.001 percent	872	160,108	66	1,431	1,509	35,848,791	1,507	60,296	1,334	2,726,139	1,485	32,852,674												
.01 percent	8,612	835,975	1,540	35,383	14,209	60,667,207	14,184	237,277	11,978	5,602,834	13,927	53,714,391												
.1 percent	81,917	4,461,363	30,477	707,407	127,002	95,865,511	126,774	1,412,563	104,916	10,983,237	122,259	79,427,242												
1 percent	697,169	23,430,828	546,166	13,046,000	1,028,745	162,394,668	1,027,597	10,369,705	893,709	30,359,590	955,020	111,542,454												
2 percent	1,251,054	34,401,012	1,302,782	31,007,230	1,848,931	200,298,724	1,845,273	18,412,357	1,627,984	44,760,053	1,704,966	124,083,835												
3 percent	1,749,534	41,693,086	2,159,274	51,524,276	2,565,376	229,701,069	2,563,434	25,459,111	2,275,425	56,387,629	2,337,256	132,040,392												
4 percent	2,206,924	46,824,154	3,111,406	74,317,159	3,188,184	252,870,156	3,185,456	31,534,440	2,839,280	65,692,754	2,890,027	137,785,906												
5 percent	2,657,157	51,242,818	4,119,134	98,360,514	3,755,396	273,340,200	3,751,370	36,995,735	3,339,602	73,689,490	3,394,770	142,069,920												
10 percent	5,005,514	65,414,870	9,753,728	231,628,700	5,995,498	348,341,232	5,984,601	58,179,952	5,314,111	101,201,721	5,359,643	160,093,997												
20 percent	9,997,707	84,205,279	22,456,766	522,642,823	9,041,870	439,295,377	9,022,112	84,492,369	7,907,999	131,329,140	7,925,705	179,342,117												
25 percent	11,978,445	90,768,347	29,135,235	667,334,059	10,238,114	471,710,793	10,213,173	93,614,724	8,874,258	141,374,253	8,866,022	185,279,716												
30 percent	14,112,673	96,330,656	36,017,846	807,235,293	11,230,216	497,685,662	11,196,279	100,801,690	9,695,912	149,994,143	9,620,027	189,742,399												
40 percent	18,085,412	106,077,463	50,162,406	1,070,791,196	12,835,078	538,804,489	12,783,388	110,975,284	10,911,960	162,029,358	10,817,293	196,326,717												
50 percent	21,557,031	113,173,886	64,937,179	1,322,434,070	13,808,727	563,723,476	13,743,961	116,430,265	11,566,305	168,447,767	11,538,572	200,188,118												
	Itemized deductions—continued																							
Descending cumulative percentiles	Total unlimited miscellaneous deductions		Qualified business income deduction		Taxable income		Alternative minimum tax		Total		Foreign tax credit													
	(36)		(38)		(40)		(42)		(44)		(46)													
	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	718,772	22,372,753	22,645,874	165,898,346	125,299,806	9,795,030,764	156,404	2,936,178	57,745,956	129,554,715	9,076,966	21,592,524												
.001 percent	694	216,315	977	5,760,171	1,569	256,575,553	393	87,818	1,407	2,312,521	1,293	1,873,586												
.01 percent	4,941	1,086,344	11,285	17,319,569	15,710	615,200,313	3,045	275,993	13,293	5,291,692	12,165	4,151,766												
.1 percent	29,494	3,981,684	118,899	44,295,717	157,201	1,278,442,786	26,731	887,013	119,139	11,443,953	108,380	8,759,650												
1 percent	109,365	9,095,136	1,007,298	79,048,316	1,573,560	2,526,708,616	99,988	2,133,614	950,374	20,026,729	827,335	15,244,624												
2 percent	150,328	10,696,948	1,866,142	90,301,447	3,147,420	3,153,523,883	114,042	2,462,898	1,938,374	23,894,754	1,422,802	17,062,270												
3 percent	183,390	12,255,353	2,654,478	100,310,709	4,721,541	3,604,686,601	121,564	2,588,956	2,992,327	27,492,907	1,912,803	17,910,892												
4 percent	212,669	13,157,444	3,328,937	106,705,506	6,295,750	3,974,708,628	126,279	2,628,085	4,022,784	30,653,514	2,330,501	18,470,780												
5 percent	234,137	13,790,468	3,942,468	111,752,116	7,869,928	4,293,181,487	130,847	2,651,275	5,014,744	33,660,463	2,680,706	18,901,287												
10 percent	335,534	16,384,689	6,445,548	126,711,558	15,741,999	5,492,176,498	141,357	2,736,538	9,592,156	47,000,448	3,998,903	20,031,280												
20 percent	455,106	18,406,458	10,217,347	142,067,851	31,479,276	7,027,317,294	147,216	2,761,177	17,644,776	69,994,867	5,691,870	20,745,365												
25 percent	493,525	18,859,125	11,737,870	146,778,952	39,343,159	7,578,296,126	148,257	2,763,741	21,247,404	79,601,647	6,333,175	20,891,259												
30 percent	529,558	19,382,727	13,116,868	150,657,487	47,202,261	8,034,666,381	149,248	2,764,359	24,644,387	88,352,358	6,872,308	21,044,949												
40 percent	587,781	20,357,601	15,545,580	156,428,500	62,908,912	8,730,691,722	150,617	2,774,680	31,171,071	102,593,643	7,744,109	21,337,884												
50 percent	630,342	21,037,405	17,437,807	160,135,595	76,591,876	9,214,087,203	150,811	2,778,143	37,436,814	113,639,578	8,297,274	21,448,198												

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 2020 (Filing Year 2021)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Descending cumulative percentiles	Tax credits—continued												Total income tax [3]	Adjusted gross income share (percentage)	Average tax rate (percentage) [4]	Total income tax share (percentage)	Total income tax share (percentage)
	Child care credit		Nonrefundable education credit		Retirement savings contribution credit		Child and other dependent tax credit		General business credit								
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
All returns, total	5,049,685	2,826,870	7,418,821	7,880,608	9,401,147	1,749,685	39,330,076	84,414,634	432,493	4,930,726							
.001 percent	22	17	0	0	0	0	0	0	0	745							
.01 percent	281	204	0	0	0	0	0	0	0	399,014							
.1 percent	4,725	3,159	0	0	0	0	0	0	0	1,006,526							
1 percent	102,765	57,344	0	0	0	0	1,723	3,050	137,037	2,248,533							
2 percent	238,234	129,441	0	0	0	0	463,790	1,253,743	181,222	3,650,347							
3 percent	368,392	202,487	0	0	0	0	1,176,614	3,482,033	209,077	4,046,666							
4 percent	518,645	283,089	0	0	0	0	1,911,817	5,716,506	226,642	4,224,745							
5 percent	662,700	361,905	0	0	0	0	2,640,414	7,921,660	242,325	4,394,144							
10 percent	1,334,667	756,764	287,941	313,808	0	0	6,137,152	19,332,096	287,980	4,573,360							
20 percent	2,350,565	1,343,829	1,359,025	1,864,087	0	0	12,485,800	37,124,701	342,883	4,745,800							
25 percent	2,740,013	1,565,904	1,850,094	2,465,898	0	0	15,283,779	45,236,728	358,567	4,781,390							
30 percent	3,070,567	1,755,212	2,324,643	3,054,078	0	0	17,968,979	52,687,994	369,529	4,801,476							
40 percent	3,603,902	2,051,549	3,136,257	4,084,567	1,028,838	178,661	22,804,079	64,452,336	402,392	4,863,270							
50 percent	4,067,147	2,308,513	4,022,980	5,123,469	2,664,366	437,469	27,480,460	73,516,406	415,494	4,887,630							
	Tax credits—continued																
	Prior year minimum tax credit		Total income tax [3]		Average tax rate (percentage) [4]		Adjusted gross income share (percentage)		Total income tax share (percentage)								
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
All returns, total	148,294	1,362,613	100,979,252	1,708,080,896	13.63	100.00	63	13.63	63	100.00							
.001 percent	61	34,399	**1,575	70,771,241	23.73	2.38	1	23.73	1	4.14							
.01 percent	546	112,919	15,739	174,465,780	25.17	5.53	1	25.17	1	10.21							
.1 percent	4,344	371,276	157,381	376,727,816	26.55	11.32	1	26.55	1	22.06							
1 percent	31,943	819,216	1,573,523	722,731,701	25.99	22.19	1	25.99	1	42.31							
2 percent	56,511	956,945	3,146,556	860,441,133	24.76	27.72	1	24.76	1	50.37							
3 percent	73,036	1,057,966	4,719,229	948,112,582	23.79	31.80	1	23.79	1	55.51							
4 percent	84,741	1,119,728	6,291,475	1,016,225,514	23.05	35.17	1	23.05	1	59.50							
5 percent	94,246	1,169,118	7,862,700	1,071,680,553	22.44	38.11	1	22.44	1	62.74							
10 percent	115,029	1,269,127	15,703,262	1,258,335,050	20.30	49.45	1	20.30	1	73.67							
20 percent	127,797	1,323,240	31,244,557	1,450,659,087	17.84	64.87	1	17.84	1	84.93							
25 percent	132,692	1,336,872	38,844,598	1,511,786,308	17.06	70.71	1	17.06	1	88.51							
30 percent	134,391	1,338,852	46,261,904	1,560,458,151	16.45	75.71	1	16.45	1	91.36							
40 percent	141,547	1,352,627	60,320,023	1,628,374,878	15.52	83.73	1	15.52	1	95.33							
50 percent	145,952	1,361,274	73,200,126	1,668,409,946	14.82	89.82	1	14.82	1	97.68							

NA—Not applicable.

** Return frequency rounded to protect the confidentiality of tax return information.

[1] Includes capital gain distributions reported on Form 1040.

[2] For 2020, 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).

[3] Total income tax was the sum of income tax after credits (including the subtraction of net premium tax credit repayment, the earned income credit, American opportunity credit, health coverage tax credit, recovery rebate, qualified sick and family leave credit, additional child 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.

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

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

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 2020 to reflect changes in the law.

Additional Child Tax Credit

(line 28, 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. Railroad Retirement Tax Act (RRTA) compensation was separately compared to this threshold. A taxpayer’s employer was responsible for withholding the 0.9 percent Additional Medicare Tax on Medicare wages or RRTA compensation paid in excess of \$200,000 regardless of a taxpayer’s filing status. If a taxpayer was married filing jointly and either the taxpayer or spouse had wages or RRTA compensation of more than \$200,000, the taxpayer may have been able to get a refund of the tax withheld. Besides the Additional Medicare Tax, withholding reconciliation was calculated on Form 8959 and added to Form 1040, line 25c, as part of income tax withheld.

Additional Standard Deduction

(included in line 12, Form 1040)

See “Standard Deduction.”

Additional Taxes

(line 16(2), Form 1040)

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

Adjusted Gross Income Less Deficit Δ

(line 11, Form 1040)

Adjusted gross income (AGI) is defined as total income (line 9, Form 1040) minus statutory adjustments (line 22, Schedule 1, and line 10a, Form 1040) and charitable contributions if taxpayer took standard deduction (line 10b, 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 (for 2020, if modified AGI was less than \$150,000 the American Rescue Plan enacted on March 11, 2011, excluded from income up to \$10,200 of unemployment compensation; the threshold applied to all filing statuses);

- 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 or Archer medical savings account (MSA);
 - Section 965 income;
 - Limitation on business loss;
 - Global intangible low-taxed 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;
 - Canceled debts; and
 - Taxable part of disaster relief payments.
- Some reported income was fully or partially excluded from total income for 2020. 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, along with charitable contributions for taxpayers who took the standard deduction, from total income to arrive at adjusted gross income (line 11, 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 Internal Revenue Service (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, plus charitable contributions taken by taxpayers who took standard deduction, line 10b, Form 1040, was greater than the amount on line 9, 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 2020 for an adoption that was not final at the end of 2020, or for qualified expenses paid in 2020 for an adoption that was final in or before 2020. The credit could have been as much as \$14,300 for each eligible child. The credit began to phase out if a taxpayer had a modified adjusted gross income (AGI) in excess of \$214,520 and was completely phased out for a modified AGI of \$254,520 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 2020 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 2, 4, 5a, 5b, 6, 7a, 7b, 8a, and 8c, Schedule 2)

In this report, this amount includes the sum of the excess advance premium tax credit (APTC) 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 medical savings account (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 the 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 APTC 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 \$113,400. The maximum amount for a single or head of household taxpayer was \$72,900, and for a married couple filing separately, \$56,700. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$518,400 and ended at \$810,000. For joint returns, the range was \$1,036,800 to \$1,490,400. For married couples filing separately, it began at \$518,400 and was phased out at \$745,200.

If there was an amount remaining after subtracting the exemption, the first \$197,900 (the first \$98,950 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 16, Form 1040, minus any tax from Form 4972 plus the advance payment of the premium tax credit minus the regular foreign tax credit, line 1, Schedule 3) to arrive at the AMT.

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 29, 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 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 (MSA) program. The taxpayer was allowed to take a deduction of up to \$3,550 (\$7,100 for a family) a year for contributions to a medical savings account. The Archer MSAs 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 MSAs.

Basic Standard Deduction

(included in line 12, Form 1040)

See "Standard Deduction."

Business or Profession Net Income Less Loss

See "Business or Profession Net Income or Loss."

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).

Cancellation of Debt

(included in line 8, Schedule 1)

Taxpayers had to report any nonbusiness debt that was canceled 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 15, Form 1040)

The Capital Construction Fund (CCF) is a special investment program administered by the National Marine Fisheries Service and the IRS. This program allows fishermen to defer paying income tax on certain income they invest in a CCF account and later use to acquire, build, or rebuild fishing vessels. This amount is subtracted from tax table income to calculate taxable income.

Capital Gain Distributions Reported on Form 1040

(included in line 7, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 7, 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 (AGI) 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 AGI (claimed on Form 4684). As was true for the previous year, for 2020, 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 "Total Unlimited Miscellaneous 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).

Charitable Contributions If Took Standard Deduction Δ

(line 10b, Form 1040)

A taxpayer who didn't itemize deductions on Form 1040, Schedule A, may have qualified to take a deduction for charitable contributions on line 10b, Form 1040. The maximum amount for the contributions was \$300 for single, head of household, qualifying widow(er), or married filing jointly (\$150 for married filing separately). The contributions must have been made to organizations that were religious, charitable, educational, scientific, or literary in purpose. A deduction couldn't be taken for a contribution to an organization described in IRC section 509(a)(3) or establishment of a new, or maintenance of an existing, donor-advised fund. Contributions of noncash property and contributions carried forward from prior years didn't qualify for the deduction.

Child and Other Dependent Tax Credit

(line 19, 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 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 2020 for each child meeting the adjusted gross income (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 2020, 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 taxpayer 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). This additional child tax credit was limited to children under 17 with a maximum of \$1,400 per child. The additional child tax credit was included not in credits but as a payment instead (line 28, 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.

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 babysitters, 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 (AGI) of \$15,000 or less. The credit was reduced by 1 percentage point for each \$2,000, or fraction thereof, of AGI in excess of \$15,000, up to \$43,000. The credit remained at 20 percent of expenses for individuals with an AGI 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.

Contributions Carryover from Prior Year

(line 13, Schedule A)

See “Contributions Deduction.”

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.

New in 2020, a taxpayer who didn't itemize deductions on Form 1040, Schedule A, may have qualified to take a deduction for charitable contributions on line 10b, Form 1040. The maximum amount for the contributions was \$300 for single, head of household, qualifying widow(er), or married filing jointly

(\$150 for married filing separately). 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. Also, for 2020, a taxpayer may have been able to elect a temporary suspension of these limitations applied to cash contributions. Contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayer's adjusted gross income (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 2020, 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 not subject to this limit.

Taxpayers were able to make a tax-free distribution from an Individual Retirement Account to certain charitable organizations if the taxpayer was at least 70½ years old. However, the taxpayer could not take a charitable deduction on Schedule A for the same contribution. (See also “Charitable Contributions If Took Standard Deduction.”)

Credit for Federal Tax on Gasoline and Special Fuels

(line 11, 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) and 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 they 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 12a, 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 2021 Estimated Tax

(line 36, Form 1040)

This amount was the part of the overpayment of 2020 tax that taxpayers specifically requested to be credited to their estimated tax for 2021. (See also "Overpayment" and "Estimated Tax Payments.")

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. For 2020, this was equal to 50 percent of the total self-employment tax. The amount was subtracted as an adjustment to total income in the calculation of adjusted gross income. (See also "Self-Employment Tax.")

Deductible Points

(line 8a, Schedule A)

See "Interest Paid Deduction."

Deferral for Certain Schedule H or SE Filers Δ

(line 12e, Schedule 3)

Taxpayers who filed a Schedule H or Schedule SE were able to defer some of the household employment and self-employment tax payments owed on their 2020 return and pay them later instead. A taxpayer was not able to defer any amounts that were already paid. The deferred amount was a deferral of payments, not a deferral of 2020 income tax liability. Any amount on this line had to be paid by certain due dates to be treated as timely and to avoid interest and penalties.

Disaster Loss Deduction

(included in line 12, Form 1040)

For 2020, 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, the taxpayer 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 that 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

(included in line 22, Schedule 1)

Starting with Tax Year 2018, the domestic production activities deduction was repealed with limited exceptions. For 2020, these exceptions were only for some specified agricultural and horticultural cooperatives.

Earned Income Credit Δ

(line 27, Form 1040)

The earned income credit (EIC) for 2020 was a maximum of \$538 for taxpayers with no qualifying children, \$3,584 for one qualifying child, \$5,920 for two qualifying children, and \$6,660 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 (AGI) each less than \$41,756 (\$47,440 if they had two qualifying children, and \$50,954 if they had three or more qualifying children). For married filing jointly, earned income and AGI had to be less than \$47,646 for one child, \$53,330 for two children, and \$56,844 for three children or more. To be eligible for the credit without children, the taxpayer must have had earned income and AGI less than \$15,820 (\$21,710 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 \$3,650 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 who did not claim the qualifying child was now able to claim the EIC without a qualifying child. Also, for 2020, legislation for taxpayer relief allowed an election for taxpayers to have used 2019 earned income to figure their 2020 EIC.

For this report, the EIC 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 29, Form 1040, and line 3, Schedule 3)

There were two education credits available, the Lifetime Learning credit and the American Opportunity credit. A taxpayer was only able to claim one of these credits per student. The Lifetime Learning credits were phased out for adjusted gross income (AGI) between \$59,000 and \$69,000 (\$118,000 and \$138,000 for married filing jointly). The American Opportunity credit was phased out for AGI between \$80,000 and \$90,000 (\$160,000 and \$180,000 for married filing jointly). A taxpayer could not take any of the credits if the taxpayer was claimed as a dependent on another return, was 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 adjusted gross income 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 Δ

(line 10, Schedule 1)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2020, 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. Educator expenses included amounts paid or incurred after March 12, 2020, for personal protective equipment, disinfectant, and other supplies used for the prevention of the spread of coronavirus.

Employee Business Expense

See “Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials.”

Estate and Trust Net Income Less Loss

See “Estate and Trust Net Income or Loss.”

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.

Estimated Tax Payments

(line 26, Form 1040)

This figure represents the total tax payments made for 2020 using Form 1040-ES, and any overpayment from the taxpayer’s 2019 return that was applied to the 2020 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 2020, and if they expected withholding and credits to be less than the smaller of (a) 90 percent of the tax shown on Form 1040 for 2020, or (b) 100 percent of the tax shown on Form 1040 for 2019 (110 percent of the tax shown on Form 1040 for 2019 for taxpayers with adjusted gross income greater than \$150,000 (\$75,000 for married filing separately)).

Excess Advance Premium Tax Credit Repayment Δ

(line 2, Schedule E)

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.” The American Rescue Plan Act of 2021, passed in March 2021, suspended the repayment of excess advance premium tax credit amounts for 2020. (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 10, Schedule 3)

If a taxpayer earned more than \$137,700 in total wages from two or more employers in 2020, 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 Less Loss

See “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.”)

Filing Status

See “Marital Filing Status.”

First-Time Homebuyer Credit Repayment

(line 7b, Schedule 2)

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 nonexcluded income using the tax tables that would have applied had the taxpayer 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 \$107,600 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 submission processing center editing. The employer-provided foreign housing exclusion was left as part of other income. Due to COVID-19, relief was provided related to the time requirement necessary to meet the residence test or physical presence test for purpose of claiming the foreign-earned income exclusion. (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 \$32,280, 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 2020.

Foreign Tax Credit

(line 1, Schedule 3)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could either claim 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 2020 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.

Form 8814

See “Parents’ Election To Report Child’s Interest and Dividends.”

Forms 1040 and 1040-SR Δ

The individual income tax system utilizes Form 1040 to collect income and tax information. Starting in 2019, Form 1040-SR, U.S. Tax Return for Seniors, was introduced. A taxpayer born before January 2, 1956, were able to use Form 1040-SR. Form 1040-SR generally mirrors the Form 1040A variation of the basic form and is both an electronically and paper filed form. (The forms can be found in Section 7, 2020 Forms.) For 2020, there were only three numbered schedules.

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 submission processing center editing. 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 “Total Unlimited Miscellaneous Deductions.”)

General Business Credit

(line 6a, Schedule 3)

The general business credit consists of the:

- investment credit;
- research credit;
- low-income housing credit;
- disabled access credit;

- renewable electricity, refined coal, and Indian coal 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 and renewable diesel 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 (AMT). 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 tax and 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-Taxed 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 calculated on Form 8992 and included in line 8 on Schedule 1.

Health Coverage Tax Credit (formerly Health Insurance Credit)

(line 12c, 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 they were 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 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 \$3,550, or \$7,100 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 they were 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 line 8b, Schedule A. (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 2020, the Federal Unemployment Tax Act (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. (See also "Deferral for Certain Schedule H or SE filers.")

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

(line 18, Form 1040, minus part or all of lines 19, 20, 27, 28, and 29, Form 1040; 2, Schedule 2; 8, 12a, and 12c, Schedule 3)

To arrive at income tax after credits, taxpayers deducted total credits (lines 19 and 20, Form 1040) from income tax before credits (line 18, 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 (EIC) (line 27, Form 1040), additional child tax credit (28, Form 1040), American opportunity credit (line 29, Form 1040), net premium tax credit (line 8, Schedule 3), regulated investment company credit (line 12a, Schedule 3), and health coverage credit (line 12c, Schedule 3) which did not result in a negative tax. These portions of the EIC, American opportunity credit, net premium tax credit, 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 18, 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 16, Form 1040), any additional taxes from Form 4972 (line 16(2), Form 1040), 962 election (line 16(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 25d, 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.

Income Tax Withheld from Form 1099

(line 25b, Form 1040)

"Income tax withheld from Form 1099" included amounts deducted from dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits,

railroad retirement benefits, or other income received on Form(s) 1099-R.

Income Tax Withheld from Other Forms

(line 25c, Form 1040)

“Income tax withheld from Other Forms” included amounts withheld on Forms W-2G, Form 8959, Schedule K-1, Form 1042-S, Form 8805, or Form 8288-A. Taxpayers should attach the form to their return.

Income Tax Withheld from W-2

(line 25a, Form 1040)

“Income tax withheld from W-2” included amounts deducted from salaries, wages, and tips, as reported on Form W-2.

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 \$104,000 and \$124,000 of modified adjusted gross income (AGI) for married persons filing jointly and surviving spouses; between \$65,000 and \$75,000 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 AGI.

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 or affected by Covid-19 (the latter provision was added in the Coronavirus Aid, Relief, and Economic Security Act (CARES Act)), taxpayers could not start withdrawing funds from the traditional IRA account until they reached age 59½. After age 72, taxpayers were required

to begin withdrawals. The age 72 requirement was increased from 70½ by the Secure Act enacted on December 20, 2019. 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 a health savings account. 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)

Starting in 2019, the Individual Retirement Arrangement and pensions and annuities were separated into different lines on Form 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, distributions made to the taxpayer’s health savings account, and distributions from an IRA made directly by the trustee to a qualified charitable organization if the taxpayer was at least 72 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 adjusted gross income limit on rollovers 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, including lines 8e and 9)

The rules for deducting home mortgage interest for 2020 were that (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 for 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 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 Coronavirus Aid, Relief, and Economic Security Act (CARES) on March 27, 2020, these losses were no longer limited for Tax Year 2020.

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 for 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 alternative minimum tax, 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 that, 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 2018 or 2019. Starting in 2013, if a taxpayer had a same-sex spouse and had been legally married in a State (or foreign country), the taxpayer and his or her spouse generally had to use the married filing jointly or married filing separately filing status.

Medical and Dental Expenses

(line 1, Schedule A)

See “Medical and Dental Expenses Deduction.”

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease, or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see “Self-Employed Health Insurance”). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income in 2020. 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)

This was equal to 7.5 percent of adjusted gross income. (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 Unlimited Miscellaneous Deductions” and “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 2020 statistics, a modified taxable income was calculated by using the tax rate schedule for 2020 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 22-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

(line 8d, Schedule A)

Taxpayers for 2020 were able to take a deduction for mortgage insurance premiums. The deduction was phased out for taxpayers with adjusted gross income (AGI) between \$100,000 and \$109,000 (\$50,000 and \$54,500 for married filing separately). If a taxpayer’s AGI was more than \$109,000 (\$54,000 for 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

(line 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 for single or head of household (\$250,000 for married filing jointly or qualifying widow(er), or \$125,000 for 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”; see 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 a 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”; see 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; and
- 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”; see also “Net Long-Term Capital Gain or Loss.”

Net Long-Term Gain or Loss from Sales of Capital Assets

(lines 8a(h)-10(h), Schedule D)

These include gains or losses from sales of capital assets, such as stocks, bonds, mutual funds, etc., held more than 1 year. Starting in 2013, taxpayers could combine certain transactions on line 8a of Schedule D without completing Form 8949. Taxpayers must have received a Form 1099-B that shows basis was reported to the IRS and does not show a nondeductible wash sale loss in box 5, and the taxpayers did not need to make any adjustments to the basis or type of gain or loss reported on Form 1099-B or to their gain or loss. For all other transactions not summarized on line 8a, taxpayers had to report these on Form 8949, Sales and Other Dispositions of Capital Assets, separated into three categories: transactions reported on Form 1099-B with basis reported to the IRS, transactions reported on Form 1099-B but with 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 Schedule D. (See “Sales of Capital Assets, Net Gain or Loss”; see 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”; see 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 adjusted gross income for the current

year and carried forward up to 20 years. (See also “Other Net Income or Net Loss.”)

Net Premium Tax Credit

(line 8, 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”; see 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”; see 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; and
- 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”; see 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 line 1a, taxpayers had to report these on Form 8949, Sales and Other Dispositions of Capital Assets, separated into three categories: transactions reported on Form 1099-B with basis reported to the IRS, transactions reported on Form 1099-B but with 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”; see 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”; see 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.

Nonrefundable Education Credits

(line 3, Schedule 3)

See “Education Credits.”

Nontaxable Combat Pay Election

(line 27, 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 earned income credit and additional child tax credit purposes.

Nontaxable Returns

See “Taxable and Nontaxable Returns.”

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 medical savings accounts, 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 2019) were entered as a negative amount on this line by the taxpayer but edited into separate fields during submission processing center editing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings, cancellation of debt, global intangible low-taxed income amount, and limitation on business losses which were entered on this line by the taxpayer were also edited into a separate field during submission processing center editing.

Other Payments

(line 12f, 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 line 6c, 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 Tax,” 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 34, 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 2021 Estimated Tax” and “Refund.”)

Overpayment Refunded

(line 35a, 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 was 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 2020;
- had income only from interest and dividends, including Alaska permanent fund dividends and capital gain distributions;
- had gross income for 2020 that was less than \$11,000;
- did not file a joint return;
- had no estimated tax payments for 2020;
- did not have any overpayment of tax shown on his or her 2019 return applied to the 2020 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 Less Loss

See “Partnership and S Corporation Net Income or 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 nonpassive partnership and S Corporation activities. Passive losses were limited to the amount that could offset passive income.

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 9, 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 72 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

(lines 5a and 5b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or financed in part (a contributory plan) or in whole (a noncontributory plan) through employer contributions.

Since a noncontributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was included on lines 5a and 5b. 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 5a of Form 1040. The taxable

portion was computed on a separate worksheet and entered on line 5b.

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 38, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 37 (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 2020 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 2020, a self-employed taxpayer was allowed to defer the deposit or payment of 50% of the social security tax on net earnings from self-employment imposed from March 27, 2020, through December 31, 2020, and that part wouldn't have been used to calculate the 2020 estimated tax. Also new for 2020, paid sick leave and paid family leave credits equal to what a taxpayer was required to provide to employees for qualified sick leave wages and qualified family leave wages from April 1, 2020, through December 31, 2020, could reduce payments of estimated income taxes by the amounts of credits.

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 2020 by certain taxpayers who paid alternative minimum tax for 2019 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2020, 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 Business Income Deduction Δ

(line 13, 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 \$163,300 for all but married filing jointly, \$326,600 for married filing jointly) to file a Form 8995 or was a patron in a specified agricultural or horticultural cooperative, the taxpayer used Form 8995-A, Qualified Business Income Deduction.

Qualified Dividends

(line 3a, Form 1040)

See "Dividends."

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 line 6c, Schedule 3, for personal use of a vehicle. Any credit for business use of a vehicle was brought to Form 3800, General Business Credit.

Qualified Sick and Family Leave Credit

(line 12b, Schedule 3) Δ

The Families First Coronavirus Response Act (FFCRA) helped self-employed individuals affected by coronavirus. The FFCRA provided paid sick leave and paid family leave credits equivalent to those that employers were required to provide their employees for qualified sick leave wages and qualified family leave wages paid during the period beginning April 1, 2020, and ending December 31, 2020.

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 for 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 Deduction.")

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, the 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.

Recovery Rebate Credit

(line 30, Form 1040)

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) provided an eligible individual, for their first taxable year beginning in 2020, a refundable tax credit referred to as the recovery rebate credit. The IRS refers to the advance refund of this credit as an economic impact payment (EIP). There were two rounds of EIPs paid out to individuals. The first round of EIPs was up to \$1,200 (\$2,400 for eligible individuals filing a joint tax return), plus \$500 per qualifying child of the eligible individual. The second round of EIPs was up to \$600 (\$1,200 for eligible individuals filing a joint tax return), plus \$600 per qualifying child of the eligible individual. Any EIPs received by the taxpayer were not taxable for federal income tax purposes, but they did reduce the amount of a taxpayer's recovery rebate credit. The EIPs were based on a taxpayer's 2018 or 2019 tax year information. The credit phased out at a rate of 5% of the taxpayer's adjusted gross income in excess of a threshold. The threshold was \$150,000 in the case of a joint return, \$112,500 in the case of a head of household, and \$75,000 otherwise. Those ineligible for the credit were (a) non-resident alien individuals, (b) individuals who can be claimed as a dependent by another taxpayer, and (c) an estate or trust. When spouses filed jointly, both spouses must have had a valid social security number (SSN) to receive the credit, unless either spouse was a member of the U.S. Armed Forces at any time during the taxable year. In that case, only one spouse needed to have a valid SSN. The recovery rebate credit was figured like the EIPs except that the credit eligibility and credit amount were based on 2020 tax year information. If a taxpayer didn't receive the full amount of the recovery rebate credit as EIPs, they were able to claim the recovery rebate credit on their 2020 Form 1040 or Form 1040-SR.

Refund

(line 35a, 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.")

Refund Credited to Next Year

(line 36, Form 1040)

See "Credit to 2021 Estimated Tax."

Refundable Credits

See "Total Refundable Credits."

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 IRS 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 Less Loss

See "Rent Net Income or Net Loss."

Rent Net Income or Net Loss

(line 21, Schedule E, columns A, B, and 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 adjusted gross income. (See also "Passive Activity Losses" and "Total Rental and Royalty Income or Loss in AGI.")

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

(line 12d, 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 12d, Schedule 3, as a credit against total taxes.

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 2020 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 line 8, Schedule 1, other net income or loss.

Residential Energy Credits Δ

(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 2020 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 26 percent of their costs of qualified solar electric property, solar water heating property, small wind energy property, geothermal heat pump property, and fuel cell property. Both of these are calculated using Form 5695, *Residential Energy Credits*.

Retirement Savings Contribution Credit (Saver's Credit) Δ

(line 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 \$32,500 (\$48,750 for head of household, \$65,000 for 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 with 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 for age 50 or older), \$12,000, \$13,000, or \$14,000 (depending on 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 adjusted gross income (AGI) between \$196,000 and \$206,000, 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 \$124,000 and \$139,000. Roth IRA contributions could be made after the taxpayer

reached the age of 72. 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 Less Loss

See “Royalty Net Income or Net Loss.”

Royalty Net Income or Net Loss

(line 21, Schedule E, columns A, B, and 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.”)

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 7, 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 (AGI).

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 AGI 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 gains and losses were reported on Form 4684, Casualties and Thefts, and then brought to line 14 of Schedule 4797, or if Form 4797 was not otherwise required, brought directly to line 4, Schedule 1.

Sales Tax Deduction

(line 5a, Schedule A)

Taxpayers could have elected to deduct State and local general sales taxes instead of State and local income taxes as an itemized deduction on Schedule A. The taxpayer could have used either actual expenses or the optional State sales tax tables.

Saver’s Credit

See “Retirement Savings Contribution Credit.”

Schedule D Capital Gain Distributions

(line 13, Schedule D)

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

Self-Employed Health Insurance Deduction

(line 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 adjusted gross income, up to 100 percent of the amount paid for health insurance for themselves and their families.

Self-Employed Pension Plans (SEP), Savings Incentive Match Plan for Employees (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 2020 was \$137,700. 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 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 for married filing jointly or for married filing separately). (See also “Total Tax Liability” and “Deferral for Certain Schedule H or SE Filers.”)

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 11, Form 1040)

The amount of adjusted gross income (AGI) reported by the taxpayer on the return was the basis for classifying data by size of AGI. Returns without positive AGI, 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 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 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 and Medicare Taxes Δ

For 2020, the maximum wage subject to Social Security tax was \$137,700. All wages were subject to Medicare tax. Beginning in 2013, the Social Security tax reverted 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 Benefits

(lines 6a and 6b, 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 line 6a, Form 1040, and the taxable portion was reported on line 6b. Taxpayers were required to report gross Social Security benefits on line 6a even if the taxpayer had no taxable Social Security benefits.

Standard Deduction Δ

(included in line 12, Form 1040)

For 2020, 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 \$12,400;

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 \$24,800;

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 \$12,400;

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 \$18,650;

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 2020, had paid State and local income taxes directly during 2020 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 2020 that was paid or deducted before 2020, all or part of that amount had to be reported as income to the extent that an itemized deduction for State and local income taxes had previously resulted in a tax benefit.

Statutory Adjustments

(lines 10-22, Schedule 1)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2020, 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 Forces; the deductible part of self-employment tax, payments to a self-employed Keogh retirement plan or a simplified employee pension, and the self-employed health insurance deduction; penalty on early withdrawal of savings; alimony paid; payments to an IRA; student loan interest deductions; the tuition and fees deduction; deduction for certain domestic production activities; Archer medical savings account deductions; and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay, deductible expenses related to income of personal property, the forestation/reforestation amortization deduction, the repayment of supplemental unemployment benefits under the Trade Act of 1974, contributions to section 501(c)(18)(D) pension plans, contributions by certain chaplains to section 403(b) plans, attorney fees and court costs paid for actions involving certain unlawful discrimination claims, and attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations. If not listed separately, these amounts are included in the “other adjustments” category in the statistics.

Student Loan Interest Deduction

(line 20, Schedule 1)

For 2020, 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 adjusted gross income 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 37, 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 2020 were 10, 12, 22, 24, 32, 35, and 37 percent. The 10-percent bracket applied to taxable income equal to or below \$9,875 for single filers and married persons filing separately, \$19,750 for joint filers or surviving spouses, and \$14,100 for heads of household. The 12-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below \$40,125 for single filers and married persons filing separately, \$80,250 for joint filers or surviving spouses, and \$53,700 for heads of household. The

22-percent tax bracket applied to taxable income in excess of the 12-percent bracket ceiling and equal to or below \$85,525 for single filers and married persons filing separately, \$85,500 for heads of households, and \$171,050 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 \$163,300 for single filers, head of households, and married persons filing separately, and \$326,600 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 \$207,350 for single filers, married persons filing separately, and heads of households, and \$414,700 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 \$518,400 for single filers and heads of households, \$311,025 for married filing separately, and \$622,050 for joint filers or surviving spouses. 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 full-time students, had investment (unearned) income that exceeded \$2,200, there were different 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 using either 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 (for unearned income \$2,600 and under), 24 percent (for unearned income \$2,601 to \$9,300), 35 percent (for unearned income \$9,301 to \$12,750), and 37 percent (for 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 line 8, Form 1040, Schedule 1, or in the case of capital gain distributions on either line 7, Form 1040, or line 13, Schedule D, or qualified dividends on lines 3a and 3b, Form 1040. 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.

For 2020, dependent children with unearned income above a certain amount were taxed at the parents’ individual tax rate. Taxpayers could have also elected to retroactively use the tax rates based on the parents’ individual tax rate for dependent children with unearned income in tax years 2018 and 2019.

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 25a-d, Form 1040; 9, 10, 11, 12a, and 12d, 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 the 2019 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, health coverage credit, recovery rebate credit, and qualified sick and family leave credits were included with tax payments on the tax return itself (lines 27, 28, 29, and 30, Form 1040; 8, 12b, and 12c, 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,” “Health Coverage Tax Credit,” “Qualified Sick and Family Leave Credit,” and “Recovery Rebate Credit.”)

Tax Penalty

(line 38, Form 1040)

See “Predetermined Estimated Tax Penalty.”

Tax Rates, Tax Rate Classes

See “Tax Generated.”

Tax Withheld

(lines 25a-d, 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 (APTC) 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 either were based on prior year’s income or were penalty taxes. The APTC 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 credit, 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 15, 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

(line 4b, Form 1040)

See “Individual Retirement Arrangement (Deductible) Payments.”

Taxable Net Capital Gain

(line 16, Schedule D, included in line 7, Form 1040)

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

Taxable Net Capital Loss

(line 21, Schedule D, included in line 7, Form 1040)

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

Taxable Pensions and Annuities

(line 5b, Form 1040)

See “Pensions and Annuities.”

Taxable Social Security Benefits

(line 6b, Form 1040)

See “Social Security Benefits.”

Taxes from Special Computation

(line 16(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 for 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 9, Form 1040)

“Total income” was the sum of the individual income items (lines 1 through 8) before adjustments.

Total Income Tax

(line 24, Form 1040—any excess advance premium tax credit (APTC) 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 27, Form 1040 - line 28, Form 1040 - line 29, Form 1040 - line 12a, Schedule 3 - line 12c, Schedule 3 - portion on line 12d, 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 APTC repayment, earned income credit, additional child tax credit, American opportunity credit, regulated investment company credit, health coverage credit, recovery rebate credit, and qualified sick and family leave 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

(included in line 12, Form 1040)

Itemized deductions from adjusted gross income (AGI) could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Taxpayers could deduct mortgage insurance premiums for mortgage contracts issued after December 31, 2006. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several States were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefited 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 AGI.

Total Mortgage Interest and Points

(line 8e, Schedule A)

“Total mortgage interest and points” was the sum of home mortgage interest paid to individuals, interest paid to financial institutions, deductible points, and mortgage insurance

premiums. (See also “Home Mortgage Interest Deduction,” “Mortgage Insurance Premiums,” and “Deductible Points.”)

Total Pensions and Annuities

(line 5a, Form 1040)

See “Pensions and Annuities.”

Total Premium Tax Credit Δ

(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 adjusted gross income, 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. For 2020, The American Rescue Plan Act of 2021 suspended the repayment of excess APTC amounts for 2020. (See also “Advance Payment of Premium Tax Credit,” “Excess Advance Premium Tax Credit Repayment,” and “Net Premium Tax Credit.”)

Total Refundable Credits Δ

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 of income tax, the next portion offset all other taxes. Any remaining amount, after offsetting of all other taxes, was put into the last category, called the refundable portion. A taxpayer claiming these credits could potentially have the credits broken down into one, two, or all three of these categories. For 2020, credits broken down this way included the earned income credit, additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, health coverage credit, recovery rebate credit, and qualified sick and family leave 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 + 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 (AGI), 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 AGI 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 6a, 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 Deduction.”)

Total Statutory Adjustments

(line 22, Schedule 1)

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

Total Tax Credits Δ

(lines 7, 8, 12a, 12b, and 12c, Schedule 3; 19, 27, 28, 29, and 30, 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;
- (22) health coverage credit used to offset income tax before credits;
- (23) recovery rebate credit used to offset income tax before credits; and
- (24) qualified sick and family leave 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, health coverage credit, recovery rebate credit, and qualified sick and family leave 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,” “health coverage credit used to offset income tax before credits,” “recovery rebate credit used to offset income tax before credits,” and “qualified sick and family leave 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,” “health coverage credit refundable portion,” “recovery rebate credit refundable portion,” “qualified sick and family leave credit refundable portion,” “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,” “health coverage credit used to offset other taxes,” “recovery rebate credit used to offset other taxes,” and “qualified sick and family leave 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 and Other Dependent Tax Credit.”)

Total Tax Liability Δ

(line 24, Form 1040, modified by the earned income credit (EIC), additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, health coverage credit, recovery rebate credit, and qualified sick and family leave 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 health savings account and medical savings account (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 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, and 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 EIC 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, health coverage credit used to offset all other taxes, recovery rebate credit used to offset all other taxes, and qualified sick and family leave credit used to offset all other taxes, limited to zero.

Total Tax Payments

See “Tax Payments.”

Total Taxable IRA Distributions

See “Individual Retirement Arrangement Taxable Distributions.”

Total Unlimited Miscellaneous Deductions

(line 16, Schedule A)

See “Casualty or Theft Loss of Income-Producing Property,” “Gambling Loss Deduction,” and “Miscellaneous Deductions Other Than Gambling.”

Tuition and Fees Deduction

(line 21, Schedule 1)

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 adjusted gross income (AGI) was under \$65,000 (\$130,000 for 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 for 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 16, 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 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 and/or qualified dividends, also. This tax could be at various rates: 0, 15, 20, 25, or 28 percent.

Unemployment Compensation Δ

(line 7, Schedule 1)

For 2020, not all unemployment compensation received was taxable. The American Rescue Plan of 2021 (passed in March 2021) allowed up to \$10,200 of unemployment compensation to be excluded from income. Unemployment compensation did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages. (See “Unemployment Compensation Exclusion Amount.”)

Unemployment Compensation Exclusion Amount Δ

(included in line 8, Schedule 1)

The American Rescue Plan of 2021 allowed a taxpayer to exclude up to \$10,200 of unemployment compensation from income. The \$10,200 of unemployment compensation could have been excluded if the taxpayer’s modified adjusted gross income (AGI) was less than \$150,000. The \$150,000 threshold applied to all filing statuses, including married filing jointly. For taxpayers who filed a joint return, up to \$10,200 of unemployment compensation could have been excluded for each spouse. For some deductions and exclusions from income, the taxpayer figured their AGI unreduced by the amount of unemployment compensation exclusion. These included taxable social security benefits, student loan interest deduction, and tuition and fees deduction.

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 2021.

All returns processed during 2021 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 2020. While most of the returns processed during Calendar Year 2021 were filed for Tax Year 2020, 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 2021 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 2020, about 0.7 percent of the sample returns were unavailable.

Due to the COVID-19 pandemic, delays in processing Tax Year 2020 returns occurred because of the temporary closing of submission processing centers. Approximately 4.5 million returns were ultimately processed during the beginning of Tax Year 2021. These returns were moved into the Tax Year 2020 study.

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

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 2020 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 2020

Description of the sample strata	Number of returns by type of form attached										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	Population count [1]	Sample count		
	Population count (1)	Sample count (2)	Population count (3)	Sample count (4)	Population count (5)	Sample count (6)	Population count (7)	Sample count (8)						
Grand total	7,331,147	95,515	27,519,368	68,628	1,221,480	7,048	130,517,296	188,677	166,615,394	25,657	446	385,971	25,657	446
Indexed negative income [2]														
Under \$15,000,000 or more	615	615	1,806	1,806	206	206	2,038	2,038	4,665	4,665				
\$15,000,000 under \$15,000,000	813	813	2,225	2,225	271	271	2,120	2,120	6,029	6,029				
\$15,000,000 under \$8,000,000	3,858	1,280	9,746	3,200	1,616	1,616	11,799	3,854	27,019	8,999				
\$8,000,000 under \$3,000,000	7,274	1,149	17,248	2,713	3,669	567	21,903	3,466	50,094	7,895				
\$3,000,000 under \$1,500,000	13,333	417	32,687	1,062	7,673	238	41,901	1,397	95,594	3,114				
\$1,500,000 under \$800,000	26,869	267	68,473	653	14,180	133	93,012	942	202,534	1,995				
\$800,000 under \$400,000	40,415	174	117,292	593	20,002	93	170,109	806	347,818	1,666				
\$400,000 under \$200,000	46,826	128	158,103	533	22,590	67	239,260	694	466,779	1,422				
Under \$100,000	47,462	103	505,646	891	30,816	61	520,899	940	1,104,823	1,995				
Indexed positive income [2]														
Under \$50,000	665,824	621	11,827,983	11,829	159,265	167	77,076,741	76,971	89,729,813	89,588				
\$50,000 under \$100,000	1,604,955	1,650	6,897,998	6,819	344,207	321	31,414,562	31,378	40,261,722	40,168				
\$100,000 under \$200,000	2,140,886	2,176	5,156,806	5,069	354,902	363	15,759,933	15,669	23,412,527	23,277				
\$200,000 under \$400,000	1,455,573	4,751	1,903,322	6,391	156,029	538	3,942,540	13,167	7,457,464	24,853				
\$400,000 under \$800,000	739,099	5,337	582,644	4,164	68,301	467	906,360	6,423	2,296,404	16,391				
\$800,000 under \$1,500,000	299,325	7,396	161,665	3,933	25,860	623	214,553	5,365	701,403	17,317				
\$1,500,000 under \$3,000,000	139,245	17,159	53,011	6,377	8,915	1,068	68,252	8,374	269,423	32,978				
\$3,000,000 under \$8,000,000	70,189	22,887	18,182	5,839	2,471	793	24,192	7,851	115,034	37,370				
\$8,000,000 under \$15,000,000	15,940	15,940	2,903	333	333	333	4,075	4,075	23,251	23,251				
\$15,000,000 or more	12,646	12,646	1,628	1,628	174	174	2,447	2,447	16,895	16,895				

[1] This population includes an estimated 2,256,602 returns that were excluded from other tables in this report because they contained no income information or frivolous or fraudulent income information when recognized or represented amended or tentative returns identified after sampling.

[2] Positive and negative income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.0747 to represent a base year of 2016. SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022.

Section 8

2020 Forms and Instructions

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1040 U.S. Individual Income Tax Return 2020

Filing Status: Single, Married filing jointly, Married filing separately (MFS), Head of household (HOH), Qualifying widow(er) (QW)

Your first name and middle initial, Last name, Your social security number, Spouse's social security number

Home address (number and street), Apt. no., State, ZIP code, Foreign postal code

Foreign country name, Foreign province/state/county, Your tax or refund

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?

Standard Deduction: Someone can claim: You as a dependent, Your spouse as a dependent

Age/Blindness: Were born before January 2, 1956, Are blind, Spouse: Was born before January 2, 1956, Is blind

Dependents: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents

1 Wages, salaries, tips, etc. Attach Form(s) W-2, 2a Tax-exempt interest, b Taxable interest

3a Qualified dividends, 3b Ordinary dividends, 4a IRA distributions, 4b Taxable amount

5a Pensions and annuities, 5a Social security benefits, 5a Taxable amount, 6a Social security benefits

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here, 8 Other income from Schedule 1, line 9

9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income, 10 Adjustments to income

10a From Schedule 1, line 22, 10b Charitable contributions if you take the standard deduction. See instructions

11 Subtract line 10c from line 9. This is your total adjustments to income, 12 Standard deduction or itemized deductions (from Schedule A)

13 Qualified business income deduction. Attach Form 8995 or Form 8995-A, 14 Add lines 12 and 13

15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2020) Cat. No. 11320B

16 Tax (see instructions). Check if any from Form(s): 1 8614 2 4872 3

17 Amount from Schedule 2, line 3, 18 Add lines 16 and 17, 19 Child tax credit or credit for other dependents

20 Amount from Schedule 3, line 7, 21 Add lines 19 and 20, 22 Subtract line 21 from line 18. If zero or less, enter -0-

23 Other taxes, including self-employment tax, from Schedule 2, line 10, 24 Add lines 22 and 23. This is your total tax

25 Federal income tax withheld from: a Form(s) W-2, b Form(s) 1099, c Other forms (see instructions), d Add lines 25a through 25c

26 2020 estimated tax payments and amount applied from 2019 return, 27 Earned income credit (EIC), 28 Additional child tax credit. Attach Schedule 8812

29 American opportunity credit from Form 8863, line 8, 30 Recovery rebate credit. See instructions, 31 Amount from Schedule 3, line 13

32 Add lines 27 through 31. These are your total other payments and refundable credits, 33 Add lines 25d, 26, and 32. These are your total payments

34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid, 35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here

35b Routing number, 35c Account number, 35d Type: Checking, Savings

36 Amount of line 34 you want applied to your 2021 estimated tax, 37 Subtract line 33 from line 24. This is the amount you owe now

Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.

38 Estimated tax penalty (see instructions), Do you want to allow another person to discuss this return with the IRS? See instructions

Designee: Designee's name, Phone no., Personal identification number (PIN), Yes/No

Sign Here: Your signature, Date, Your occupation, Spouse's signature, Date, Spouse's occupation

Joint return? See instructions. Keep a copy for your records.



TAX YEAR
2020
(Rev. 4-2021)

1040 and 1040-SR

INSTRUCTIONS

Including the instructions for Schedules 1 through 3



2020 Changes

• **Recovery rebate credit.** This credit is reduced by any economic impact payments you received.

• **Charitable contributions.** You can claim a deduction for charitable contributions if you don't itemize your deductions on Schedule A (Form 1040).

For details on these and other changes, see *What's New* in these instructions.

Future Developments

See [IRS.gov](https://www.irs.gov) and [IRS.gov/Forms](https://www.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](https://www.irs.gov/Form1040).



Free File is the fast, safe, and free way to prepare and e-file your taxes. See [IRS.gov/FreeFile](https://www.irs.gov/FreeFile).

Pay Online. It's fast, simple, and secure. Go to [IRS.gov/Payments](https://www.irs.gov/Payments).

Department of the Treasury | Internal Revenue Service www.irs.gov

Apr 13, 2021

Cat. No. 24811V

Form 1040 and 1040-SR Helpful Hints



For 2020, you will use Form 1040 or, if you were born before January 2, 1956, you have the option to use 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, health coverage tax credit, or qualified sick and family leave credits from Schedule H or Schedule SE.	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, 2021**, 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 2020, 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 2021**. This information may be relevant if you purchased health insurance coverage for 2020 through the Health Insurance Marketplace and wish to claim the premium tax credit on **Schedule 3, line 8**. 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 2020, 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. TAS strives to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

What can TAS do for you?

TAS can help you if your tax problem is causing a financial difficulty, you've tried and been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure just isn't working as it should. And the service is free. If you qualify for TAS 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 a 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 to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How can you reach TAS?

We have offices in *every state, the District of Columbia, and Puerto Rico*. To find your advocate's number:

- Go to [Taxpayer Advocate IRS.gov/contact-us](#).
- Download Publication 1546, Taxpayer Advocate Service - We Are Here to Help You, available at [IRS.gov/Forms-Pubs](#). If you do not have internet access, you can call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 1546;
- Check your local directory; or
- Call TAS toll-free at 877-477-4778.

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. The TAS Tax Toolkit at [TaxpayerAdvocate.IRS.gov](#) can help you understand what these rights mean to you and how they apply. These are *your* rights. Know 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 TAS at [IRS.gov/SAMS](#). Be sure not to include any personal taxpayer information.

Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the Internal Revenue Service (IRS) and the Taxpayer Advocate Service (TAS). LITCs represent individuals whose income is below a certain level and who need to resolve tax problems with the IRS. LITCs can represent taxpayers in audits, appeals, and tax collection disputes before the IRS and in court. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. For more information or to find an LTC near you, see the LTC page at [TaxpayerAdvocate.IRS.gov/LITCMap](#) or IRS [Publication 4134, Low Income Taxpayer Clinic List](#). This publication is available online at [IRS.gov/Forms-Pubs](#) or by calling the IRS toll-free at 800-829-3676.

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

Taxpayers have an opportunity to provide direct feedback to the Internal Revenue Service (IRS) through the Taxpayer Advocacy Panel (TAP). The TAP is a Federal Advisory Committee comprised of an independent panel of citizen volunteers who listen to taxpayers, identify taxpayer's systemic issues, and make suggestions for improving IRS customer service. Contact TAP at [ImproveIRS.org](#).

What's New

Postponed filing deadline. The deadline to file your 2020 Form 1040 or 1040-SR and pay any tax due on your 2020 return is postponed until May 17, 2021. The extended deadline also applies to making contributions to individual retirement arrangements and health savings accounts. Estimated tax payments due dates are not changed, and the first estimated tax payment is due on April 15, 2021.

Unemployment compensation exclusion. These instructions have been revised and are being released to reflect the provision in the American Rescue Plan of 2021, excluding up to \$10,200 of unemployment compensation paid in 2020. Up to \$10,200 of unemployment compensation paid in 2020 is excluded from income if your modified adjusted gross income is less than \$150,000. The \$150,000 threshold applies to all filing statuses even if your filing status is married filing jointly. If you are filing a joint return, up to \$10,200 of unemployment compensation paid to each spouse is excluded. See the instructions for Schedule 1, line 7 and the Unemployment Compensation Exclusion Worksheet, later, for more information.

When figuring the following deductions or exclusions from income, you need to figure your adjusted gross income unreduced by the amount of unemployment compensation exclusion.

- Taxable social security benefits. See the Social Security Benefits Worksheet—Lines 6a and 6b, later.
- IRA deduction. See the IRA Deduction Worksheet—Line 19, later.
- Student loan interest deduction. See the Student Loan Interest Deduction Worksheet—Line 20, later.
- Nontaxable amount of the value of Olympic or Paralympic medals and USOC prize money. See the instructions for Schedule 1, line 8, later.
- Exclusion of interest from Series EE and I U.S. Savings Bonds issued after 1989. See Form 8815.
- Exclusion of employer-provided adoption benefits. See Form 8939.

For information about any additional changes to the 2020 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).

• Tuition and fees deduction. See Form 8917.

- Deduction of up to \$25,000 for real estate participation in a passive rental real estate activity. See Form 8582.

Suspension of excess advanced premium tax credit (APTC) repayments. The American Rescue Plan Act of 2021 suspended the repayment of excess APTC amounts for 2020.

If you have already filed your return, you don't need to take any action at this time; don't file an amended return. See [IRS.gov/irm/962](https://www.irs.gov/irm/962) for more information.

Economic impact payments—EIP 1 and EIP 2. Any economic impact payments you received are not taxable for federal income tax purposes, but they reduce your recovery rebate credit.

Recovery rebate credit. This credit is figured like last year's economic impact payment, except eligibility and the amount of the credit are based on your tax year 2020 information. See the instructions for line 30 and the Recovery Rebate Credit Worksheet to figure your credit amount.

Other taxpayer relief. Recent legislation provided certain tax-related benefits, including the following.

- Election to use your 2019 earned income to figure your 2020 earned income credit. See the instructions for line 27 for more information on this election.
- Election to use your 2019 earned income to figure your 2020 additional child tax credit. See the instructions for line 28 and the Instructions for Schedule 8812 for more information on this election.
- Educator expenses include amounts paid or incurred after March 12, 2020, for personal protective equipment, disinfectant, and other supplies used for the prevention of the spread of coronavirus. See the instructions for Schedule 1, line 10, later.
- If you were impacted by certain federally declared disasters, special rules may apply to distributions from your

31, 2020. For more information, see the instructions for Schedule SE or Schedule H. For information on reporting the deferral, see the instructions for Schedule 3, line 12c.

Credits for sick and family leave for certain self-employed individuals. The Families First Coronavirus Response Act (FFCRA) helps self-employed individuals affected by coronavirus by providing paid sick leave and paid family leave credits equivalent to those that employers are required to provide their employees for qualified sick leave wages and qualified family leave wages paid during the period beginning April 1, 2020, and ending December 31,

2020. For more information, see the instructions for Form 7202 and Schedule 3, line 12b.

Form 1040-X, Amended U.S. Individual Income Tax Return. The IRS has started to accept electronically filed Forms 1040-X. Currently, only tax year 2019 Forms 1040 and 1040-SR can be amended electronically. Additional improvements are planned for the future. You can still file a paper Form 1040-X and should follow the instructions for preparing and submitting the paper form. For more information, see [IRS.gov/Form1040X](https://www.irs.gov/Form1040X).

Schedule LEP (Form 1040), Request for Change in Language Preference. Schedule LEP is a new form that allows taxpayers to state a preference to receive written communications from the IRS in a language other than English. For more information, including what languages are available and how to file, see Schedule LEP.

Schedule D Tax Worksheet. If you are filing Form 4952 and you have an amount on line 4c or 4g, you must use the Schedule D Tax Worksheet in the Instructions for Schedule D to figure your tax, even if you don't need to file Schedule D. See the instructions for line 16 later and the Instructions for Schedule D.

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, 2021 (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*.



Do Your Taxes for Free

If your adjusted gross income is \$72,000 or less in 2020, you can use free tax software to prepare and *e-file* your tax return. Earned income? Use Free File Fillable Forms.

Free File. This public-private partnership, between the IRS and tax software providers, makes approximately a dozen brand name commercial software products and *e-file* available for free. Seventy percent of the nation's taxpayers are eligible. Just visit [IRS.gov/FreeFile](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 Fillable Forms. The IRS offers electronic versions of IRS paper forms that also can be *e-filed* for free. Free File Fillable Forms is best for people experienced in preparing their own tax returns. There are no income limitations. Free File Fillable Forms does basic math calculations. It supports only federal tax forms.

Free Tax Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low-to-moderate income (generally under \$57,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS-certified volunteer.

See *How To Get Tax Help* near the end of these instructions for additional information or visit [IRS.gov](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](https://www.irs.gov) for details.

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2020 or was a full-time student under age 24 at the end of 2020. To do so use Form 8814. If you make this election, your child doesn't have to file a return. For details, see [Tax Topic 533](https://www.irs.gov) or see Form 8814.

A child born on January 1, 1997, is considered to be age 24 at the end of 2020. Do not use Form 8814 for such a child.

Resident aliens. These rules also apply if you were a resident alien. Also, you may qualify for certain tax treaty benefits. See Pub. 519 for details.

Nonresident aliens and dual-status aliens. These rules also apply if you were a nonresident alien or a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2020.
- You elected to be taxed as a resident alien.

Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040-NR. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.

When and Where Should You File? File Form 1040 or 1040-SR by April 15, 2021. 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 area, you may be able to file for an extension of time to file without filing Form 4868. You qualify if, on the date of your return, you meet one of the following conditions.

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

This extension gives you an extra 2 months to file and pay the tax, but interest will accrue on the unpaid tax and may owe penalties. See Form 4868.

ted combat zone or contingency operation, you may be able to file later. See Pub. 3 for details.

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

TIP The chart at the end of these instructions provides the current address for mailing your return. Use these addresses for Forms 1040 or 1040-SR filed in 2021. The address for returns filed after 2021 may be different. See [IRS.gov/Form1040](https://www.irs.gov/Form1040) for any updates.

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

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

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

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

This extension gives you an extra 2 months to file and pay the tax, but interest will accrue on the unpaid tax and may owe penalties. See Form 4868.

Filing Requirements

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2020 or was a full-time student under age 24 at the end of 2020. To do so use Form 8814. If you make this election, your child doesn't have to file a return. For details, see [Tax Topic 533](https://www.irs.gov) or see Form 8814.

A child born on January 1, 1997, is considered to be age 24 at the end of 2020. Do not use Form 8814 for such a child.

Resident aliens. These rules also apply if you were a resident alien. Also, you may qualify for certain tax treaty benefits. See Pub. 519 for details.

Nonresident aliens and dual-status aliens. These rules also apply if you were a nonresident alien or a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2020.
- You elected to be taxed as a resident alien.

Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040-NR. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.

When and Where Should You File? File Form 1040 or 1040-SR by April 15, 2021. 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 area, you may be able to file for an extension of time to file without filing Form 4868. You qualify if, on the date of your return, you meet one of the following conditions.

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

This extension gives you an extra 2 months to file and pay the tax, but interest will accrue on the unpaid tax and may owe penalties. See Form 4868.

est will be changed 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, 2021, you file Form 4868. This 4-month extension of time to file doesn't extend the time to pay your tax. See Form 4868.

Private Delivery Services

If you choose to mail your return, you can use certain private delivery services designated by the IRS to meet the "time-

ly mailing treated as timely filing/ paying" rule for tax returns and payments. These private delivery services include only the following:

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

To check for any updates to the list of designated private delivery services, go to [IRS.gov/DDS](https://irs.gov/dds). For the IRS mailing address to use if you're using a private delivery service, go to [IRS.gov/private-delivery-addresses](https://irs.gov/dds/private-delivery-addresses).

The private delivery service can tell you how to get written proof of the mailing date.

- DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Express Worldwide, DHL Express Envoy, DHL Import Express 10:30, DHL Import Express 12:00, and DHL Import Express Worldwide.

To check for any updates to the list of designated private delivery services, go to [IRS.gov/DDS](https://irs.gov/dds). For the IRS mailing address to use if you're using a private delivery service, go to [IRS.gov/private-delivery-addresses](https://irs.gov/dds/private-delivery-addresses).

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 2020 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65 65 or older	\$12,400 14,050
Married filing jointly***	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$24,800 26,100 27,400
Married filing separately	any age	\$5
Head of household	under 65 65 or older	\$18,650 20,300
Qualifying widow(er)	under 65 65 or older	\$24,800 26,100

*If you were born on January 1, 1956, you are considered to be age 65 at the end of 2020. (If your spouse died in 2020 or if you are preparing a return for someone who died in 2020, see Pub. 301.)

**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 2020, 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 6a and 6b 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 2020 (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 \$12,400.
 - Your gross income was more than the **larger** of—
 - \$1,100, or
 - Your earned income (up to \$12,050) 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 \$14,050 (\$15,700 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 \$12,050) 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 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 \$12,050) 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 \$13,700 (\$15,000 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 \$12,050) plus \$1,650 (\$2,950 if 65 or older and blind).

Chart C—Other Situations When You Must File

<p>You must file a return if any of the seven conditions below apply for 2020.</p>	
1.	<p>You owe any special taxes, including any of the following:</p> <ul style="list-style-type: none"> 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 16 and Schedule 2, lines 7b and 8.
2.	<p>You (or your spouse, if filing jointly) received health savings account, Archer MSA, or Medicare Advantage MSA distributions.</p>
3.	<p>You had net earnings from self-employment of at least \$400.</p>
4.	<p>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.</p>
5.	<p>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.</p>
6.	<p>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.</p>
7.	<p>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(i).</p>

Need more information or forms? Visit [IRS.gov](https://www.irs.gov).



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

Line Instructions for Forms 1040 and 1040-SR

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, 1956.

Fiscal year filers. If you are a fiscal year filer using a tax year other than January 1 through December 31, 2020, 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.

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 your tax return 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 1. You may instead put an asterisk next to line 1 and in the white space at the bottom of page 2 of Form 1040 or 1040-SR, enter ">*Line 1: HSH \$2,000."

Section references are to the Internal Revenue Code.

spouse are generally responsible for the tax and interest or penalties due on the return. This means that if one spouse doesn't pay the tax due, the other may have to. Or, if one spouse doesn't report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. You may want to file separately if:

- You believe your spouse isn't reporting all of his or her income, or
- You don't want to be responsible for any taxes due if your spouse doesn't have enough tax withheld or doesn't pay enough estimated tax.

See the instructions for **Married Filing Separately**. Also see **Innocent Spouse Relief** under **General Information**, later.

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.



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, 2020.

- 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 2020, your divorce wasn't final (an interlocutory decree), you are considered married and can't check the box.

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 2020, even if you didn't live with your spouse at the end of 2020.
- Your spouse died in 2020 and you didn't remarry in 2020.
- You were married at the end of 2020 and your spouse died in 2021 before filing a 2020 return.

A married couple filing jointly report their combined income and deduct their combined allowable expenses on one return. They can file a joint return even if only one had income or if they didn't live together all year. However, both persons must sign the return. Once you file a joint return, you can't choose to file separate returns for that year after the due date of the return.

Joint and several tax liability. If you file a joint return, both you and your

Need more information or forms? Visit [IRS.gov](https://www.irs.gov).

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 on Form 1040 or 1040-SR. If your spouse doesn't have and isn't required to 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 people in community property states; see Pub. 555.

However, you will usually 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.



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 2020. See Married persons who live apart, later.

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 2020. But if, at the end of 2020, 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 2020 and you meet the other rules under *Married persons who live apart, later*.
- You are married to a nonresident alien at any time during the year and the election to treat the alien spouse as a resident alien is not made.

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 2020 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, later*).

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 2020, 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 2020 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*.



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, later*, if applicable.

If the person for whom you kept up a home was born or died in 2020, 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 2020, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2020. 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 2020.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2020 (if half or less, see *Exception to time lived with you, later*).

• You can claim this child as your dependent or could claim the child except that the child's other parent can claim him or her under the rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent, later*.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

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 2020 if all of the following apply.

1. Your spouse died in 2018 or 2019 and you didn't remarry before the end of 2020.
2. You have a child or stepchild (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2020:
 - a. The child had gross income of \$4,300 or more,
 - b. The child filed a joint return, or
 - c. You could be claimed as a dependent on someone else's return.

If the child isn't claimed as your dependent, enter the child's name in the entry space 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 2020. 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 2020, 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*.



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, later*, if applicable.

A child is considered to have lived with you for all of 2020 if the child was born or died in 2020 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.



If you filed a joint return for 2019 and you are filing a joint return for 2020 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2019 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 88 (9NN-88-NNNN) or if your ITIN has the middle digits 90, 91, 92, 94, 95, 96, 97, 98, or 99 and was assigned before 2013, it expired at the end of 2020 and must be renewed if you need to file a federal tax return in 2021. 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](https://irs.gov/ITIN).

TIP ITINs with middle digits 70 through 87 have expired and must also be renewed if you need to file a tax return in 2021 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](https://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 1041-SR, you can find a Standard Deduction Chart on the last page of that form that can calculate the amount of your standard deduction in most situations.

Don't file the Standard Deduction Chart with your return.

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 or you were a dual-status alien" 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 2020 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, 1956, or were blind at the end of 2020, 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 2020. If your spouse was born before January 2, 1956, but died in 2020 before reaching age 65, don't check the box that says "Spouse was born before January 2, 1956." 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, 1955, and died on February 13, 2020. 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, 2020, your spouse isn't considered age 65. Don't check the box.

Death of taxpayer in 2020. If you are preparing a return for someone who died in 2020, see Pub. 501 before completing the standard deduction information.

Blindness

If you weren't totally blind as of December 31, 2020, 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, 1956, or was blind at the end of 2020, 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 can also have \$3 go to the fund. If you check a box, your tax or refund won't change.

Virtual Currency

Virtual currency is a digital representation of value, other than a representation of the U.S. dollar or a foreign currency ("real currency"), that functions as a unit of account, a store of value, or a medium of exchange. Some virtual currencies are convertible, which means that they have an equivalent value in real currency or act as a substitute for real currency. The IRS uses the term "virtual currency" to describe the various types of convertible virtual currency that are used as a medi-

um of exchange, such as digital currency and cryptocurrency. Regardless of the label applied, if a particular asset has the characteristics of virtual currency, it will be treated as virtual currency for Federal income tax purposes.

If, in 2020, you engaged in any transaction involving virtual currency, check the "Yes" box next to the question on virtual currency on page 1 of Form 1040 or 1040-SR. A transaction involving virtual currency includes, but is not limited to:

- The receipt or transfer of virtual currency for free (without providing any consideration), including from an air-drop or hard fork;

- An exchange of virtual currency for goods or services;
- A sale of virtual currency;
- An exchange of virtual currency for other property, including for another virtual currency; and
- A disposition of a financial interest in virtual currency.

A transaction involving virtual currency does not include the holding of virtual currency in a wallet or account, or the transfer of virtual currency from one wallet or account you own or control to another that you own or control.

If you disposed of any virtual currency that was held as a capital asset through a sale, exchange, or transfer, use Form

8949 to figure your capital gain or loss and report it on Schedule D (Form 1040).

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 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).

For more information, go to [IRS.gov/virtualcurrencyfaq](https://irs.gov/virtualcurrencyfaq).

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 under *Dependents* on page 1 of Form 1040 or 1040-SR 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 1040-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 2020 return (including extensions). If an ITIN is applied for on or before the due date of a 2020 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 2020 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2020, 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 2020 (see Pub. 501)



Who isn't filing a joint return for 2020 or is filing a joint return for 2020 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 2020. 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 2020, 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. ⁽⁶⁰⁹⁾ 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 2020 tax return? See Steps 1, 2, and 4.

- Yes. ⁽⁶⁰⁹⁾ You can't claim any dependents. Complete through (3) on page 1 of Form 1040 or 1040-SR and any applicable schedules. Then, go to Step 3.
- No. You can claim this child as a dependent. Complete columns (1) through (5) on page 1 of Form 1040 or 1040-SR for this child. Then, go to Step 3.

Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit or Credit for Other Dependents?

1. Did the child have an SSN, ITIN, or 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. ⁽⁶⁰⁹⁾ 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. ⁽⁶⁰⁹⁾ 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 2020?

- 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 on page 1 of Form 1040 or 1040-SR for this person.

4. Did this child have an SSN valid for employment issued before the due date of your 2020 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 on page 1 of Form 1040 or 1040-SR for this person.
- No. ⁽⁶⁰⁹⁾ You can claim the credit for other dependents for this child. Check the "credit for other dependents" box in *Dependents* section on page 1 of Form 1040 or 1040-SR 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 2020. For this purpose, a child of a U.S. citizen, U.S. national, or U.S. resident alien who is a U.S. citizen, U.S. national, or U.S. resident alien doesn't file such a return or file only to get a refund of withheld income tax or estimated tax paid. See Pub. 501 for details and examples.



Who had gross income of less than \$4,300 in 2020. 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 2020. But see *Children of divorced or separated parents, Multiple support agreements, and Kidnapped child*, later.

relative was adopted, see Exception to citizenship test, later.)

- 1. Does any person meet the conditions to be your qualifying relative?
2. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico?
3. Was your qualifying relative married?
4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2020 tax return?

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.
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.

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 2020 return?
2. Was your qualifying relative a U.S. citizen, U.S. national, or U.S. resident alien?
3. Was your qualifying relative married?
4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2020 tax return?

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.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2020. 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.

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.
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.

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 2020 return?
2. Was your qualifying relative a U.S. citizen, U.S. national, or U.S. resident alien?
3. Was your qualifying relative married?
4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2020 tax return?

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.

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.
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.

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 2020 return?
2. Was your qualifying relative a U.S. citizen, U.S. national, or U.S. resident alien?
3. Was your qualifying relative married?
4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2020 tax return?

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.

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.
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.

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 2020 return?
2. Was your qualifying relative a U.S. citizen, U.S. national, or U.S. resident alien?
3. Was your qualifying relative married?
4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2020 tax return?

-21- Need more information or forms? Visit IRS.gov.

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for all of the following tax benefits, unless the special rule for Children of divorced or separated parents, described earlier, applies.

- 1. Child tax credit and credit for other dependents (line 19) and additional child tax credit (line 28).
2. Head of household filing status.
3. Credit for child and dependent care expenses (Schedule 3, line 2).
4. Exclusion for dependent care benefits (Form 2441, Part III).
5. Earned income credit (line 27).

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 2020. 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 2020.

- 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 2020.
• 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 2020, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter doesn't meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just described, you can claim your daughter as a qualifying child for all of the five tax benefits just listed for which you otherwise qualify. Your mother can't claim any of those five tax benefits based on your daughter. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 501. If you will be claiming the child as a qualifying child, go to Step 2. Otherwise, stop; you can't claim any benefits based on this child.

Social security number. You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may reduce or disallow any tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card isn't correct or you need to get an SSN for your dependent, contact the Social Security Administration. See Social Security Number (SSN) earlier. If your dependent won't have a number by the date your return is due, see What if You Can't File on Time? earlier.

For the child tax credit, your child must have the required SSN. The required SSN is one that is valid for employment and that is issued by the Social Security Administration before the due date of your 2020 return (including extensions). If your child was a U.S. citizen when the child received the SSN, the SSN is valid for employment. If "Not Valid for Employment" is printed on your child's social security card and your child's immigration status has changed so that your child is now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend. However, if "Valid for Work Only With DHS Authorization" is printed on your child's social security card, your child has the required SSN only as long as the DHS authorization is valid.

If your dependent child was born and died in 2020 and you do not have an SSN for the child, enter "Died" in column (2) of the Dependents section and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

If you, or your spouse if filing jointly, didn't have an SSN (or ITIN) issued on or before the due date of your 2020 return (including extensions), you can't claim the child tax credit or the credit for other dependents on your original or an amended 2020 return.

If you apply for an ITIN on or before the due date of your 2020 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your ITIN as issued on or before the due date of your return. Student. A student is a child who during any part of 5 calendar months of 2020 was enrolled as a full-time student at a school or took a full-time, on-larm 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.

Income

Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions and the Schedule 1 instructions, especially the instructions for lines 1 through 7 and Schedule 1, lines 1 through 8. Also see Pub. 525.

Foreign-Source Income

You must report unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty. You must also report earned income, such as wages and tips, from sources outside the United States.

If you worked abroad, you may be able to exclude part or all of your foreign earned income. For details, see Pub. 54 and Form 2555.

Foreign retirement plans. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Rev. Proc. 2014-45, 2014-44 I.R.B. 753, available at IRS.gov/irb/2014-44-IRB-IR-2014-53, to find out if you can elect to defer tax on the undistributed income.

Report distributions from foreign pension plans on lines 5a and 5b.

Foreign accounts and trusts. You must complete Part III of Schedule B if you:

- Had a foreign account, or
• Received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Foreign financial assets. If you had foreign financial assets in 2020, you may have to file Form 8938. See Form 8938 and its instructions.

Chapter 11 Bankruptcy Cases

If you are a debtor in a chapter 11 bankruptcy case, income taxable to the bankruptcy estate and reported on the estate's income tax return includes:

- Earnings from services you performed after the beginning of the case

(both wages and self-employment income), and

- Income from property described in section 541 of title 11 of the U.S. Code that you either owned when the case began or that you acquired after the case began and before the case was closed, dismissed, or converted to a case under a different chapter.

Because this income is taxable to the estate, don't include this income on your own individual income tax return. The only exception is for purposes of figuring your self-employment tax. For that purpose, you must take into account all your self-employment income for the year from services performed both before and after the beginning of the case. Also, you (or the trustee, if one is appointed) must allocate between you and the bankruptcy estate the wages, salary, or other compensation and withheld income tax reported to you on Form W-2. A similar allocation is required for income and withheld income tax reported to you on Forms 1099. You must also include a statement that indicates you filed a chapter 11 case and that explains how income and withheld income tax reported to you on Forms W-2 and 1099 are allocated between you and the estate. For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40 I.R.B. 596, available at IRS.gov/irb/2006-40-IRB-IR-2006-33.

Community Property States

Community property states include Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you must usually follow state law to determine what is community income and what is separate income. For details, see Form 8958 and Pub. 555.

Nevada, Washington, and California domestic partners. A registered domestic partner in Nevada, Washington, or California must generally report half the combined community income of the individual and his or her domestic partner. See Form 8958 and Pub. 555.

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

If you are entering amounts that include cents, make sure to include the decimal point. There is no cents column on the form.

The lines on Forms 1040 and 1040-SR are the same. References to lines in the following instructions refer to the line on either form.

Line 1

Wages, Salaries, Tips, etc.

Enter the total of your wages, salaries, tips, etc. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But the following types of income must also be included in the total on line 1.

- All wages received as a household employee. An employer isn't required to provide a Form W-2 to you if he or she paid you wages of less than \$2,000 in 2020. If you received wages as a household employee and you didn't receive a Form W-2 because an employer paid you less than \$2,000 in 2020, enter "HSH" and the amount not reported to you on a Form W-2 in the space to the left of line 1. For information on employment taxes for household employees, see Tax Topic 756.

- Any Medicare waiver payments you received that you choose to include in earned income for purposes of claiming a credit or other tax benefit, even if you didn't receive a Form W-2 reporting these payments. See the instructions for Schedule 1, line 8.

- Tip income you didn't report to your employer. This should include any

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allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips aren't included as income in box 1. See Pub. 531 for more details. Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you don't report these non-cash tips to your employer, you must report them on line 1.

If you were age 50 or older at the end of 2020, your employer may have allowed an additional deferral (catch-up contributions) of up to \$6,500 (\$3,000 for section 401(k)(11) and SIMPLE plans). This additional deferral amount isn't subject to the overall limit on elective deferrals.

You may not deduct the amount deferred. It isn't included as income in box 1 of your Form W-2.

Disability pensions shown on Form 1099-R if you haven't reached the minimum retirement age set by your employer. But see *Insurance Premiums for Retired Public Safety Officers* in the instructions for lines 5a and 5b. 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 5a and 5b. 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.

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.

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on your total taxable interest income on

Missing or incorrect Form W-2? Your employer is required to provide or send Form W-2 to you no later than February 1, 2021. If you don't receive it by early February, use *Tax Topic 154* to find out what to do. Even if you don't get a Form W-2, you must still report your earnings on line 1. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

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 interest 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.

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on

line 2b. But you must fill in and attach Schedule B if the total is over \$1,500 or any of the other conditions listed at the beginning of the Schedule B instructions apply to you.

For more details about reporting taxable interest, including market discount on bonds and adjustments for amortizable bond premium or acquisition premium, see Pub. 550.

Interest credited in 2020 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 2020 income. For details, see Pub. 550.

If you get a 2020 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2020, see Pub. 550.

Enter your total qualified dividends on line 3a. Qualified dividends are also 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.

Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but aren't qualified dividends. These include:

Dividends you received as a nominee. See the Schedule B instructions.

Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock isn't entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples that follow. Also, when counting the number of days you held the stock, you can't count certain days during which your

risk of loss was diminished. See Pub. 550 for more details.

Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you can't count certain days during which your risk of loss was diminished. See Pub. 550 for more details. 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 that first became a surrogate foreign corporation after December 22, 2017, other than a foreign corporation that is treated as a domestic corporation under section 7874(b).

You bought 5,000 shares of XYZ Corp. common stock on July 8, 2020. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2020. 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, 2020. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2020, through August 11, 2020). The 121-day period began on May 17, 2020 (60 days before the ex-dividend date), and ended on September 14, 2020. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

The facts are the same as in Example 1, except that you bought the stock on July 15, 2020 (the day before the ex-dividend date), and you sold the stock on September 16, 2020. You held the stock for 63 days (from July 16, 2020, through September 16, 2020). 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, 2020, through September 14, 2020).

You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2020. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2020. 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, 2020. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

Use the Qualified Dividends and Capital Gain Tax Worksheet, whichever applies, to figure your tax. See the instructions for line 16 for details.

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 3b. This amount should be shown in box 1a of Form(s) 1099-DIV.

You must fill in and attach Schedule B if the total is over \$1,500 or you received, as a nominee, ordinary dividends that actually belong to someone else.

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.

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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 coronavirus-related distribution from your individual retirement arrangement (IRA) on or after January 1, 2020, and before December 31, 2020. See Pub. 590-B for details.

TIP Special rules may apply if you received a distribution from your IRA and your main home was in one of the federally declared disaster areas eligible for these special rules at any time during the incident period. Special rules may also apply if you received a distribution 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. 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 2021, 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 2020 or an earlier year. If you made nondeductible contributions to these IRAs for 2020, also see Pub. 590-A and Pub. 590-B.
2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 4b; you don't have to see Form 8606 or its instructions.
 - a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2014 or an earlier year.
 - b. Distribution code Q is shown in box 7 of Form 1099-R.
3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2020.

Exception 3. If all or part of the distribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year:

5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2020.
6. You recharacterized part or all of a contribution to a Roth IRA as a contribution to another type of IRA, or vice versa.

Exception 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 can generally elect to exclude an HFD from your income once in your lifetime. You can't exclude more than the limit on HSA contributions or more than the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 969 for details.

Exception 5. 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

less **Exception 2** applies to that part. Enter "QCD" next to line 4b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70 1/2 when the distribution was made.

Generally, your total QCDs for the year can't be more than \$100,000. (On a joint return, your spouse can also have a QCD of up to \$100,000.) The amount of the QCD is limited to the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income. See Pub. 590-B for details.

TIP You can't claim a charitable contribution deduction for any individual QCD not included in your income.

Exception 6. 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 can generally elect to exclude an HFD from your income once in your lifetime. You can't exclude more than the limit on HSA contributions or more than the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 969 for details.

Exception 7. 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

TIP 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 8859, Part III.

More than one exception applies. If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 4b. For example: "Line 4b - \$1,000 Rollover and \$500 HFD." But you do not need to attach a statement if only **Exception 2** and one other exception apply.

More than one distribution. If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 4b. Enter the total amount of those distributions on line 4a.

TIP You may have to pay an additional tax if you received an early distribution from your IRA and the total wasn't rolled over or wasn't coronavirus related. 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 5a and 5b Pensions and Annuities

TIP Special rules may apply if you received a coronavirus-related distribution from a profit-sharing plan or retirement plan on or after January 1, 2020, and before December 31, 2020. See Pub. 575 for details.

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 as explained later. Don't include the following payments on lines 5a and 5b. 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 2020. 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 5b; don't make an entry on line 5a.

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 5a. 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 5b. But if your annuity starting date (defined later) was after July 1, 1986, see *Simplified Method*, later, to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$1,000 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can report that amount on line 5b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

Insurance Premiums for Retired Public Safety Officers

If you are an eligible retired public safety officer (law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), you can elect to exclude from income distributions made from your eligible retirement plan that are used to pay the premiums for coverage by an accident or health plan or a long-term care insurance contract. You can do this only if you retired because of disability or because you reached normal retirement age. The premiums can be for coverage for you, your spouse, or dependents. The distribution must be from a plan maintained by the employer from which you retired as a public safety officer. Also, the distribution must be made directly from the plan to the provider of the accident or health plan or long-term care insurance contract. You can exclude from income the smaller of the amount of the premiums or \$3,000. You can make this election only for amounts that would otherwise be included in your income.

An eligible retirement plan is a governmental plan that is a qualified trust or a section 403(a), 403(b), or 457(b) plan.

If you make this election, reduce the otherwise taxable amount of your pension or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R doesn't reflect the exclusion. Report your total distributions on line 5a

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Simplified Method Worksheet—Lines 5a and 5b

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 total of the taxable parts on Form 1040 or 1040-SR, line 5b. Enter the total pension or annuity payments received in 2020 on Form 1040 or 1040-SR, line 5a.

Worksheet with 11 numbered lines for calculating the simplified method. Includes instructions for each line and checkboxes for 'Yes' or 'No'.

Table 1 for Line 3 Above and Table 2 for Line 3 Above. Table 1 shows age groups and annuity starting dates. Table 2 shows combined ages at annuity starting dates.

Enter the total distribution on line 5a and the taxable part on line 5b. For details, see Pub. 575.



Lines 6a and 6b 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 2020. 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 2020 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 2020 and your total repayments (box 4) were more than your total benefits for 2020 (box 3). None of your benefits are taxable in 2020 except your total benefits received in 2020 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.

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. 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 5a and 5b to report a rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 5a 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 5b. If the remaining amount is zero and you have no other distribution to report on line 5b, enter -0- on line 5b. Also enter "Rollover" next to line 5b.

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.

and the taxable amount on line 5b. Enter "PSO" next to line 5b. 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).

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



Social Security Benefits Worksheet—Lines 6a and 6b

Before you begin: **✓** If you are excluding unemployment compensation from your income, complete the Unemployment Compensation Exclusion Worksheet—Schedule 1, line 8, before completing 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).
✓ If you are married filing separately and you lived apart from your spouse for all of 2020, enter “D” to the right of the word “benefits” on line 6a. If you don’t, you may get a math error notice from the IRS. Be sure you have read the **Exception** in the line 6a and 6b 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 6a	1.	_____
2.	Multiply line 1 by 50% (0.50)	2.	_____
3.	If you are not excluding unemployment compensation from income, combine the amounts from Form 1040 or 1040-SR, lines 1, 2b, 3b, 4b, 5b, 7, and 8 If you are excluding unemployment compensation from income, combine the amounts from Form 1040 or 1040-SR, lines 1, 2b, 3b, 4b, 5b, 7, Schedule 1, lines 1 through 7, and line 3 of the Unemployment Compensation Exclusion Worksheet	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 Form 1040 or 1040-SR, line 10b, 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. <input type="checkbox"/> None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. <input type="checkbox"/> Yes. Subtract line 6 from line 5	7.	_____
8.	If you are: • Married filing jointly, enter \$32,000 separately and you lived apart from your spouse for all of 2020, enter \$25,000 • Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2020, enter \$25,000 • Married filing separately and you lived with your spouse at any time in 2020, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17 Is the amount on line 8 less than the amount on line 7? <input type="checkbox"/> No. <input type="checkbox"/> None of your social security benefits are taxable. Enter -0- on Form 1040 or 1040-SR, line 6b. If you are married filing separately and you lived apart from your spouse for all of 2020, be sure you entered “D” to the right of the word “benefits” on line 6a. <input type="checkbox"/> Yes. Subtract line 8 from line 7	8.	_____
9.	Enter \$12,000 if married filing jointly, \$9,000 if single, head of household, qualifying widow(er), or married filing separately, and you lived apart from your spouse for all of 2020	9.	_____
10.	Subtract line 10 from line 9. If zero or less, enter -0-	10.	_____
11.	Enter the smaller of line 9 or line 10	11.	_____
12.	Enter one-half of line 12	12.	_____
13.	Enter the smaller of line 2 or line 13	13.	_____
14.	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0-	14.	_____
15.	Add lines 14 and 15	15.	_____
16.	Multiply line 1 by 85% (0.85)	16.	_____
17.	Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040 or 1040-SR, line 6b	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 6b	18.	_____

TIP If any of your benefits are taxable for 2020 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.

Total Income and Adjusted Gross Income

Lines 10a, 10b, and 10c Adjustments to Income

Line 10a
 Enter any adjustments to income from Schedule 1, line 22, on line 10a.

Line 10b
 If you don't itemize deductions on Schedule A (Form 1040), you (or you and your spouse if filing jointly) may be able to take a charitable deduction for cash contributions made in 2020.

- Enter the total amount of your contributions on line 10b. Don't enter more than:
 - \$300 if single, head of household, or qualifying widow(er);
 - \$300 if married filing jointly; or
 - \$150 if married filing separately.

The contributions must be made to organizations that are religious, charitable, educational, scientific, or literary in purpose. See Pub. 526 for more information on the types of organizations that qualify. A deduction can't be taken for a contribution to an organization described in I.R.C. 509(a)(3) or for the establishment of a new, or maintenance of an existing, donor-advised fund. Also, contributions of noncash property and contributions carried forward from prior years don't qualify for this deduction. See the Instructions for Schedule A and Pub. 526 for more information on those types of contributions.

Tax and Credits

Line 12

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.

TIP **Benefits for earlier year received in 2020?** If any of your benefits are taxable for 2020 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.

Social security information. Social security beneficiaries can now get a variety of information from the SSA website with a my Social Security account, including getting a replacement Form SSA-1099 if needed. For more information and to set up an account, go to SSA.gov/myaccount.

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 7

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:

- Capital gain distributions;
- A capital loss carryover from 2019;
- A gain from Form 2439 or 6252 or Part I of Form 4797;
- A gain or loss from Form 4684, 6781, or 8824;
- A gain or loss from a partnership, S corporation, estate, or trust; or
- Gains and losses from transactions for which you received a Form 1099-B (or substitute statement) that shows basis was reported to the IRS, the QOF box in box 3 isn't checked, and you don't need to make any adjustments in column (g) of Form 8949 or enter any codes in column (f) of Form 8949.

If *Exception 1* applies, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 7 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 7 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.



If you don't have to file Schedule D, use the *Qualified Dividends and Capital Gain Tax Worksheet* in the line 16 instructions to figure your tax.

Need more information or forms? Visit IRS.gov.

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Keep for Your Records

Standard Deduction Worksheet for Dependents—Line 12

Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.

Worksheet with sections 1-4 for calculating standard deduction for dependents. Includes checkboxes for filing status and earned income.

Standard Deduction Chart for People Who Were Born Before January 2, 1956, or Were Blind. Includes checkboxes for filing status and marital status.

Table with columns: IF your filing status is..., AND the number in the box above is..., THEN your standard deduction is... Rows include Single, Married filing jointly, Qualifying widow(er), and Head of household.

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 2020 for the student.

Atty tax from Form 8621, line 16e, relating to a section 1291 fund. Check box 3 and enter the amount of the tax and "1291 TAX" 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.

Triggering event under section 965(f). If you had a triggering event under section 965(f) during the year and did not enter into a transfer agreement, check box 3 and enter the amount of the triggered deferred net 965 tax liability and enter "965SINC" on the line next to that box.

Do you want the IRS to figure the tax on your taxable income for you? Yes. See chapter 13 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.

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

and subsequent years. See the instructions for Form 4684 and Schedule A, line 16, for more information.

Line 13 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).

If you don't meet these requirements, use Form 8995-A. Qualified Business Income Deduction. Attach whichever form you use (Form 8995 or 8995-A) to your return.

Line 16 Tax

Include in the total on the entry space on line 16 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.

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 12. Most Form 1040-SR filers can find their standard deduction by using the chart on the last page 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.

Exception 2—Born before January 2, 1956, 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, 1956, or Were Blind if you are filing Form 1040 or by using the chart on the last page of Form 1040-SR.

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, 1956, 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

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Foreign Earned Income Tax Worksheet—Line 16

Caution If Form 1040 or 1040-SR, line 15, is zero, don't complete this worksheet.

- Enter the amount from Form 1040 or 1040-SR, line 15. 1.
- Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50. 2a.
- Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income. b.
- Subtract line 2b from line 2a. If zero or less, enter -0-. c.
- Add lines 1 and 2c. 3.
- 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 16, to see which tax computation method applies. (Don't use a second Foreign Earned Income Tax Worksheet to figure the tax on this line.) 4.
- Figure the tax on the amount on line 2c. If the amount on line 2c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 2c is \$100,000 or more, use the Tax Computation Worksheet. 5.
- 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 16. 6.

* Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 4 (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 15, from line 4 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 filling 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), 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).

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 7.
- 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.

4. At least one of your parents was alive at the end of 2020.

5. You don't file a joint return in 2020.

A child born on January 1, 2003, is considered to be age 18 at the end of 2020; a child born on January 1, 2002, is considered to be age 19 at the end of 2020; and a child born on January 1, 1997, is considered to be age 24 at the end of 2020.

Schedule D Tax Worksheet. 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 16, if:

- You have to file Schedule D, and line 18 or 19 of Schedule D is more than zero; or
- You have to file Form 4952 and you have an amount on line 4e or 4g, even if you don't need to file Schedule D.

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

\$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 must generally be used to figure the tax on your unearned income over \$2,000 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.

- You had more than \$2,000 of unearned income (such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions)).
- You are required to file a tax return.
- You were either:
 - Under age 18 at the end of 2020,
 - Age 18 at the end of 2020 and didn't have earned income that was more than half of your support, or
 - A full-time student at least age 19 but under age 24 at the end of 2020 and didn't have earned income that was more than half of your support.

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Qualified Dividends and Capital Gain Tax Worksheet—Line 16

Before you begin: See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax. Before completing this worksheet, complete Form 1040 or 1040-SR through line 15. 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 7.

Worksheet with 25 numbered lines for calculating qualified dividends and capital gains. Includes instructions for each line and a final calculation area.

Need more information or forms? Visit IRS.gov.

Line 19 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 2020 return. Don't file Form 8862 if you filed Form 8862 for 2019 and the child tax

credit or additional child tax credit was allowed for that year. See Form 8862 and its instructions for details.

CAUTION 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.

CAUTION If your qualifying child didn't have an SSN valid for employment issued before the due date of your 2020 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.

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Keep for Your Records

2020 Child Tax Credit and Credit for Other Dependents Worksheet—Line 19

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.



- To be a qualifying child for the child tax credit, the child must be your dependent, under age 17 at the end of 2020, 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.
- 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*.
- To see if your qualifying relative qualifies you to take the credit for other dependents, see Step 5 under *Who Qualifies as Your Dependent*.
- Be sure to see *Social security number* under *Who Qualifies as Your Dependent*.
- Do not use this worksheet, but use Pub. 972 instead, if:
 - You are claiming the adoption credit, mortgage interest credit, District of Columbia first-time homebuyer credit, or residential energy efficient property credit*.
 - You are excluding income from Puerto Rico; or
 - You are filing Form 2555 or 4563.

Part 1

- Number of qualifying children under age 17 with the required social security number: _____ × \$2,000. Enter the result. 1
- Number of other dependents, including qualifying children without the required social security number: _____ × \$500. Enter the result. 2
Caution. Don't include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, don't include anyone you included on line 1.
- Add lines 1 and 2. 3
- Enter the amount from Form 1040 or 1040-SR, line 11. 4
- Enter the amount shown below for your filing status. 5
 - Married filing jointly — \$400,000
 - All other filing statuses — \$200,000
- Is the amount on line 4 more than the amount on line 5? 6
 - No.** Leave line 6 blank. Enter -0- on line 7, and go to line 8.
 - Yes.** Subtract line 5 from line 4. If the result isn't a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increases \$425 to \$1,000, increase \$1,025 to \$2,000, etc.
- Multiply the amount on line 6 by 5% (0.05). Enter the result. 7
- Is the amount on line 3 more than the amount on line 7? 8
 - No.** You can't take the child tax credit or credit for other dependents on Form 1040 or 1040-SR, line 19. You also can't take the additional child tax credit on Form 1040 or 1040-SR, line 28. Complete the rest of your Form 1040 or 1040-SR.
 - Yes.** Subtract line 7 from line 3. Enter the result. *Go to Part 2.*

Need more information or forms? Visit [IRS.gov](https://www.irs.gov).

2020 Child Tax Credit and Credit for Other Dependents Worksheet—Continued

Before you begin Part 2: Figure the amount of any credits you are claiming on Schedule 3, Form 5695, Part 11*, Form 8910, Form 8936, or Schedule R.

Part 2

- Enter the amount from Form 1040 or 1040-SR, line 18. 9
- 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
- Are the amounts on lines 9 and 10 the same? 11
 - Yes.** You can't take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.
 - No.** Subtract line 10 from line 9.
- Is the amount on line 8 more than the amount on line 11? 12
 - Yes.** Enter the amount from line 11. Also, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.
 - No.** Enter the amount from line 8.

TIP You may be able to take the **additional child tax credit** on Form 1040 or 1040-SR, line 28, if you answered "Yes" on line 11 or line 12 above.

- First, complete your Form 1040 or 1040-SR through line 27 (also complete Schedule 3, line 10).
- Then, use Schedule 8812 to figure any additional child tax credit.

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 2020.

CAUTION *If applicable.

Need more information or forms? Visit [IRS.gov](https://www.irs.gov).

Line 27— Earned Income Credit (EIC)

What Is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you don't owe any tax or didn't have any tax withheld.



You may elect to use your 2019 earned income to figure your EIC if your 2019 earned income is more than your 2020 earned income. For details, see Pub. 596.

If you make the election to use your 2019 earned income to figure your EIC, enter "P/EI" and the amount of your earned income on the dotted line next to line 27.

To Take the EIC:

- Follow the steps below.
Complete the worksheet that applies to you or let the IRS figure the credit for you.
If you have a qualifying child, complete and attach Schedule EIC.

For help in determining if you are eligible for the EIC, go to IRS.gov/EITC and click on "EITC Assistant." This service is available in English and Spanish.



If you take the EIC even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you won't be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you won't be allowed to take the credit for 10 years. See Form 8862, who must file, later. You may also have to pay penalties.



Refunds for returns claiming the earned income credit can't be issued before mid-February, 2021. This delay applies to the entire refund, not just the portion associated with the earned income credit.

Step 1 All Filers

- If, in 2020:
1. You are a married filer jointly with you, is the amount on Form 1040-SR, line 11, less than \$50,954 (\$56,844 if married filing jointly)?
2. 2 children lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than \$47,440 (\$53,330 if married filing jointly)?
3. 1 child lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than \$41,756 (\$47,646 if married filing jointly)?
4. No children lived with you, is the amount on Form 1040 or 1040-SR, line 11, less than \$15,820 (\$21,710 if married filing jointly)?

Do you, and your spouse if filing a joint return, have a social security number issued on or before the date of...

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Line 25c—Other Forms

Include on line 25c any federal income tax withheld on your Form(s) W-2G. The amount withheld should be shown in box 4. Attach Form(s) W-2G to the front of your return if federal income tax was withheld.

If you had Additional Medicare Tax withheld, include the amount shown on Form 8959, line 24, in the total on line 25c. Attach Form 8959.

Include on line 25c any federal income tax withheld that is shown on a Schedule K-1.

Also include on line 25c any tax withheld that is shown on Form 1042-S, Form 8805, or Form 8288-A. You should attach the form to your return to claim a credit for the withholding.

Line 26

2020 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2020. Include any overpayment that you applied to your 2020 estimated tax from:

- Your 2019 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

Payments

Line 25 Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Form(s) W-2. Enter the total on line 25a. The amount withheld should be shown in box 2 of Form W-2. Attach your Form(s) W-2 to your return.

Line 25b—Form(s) 1099

Include on line 25b any federal income tax withheld on your Form(s) 1099-R. The amount withheld should be shown in box 4. Attach your Form(s) 1099-R to the front of your return if federal income tax was withheld.

If you received a 2020 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 25b. This should be shown in box 4 of Form 1099, box 6 of Form SSA-1099, or box 10 of Form RRB-1099.

your 2020 return (including extensions) that allows you to work and is valid for EIC purposes (explained later under Definitions and Special Rules)?

- Yes. Continue
No. You can't take the credit. Enter "No" on the dotted line next to line 27.

Is your filing status married filing separately?

- Yes. You can't take the credit.
No. Continue

Are you filing Form 2555 (relating to foreign earned income)?

- Yes. You can't take the credit.
No. Continue

Were you or your spouse a nonresident alien for any part of 2020?

- Yes. See Nonresident aliens, later, under Definitions and Special Rules.
No. Go to Step 2.

Step 2 Investment Income

Add the amounts from Form 1040 or 1040-SR:

Table with 2 columns: Line number (2a, 2b, 3b, 7*) and plus sign (+). Investment Income =

*If line 7 is a loss, enter -0-

Is your investment income more than \$3,650?

- Yes. Continue
No. Skip question 3; go to question 4.

Are you filing Form 4797 (relating to sales of business property)?

- Yes. See Form 4797 filers, later, under Definitions and Special Rules. You can't take the credit.
No. You can't take the credit.

Do any of the following apply for 2020?

- You are filing Schedule E.

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- You are reporting income from the rental of personal property not used in a trade or business.
- You are filing Form 8874 (relating to election to report child's interest and dividends on your return).
- You have income or loss from a passive activity.
 - Yes.** Use Worksheet 1 **No.** Go to Step 3.
 - No.** Go to Step 3.

Step 3 Qualifying Child

A qualifying child for the EIC is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepdaughter, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

Under age 19 at the end of 2020 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2020, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who isn't filing a joint return for 2020 or is filing a joint return for 2020 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples)

AND

Who lived with you in the United States for more than half of 2020.



You can't take the credit for a child who didn't live with you for more than half the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.



If the child didn't live with you for more than half of 2020 because of a temporary absence, birth, death, or kidnapping, see Exception to time lived with you, later.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2020, see Qualifying child of more than one person, later. If the child was married, see Married child, later.

- Are you claiming at least one child who meets the conditions to be your qualifying child and, unless the child was born and died in 2020, has a valid SSN as defined later?
 - Yes.** Continue **No.** Skip questions 2 and 3; go to Step 4.

- Are you filing a joint return for 2020?
 - Yes.** Skip question 3 **No.** Continue **No.** Continue and Step 4; go to Step 5.

- Could you be a qualifying child of another person for 2020? (Check "No" if the person is your parent, grandparent, or isn't filing a 2020 tax return, or is filing a 2020 return to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples))
 - Yes.** Skip Step 4; go to Step 5.
 - No.** Skip Step 4; go to Step 5.

You can't take the credit. Enter "No" on the dotted line next to line 27.

Step 4 Filers Without a Qualifying Child

- Is the amount on Form 1040 or 1040-SR, line 11, less than \$15,820 (\$21,710 if married filing jointly)?
 - Yes.** Continue **No.** You can't take the credit.

- Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2020? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1955, and before January 2, 1996.) If your spouse died in 2020 or if you are preparing a return for someone who died in 2020, see Pub. 596 before you answer.
 - Yes.** Continue **No.** You can't take the credit.

- Was your main home, and your spouse's, if filing a joint return, in the United States for more than half of 2020? Members of the military stationed outside the United States, see *Members of the military*, later, before you answer.
 - Yes.** Continue **No.** You can't take the credit. Enter "No" on the dotted line next to line 27.

- Are you filing a joint return for 2020?
 - Yes.** Skip questions 5 **No.** Continue **No.** Continue and go to Step 3.

- Could you be a qualifying child of another person for 2020? (Check "No" if the other person isn't required to file and isn't filing a 2020 tax return or is filing a 2020 return only

to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

- Yes.** **No.** Continue **No.** Continue
- You can't take the credit. Enter "No" on the dotted line next to line 27.

- Can you be claimed as a dependent on someone else's 2020 tax return?
 - Yes.** **No.** Go to Step 5.
 - No.** You can't take the credit.

Step 5 Earned Income

- Are you filing Schedule SE because you were a member of the clergy or you had church employee income of \$108.28 or more?
 - Yes.** See *Clergy or Church employees*, whichever applies.
 - No.** Complete the following worksheet.

- Enter the amount from Form 1040 or 1040-SR, line 1: _____
- 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: _____
- 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 "PR") and the same amount on the dotted line next to Form 1040 or 1040-SR, line 1: _____
- 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: _____
- 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: _____
- Add lines 2, 3, 4, and 5: _____

- Subtract line 6 from line 1: _____
- Enter all of your nontaxable combat pay if you or your spouse is in earned income. Enter "NCP" if you are filing a joint return. Enter combat pay on the dotted line next to line 27 on Form 1040 or 1040-SR. See *Combat pay*, nontaxable, later: _____

Warning Filing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election.

- Add lines 7 and 8. This is your earned income* _____
- *You may elect to use your 2019 earned income to figure your EIC if your 2019 earned income is more than your 2020 earned income. For details, see Pub. 596. If you make this election, skip question 2 and go to question 3.

Warning Electing to use your 2019 earned income may increase or decrease your EIC. Figure the credit using your 2020 earned income. Then, figure the credit using your 2019 earned income. Compare the amounts before making the election.

Warning If you are using your 2019 earned income to figure your 2020 EIC and you elected to include nontaxable combat pay, be sure to use 2019 nontaxable combat pay and enter that amount on the dotted line next to line 27.

- Were you self-employed at any time in 2020, 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 **No.** Continue and Step 6; go to Worksheet B.

- If you have:
 - 3 or more qualifying children, is your earned income less than \$50,954 (\$56,844 if married filing jointly)?
 - 2 qualifying children, is your earned income less than \$47,440 (\$53,330 if married filing jointly)?
 - 1 qualifying child, is your earned income less than \$41,756 (\$47,646 if married filing jointly)?
 - No qualifying children, is your earned income less than \$15,820 (\$21,710 if married filing jointly)?
 - Yes.** Go to Step 6.
 - No.** You can't take the credit.

Step 6 How To Figure the Credit

- Do you want the IRS to figure the credit for you?
 - Yes.** See *Credit figured by the IRS*, later.
 - No.** Go to Worksheet A.

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, was also reported on Schedule SE, Part 1, 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 religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040 or 1040-SR, line 1, do the following:

- 1. Enter "Clergy" on the dotted line next to line 27.
2. Determine how much of the amount on Form 1040 or 1040-SR, line 1, was also reported on Schedule SE, Part 1, 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. 31. 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 can also make it but doesn't have to.

If you are using your 2019 earned income to figure your 2020 EIC and you elected to include nontaxable combat pay, be sure to use 2019 nontaxable combat pay and enter that amount on the dotted line next to line 27.

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 27.

Combat figured by the IRS. To have the IRS figure your EIC:

- 1. Enter "EIC" on the dotted line next to line 27.
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 27. 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 2020 if the child was born or died in 2020 and your home was this child's home for more than half the time he or she was alive in 2020.

Form 4797 filers. If the amount on Form 1040 or 1040-SR, line 7, 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 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 or competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

Married child. A child who was married at the end of 2020 is a qualifying child only if (a) you can claim him or her as your dependent, or (b) you could have claimed him or her as your dependent except for the special rule for Children of divorced or separated parents under Who Qualifies as Your Dependent, earlier.

Members of the military. If you were on extended active duty outside the United States, your main home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you don't serve more than 90 days.

Nonresident aliens. If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you can't take the EIC. Enter "No" on the dotted line next to line 27.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2020, the person couldn't engage in any substantial gainful activity because of a physical

or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for Children of divorced or separated parents under Who Qualifies as Your Dependent, earlier, applies.

- 1. Child tax credit, credit for other dependents, and additional child tax credit (lines 19 and 28).
2. Head of household filing status.
3. Credit for child and dependent care expenses (Schedule 3, line 2).
4. Exclusion for dependent care benefits (Form 2441, Part III).
5. Earned income credit (line 27).

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 2020. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the highest or adjusted gross income (AGI) for 2020.
• 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 2020.
• 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 2020, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

If, under these rules, you can't claim a child as a qualifying child for the EIC, you may be able to claim the EIC under the rules for a taxpayer without a qualifying child. For more information, see Pub. 596.



Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter doesn't meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just described, you can claim your daughter as a qualifying child for all of the five

tax benefits listed here for which you otherwise qualify. Your mother can't claim any of the five tax benefits listed here based on your daughter. However, if your mother's AGI is higher than yours and you don't claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 596.

If you won't be taking the EIC with a qualifying child, enter "No" on the dotted line next to line 27. 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 2020 return (including extensions), you can't claim the EIC on your original or an amended 2020 return. Also, if a child didn't have an SSN issued on or before the due date of your returning child in figuring the EIC on your original or an amended 2020 return.

Student. A student is a child who during any part of 5 calendar months of 2020 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.

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Need more information on forms? Visit IRS.gov.

Worksheet A – 2020 EIC – Line 27 *Keep for Your Records*

Before you begin: ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 2. Otherwise, use Worksheet B.

Part 1

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, **No**. You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.

3. Enter the amount from Form 1040 or 1040-SR, line 11.

Part 2

Filers Who Answered "No" on Line 4

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.

5. If you have:

- No qualifying children, is the amount on line 3 less than \$8,800 (\$14,700 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than \$19,350 (\$25,250 if married filing jointly)?

Yes. Leave line 5 blank; enter the amount from line 2 on line 6.

No. Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

Part 3

Your Earned Income Credit

6. This is your earned income credit.

Enter this amount on Form 1040 or 1040-SR, line 27.

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 2020.

Need more information or forms? Visit [IRS.gov](https://www.irs.gov).

Worksheet B – 2020 EIC – Line 27 *Keep for Your Records*

Use this worksheet if you answered "Yes" to Step 5, question 2.

✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.

✓ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed, Members of the Clergy, and People With Church Income Filing Schedule SE

1a. Enter the amount from Schedule SE, Part 1, line 3.

1b. Enter any amount from Schedule SE, Part 1, line 4b and line 5a.

1c. Combine lines 1a and 1b.

1d. Enter the amount from Schedule SE, Part 1, line 13.

1e. Subtract line 1d from line 1c.

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than \$400.

2. Don't include on these lines any statutory employee income, any net profit from services performed as a nonresident alien, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

2a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.

2b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.

2c. Combine lines 2a and 2b.

* If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part 1. Reduce the Schedule K-1 amounts as described in the Farmer's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.

Part 3

Statutory Employees Filing Schedule C

3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.

Part 4

All Filers Using Worksheet B

Note: If line 4b includes income on which you should have paid self-employment tax but didn't, we may reduce your credit by the amount of self-employment tax not paid.

4a. Enter your earned income from Step 5.

4b. Combine lines 1c, 2c, 3, and 4a. This is your total earned income.

If line 4b is zero or less, **STOP**. You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.

If you have:

- 3 or more qualifying children, is line 4b less than \$50,954 (\$56,844 if married filing jointly)?
- 2 qualifying children, is line 4b less than \$47,440 (\$53,330 if married filing jointly)?
- 1 qualifying child, is line 4b less than \$41,756 (\$47,646 if married filing jointly)?
- No qualifying children, is line 4b less than \$15,820 (\$21,710 if married filing jointly)?

Yes. If you want the IRS to figure your credit, see Credit figured by the IRS, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.

No. **STOP**. You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27.

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Worksheet B - 2020 EIC - Line 27 - Continued

6. Enter your total earned income from Part 4, line 4b. 6

7. Look up the amount on line 6 above in the EIC Table to find the credit. 7

8. Enter the amount from Form 1040 or 1040-SR, line 11. 8

9. Are the amounts on lines 8 and 6 the same? 9

10. If you have: 10

11. This is your earned income credit. 11

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 2020.

Part 5 All Filers Using Worksheet B

1. To find your credit, read down the "At least - But less than" column and the number of children you have. Enter the amount you are looking up from the worksheet in line 10.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the amount you are looking up from 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 \$2,455, you would enter \$842.

Table with columns: At least - But less than, Your credit is-, Married filing jointly and you have-, Single head of household or qualifying widow(er) and you have-, At least - But less than, Your credit is-, Married filing jointly and you have-, Single head of household or qualifying widow(er) and you have-

Part 6 Filers Who Answered "No" on Line 9

If you have: 10

Part 7 Your Earned Income Credit

11. This is your earned income credit. 11

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 2020.

2020 Earned Income Credit (EIC) Table

Caution. This is not a tax table. If the amount you are looking up from the worksheet is...

Main EIC Table with columns: At least - But less than, Your credit is-, Married filing jointly and you have-, Single head of household or qualifying widow(er) and you have-, At least - But less than, Your credit is-, Married filing jointly and you have-, Single head of household or qualifying widow(er) and you have-

(Continued)

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

Table with columns for 'If the amount you are looking up from the worksheet is...' and 'And your filing status is...'. Rows include filing status (Single, Married, Head of Household) and credit amounts (0, 1, 2, 3).

(Continued)

If the amount you are looking up from the worksheet is at least \$15,800 but less than \$15,820, and you have no qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$15,820 or more, and you have no qualifying children, you can't take the credit.

Need more information or forms? Visit IRS.gov.

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

Table with columns for 'If the amount you are looking up from the worksheet is...' and 'And your filing status is...'. Rows include filing status (Single, Married, Head of Household) and credit amounts (0, 1, 2, 3).

(Continued)

If the amount you are looking up from the worksheet is at least \$15,800 but less than \$15,820, and you have no qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$15,820 or more, and you have no qualifying children, you can't take the credit.

Need more information or forms? Visit IRS.gov.

Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you can claim from the worksheet is:' (At least, But less than) and 'And your filing status is:'. Rows include filing status (Single, Married, etc.) and credit amounts for various income levels.

(Continued)

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Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you can claim from the worksheet is:' (At least, But less than) and 'And your filing status is:'. Rows include filing status (Single, Married, etc.) and credit amounts for various income levels.

(Continued)

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If the amount you are looking up from the worksheet is at least \$21,700, and you have no qualifying children, your credit is \$0. If the amount you are looking up from the worksheet is at least \$21,710 or more, and you have no qualifying children, you can't take the credit.

Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you are looking up from the worksheet is', 'And your filing status is - Single, head of household, or qualifying widow(er)', 'Married filing jointly and you have -', and 'Your credit is -'. Rows list income amounts from \$6,800 to \$47,000.

Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you are looking up from the worksheet is', 'And your filing status is - Single, head of household, or qualifying widow(er)', 'Married filing jointly and you have -', and 'Your credit is -'. Rows list income amounts from \$47,000 to \$48,000.

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is at least \$47,400 but less than \$47,400, and you have two qualifying children, your credit is \$4,400. If the amount you are looking up from the worksheet is at least \$47,400 or more, and you have two qualifying children, you can't take the credit. If the amount you are looking up from the worksheet is at least \$47,600 but less than \$47,646, and you have one qualifying child, your credit is \$4,400. If the amount you are looking up from the worksheet is at least \$47,646 or more, and you have one qualifying child, you can't take the credit. If the amount you are looking up from the worksheet is at least \$50,950 but less than \$50,954, and you have three qualifying children, your credit is \$0. If the amount you are looking up from the worksheet is \$50,954 or more, and you have three qualifying children, you can't take the credit.

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(Continued)

Recovery Rebate Credit Worksheet—Line 30

Before you begin: See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet.
1. Can you be claimed as a dependent on another person's 2020 return? If filing a joint return, go to line 2.
2. Does your 2020 return include a valid social security number (defined under 'Valid social security number,' earlier) for you and, if filing a joint return, your spouse?
3. Was at least one of you a member of the U.S. Armed Forces at any time during 2020, and does at least one of you have a valid social security number (defined under 'Valid social security number,' earlier)?
4. Does one of you have a valid social security number (defined under 'Valid social security number,' earlier)?
5. If your EIP 1 was \$1,200 (\$2,400 if married filing jointly) plus \$500 for each qualifying child you had in 2020, skip lines 5 and 6, enter zero on lines 7 and 16, and go to line 8. Otherwise, enter:
6. Multiply \$500 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number
7. Add lines 5 and 6
8. If you are filing a joint return, skip lines 8 and 9. If you are not filing a joint return, skip lines 8 and 9.
9. Multiply \$600 by the number of qualifying children under age 17 at the end of 2020 listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you either checked the "Child tax credit" box or entered an adoption taxpayer identification number
10. Add lines 8 and 9
11. Enter the amount from line 11 of Form 1040 or 1040-SR
12. Enter the amount shown below for your filing status:
13. Is the amount on line 11 more than the amount on line 12?
14. Multiply line 13 by 5% (0.05)
15. Subtract line 14 from line 7. If zero or less, enter -0-
16. Enter the amount, if any, of EIP 1 that was issued to you (before offset for any past-due child support payment), enter that amount on line 14 of your tax account information at IRS.gov/Account for the amount to
17. Subtract line 16 from line 15. If zero or less, enter -0-. If line 16 is more than line 15, you don't have to pay back the difference
18. Subtract line 14 from line 10. If zero or less, enter -0-
19. Enter the amount, if any, of EIP 2 that was issued to you. You may refer to Notice 1444-B or your tax account information at IRS.gov/Account for the amount to enter here
20. Subtract line 19 from line 18. If zero or less, enter -0-. If line 19 is more than line 18, you don't have to pay back the difference
21. Recovery rebate credit. Add lines 17 and 20. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR

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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 34 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details, see Tax Topic 203 or see Form 8379.

Lines 35a Through 35d 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 2020 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund will provide a personalized refund date as soon as the IRS processes your tax return and approves your refund.

Effect of refund on benefits. Any refund you receive can't be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. This includes any part of your refund due to the recovery rebate credit or any economic impact payments you received in 2020. These programs include Temporary Assistance for Needy

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received \$1,200 plus \$600 for each qualifying child you had in 2020.

Married filing jointly.

If your EIP 1 or EIP 2 was based on a joint return, you and your spouse are each treated as having received half the amount that was issued. If only one of you has a valid social security number, and neither you nor your spouse was a member of the U.S. Armed Forces at any time during 2020, your credit amount will be limited.

If applicable, include your spouse's EIP 1 as shown on your spouse's Notice 1444 and line 16. If applicable, include your spouse's EIP 2 as shown on your spouse's Notice 1444-B on line 19. Valid social security number. A valid social security number is one that is valid for employment in the United States and is issued before the due date of your 2020 return (including extensions).

If you reside in a U.S. territory, don't enter an amount on line 30 and do not complete the Recovery Rebate Credit Worksheet. In general, the tax authorities in American Samoa, Guam, Puerto Rico, the U.S. Virgin Islands, and the Northern Mariana Islands will provide the recovery rebate credit to eligible residents. Territory residents should direct questions about EIP 1 or EIP 2 or the recovery rebate credit to the tax authorities in the territories where they reside.

Refund

Line 34

Amount Overpaid

If line 34 is under \$1, we will send a refund only on written request.

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 34 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

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Note. If you are preparing a return for someone who died in 2020, if that person was otherwise eligible to receive the RRC, you can claim the RRC for that person on their return.

Economic impact payments—EIP 1 and EIP 2. The first round of economic impact payments (EIP 1) was sent out beginning in April 2020, and the second round of economic impact payments (EIP 2) was sent out beginning in late December 2020. You may have received one or both of these payments.

Notice 1444 and Notice 1444-B. You should have received a Notice 1444 from the IRS that shows how much EIP 1 you were issued and a Notice 1444-B that shows how much EIP 2 you were issued (it will take several weeks to receive Notice 1444-B after your EIP 2 has been issued). Have these notices available when you complete the Recovery Rebate Credit Worksheet. If you haven't received Notice 1444 or Notice 1444-B, or you can't locate your notice, you can also go to IRS.gov/Account for the amount(s) to enter on the worksheet.

You may be able to claim the recovery rebate credit only if your economic impact payments are less than your credit. This happens when:

- You are eligible but were not issued an EIP 1, an EIP 2, or neither an EIP 1 or EIP 2, or
• Your EIP 1 was less than \$1,200 (\$2,400 if married filing jointly) plus \$500 for each qualifying child you had in 2020; or
• Your EIP 2 was less than \$600 (\$1,200 if married filing jointly) plus \$600 for each qualifying child you had in 2020.

You don't qualify for the recovery rebate credit if, for EIP 1:
• You received \$1,200 plus \$500 for each qualifying child you had in 2020, or

• You're filing a joint return for 2020 and together you and your spouse received \$2,400 plus \$500 for each qualifying child you had in 2020.

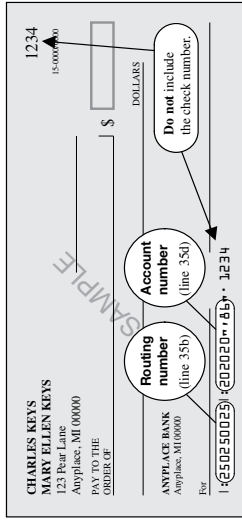
And for EIP 2:

- You received \$600 plus \$600 for each qualifying child you had in 2020, or
• You're filing a joint return for 2020 and together you and your spouse

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Need more information or forms? Visit IRS.gov.

Sample Check—Lines 35b Through 35d



Line 35c

Check the appropriate box for the type of account. Don't check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. If your deposit is to a TreasuryDirect® online account, check the "Savings" box.

Line 35d

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.

Line 36

Applied to Your 2021 Estimated Tax

Enter on line 36 the amount, if any, of the overpayment on line 34 you want applied to your 2021 estimated tax. We will apply this amount to your account unless you include a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the statement.

This election to apply part or all of the amount overpaid to your 2021 estimated tax can't be changed later.

Amount You Owe

To avoid interest and penalties, pay your taxes in full by the due date of your return (not including extensions)—April 15, 2021, for most taxpayers. You don't have to pay if line 37 is under \$1.

Include any estimated tax penalty from line 38 in the amount you enter on line 37. Don't include any estimated payments for 2021 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 37

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.

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 2020) to a traditional IRA or Roth IRA for 2020. You may owe a penalty if your contributions exceed these limits, and the limits may be lower depending on your compensation and income. For more information on IRA contributions, see Pub. 590-A.

For more information on IRAs, see Pub. 590-A and Pub. 590-B.

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to IRS.gov/2kxvz.

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 35a

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 35b

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check shown here, the routing number is 250250025. Charles and Mary Ellen Keys would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 35b if:

- The routing number on a deposit slip is different from the routing number on your checks.
Your deposit is to a savings account that doesn't allow you to write checks, or
Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
Payment is more secure. There is no check that can get lost or stolen.
It is more convenient. You don't have to make a trip to the bank to deposit your check.
It saves tax dollars. It costs the government less to refund by direct deposit.

It's proven itself. Nearly 98% of social security and veterans' benefits are sent electronically using direct deposit.

If you file a joint return and check the box on line 35a and attach Form 8888 or fill in lines 35b through 35d, 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 must also 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 2020). 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 2020 return during 2021, and don't notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2021. If you designate your deposit to be for 2020, 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 2020. In that case, you must file an amended 2020 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.

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 Refunds! Join the eight in 10 taxpayers who choose direct deposit—in fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs, later.

If you want us to directly deposit the amount shown on line 35a 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 35b through 35d (if you want your refund deposited to only one account), or
Check the box on line 35a 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 35a. Draw a line through the boxes on lines 35b and 35d. We will send you a check instead.

Account must be in your name. Don't request a deposit of your refund to an account that isn't in your name, such as your tax return preparer's account. Although you may owe your tax return preparer a fee for preparing your return, don't have any part of your refund deposited into the preparer's account to pay the fee.

The number of refunds that can be directly deposited to a single account or prepaid debit card is limited to three a year. After this limit is reached, paper checks will be sent instead. Learn more at IRS.gov/DepositMail.

Warning Tax payments you deferred from Schedule H or reported on line SE are not reported on line 37 and the amount on line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12c, and its instructions for details.

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](https://www.irs.gov/). 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](https://www.irs.gov/payments).
- **Pay by Card.** To pay by debit or credit card, go to [IRS.gov/Payments](https://www.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 a tax return preparation software, through a tax professional, or the IRS at [IRS.gov/Payments](https://www.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](https://www.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.

WorldPay US, Inc.
844-729-8298
(844-PAY-TAX-81M)
www.payus.com

Official Payments
888-UPAY-TAX™
(888-872-9829)
www.officialpayments.com

Link2Gov Corporation
888-PAY-1040™
(888-729-1040)
www.PAY1040.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](https://www.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.irs.gov/payments. 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 "2020 Form 1040" or "2020 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/Form1040-V](https://www.irs.gov/Form1040-V). If you are filing a joint return, enter the SSN shown first on your tax return.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX-" or "\$ XXXX/100").

Mail your 2020 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 37 when you file, you can ask for:

- An installment agreement, or
 - An extension of time to pay.
- Installment agreement.** Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if an installment agreement is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date of your return (not counting extensions)—April 15, 2021, for most people. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as

possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to irs.gov and click on [Apply for an Online Payment Plan](https://irs.gov/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, 2021, 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, 2021. 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](https://www.irs.gov/Form1127).

Line 38

Estimated Tax Penalty

You may owe this penalty if:

- Line 37 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 line 24, minus the total of any amounts shown on lines 27, 28, 29, and 30; Schedule 3, lines 8 and 11; and Forms 7202 (lines 24 and 35), 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919. Also subtract from line 24 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 24, include household employment taxes only if line 17 is more than zero or you would have owed the estimated tax penalty for 2019 even if you didn't include those taxes.

Exception. You won't owe the penalty if your 2019 tax return was for a tax year of 12 full months and either of the following applies:

1. You had no tax shown on your 2019 return and you were a U.S. citizen or resident for all of 2019.
2. The total of lines 25d, 26, and Schedule 3, line 10, on your 2020 return is at least 100% of the tax shown on your 2019 return (110% of that amount if you aren't a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2019 return was more than \$150,000 (more than \$75,000 if married filing separately for 2020)). Your estimated tax payments for 2020 must have been made on time and for the required amount.

For most people, the "tax shown on your 2019 return" is the amount on your 2019 Form 1040 or 1040-SR, line 16, minus the total of any amounts shown on lines 18a, 18b, and 18c; 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 16, include household employment taxes only if line 17 is more than zero or you would have owed the estimated tax penalty for 2019 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 38. Add the penalty to any tax due and enter the total on line 37.

However, if you have an overpayment on line 34, subtract the penalty from the amount you would otherwise enter on line 35a or line 36. Lines 35a, 36, and 38 must equal line 34.

If the penalty is more than the overpayment on line 34, enter -0- on lines 35a and 36. Then, subtract line 34 from line 38 and enter the result on line 37.

Don't file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



TIP Because Form 2210 is completed, you can leave line 38 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 under this method.

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2020 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You are also 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

Need more information or forms? Visit [IRS.gov](https://www.irs.gov).

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Requirements for an Electronic Return

To file your return electronically, you must sign the return electronically using a personal identification number (PIN) and providing the information described below. 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.

For 2020, if we issued you an identity protection personal identification number (IP PIN) (as described in more detail below), all six digits of your IP PIN must appear in the IP PIN spaces provided next to the space for your occupation for your electronic signature to be complete. Failure to include an issued IP PIN on the electronic return will result in an invalid signature and a rejected return. If you are filing a joint return and both taxpayers were issued an IP PIN, enter both IP PINs in the spaces provided.

Sign Your Return

Form 1040 or 1040-SR isn't considered a valid return unless you sign it in accordance with the requirements in these instructions. If you are filing a joint return, your spouse must also 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."

Requirements for a Paper Return

You must handwrite your signature on your return if you file it on paper. Digital, electronic, or typed-font signatures are not valid signatures for Forms 1040 or 1040-SR filed on paper.

spouse if filing jointly, 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 2019 return.)

You can't use the Self-Select PIN method if you are a caution first-time filer under age 16 at the end of 2020.

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. Your electronic return is considered a validly signed return only when it includes your PIN, last name, date of birth, and IP PIN, if applicable. If you're filing jointly, your electronic return must also include your spouse's PIN, last name, date of birth, and IP PIN, if applicable. 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 2020, 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. They will generally be sent out by mid-January 2021. Use this IP PIN on your 2020 return as well as any prior-year returns you file in 2021.

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.IdentityProtection.Scams.Reporting 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/electronicfraud. It knows-its-really-the-irs-stalling-or-kneeling-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 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.

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.

2020 Tax Table — Continued

Table with columns for 'If line 15 (taxable income) is—', 'And you are—', and 'Your tax is—'. It is divided into four sections for income levels: 3,000, 6,000, 9,000, and 11,000. Each section contains a grid of tax amounts based on filing status (Single, Married, Head of household) and marital status (At least, But less than).

(Continued)

* This column must also be used by a qualifying widow(er).

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Need more information or forms? Visit IRS.gov.

Sample Table

See the instructions for line 16 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 15, 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 \$2,644. This is the tax amount they should enter in the entry space on Form 1040, line 16.



2020 Tax Table

Table with columns for 'If line 15 (taxable income) is—', 'And you are—', and 'Your tax is—'. It is divided into three sections for income levels: 1,000, 2,000, and 3,000. Each section contains a grid of tax amounts based on filing status (Single, Married, Head of household) and marital status (At least, But less than).

(Continued)

* This column must also be used by a qualifying widow(er).

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Need more information or forms? Visit IRS.gov.

2020 Tax Table — Continued

Table with columns for taxable income, marital status, and tax amounts for brackets 21,000-23,000, 24,000-26,000, 27,000-29,000, and 30,000-32,000.

(Continued)

Need more information or forms? Visit IRS.gov.

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* This column must also be used by a qualifying widow(er).

2020 Tax Table — Continued

Table with columns for taxable income, marital status, and tax amounts for brackets 12,000-14,000, 15,000-17,000, 18,000-20,000, 21,000-23,000, 24,000-26,000, 27,000-29,000, and 30,000-32,000.

(Continued)

Need more information or forms? Visit IRS.gov.

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* This column must also be used by a qualifying widow(er).

2020 Tax Table — Continued

Table with columns for taxable income, filing status, and tax amounts. Includes sub-sections for 39,000, 40,000, 43,000, 44,000, 45,000, and 46,000.

(Continued)

Need more information or forms? Visit IRS.gov.

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* This column must also be used by a qualifying widow(er).

2020 Tax Table — Continued

Table with columns for taxable income, filing status, and tax amounts. Includes sub-sections for 30,000, 31,000, 33,000, 34,000, 36,000, 37,000, 38,000, 39,000, 41,000, 42,000, 43,000, 44,000, 45,000, and 46,000.

(Continued)

Need more information or forms? Visit IRS.gov.

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* This column must also be used by a qualifying widow(er).

2020 Tax Table - Continued

Table with 10 columns: If line 15 (taxable income) is at least, And you are— (Single, Married filing jointly, Separately, Head of household), Your tax is—, and 9 rows of tax data for income levels 48,000 to 65,000.

(Continued)

Need more information or forms? Visit IRS.gov.

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* This column must also be used by a qualifying widower.

2020 Tax Table - Continued

Table with 10 columns: If line 15 (taxable income) is at least, And you are— (Single, Married filing jointly, Separately, Head of household), Your tax is—, and 9 rows of tax data for income levels 51,000 to 68,000.

(Continued)

Need more information or forms? Visit IRS.gov.

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* This column must also be used by a qualifying widower.

2020 Tax Table — Continued

Table with 10 columns: If line 15 (taxable income) is—, And you are—, Your tax is—, If line 15 (taxable income) is—, And you are—, Your tax is—, If line 15 (taxable income) is—, And you are—, Your tax is—, If line 15 (taxable income) is—, And you are—, Your tax is—.

(Continued)

Need more information or forms? Visit IRS.gov.

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* This column must also be used by a qualifying widower(e).

2020 Tax Table — Continued

Table with 10 columns: If line 15 (taxable income) is—, And you are—, Your tax is—, If line 15 (taxable income) is—, And you are—, Your tax is—, If line 15 (taxable income) is—, And you are—, Your tax is—, If line 15 (taxable income) is—, And you are—, Your tax is—.

(Continued)

Need more information or forms? Visit IRS.gov.

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* This column must also be used by a qualifying widower(e).

2020 Tax Table — Continued

Table with columns for taxable income, filing status, and tax amounts. Includes sub-sections for 93,000, 94,000, 95,000, 96,000, 97,000, and 98,000.

2020 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 widow(er).

Need more information or forms? Visit IRS.gov.

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* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

- 76 -

* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

- 75 -

* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

- 74 -

* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2020 Tax Computation Worksheet—Line 16



See the instructions for line 16 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 15 is—	(a) Enter the amount from line 15	(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 16.
At least \$100,000 but not over \$163,300	\$	× 24% (0.24)	\$	\$ 5,920.50	\$
Over \$163,300 but not over \$207,350	\$	× 32% (0.32)	\$	\$ 18,984.50	\$
Over \$207,350 but not over \$518,400	\$	× 35% (0.35)	\$	\$ 25,205.00	\$
Over \$518,400	\$	× 37% (0.37)	\$	\$ 35,573.00	\$

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 15 is—	(a) Enter the amount from line 15	(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 16.
At least \$100,000 but not over \$171,050	\$	× 22% (0.22)	\$	\$ 8,420.00	\$
Over \$171,050 but not over \$326,600	\$	× 24% (0.24)	\$	\$ 11,841.00	\$
Over \$326,600 but not over \$414,700	\$	× 32% (0.32)	\$	\$ 37,969.00	\$
Over \$414,700 but not over \$622,050	\$	× 35% (0.35)	\$	\$ 50,410.00	\$
Over \$622,050	\$	× 37% (0.37)	\$	\$ 62,851.00	\$

Section C—Use if your filing status is Married filing separately. Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15	(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 16.
At least \$100,000 but not over \$163,300	\$	× 24% (0.24)	\$	\$ 5,920.50	\$
Over \$163,300 but not over \$207,350	\$	× 32% (0.32)	\$	\$ 18,984.50	\$
Over \$207,350 but not over \$311,025	\$	× 35% (0.35)	\$	\$ 25,205.00	\$
Over \$311,025	\$	× 37% (0.37)	\$	\$ 31,425.50	\$

Section D—Use if your filing status is Head of household. Complete the row below that applies to you.

Taxable income. If line 15 is—	(a) Enter the amount from line 15	(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 16.
At least \$100,000 but not over \$163,300	\$	× 24% (0.24)	\$	\$ 7,622.00	\$
Over \$163,300 but not over \$207,350	\$	× 32% (0.32)	\$	\$ 20,426.00	\$
Over \$207,350 but not over \$518,400	\$	× 35% (0.35)	\$	\$ 26,646.50	\$
Over \$518,400	\$	× 37% (0.37)	\$	\$ 37,014.50	\$

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/efile](https://www.irs.gov/efile) for details. Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and e-file.

- File your return on a standard size sheet of paper. Cutting the paper may cause problems in processing your return.
- Make sure you entered the correct name and social security number (SSN) for each dependent you claim in the *Dependents* section. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit or each dependent who qualifies for the credit for other dependents, make sure you checked the appropriate box in column (4) of the *Dependents* section.
- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, taxable income, total tax, federal income tax withheld, and refund or amount you owe.
- Be sure you used the correct method to figure your tax. See the instructions for line 16.
- 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.

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 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 may also 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 8857, or you can call the Innocent Spouse office toll free at 855-851-2009.

Income Tax Withholding and Estimated Tax Payments for 2021



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 2021 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 2021 is \$1,000 or more, see Form 1040-ES and Pub. 505 for a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub. 505.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

- To reduce your risk:
 - Protect your SSN.
 - Ensure your employer is protecting your SSN, and
 - Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 5027.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/identitytheft](https://www.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 re-

solved 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/TDD equipment can call 800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service, available at www.irs.gov/efdrrelay.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate businesses and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS doesn't initiate contacts with taxpayers via emails. Also, the IRS doesn't request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to phishing@irs.gov. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll free at 800-566-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 800-877-8339. You can forward suspicious emails to the Federal Trade Commission (FTC) at spam@uce.gov or report them at ftc.gov/complaint. You can contact them at www.ftc.gov/idtheft or 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/TDD equipment can call 866-653-4261.

Visit [IRS.gov](https://www.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 37 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/iret/ret and click on "How to Make a Contribution to Reduce the Debt."



You may be able to deduct this gift on your 2021 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](https://www.irs.gov/wheres-my-amended-return) application on [IRS.gov](https://www.irs.gov) to track the sta-

tus 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 are generally 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/Transcripts](https://www.irs.gov/ transcripts).
- Use Form 4506-T or 45061-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 return for 2020, 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 2020 and you didn't remarry in 2020, or if your spouse died in 2021 before filing a return for 2020, you can file a joint return. A joint return should show your spouse's 2020 income before death and your income for all of 2020. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also 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 in-

come 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](https://www.irs.gov/irs-356) or see Pub. 559.

Past Due Returns

If you or someone you know needs to file past due tax returns, see [Tax Topic 153](https://www.irs.gov/individuals) or go to [IRS.gov/Individuals](https://www.irs.gov/individuals) for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 and 1040-SR instructions. For example, if you are filing a 2017 return in 2021, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) and find resources that can help you right away.

Preparing and filing your tax return. Find free options to prepare and file your return on [IRS.gov](https://www.irs.gov) or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$57,000 or less, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return, which include the following:

- **Free File.** Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile).
- See if you qualify to use brand-name software to prepare and e-file your federal tax return for free.

• **VITA.** Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax return preparation.

• **TCE.** Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 888-227-7669 to find the nearest TCE location for free tax return preparation.

Getting answers to your tax law questions. On [IRS.gov](https://www.irs.gov), get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/Help](https://www.irs.gov/Help) for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to [IRS.gov/ITA](https://www.irs.gov/ITA) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.

• Go to [IRS.gov/pub17](https://www.irs.gov/pub17) to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2020 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML, as a PDF, or download it to your mobile device as an eBook.

• You may also be able to access tax law information in your electronic filing software.

Getting tax forms and publications. Go to [IRS.gov/forms](https://www.irs.gov/forms) to view, download, or print all of the forms and publications you may need. You can also 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](https://www.irs.gov/OrderForms) to place an order and have forms mailed to you within 10 business days.

Access your online account (Individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe, pay online, or set up an online payment agreement.
- Access your tax records online.

Review the past 24 months of your payment history.

- Go to [IRS.gov/SecureAccess](#) 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 security 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 2021 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](#). 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 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to [IRS.gov/Tools](#) for the following:

- The [Earned Income Tax Credit Assistant \(IRS.gov/EIC\)](#) determines if you are eligible for the EIC.
- The [Online EIN Application \(IRS.gov/EIN\)](#) helps you get an employer identification number.
- The [Tax Withholding Estimator \(IRS.gov/44app\)](#) estimates the amount you should have withheld from your paycheck for federal income tax purposes.

The [First Time Homebuyer Credit Account Look-up \(IRS.gov/Homebuyer\)](#) tool provides information on your repayments and account balance.

The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](#) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to [IRS.gov/IDProtection](#) 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](#) 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](#).
- The IRS can't issue refunds before mid-February 2021 for returns that claimed the EIC or ACTC. This applies to the entire refund, not just the portion associated with these credits.

Download the official [IRS2Go](#) app to your mobile device to check your refund status.

- Call the automated refund hotline at 800-829-9954. 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](#) 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.
- 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](#) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](#) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier \(IRS.gov/OIC\)](#) 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/AMER](#) 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](#) 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/GetUSHelp](#) for the topics people ask about most. If you still need help, IRS TACs provide help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](#) to find the nearest TAC, check hours, available services, and appointment options.

Watching IRS videos. The IRS Video portal, [IRSVideos.gov](#), 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.twitter.com/IRStweets>
- <https://www.instagram.com/irs>
- <https://www.linkedin.com/company/irs>
- <https://www.youtube.com/user/irsvids>
- <https://www.irs.gov/newsroom/irs2goapp>

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 (IRS.gov/Spanish)
- Chinese (IRS.gov/Chinese)
- Vietnamese (IRS.gov/Vietnamese)
- Korean (IRS.gov/Korean)
- Russian (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 37.

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 will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial or gross valuation misstatements, substantial understatement of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

Late filing. If you don't file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you have a reasonable explanation for filing late, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is

fraudulent. If your return is more than 60 days late, the minimum penalty will be \$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#NOT-2010-33](#).

Other. Other penalties can be imposed for, among other things, negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement or identity theft. See Pub. 17 for details on some of these penalties.

Refund Information

where's my refund? To check the status of your refund, go to [IRS.gov/refunds](https://irs.gov/refunds) or use the free IRS2Go app. 24 hours a day, 7 days a week. 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 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 2021 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 must generally 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 is also available in Spanish at [IRS.gov/Spanish](https://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, 1040-SR, or 1040-NR.

Additional income is entered on Schedule 1, lines 1 through 8. The amount on line 9 of Schedule 1 is entered on Form 1040, 1040-SR, or 1040-NR, line 8.

Adjustments to income are entered on Schedule 1, lines 10 through 22. The amount on line 22 is entered on Form 1040, 1040-SR, or 1040-NR, line 10a.

Additional Income

Line 1

Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

TIP None of your refund is taxable if, in the year you paid the tax, you either (a) didn't itemize deductions, or (b) elected to deduct state and local general sales taxes instead of state and local income taxes.

If you received a refund, credit, or offset of state or local income taxes in 2020, 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 2020 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 2020 estimated state or local income tax, the amount applied is treated as received in 2020. If the refund

was for a tax you paid in 2019 and you deducted state and local income taxes on your 2019 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 2020 that is for a tax year other than 2019.
2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in 2020 or an amount deducted or credit claimed in an earlier year.
3. You had taxable income on your 2019 Form 1040 or 1040-SR, line 11b, but no tax on your Form 1040 or 1040-SR, line 12a, because of the 0% tax rate on net capital gain and qualified dividends in certain situations.
4. Your 2019 state and local income tax refund is more than your 2019 state and local income tax deduction minus the amount you could have deducted as your 2019 state and local general sales taxes.

5. You made your last payment of 2019 estimated state or local income tax in 2020.

6. You owed alternative minimum tax in 2019.

7. You couldn't use the full amount of credits you were entitled to in 2019 because the total credits were more than the amount shown on your 2019 Form 1040 or 1040-SR, line 12a.

8. You could be claimed as a dependent by someone else in 2019.

9. You received a refund because of a jointly filed state or local income tax return, but you aren't filing a joint 2020 Form 1040 or 1040-SR 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 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.

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-G (or similar statement). But don't enter more than the amount of your state and local income taxes shown on your 2019 Schedule A, line 5d. 2. Is the amount of state and local income taxes (or general sales taxes, real estate taxes, and personal property taxes paid in 2019) generally, this is the amount reported on your 2019 Schedule A, line 5d, more than the amount on your 2019 Schedule A, line 5c? 3. Is the amount on line 1 more than the amount on line 2? 4. Enter your total itemized deductions from your 2019 Schedule A, line 17. 5. Enter the amount shown below for the filing status claimed on your 2019 Form 1040 or 1040-SR. 6. Check any boxes that apply. 7. Add lines 5 and 6. 8. Is the amount on line 7 less than the amount on line 4? 9. Taxable part of your refund. Enter the smaller of line 3 or line 8 here and on Schedule 1, line 1.

Line 4

Other Gains or (Losses) 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 2020. Report this amount on line 7.

CAUTION If the amount reported in box 1 of your Form(s) 1099-G is incorrect, report on line 7 only the actual amount of unemployment compensation paid to you in 2020.

CAUTION When figuring any of the following deductions or exclusions, include the full amount of your unemployment benefits reported on Schedule 1, line 7 (unreduced by any exclusion amount), taxable social security benefits, IRA deduction, student loan interest deduction, nontaxable amount of Olympic or Paralympic medals and USOC prize money, the exclusion of interest from Series EE and I U.S. Savings Bonds issued after 1989, the exclusion of employer-provided adoption benefits, the tuition and fees deduction, and the deduction of up to \$25,000 for active participation in a passive rental real estate activity.

CAUTION Your state may issue separate Forms 1099-G for unemployment compensation received from the state and the additional \$600 a week federal unemployment compensation related to coronavirus relief. Include all unemployment compensation received on line 7.

If you received an overpayment of unemployment compensation in 2020 and you repaid any of it in 2020, 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 2020, 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.

TIP If you received unemployment compensation in 2020, your state may issue an electronic Form 1099-G instead of it being mailed to you. Check your state's unemployment compensation website for more information.

Line 8 Other Income

Note. For tax year 2020, line 8 will be used to report unemployment compensation exclusion as figured on the Unemployment Compensation Exclusion Worksheet. This provision is discussed in more detail in the Line 7 instructions, earlier.

Complete the Unemployment Compensation Exclusion Worksheet before completing the following forms or worksheets.

- Taxable social security benefits. See the Social Security Benefits Worksheet—Lines 6a and 6b, earlier.
• IRA deduction. See the IRA Deduction Worksheet—Line 19, later.
• Student loan interest deduction. See the Student Loan Interest Deduction Worksheet—Line 20, later.
• Nontaxable amount of the value of Olympic or Paralympic medals and USOC prize money. See the instructions for Schedule 1, line 8, later.
• Exclusion of interest from Series EE and I U.S. Savings Bonds issued after 1989. See Form 8815.
• Exclusion of employer-provided adoption benefits. See Form 8959.
• Tuition and fees deduction. See Form 8917.
• Deduction of up to \$25,000 for active participation in a passive rental real estate activity. See Form 8582.

CAUTION 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 or 1099-NEC (unless it isn't self-employment income, such as income from a hobby or a sporadic activity). Instead, see the instructions for Recipient included on Form 1099-MISC or 1099-NEC to find out where to report that income.

Form 1099-K may also include non-employee compensation. Don't report it on line 8. For more information about what is being reported on Form 1099-K, see the instructions for Paper included on that form and visit IRS.gov/IG.

Unemployment Compensation Exclusion Worksheet—Schedule 1, Line 8

1.	If you are filing Form 1040 or 1040-SR, enter the total of lines 1 through 7 of Form 1040 or 1040-SR. If you are filing Form 1040-NR, enter the total of lines 1a, 1b, and lines 2 through 7	1.	_____
2.	Enter the amount from Schedule 1, lines 1 through 6. Don't include any amount of unemployment compensation from Schedule 1, line 7, on this line	2.	_____
3.	Use the line 8 instructions to determine the amount to include on Schedule 1, line 8, and enter here. Do not reduce this amount by the amount of unemployment compensation you may be able to exclude	3.	_____
4.	Add lines 1, 2, and 3	4.	_____
5.	If you are filing Form 1040 or 1040-SR, enter the amount from line 10c. If you are filing Form 1040-NR, enter the amount from line 10d	5.	_____
6.	Subtract line 5 from line 4. This is your modified adjusted gross income	6.	_____
7.	Is the amount on line 6 \$150,000 or more? The \$150,000 threshold applies to all filing statuses even if your filing status is married filing jointly. <input type="checkbox"/> Yes. Stop. You can't exclude any of your unemployment compensation. <input type="checkbox"/> No. Go to line 8.		
8.	Enter the amount of unemployment compensation paid to you in 2020. Don't enter more than \$10,200	8.	_____
9.	If married filing jointly, enter the amount of unemployment compensation paid to your spouse in 2020. Don't enter more than \$10,200. If you are filing Form 1040-NR, enter -0-	9.	_____
10.	Add lines 8 and 9 and enter the amount here. This is the amount of unemployment compensation excluded from your income	10.	_____
11.	Subtract line 10 from line 3 and enter the amount on Schedule 1, line 8. If the result is less than zero, enter it in parentheses. On the dotted line next to Schedule 1, line 8, enter "UCE" and show the amount of unemployment compensation exclusion in parentheses on the dotted line. Complete the rest of Schedule 1 and Form 1040, 1040-SR, or 1040-NR	11.	_____

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 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.

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 or 1040-SR if any federal income tax was withheld.

• Reemployment trade adjustment assistance (RTAA) payments. These payments should be shown in box 5 of Form 1099-G.

• Loss on certain corrective distributions of excess deferrals. See *Retirement Plan Contributions* in Pub. 525.

• Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.

• Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See *Fractional Inter-*

est 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.

Cancelled 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 of your disaster relief payment is taxable, attach a statement showing the total payment received and how you figured the taxable part.

• Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) in the case of distributions from a QTP, they are more than the qualified higher education expenses of the designated beneficiary in 2020 or, in the case of distributions from an ESA, they are more than the qualified education expenses of the designated beneficiary in 2020; 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 generally within 60 days after the date of refund. See Pub. 970.

TIP 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 2020, and (b) they were

not included in a qualified rollover. See Pub. 969.

TIP 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.

TIP You may have to pay an additional tax if you received a taxable distribution from an ABLE account. See the instructions for Form 5329.

• Net section 965 inclusion. If you have a net section 965 inclusion (the section 965(a) inclusion less the corresponding section 965(c) deduction) for 2020, 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 of controlled foreign corporations 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:

Self-Employed Health Insurance Deduction Worksheet—Schedule 1, Line 16

Before you begin: If, during 2020, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation common and accepted, 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 2020 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2020 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2020, 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, 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.

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 2020. 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 453](#) 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.

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
 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 re-

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.

TIP *Qualified expenses include amounts paid or incurred after March 12, 2020, for personal protective equipment, disinfectant, and other supplies used for the prevention of the spread of coronavirus.*

Qualified expenses don't include expenses for home schooling or for non-athletic supplies for courses in health or physical education. You must reduce your qualified expenses by the following amounts:
 • Excludable U.S. series EE and I savings bond interest from Form 8815.
 • Nontaxable qualified tuition program earnings or distributions.
 • Any nontaxable distribution of 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, see [Tax Topic 458](#) 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 traveled more than 100 miles from home to perform services as a National Guard or reserve member.
 • Performing-arts-related expenses as a qualified performing artist.
 • Business expenses of fee-basis state or local government officials.
 For more details, see Form 2106.

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 you are excluding unemployment compensation from your income, complete the Unemployment Compensation Worksheet—Schedule 1, line 8, before figuring your adjusted gross income as described above. When figuring your AGI for this purpose, use the full amount of your unemployment compensation as reported on line 7 and use the amount from line 3 of the Unemployment Compensation Worksheet in place of the amount from line 8 of Schedule 1.

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 "NOL" and show the amount of the deduction in parentheses. Identify as "USOC."

Adjustments to Income

Line 10 Educator Expenses

If you were an eligible educator in 2020, you can deduct on line 10 up to \$250 of qualified expenses you paid in 2020. 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 90 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, or Paralympic Games may be

• Child support.
 • Payments you received to help you pay your mortgage loan under the HEA 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 \$16,649, 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 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 2014-7" 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 prize money you receive on account of your participation in the Olympic or Paralympic Games may be

agreement that relates to this deduction for alimony paid.

Line 19 IRA Deduction

TIP If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2020, you must report them on Form 8606.

TIP You no longer need to be younger than age 70 1/2 to take a deduction for your contributions to an IRA.

If you made contributions to a traditional IRA for 2020, you may be able to take an IRA deduction. But, you or your spouse if filing a joint return, must have earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on Schedule 1, line 2a. If you were a member of the U.S. Armed Forces, earned income includes any non-taxable combat pay you received. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. For more details, see Pub. 590-A.

A statement should be sent to you by June 1, 2021, that shows all contributions to your traditional IRA for 2020. Use the IRA Deduction Worksheet to figure the amount, if any, of your IRA deduction. But read the following 10-item list before you fill in the worksheet.

- 1. You can't deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for Schedule 3, line 4.
2. If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2020, 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.
3. 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.

If you qualify to take the deduction, use the Self-Employed Health Insurance Deduction Worksheet to figure the amount you can deduct.

Exceptions. Use Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if any of the following applies.

- You had more than one source of income subject to self-employment tax.
You file Form 2555.
You are using amounts paid for qualified long-term care insurance to figure the deduction.

Use Pub. 974 instead of the worksheet in these instructions if the insurance plan was considered to be established under your business and was obtained through the Marketplace, and advance payments of the premium tax credit were made or you are claiming the premium tax credit.

Line 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, to expressly provide that alimony received is not included in your former spouse's income. Use Tax Topic 452 or see Pub. 504.

Line 18c

On line 18c, enter the month and year of your original divorce or separation

port 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 2020 and you also report the premium payments or reimbursements as wages on Form 1040 or 1040-SR, line 1.

But if you were also eligible to participate in any subsidized health plan maintained by you or your spouse's employer for any month or part of a month in 2020, 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 2020, don't use amounts paid for coverage for that month to figure the deduction.

A qualified small employer health reimbursement arrangement (QSEHRA) is considered to be a subsidized health plan maintained by an employer.

Example. If you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you can't use amounts paid for health insurance coverage for September through December to figure your deduction.

Medicare premiums you voluntarily pay to obtain insurance in your name that is similar to qualifying private health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer can't be used to figure the deduction.

For more details, see Pub. 535.

4. If you made contributions to your IRA in 2020 that you deducted for 2019, don't include them in the worksheet.

5. 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 1 of Form 1099-NEC, don't include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 14 of Form 1099-MISC. If it isn't, contact your employer or the payer for the amount of the income.

6. 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.

7. Don't include rollover contributions in figuring your deduction. Instead, see the instructions for Form 1040 or 1040-SR, lines 4a and 4b.

8. Don't include trustees' fees that were billed separately and paid by you for your IRA.

9. 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.

10. If the total of your IRA deduction on line 19 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2020, see Pub. 590-A for special rules.

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 are also 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 2020.

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 is less than \$200, enter \$200. If the result is \$200 or more, enter the example increase (\$400, \$300 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 2020).
- 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 2020). But if you checked "No" on either line 1a or 1b, multiply by 60% (0.60) (or by 70% (0.70) if age 50 or older at the end of 2020).

8. Enter the total of your (and your spouse's if filing jointly):

- Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 19.
- Alimony and separate maintenance payments reported on Schedule 1, line 2a.
- Non-qualified plan pay: W-2 amount should be reported on Schedule 1, line 2a.
- Enter the unearned 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 allowable under Section 1401(a)(5)). If zero or less, enter -0-. For more details, see Pub. 590-A.

9. Add lines 8 and 9

10. Add lines 8 and 9

CAUTION If married filing jointly and line 10 is less than \$12,000 (\$13,000 if one spouse is age 50 or older at the end of 2020); \$14,000 if both spouses are age 50 or older at the end of 2020; 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 of your 2020 return not counting extensions (April 15, 2021 for most people), for 2020 to your IRA on line 11a and to your spouse's IRA on line 11b

12. On line 12a, enter the smallest of line 7a, 10, or 11a. On line 12b, enter the smallest of line 7b, 10, or 11b. This is the most you can deduct. Add the amount on line 12a to the amount on line 12b. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)

• You, or your spouse if filing jointly, are not claimed as a dependent on someone else's (such as your parent's) 2020 tax return.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals who were eligible students.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
 - a. The person filed a joint return;

IRA Deduction Worksheet—Schedule 1, Line 19

Before you begin:

- ✓ If you are excluding unemployment compensation from your income, complete the Unemployment Compensation Exclusion Worksheet.
- ✓ Be sure you have read the 10-item list in the instructions for this line. You may not be able to use this worksheet for 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 2020, 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.

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. Enter the amount shown below that applies to you.

- Single, head of household, or married filing separately, and you are not claiming your spouse's 2020 IRA deduction: enter \$75,000.
- Qualifying widow(er), enter \$124,000.
- Married filing jointly, enter \$124,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$2,000,000 for the person who wasn't covered by a plan.
- Married filing separately and you lived with your spouse at any time in 2020, enter \$10,000.

3. If you are not excluding unemployment compensation from income, enter the amount from Form 1040 or 1040-SK, line 9.

4. Enter the total of the amounts from Form 1040 or 1040-SK, lines 1, 2b, 3b, 4b, 5b, 6b, 7, Schedule 1, lines 1 through 7, and line 3 of the Unemployment Compensation Exclusion Worksheet

5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns

6. Yes. No. None 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 \$10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8.
- If \$7,000, if age 50 or older at the end of 2020.
- 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 result in line 7 for that column and go to line 8.
- If \$6,000, if under age 50 at the end of 2020.
- If \$7,000, if age 50 or older at the end of 2020.

Otherwise, go to line 7.

Student Loan Interest Deduction Worksheet—Schedule 1, Line 20

Before you begin: If you are excluding unemployment compensation from your income, complete the Unemployment Compensation Exclusion Worksheet—Schedule 1, line 8, before completing 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).
 ✓ 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 2020 on qualified student loans (see the instructions for line 20). Don't enter more than \$2,500.	1.	
2.	amount from Form 1040 or 1040-SR, line 9. • If you are excluding unemployment compensation from income, enter the amounts from Form 1040 or 1040-SR, lines 1, 2b, 3b, 4b, 5b, 6b, 7, Schedule 1, lines 1 through 7, and line 3 of the Unemployment Compensation Exclusion Worksheet.	2.	
3.	Enter the total of the amounts from Form 1040 or 1040-SR, line 10b, and 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. • Single, head of household, or qualifying widow(er)—\$70,000 • Married filing jointly—\$140,000	5.	
6.	Is the amount on line 4 more than the amount on line 5? <input type="checkbox"/> No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9. <input type="checkbox"/> Yes. Subtract line 5 from line 4.	6.	
7.	Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000.	7.	
8.	Multiply line 1 by line 7.	8.	
9.	Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Schedule 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.	

b. The person had gross income that was equal to or more than the exemption amount for that year or \$4,300 for 2020; or
 c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.
 However, a loan isn't a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. For details, see Pub. 970.
Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. For details, see Pub. 970.

Line 22
Tuition and Fees Deduction
 If you paid qualified tuition and fees for yourself, your spouse, or your dependent(s), you may be able to take this deduction for 2020. See Form 8917.
 • 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."
- Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8. Identify as "USOC."
- Reforestation amortization and expenses (see Pub. 535). Identify as "RFSI."

**Instructions for Schedule 2
 Additional Taxes**

General Instructions

Use Schedule 2 if you have additional taxes that can't be entered directly on Form 1040, 1040-SR, or 1040-NR.
 Include the amount on Schedule 2, line 3, in the total on Form 1040, 1040-SR, or 1040-NR, line 17.
 Enter the amount on Schedule 2, line 10, on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.

Specific Instructions

Line 1
Alternative Minimum Tax (AMT)
Alternative minimum tax (AMT) exemption amount increased. The AMT exemption amount is increased to \$72,900 (\$113,400 if married filing jointly or qualifying widow(er); \$36,700 if married filing separately). The income levels at which the AMT exemption begins to phase out has increased to \$518,400 (\$1,036,800 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.

- Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award includible in your gross income. Identify as "WBF."
- Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041), box 11, code A. See the Instructions for Schedule K-1 (Form 1041). Identify as "ED67(e)."

For help with the alternative minimum tax, go to [IRS.gov/AMT](https://www.irs.gov/AMT).

Line 2
Excess Advance Premium Tax Credit Repayment

CAUTION
 If you have excess advance premium tax credit (APTC) repayment, see [IRS.gov/Form8962](https://www.irs.gov/Form8962) for more information.
 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.

- Accelerated depreciation.
- Tax-exempt interest from private activity bonds.
- Intangible drilling, circulation, research, experimental, or mining costs.
- Amortization of pollution-control facilities or depletion.
- Income or (loss) from tax-shelter farm activities, passive activities, partnerships, S corporations, or activities for which you aren't at risk.
- Income from long-term contracts not figured using the percentage-of-completion method.
- 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 D) 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.

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?
 No. Skip lines 1 and 2; subtract Form 1040 or 1040-SR, line 13, or Form 1040-NR, line 13a, from Form 1040, 1040-SR, or 1040-NR, line 11, and enter the result on line 3 and go to line 4.
 Yes. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15

2. Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 15

3. Add lines 1 and 2

4. Enter any tax refund from Schedule 1, lines 1 and 8

5. Subtract line 4 from line 3

6. Enter the amount shown below for your filing status.
 • Single or head of household—\$72,900
 • Married filing jointly or qualifying widow(er)—\$113,400
 • Married filing separately—\$56,700

7. Is the amount on line 5 more than the amount on line 6?
 No. Yes. Don't complete the rest of this worksheet. You don't owe an alternative minimum tax and don't need to fill out Form 6251. Leave Schedule 2, line 1, blank.

8. Subtract line 6 from line 5

9. Enter the amount shown below for your filing status.
 Yes. Single or head of household—\$518,400
 No. Married filing jointly or qualifying widow(er)—\$1,036,800
 Yes. Married filing separately—\$518,400

10. Multiply line 9 by 25% (0.25) and enter the smaller of the result or line 6

11. Add lines 7 and 10

12. Is the amount on line 11 more than \$197,900 (\$98,500 if married filing separately)?
 Yes. No. Fill in Form 6251 to see if you owe the alternative minimum tax.

13. Add Form 1040, 1040-SR, or 1040-NR, line 16 (minus any tax from Form 4972), and Schedule 2, line 2. (If you used Schedule 1 to figure your tax on the entry space on Form 1040, 1040-SR, or 1040-NR, line 16, refigure that tax without using Schedule 1 before including it in this calculation)
 Yes. No. Fill in Form 6251 to see if you owe the alternative minimum tax.

Next, is the amount on line 12 more than the amount on line 13?
 Yes. No. You don't owe an alternative minimum tax, and don't need to fill out Form 6251. Leave Schedule 2, line 1, blank.

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.



The requirement to receive a minimum required distribution has been waived for calendar year 2020. This includes distributions for those who have a beginning year for required minimum distribution starting in 2020. More information on required minimum distributions can be found in Pub. 590-B.

Exception. If only item (1) applies and distribution code I 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, 1040-SR, or Form 1040-NR, line 4b or 5b, or on 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 I is incorrectly shown in box 7 of Form 1099-R or you qualify for an exception, such as the exceptions for qualified medical expenses, qualified higher education expenses, qualified first-time homebuyer distributions, or a qualified reservist distribution.

Line 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 \$2,200 or more in 2020. 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 2020 and was a student.
2. You withheld federal income tax during 2020 at the request of any household employee.
3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2019 or 2020 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 2020, you can enter your 2020 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 2020 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, 1040-SR, or 1040-NR, line 11, 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, 1040-SR, or 1040-NR, line 11, is more than:

- \$17,400 if married filing separately,
- \$142,400 if married filing jointly or qualifying widow(er), or
- \$92,400 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.

CAUTION If you owe interest on the tax due on installment income under section 4530 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 "4530(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."
- 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 2020

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 "FIMSR."

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 "UI."

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 "ADT."

13. Excise tax on insider stock compensation from an expatriated corporation. 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 "HTPP."

15. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "8697" or "8866."

16. Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A. This income should be shown in box 12 of Form W-2 with code Z, or in box 14 of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B)(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 includible in your income in an earlier year except that the amount wasn't determinable until 2020. The tax is 20% of the amount required to be in-

cluded 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."

Instructions for Schedule 3 Additional Credits and Payments

General Instructions

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, 1040-SR, or 1040-NR, line 20.

Enter the amount on Schedule 3, line 14, on Form 1040, 1040-SR, or 1040-NR, line 31.

Specific Instructions

Line 1

Foreign Tax Credit

If you are a shareholder in a controlled foreign corporation who has made a section 962 election and you figured a foreign tax credit on Form 1118, see the instructions for Forms 1040 and 1040-SR, line 16.

If you paid income tax to a foreign country or U.S. possession, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

Exception. You don't have to complete Form 1116 to take this credit if all of the following apply.

- All of your foreign source gross income was from interest and dividends 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).
- The total of your foreign taxes wasn't more than \$300 (not more than \$600 if married filing jointly).

- 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.

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) 2020 tax return.
- 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 2020 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 29, and [IRS.gov/efed/credits](https://www.irs.gov/efed/credits).

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 a 501(c)(18)(D) plan; or (e) contributions to an ABLE account by the designated beneficiary, as defined in section 529A.

However, you can't take the credit if either of the following applies.

- The amount on Form 1040, 1040-SR, or 1040-NR, line 11, is more than \$2,500 (\$4,750 if head of household; \$65,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2003, (b) is claimed as a dependent on someone else's 2020 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2020, 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 6111](https://www.irs.gov/efed/credits) 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 2020:

- 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 2020 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.

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 e is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, shareholders 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.

Line 8
Net Premium Tax Credit
The premium tax credit helps pay for health insurance purchased through the Marketplace. You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. Complete Form 8962 to determine the

- 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 2020. 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 2019. 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 16.

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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 8. For more information, see the Instructions for Form 8962.

Line 9
Amount Paid With Request for Extension To File

If you got an automatic extension of time to file Form 1040, 1040-SR, or 1040-NR by filing Form 4868 on 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 9 the convenience fee you were charged. Also, include any amounts paid with Form 2350.

Line 10
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 2020 and total wages of more than \$137,700, 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 \$8,537.40. But if any one employer withheld more than \$8,537.40, you can't claim the excess on your return. The employer should adjust the tax for you. If the employer doesn't adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

You can't claim a refund for excess tier 2 RRTA tax on Form 1040, 1040-SR, or 1040-NR. Instead, use Form 843.

CAUTION If (1) you worked for two or more employers in 2020, (2) you receive a 2020 Form W-2c showing a correction to box 4 (or to box 14 for employees who pay RRTA tax) to account for employee social security or tier 1 RRTA tax that was deferred in 2020 and withheld in 2021, and (3) the corrected amount in box 4 of the 2020 Form W-2c makes the total amount

tions for more information on these credits.

Line 12d

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 12d. Enter "L.R.C. 1341" on the entry line. See Pub. 525 for details about this credit.

If you made a tax payment that doesn't belong on any other line, including a credit under section 960(c) with respect to an excess limitation account, include the payment on line 12d. Enter "Tax" on the entry line.

If you have a net section 965 inclusion in 2020 and have elected to pay your net 965 tax liability in installments, report the deferred amount on line 12d. Enter "TAX" and the amount of net 965 tax liability remaining to be paid in future years.

Line 12e

Deferral for certain Schedule H or SE filers. If you file Schedule H or Schedule SE, you can defer some of the household employment and self-employment tax payments you may owe on your 2020 tax return and pay them later instead. However, you can't defer amounts that you have already paid. If you qualify, the amount you may defer is figured in the following worksheet.

TIP

The deferred amount is a deferral of payments, not a deferral of your 2020 income tax liability. Any amount you enter on line 12e must be paid by the due dates shown on lines 13 and 14 of the worksheet to be treated as timely and avoid interest and penalties. Any deferred amount may be paid before the due date. Payments you make are first applied against your payment due on December 31, 2021, and then applied against your payment due on December 31, 2022.

TIP

If you deferred your payment of the employer's share of Social Security tax for household employment or 50% of the Social Security tax on net earnings from self-employment under section 2302 of the CARES Act, and the amount of payment you

elect to defer caused an overpayment when added to other payments and credits on your return, you are generally not eligible for a refund because the deferral amount is a deferral of payment, not a deferral of liability. However, if you're a household employer who is eligible for

advanceable paid leave credits under the FFCRA, and you reported these credits on Schedule H, Form 1040, you may receive a refund of the paid leave credits even while deferring the employer's share of Social Security tax. This

does not apply to credits for sick leave and family leave equivalent amounts for self-employed individuals reported on Form 7202. For more information, see [IRS.gov/ETD](https://www.irs.gov/efd).

Deferral Worksheet for Schedule H or Schedule SE filers—Schedule 3, line 12e

Before you begin: Complete Schedule H (Form 1040) or Schedule SE (Form 1040).

Table with 14 rows and 3 columns (1a, 1b, 1c) for calculations. Includes instructions for each row such as 'Add lines 25d through 30 of Form 1040 or 1040-SR' and 'Subtract line 7 from line 4'.

Tax Topics

You can read these Tax Topics at [IRS.gov/TaxTopics](https://irs.gov/taxtopics).

List of Tax Topics

All topics are available in Spanish (and most topics are available in Chinese, Korean, Vietnamese, and Russian).

Topic No.	Subject	Topic No.	Subject
304	Extensions of time to file your tax return	453	Bad debt deduction
305	Recordkeeping	455	Moving expenses for members of the Armed Forces
306	Penalty for underpayment of tax	458	Student loan interest deduction
307	Estimated tax	458	Educator expense deduction
308	Amended returns	501	Itemized Deductions
309	Both IRA contributions	502	Medical and dental expenses
310	Coverdell education savings accounts	503	Deductible taxes
311	Power of attorney information	504	Home mortgage points
312	Disclosure authorizations	505	Interest expense
313	Qualified tuition programs (QTPs)	509	Charitable contributions
356	Which Forms to File	510	Business use of car
401	Types of Income	511	Business travel expenses
403	Wages and salaries	513	Work-related education expenses
405	Interest received	515	Casualty, disaster, and theft losses
407	Dividends	551	Tax Computation
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411	Pensions—The general rule and the simplified method	554	Tax on a child's investment and other unearned income (Kiddie tax)
412	Lump-sum distributions	556	Self-employment tax
413	Rollovers from retirement plans	557	Alternative minimum tax
414	Rental income and expenses	558	Additional tax on early distributions from traditional and Roth IRAs
415	Renting residential and vacation property	558	Additional tax on early distributions from retirement plans other than IRAs
416	Earnings and fishing income	559	Net investment income Tax
417	Earnings for clergy	560	Additional Medicare Tax
418	Unemployment compensation	601	Tax Credits
419	Gambling income and losses	602	Earned income credit
420	Bartering income	607	Child and dependent care credit
421	Scholarships, fellowship grants, and other grants	607	Adoption credit and adoption assistance programs
422	Social security and equivalent railroad retirement benefits	608	Retirement savings and RRTA tax withheld
423	401(k) plans	610	Retirement savings contributions credit
424	Passive activities—Losses and credits	611	Repayment of the first-time homebuyer credit
425	Stock options	612	The premium tax credit
427	Charitable activities (Information for Form 1040 or 1040-SR filers)	651	IRS Notices
429	Receipt of stock in a demutualization	652	Notices—What to do
430	Canceled debt—Is it taxable or not?	652	Notice of underreported income—CP2000
431	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)	653	IRS notices and bills, penalties, and interest charges
432	Adjustments to Income	654	Understanding your CP-75 or CP-75A, Notice Request for Supporting Documentation
451	Individual retirement arrangements (IRAs)		
452	Alimony and Separate Maintenance		

List of Tax Topics

(Continued)

Topic No.	Subject	Topic No.	Subject
701	State of your home	760	Tax Return—Filing and deposit requirements
703	Basis of assets	760	Form 943—Reporting and deposit requirements for agricultural employees
704	Disaster relief	761	Tips—Withholding and reporting
705	Installment sales	762	Independent contractor vs. employee
751	Employer Tax Information	763	The Affordable Care Act
752	Social security and Medicare withholding rates		Electronic Media Filers—1099 Series and Related Information Returns
753	Filing Forms W-2 and W-3	801	Who must file information returns electronically
755	Withholding Certificate (FICA)—How to apply	802	Applying to file information returns electronically
756	Employment taxes for household employees	803	Waivers and extensions
757	Forms 941 and 944—Deposit requirements	804	FIRE system test files and combined federal and state filing (CF/SF) program
758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return		Tax Information for U.S. Living Abroad
759	Form 940—Employer's Annual Federal Unemployment (FUTA)	851	Resident and nonresident aliens
		856	Foreign tax credit
		857	Individual taxpayer identification number (ITIN)

Topic No.

858

Alien tax clearance
Tax Information for Residents of Puerto Rico
Is a person with income from Puerto Rico required to file a U.S. federal income tax return?
Credits and deductions for taxpayers with Puerto Rican source income exempt from U.S. tax
U.S. employment tax in Puerto Rico

Topic No.

760

Tax Return—Filing and deposit requirements

Topic No.

701

Basis of Assets
Sale of your home
Basis of assets
Disaster relief
Installment sales

Topic No.

751

Social security and Medicare withholding rates
Filing Forms W-2 and W-3
Withholding Certificate (FICA)—How to apply
Employment taxes for household employees

Topic No.

801

Who must file information returns electronically
Applying to file information returns electronically
Waivers and extensions
FIRE system test files and combined federal and state filing (CF/SF) program

Topic No.

851

Resident and nonresident aliens
Foreign tax credit
Individual taxpayer identification number (ITIN)

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all records and other material (in paper or electronic format) you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return, figure your tax, and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number or email address.

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

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/FormsComments](https://www.irs.gov/forms-communications).

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 2020 for taxpayers filing a 2020 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 12 hours, with an average cost of \$230 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 8

hours and \$140, while business taxpayers are expected to have an average burden of about 21 hours and \$440. Similarly, tax return preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We Welcome Comments on Forms*.

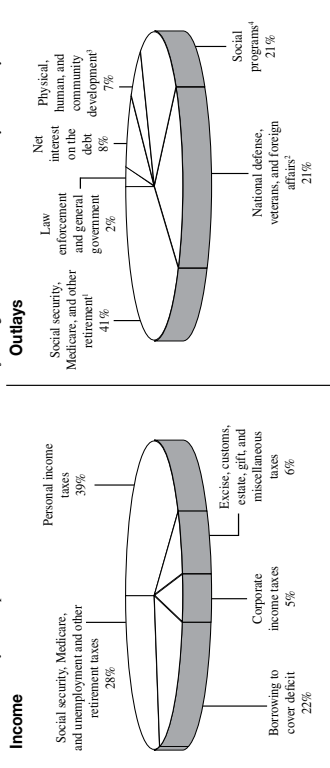
Estimated Average Taxpayer Burden for Individuals by Activity

Type of Taxpayer	Percentage of Returns	Average Time (Hours)				Form Completion and Submission	All Other	Average Cost (Dollars)**
		Total Time*	Record-keeping	Tax Planning	Other			
All taxpayers	100%	12	5	2	4	1	\$230	
Type of taxpayer		8	3	1	3	1	140	
Nonbusiness***	70%	21	11	3	5	2	440	
Business***	30%							

*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.

Major Categories of Federal Income and Outlays for Fiscal Year 2019

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2019.



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 2019 (which began on October 1, 2018, and ended on September 30, 2019), federal income was \$3.464 trillion and outlays were \$4.448 trillion, leaving a deficit of \$984 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 15% of total outlays were for Medicaid, Supplemental Nutrition Assistance Program (formerly food stamps), temporary assistance for needy families, supplemental security income, and related programs; and 6% for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note: The percentages shown here exclude unclassified offsetting receipts, which were \$88 billion in fiscal year 2019. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

2020 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 16.

Schedule X — If your filing status is Single

If your taxable income is:	But not over:	The tax is:	of the amount over:
\$0	\$9,875	10%	\$0
9,875	40,125	12%	9,875
40,125	85,525	22%	4,617.50 + 22%
85,525	163,300	24%	14,605.50 + 24%
163,300	207,350	32%	33,271.50 + 32%
207,350	518,400	35%	47,367.50 + 35%
518,400	37%	156,235.00 + 37%

Schedule Y-1 — If your filing status is Married filing jointly or Qualifying widow(er)

If your taxable income is:	But not over:	The tax is:	of the amount over:
\$0	\$19,750	10%	\$0
19,750	80,250	12%	\$1,975.00 + 12%
80,250	171,050	22%	9,235.00 + 22%
171,050	326,600	24%	29,211.00 + 24%
326,600	414,700	32%	66,543.00 + 32%
414,700	622,050	35%	94,735.00 + 35%
622,050	37%	167,307.50 + 37%

Schedule Y-2 — If your filing status is Married filing separately

If your taxable income is:	But not over:	The tax is:	of the amount over:
\$0	\$9,875	10%	\$0
9,875	40,125	12%	9,875
40,125	85,525	22%	4,617.50 + 22%
85,525	163,300	24%	14,605.50 + 24%
163,300	207,350	32%	33,271.50 + 32%
207,350	311,025	35%	47,367.50 + 35%
311,025	37%	69,663.75 + 37%

Schedule Z — If your filing status is Head of household

If your taxable income is:	But not over:	The tax is:	of the amount over:
\$0	\$14,100	10%	\$0
14,100	53,700	12%	14,100
53,700	85,500	22%	6,182.00 + 22%
85,500	163,300	24%	13,188.00 + 24%
163,300	207,350	32%	31,830.00 + 32%
207,350	518,400	35%	45,926.00 + 35%
518,400	37%	154,793.50 + 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 of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

Learn more at [IRS.gov/TaxpayerRights](https://www.irs.gov/TaxpayerRights)



Where Do You File? Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see *Private Delivery Services* under *Filing Requirements*, earlier.



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.

IF you live in...	THEN use this address if you:	
	Are requesting a refund or are not enclosing a check or money order...	Are enclosing a check or money order...
Alabama, Georgia, North Carolina, South Carolina, Tennessee	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, Ohio, Washington	Use this address if you file from January 1, 2021 through June 18, 2021: Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Arkansas, Delaware, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Vermont, Virginia, Wisconsin	Starting June 19, 2021, use the following address: Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Arizona, Colorado, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Wyoming	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, Pennsylvania, Rhode Island, West Virginia	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
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
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.

<p>SCHEDULE 1 (Form 1040)</p> <p>Department of the Treasury Internal Revenue Service</p> <p>Name(s) shown on Form 1040, 1040-SR, or 1040-NR</p>	<p>Additional Income and Adjustments to Income</p> <p>▶ Attach to Form 1040, 1040-SR, or 1040-NR. ▶ Go to www.irs.gov/Form1040 for instructions and the latest information.</p>	<p>OMB No. 1545-0074</p> <p style="text-align: center;">2020</p> <p style="text-align: center;">Additional Supplemental No. 01</p> <p>Your social security number</p>	<p>OMB No. 1545-0074</p> <p style="text-align: center;">2020</p> <p style="text-align: center;">Additional Supplemental No. 02</p> <p>Your social security number</p>
<p>Part I Additional Income</p>			
<p>1 Taxable refunds, credits, or offsets of state and local income taxes</p>		1	
<p>2a Alimony received</p>		2a	
<p>b Date of original divorce or separation agreement (see instructions) ▶</p>			
<p>3 Business income or (loss). Attach Schedule C</p>		3	
<p>4 Other gains or (losses). Attach Form 4797</p>		4	
<p>5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E</p>		5	
<p>6 Farm income or (loss). Attach Schedule F</p>		6	
<p>7 Unemployment compensation</p>		7	
<p>8 Other income. List type and amount ▶</p>		8	
<p>9 Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8</p>		9	
<p>Part II Adjustments to Income</p>			
<p>10 Educator expenses</p>		10	
<p>11 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106</p>		11	
<p>12 Health savings account deduction. Attach Form 8889</p>		12	
<p>13 Moving expenses for members of the Armed Forces. Attach Form 3903</p>		13	
<p>14 Deductible part of self-employment tax. Attach Schedule SE</p>		14	
<p>15 Self-employed SEP, SIMPLE, and qualified plans</p>		15	
<p>16 Self-employed health insurance deduction</p>		16	
<p>17 Penalty on early withdrawal of savings</p>		17	
<p>18a Alimony paid</p>		18a	
<p>b Recipient's SSN</p>			
<p>c Date of original divorce or separation agreement (see instructions) ▶</p>			
<p>19 IRA deduction</p>		19	
<p>20 Student loan interest deduction</p>		20	
<p>21 Tuition and fees deduction. Attach Form 8917</p>		21	
<p>22 Add lines 10 through 21. These are your adjustments to income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a</p>		22	
<p>For Paperwork Reduction Act Notice, see your tax return instructions.</p>			

<p>SCHEDULE 2 (Form 1040)</p> <p>Department of the Treasury Internal Revenue Service</p> <p>Name(s) shown on Form 1040, 1040-SR, or 1040-NR</p>	<p>Additional Taxes</p> <p>▶ Attach to Form 1040, 1040-SR, or 1040-NR. ▶ Go to www.irs.gov/Form1040 for instructions and the latest information.</p>	<p>OMB No. 1545-0074</p> <p style="text-align: center;">2020</p> <p style="text-align: center;">Additional Supplemental No. 02</p> <p>Your social security number</p>	<p>OMB No. 1545-0074</p> <p style="text-align: center;">2020</p> <p style="text-align: center;">Additional Supplemental No. 02</p> <p>Your social security number</p>
<p>Part I Tax</p>			
<p>1 Alternative minimum tax. Attach Form 6251</p>		1	
<p>2 Excess advance premium tax credit repayment. Attach Form 8962</p>		2	
<p>3 Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17</p>		3	
<p>Part II Other Taxes</p>			
<p>4 Self-employment tax. Attach Schedule SE</p>		4	
<p>5 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919</p>		5	
<p>6 Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required</p>		6	
<p>7a Household employment taxes. Attach Schedule H</p>		7a	
<p>b Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required</p>		7b	
<p>8 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)</p>		8	
<p>9 Section 965 net tax liability installment from Form 965-A</p>		9	
<p>10 Add lines 4 through 8. These are your total other taxes. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b</p>		10	
<p>For Paperwork Reduction Act Notice, see your tax return instructions.</p>			

SCHEDULE 3 (Form 1040) **Additional Credits and Payments** OMB No. 1545-0074
 Department of the Treasury, Internal Revenue Service **2020** Attachment Sequence No. 03
 ▶ Go to www.irs.gov/Form1040 for instructions and the latest information. ▶ Attach to Form 1040, 1040-SR, or 1040-NR.
 Name(s) shown on Form 1040, 1040-SR, or 1040-NR Your social security number

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 on Form 1040, 1040-SR, or 1040-NR, line 20	7

Part II Other Payments and Refundable Credits

8	Net premium tax credit. Attach Form 8962	8
9	Amount paid with request for extension to file (see instructions)	9
10	Excess social security and tier 1 RRTA tax withheld	10
11	Credit for federal tax on fuels. Attach Form 4136	11
12	Other payments or refundable credits:	
a	Form 2439	12a
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202	12b
c	Health coverage tax credit from Form 8885	12c
d	Other:	12d
e	Deferral for certain Schedule H or SE filers (see instructions)	12e
f	Add lines 12a through 12e	12f
13	Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	13

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71480G Schedule 3 (Form 1040) 2020

SCHEDULE 4 (Form 1040) **Itemized Deductions** OMB No. 1545-0074
 Department of the Treasury, Internal Revenue Service **2020** Attachment Sequence No. 07
 ▶ Go to www.irs.gov/Schedule4 for instructions and the latest information. ▶ Attach to Form 1040 or 1040-SR.
 Name(s) shown on Form 1040 or 1040-SR Your social security number

Medical and Dental Expenses

1	Medical and dental expenses reimbursed or paid by others.	1
2	Enter amount from Form 1040 or 1040-SR, line 11	2
3	Multiply line 2 by 7.5% (0.075)	3
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4

Taxes You Paid

5	State and local taxes.	5a
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"/>	5b
b	State and local real estate taxes (see instructions)	5c
c	State and local personal property taxes	5d
d	Add lines 5a through 5c	5d
e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e
6	Other taxes. List type and amount ▶	6
7	Add lines 5e and 6	7

Interest

8	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>	8a
a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a
b	Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b
c	Points not reported to you on Form 1098. See instructions for special rules	8c
d	Mortgage insurance premiums (see instructions)	8d
e	Add lines 8a through 8d	8e
9	Investment interest. Attach Form 4952 if required. See instructions.	9
10	Add lines 8e and 9	10

Gifts to Charity

11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11
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.	12
13	Carryover from prior year	13
14	Add lines 11 through 13	14

Casualty and Theft Losses

15	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15
16	Other—from list in instructions. List type and amount ▶	16

Other Itemized Deductions

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 12	17
18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>	18

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR. Cat. No. 17145C Schedule A (Form 1040) 2020

SCHEDULE B (Form 1040)
Department of the Treasury
Internal Revenue Service (B)

Interest and Ordinary Dividends
Go to www.irs.gov/ScheduleB for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074
Attachment Sequence No. 08
2020
Your social security number

Name(s) shown on return

Part I Interest
(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)
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.
1
2 Add the amounts on line 1.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b.
5 List name of payer.
Part II Ordinary Dividends
(See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)
Note: If you receive Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.
5
6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b.
Note: If line 6 is over \$1,500, you must complete Part III.

SCHEDULE C (Form 1040)
Department of the Treasury
Internal Revenue Service (B)

Profit or Loss From Business (Sole Proprietorship)
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.

OMB No. 1545-0074
Attachment Sequence No. 09
2020
Social security number (SSN)

Name of proprietor

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.
2 Returns and allowances.
3 Subtract line 2 from line 1.
4 Cost of goods sold (from line 42).
5 Gross profit. Subtract line 4 from line 3.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).
7 Gross income. Add lines 5 and 6.
Part II Expenses. Enter expenses for business use of your home only on line 30.
8 Advertising.
9 Car and truck expenses (see instructions).
10 Commissions and fees.
11 Contract labor (see instructions).
12 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).
13 Employee benefit programs (other than on line 19).
14 Insurance (other than health).
15 Interest (see instructions).
16 Mortgage (paid to banks, etc.).
17 Legal and professional services.
18 Office expense (see instructions).
19 Pension and profit-sharing plans.
20 Rent or lease (see instructions):
a Vehicles, machinery, and equipment
b Other business property.
21 Repairs and maintenance.
22 Supplies (not included in Part III).
23 Taxes and licenses.
24 Travel and meals:
a Travel.
b Deductible meals (see instructions).
25 Utilities.
26 Wages (less employment credits).
27a Other expenses (from line 48).
27b Reserved for future use.
28 Total expenses before expenses for business use of home. Add lines 8 through 27a.
29 Tentative profit or loss. Subtract line 28 from line 7.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.
31 Net profit or loss. Subtract line 30 from line 29.
32 If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. If you checked 32b, enter on Schedule SE, line 2, the amount that describes your investment in this activity. See instructions.

SCHEDULE B (Form 1040)
Department of the Treasury
Internal Revenue Service (B)

Interest and Ordinary Dividends
Go to www.irs.gov/ScheduleB for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074
Attachment Sequence No. 08
2020
Your social security number

Name(s) shown on return

Part I Interest
(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)
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.
1
2 Add the amounts on line 1.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b.
5 List name of payer.
Part II Ordinary Dividends
(See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)
Note: If you receive Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.
5
6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b.
Note: If line 6 is over \$1,500, you must complete Part III.

SCHEDULE C (Form 1040)
Department of the Treasury
Internal Revenue Service (B)

Profit or Loss From Business (Sole Proprietorship)
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.

OMB No. 1545-0074
Attachment Sequence No. 09
2020
Social security number (SSN)

Name of proprietor

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.
2 Returns and allowances.
3 Subtract line 2 from line 1.
4 Cost of goods sold (from line 42).
5 Gross profit. Subtract line 4 from line 3.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).
7 Gross income. Add lines 5 and 6.
Part II Expenses. Enter expenses for business use of your home only on line 30.
8 Advertising.
9 Car and truck expenses (see instructions).
10 Commissions and fees.
11 Contract labor (see instructions).
12 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).
13 Employee benefit programs (other than on line 19).
14 Insurance (other than health).
15 Interest (see instructions).
16 Mortgage (paid to banks, etc.).
17 Legal and professional services.
18 Office expense (see instructions).
19 Pension and profit-sharing plans.
20 Rent or lease (see instructions):
a Vehicles, machinery, and equipment
b Other business property.
21 Repairs and maintenance.
22 Supplies (not included in Part III).
23 Taxes and licenses.
24 Travel and meals:
a Travel.
b Deductible meals (see instructions).
25 Utilities.
26 Wages (less employment credits).
27a Other expenses (from line 48).
27b Reserved for future use.
28 Total expenses before expenses for business use of home. Add lines 8 through 27a.
29 Tentative profit or loss. Subtract line 28 from line 7.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.
31 Net profit or loss. Subtract line 30 from line 29.
32 If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. If you checked 32b, enter on Schedule SE, line 2, the amount that describes your investment in this activity. See instructions.

SCHEDULE B (Form 1040)
Department of the Treasury
Internal Revenue Service (B)

Interest and Ordinary Dividends
Go to www.irs.gov/ScheduleB for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074
Attachment Sequence No. 08
2020
Your social security number

Name(s) shown on return

Part I Interest
(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)
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.
1
2 Add the amounts on line 1.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b.
5 List name of payer.
Part II Ordinary Dividends
(See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)
Note: If you receive Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.
5
6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b.
Note: If line 6 is over \$1,500, you must complete Part III.

SCHEDULE C (Form 1040)
Department of the Treasury
Internal Revenue Service (B)

Profit or Loss From Business (Sole Proprietorship)
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.

OMB No. 1545-0074
Attachment Sequence No. 09
2020
Social security number (SSN)

Name of proprietor

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.
2 Returns and allowances.
3 Subtract line 2 from line 1.
4 Cost of goods sold (from line 42).
5 Gross profit. Subtract line 4 from line 3.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).
7 Gross income. Add lines 5 and 6.
Part II Expenses. Enter expenses for business use of your home only on line 30.
8 Advertising.
9 Car and truck expenses (see instructions).
10 Commissions and fees.
11 Contract labor (see instructions).
12 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).
13 Employee benefit programs (other than on line 19).
14 Insurance (other than health).
15 Interest (see instructions).
16 Mortgage (paid to banks, etc.).
17 Legal and professional services.
18 Office expense (see instructions).
19 Pension and profit-sharing plans.
20 Rent or lease (see instructions):
a Vehicles, machinery, and equipment
b Other business property.
21 Repairs and maintenance.
22 Supplies (not included in Part III).
23 Taxes and licenses.
24 Travel and meals:
a Travel.
b Deductible meals (see instructions).
25 Utilities.
26 Wages (less employment credits).
27a Other expenses (from line 48).
27b Reserved for future use.
28 Total expenses before expenses for business use of home. Add lines 8 through 27a.
29 Tentative profit or loss. Subtract line 28 from line 7.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.
31 Net profit or loss. Subtract line 30 from line 29.
32 If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, and on Schedule SE, line 2. If you checked 32b, enter on Schedule SE, line 2, the amount that describes your investment in this activity. See instructions.

Schedule C Form 1040 2020 Page 2

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation. 35

36 Purchases less cost of items withdrawn for personal use 36

37 Cost of labor. Do not include any amounts paid to yourself. 37

38 Materials and supplies 38

39 Other costs 39

40 Add lines 35 through 39 40

41 Inventory at end of year 41

42 **Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4. 42

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2020, enter the number of miles you used your vehicle for:

a Business b Commuting (see instructions) c Other

45 Was your vehicle available for personal use during off-duty hours? Yes No

46 Do you (or your spouse) have another vehicle available for personal use? Yes No

47a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30

48 **Total other expenses.** Enter here and on line 27a. 48

SCHEDULE D (Form 1040) OMB No. 1545-0074

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.

2020 Attachment Sequence No. 12

Department of the Treasury Internal Revenue Service (99)

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.

1a	(d) Proceeds (sales price)	(e) Cost (or other basis)	(f) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(g) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (f)
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.				
Totals for all transactions reported on Form(s) 8949 with Box A checked				
Totals for all transactions reported on Form(s) 8949 with Box B checked				
Totals for all transactions reported on Form(s) 8949 with Box C checked				
Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6
Net short-term capital gain or (loss). Combine lines 1a through 6 in column (g). 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.

8a	(d) Proceeds (sales price)	(e) Cost (or other basis)	(f) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(g) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (f)
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.				
Totals for all transactions reported on Form(s) 8949 with Box D checked				
Totals for all transactions reported on Form(s) 8949 with Box E checked				
Totals for all transactions reported on Form(s) 8949 with Box F checked				
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
Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
Capital gain distributions. See the instructions				13
Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14
Net long-term capital gain or (loss). Combine lines 8a through 14 in column (g). Then, go to Part III on the back				15

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11338H Schedule D (Form 1040) 2020

Schedule D (Form 1040) 2020 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, 1040-SR, or 1040-NR, line 7. 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, 1040-SR, or 1040-NR, line 7. Then, go to line 22.

17 Are lines 15 and 16 **both** gains? 17

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 and are you not filing Form 4952?
 Yes. Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16. **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

21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the **smaller** of:
 • The loss on line 16; or
 • (\$3,000), or if married filing separately, (\$1,500)
Note: When figuring which amount is smaller, treat both amounts as positive numbers. 21

22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?
 Yes. Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Forms 1040 and 1040-SR, line 16.
 No. Complete the rest of Form 1040, 1040-SR, or 1040-NR. 22

SCHEDULE E (Form 1040) OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) **2020** OMB No. 1545-0074

Supplemental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.) Attachment Sequence No. 13

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041. Year social security number

▶ 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 2020 that would require you to file Form(s) 1099? See instructions Yes No

B If "Yes," did you or will you file required Form(s) 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

1b Type of Property (from list below) Fair Rental Days Personal Use Days QJV

A

B

C

Type of Property: 1 Single Family Residence 2 Multi-Family Residence 3 Vacation/Short-Term Rental 4 Commercial 5 Land 6 Royalties 7 Self-Rental 8 Other (describe)

Income: 3 Rents received A B C

4 Royalties received 3 4

Expenses:

5 Advertising 5

6 Auto and travel (see instructions) 6

7 Cleaning and maintenance 7

8 Commissions 8

9 Insurance 9

10 Legal and other professional fees 10

11 Management fees 11

12 Mortgage interest paid to banks, etc. (see instructions) 12

13 Other interest 13

14 Repairs 14

15 Supplies 15

16 Taxes 16

17 Utilities 17

18 Depreciation expense or depletion 18

19 Other (list) 19

20 Total expenses. Add lines 5 through 19 20

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 21

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) 22

23a Total of all amounts reported on line 3 for all rental properties 23a

b Total of all amounts reported on line 4 for all royalty properties 23b

c Total of all amounts reported on line 12 for all properties 23c

d Total of all amounts reported on line 18 for all properties 23d

e Total of all amounts reported on line 20 for all properties 23e

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses 24

25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here 25

26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 26

Schedule E (Form 1040) 2020 Cat. No. 11344L

For Paperwork Reduction Act Notice, see the separate instructions.

SCHEDULE EIC
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit
Qualifying Child Information

OMB No. 1545-0074
2020
Attachment Sequence No. **43**

► **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 27, 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.
- It will take as long as to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

SCHEDULE EIC
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit
Qualifying Child Information

OMB No. 1545-0074
2020
Attachment Sequence No. **43**

► **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 27, 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.
- It will take as long as to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Part II
Income or Loss From Partnerships and S Corporations – Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.

28

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Check if basis computation is required	(f) amount is not at risk	(g) Yes	(h) No
A		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part III
Income or Loss From Estates and Trusts

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part IV
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part V
Summary

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part VI
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part VII
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part VIII
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part IX
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part X
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XI
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XII
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XIII
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XIV
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XV
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XVI
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XVII
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XVIII
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XIX
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XX
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XXI
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XXII
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XXIII
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XXIV
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XXV
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XXVI
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XXVII
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Part XXVIII
Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) – Residual Holder

(a) Name	(b) Enter "P" for S corporation	(c) Check if partnership amount is not at risk	(d) Employer identification number	(e) Yes	(f) No
A		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

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 27. Taking the EIC when not eligible. If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the...



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 2020. For more details, see the instructions for line 28 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)



was... Under age 19 at the end of 2020 and younger than you (or your spouse, if filing jointly) or Under age 24 at the end of 2020, a student, and younger than you (or your spouse, if filing jointly) or

Any age and permanently and totally disabled



Who is not filing a joint return for 2020 or is filing a joint return for 2020 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 2020.



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 27.



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 27.

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (IRS) Name of proprietor

Profit or Loss From Farming

Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065. Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074 2020 Attachment Sequence No. 14 Social security number (SSN)

Principal crop or activity, Enter code from Part IV, Accounting method: Cash or Accrual, Employer ID number (EIN)

Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on passive losses. Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions. If "Yes," did you or will you file required Form(s) 1099?

Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

Table with 10 columns (1a-1j, 2, 3a-3d, 4a-4b, 5a-5c, 6a-6d, 7, 8, 9) for reporting sales of livestock, crop insurance proceeds, and other income.

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

Table with 22 rows (10-22) for reporting various farm expenses such as car and truck expenses, chemicals, conservation expenses, depreciation, and interest.

Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions. Net farm profit or (loss). Subtract line 33 from line 9. If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

Reserved for future use. Check the box that describes your investment in this activity and see instructions for where to report your loss. All investment is at risk. Some investment is not at risk.

Schedule F (Form 1040) 2020

Page 2

Part III Farm Income—Accrual Method (see instructions).

37	Sales of livestock, produce, grains, and other products (see instructions)	37	
38a	Cooperative distributions (Form(s) 1099-PATR)	38b	Taxable amount
38a		38b	
38b	Agricultural program payments	38b	Taxable amount
38b		38b	
40	Commodity Credit Corporation (CCC) loans:	40a	
a	CCC loans reported under election	40a	
b	CCC loans forfeited	40c	Taxable amount
b		40c	
41	Crop insurance proceeds	41	
42	Custom hire (machine work) income	42	
43	Other income (see instructions)	43	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 38c, 40a, 40c, 41, 42, and 43)	44	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45	
46	Cost of livestock, produce, grains, and other products purchased during the year	46	
47	Add lines 45 and 46	47	
48	Inventory of livestock, produce, grains, and other products at end of year	48	
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47	49	
50	Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead, file Schedule C (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, file Schedule C (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS). Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

11100	Olseed and grain farming
11120	Vegetable and melon farming

Animal Production

11211	Beef cattle ranching and farming
11212	Cattle feedlots
11210	Dairy cattle and milk production
11220	Hog and pig farming
11230	Poultry and egg production
11240	Sheep and goat farming
11250	Aquaculture
11290	Other animal production

Forestry and Logging

11300	Forestry and logging (including forest nurseries and timber tracts)
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Schedule H (Form 1040)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

OMB No. 1545-0074

2020

Department of the Treasury Internal Revenue Service (99)

▶ Attach to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041.

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

Separation No. 44

Names of employer

Social security number

Employer identification number

Calendar year taxpayers having no household employees in 2020 don't have to complete this form for 2020.

A Did you pay **any one** household employee cash wages of \$2,200 or more in 2020? (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.)

Yes. Skip lines B and C and go to line 1a.

No. Go to line B.

B Did you withhold federal income tax during 2020 for any household employee?

Yes. Skip line C and go to line 7.

No. Go to line C.

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar quarter of 2019 or 2020 to **all** household employees? (Don't count cash wages paid in 2019 or 2020 to your spouse, your child under age 21, or your parent.)

No. Stop. Don't file this schedule.

Yes. Skip lines 1a-9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1a	Total cash wages subject to social security tax	1a
b	Qualified sick and family leave wages included on line 1a	1b
2a	Social security tax. Multiply line 1a by 12.4% (0.124)	2a
b	Employer share of social security tax on qualified sick and family leave wages. Multiply line 1b by 6.2% (0.062)	2b
c	Total social security tax. Subtract line 2b from line 2a	2c
3	Total cash wages subject to Medicare tax	3
4	Medicare tax. Multiply line 3 by 2.9% (0.029)	4
5	Total cash wages subject to Additional Medicare Tax withholding	5
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)	6
7	Federal income tax withheld, if any	7
8a	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7	8a
b	Nonrefundable portion of credit for qualified sick and family leave wages from Worksheet 3	8b
c	Total social security, Medicare, and federal income taxes after nonrefundable credit. Subtract line 8b from line 8a	8c
d	Maximum amount of the employer share of social security tax that can be deferred (see instructions)	8d
e	Refundable portion of credit for qualified sick and family leave wages from Worksheet 3	8e
f	Qualified sick leave wages	8f
g	Qualified health plan expenses allocable to qualified sick leave wages	8g
h	Qualified family leave wages	8h
i	Qualified health plan expenses allocable to qualified family leave wages	8i

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar quarter of 2019 or 2020 to **all** household employees? (Don't count cash wages paid in 2019 or 2020 to your spouse, your child under age 21, or your parent.)

No. Stop. Include the amount from line 8c above on Schedule 2 (Form 1040), line 7a. Include the amount, if any, from line 8e on Schedule 3 (Form 1040), line 12b. If you're not required to file Form 1040, see the line 9 instructions.

Yes. Go to line 10.

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Cat. No. 12187K

Schedule H (Form 1040) 2020

Part III Federal Unemployment (FUTA) Tax

- 10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No"
11 Did you pay all state unemployment contributions for 2020 by April 15, 2021? Fiscal year filers, see instructions
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

Next: If you checked the "Yes" box on all the lines above, complete Section A. If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

Section A Table with columns: (a) Name of state, (b) Taxable wages, (c) State unemployment rate, (d) State experience rate, (e) Multiplier, (f) Subtotal, (g) Total FUTA tax.

Section B Complete all columns below that apply (if you need more space, see instructions):

Table for Section B with columns: (a) Name of state, (b) Taxable wages, (c) State unemployment rate, (d) State experience rate, (e) Multiplier, (f) Subtotal, (g) Total FUTA tax.

Part III Total Household Employment Taxes

- 25 Enter the amount from line 8c. If you checked the "Yes" box on line C of page 1, enter -0-
26 Add line 16 (or line 24) and line 25
27 Are you required to file Form 1040?

Part IV Address and Signature - Complete this part only if required. See the line 27 instructions.

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employee.

Signature and address fields for Employer and Preparer, including checkboxes for self-employed and PTIN.

SCHEDULE J (Form 1040) Income Averaging for Farmers and Fishermen

Department of the Treasury, Internal Revenue Service (99) Name(s) shown on return

- 1 Enter the taxable income from your 2020 Form 1040, 1040-SR, or 1040-NR, line 15
2a Enter your elected farm income (see instructions). Do not enter more than the amount on line 1.

Table for Capital gain included on line 2a, with columns 2b and 2c.

- 3 Subtract line 2a from line 1
4 Figure the tax on the amount on line 3 using the 2020 tax rates (see instructions)

- 5 If you used Schedule J to figure your tax for:
2019, enter the amount from your 2019 Schedule J, line 11.
2018 but not 2019, enter the amount from your 2018 Schedule J, line 15.
2017 but not 2018 or 2019, enter the amount from your 2017 Schedule J, line 3.

- 6 Divide the amount on line 2a by 3.0
7 Combine lines 5 and 6. If zero or less, enter -0-

- 8 Figure the tax on the amount on line 7 using the 2017 tax rates (see instructions)

- 9 If you used Schedule J to figure your tax for:
2019, enter the amount from your 2019 Schedule J, line 15.
2018 but not 2019, enter the amount from your 2018 Schedule J, line 3.

- 10 Enter the amount from line 6
11 Combine lines 9 and 10. If less than zero, enter as a negative amount

- 12 Figure the tax on the amount on line 11 using the 2018 tax rates (see instructions)

- 13 If you used Schedule J to figure your tax for 2019, enter the amount from your 2019 Schedule J, line 3. Otherwise, enter the taxable income from your 2019 Form 1040 or 1040-SR, line 11b; Form 1040-NR, line 41; or Form 1040-NR-EZ, line 14. If zero or less, see instructions

- 14 Enter the amount from line 6
15 Combine lines 13 and 14. If less than zero, enter as a negative amount

- 16 Figure the tax on the amount on line 15 using the 2019 tax rates (see instructions)

- 17 Add lines 4, 8, 12, and 16

Schedule J (Form 1040) 2020

Page 2

18 Amount from line 17

19 If you used Schedule J to figure your tax for:

- 2019, enter the amount from your 2019 Schedule J, line 12.
- 2018 but not 2019, enter the amount from your 2018 Schedule J, line 16.
- 2017 but not 2018 or 2019, enter the amount from your 2017 Schedule J, line 4.

Otherwise, enter the tax from your 2017 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040-NR, line 42;* or Form 1040-NR-EZ, line 15.

20 If you used Schedule J to figure your tax for:

- 2019, enter the amount from your 2019 Schedule J, line 16.
- 2018 but not 2019, enter the amount from your 2018 Schedule J, line 4.

Otherwise, enter the tax from your 2018 Form 1040, line 11;* Form 1040-NR, line 42;* or Form 1040-NR-EZ, line 15.

21 If you used Schedule J to figure your tax for 2019, enter the amount from your 2019 Schedule J, line 4. Otherwise, enter the tax from your 2019 Form 1040 or 1040-SR, line 12a; Form 1040-NR, line 42;* or Form 1040-NR-EZ, line 15.

* Only include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions).

22 Add lines 19 through 21

23 Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, 1040-SR, or 1040-NR, line 16.

Caution: Your tax may be less if you figure it using the 2020 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.

Schedule J (Form 1040) 2020

Schedule R (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

OMB No. 1545-0074

2020

Attachment Sequence No. 16

Your social security number

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.

You may be able to take this credit and reduce your tax if by the end of 2020:

- You were age 65 or older **or**
- You were under age 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

TIP In most cases, the IRS can figure the credit for you. See instructions.

Part I Check the Box for Your Filing Status and Age

And by the end of 2020:

Check only one box:

1 You were 65 or older 1

Head of household, or

Qualifying widow(er) 2

2 You were under 65 and you retired on permanent and total disability 2

3 Both spouses were 65 or older 3

4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4

5 Both spouses were under 65, and both retired on permanent and total disability 5

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability 6

7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability 7

8 You were 65 or older and you lived apart from your spouse for all of 2020 8

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2020 9

Married filing jointly

Married filing separately

Did you check box 1, 3, 7, or 8? Yes No

Skip Part II and complete Part III on the back. Complete Parts II and III.

Part II Statement of Permanent and Total Disability

(Complete only if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, and

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2020, check this box

- If you checked this box, you don't have to get another statement for 2020.
- If you didn't check this box, have your physician complete the statement in the instructions. You must keep the statement for your records.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11559K

Schedule R (Form 1040) 2020

Part III Figure Your Credit

10 If you checked (in Part I):
Box 1, 2, 4, or 7 Enter: \$5,000
Box 3, 5, or 6 Enter: \$7,500
Box 8 or 9 Enter: \$3,750

Did you check box 2, 4, 5, 6, or 9 in Part I? Yes No
You must complete line 11. Enter the amount from line 10 on line 12 and go to line 13.

11 If you checked (in Part I):
Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
Box 2, 4, or 9, enter your taxable disability income.
Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

For more details on what to include on line 11, see Figure Your Credit in the instructions.

12 If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the amount from line 10.

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2020.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)
b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions)
c Add lines 13a and 13b. (Even though these income items aren't taxable, they must be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.

14 Enter the amount from Form 1040 or 1040-SR, line 11.

15 If you checked (in Part I):
Box 1 or 2 Enter: \$7,500
Box 3, 4, 5, 6, or 7 Enter: \$10,000
Box 8 or 9 Enter: \$5,000
Subtract line 15 from line 14. If zero or less, enter -0-.

16 Enter one-half of line 16.

17 Add lines 13c and 17.

18 Subtract line 18 from line 12. If zero or less, stop; you can't take the credit. Otherwise, go to line 20.

19 Multiply line 19 by 15% (0.15).

20 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.
21 Credit for the elderly or the disabled. Enter the amount from line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 6 (check box c and enter "Sch R" on the line next to that box).

22

SCHEDULE SE (Form 1040) Self-Employment Tax

Department of the Treasury Internal Revenue Service (99)
OMB No. 1545-0074
Attachment Sequence No. 17
2020

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

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, see instructions for how to report your income and 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 II.

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

1a Net farm profit (or loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A.

1b 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). See instructions for other income to report or if you are a minister or member of a religious order.

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.

4b Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

4c 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 2020.

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 \$137,700 or more, skip lines 8b through 10, and go to line 11.

8b Unreported tips subject to social security tax from Form 4137, line 10.

8c 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), line 4.

13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 14.

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income* wasn't more than \$8,460, or (b) your net farm profits* were less than \$6,107.

14 Maximum income for optional methods.

15 Enter the smaller of: two-thirds (2/3) of gross farm income* (not less than zero) or \$5,640. Also, include this amount on line 4b above.

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits* were less than \$6,107 and also less than 72.189% of your gross nonfarm income,* and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.

16 Subtract line 15 from line 14.

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income* (not less than zero) or the amount on line 16. Also, include this amount on line 4b above.

* From Sch. E, line 8, and Sch. K-1 (Form 1065), box 14, code B.
* From Sch. C, line 31, and Sch. K-1 (Form 1065), box 14, code A.
* From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A, minus the amount * From Sch. C, line 7, and Sch. K-1 (Form 1065), box 14, code C.
You would have entered on line 1b had you not used the optional method.

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2020

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Part III Maximum Deferral of Self-Employment Tax Payments

If line 4c is zero, skip lines 18 through 20, and enter -0- on line 21.

18 Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020 18

19 If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18 19

20 Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020 20

21 Combine lines 19 and 20 21

If line 5b is zero, skip line 22 and enter -0- on line 23.

22 Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020 22

23 Multiply line 22 by 92.35% (0.9235) 23

24 Add lines 21 and 23 24

25 Enter the smaller of line 9 or line 24 25

26 Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040) 26

Schedule SE (Form 1040) 2020

SCHEDULE 8812 (Form 1040)

Department of the Treasury Internal Revenue Service (99)

OMB No. 1545-0074

Attachment Sequence No. 47

2020

1040-SR (1040-SR) 8812

Additional Child Tax Credit

► Attach to Form 1040, 1040-SR, or 1040-NR.

► Go to www.irs.gov/Sched/8812 for instructions and the latest information.

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, 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 19, or the instructions for Form 1040-NR, line 19) 1

2 Enter the amount from line 19 of your Form 1040, Form 1040-SR, or Form 1040-NR 2

3 Subtract line 2 from line 1. If zero, stop here; you cannot claim this credit 3

4 Number of qualifying children under 17 with the required social security number: x \$1,400 4

TIP: The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.

5 Enter the smaller of line 3 or line 4 5

6a Earned income (see instructions) 6a

b Nontaxable combat pay (see instructions) 6b

7 Is the amount on line 6a more than \$2,500? 7

No. Leave line 7 blank and enter -0- on line 8.

Yes. Subtract \$2,500 from the amount on line 6a. Enter the result

8 Multiply the amount on line 7 by 15% (0.15) and enter the result 8

Next: On line 4, is the amount \$4,200 or more?

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.

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.

Part II Certain Filers Who Have Three or More Qualifying Children

9 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see instructions. 9

10 Enter the total of the amounts from Schedule 1 (Form 1040), line 14, and Schedule 2 (Form 1040), line 5, plus any taxes that you identified using code "JT" and entered on Schedule 2 (Form 1040), line 8 10

11 Add lines 9 and 10 11

12 1040 and 1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27, and Schedule 3 (Form 1040), line 10. 1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 10. 12

13 Subtract line 12 from line 11. If zero or less, enter -0- 13

14 Enter the larger of line 8 or line 13 14

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 15

Enter this amount on Form 1040, line 28; Form 1040-SR, line 28; or Form 1040-NR, line 2A.

Section 9

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