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**Internal
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Service**

Individual Income Tax Returns 2010

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Commissioner

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.

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Additional unpublished information from individual income tax returns is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available on the Internet. You can sample our products by visiting our Internet site at <http://www.irs.gov/taxstats>. Most of the tables included in this publication are available on the Internet site 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 2010. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of almost 142.9 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2010.

Table A on the following pages presents selected income and tax items for Tax Years 2006 through 2010 as they appear on the forms and provides the percentage change for each item between 2009 and 2010. When comparing income and tax items from different years, it is important to consider any changes in the tax law, which may have affected the data. These tax law changes are explained further in this section. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department

of Labor's consumer price index (CPI-U).

For Tax Year 2010, the number of individual tax returns filed increased by 2.4 million, or 1.7 percent. Adjusted gross income (AGI) rose \$462.7 billion, or 6.1 percent from 2009 to 2010, compared to the 7.7 percent decrease recorded from 2008 to 2009. Total tax liability increased 9.0 percent to \$1.1 trillion. A few components of AGI showed decreases between 2009 and 2010. The most notable was taxable interest, which decreased 16.9 percent. Conversely, several components showed large increases for 2010. These included total IRA distributions, net capital gain less loss, and unemployment compensation, which increased 62.2 percent, 57.4 percent, and 43.9 percent, respectively.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2010, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

Justin Bryan and Michael Parisi were responsible for the text and production of this report. This report was prepared under the direction of Jeff Hartzok, Chief, Individual Returns Analysis Section, Individual Statistics Branch.

Individual Returns 2010

Table A. Selected Income and Tax Items, Tax Years 2006-2010, in Current and Constant 1990 Dollars

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

Item [1]	Current dollars					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	138,394,754	[8] 142,978,806	142,450,569	140,494,127	142,892,051	1.7
Electronically filed returns	80,095,643	87,851,490	95,243,204	98,358,434	111,559,553	13.4
Form 1040 returns	83,805,645	86,300,563	84,317,993	84,144,965	84,071,480	-0.1
Electronically filed returns	43,470,129	47,982,634	51,906,024	54,252,971	62,427,066	15.1
Form 1040A returns	32,018,556	33,507,223	36,280,305	39,563,588	40,810,489	3.2
Electronically filed returns	23,888,067	25,420,635	28,761,499	32,862,236	35,419,288	7.8
Form 1040EZ returns	[7] 22,570,653	23,171,020	21,852,270	16,785,574	18,010,081	7.3
Electronically filed returns	12,737,447	14,448,221	14,575,681	11,243,227	13,713,200	22.0
Salaries and wages						
Number of returns	116,379,376	120,844,802	119,578,500	116,668,680	117,820,074	1.0
Amount	5,469,370,119	5,842,269,820	5,950,634,829	5,707,088,487	5,837,350,365	2.3
Taxable interest						
Number of returns	62,401,235	64,505,131	62,449,609	57,811,427	55,130,125	-4.6
Amount	222,707,445	268,058,182	223,291,064	168,001,234	139,611,242	-16.9
Tax-exempt interest [2]						
Number of returns	6,038,822	6,321,596	6,453,113	6,255,546	6,103,182	-2.4
Amount	72,970,971	79,351,341	79,821,721	73,574,105	75,163,368	2.2
Ordinary dividends						
Number of returns	31,619,775	32,006,152	31,043,113	29,287,816	28,007,627	-4.4
Amount	199,359,146	237,052,127	219,330,668	163,458,846	183,539,268	12.3
Qualified dividends [2]						
Number of returns	26,584,184	27,145,274	26,409,275	25,412,544	25,049,470	-1.4
Amount	137,195,800	155,872,285	158,975,193	123,570,203	136,483,398	10.5
State income tax refunds						
Number of returns	22,964,214	23,592,999	22,819,648	23,444,210	21,828,587	-6.9
Amount	24,206,006	27,046,648	27,569,478	30,314,607	27,454,568	-9.4
Alimony received						
Number of returns	441,514	457,308	436,700	438,103	439,196	0.2
Amount	8,120,381	8,759,334	8,779,355	8,821,395	8,795,589	-0.3
Business or profession net income less loss						
Number of returns	21,656,409	22,629,468	22,111,687	22,111,784	22,505,698	1.8
Amount	281,527,260	279,736,260	264,234,283	244,982,827	267,265,585	9.1
Net capital gain less loss						
Number of returns	22,069,069	22,143,812	20,409,219	19,539,842	20,159,535	3.2
Amount	771,045,623	895,673,984	466,578,810	231,187,309	363,808,623	57.4
Capital gain distributions reported on Form 1040						
Number of returns	4,599,135	5,012,429	3,321,856	750,663	1,155,754	54.0
Amount	8,416,731	11,981,884	2,693,831	360,637	601,335	66.7
Sales of property other than capital assets, net gain less loss						
Number of returns	1,778,803	1,751,136	1,722,608	1,787,663	1,977,152	10.6
Amount	4,201,647	4,356,742	-7,811,362	-18,027,483	-18,076,040	-0.3
Total IRA distributions [2]						
Number of returns	10,635,115	11,395,793	12,052,397	10,523,386	13,498,285	28.3
Amount	165,503,242	189,848,217	216,258,321	179,131,646	290,619,093	62.2
Taxable IRA distributions						
Number of returns	9,965,065	10,683,225	11,259,424	9,659,133	12,517,280	29.6
Amount	124,705,552	147,959,327	162,150,226	135,202,708	194,332,950	43.7
Total pensions and annuities [2]						
Number of returns	26,511,367	27,678,148	28,011,742	28,408,058	28,889,557	1.7
Amount	780,831,489	851,528,103	844,774,212	822,742,643	881,195,991	7.1
Taxable pensions and annuities						
Number of returns	24,098,220	25,180,637	25,540,246	26,020,252	26,596,737	2.2
Amount	450,454,465	490,581,465	506,269,008	523,295,800	558,540,932	6.7

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2006-2010, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(1)	(2)	(3)	(4)	(5)	(6)
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	15,624,588	16,184,703	16,273,369	16,432,633	16,503,383	0.4
Amount	466,087,829	453,450,913	418,055,577	384,952,758	445,734,486	15.8
Farm net income less loss						
Number of returns	1,958,273	1,977,943	1,948,054	1,924,214	1,909,242	-0.8
Amount	-15,331,319	-14,693,259	-14,846,610	-14,095,257	-11,732,278	16.8
Unemployment compensation						
Number of returns	7,378,438	7,622,280	9,532,896	11,298,837	14,936,508	32.2
Amount	26,523,665	29,415,079	43,674,694	83,538,098	120,249,961	43.9
Total social security benefits [2]						
Number of returns	20,609,364	22,587,781	24,066,883	24,589,713	25,422,847	3.4
Amount	339,754,476	382,324,621	415,587,419	457,087,273	477,855,868	4.5
Taxable social security benefits						
Number of returns	13,749,185	15,011,961	15,015,435	15,320,332	16,180,397	5.6
Amount	144,403,839	167,186,633	168,110,210	174,649,879	190,745,678	9.2
Foreign earned income exclusion [3]						
Number of returns	329,264	343,077	371,885	396,405	415,519	4.8
Amount	18,154,653	19,888,233	22,891,602	24,461,966	25,823,350	5.6
Net operating loss [3]						
Number of returns	916,899	922,895	920,078	1,119,575	1,147,033	2.5
Amount	80,795,920	86,369,141	97,019,034	124,079,065	144,553,116	16.5
Cancellation of debt [3]						
Number of returns	N/A	271,290	341,992	490,846	634,797	29.3
Amount	N/A	1,881,848	4,192,002	9,115,329	10,327,231	13.3
Taxable health savings account distributions [3]						
Number of returns	N/A	N/A	N/A	N/A	266,188	[9]
Amount	N/A	N/A	N/A	N/A	450,790	[9]
Gambling earnings [3]						
Number of returns	1,871,292	2,008,658	1,889,725	1,768,442	1,841,697	4.1
Amount	27,902,023	30,139,091	27,196,828	23,775,855	25,187,996	5.9
Other income, less loss [3]						
Number of returns	6,176,952	6,607,358	6,786,526	6,487,936	6,666,372	2.8
Amount	29,938,461	36,140,255	34,267,297	31,315,947	34,629,333	10.6
Total income						
Number of returns	137,228,802	142,586,333	141,788,473	140,040,871	142,244,789	1.6
Amount	8,144,688,302	8,810,738,960	8,384,459,552	7,739,397,945	8,208,441,150	6.1
Educator expenses						
Number of returns	3,166,931	3,654,214	3,753,395	3,841,466	3,614,291	-5.9
Amount	805,568	925,997	947,072	970,392	915,028	-5.7
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	120,468	135,102	129,275	142,530	131,619	-7.7
Amount	368,258	420,756	416,104	558,144	472,960	-15.3
Health savings account deduction						
Number of returns	358,968	592,526	835,619	946,436	1,004,561	6.1
Amount	868,560	1,500,881	2,209,984	2,589,379	2,912,661	12.5
Moving expenses						
Number of returns	1,082,576	1,119,044	1,113,455	856,242	1,002,314	17.1
Amount	3,159,251	2,903,022	3,003,231	2,099,707	2,674,311	27.4
One-half of self-employment tax						
Number of returns	17,074,708	17,840,382	17,411,224	17,436,420	17,668,446	1.3
Amount	23,925,376	24,759,998	24,286,264	23,833,849	24,174,249	1.4
Keogh retirement plan						
Number of returns	1,228,299	1,191,135	1,010,421	922,981	909,977	-1.4
Amount	22,011,551	22,262,415	20,261,952	18,857,129	18,906,400	0.3

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2006-2010, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(1)	(2)	(3)	(4)	(5)	(6)
Self-employed health insurance						
Number of returns	3,804,190	3,838,721	3,617,716	3,625,543	3,830,684	5.7
Amount	20,302,533	21,283,306	21,193,681	21,819,844	23,335,953	6.9
Penalty on early withdrawal of savings						
Number of returns	1,164,171	1,164,446	1,310,949	1,204,856	1,102,394	-8.5
Amount	429,850	352,592	389,043	339,005	356,207	5.1
Alimony paid adjustment						
Number of returns	585,286	599,587	580,015	570,110	596,538	4.6
Amount	9,115,764	9,496,674	9,621,349	9,844,186	10,416,420	5.8
Total taxpayer IRA adjustment						
Number of returns	3,230,531	3,299,773	2,739,675	2,587,823	2,583,178	-0.2
Amount	12,533,506	12,876,504	11,665,532	11,215,140	11,443,203	2.0
Student loan interest deduction						
Number of returns	8,540,900	9,091,081	9,135,508	9,718,995	10,119,216	4.1
Amount	6,156,865	7,463,755	7,730,515	8,339,817	9,093,467	9.0
Tuition and fees deduction						
Number of returns	4,015,828	4,543,382	4,576,654	2,422,642	1,997,005	-17.6
Amount	9,620,615	10,578,961	11,001,733	5,453,156	4,364,960	-20.0
Domestic production activities deduction						
Number of returns	421,128	478,999	501,755	490,677	615,952	25.5
Amount	3,303,121	6,780,483	7,011,197	5,697,897	8,674,889	52.2
Archer MSA deduction						
Number of returns	18,668	10,972	8,921	8,464	6,276	-25.9
Amount	35,106	21,748	16,796	13,056	10,664	-18.3
Foreign housing deductions						
Number of returns	3,942	5,238	6,862	7,945	2,761	-65.2
Amount	83,632	98,011	129,783	135,791	74,227	-45.3
Other adjustments						
Number of returns	137,296	139,569	151,165	161,638	144,127	-10.8
Amount	1,073,988	1,295,091	1,715,146	1,200,729	1,473,458	22.7
Total statutory adjustments						
Number of returns	33,980,524	36,050,434	35,773,805	34,764,363	35,260,684	1.4
Amount	113,845,357	123,020,191	121,599,382	112,967,222	119,299,058	5.6
Adjusted gross income or loss (AGI)						
Amount	8,030,842,945	8,687,718,769	8,262,860,170	7,626,430,723	8,089,142,092	6.1
Total itemized deductions						
Number of returns	49,123,555	50,544,470	48,167,223	45,695,736	46,644,509	2.1
Amount	1,229,237,288	1,333,036,542	1,322,276,380	1,203,808,276	1,216,667,246	1.1
Total standard deduction						
Number of returns	86,583,732	90,510,904	91,780,792	92,268,979	93,678,175	1.5
Amount	607,464,186	654,181,656	695,487,631	747,779,539	738,538,671	-1.2
Basic standard deduction						
Number of returns	86,583,732	90,510,904	91,780,792	92,268,979	93,678,175	1.5
Amount	590,487,763	635,824,934	663,412,108	709,396,730	717,074,903	1.1
Additional standard deduction						
Number of returns	11,261,327	11,703,100	12,523,644	12,740,860	12,679,683	-0.5
Amount	16,976,422	18,356,722	19,941,237	21,255,341	21,011,499	-1.1
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	N/A	N/A	15,723,821	20,532,964	400,690	-98.0
Amount	N/A	N/A	11,267,483	17,324,744	452,268	-97.4
AGI less deductions						
Number of returns	120,676,830	125,121,755	123,533,612	121,635,282	124,962,697	2.7
Amount	6,340,706,374	6,871,049,690	6,485,665,094	5,946,879,328	6,386,817,688	7.4
Number of exemptions	275,256,944	282,613,371	282,928,837	284,239,508	287,678,582	1.2
Exemption amount	891,911,609	943,171,372	980,976,976	1,029,070,478	1,049,271,708	2.0

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2006-2010, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(1)	(2)	(3)	(4)	(5)	(6)
Taxable income						
Number of returns	106,667,402	110,533,209	107,994,637	104,160,741	107,304,398	3.0
Amount	5,579,145,443	6,063,263,892	5,652,925,474	5,088,387,918	5,502,000,658	8.1
Capital construction fund reduction						
Number of returns	N/A	N/A	10,798	2,400	2,597	8.2
Amount	N/A	N/A	81,185	50,659	37,073	-26.8
Tax from table, rate schedules, etc.						
Number of returns	106,658,774	110,522,670	107,149,531	103,467,697	106,601,255	3.0
Amount	1,061,247,534	1,155,415,243	1,081,261,635	953,412,098	1,037,759,795	8.8
Additional taxes						
Number of returns	12,787	13,249	13,735	11,396	17,718	55.5
Amount	43,250	13,823	21,864	32,714	29,926	-8.5
Alternative minimum tax						
Number of returns	3,966,540	4,108,964	3,935,248	3,827,562	4,019,538	5.0
Amount	21,564,586	24,109,512	25,649,084	22,579,779	27,460,515	21.6
Income tax before credits						
Number of returns	106,688,255	110,547,299	107,201,197	103,502,636	106,631,729	3.0
Amount	1,082,855,370	1,179,538,578	1,106,932,583	976,024,591	1,065,250,236	9.1
Child care credit						
Number of returns	6,466,792	6,491,844	6,587,103	6,286,241	6,338,315	0.8
Amount	3,486,637	3,483,152	3,526,697	3,317,379	3,397,639	2.4
Credit for elderly or disabled						
Number of returns	98,261	89,767	75,488	63,526	98,345	54.8
Amount	14,571	12,469	10,070	8,235	15,627	89.8
Education credits						
Number of returns	7,725,138	7,435,044	7,740,979	10,598,706	11,922,884	12.5
Amount	7,022,420	6,910,412	7,632,594	10,836,636	12,353,964	14.0
Residential energy credit						
Number of returns	4,344,189	4,326,398	225,733	6,711,683	7,155,888	6.6
Amount	1,000,149	1,007,577	216,687	5,822,875	6,173,494	6.0
Foreign tax credit						
Number of returns	6,418,317	7,642,644	6,708,279	6,309,847	6,661,896	5.6
Amount	10,958,470	15,435,196	16,572,321	13,060,099	15,223,190	16.6
Child tax credit						
Number of returns	25,741,511	25,889,333	25,173,769	23,563,012	23,579,773	0.1
Amount	31,741,551	31,556,282	30,537,638	28,416,808	28,503,646	0.3
Retirement savings contributions credit						
Number of returns	5,192,133	5,862,206	5,961,299	6,253,195	6,130,006	-2.0
Amount	893,957	976,846	977,386	1,039,726	1,029,595	-1.0
Mortgage interest credit						
Number of returns	48,897	33,185	39,094	44,686	41,733	-6.6
Amount	48,366	37,432	43,319	44,182	51,199	15.9
Adoption credit						
Number of returns	93,369	94,128	88,628	80,676	97,084	20.3
Amount	351,184	396,039	353,493	278,451	1,206,776	333.4
General business credit						
Number of returns	386,681	230,821	303,756	292,508	462,320	58.1
Amount	1,302,464	845,539	1,649,280	1,601,155	2,168,205	35.4
Prior year minimum tax credit						
Number of returns	359,098	395,359	415,592	319,646	259,546	-18.8
Amount	1,032,247	1,034,675	945,226	758,965	663,274	-12.6
Alternative motor vehicle credit						
Number of returns	25,300	157,814	31,803	75,752	66,503	-12.2
Amount	50,035	184,661	48,798	137,329	93,449	-32.0

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2006-2010, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(1)	(2)	(3)	(4)	(5)	(6)
Qualified electric vehicle credit						
Number of returns	N/A	N/A	N/A	3,241	3,136	-3.2
Amount	N/A	N/A	N/A	2,521	2,945	16.8
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	N/A	N/A	1,006	984	-2.2
Amount	N/A	N/A	N/A	1,820	1,156	-36.5
Qualified plug-in electric vehicle credit						
Number of returns	N/A	N/A	N/A	22,571	211	-99.1
Amount	N/A	N/A	N/A	129,372	1,135	-99.1
Total credits [4]						
Number of returns	44,397,533	46,084,671	42,392,934	46,444,316	48,092,456	3.5
Amount	58,141,809	62,630,766	62,626,419	65,472,703	69,621,344	6.3
Income tax after credits						
Number of returns	94,509,890	98,369,138	95,188,516	90,699,226	93,480,314	3.1
Amount	1,024,713,561	1,116,907,812	1,044,306,164	910,551,888	995,628,892	9.3
Self-employment tax						
Number of returns	17,074,708	17,840,382	17,411,224	17,436,420	17,668,446	1.3
Amount	47,842,244	49,511,062	48,564,239	47,659,080	48,339,745	1.4
Social security, Medicare tax on tip income not reported						
Number of returns	355,457	194,630	178,990	164,103	132,436	-19.3
Amount	73,109	30,331	26,725	22,743	23,288	2.4
Uncollected social security tax						
Number of returns	N/A	67,811	71,665	83,076	29,849	-64.1
Amount	N/A	32,241	25,051	36,273	12,840	-64.6
Tax on qualified retirement plans						
Number of returns	5,148,030	5,550,175	5,734,262	5,874,254	5,921,264	0.8
Amount	4,347,720	5,004,547	5,273,134	5,312,413	5,817,684	9.5
Advanced earned income credit payments						
Number of returns	129,124	138,647	140,253	123,251	119,541	-3.0
Amount	62,149	69,336	78,248	75,501	71,619	-5.1
Household employment taxes						
Number of returns	225,441	222,146	218,804	207,338	201,661	-2.7
Amount	917,524	914,059	966,299	1,039,678	968,164	-6.9
First time homebuyer credit repayment						
Number of returns	N/A	N/A	N/A	4,029	958,589	23,692.2
Amount	N/A	N/A	N/A	18,715	562,439	2,905.3
Recapture taxes						
Number of returns	12,536	17,924	18,909	16,492	21,336	29.4
Amount	320,788	413,740	372,938	189,944	243,717	28.3
COBRA premium assistance recapture						
Number of returns	N/A	N/A	N/A	3,005	902	-70.0
Amount	N/A	N/A	N/A	6,348	4,327	-31.8
Total tax liability [5]						
Number of returns	102,363,945	106,650,214	103,776,175	100,148,024	102,899,991	2.7
Amount	1,078,601,440	1,173,264,964	1,100,039,736	965,374,801	1,051,971,188	9.0
Income tax withheld						
Number of returns	120,500,889	125,583,890	124,388,369	120,134,277	121,393,087	1.0
Amount	843,094,979	912,563,316	932,116,047	827,302,476	875,470,232	5.8
Estimated tax payments						
Number of returns	11,128,072	11,523,634	11,153,666	10,139,259	9,547,968	-5.8
Amount	252,998,613	284,119,655	285,930,452	224,536,503	221,801,067	-1.2
Making work pay credit						
Number of returns	N/A	N/A	N/A	100,994,053	105,809,553	4.8
Amount	N/A	N/A	N/A	50,687,027	54,328,950	7.2

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2006-2010, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(1)	(2)	(3)	(4)	(5)	(6)
Earned income credit						
Number of returns	23,042,200	24,583,940	24,756,744	27,041,498	27,367,757	1.2
Amount	44,387,566	48,539,994	50,669,263	59,239,462	59,562,031	0.5
Nontaxable combat pay election						
Number of returns	8,323	6,642	10,590	22,029	23,958	8.8
Amount	90,997	109,650	139,757	341,179	339,350	-0.5
Additional child tax credit						
Number of returns	15,590,592	15,884,285	18,160,498	21,290,682	20,979,862	-1.5
Amount	16,248,889	16,690,219	20,426,787	27,499,364	27,754,241	0.9
American opportunity credit						
Number of returns	N/A	N/A	N/A	8,836,029	11,979,099	35.6
Amount	N/A	N/A	N/A	7,612,351	10,620,383	39.5
Payment with an extension request						
Number of returns	1,758,125	1,773,576	1,486,081	1,304,953	1,457,793	11.7
Amount	86,530,919	96,167,969	65,144,561	49,625,940	68,878,004	38.8
Excess social security tax withheld						
Number of returns	1,443,437	1,544,389	1,464,021	1,105,071	1,204,270	9.0
Amount	2,288,807	2,519,084	2,468,691	1,930,124	2,098,214	8.7
Other payments:						
Form 2439 - Regulated investment company credit						
Number of returns	84,547	39,521	90,333	8,658	8,671	0.2
Amount	52,199	119,959	145,091	35,695	98,333	175.5
Form 4136 - Fuels tax credit						
Number of returns	318,754	305,765	317,783	323,330	354,848	9.7
Amount	85,905	88,950	95,267	93,907	158,669	69.0
Form 8885 - Health coverage credit						
Number of returns	22,397	22,550	8,749	11,836	16,174	36.7
Amount	27,567	39,343	23,039	36,989	31,149	-15.8
Form 8801 - Refundable prior year minimum tax credit						
Number of returns	N/A	151,643	288,093	240,844	263,847	9.6
Amount	N/A	508,074	2,508,066	2,557,056	812,206	-68.2
First-time homebuyer credit						
Number of returns	N/A	N/A	1,203,566	1,380,392	334,422	-75.8
Amount	N/A	N/A	8,373,054	9,763,743	2,285,948	-76.6
Total payments						
Number of returns	134,948,299	135,128,289	135,007,847	132,753,706	135,487,961	2.1
Amount	1,249,879,508	1,361,454,082	1,379,724,464	1,261,563,761	1,325,416,423	5.1
Overpayment, total						
Number of returns	109,915,823	110,611,578	114,698,578	112,382,258	113,568,220	1.1
Amount	295,796,995	316,924,652	378,739,410	381,458,887	373,431,750	-2.1
Overpayment refunded						
Number of returns	107,001,071	107,687,030	111,683,923	109,402,781	110,706,225	1.2
Amount	250,941,390	267,872,391	324,121,135	333,096,000	326,054,483	-2.1
Refund credited to next year						
Number of returns	3,978,421	4,061,974	4,861,285	4,612,597	4,114,885	-10.8
Amount	44,855,606	49,052,261	54,618,276	48,362,887	47,377,267	-2.0
Tax due at time of filing						
Number of returns	26,694,105	28,599,646	22,714,746	22,356,865	23,889,539	6.9
Amount	126,289,889	130,607,837	100,277,626	86,129,753	100,792,322	17.0
Tax penalty						
Number of returns	6,496,924	7,549,807	6,355,582	6,548,380	6,670,019	1.9
Amount	1,770,962	1,872,302	1,222,944	859,826	805,807	-6.3

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2006-2010, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	138,394,754	[8] 142,978,806	142,450,569	140,494,127	142,892,051	1.7
Electronically filed returns	80,095,643	87,851,490	95,243,204	98,358,434	111,559,553	13.4
Form 1040 returns	83,805,545	86,300,563	84,317,993	84,144,965	84,071,480	-0.1
Electronically filed returns	43,470,129	47,982,634	51,906,024	54,252,971	62,427,066	15.1
Form 1040A returns	32,018,556	33,507,223	36,280,305	39,563,588	40,810,489	3.2
Electronically filed returns	23,888,067	25,420,635	28,761,499	32,862,236	35,419,288	7.8
Form 1040EZ returns	[7] 22,570,653	23,171,020	21,852,270	16,785,574	18,010,081	7.3
Electronically filed returns	12,737,447	14,448,221	14,575,681	11,243,227	13,713,200	22.0
Salaries and wages						
Number of returns	116,379,376	120,844,802	119,578,500	116,668,680	117,820,074	1.0
Amount	3,546,932,632	3,683,650,580	3,613,014,468	3,477,811,388	3,499,610,531	0.6
Taxable interest						
Number of returns	62,401,235	64,505,131	62,449,609	57,811,427	55,130,125	-4.6
Amount	144,427,656	169,015,247	135,574,417	102,377,352	83,699,785	-18.2
Tax-exempt interest						
Number of returns	6,038,822	6,321,596	6,453,113	6,255,546	6,103,182	-2.4
Amount	47,322,290	50,032,371	48,464,919	44,834,921	45,061,971	0.5
Ordinary dividends						
Number of returns	31,619,775	32,006,152	31,043,113	29,287,816	28,007,627	-4.4
Amount	129,286,087	149,465,402	133,169,804	99,609,291	110,035,532	10.5
Qualified dividends						
Number of returns	26,584,184	27,145,274	26,409,275	25,412,544	25,049,470	-1.4
Amount	88,972,633	98,280,129	96,524,100	75,301,769	81,824,579	8.7
State income tax refunds						
Number of returns	22,964,214	23,592,999	22,819,648	23,444,210	21,828,587	-6.9
Amount	15,697,799	17,053,372	16,739,209	18,473,252	16,459,573	-10.9
Alimony received						
Number of returns	441,514	457,308	436,700	438,103	439,196	0.2
Amount	5,266,136	5,522,909	5,330,513	5,375,622	5,273,135	-1.9
Business or profession net income less loss						
Number of returns	21,656,409	22,629,468	22,111,687	22,111,784	22,505,698	1.8
Amount	182,572,802	176,378,474	160,433,687	149,288,743	160,231,166	7.3
Net capital gain less loss						
Number of returns	22,069,069	22,143,812	20,409,219	19,539,842	20,159,535	3.2
Amount	500,029,587	564,737,695	283,290,109	140,881,968	218,110,685	54.8
Capital gain distributions reported on Form 1040						
Number of returns	4,599,135	5,012,429	3,321,856	750,663	1,155,754	54.0
Amount	5,458,321	7,554,782	1,635,599	219,767	360,513	64.0
Sales of property other than capital assets, net gain less loss						
Number of returns	1,778,803	1,751,136	1,722,608	1,787,663	1,977,152	10.6
Amount	2,724,804	2,747,000	-4,742,782	-10,985,669	-10,836,954	1.4
Total IRA distributions						
Number of returns	10,635,115	11,395,793	12,052,397	10,523,386	13,498,285	28.3
Amount	107,330,248	119,702,533	131,304,384	109,160,052	174,232,070	59.6
Taxable IRA distributions						
Number of returns	9,965,065	10,683,225	11,259,424	9,659,133	12,517,280	29.6
Amount	80,872,602	93,290,875	98,451,868	82,390,438	116,506,565	41.4
Total pensions and annuities						
Number of returns	26,511,367	27,678,148	28,011,742	28,408,058	28,889,557	1.7
Amount	506,375,804	536,902,965	512,916,947	501,366,632	528,294,959	5.4
Taxable pensions and annuities						
Number of returns	24,098,220	25,180,637	25,540,246	26,020,252	26,596,737	2.2
Amount	292,123,518	309,319,965	307,388,590	318,888,361	334,856,674	5.0

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2006-2010, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(7)	(8)	(9)	(10)	(11)	(12)
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	15,624,588	16,184,703	16,273,369	16,432,633	16,503,383	0.4
Amount	302,261,887	285,908,520	253,828,523	234,584,252	267,226,910	13.9
Farm net income less loss						
Number of returns	1,958,273	1,977,943	1,948,054	1,924,214	1,909,242	-0.8
Amount	-9,942,490	-9,264,350	-9,014,335	-8,589,431	-7,033,740	18.1
Unemployment compensation						
Number of returns	7,378,438	7,622,280	9,532,896	11,298,837	14,936,508	32.2
Amount	17,200,820	18,546,708	26,517,726	50,906,824	72,092,303	41.6
Total social security benefits						
Number of returns	20,609,364	22,587,781	24,066,883	24,589,713	25,422,847	3.4
Amount	220,333,642	241,062,182	252,329,945	278,541,909	286,484,333	2.9
Taxable social security benefits						
Number of returns	13,749,185	15,011,961	15,015,435	15,320,332	16,180,397	5.6
Amount	93,647,107	105,414,018	102,070,559	106,428,933	114,355,922	7.4
Foreign earned income exclusion [2]						
Number of returns	329,264	343,077	371,885	396,405	415,519	4.8
Amount	11,773,446	12,539,869	13,898,969	14,906,743	15,481,625	3.9
Net operating loss [2]						
Number of returns	916,899	922,895	920,078	1,119,575	1,147,033	2.5
Amount	52,396,835	54,457,214	58,906,517	75,611,862	86,662,540	14.6
Cancellation of debt [2]						
Number of returns	N/A	271,290	341,992	490,846	634,797	29.3
Amount	N/A	N/A	2,545,235	5,554,740	6,191,385	11.5
Taxable health savings account distributions [2]						
Number of returns	N/A	N/A	N/A	N/A	266,188	[9]
Amount	N/A	N/A	N/A	N/A	270,258	[9]
Gambling earnings [2]						
Number of returns	1,871,292	2,008,658	1,889,725	1,768,442	1,841,697	4.1
Amount	18,094,697	19,003,210	16,512,950	14,488,638	15,100,717	4.2
Other income, less loss [2]						
Number of returns	6,176,952	6,607,358	6,786,526	6,487,936	6,666,372	2.8
Amount	19,415,344	22,787,046	20,805,888	19,083,453	20,760,991	8.8
Total income						
Number of returns	137,228,802	142,586,333	141,788,473	140,040,871	142,244,789	1.6
Amount	5,281,899,029	5,555,320,908	5,090,746,540	4,716,269,314	4,921,127,788	4.3
Educator expenses						
Number of returns	3,166,931	3,654,214	3,753,395	3,841,466	3,614,291	-5.9
Amount	522,418	583,857	575,029	591,342	548,578	-7.2
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	120,468	135,102	129,275	142,530	131,619	-7.7
Amount	238,818	265,294	252,644	340,124	283,549	-16.6
Health savings account deduction						
Number of returns	358,968	592,526	835,619	946,436	1,004,561	6.1
Amount	563,268	946,331	1,341,824	1,577,927	1,746,200	10.7
Moving expenses						
Number of returns	1,082,576	1,119,044	1,113,455	856,242	1,002,314	17.1
Amount	2,048,801	1,830,405	1,823,455	1,279,529	1,603,304	25.3
One-half of self-employment tax						
Number of returns	17,074,708	17,840,382	17,411,224	17,436,420	17,668,446	1.3
Amount	15,515,808	15,611,600	14,745,758	14,523,979	14,492,955	-0.2
Keogh retirement plan						
Number of returns	1,228,299	1,191,135	1,010,421	922,981	909,977	-1.4
Amount	14,274,676	14,036,832	12,302,339	11,491,243	11,334,772	-1.4

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2006-2010, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(7)	(8)	(9)	(10)	(11)	(12)
Self-employed health insurance						
Number of returns	3,804,190	3,838,721	3,617,716	3,625,543	3,830,684	5.7
Amount	13,166,364	13,419,487	12,868,052	13,296,675	13,990,379	5.2
Penalty on early withdrawal of savings						
Number of returns	1,164,171	1,164,446	1,310,949	1,204,856	1,102,394	-8.5
Amount	278,761	222,315	236,213	206,584	213,553	3.4
Alimony paid adjustment						
Number of returns	585,286	599,587	580,015	570,110	596,538	4.6
Amount	5,911,650	5,987,815	5,841,742	5,998,895	6,244,856	4.1
Total taxpayer IRA adjustment						
Number of returns	3,230,531	3,299,773	2,739,675	2,587,823	2,583,178	-0.2
Amount	8,128,084	8,118,855	7,082,897	6,834,333	6,860,433	0.4
Student loan interest deduction						
Number of returns	8,540,900	9,091,081	9,135,508	9,718,995	10,119,216	4.1
Amount	3,992,779	4,706,025	4,693,695	5,082,155	5,451,719	7.3
Tuition and fees deduction						
Number of returns	4,015,828	4,543,382	4,576,654	2,422,642	1,997,005	-17.6
Amount	6,239,050	6,670,215	6,679,862	3,323,069	2,616,882	-21.3
Domestic production activities deduction						
Number of returns	421,128	478,999	501,755	490,677	615,952	25.5
Amount	2,142,102	4,275,210	4,256,950	3,472,210	5,200,773	49.8
Archer MSA deduction						
Number of returns	18,668	10,972	8,921	8,464	6,276	-25.9
Amount	22,767	13,712	10,198	7,956	6,393	-19.6
Foreign housing deductions						
Number of returns	3,942	5,238	6,862	7,945	2,761	-65.2
Amount	54,236	61,798	78,800	82,749	44,501	-46.2
Other adjustments						
Number of returns	137,296	139,569	151,165	161,638	144,127	-10.8
Amount	696,490	816,577	1,041,376	731,706	883,368	20.7
Total statutory adjustments						
Number of returns	33,980,524	36,050,434	35,773,805	34,764,363	35,260,684	1.4
Amount	73,829,674	77,566,325	73,830,833	68,840,477	71,522,217	3.9
Adjusted gross income or loss (AGI)						
Amount	5,208,069,355	5,477,754,583	5,016,915,707	4,647,428,838	4,849,605,571	4.4
Total itemized deductions						
Number of returns	49,123,555	50,544,470	48,167,223	45,695,736	46,644,509	2.1
Amount	797,170,744	840,502,233	802,839,332	733,582,130	729,416,814	-0.6
Total standard deduction						
Number of returns	86,583,732	90,510,904	91,780,792	92,268,979	93,678,175	1.5
Amount	393,945,646	412,472,671	422,275,429	455,685,277	442,768,987	-2.8
Basic standard deduction						
Number of returns	86,583,732	90,510,904	91,780,792	92,268,979	93,678,175	1.5
Amount	382,936,292	400,898,445	402,800,308	432,295,387	429,901,021	-0.6
Additional standard deduction						
Number of returns	11,261,327	11,703,100	12,523,644	12,740,860	12,679,683	-0.5
Amount	11,009,353	11,574,226	12,107,612	12,952,676	12,596,822	-2.7
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	N/A	N/A	15,723,821	20,532,964	400,690	-98.0
Amount	N/A	N/A	11,267,483	10,557,431	271,144	-97.4
AGI less deductions						
Number of returns	120,676,830	125,121,755	123,533,612	121,635,282	124,962,697	2.7
Amount	4,112,001,540	4,332,313,802	3,937,865,874	3,623,936,215	3,829,027,391	5.7
Number of exemptions	275,256,944	282,613,371	282,928,837	284,239,508	287,678,582	1.2
Exemption amount	578,412,198	594,685,607	595,614,436	627,099,621	629,059,777	0.3

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2006-2010, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(7)	(8)	(9)	(10)	(11)	(12)
Taxable income						
Number of returns	106,667,402	110,533,209	107,994,637	104,160,741	107,304,398	3.0
Amount	3,618,122,855	3,822,991,105	3,432,255,904	3,100,784,837	3,298,561,546	6.4
Capital construction fund reduction						
Number of returns	N/A	N/A	10,798	2,400	2,597	8.2
Amount	N/A	N/A	81,185	30,871	22,226	-28.0
Tax from table, rate schedules, etc.						
Number of returns	106,658,774	110,522,670	107,149,531	103,467,697	106,601,255	3.0
Amount	688,227,973	728,508,980	656,503,725	580,994,575	622,158,150	7.1
Additional taxes						
Number of returns	12,787	13,249	13,735	11,396	17,718	55.5
Amount	28,048	8,716	13,275	19,935	17,941	-10.0
Alternative minimum tax						
Number of returns	3,966,540	4,108,964	3,935,248	3,827,562	4,019,538	5.0
Amount	13,984,816	15,201,458	15,573,214	13,759,768	16,463,138	19.6
Income tax before credits						
Number of returns	106,688,255	110,547,299	107,201,197	103,502,636	106,631,729	3.0
Amount	702,240,837	743,719,154	672,090,214	594,774,278	638,639,230	7.4
Child care credit						
Number of returns	6,466,792	6,491,844	6,587,103	6,286,241	6,338,315	0.8
Amount	2,261,113	2,196,187	2,141,285	2,021,559	2,036,954	0.8
Credit for elderly or disabled						
Number of returns	98,261	89,767	75,488	63,526	98,345	54.8
Amount	9,449	7,862	6,114	5,018	9,369	86.7
Education credits						
Number of returns	7,725,138	7,435,044	7,740,979	10,598,706	11,922,884	12.5
Amount	4,554,099	4,357,132	4,634,240	6,603,678	7,406,453	12.2
Residential energy credit						
Number of returns	N/A	4,326,398	225,733	6,711,683	7,155,888	6.6
Amount	N/A	635,294	131,565	3,548,370	3,701,135	4.3
Foreign tax credit						
Number of returns	6,418,317	7,642,644	6,708,279	6,309,847	6,661,896	5.6
Amount	7,106,660	9,732,154	10,062,126	7,958,622	9,126,613	14.7
Child tax credit						
Number of returns	25,741,511	25,889,333	25,173,769	23,563,012	23,579,773	0.1
Amount	20,584,663	19,896,773	18,541,371	17,316,763	17,088,517	-1.3
Retirement savings contributions credit						
Number of returns	5,192,133	5,862,206	5,961,299	6,253,195	6,130,006	-2.0
Amount	579,739	615,918	593,434	633,593	617,263	-2.6
Mortgage interest credit						
Number of returns	48,897	33,185	39,094	44,686	41,733	-6.6
Amount	31,366	23,602	26,302	26,924	30,695	14.0
Adoption credit						
Number of returns	93,369	94,128	88,628	80,676	97,084	20.3
Amount	227,746	249,709	214,628	169,684	723,487	326.4
General business credit						
Number of returns	386,681	230,821	303,756	292,508	462,320	58.1
Amount	844,659	533,127	1,001,384	975,719	1,299,883	33.2
Prior year minimum tax credit						
Number of returns	359,098	395,359	415,592	319,646	259,546	-18.8
Amount	669,421	652,380	573,908	462,502	397,646	-14.0
Alternative motor vehicle credit						
Number of returns	25,300	157,814	31,803	75,752	66,503	-12.2
Amount	N/A	116,432	29,628	83,686	56,025	-33.1

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2006-2010, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(7)	(8)	(9)	(10)	(11)	(12)
Qualified electric vehicle credit						
Number of returns	N/A	N/A	N/A	3,241	3,136	-3.2
Amount	N/A	N/A	N/A	1,536	1,766	14.9
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	N/A	N/A	1,006	984	-2.2
Amount	N/A	N/A	N/A	1,109	693	-37.5
Qualified plug-in electric vehicle credit						
Number of returns	N/A	N/A	N/A	22,571	211	-99.1
Amount	N/A	N/A	N/A	78,837	680	-99.1
Total credits [3]						
Number of returns	44,397,533	46,084,671	42,392,934	46,444,316	48,092,456	3.5
Amount	37,705,453	39,489,764	38,024,541	39,898,052	41,739,415	4.6
Income tax after credits						
Number of returns	94,509,890	98,369,138	95,188,516	90,699,226	93,480,314	3.1
Amount	664,535,383	704,229,390	634,065,673	554,876,227	596,899,815	7.6
Self-employment tax						
Number of returns	17,074,708	17,840,382	17,411,224	17,436,420	17,668,446	1.3
Amount	31,026,099	31,217,567	29,486,484	29,042,706	28,980,662	-0.2
Social security, Medicare tax on tip income not reported						
Number of returns	355,457	194,630	178,990	164,103	132,436	-19.3
Amount	47,412	19,124	16,226	13,859	13,962	0.7
Uncollected social security tax						
Number of returns	N/A	67,811	71,665	83,076	29,849	-64.1
Amount	N/A	20,328	15,210	22,104	7,698	-65.2
Tax on qualified retirement plans						
Number of returns	5,148,030	5,550,175	5,734,262	5,874,254	5,921,264	0.8
Amount	2,819,533	3,155,452	3,201,660	3,237,302	3,487,820	7.7
Advanced earned income credit payments						
Number of returns	129,124	138,647	140,253	123,251	119,541	-3.0
Amount	40,304	43,718	47,509	46,009	42,937	-6.7
Household employment taxes						
Number of returns	225,441	222,146	218,804	207,338	201,661	-2.7
Amount	595,022	576,330	586,702	633,564	580,434	-8.4
First time homebuyer credit repayment						
Number of returns	N/A	N/A	N/A	4,029	958,589	23,692.2
Amount	N/A	N/A	N/A	11,405	337,194	2,856.6
Recapture taxes						
Number of returns	12,536	17,924	18,909	16,492	21,336	29.4
Amount	208,034	260,870	226,435	115,749	146,113	26.2
COBRA premium assistance recapture						
Number of returns	N/A	N/A	N/A	3,005	902	-70.0
Amount	N/A	N/A	N/A	3,868	2,594	-32.9
Total tax liability [4]						
Number of returns	102,363,945	106,650,214	103,776,175	100,148,024	102,899,991	2.7
Amount	699,482,127	739,763,533	667,905,122	588,284,461	630,678,170	7.2
Income tax withheld						
Number of returns	120,500,889	125,583,890	124,388,369	120,134,277	121,393,087	1.0
Amount	546,754,202	575,386,706	565,947,812	504,145,324	524,862,249	4.1
Estimated tax payments						
Number of returns	11,128,072	11,523,634	11,153,666	10,139,259	9,547,968	-5.8
Amount	164,071,733	179,142,279	173,606,832	136,829,069	132,974,261	-2.8
Making work pay credit						
Number of returns	N/A	N/A	N/A	100,994,053	105,809,553	4.8
Amount	N/A	N/A	N/A	30,887,890	32,571,313	5.5

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2006-2010, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(7)	(8)	(9)	(10)	(11)	(12)
Earned income credit						
Number of returns	23,042,200	24,583,940	24,756,744	27,041,498	27,367,757	1.2
Amount	28,785,711	30,605,293	30,764,580	36,099,611	35,708,652	-1.1
Nontaxable combat pay election						
Number of returns	8,323	6,642	10,590	22,029	23,958	8.8
Amount	59,012	69,136	84,855	207,909	203,447	-2.1
Additional child tax credit						
Number of returns	15,590,592	15,884,285	18,160,498	21,290,682	20,979,862	-1.5
Amount	10,537,542	10,523,467	12,402,421	16,757,687	16,639,233	-0.7
Refundable education credit						
Number of returns	N/A	N/A	N/A	8,836,029	11,979,099	35.6
Amount	N/A	N/A	N/A	4,638,849	6,367,136	37.3
Payment with an extension request						
Number of returns	1,758,125	1,773,576	1,486,081	1,304,953	1,457,793	11.7
Amount	56,116,030	60,635,542	39,553,468	30,241,280	41,293,767	36.5
Excess social security tax withheld						
Number of returns	1,443,437	1,544,389	1,464,021	1,105,071	1,204,270	9.0
Amount	1,484,311	1,588,325	1,498,902	1,176,188	1,257,922	6.9
Other payments:						
Form 2439 - Regulated investment company credit						
Number of returns	84,547	39,521	90,333	8,658	8,671	0.2
Amount	33,851	75,636	88,094	21,752	58,953	171.0
Form 4136 - Fuels tax credit						
Number of returns	318,754	305,765	317,783	323,330	354,848	9.7
Amount	55,710	56,084	57,843	57,225	95,125	66.2
Form 8885 - Health coverage credit						
Number of returns	22,397	22,550	8,749	11,836	16,174	36.7
Amount	17,877	24,806	13,988	22,541	18,674	-17.2
Form 8801 - Refundable prior year minimum tax credit						
Number of returns	N/A	151,643	288,093	240,844	263,847	9.6
Amount	N/A	N/A	1,522,809	1,558,230	486,934	-68.8
First-time homebuyer credit						
Number of returns	N/A	N/A	1,203,566	1,380,392	334,422	-75.8
Amount	N/A	N/A	8,373,054	5,949,874	1,370,472	-77.0
Total payments						
Number of returns	134,948,299	135,128,289	135,007,847	132,753,706	135,487,961	2.1
Amount	810,557,398	858,419,976	837,719,772	768,777,429	794,614,162	3.4
Overpayment, total						
Number of returns	109,915,823	110,611,578	114,698,578	112,382,258	113,568,220	1.1
Amount	191,826,845	199,826,388	229,957,140	232,455,141	223,879,946	-3.7
Overpayment refunded						
Number of returns	107,001,071	107,687,030	111,683,923	109,402,781	110,706,225	1.2
Amount	162,737,607	168,898,103	196,794,860	202,983,547	195,476,309	-3.7
Refund credited to next year						
Number of returns	3,978,421	4,061,974	4,861,285	4,612,597	4,114,885	-10.8
Amount	29,089,239	30,928,286	33,162,281	29,471,595	28,403,637	-3.6
Tax due at time of filing						
Number of returns	26,694,105	28,599,646	22,714,746	22,356,865	23,889,539	6.9
Amount	81,900,058	82,350,465	60,885,019	52,486,138	60,427,052	15.1
Tax penalty						
Number of returns	6,496,924	7,549,807	6,355,582	6,548,380	6,670,019	1.9
Amount	1,148,484	1,180,518	742,528	523,965	483,098	-7.8

N/A = Not applicable.

[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] Not included in total income.

[3] Included in the line for other income on Form 1040.

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

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

[6] 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; 2010 CPI-U = 218.056; 2009 CPI-U = 214.537; 2008 CPI-U = 215.303; 2007 CPI-U = 207.342; 2006 CPI-U = 201.6

[7] Includes 742,859 Form 1040EZ-T returns

[8] 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.

[9] Percentage not computed.

Figure 1--General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$9,350 \$10,750
	Head of household	under 65 65 or older	\$12,050 \$13,450
Married with a child and living apart from spouse during the last six months of 2010	Head of household	under 65 65 or older	\$12,050 \$13,450
Married and living with spouse at the end of 2010 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse)	\$18,700 \$19,800
		65 or older (both spouses)	\$20,900
Married, not living with spouse at the end of 2010 (or on the date spouse died)	Married, separate return	any age	\$3,650
		Married, joint or separate return	any age \$3,650
Widowed in 2008 or 2009 and not remarried in 2010	Single	under 65 65 or older	\$9,350 \$10,750
	Head of household	under 65 65 or older	\$12,050 \$13,450
	Qualifying widow(er) with dependent child	under 65 65 or older	\$15,050 \$16,150

Requirements for Filing

The filing requirements for Tax Year 2010 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2010 if he or she:

1. Was liable for any of the following taxes:

- Alternative minimum tax;
- Additional tax on a qualified plan, including an individual retirement arrangement (IRA) or other tax-favored account;
- Household employment taxes (unless only filing because taxpayer owed this tax, then taxpayer could have filed only schedule H);
- Social security or Medicare tax on unreported tip income;
- Uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance and additional taxes on health savings accounts;
- Tax from the recapture of various credits, including investment credits, low-income housing credits or first-time homebuyer credit;

Figure 2.-Filing Requirements for Children and Other Dependents

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. Earned income includes wages, tips, 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 \$5,700, or
- Unearned income was over \$950, or
- Gross income was more than the larger of (a) \$950 or (b) earned income (up to \$5,400) plus \$300.

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

- Earned income was more than \$7,100 (\$8,500 if 65 or older and blind), or
- Unearned income was more than \$2,350 (\$3,750 if 65 or older and blind), or
- Gross income was more than \$2,350 (\$3,750 if 65 or older and blind), or the total of earned income (up to \$5,400) plus \$1,700 (\$3,100 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 \$5,700, or
- Unearned income was over \$950, or
- Gross income was more than the larger of \$950 or earned income (up to \$5,400) plus \$300.

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

- Earned income was more than \$6,800 (\$7,900 if 65 or older and blind), or
- Unearned income was more than \$2,050 (\$3,150 if 65 or older and blind), or
- Gross income was more than \$2,050 (\$3,150 if 65 or older and blind), or the total of earned income (up to \$5,400) plus \$1,400 (\$2,500 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 any advanced earned income credit (AEIC) payments.
3. Had net earnings from self-employment of at least \$400; or
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.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or take advantage of the earned income credit.

Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 2010 that influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Adoption Credit

For Tax Year 2010, the adoption credit was refundable and the maximum credit amount increased from \$12,150 to \$13,170. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of \$182,520 and completely phased out for modified adjusted gross income of \$222,520 or more.

Alternative Minimum Tax

For Tax Year 2010, the alternative minimum tax exemption rose to \$72,450 for a married couple filing a joint return, up from \$70,950 in 2009, and to \$47,450 for singles and heads of household, up from \$46,700, and to \$36,225 from \$35,475 for a married person filing separately.

Credit for Small Employer Health Insurance Premiums

Eligible small employers could have claimed this credit for health insurance premiums after 2009. The credit was generally 35 percent of premiums paid and could have been taken against both regular and alternative minimum tax. The credit could be claimed as part of the general business credit on Form 3800, *General Business Credit*.

Domestic Production Activities Deduction

For 2010, taxpayers could have deducted up to 9 percent of their qualified production activities income. This deduction was reduced if the taxpayer had oil-related qualified production activities income. For 2009, this deduction was limited to 6 percent.

Earned Income Credit

The maximum amount of the earned income credit increased, as did the amounts of earned income an individual could have and still claim the credit. The maximum credit for taxpayers with no qualifying children remained \$457. For these taxpayers, earned income and AGI had to be less than \$13,460 (\$18,470 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$7 to \$3,050, for taxpayers with two qualifying children, the maximum credit increased to \$5,036 from \$5,028, and for taxpayers with three or more qualifying children, the maximum credit increased to \$5,666 from \$5,657. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$35,535 (\$40,545 for married filing jointly) for one qualifying child, less than \$40,363 (\$45,373 for married filing jointly) for two qualifying children, or less than \$43,352 (\$48,362 for married filing jointly) for three or more qualifying children.

Exemption Amount

For 2010 the exemption amount was \$3,650, the same as that for 2009. Also, high-income taxpayers no longer lost part of their deduction for personal exemptions as part of a phaseout, regardless of the amount of their AGI. For 2008 and 2009, a taxpayer could lose no more than 1/3 of the dollar amount of their exemption, so the amount of each exemption could not be reduced to less than \$2,433. For 2007 and 2006, a taxpayer could lose no more than 2/3 of the dollar amount of their exemption. For 2005 and previous years, exemption amounts could be limited to zero.

First Time Homebuyer Credit

For Tax Year 2010, a taxpayer may have claimed this credit (up to \$8,000, or \$4,000 if married filing separately) if they actually bought a home before October 1, 2010 (if the taxpayer entered a written binding contract before May 1, 2010), and did not own a main home during the prior 3 years. Certain members of the Armed Forces and certain other taxpayers had additional

time to buy a home and take the credit. Taxpayers were only allowed to claim this credit in Tax Year 2010 if their modified AGI was below \$145,000 (\$245,000 if married filing jointly). Taxpayers may have claimed this credit (up to \$6,500, or \$3,250 if married filing separately) if they were considered a long-time resident of the same home. Taxpayers were considered a long-time resident of the same home if they previously owned and used the same main home for any 5-consecutive-year period during the 8-year period ending on the date of the purchase of the new home. For homes purchased in 2009 or 2010, taxpayers had to repay the credit only if the home ceased to be their main home within a 36-month period beginning on the purchase date.

General Business Credit

New for 2010, the Small Business Jobs Act of 2010 allows general business credits of eligible small businesses to offset both regular tax and alternative minimum tax (AMT) for tax years beginning in 2010. Such eligible small business credits determined in the first tax year in 2010 are carried back five years. For purposes of the statistics in this publication, an eligible small business is a sole proprietorship where the average annual gross receipts (reduced by returns and allowances) of the small business could not exceed \$50 million for the 3-tax-year period preceding the tax year of the credits.

Health Savings Account Deduction

The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$3,050 (\$6,150 if family coverage), an increase from \$3,000 (\$5,950 if family coverage) in 2009. These limits were \$1,000 higher if the taxpayer was age 55 or older (\$2,000 if both spouses were 55 or older).

Individual Retirement Arrangement Deduction

For taxpayers covered by a retirement plan, the IRA deduction phased out between \$56,000 and \$66,000 of modified AGI for single filers

(\$89,000 and \$109,000 for married filing jointly or qualifying widow(er)). This was up from \$55,000 and \$65,000 for single filers (\$85,000 and \$105,000 for married filing jointly or qualifying widow(er)) in 2009. 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 \$167,000 and \$177,000, up from \$166,000 and \$176,000 in 2009.

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. Half of the income realized from the rollover or conversion could have been included in income in 2011 and the other half in 2012. The taxpayer could also have elected to have all of the income included in 2010.

Itemized Deductions

For 2010, high-income taxpayers no longer lost part of their itemized deductions as part of a phaseout, regardless of their AGI. For tax years 2008 and 2009, the amount by which the deduction was reduced was only 1/3 of the original reduction amount. For tax years 2006 and 2007, the amounts by which the deduction was reduced was only 2/3 of the amount of the reduction that would have otherwise applied (for 2005 and previous years).

Personal Casualty and Theft Loss Deduction

The limit on personal casualty of theft loss was reduced for tax year 2010. Each loss is now limited to the excess of the loss over \$100, down from the \$500 limit that applied for 2009.

Self-employed Health Insurance Deduction

For 2010, a taxpayer could have reduced their net self-employment income on Schedule SE by the amount of self-employed health insurance deduction entered on line 29 of Form 1040. Effective March 30, 2010, if a taxpayer was self-employed and paid for health insurance, they were

able to include in their deduction on line 29 any premiums they paid to cover their child who was under age 27 at the end of 2010, even if the child was not their dependent.

Standard Deduction

For 2010, the standard deduction was increased to \$8,400 for heads of households. For 2009, the deduction for heads of households was \$8,350.

The tax benefits for an increased standard deduction for real estate taxes, a net disaster loss occurring after 2009 were not available for 2010. Additionally, an increased standard deduction for state or local taxes on the purchase of a new motor vehicle was only available if the vehicle was bought in 2009 and the tax was paid in 2010.

Unemployment Compensation

For 2010, all unemployment compensation received was generally taxable. The exclusion of the first \$2,400 of unemployment compensation received from taxable income expired at the end of 2009.

The 1979 Income Concept: A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be consistent over several years, and would allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept,

reflecting a base period from 1979 through 1986. It was calculated using only data available from Individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years. The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of

Figure 3.-Calculation of the 1979 Income Concept for 2010

1979 Total Income Concept=

Income or Loss:

- Salaries and wages [1]
- Interest [1]
- Dividends [1]
- Taxable refunds [1]
- Alimony received [1]
- Sales of capital assets, net gain or loss [1]
- Other gains and losses (Form 4797) [1]
- Business net income or loss [1]
- Farm net income or loss [1]
- Rent net income or loss [1]
- Royalty net income or loss [1]
- Partnership net income or loss [1]
- S Corporation net income or loss [1]
- Farm rental net income or loss [1]
- Estate or trust net income or loss [1]
- Unemployment compensation [1]
- Depreciation in excess of straight-line depreciation [2]
- Total pension income [3,5]
- Other net income or loss [4]
- Net operating loss [1]

Deductions:

- Disallowed passive losses (Form 8582) [6]
- Moving expenses [1]
- Alimony paid [1]
- Unreimbursed business expenses [6]

[1] Included in adjusted gross income (less deficit) (AGI) for Tax Year 2010.

[2] Adjustment to add back excess depreciation (accelerated over straight-line depreciation) deducted in the course of a trade or business and included in net income (loss) amounts shown above.

[3] Includes taxable and tax-exempt pension and retirement distributions, including IRA distributions.

[4] Includes an adjustment to add back amounts reported for the foreign-earned income exclusion.

[5] Not fully included in AGI for Tax Year 2010.

[6] Not included in AGI for Tax Year 2010.

AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as “adjustments” (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 2010 using AGI and the 1979 Income Concept, classified by size of 2010 income.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 2010, 1979 Concept income was 3.0 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$418.9 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 6.9 percent for 2010; income for the \$200,000 and above group increased 18.2

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2010

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

Size of income	Income				Salaries and wages			
	2010 Adjusted Gross Income		1979 Income Concept		2010 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	142,892,051	8,089,142	142,892,051	8,331,275	117,820,074	5,837,350	117,820,074	5,837,350
Under \$10,000	24,795,638	-69,695	23,878,003	-81,420	16,921,466	114,222	16,553,404	106,006
\$10,000 under \$20,000	24,529,228	364,682	24,864,982	370,268	18,833,350	258,539	19,028,407	261,253
\$20,000 under \$30,000	19,135,356	473,852	20,277,747	502,076	16,187,002	370,137	16,696,329	382,273
\$30,000 under \$40,000	14,613,296	508,013	15,261,653	530,476	12,796,759	409,400	13,096,185	421,115
\$40,000 under \$50,000	10,992,023	492,085	11,225,480	502,001	9,630,166	393,259	9,696,686	398,163
\$50,000 under \$60,000	8,681,955	475,979	8,506,230	465,894	7,576,077	370,330	7,476,865	371,012
\$60,000 under \$70,000	6,958,463	451,410	6,701,024	434,424	6,095,347	348,307	5,990,814	348,340
\$70,000 under \$80,000	5,906,656	442,087	5,397,503	403,911	5,193,990	337,562	4,903,592	329,891
\$80,000 under \$90,000	5,018,899	425,702	4,655,523	395,059	4,471,990	326,839	4,228,596	318,233
\$90,000 under \$100,000	3,966,578	376,146	3,629,800	344,323	3,547,437	291,783	3,338,428	278,851
\$100,000 under \$125,000	6,621,224	737,107	6,274,731	699,518	6,021,888	578,194	5,805,276	560,839
\$125,000 under \$150,000	3,698,475	504,201	3,643,609	497,021	3,369,585	388,422	3,352,173	385,806
\$150,000 under \$175,000	2,295,323	370,352	2,248,226	363,095	2,092,387	284,896	2,065,396	276,345
\$175,000 under \$200,000	1,382,628	257,979	1,393,665	260,090	1,266,398	194,655	1,274,310	189,248
\$200,000 under \$300,000	2,340,967	560,523	2,536,426	609,613	2,114,609	398,945	2,265,464	399,291
\$300,000 under \$400,000	764,703	262,034	908,124	312,167	682,669	175,685	792,785	182,537
\$400,000 under \$500,000	366,053	162,873	450,637	200,324	320,226	103,673	387,700	109,061
\$500,000 under \$1,000,000	544,224	368,354	697,654	472,558	467,009	206,878	589,210	221,036
\$1,000,000 under \$1,500,000	126,941	153,289	161,118	194,995	105,231	71,026	131,835	76,195
\$1,500,000 under \$2,000,000	51,550	88,558	62,299	106,952	42,501	37,181	50,913	39,238
\$2,000,000 under \$5,000,000	73,078	217,724	86,470	255,937	60,188	81,842	70,162	85,351
\$5,000,000 under \$10,000,000	17,527	120,172	19,342	132,238	14,635	39,098	15,986	40,296
\$10,000,000 and over	11,264	345,716	11,803	359,755	9,165	56,479	9,558	56,971
Size of income	Taxable interest received				Ordinary dividends received			
	2010 Adjusted Gross Income		1979 Income Concept		2010 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	55,130,125	139,611	55,130,125	139,611	28,007,627	183,539	28,007,627	183,539
Under \$10,000	5,808,692	10,983	5,450,902	11,269	3,101,135	7,024	2,922,138	7,300
\$10,000 under \$20,000	5,222,656	6,178	5,196,148	6,171	2,203,633	4,610	2,191,823	4,771
\$20,000 under \$30,000	4,581,666	5,785	5,240,052	7,388	1,915,669	4,067	2,252,075	5,379
\$30,000 under \$40,000	4,455,685	5,135	4,950,542	6,232	1,831,538	4,013	2,099,368	5,600
\$40,000 under \$50,000	4,209,998	4,816	4,406,198	6,064	1,780,275	4,538	1,968,664	5,547
\$50,000 under \$60,000	4,024,193	5,359	3,908,879	5,604	1,861,055	5,140	1,833,374	5,835
\$60,000 under \$70,000	3,559,093	4,931	3,445,229	4,694	1,711,106	4,774	1,583,474	4,857
\$70,000 under \$80,000	3,350,285	4,959	2,991,244	3,843	1,604,787	5,779	1,388,305	4,334
\$80,000 under \$90,000	3,093,733	4,369	2,821,910	4,059	1,562,378	5,030	1,389,511	4,784
\$90,000 under \$100,000	2,543,240	3,939	2,262,374	2,938	1,296,920	5,009	1,150,095	4,029
\$100,000 under \$125,000	4,612,926	6,973	4,347,046	6,294	2,500,311	9,116	2,293,105	7,899
\$125,000 under \$150,000	2,817,631	5,722	2,750,480	5,340	1,671,463	7,244	1,599,106	6,202
\$150,000 under \$175,000	1,847,923	4,464	1,799,993	3,651	1,172,012	5,752	1,136,183	5,531
\$175,000 under \$200,000	1,147,761	3,170	1,152,958	2,796	775,762	4,656	775,936	4,380
\$200,000 under \$300,000	2,014,151	8,732	2,171,012	8,588	1,489,420	12,649	1,589,100	11,778
\$300,000 under \$400,000	701,876	4,479	819,852	4,424	555,949	7,503	641,393	7,326
\$400,000 under \$500,000	342,455	3,050	419,430	3,133	281,232	5,826	337,101	5,632
\$500,000 under \$1,000,000	519,903	9,260	660,927	9,466	442,291	13,826	554,157	14,308
\$1,000,000 under \$1,500,000	124,755	4,359	157,648	4,380	110,544	7,289	138,649	7,361
\$1,500,000 under \$2,000,000	50,806	2,601	61,263	2,780	46,058	4,484	55,578	4,708
\$2,000,000 under \$5,000,000	72,093	7,555	85,226	7,691	66,699	12,832	79,037	13,341
\$5,000,000 under \$10,000,000	17,387	4,738	19,123	4,767	16,506	8,836	18,144	9,029
\$10,000,000 and over	11,216	18,054	11,691	18,038	10,885	33,542	11,311	33,607

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2010—Continued

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

Size of income	Business or profession net income less loss				Sales of capital assets			
	2010 Adjusted Gross Income		1979 Income Concept		2010 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	22,505,698	267,266	22,505,698	267,266	21,315,289	364,410	21,315,289	364,410
Under \$10,000	4,362,697	4,248	3,903,635	-186	2,663,224	10,448	2,537,248	11,157
\$10,000 under \$20,000	4,025,086	33,223	4,151,647	31,266	1,523,400	-241	1,499,384	-128
\$20,000 under \$30,000	2,257,201	17,206	2,392,016	16,613	1,339,976	174	1,606,895	567
\$30,000 under \$40,000	1,772,282	13,935	1,856,336	13,160	1,239,554	780	1,419,056	522
\$40,000 under \$50,000	1,464,579	12,355	1,503,709	12,407	1,302,236	913	1,427,845	1,036
\$50,000 under \$60,000	1,217,831	9,609	1,261,231	9,950	1,334,032	1,160	1,276,901	1,327
\$60,000 under \$70,000	1,101,333	10,632	1,109,402	10,726	1,158,487	1,292	1,120,098	2,223
\$70,000 under \$80,000	989,745	10,966	904,979	9,061	1,127,622	1,966	981,459	1,555
\$80,000 under \$90,000	849,158	9,236	824,563	9,642	1,134,992	2,100	987,617	2,123
\$90,000 under \$100,000	658,774	8,964	638,124	8,148	948,206	3,193	821,111	3,233
\$100,000 under \$125,000	1,274,901	20,009	1,231,143	19,134	1,850,780	5,414	1,712,429	5,360
\$125,000 under \$150,000	726,982	14,519	724,568	14,361	1,293,667	5,443	1,209,453	4,988
\$150,000 under \$175,000	441,101	11,223	467,630	11,909	935,038	4,647	920,630	5,071
\$175,000 under \$200,000	299,780	9,461	305,472	9,833	649,684	5,099	636,633	3,727
\$200,000 under \$300,000	567,543	27,910	607,069	28,139	1,331,543	15,908	1,404,551	15,053
\$300,000 under \$400,000	197,524	13,986	243,187	16,109	521,409	11,573	591,245	11,448
\$400,000 under \$500,000	89,722	7,519	113,152	9,411	268,780	10,084	321,014	9,639
\$500,000 under \$1,000,000	139,965	16,454	181,531	19,768	438,392	28,881	537,815	28,770
\$1,000,000 under \$1,500,000	32,388	5,200	41,182	6,142	111,579	18,320	138,077	18,182
\$1,500,000 under \$2,000,000	11,840	2,351	15,381	2,619	46,905	12,391	55,926	12,388
\$2,000,000 under \$5,000,000	17,803	4,601	21,670	5,224	67,994	41,130	80,096	41,411
\$5,000,000 under \$10,000,000	4,449	1,750	4,936	1,886	16,786	30,378	18,387	31,032
\$10,000,000 and over	3,013	1,910	3,133	1,940	11,003	153,356	11,417	153,725
Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	2010 Adjusted Gross Income		1979 Income Concept		2010 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	10,726,947	31,569	10,726,947	31,569	8,010,483	394,473	8,010,483	394,473
Under \$10,000	1,171,100	-7,512	1,116,422	-7,442	816,552	-61,831	799,165	-61,551
\$10,000 under \$20,000	940,993	27	918,686	-170	412,421	383	384,143	10
\$20,000 under \$30,000	875,477	-91	1,006,377	98	412,502	824	454,470	425
\$30,000 under \$40,000	771,580	-661	865,961	-172	397,436	1,421	417,656	1,275
\$40,000 under \$50,000	803,291	-508	863,641	298	419,837	2,092	438,371	2,204
\$50,000 under \$60,000	756,277	176	740,055	504	418,168	2,578	422,840	2,690
\$60,000 under \$70,000	716,713	-192	670,185	-25	397,040	3,255	398,024	2,678
\$70,000 under \$80,000	653,045	-9	621,560	-603	406,640	4,187	371,461	3,971
\$80,000 under \$90,000	622,797	354	553,837	380	420,042	5,710	390,150	4,703
\$90,000 under \$100,000	520,245	673	454,072	201	349,741	4,417	328,811	3,632
\$100,000 under \$125,000	970,168	1,254	936,660	1,466	711,188	12,106	682,274	12,014
\$125,000 under \$150,000	631,461	2,882	553,981	2,956	511,038	11,270	508,245	12,015
\$150,000 under \$175,000	265,661	3,268	277,944	2,692	381,127	10,758	362,155	9,689
\$175,000 under \$200,000	177,408	2,795	171,352	2,312	267,682	10,184	254,218	8,937
\$200,000 under \$300,000	355,346	5,966	408,998	5,727	655,743	38,676	673,191	35,866
\$300,000 under \$400,000	159,256	3,425	176,849	3,509	327,863	30,290	335,654	27,730
\$400,000 under \$500,000	77,507	2,537	90,097	2,374	173,052	23,639	189,599	24,071
\$500,000 under \$1,000,000	150,905	6,386	177,245	6,447	322,595	74,134	363,021	77,076
\$1,000,000 under \$1,500,000	41,591	2,443	49,026	2,506	89,248	39,302	101,092	40,545
\$1,500,000 under \$2,000,000	19,045	1,344	22,216	1,414	38,568	25,431	44,148	26,226
\$2,000,000 under \$5,000,000	31,185	3,184	34,972	3,256	57,214	59,905	65,412	62,379
\$5,000,000 under \$10,000,000	9,106	1,251	9,844	1,254	14,671	30,197	15,926	31,165
\$10,000,000 and over	6,792	2,577	6,967	2,588	10,116	65,544	10,458	66,725

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2010—Continued

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

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	2010 Adjusted Gross Income		1979 Income Concept		2010 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	2,407,443	45,951	2,407,443	45,951	638,731	19,692	638,731	19,692
Under \$10,000	226,206	8,636	277,880	16,265	61,966	-700	64,358	-727
\$10,000 under \$20,000	80,641	685	83,895	698	30,529	135	32,428	153
\$20,000 under \$30,000	84,641	771	107,766	875	38,539	264	39,014	190
\$30,000 under \$40,000	72,242	726	77,378	1,009	35,022	204	36,998	274
\$40,000 under \$50,000	92,373	1,074	80,246	458	23,698	148	42,075	440
\$50,000 under \$60,000	74,501	852	66,959	620	40,653	313	46,003	446
\$60,000 under \$70,000	55,194	617	60,567	484	42,787	518	35,348	423
\$70,000 under \$80,000	60,268	530	67,213	702	39,437	379	26,544	383
\$80,000 under \$90,000	71,781	1,292	56,743	432	39,331	404	38,709	448
\$90,000 under \$100,000	61,505	656	64,270	682	33,256	489	20,401	131
\$100,000 under \$125,000	181,120	2,081	172,556	1,815	43,463	812	41,142	639
\$125,000 under \$150,000	206,448	2,177	231,489	2,349	37,282	781	35,390	968
\$150,000 under \$175,000	235,677	2,768	192,294	1,947	34,674	752	37,663	732
\$175,000 under \$200,000	165,268	2,484	139,284	1,503	17,359	407	17,519	357
\$200,000 under \$300,000	344,180	5,408	315,068	3,698	53,204	2,043	50,362	1,922
\$300,000 under \$400,000	135,798	2,535	130,748	1,920	14,708	700	15,806	726
\$400,000 under \$500,000	71,069	1,475	74,469	1,246	11,325	512	12,994	559
\$500,000 under \$1,000,000	112,256	3,410	123,914	2,842	21,730	2,247	24,083	2,255
\$1,000,000 under \$1,500,000	31,213	1,360	35,132	1,171	6,887	1,165	8,045	1,201
\$1,500,000 under \$2,000,000	13,748	789	15,499	701	3,297	643	3,604	627
\$2,000,000 under \$5,000,000	21,107	2,173	23,416	1,507	5,793	1,791	6,256	1,816
\$5,000,000 under \$10,000,000	5,897	949	6,285	839	1,963	1,405	2,088	1,396
\$10,000,000 and over	4,309	2,504	4,373	2,188	1,828	4,280	1,902	4,333
Size of income	Pensions and annuities in AGI [1]		Pensions and annuities [1]		Total statutory adjustments			
	2010 Adjusted Gross Income		1979 Income Concept		2010 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	31,963,715	752,874	34,463,565	1,171,815	35,260,684	119,299	15,902,042	85,234
Under \$10,000	2,867,918	18,435	2,725,219	19,632	4,551,521	6,834	276,158	3,411
\$10,000 under \$20,000	4,247,942	43,489	4,390,985	46,114	4,919,385	6,503	639,379	4,467
\$20,000 under \$30,000	3,546,467	48,727	4,426,223	68,237	3,469,858	6,280	1,085,061	6,850
\$30,000 under \$40,000	3,057,023	51,612	3,697,794	73,288	3,089,757	6,117	1,378,301	7,858
\$40,000 under \$50,000	2,664,146	53,288	3,028,438	70,126	2,867,140	6,189	1,454,665	7,230
\$50,000 under \$60,000	2,469,470	55,508	2,457,514	64,385	2,386,535	5,338	1,376,034	6,412
\$60,000 under \$70,000	2,165,548	53,402	2,085,283	57,019	2,136,557	5,406	1,372,199	6,245
\$70,000 under \$80,000	1,892,288	52,536	1,630,554	49,097	1,853,224	5,036	1,265,771	5,351
\$80,000 under \$90,000	1,694,468	50,642	1,513,598	49,120	1,559,785	4,668	1,147,558	5,101
\$90,000 under \$100,000	1,320,885	42,488	1,236,755	42,481	1,357,027	4,277	964,124	4,039
\$100,000 under \$125,000	2,199,003	80,389	2,151,733	84,600	2,596,247	9,488	1,805,691	7,660
\$125,000 under \$150,000	1,302,393	54,774	1,388,976	64,746	1,523,105	6,648	1,101,078	5,212
\$150,000 under \$175,000	770,091	36,309	869,194	47,315	735,866	4,457	651,327	3,602
\$175,000 under \$200,000	472,034	23,544	589,336	38,209	429,710	3,553	390,008	2,115
\$200,000 under \$300,000	767,149	44,359	1,150,115	102,036	848,391	10,478	593,377	3,955
\$300,000 under \$400,000	220,233	13,989	421,905	57,580	324,997	5,718	176,062	1,554
\$400,000 under \$500,000	97,917	7,130	209,204	36,367	164,054	3,697	79,989	889
\$500,000 under \$1,000,000	137,535	10,874	332,363	91,740	281,866	7,888	106,876	1,593
\$1,000,000 under \$1,500,000	32,365	3,632	78,245	36,932	72,860	2,842	20,067	536
\$1,500,000 under \$2,000,000	13,136	1,890	28,561	16,254	30,276	1,535	6,795	244
\$2,000,000 under \$5,000,000	18,369	3,452	38,890	33,413	43,630	2,846	8,686	451
\$5,000,000 under \$10,000,000	4,457	1,197	8,026	9,969	11,214	1,175	1,908	211
\$10,000,000 and over	2,879	1,209	4,656	13,156	7,680	2,324	927	248

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2010—Continued

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

Size of income	Total itemized deductions				Taxable income			
	2010 Adjusted Gross Income		1979 Income Concept		2010 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	46,644,509	1,216,667	46,616,542	1,163,596	107,304,398	5,502,001	107,304,398	5,502,001
Under \$10,000	1,013,168	16,140	1,073,951	16,960	2,988,471	4,555	2,999,459	6,218
\$10,000 under \$20,000	2,044,195	31,039	2,205,821	30,294	14,201,122	71,584	14,216,981	72,529
\$20,000 under \$30,000	2,806,557	42,960	3,310,951	47,389	16,562,174	177,011	17,485,541	193,713
\$30,000 under \$40,000	3,563,770	55,787	3,837,885	57,160	14,099,208	258,533	14,667,252	286,959
\$40,000 under \$50,000	3,964,667	64,644	4,026,165	62,130	10,831,583	285,711	11,009,973	311,408
\$50,000 under \$60,000	3,873,323	67,260	3,850,261	63,554	8,607,819	295,528	8,381,752	305,517
\$60,000 under \$70,000	3,667,057	67,830	3,496,358	61,589	6,923,925	292,268	6,635,205	293,801
\$70,000 under \$80,000	3,566,460	70,297	3,273,518	61,378	5,874,079	295,226	5,336,379	275,933
\$80,000 under \$90,000	3,342,713	70,166	3,091,509	62,392	4,998,796	290,857	4,602,575	272,118
\$90,000 under \$100,000	2,808,590	61,663	2,562,745	54,227	3,956,500	263,192	3,596,927	241,128
\$100,000 under \$125,000	5,297,914	129,263	4,940,586	115,119	6,608,107	526,911	6,224,784	495,872
\$125,000 under \$150,000	3,202,183	89,136	3,113,736	82,607	3,692,320	371,189	3,625,254	357,549
\$150,000 under \$175,000	2,079,188	65,128	1,998,573	60,222	2,292,186	278,825	2,235,273	261,926
\$175,000 under \$200,000	1,294,671	45,722	1,266,003	42,465	1,380,117	196,815	1,384,674	186,942
\$200,000 under \$300,000	2,221,557	96,513	2,325,398	93,668	2,337,190	438,422	2,521,241	432,291
\$300,000 under \$400,000	740,556	42,591	837,182	43,766	763,433	211,040	903,316	216,001
\$400,000 under \$500,000	355,197	25,008	422,627	26,488	365,133	133,885	448,283	140,084
\$500,000 under \$1,000,000	527,916	53,585	654,485	56,965	542,635	309,037	692,291	328,267
\$1,000,000 under \$1,500,000	123,984	20,914	153,405	22,048	126,631	131,138	158,580	138,157
\$1,500,000 under \$2,000,000	50,702	12,039	60,905	12,682	51,410	76,331	61,928	79,394
\$2,000,000 under \$5,000,000	71,694	28,545	83,910	29,595	72,839	188,551	85,732	195,768
\$5,000,000 under \$10,000,000	17,280	15,424	18,945	15,772	17,471	104,714	19,245	107,635
\$10,000,000 and over	11,166	45,013	11,622	45,123	11,249	300,679	11,751	302,791

Size of income	Total tax credits				Total income tax			
	2010 Adjusted Gross Income		1979 Income Concept		2010 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	90,734,554	113,579	90,734,554	113,579	84,477,928	951,674	84,477,928	951,674
Under \$10,000	643,002	44	644,505	92	2,258,381	688	2,305,641	823
\$10,000 under \$20,000	11,032,332	3,813	11,040,426	3,813	7,917,198	3,433	7,907,643	3,551
\$20,000 under \$30,000	14,627,249	8,596	15,180,411	8,897	9,409,401	11,780	10,273,733	13,372
\$30,000 under \$40,000	12,821,274	10,510	13,196,634	10,909	9,873,622	21,115	10,488,222	24,444
\$40,000 under \$50,000	9,870,415	10,158	10,017,070	10,357	8,720,664	26,638	8,921,621	30,369
\$50,000 under \$60,000	7,870,776	9,852	7,742,971	9,721	7,517,660	31,059	7,323,545	32,964
\$60,000 under \$70,000	6,370,410	9,426	6,195,455	9,190	6,362,072	32,761	6,084,627	33,449
\$70,000 under \$80,000	5,420,792	8,834	5,025,909	8,356	5,557,886	34,691	5,045,262	32,865
\$80,000 under \$90,000	4,659,689	7,952	4,318,502	7,626	4,842,139	35,155	4,434,030	33,320
\$90,000 under \$100,000	3,463,740	6,400	3,180,053	6,000	3,871,395	33,361	3,517,363	30,904
\$100,000 under \$125,000	5,516,899	11,519	5,308,277	11,060	6,531,238	74,407	6,128,850	70,188
\$125,000 under \$150,000	3,203,302	5,820	3,149,237	5,796	3,676,829	60,477	3,586,300	58,220
\$150,000 under \$175,000	1,995,308	2,910	1,946,696	2,799	2,285,080	50,559	2,217,967	47,149
\$175,000 under \$200,000	989,592	938	987,826	1,110	1,377,061	38,981	1,375,143	36,661
\$200,000 under \$300,000	1,076,873	1,924	1,324,351	2,193	2,331,368	99,311	2,503,306	95,946
\$300,000 under \$400,000	405,789	1,194	506,083	1,351	761,232	55,880	897,086	55,339
\$400,000 under \$500,000	210,524	1,023	268,177	1,070	364,261	37,635	444,979	38,330
\$500,000 under \$1,000,000	349,720	3,059	451,273	3,343	541,486	88,590	687,490	92,540
\$1,000,000 under \$1,500,000	89,916	1,338	114,349	1,504	126,344	38,100	156,940	39,803
\$1,500,000 under \$2,000,000	38,108	846	45,796	843	51,282	22,260	61,743	23,104
\$2,000,000 under \$5,000,000	55,215	2,250	65,023	2,347	72,676	54,237	85,533	56,301
\$5,000,000 under \$10,000,000	14,079	1,193	15,572	1,207	17,447	29,124	19,196	29,969
\$10,000,000 and over	9,549	3,981	9,958	3,996	11,208	71,434	11,707	72,064

[1] Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

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

percent. Total income tax for all returns increased 9.9 percent in 2010 after a decrease of 16.1 percent in 2009; total income tax reported for the \$200,000 and above income group increased 14.7 percent for 2010 after a decrease of 19.3 percent decrease for 2009.

The average tax rates (income tax as a percentage of total income) for each income class

and both income concepts for years 1986 through 2010 are shown in Figure 4. For the population as a whole, average tax rates for 2010 (based on the 1979 Income Concept) were 0.3 percentage points higher than those for 2009. Between 1986 and 2010, the average tax rates declined in all income categories.

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2010

Size of 2009 AGI		Total income tax as a percentage of adjusted gross income																								
		1986 (1)	1987 (2)	1988 (3)	1989 (4)	1990 (5)	1991 (6)	1992 (7)	1993 (8)	1994 (9)	1995 (10)	1996 (11)	1997 (12)	1998 (13)	1999 (14)	2000 (15)	2001 (16)	2002 (17)	2003 (18)	2004 (19)	2005 (20)	2006 (21)	2007 (22)	2008 (23)	2009 (24)	2010 (25)
All returns, total		14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7	14.0	14.5	14.7	14.6	15.0	15.4	14.4	13.2	12.1	12.3	12.6	12.7	12.8	12.5	11.4	11.8
\$1 Under \$10,000		3.0	2.9	2.9	2.7	2.5	2.3	2.0	1.9	1.8	1.8	1.8	1.8	1.7	1.7	1.7	1.0	0.7	0.7	0.6	0.6	0.6	0.6	0.5	0.4	0.4
\$10,000 under \$20,000		7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7	4.6	4.3	4.3	4.1	4.1	3.4	2.6	2.4	2.3	2.2	2.1	2.0	1.5	0.9	0.9
\$20,000 under \$30,000		10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7	7.6	6.8	6.7	6.5	5.9	4.7	4.2	4.1	4.0	3.9	3.7	3.3	2.5	2.5
\$30,000 under \$40,000		12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8	9.7	9.6	8.8	8.6	8.5	8.0	6.7	6.1	5.8	5.6	5.5	5.4	5.0	4.0	4.2
\$40,000 under \$50,000		13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8	10.7	10.0	9.8	9.8	9.4	8.1	7.4	7.2	6.9	6.8	6.7	6.3	5.3	5.4
\$50,000 under \$60,000		15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4	11.3	11.3	10.7	10.6	10.6	10.2	9.2	8.5	8.1	7.8	7.7	7.6	7.4	6.3	6.5
\$60,000 under \$70,000		16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5	12.3	12.1	11.4	11.2	11.2	10.8	9.6	9.0	8.5	8.4	8.4	8.3	8.1	6.9	7.3
\$70,000 under \$80,000		18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6	13.6	13.4	12.6	12.4	12.1	11.6	10.6	9.4	9.0	8.8	8.7	8.8	8.6	7.5	7.8
\$80,000 under \$90,000		19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14.6	14.4	13.5	13.5	13.5	12.9	11.6	10.1	9.5	9.4	9.2	9.1	8.9	8.0	8.3
\$90,000 under \$100,000		20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2	14.8	14.5	14.4	13.7	12.7	11.0	10.5	10.1	9.9	9.7	9.5	8.6	8.9
\$100,000 under \$125,000		23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9	16.7	16.5	16.0	15.8	15.8	15.2	14.2	12.4	12.0	11.5	11.3	11.1	10.9	9.9	10.1
\$125,000 under \$150,000		25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.3	18.4	17.7	17.7	17.7	17.6	17.4	16.8	16.0	14.2	13.7	13.4	13.3	13.0	12.7	11.7	12.0
\$150,000 under \$175,000		28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8	19.3	18.8	19.0	18.6	18.2	17.3	15.4	15.1	14.8	14.5	14.2	14.1	13.4	13.7
\$175,000 under \$200,000		29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9	20.9	20.5	20.0	20.0	19.9	19.1	18.4	16.8	16.4	16.2	15.8	15.3	15.2	14.9	15.1
\$200,000 under \$300,000		31.1	25.8	23.7	22.8	22.6	22.3	22.7	22.9	23.8	23.8	23.4	22.9	22.4	22.4	22.4	21.6	21.0	19.2	18.9	18.6	18.1	17.7	17.7	17.5	17.7
\$300,000 under \$400,000		33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.9	26.6	26.1	25.4	25.4	25.0	24.7	24.2	22.4	22.1	21.6	21.3	21.0	21.1	21.3	21.3
\$400,000 under \$500,000		36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2	27.4	26.9	26.7	26.6	26.1	25.7	23.8	23.2	22.9	22.8	22.7	22.9	23.2	23.1
\$500,000 under \$1,000,000		38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2	30.1	29.0	28.2	28.4	28.3	28.1	27.9	24.9	24.3	23.8	23.6	23.4	23.9	24.2	24.1
\$1,000,000 or more		40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4	30.8	28.8	27.5	27.9	27.7	28.3	28.5	24.8	23.4	23.0	22.5	22.1	23.1	24.4	23.2

Size of 2009 Income		Total income tax as a percentage of 1979 income concept																								
		1986 (26)	1987 (27)	1988 (28)	1989 (29)	1990 (30)	1991 (31)	1992 (32)	1993 (33)	1994 (34)	1995 (35)	1996 (36)	1997 (37)	1998 (38)	1999 (39)	2000 (40)	2001 (41)	2002 (42)	2003 (43)	2004 (44)	2005 (45)	2006 (46)	2007 (47)	2008 (48)	2009 (49)	2010 (50)
All returns, total		13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5	13.8	14.3	14.5	14.2	14.6	15.0	14.1	12.9	11.8	12.0	12.3	12.4	12.5	12.2	11.1	11.4
\$1 Under \$10,000		3.0	2.9	2.9	2.7	2.6	2.3	2.0	1.9	1.8	1.8	1.8	1.9	1.7	1.7	1.0	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.5	0.4	0.4
\$10,000 under \$20,000		7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7	4.6	4.4	4.2	4.1	4.0	3.4	2.6	2.4	2.3	2.2	2.1	2.0	1.5	1.0	1.0
\$20,000 under \$30,000		10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9	7.8	7.6	6.9	6.8	6.6	6.1	4.8	4.4	4.2	4.1	4.0	3.9	3.5	2.7	2.7
\$30,000 under \$40,000		11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1	10.0	9.8	9.1	8.9	9.0	8.4	7.1	6.5	6.2	6.0	5.9	5.8	5.5	4.5	4.6
\$40,000 under \$50,000		12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0	11.0	11.1	11.0	10.3	10.1	10.2	9.9	8.5	7.8	7.6	7.4	7.3	7.3	6.9	5.9	6.0
\$50,000 under \$60,000		13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6	11.6	11.5	11.0	10.9	10.9	10.6	9.5	8.7	8.4	8.1	8.1	8.1	7.8	6.8	7.1
\$60,000 under \$70,000		14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5	12.5	12.4	11.4	11.4	11.5	11.1	9.8	9.1	8.7	8.7	8.6	8.5	8.3	7.2	7.7
\$70,000 under \$80,000		15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6	13.6	13.5	13.3	12.6	12.4	12.3	11.8	10.8	9.5	9.1	9.0	8.9	9.0	8.8	7.9	8.1
\$80,000 under \$90,000		16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6	14.4	14.5	14.2	13.3	13.4	13.4	12.9	11.5	10.1	9.6	9.4	9.2	9.3	9.1	8.1	8.4
\$90,000 under \$100,000		16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4	15.5	15.2	15.2	14.5	14.0	14.2	13.6	12.7	11.0	10.4	10.1	10.0	9.8	9.6	8.6	9.0
\$100,000 under \$125,000		18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2	16.1	16.0	15.2	15.4	15.4	14.9	13.8	12.0	11.7	11.3	11.1	10.9	10.7	9.9	10.0
\$125,000 under \$150,000		19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4	17.4	17.3	16.7	16.6	16.6	16.2	15.2	13.6	13.0	12.8	12.7	12.5	12.4	11.5	11.7	11.7
\$150,000 under \$175,000		19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5	18.1	18.4	18.2	17.1	17.5	17.0	15.9	14.3	14.1	13.8	13.7	13.7	13.4	13.5	12.8	13.0
\$175,000 under \$200,000		20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4	19.2	18.9	18.8	18.1	18.4	18.0	17.8	16.8	15.3	14.9	15.0	14.5	14.2	14.2	14.0	14.1
\$200,000 under \$300,000		22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5	21.5	21.3	20.4	19.4	19.9	20.2	19.5	18.5	17.1	17.0	16.4	15.9	15.7	15.8	15.7	15.7
\$300,000 under \$400,000		22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7	23.7	23.1	24.0	21.4	21.3	21.7	21.3	20.5	19.2	18.9	18.4	18.1	17.8	17.9	18.3	17.7
\$400,000 under \$500,000		23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8	25.1	25.0	24.3	22.6	23.2	21.5	22.2	21.8	20.2	19.7	19.5	18.8	19.2	19.0	19.2	19.1
\$500,000 under \$1,000,000		23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1	26.7	27.1	26.1	24.3	24.0	24.3	24.2	23.7	21.7	20.7	21.0	20.2	19.6	19.9	20.5	19.6
\$1,000,000 or more		21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1	30.4	29.8	27.5	26.2	26.1	26.0	27.0	26.7	23.4	22.3	21.8	21.3	21.1	21.7	22.4	21.1

Section 2

Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2011.

All returns processed during 2011 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 contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total

(143,170,763 returns) reported in Table C and the estimated total of all returns (142,892,051) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2010. While most of the returns processed during Calendar Year 2011 were for Tax Year 2010, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2009 and 2010. Returns for prior years were used in place of 2010 returns received and processed after December 31, 2011. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2011.

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 a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.

Valerie Testa designed the sample and prepared the text and tables in this section under the direction of Tammy Rib, Chief, Mathematical Statistics Section, Statistical Computing Branch.

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 1991. (See footnote 1 for details.)
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (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 2011 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five 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 was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of 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 2010, 0.03 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular

sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Tables 1.4 CV, 2.1 CV, and 3.3 CV contain estimated CV's for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
2. About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the estimate for State Income Tax Refunds, X, is \$27.454 billion, and its related coefficient of variation, CV(X), is 0.76 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$27.454 \times 10^9) \cdot (0.0076) \\ &= \$0.209 \text{ billion} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

$$X \pm z \cdot SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68

percent confidence interval is from \$27.245 billion to \$27.663 billion, the 95 percent confidence interval is from \$27.036 billion to \$27.872 billion, and the 99 percent confidence interval is from \$26.827 billion to \$28.081 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for 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 to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

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 done by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the fourth quarter of 2009 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price Index found in the table titles "Price Indexes for Gross Domestic Product" released to the public on November 23, 2010 on the BEA web site (<http://www.bea.gov/>).

References

[1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Connor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in Proceedings of the Section on Survey Research Methods, American Statistical Association, 419-424.

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- [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.

Table C. Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2010

Description of the sample strata	Degree of interest [2]	Description of the sample strata												Number of returns			
		Form 1040, with Form 1116 or Form 2555				Form 1040, with Schedule C but without Form 1116 or Form 2555				Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555				Form 1040, with other Schedules and Forms and Forms 1040A and 1040EZ		Population counts [1]	Sample counts
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Grand total		5,486,531	60,996	22,187,594	52,353	1,353,840	6,050	114,108,428	155,177	143,170,763	308,946	34,072	298	143,136,393	274,576		
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total																	
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total																	
Other Returns, total																	
		Number of Returns by type of form attached															
		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 and Forms 1040A and 1040EZ			
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Total		5,486,531	60,996	22,187,594	52,353	1,353,840	6,050	114,108,428	155,177	143,170,763	308,946	34,072	298	143,136,393	274,576		
Indexed Negative Income [3]																	
Under \$10,000 or more	All	517	517	1,062	1,062	154	154	129	129	1,291	1,291	3,024	3,024	3,024	3,024		
\$10,000 under \$10,000,000	All	983	983	1,780	1,780	262	262	2,300	2,300	5,325	5,325	5,325	5,325	5,325	5,325		
\$10,000 under \$5,000,000	All	4,305	1,450	6,833	2,326	1,061	384	8,895	3,050	21,094	7,210	7,210	7,210	7,210	7,210		
\$1,000,000 under \$2,000,000	All	9,143	1,468	13,962	2,258	2,465	380	18,024	2,796	43,594	6,902	6,902	6,902	6,902	6,902		
\$500,000 under \$1,000,000	All	21,100	692	33,521	1,150	6,177	1,309	42,072	1,309	102,870	3,368	3,368	3,368	3,368	3,368		
\$250,000 under \$500,000	All	43,545	442	74,355	724	12,242	127	95,691	928	225,833	2,221	2,221	2,221	2,221	2,221		
\$120,000 under \$250,000	All	81,478	389	148,710	750	20,028	106	208,997	1,016	459,213	2,261	2,261	2,261	2,261	2,261		
\$60,000 under \$120,000	All	93,530	245	184,361	605	21,472	78	303,026	903	602,389	1,831	1,831	1,831	1,831	1,831		
Under \$60,000	All	71,405	130	399,823	733	30,464	54	899,766	1,698	1,401,458	2,615	2,615	2,615	2,615	2,615		
Indexed Positive Income [3]																	
Under \$30,000	1																
Under \$30,000	2	237,923	252	3,554,726	3,491	83,557	90	30,017,317	30,092	33,893,523	33,925	33,925	33,925	33,925	33,925		
Under \$30,000	3-4	207,308	189	5,293,117	5,447	107,329	117	6,925,044	6,802	12,532,798	12,555	12,555	12,555	12,555	12,555		
\$30,000 under \$60,000	1-2	610,028	593	1,860,689	1,760	161,107	170	21,171,494	21,229	23,803,318	23,752	23,752	23,752	23,752	23,752		
\$30,000 under \$60,000	3-4	539,597	550	3,763,108	3,756	247,918	224	6,685,816	6,849	11,256,439	11,379	11,379	11,379	11,379	11,379		
\$60,000 under \$120,000	1-3	956,344	963	2,110,530	2,190	204,511	227	10,783,313	10,659	14,054,698	14,039	14,039	14,039	14,039	14,039		
\$60,000 under \$120,000	4	674,901	677	2,457,716	2,457	181,812	158	3,072,233	3,072	6,386,662	6,364	6,364	6,364	6,364	6,364		
\$120,000 under \$250,000	1-3	279,031	944	338,505	1,069	76,031	282	1,089,010	3,665	1,782,577	5,980	5,980	5,980	5,980	5,980		
\$120,000 under \$250,000	4	811,225	2,625	1,312,549	4,453	91,318	280	2,029,537	6,765	4,244,629	14,123	14,123	14,123	14,123	14,123		
\$250,000 under \$500,000	All	487,617	3,589	442,429	3,170	70,984	505	601,204	4,288	1,602,234	11,552	11,552	11,552	11,552	11,552		
\$500,000 under \$1,000,000	All	217,104	5,379	124,815	3,141	26,641	645	150,828	3,736	519,388	12,901	12,901	12,901	12,901	12,901		
\$1,000,000 under \$2,000,000	All	84,721	10,217	32,337	4,050	6,484	788	39,410	4,822	162,952	19,877	19,877	19,877	19,877	19,877		
\$2,000,000 under \$5,000,000	All	38,461	12,437	9,919	3,214	1,502	481	12,967	4,254	62,849	20,386	20,386	20,386	20,386	20,386		
\$5,000,000 under \$10,000,000	All	9,915	9,915	1,920	1,920	229	229	2,473	2,473	14,537	14,537	14,537	14,537	14,537	14,537		
\$10,000,000 or more	All	6,350	6,350	827	827	92	92	1,264	1,264	8,533	8,533	8,533	8,533	8,533	8,533		

[1] This population includes an estimated 278,712 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

[2] Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

[3] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.4530 to represent a base year of 1991.

Section 3

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Tony Hall, Lisa Russ and Michael Parisi were responsible for programming the Basic Tables. Table 1.4CV, 2.1CV, and 3.3CV were programmed by Valerie Testa and Katie Thamert. 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

(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				Adjusted gross income less deficit	Percent of total
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit			
			Amount	Percent of total			Amount	Percent of total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Size of Adjusted Gross Income										
All returns	142,892,051	100.0	8,089,142,092	100.0	84,475,933	100.0	7,246,201,878	100.0		
No adjusted gross income	2,554,170	1.8	-188,804,428	[1]	6,014	[2]	-6,111,456	[1]		
\$1 under \$5,000	9,963,766	7.0	25,889,267	0.3	2,598	0.3	765,302	0.2		
\$5,000 under \$10,000	12,277,702	8.6	93,220,209	1.2	7,593	2.3	14,886,296	0.2		
\$10,000 under \$15,000	12,806,501	9.0	160,115,948	2.0	12,503	3.6	39,267,757	0.5		
\$15,000 under \$20,000	11,722,728	8.2	204,566,190	2.5	17,450	5.8	85,615,474	1.2		
\$20,000 under \$25,000	10,185,282	7.1	228,543,319	2.8	22,439	5.6	105,992,911	1.5		
\$25,000 under \$30,000	8,950,075	6.3	245,309,107	3.0	27,409	5.6	128,948,650	1.8		
\$30,000 under \$40,000	14,613,296	10.2	508,012,748	6.3	34,764	11.7	345,171,098	4.8		
\$40,000 under \$50,000	10,992,023	7.7	492,085,428	6.1	44,768	10.3	390,928,765	5.4		
\$50,000 under \$75,000	18,727,169	13.1	1,151,141,558	14.2	61,469	19.8	1,034,722,614	14.3		
\$75,000 under \$100,000	11,805,383	8.3	1,020,181,842	12.6	86,417	13.5	984,833,505	13.6		
\$100,000 under \$200,000	13,997,651	9.8	1,869,638,676	23.1	133,568	16.4	1,854,117,785	25.6		
\$200,000 under \$500,000	3,471,723	2.4	985,430,760	12.2	283,845	4.1	981,123,679	13.5		
\$500,000 under \$1,000,000	544,224	0.4	368,353,584	4.6	676,842	0.6	366,494,116	5.1		
\$1,000,000 under \$1,500,000	126,941	0.1	153,289,160	1.9	1,207,562	0.1	152,568,144	2.1		
\$1,500,000 under \$2,000,000	51,550	[2]	88,557,580	1.1	1,717,897	0.1	88,097,887	1.2		
\$2,000,000 under \$5,000,000	73,078	0.1	217,723,503	2.7	2,979,330	0.1	216,544,486	3.0		
\$5,000,000 under \$10,000,000	17,528	[2]	120,171,904	1.5	6,855,996	[2]	119,622,949	1.7		
\$10,000,000 or more	11,264	[2]	345,715,738	4.3	30,693,932	[2]	342,611,918	4.7		

Size and accumulated size of adjusted gross income	Taxable income				Income tax after credits				Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Total	Taxable income	Adjusted gross income less deficit	Average total income tax (dollars)
Size of Adjusted Gross Income													
Total	84,455,304	5,282,376,924	100.0	84,475,930	951,670,957	100.0	951,673,976	100.0	100.0	18.0	13.1	11,266	
No adjusted gross income	--	--	[1]	6,011	250,487	[2]	250,488	[1]	[1]	[1]	[1]	41,651	
\$1 under \$5,000	282,978	305,638	[2]	285,299	42,331	[2]	42,331	[2]	[2]	13.9	5.5	148	
\$5,000 under \$10,000	1,967,041	3,881,124	0.1	1,967,069	395,584	[2]	395,584	[2]	[2]	10.2	2.7	201	
\$10,000 under \$15,000	3,021,560	13,467,640	0.3	3,021,672	928,662	0.1	928,662	0.1	0.1	6.9	2.4	307	
\$15,000 under \$20,000	4,895,026	38,523,137	0.7	4,895,526	2,503,969	0.3	2,503,969	0.3	0.3	6.5	2.9	511	
\$20,000 under \$25,000	4,718,472	55,145,640	1.0	4,718,512	4,756,061	0.5	4,756,061	0.5	0.5	8.6	4.5	1,008	
\$25,000 under \$30,000	4,690,485	72,932,391	1.4	4,690,889	7,023,780	0.7	7,023,780	0.7	0.7	9.6	5.4	1,497	
\$30,000 under \$40,000	9,870,601	212,808,105	4.0	9,871,627	21,115,460	2.2	21,115,460	2.2	2.2	9.9	6.1	2,139	
\$40,000 under \$50,000	8,720,302	251,563,407	4.8	8,720,664	26,638,195	2.8	26,638,195	2.8	2.8	10.6	6.8	3,055	
\$50,000 under \$75,000	16,762,386	691,476,005	13.1	16,764,287	80,932,131	8.5	80,932,131	8.5	8.5	11.7	7.8	4,828	
\$75,000 under \$100,000	11,385,358	687,880,789	13.0	11,386,865	86,093,509	9.0	86,093,509	9.0	9.0	12.5	8.7	7,561	
\$100,000 under \$200,000	13,867,158	1,367,729,881	25.9	13,870,207	224,422,716	23.6	224,422,716	23.6	23.6	16.4	12.1	16,180	
\$200,000 under \$500,000	3,454,778	781,085,522	14.8	3,456,861	192,825,788	20.3	192,825,788	20.3	20.3	24.7	19.7	55,781	
\$500,000 under \$1,000,000	540,600	307,949,811	5.8	541,486	88,589,912	9.3	88,589,912	9.3	9.3	28.8	24.2	163,605	
\$1,000,000 under \$1,500,000	126,188	130,669,758	2.5	126,344	38,100,342	4.0	38,100,342	4.0	4.0	29.2	25.0	301,560	
\$1,500,000 under \$2,000,000	51,215	76,025,953	1.4	51,282	22,259,918	2.3	22,259,918	2.3	2.3	29.3	25.3	434,069	
\$2,000,000 under \$5,000,000	72,540	187,792,734	3.6	72,676	54,233,686	5.7	54,236,686	5.7	5.7	28.9	25.0	746,281	
\$5,000,000 under \$10,000,000	17,414	104,361,781	2.0	17,447	29,124,480	3.1	29,124,480	3.1	3.1	27.9	24.3	1,669,312	
\$10,000,000 or more	11,203	298,676,607	5.7	11,208	71,433,949	7.5	71,433,950	7.5	7.5	23.9	20.8	6,373,479	

Footnotes at end of table.

Table 1.1 All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns					Total income tax				
	Number of returns (21)	Percent of total (22)	Adjusted gross income less deficit			Number of returns (26)	Percent of total (27)	Adjusted gross income less deficit			Total (37)	Taxable income (38)	Adjusted gross income less deficit (39)	Average total income tax (dollars) (40)	
			Amount (23)	Percent of total (24)	Average (dollars) (25)			Amount (28)	Percent of total (29)						
Accumulated from Smallest Size of Adjusted Gross Income															
No adjusted gross income	2,554,170	1.8	-188,804,428	[1]	6,014	[2]	-73,920								
\$1 under \$5,000	9,963,766	7.0	25,889,267	0.3	285,299	0.3	2,598								
\$1 under \$10,000	22,241,468	15.6	119,109,475	1.5	2,252,367	2.7	5,355								
\$1 under \$15,000	35,047,969	24.5	279,225,423	3.5	5,274,039	6.2	7,967								
\$1 under \$20,000	46,770,696	32.7	483,791,613	6.0	10,344	12.0	10,344								
\$1 under \$25,000	56,955,978	39.9	712,334,932	8.8	12,507	17.6	12,507								
\$1 under \$30,000	65,906,053	46.1	957,644,039	11.8	14,530	23.2	14,530								
\$1 under \$40,000	80,519,349	56.3	1,465,656,787	18.1	18,203	34.9	18,203								
\$1 under \$50,000	91,511,372	64.0	1,957,742,215	24.2	21,393	45.2	21,393								
\$1 under \$75,000	110,238,541	77.1	3,108,883,773	38.4	28,201	65.0	28,201								
\$1 under \$100,000	122,043,923	85.4	4,129,065,615	51.0	33,833	78.5	33,833								
\$1 under \$200,000	136,041,574	95.2	5,998,704,292	74.2	44,095	94.9	44,095								
\$1 under \$500,000	139,513,297	97.6	6,984,135,051	86.3	50,061	99.0	50,061								
\$1 under \$1,000,000	140,057,521	98.0	7,352,488,635	90.9	52,496	99.7	52,496								
\$1 under \$1,500,000	140,184,462	98.1	7,505,777,795	92.8	53,542	99.8	53,542								
\$1 under \$2,000,000	140,236,012	98.1	7,594,335,375	93.9	54,154	99.9	54,154								
\$1 under \$5,000,000	140,309,090	98.2	7,812,058,878	96.6	55,677	100.0	55,677								
\$1 under \$10,000,000	140,326,617	98.2	7,932,230,781	98.1	56,527	100.0	56,527								
\$1 or more	140,337,881	98.2	8,277,946,520	102.3	58,986	100.0	58,986								
All returns	142,892,051	100.0	8,089,142,092	100.0	84,475,933	100.0	56,610								
Size and accumulated size of adjusted gross income															
No adjusted gross income	--	--	--												
\$1 under \$5,000	282,978	305,638	[2]	6,011	[2]	250,487	42,331	250,488	[2]	250,488	[1]	41,651			
\$1 under \$10,000	2,250,019	4,186,762	0.1	2,252,367	[2]	437,916	437,916	42,331	[2]	42,331	5.5	148			
\$1 under \$15,000	5,271,579	17,654,402	0.3	5,274,039	0.1	1,366,577	1,366,577	437,916	[2]	437,916	2.8	194			
\$1 under \$20,000	10,166,604	56,177,539	1.1	10,169,565	0.4	3,870,547	3,870,547	1,366,577	0.1	1,366,577	2.5	259			
\$1 under \$25,000	14,885,076	111,323,179	2.1	14,888,077	0.9	8,626,607	8,626,607	3,870,547	0.4	3,870,547	2.8	381			
\$1 under \$30,000	19,575,561	184,255,570	3.5	19,578,966	1.6	15,650,387	15,650,387	8,626,607	0.9	8,626,607	3.5	579			
\$1 under \$40,000	29,446,162	397,064,675	7.5	29,450,593	3.9	36,765,847	36,765,847	15,650,387	1.6	15,650,387	4.2	799			
\$1 under \$50,000	38,166,464	648,628,083	12.3	38,171,256	6.7	63,404,041	63,404,041	36,765,847	3.9	36,765,847	5.1	1,248			
\$1 under \$75,000	54,928,850	1,340,104,088	25.4	54,935,543	15.2	144,336,172	144,336,172	63,404,041	6.7	63,404,041	6.7	1,661			
\$1 under \$100,000	66,314,209	2,027,984,877	38.4	66,322,408	24.2	230,429,681	230,429,681	144,336,172	15.2	144,336,172	5.7	2,627			
\$1 under \$200,000	80,181,366	3,395,714,758	64.3	80,192,615	47.8	454,852,397	454,852,397	230,429,681	24.2	230,429,681	7.4	3,474			
\$1 under \$500,000	83,636,144	4,176,800,280	79.1	83,649,476	68.1	647,678,185	647,678,185	454,852,397	47.8	454,852,397	9.1	5,672			
\$1 under \$1,000,000	84,176,744	4,484,650,091	84.9	84,190,962	77.4	736,268,097	736,268,097	647,678,185	68.1	647,678,185	10.9	7,743			
\$1 under \$1,500,000	84,302,932	4,615,319,849	87.8	84,317,306	81.4	774,368,439	774,368,439	736,268,097	77.4	736,268,097	11.6	8,745			
\$1 under \$2,000,000	84,354,146	4,691,345,802	88.4	84,368,588	83.7	796,628,356	796,628,356	774,368,439	81.4	774,368,439	11.9	9,184			
\$1 under \$5,000,000	84,426,686	4,879,138,536	92.4	84,441,264	89.4	850,862,042	850,862,042	796,628,356	83.7	796,628,356	12.1	9,442			
\$1 under \$10,000,000	84,444,101	4,983,500,317	94.3	84,458,711	92.5	879,989,539	879,989,539	850,862,042	89.4	850,862,042	12.5	10,076			
\$1 or more	84,455,304	5,282,376,924	100.0	84,469,919	95.1	951,420,470	951,420,470	879,989,539	92.5	879,989,539	12.7	10,419			
All returns	84,455,304	5,282,376,924	100.0	84,475,930	100.0	951,670,957	951,670,957	951,673,976	100.0	100.0	13.1	11,266			

Footnotes at end of table.

Table 1.1 All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

Table with columns for Size and accumulated size of adjusted gross income, and sub-columns for All returns and Taxable returns. Rows include categories like 'Accumulated from Largest Size of Adjusted Gross Income' and 'All returns' with various metrics such as Number of returns, Percent of total, Adjusted gross income less deficit, and Total income tax.

[1] Percentage not computed. [2] Less than 0.05 percent. NOTE: Detail may not add to totals because of rounding.

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status
 (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	Exemption amount	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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
All returns, total	142,892,051	8,089,142,092	1,049,271,708	46,644,509	1,216,667,246	93,678,175	738,538,671	107,304,398	5,502,000,658	84,475,930	951,670,957	84,475,933	951,673,976
No adjusted gross income	2,554,170	-188,804,428	13,013,896	--	--	--	--	--	--	6,011	250,487	6,014	250,487
\$1 under \$5,000	9,963,765	25,889,267	31,590,282	419,841	6,735,403	9,541,981	50,753,455	411,554	391,532	285,299	42,331	285,299	42,331
\$5,000 under \$10,000	12,277,702	93,220,209	57,661,797	593,327	9,405,036	11,681,405	79,484,613	2,576,917	4,182,986	1,967,069	395,584	1,967,069	395,584
\$10,000 under \$15,000	12,806,501	160,115,947	79,785,913	911,539	14,437,754	11,893,018	88,012,759	6,675,221	22,385,468	3,021,672	928,662	3,021,672	928,662
\$15,000 under \$20,000	11,722,728	204,566,190	79,858,283	1,132,656	16,601,520	10,588,934	81,190,529	7,525,900	49,198,796	4,895,526	2,503,969	4,895,526	2,503,969
\$20,000 under \$25,000	10,185,282	228,543,319	73,448,921	1,269,230	19,248,009	8,914,079	69,872,735	8,414,746	75,758,308	4,718,512	4,756,061	4,718,512	4,756,061
\$25,000 under \$30,000	8,950,075	245,309,107	65,825,763	1,537,327	23,712,386	7,411,750	59,480,407	8,147,428	101,252,604	4,690,889	7,023,780	4,690,889	7,023,780
\$30,000 under \$40,000	14,613,296	508,012,748	107,895,605	3,563,770	55,787,207	11,047,528	90,281,178	14,099,208	258,532,507	9,871,627	21,115,460	9,871,627	21,115,460
\$40,000 under \$50,000	10,992,023	492,085,428	82,909,715	3,984,667	64,643,800	7,026,299	60,874,451	10,831,583	285,711,442	8,720,664	26,638,194	8,720,664	26,638,194
\$50,000 under \$75,000	18,727,169	1,151,141,558	156,361,642	9,381,311	170,840,937	9,344,861	90,670,034	18,597,328	735,533,903	16,764,287	80,932,131	16,764,287	80,932,131
\$75,000 under \$100,000	11,805,382	1,020,181,842	110,842,087	7,878,832	166,375,232	3,928,551	42,322,057	11,763,791	701,536,561	11,386,865	86,093,509	11,386,865	86,093,509
\$100,000 under \$200,000	13,997,651	1,869,638,676	144,076,156	11,873,957	329,248,558	2,123,674	23,693,402	13,972,730	1,373,739,786	13,870,207	224,422,716	13,870,207	224,422,716
\$200,000 under \$500,000	3,471,723	985,430,760	36,998,703	3,317,311	164,112,118	154,395	1,676,358	3,465,756	783,347,436	3,456,861	192,825,788	3,456,861	192,825,788
\$500,000 under \$1,000,000	544,224	368,353,583	5,980,913	527,916	53,584,508	16,167	171,311	542,635	309,036,735	541,486	88,589,912	541,486	88,589,912
\$1,000,000 under \$1,500,000	126,941	153,289,160	1,374,067	123,984	20,913,662	2,957	31,073	126,631	131,137,821	126,344	38,100,342	126,344	38,100,342
\$1,500,000 under \$2,000,000	51,550	88,557,580	556,954	50,702	12,039,070	848	8,426	51,410	76,330,983	51,282	22,259,917	51,282	22,259,917
\$2,000,000 under \$5,000,000	73,078	217,723,503	784,052	71,694	28,545,465	1,383	12,731	72,839	188,551,425	72,676	54,233,685	72,676	54,233,685
\$5,000,000 under \$10,000,000	17,527	120,171,904	186,025	17,280	15,424,021	247	2,258	17,471	104,713,552	17,447	29,124,479	17,447	29,124,480
\$10,000,000 or more	11,264	345,715,738	120,929	11,166	45,012,571	98	894	11,249	300,678,803	11,208	71,433,949	11,208	71,433,950
Taxable returns, total	84,475,933	7,246,201,878	580,854,016	38,471,033	1,027,346,618	45,987,648	362,718,843	84,455,303	5,282,376,924	84,475,930	951,670,957	84,475,933	951,673,976
No adjusted gross income	6,014	-6,111,456	39,639	--	--	--	--	--	--	6,011	250,487	6,014	250,487
\$1 under \$5,000	285,299	765,302	16,621	8,365	28,045	276,934	456,408	282,978	305,638	285,299	42,331	285,299	42,331
\$5,000 under \$10,000	1,967,069	14,886,296	256,229	16,125	32,887	1,949,946	10,719,184	1,967,041	3,881,124	1,967,069	395,584	1,967,069	395,584
\$10,000 under \$15,000	3,021,672	39,267,757	7,814,096	91,529	656,612	2,928,200	17,331,166	3,021,560	13,487,640	3,021,672	928,662	3,021,672	928,662
\$15,000 under \$20,000	4,895,526	85,615,474	17,195,155	339,007	2,905,499	4,555,382	27,001,424	4,895,026	38,523,137	4,895,526	2,503,969	4,895,526	2,503,969
\$20,000 under \$25,000	4,718,512	105,992,910	18,840,346	540,460	5,315,896	4,176,079	26,697,582	4,718,472	55,145,640	4,718,512	4,756,061	4,718,512	4,756,061
\$25,000 under \$30,000	4,690,889	128,948,650	20,481,141	766,692	8,537,014	3,923,199	27,019,056	4,690,485	72,932,391	4,690,889	7,023,780	4,690,889	7,023,780
\$30,000 under \$40,000	9,871,627	345,171,098	48,370,964	2,274,898	28,062,867	7,594,731	55,933,008	9,870,601	212,809,105	9,871,627	21,115,460	9,871,627	21,115,460
\$40,000 under \$50,000	8,720,664	390,928,765	50,372,734	2,994,831	42,128,422	5,724,775	46,868,959	8,720,302	251,563,407	8,720,664	26,638,194	8,720,664	26,638,194
\$50,000 under \$75,000	16,764,287	1,034,722,614	125,065,309	8,077,363	134,862,628	8,685,926	83,344,631	16,762,386	691,476,005	16,764,287	80,932,131	16,764,287	80,932,131
\$75,000 under \$100,000	11,386,865	984,833,505	104,064,112	7,497,760	151,019,123	3,889,105	41,889,011	11,385,358	687,789,789	11,386,865	86,093,509	11,386,865	86,093,509
\$100,000 under \$200,000	13,870,207	1,854,117,785	142,509,289	11,758,006	320,366,922	2,112,201	23,601,277	13,867,158	1,387,729,881	13,870,207	224,422,716	13,870,207	224,422,716
\$200,000 under \$500,000	3,456,861	981,123,679	36,862,850	3,306,202	161,718,368	150,658	1,641,830	3,454,778	781,085,522	3,456,861	192,825,788	3,456,861	192,825,788
\$500,000 under \$1,000,000	541,486	366,494,116	5,955,923	526,064	52,727,230	15,285	162,695	540,600	307,849,811	541,486	88,589,912	541,486	88,589,912
\$1,000,000 or more	278,957	919,445,383	3,009,599	273,730	118,985,105	5,228	52,610	278,559	797,726,833	278,957	215,152,372	278,957	215,152,372
Nontaxable returns, total	58,416,118	842,940,214	468,417,692	8,173,476	189,320,628	47,690,527	375,819,828	22,849,094	219,623,734	--	--	--	--

Footnotes at end of table

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status—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																			
	Number of returns	Adjusted gross income less deficit	Exemption amount	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	Number of returns	Amount					
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)								
All returns, total	53,526,090	5,254,929,246	596,463,655	27,014,874	845,200,662	25,819,133	306,718,080	44,619,431	3,720,645,359	36,960,592	675,285,327	36,960,595	675,285,329							
No adjusted gross income	692,080	-121,279,986	6,772,051	--	--	--	--	--	--	2,411	100,833	2,414	100,834							
\$1 under \$5,000	788,652	1,992,795	7,089,516	92,689	2,112,344	695,963	8,569,442	--	--	* 1,141	* 10,641	* 1,141	* 10,641							
\$5,000 under \$10,000	1,175,853	9,079,526	11,793,077	133,869	2,900,354	1,041,985	12,698,760	* 998	* 1,171	* 7	* 189	* 7	* 189							
\$10,000 under \$15,000	1,820,592	22,988,336	19,071,833	188,485	4,197,500	1,632,107	19,817,619	**	**	* 284	* 284	* 7	* 284							
\$15,000 under \$20,000	2,147,912	37,731,671	23,284,954	263,165	5,166,423	1,884,748	22,653,936	** 125,182	** 83,392	15,308	6,885	15,308	6,885							
\$20,000 under \$25,000	2,224,614	49,975,758	24,710,112	358,057	7,313,829	1,866,557	22,261,545	1,042,465	2,725,000	288,428	62,102	288,428	62,102							
\$25,000 under \$30,000	2,263,787	62,121,717	25,552,652	414,510	8,296,750	1,849,277	21,941,164	1,662,181	9,592,724	606,850	261,124	606,850	261,124							
\$30,000 under \$40,000	4,288,569	150,110,695	49,297,901	1,005,309	20,724,606	3,283,260	38,784,786	3,896,528	44,198,796	1,737,472	1,587,597	1,737,472	1,587,597							
\$40,000 under \$50,000	4,060,833	182,546,596	45,858,758	1,214,309	23,952,233	2,846,524	33,461,652	3,962,459	80,254,046	2,410,418	4,172,094	2,410,418	4,172,094							
\$50,000 under \$75,000	10,070,659	628,474,761	112,039,027	4,457,635	90,386,238	5,613,025	66,012,884	9,989,151	361,355,987	8,404,872	28,351,530	8,404,872	28,351,530							
\$75,000 under \$100,000	8,619,012	748,272,873	94,984,695	5,479,611	119,487,579	3,139,401	37,124,660	8,590,961	497,200,433	8,237,028	50,143,667	8,237,028	50,143,667							
\$100,000 under \$200,000	11,683,292	1,568,841,971	132,866,537	9,854,876	276,663,916	1,828,415	21,736,961	11,665,396	1,138,386,412	11,579,435	174,916,716	11,579,435	174,916,716							
\$200,000 under \$500,000	2,992,012	849,508,169	34,764,180	2,869,916	141,661,014	122,094	1,466,730	2,987,581	672,131,975	2,981,682	163,569,469	2,981,682	163,569,469							
\$500,000 under \$1,000,000	464,847	314,390,182	5,596,706	452,723	45,423,464	12,124	144,203	463,649	283,544,644	463,048	75,848,361	463,048	75,848,361							
\$1,000,000 under \$1,500,000	106,933	129,144,904	1,281,405	104,748	17,241,313	2,184	26,236	106,732	110,697,168	106,564	32,337,088	106,564	32,337,088							
\$1,500,000 under \$2,000,000	43,064	73,927,676	517,766	42,504	9,959,061	560	6,687	42,972	63,805,106	42,892	18,700,912	42,892	18,700,912							
\$2,000,000 under \$5,000,000	60,234	179,166,752	723,396	59,502	23,084,667	733	8,708	60,080	155,486,757	59,967	45,070,928	59,967	45,070,928							
\$5,000,000 under \$10,000,000	14,113	96,767,942	189,205	13,987	12,218,397	126	1,503	14,077	84,474,576	14,062	23,562,077	14,062	23,562,077							
\$10,000,000 or more	9,031	271,166,909	109,884	8,980	34,410,974	51	603	9,022	236,707,172	8,989	56,582,829	8,989	56,582,830							
Taxable returns, total	36,960,595	4,898,091,211	386,787,564	22,845,864	736,550,057	14,112,317	168,362,913	36,950,836	3,611,183,053	36,960,592	675,285,327	36,960,595	675,285,329							
No adjusted gross income	2,414	-4,061,745	25,886	--	--	--	--	--	--	2,414	100,833	2,414	100,834							
\$1 under \$5,000	* 1,141	* 1,633	* 8,675	* 144	* 8,148	* 998	* 13,566	--	--	* 1,141	* 10,641	* 1,141	* 10,641							
\$5,000 under \$10,000	* 7	* 59	* 98	* 7	* 1,935	--	--	--	--	* 7	* 189	* 7	* 189							
\$10,000 under \$15,000	* 7	* 101	* 75	**	**	**	**	**	**	* 7	* 284	* 7	* 284							
\$15,000 under \$20,000	15,308	290,667	109,971	** 1,279	** 15,514	** 14,036	** 159,834	** 14,872	** 12,861	15,308	6,885	15,308	6,885							
\$20,000 under \$25,000	288,428	6,583,106	2,111,834	22,305	320,569	266,123	3,449,293	288,387	707,963	288,428	62,102	288,428	62,102							
\$25,000 under \$30,000	606,850	16,868,324	4,476,497	75,131	1,174,941	531,719	6,627,053	606,761	4,591,895	606,850	261,124	606,850	261,124							
\$30,000 under \$40,000	1,737,472	61,351,557	13,219,026	325,505	5,394,734	1,411,967	17,310,874	1,737,458	25,428,280	1,737,472	1,587,597	1,737,472	1,587,597							
\$40,000 under \$50,000	2,410,418	108,775,929	20,298,952	599,487	10,596,843	1,810,931	21,624,871	2,410,066	56,259,443	2,410,418	4,172,094	2,410,418	4,172,094							
\$50,000 under \$75,000	8,404,872	529,048,094	83,720,863	3,392,206	62,766,347	5,012,666	59,151,976	8,404,784	323,418,090	8,404,872	28,351,530	8,404,872	28,351,530							
\$75,000 under \$100,000	8,237,028	716,051,691	88,405,713	5,131,961	106,507,636	3,105,087	36,720,007	8,236,956	484,425,934	8,237,028	50,143,667	8,237,028	50,143,667							
\$100,000 under \$200,000	11,579,435	1,556,227,681	131,391,469	9,755,592	289,506,932	1,823,844	21,684,014	11,577,206	1,133,713,973	11,579,435	174,916,716	11,579,435	174,916,716							
\$200,000 under \$500,000	2,981,682	846,511,470	34,650,157	2,861,763	139,933,911	119,919	1,441,823	2,979,836	670,630,896	2,981,682	163,569,469	2,981,682	163,569,469							
\$500,000 under \$1,000,000	463,048	313,186,058	5,576,623	451,494	44,854,966	11,554	137,678	462,294	282,785,456	463,048	75,848,361	463,048	75,848,361							
\$1,000,000 or more	232,485	747,256,564	2,791,724	228,969	95,467,581	3,496	41,924	232,225	649,208,262	232,484	176,253,834	232,484	176,253,835							
Nontaxable returns, total	16,565,495	356,838,035	209,676,091	4,169,011	108,650,605	11,706,816	138,355,167	7,668,595	109,462,306	--	--	--	--							

Footnotes at end of table

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued

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

Size of adjusted gross income		Returns of married persons filing separately													
		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax					
		(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	
Number of returns	Adjusted gross income less deficit	Exemption 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	2,532,292	135,557,247	12,638,227	1,074,764	23,047,271	1,353,443	7,808,130	2,108,970	107,397,975	1,856,273	20,807,228	1,856,273	20,807,228	1,856,273	20,807,228
No adjusted gross income	88,896	-12,929,403	451,212	--	--	--	--	--	--	1,337	129,199	1,337	129,199	1,337	129,199
\$1 under \$5,000	143,040	364,268	596,126	**	**	**	**	**	**	* 998	* 56	* 998	* 56	* 998	* 56
\$5,000 under \$10,000	162,841	1,225,025	665,028	**	**	**	**	**	**	**	2,140	**	2,140	9,512	2,140
\$10,000 under \$15,000	156,921	1,982,735	716,247	30,673	238,122	124,305	724,714	**	**	**	12,579	**	12,579	62,716	12,579
\$15,000 under \$20,000	197,128	3,457,787	913,172	43,931	391,887	152,060	881,004	**	**	**	80,147	**	80,147	149,300	80,147
\$20,000 under \$25,000	209,166	4,700,796	1,021,917	**	**	**	**	**	**	**	170,822	**	170,822	170,822	170,822
\$25,000 under \$30,000	204,994	5,608,114	1,081,737	**	**	**	**	**	**	**	276,080	**	276,080	170,880	276,080
\$30,000 under \$40,000	372,657	12,959,785	1,921,402	152,732	1,602,638	217,926	1,254,210	370,266	8,212,623	338,758	838,306	338,758	838,306	338,758	838,306
\$40,000 under \$50,000	286,102	12,765,131	1,507,626	165,199	2,110,667	119,846	691,011	284,105	8,481,663	265,062	947,145	265,062	947,145	265,062	947,145
\$50,000 under \$75,000	401,672	24,371,158	2,088,652	275,355	4,291,865	125,320	722,130	400,020	17,280,601	392,333	2,550,851	392,333	2,550,851	392,333	2,550,851
\$75,000 under \$100,000	146,214	12,498,972	825,266	110,544	2,221,289	35,669	206,881	145,178	9,251,851	139,652	1,655,438	139,652	1,655,438	139,652	1,655,438
\$100,000 under \$200,000	115,734	14,788,093	599,885	98,273	2,733,826	17,444	102,022	115,344	11,363,914	108,990	2,419,860	108,990	2,419,860	108,990	2,419,860
\$200,000 under \$500,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$500,000 under \$1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$1,000,000 under \$1,500,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$1,500,000 under \$2,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$2,000,000 under \$5,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Taxable returns, total	1,856,273	137,478,178	8,709,784	924,888	20,552,149	918,810	5,314,147	1,854,205	103,803,735	1,856,273	20,807,228	1,856,273	20,807,228	1,856,273	20,807,228
No adjusted gross income	1,337	-845,307	5,123	--	--	--	--	--	--	1,337	129,199	1,337	129,199	1,337	129,199
\$1 under \$5,000	* 998	* 4,508	* 3,641	* 998	* 310	--	--	--	* 998	* 557	* 56	* 998	* 56	* 998	* 56
\$5,000 under \$10,000	9,512	81,937	34,569	6,987	3,830	1,527	8,706	9,512	34,832	9,512	2,140	9,512	2,140	9,512	2,140
\$10,000 under \$15,000	62,716	825,109	231,711	**	**	**	**	**	**	**	12,579	**	12,579	62,716	12,579
\$15,000 under \$20,000	149,300	2,618,895	569,064	**	**	**	**	**	**	**	80,147	**	80,147	149,300	80,147
\$20,000 under \$25,000	170,822	3,835,610	712,894	32,422	212,207	136,428	786,759	170,822	2,123,750	170,822	183,311	170,822	183,311	170,822	183,311
\$25,000 under \$30,000	170,880	4,680,917	721,503	47,409	404,869	122,473	702,963	170,880	2,851,582	170,880	276,080	170,880	276,080	170,880	276,080
\$30,000 under \$40,000	338,758	11,793,395	1,535,087	135,010	1,330,257	201,749	1,161,995	338,758	7,766,407	338,758	838,306	338,758	838,306	338,758	838,306
\$40,000 under \$50,000	265,062	11,816,905	1,296,818	153,055	1,757,343	110,950	640,561	265,062	8,122,688	265,062	947,145	265,062	947,145	265,062	947,145
\$50,000 under \$75,000	392,333	23,850,212	1,990,456	268,253	4,091,076	123,083	713,695	392,333	17,068,608	392,333	2,550,851	392,333	2,550,851	392,333	2,550,851
\$75,000 under \$100,000	139,652	11,926,596	790,141	108,344	2,033,430	31,308	182,783	139,652	8,920,242	139,652	1,655,438	139,652	1,655,438	139,652	1,655,438
\$100,000 under \$200,000	108,990	13,992,834	574,423	96,660	2,705,639	12,330	73,675	108,990	10,642,231	108,990	2,419,860	108,990	2,419,860	108,990	2,419,860
\$200,000 under \$500,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$500,000 under \$1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Nontaxable returns, total	676,020	-1,920,931	3,928,443	149,876	2,495,122	434,633	2,493,982	254,764	3,594,240	--	--	--	--	--	--

Footnotes at end of table

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status—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												
	(40)	(41)	(42)	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	21,916,717	703,002,968	212,350,048	4,026,260	78,963,771	17,807,367	150,061,743	13,608,806	325,048,029	6,089,506	37,608,472	6,089,506	37,608,472
No adjusted gross income	83,089	-6,116,909	721,636	--	--	--	--	--	--	106	2,328	106	2,328
\$1 under \$5,000	647,030	1,863,479	5,928,307	24,255	386,419	622,775	5,257,504	--	--	--	--	--	--
\$5,000 under \$10,000	1,982,364	16,015,974	17,775,302	48,147	759,550	1,944,216	16,371,919	* 1,018	* 1,201	--	--	--	--
\$10,000 under \$15,000	3,171,717	40,119,559	31,365,069	74,821	1,064,159	3,096,896	26,107,444	31,270	40,405	* 2,994	* 580	* 2,994	* 580
\$15,000 under \$20,000	3,050,526	53,119,088	30,703,813	116,691	1,716,684	2,933,835	24,700,281	1,261,050	2,574,201	45,307	9,715	45,307	9,715
\$20,000 under \$25,000	2,667,446	59,856,995	27,401,382	150,540	2,089,125	2,516,907	21,179,327	2,200,449	10,784,436	162,829	60,846	162,829	60,846
\$25,000 under \$30,000	2,198,467	60,220,334	22,168,300	232,498	3,526,710	1,965,969	16,554,122	2,075,795	18,548,233	238,313	172,703	238,313	172,703
\$30,000 under \$40,000	2,987,262	103,024,947	29,744,103	574,738	8,807,081	2,412,524	20,324,582	2,941,817	44,592,072	1,172,304	1,365,795	1,172,304	1,365,795
\$40,000 under \$50,000	1,771,865	79,059,992	16,864,586	656,955	10,559,348	1,114,910	9,410,227	1,759,491	42,424,741	1,313,464	2,580,916	1,313,464	2,580,916
\$50,000 under \$75,000	2,066,993	124,192,532	18,634,050	1,116,588	19,618,733	950,405	8,036,101	2,061,022	77,992,389	1,884,782	7,148,220	1,884,782	7,148,220
\$75,000 under \$100,000	719,487	61,662,906	6,219,950	535,536	11,620,226	183,950	1,565,096	717,080	42,269,939	710,848	6,213,717	710,848	6,213,717
\$100,000 under \$200,000	465,678	60,023,722	4,011,431	404,846	11,505,193	60,830	519,868	465,266	43,999,152	484,808	8,820,548	484,808	8,820,548
\$200,000 under \$500,000	74,952	20,876,982	640,968	71,995	3,694,914	2,967	25,260	74,790	16,531,147	74,276	4,481,316	74,276	4,481,316
\$500,000 under \$1,000,000	13,812	9,160,132	119,051	12,864	1,221,243	948	7,956	13,772	7,827,864	13,572	2,144,969	13,572	2,144,969
\$1,000,000 under \$1,500,000	2,551	3,086,007	21,627	2,440	449,207	110	926	2,538	2,615,580	2,501	754,151	2,501	754,151
\$1,500,000 under \$2,000,000	1,172	2,040,369	10,037	1,137	273,562	35	292	1,166	1,758,302	1,142	498,494	1,142	498,494
\$2,000,000 under \$5,000,000	1,602	4,816,231	13,988	1,529	607,911	74	630	1,595	4,196,407	1,569	1,157,107	1,569	1,157,107
\$5,000,000 under \$10,000,000	440	3,014,428	4,100	417	331,042	22	191	439	2,680,813	430	729,656	430	729,656
\$10,000,000 or more	266	6,966,182	2,347	263	752,664	3	27	266	6,211,146	262	1,467,412	262	1,467,412
Taxable returns, total	6,089,506	395,501,211	49,977,396	2,656,352	55,041,626	3,433,048	29,074,264	6,087,715	261,548,735	6,089,506	37,608,472	6,089,506	37,608,472
No adjusted gross income	106	-107,872	863	--	--	--	--	--	--	106	2,328	106	2,328
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--	--	--	--
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--	--	--	--
\$10,000 under \$15,000	* 2,994	* 43,499	10,926	--	--	2,994	26,542	* 2,994	* 6,030	* 2,994	* 580	* 2,994	* 580
\$15,000 under \$20,000	45,307	825,976	270,712	1,027	12,239	44,280	379,050	45,278	166,457	45,307	9,715	45,307	9,715
\$20,000 under \$25,000	162,829	3,660,738	1,141,425	12,283	137,789	150,546	1,284,926	162,829	1,096,599	162,829	60,846	162,829	60,846
\$25,000 under \$30,000	238,313	6,584,316	1,708,599	21,155	270,202	217,158	1,855,382	238,013	2,768,700	238,313	172,703	238,313	172,703
\$30,000 under \$40,000	1,172,304	41,616,049	8,816,527	185,365	2,351,540	986,939	8,347,201	1,172,304	22,100,781	1,172,304	1,365,795	1,172,304	1,365,795
\$40,000 under \$50,000	1,313,464	58,895,717	10,872,685	433,375	6,228,163	880,089	7,429,241	1,313,464	34,365,628	1,313,464	2,580,916	1,313,464	2,580,916
\$50,000 under \$75,000	1,884,782	113,896,317	16,216,506	982,008	16,254,573	902,774	7,637,238	1,884,478	73,788,853	1,884,782	7,148,220	1,884,782	7,148,220
\$75,000 under \$100,000	710,848	60,942,805	6,133,113	526,903	11,186,450	183,944	1,565,046	709,840	42,060,532	710,848	6,213,717	710,848	6,213,717
\$100,000 under \$200,000	484,808	59,908,616	4,003,305	404,214	11,437,297	60,595	517,880	464,797	43,951,281	484,808	8,820,548	484,808	8,820,548
\$200,000 under \$500,000	74,276	20,673,114	634,787	71,588	3,625,741	2,688	23,007	74,254	16,391,788	74,276	4,481,316	74,276	4,481,316
\$500,000 under \$1,000,000	13,572	8,982,954	116,898	12,737	1,180,297	836	7,013	13,565	7,681,232	13,572	2,144,969	13,572	2,144,969
\$1,000,000 or more	5,903	19,578,981	51,049	5,698	2,357,335	205	1,737	5,899	17,170,854	5,904	4,606,820	5,904	4,606,820
Nontaxable returns, total	15,827,211	307,501,757	162,372,653	1,369,908	23,922,146	14,374,319	120,987,479	7,521,091	63,499,295	--	--	--	--

Footnotes at end of table

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued

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

Size of adjusted gross income	Returns of surviving spouses												
	Number of returns (53)	Adjusted gross income less deficit (54)	Exemption amount (55)	Total itemized deductions (57)		Standard deduction (59)		Taxable income (61)		Income tax after credits (63)		Total income tax (65)	
				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)
All returns, total	70,595	3,559,151	685,600	27,424	578,655	42,200	486,893	44,811	2,203,453	27,940	347,170	27,940	347,170
No adjusted gross income	* 971	* -130,110	* 7,872	--	--	--	--	--	--	--	--	--	--
\$1 under \$5,000	* 973	* 2,788	* 14,195	**	**	**	**	--	--	--	--	--	--
\$5,000 under \$10,000	* 6,595	* 52,712	* 66,575	** 1,547	** 34,768	** 6,021	** 70,835	--	--	--	--	--	--
\$10,000 under \$15,000	10,030	134,718	88,021	1,990	31,691	8,040	92,755	--	--	--	--	--	--
\$15,000 under \$20,000	* 6,025	* 108,868	* 54,977	* 1,994	* 46,346	* 4,031	* 45,949	* 1,994	* 889	--	--	--	--
\$20,000 under \$25,000	* 5,178	* 116,464	* 45,626	** 1,709	** 30,113	** 6,019	** 69,712	* 2,016	* 9,018	--	--	--	--
\$25,000 under \$30,000	* 2,550	* 69,097	* 25,914	**	**	**	**	* 2,548	* 13,489	--	--	* 549	* 48
\$30,000 under \$40,000	* 5,010	* 169,198	* 51,288	* 1,976	* 26,456	* 3,034	* 35,683	* 5,009	* 55,774	* 998	* 497	* 998	* 497
\$40,000 under \$50,000	* 7,578	* 340,727	* 80,494	* 2,330	* 29,322	* 5,248	* 59,823	* 7,578	* 171,089	* 4,974	* 7,386	* 4,974	* 7,386
\$50,000 under \$75,000	16,482	997,132	169,468	8,540	148,330	7,943	90,545	16,480	588,926	12,289	42,310	12,289	42,310
\$75,000 under \$100,000	3,936	358,576	36,253	2,665	55,044	1,271	14,489	3,935	252,842	* 3,892	* 29,373	* 3,892	* 29,373
\$100,000 under \$200,000	3,885	501,715	31,734	3,587	75,002	297	3,387	3,876	391,753	3,869	67,567	3,869	67,567
\$200,000 under \$500,000	** 1,382	** 837,267	** 14,183	** 1,085	** 101,584	297	3,714	** 1,374	** 719,673	** 1,368	** 199,991	** 1,368	** 199,991
\$500,000 under \$1,000,000	**	**	**	**	**	--	--	**	**	**	**	**	**
\$1,000,000 under \$1,500,000	**	**	**	**	**	--	--	**	**	**	**	**	**
\$1,500,000 under \$2,000,000	**	**	**	**	**	--	--	**	**	**	**	**	**
\$2,000,000 under \$5,000,000	**	**	**	**	**	--	--	**	**	**	**	**	**
\$5,000,000 under \$10,000,000	**	**	**	**	**	--	--	**	**	**	**	**	**
\$10,000,000 or more	**	**	**	**	**	--	--	**	**	**	**	**	**
Taxable returns, total	27,940	2,705,557	252,184	14,134	327,344	13,806	158,810	27,939	1,967,630	27,940	347,170	27,940	347,170
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	* 549	* 14,586	* 4,010	* 549	* 6,885	--	--	* 549	* 3,682	* 549	* 48	* 549	* 48
\$30,000 under \$40,000	* 998	* 32,332	* 10,923	--	--	* 998	* 12,469	* 998	* 8,940	* 998	* 497	* 998	* 497
\$40,000 under \$50,000	* 4,974	* 224,398	* 39,950	* 997	* 12,211	* 3,977	* 45,334	* 4,974	* 126,903	* 4,974	* 7,386	* 4,974	* 7,386
\$50,000 under \$75,000	12,289	747,840	115,914	5,323	85,582	6,966	79,417	12,289	466,928	12,289	42,310	12,289	42,310
\$75,000 under \$100,000	* 3,892	* 354,363	* 35,752	* 2,621	* 52,988	* 1,271	* 14,489	* 3,892	* 251,154	* 3,892	* 29,373	* 3,892	* 29,373
\$100,000 under \$200,000	3,869	499,766	31,590	3,572	73,359	297	3,387	3,869	391,429	3,869	67,567	3,869	67,567
\$200,000 under \$500,000	** 1,368	** 832,272	** 14,045	** 1,071	** 96,339	297	3,714	** 1,367	** 718,585	** 1,368	** 199,991	** 1,368	** 199,991
\$500,000 under \$1,000,000	**	**	**	**	**	--	--	**	**	**	**	**	**
\$1,000,000 or more	**	**	**	**	**	--	--	**	**	**	**	**	**
Nontaxable returns, total	42,655	853,594	434,416	13,290	251,311	28,394	328,083	16,872	235,823	--	--	--	--

Footnotes at end of table

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

Returns of single persons

Size of adjusted gross income	Number of returns (66)	Adjusted gross income less deficit (67)	Exemption amount (68)	Total itemized deductions (69)		Standard deduction (70)		Taxable income (71)		Income tax after credits (72)		Total income tax (73)	
				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	64,846,356	1,992,093,480	227,133,178	14,501,187	268,876,887	48,656,032	273,463,825	46,922,380	1,346,705,842	39,541,619	217,622,760	39,541,619	217,625,777
No adjusted gross income	1,689,134	-48,348,020	5,061,125	--	--	--	--	--	--	2,156	18,127	2,156	18,127
\$1 under \$5,000	8,384,071	21,665,937	17,962,138	280,147	4,099,624	8,103,924	36,237,858	410,557	390,976	283,160	31,635	283,160	31,635
\$5,000 under \$10,000	8,940,049	66,846,972	27,360,815	384,362	5,538,637	8,555,687	49,575,940	2,549,427	41,117,558	1,957,549	393,256	1,957,549	393,256
\$10,000 under \$15,000	7,647,241	94,890,601	28,544,744	615,570	8,906,283	7,031,671	41,270,227	6,511,182	21,934,394	2,955,955	915,219	2,955,955	915,219
\$15,000 under \$20,000	6,321,136	110,148,766	24,921,367	706,876	9,280,179	5,614,260	32,909,360	5,966,965	45,179,529	4,685,611	2,407,222	4,685,611	2,407,222
\$20,000 under \$25,000	5,078,877	113,893,306	20,269,885	715,908	9,458,595	4,362,970	25,443,153	4,964,711	59,851,234	4,096,433	4,449,802	4,096,433	4,449,802
\$25,000 under \$30,000	4,280,277	117,289,844	16,997,160	827,383	11,249,002	3,452,894	20,150,285	4,204,571	69,972,297	3,674,297	6,313,825	3,674,297	6,313,825
\$30,000 under \$40,000	6,959,798	241,748,123	26,880,911	1,829,015	24,626,425	5,130,783	29,881,917	6,885,588	161,473,242	6,622,097	17,323,265	6,622,097	17,323,265
\$40,000 under \$50,000	4,865,645	217,372,983	18,598,253	1,925,874	27,992,229	2,939,771	17,251,738	4,817,951	154,379,904	4,726,745	18,930,654	4,726,745	18,930,654
\$50,000 under \$75,000	6,171,363	373,105,975	23,430,446	3,523,195	56,395,770	2,648,168	15,808,373	6,130,655	278,315,999	6,070,011	42,839,220	6,070,011	42,839,220
\$75,000 under \$100,000	2,316,734	197,388,515	8,775,923	1,748,475	32,991,095	568,259	3,410,931	2,306,657	152,561,495	2,295,447	28,051,313	2,295,447	28,051,313
\$100,000 under \$200,000	1,729,062	225,483,176	6,566,569	1,512,373	38,270,621	216,688	1,331,174	1,722,848	179,598,556	1,713,104	38,198,024	1,713,104	38,198,024
\$200,000 under \$500,000	370,573	105,317,649	1,407,054	343,774	17,144,816	26,797	167,504	369,343	86,735,495	367,444	22,527,485	367,444	22,527,485
\$500,000 under \$1,000,000	58,750	40,066,372	228,569	55,904	6,140,559	2,846	17,734	58,466	33,748,276	58,222	9,482,282	58,222	9,482,282
\$1,000,000 under \$1,500,000	14,584	17,581,177	54,612	14,072	2,697,188	512	2,960	14,504	14,866,330	14,457	4,185,973	14,457	4,185,973
\$1,500,000 under \$2,000,000	6,118	10,535,618	23,066	5,911	1,513,795	207	1,185	6,085	9,005,886	6,077	2,557,595	6,077	2,557,595
\$2,000,000 under \$5,000,000	9,220	27,673,268	35,927	8,740	3,839,487	481	2,820	9,164	23,810,737	9,156	6,621,899	9,156	6,624,916
\$5,000,000 under \$10,000,000	2,321	15,886,264	9,143	2,244	2,163,143	77	437	2,310	13,765,718	2,307	3,804,640	2,307	3,804,640
\$10,000,000 or more	1,403	43,546,955	5,472	1,365	6,569,439	38	228	1,398	37,004,015	1,393	8,571,326	1,393	8,571,326
Taxable returns, total	39,541,619	1,812,425,721	135,127,088	12,029,797	214,875,442	27,509,667	159,808,708	39,534,608	1,303,873,771	39,541,619	217,622,760	39,541,619	217,625,777
No adjusted gross income	2,156	-1,096,532	7,767	--	--	--	--	--	--	2,156	18,127	2,156	18,127
\$1 under \$5,000	283,160	759,161	4,305	7,224	19,587	275,936	442,842	281,980	305,082	283,160	31,635	283,160	31,635
\$5,000 under \$10,000	1,957,549	14,804,300	221,562	9,131	27,122	1,948,418	10,710,478	1,957,529	3,846,292	1,957,549	393,256	1,957,549	393,256
\$10,000 under \$15,000	2,955,955	38,399,047	7,571,383	82,285	628,739	2,873,670	17,000,875	2,955,844	13,198,894	2,955,955	915,219	2,955,955	915,219
\$15,000 under \$20,000	4,685,611	81,879,917	16,245,408	313,625	2,781,530	4,371,986	25,737,091	4,685,582	37,116,590	4,685,611	2,407,222	4,685,611	2,407,222
\$20,000 under \$25,000	4,096,433	91,913,457	14,874,193	473,451	4,645,331	3,622,982	21,176,604	4,096,433	51,217,328	4,096,433	4,449,802	4,096,433	4,449,802
\$25,000 under \$30,000	3,674,297	100,800,507	13,570,532	622,448	6,680,117	3,051,849	17,833,658	3,674,282	62,716,522	3,674,297	6,313,825	3,674,297	6,313,825
\$30,000 under \$40,000	6,622,097	230,377,764	24,789,402	1,629,019	18,986,335	4,993,078	29,100,469	6,621,087	157,504,698	6,622,097	17,323,265	6,622,097	17,323,265
\$40,000 under \$50,000	4,726,745	211,215,814	17,864,328	1,807,916	23,533,861	2,918,829	17,128,963	4,726,736	152,688,745	4,726,745	18,930,654	4,726,745	18,930,654
\$50,000 under \$75,000	6,070,011	367,180,150	23,021,570	3,429,574	51,665,050	2,640,437	15,782,305	6,068,808	276,743,527	6,070,011	42,839,220	6,070,011	42,839,220
\$75,000 under \$100,000	2,295,447	195,558,050	8,699,394	1,727,931	31,238,639	567,515	3,406,687	2,295,019	152,222,927	2,295,447	28,051,313	2,295,447	28,051,313
\$100,000 under \$200,000	1,713,104	223,488,888	6,508,512	1,497,968	36,643,695	215,136	1,322,322	1,713,104	179,030,967	1,713,104	38,198,024	1,713,104	38,198,024
\$200,000 under \$500,000	367,444	104,418,381	1,394,790	341,586	16,622,815	25,858	162,145	367,251	86,266,583	367,444	22,527,485	367,444	22,527,485
\$500,000 under \$1,000,000	58,222	39,705,396	226,631	55,506	5,934,204	2,715	16,975	58,135	33,549,065	58,222	9,482,282	58,222	9,482,282
\$1,000,000 or more	33,390	113,021,421	127,311	32,132	15,468,415	1,258	7,305	33,296	97,467,550	33,390	25,741,433	33,390	25,744,450
Nontaxable returns, total	25,304,737	179,667,759	92,006,090	2,471,390	54,001,445	21,146,365	113,655,117	7,387,772	42,832,071	--	--	--	--

* 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.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	142,892,051	8,089,142,092	53,526,090	5,254,929,246	2,532,292	135,557,247
Total income	142,244,789	8,208,441,150	53,459,409	5,337,123,119	2,499,413	137,454,051
Salaries and wages	117,820,074	5,837,350,365	44,882,264	3,673,066,439	2,049,329	90,568,052
Taxable interest	55,130,125	139,611,242	30,701,243	91,678,999	768,925	4,630,242
Tax-exempt interest [1]	6,103,182	75,163,368	3,615,001	49,567,350	89,655	1,938,337
Ordinary dividends	28,007,627	183,539,268	16,173,787	120,240,546	388,716	6,237,325
Qualified dividends [1]	25,049,470	136,483,398	14,573,168	90,554,780	329,185	4,805,645
State income tax refunds	21,828,587	27,454,568	13,097,109	19,088,199	407,617	587,082
Alimony received	439,196	8,795,589	16,108	127,418	7,344	206,053
Business or profession:						
Net income	17,009,148	322,775,121	8,889,307	214,877,493	248,949	6,222,278
Net loss	5,496,549	55,509,536	3,304,471	33,299,502	92,373	2,437,909
Sales of capital assets:						
Net gain in AGI	8,508,816	394,229,541	5,064,593	299,611,057	127,142	17,839,985
Net loss in AGI	12,806,473	29,819,583	7,434,063	17,631,661	183,705	235,227
Sales of property other than capital assets, net gain less loss	1,977,152	-18,076,040	1,406,752	-11,795,797	31,981	-340,189
Taxable IRA distributions	12,517,280	194,332,950	7,412,734	132,728,592	134,376	1,999,079
Taxable pensions and annuities	26,596,737	558,540,932	14,721,437	359,124,815	369,217	8,178,810
Total rent and royalty:						
Net income	5,759,833	84,637,766	3,754,946	59,201,549	91,572	1,866,273
Net loss	4,967,114	53,068,939	3,146,602	34,192,353	41,516	771,214
Farm rental net income less loss	542,061	4,141,989	344,969	2,597,659	1,630	8,332
Partnership and S-Corporation net income less loss	8,010,483	394,473,349	5,769,096	331,022,958	146,874	8,545,257
Estate and trust net income less loss	638,731	19,692,310	323,337	10,951,275	7,333	633,533
Farm net income less loss	1,909,242	-11,732,278	1,443,947	-8,869,839	23,837	-329,942
Unemployment compensation	14,936,508	120,249,961	6,551,996	57,012,424	218,579	1,747,113
Taxable social security benefits	16,180,397	190,745,678	10,303,956	139,349,126	257,825	2,736,840
Net operating loss	1,147,033	144,553,116	582,980	94,064,252	32,760	8,996,431
Cancellation of debt	634,797	10,327,231	360,664	7,202,041	7,833	479,281
Taxable health savings account distributions	266,188	450,790	148,361	336,108	2,144	3,877
Foreign earned income exclusion	415,519	25,823,350	178,227	12,956,208	60,997	3,066,416
Gambling earnings	1,841,697	25,187,996	995,104	14,136,320	38,094	616,637
Other income less loss	6,666,372	34,629,333	3,748,773	20,177,368	109,781	533,663
Total statutory adjustments	35,260,684	119,299,058	18,609,089	82,193,873	385,214	1,896,804
Educator expenses deduction	3,614,291	915,028	2,318,975	611,494	58,887	14,541
Certain business expenses of reservists, performing artists, etc.	131,619	472,960	58,589	172,226	1,001	29,530
Health savings account deduction	1,004,561	2,912,661	706,343	2,402,728	6,834	20,570
Moving expenses adjustment	1,002,314	2,674,311	449,234	1,452,886	18,515	43,067
Deduction for one-half of self-employment tax	17,668,446	24,174,249	9,678,851	16,680,731	251,725	418,354
Payments to a Keogh plan	909,977	18,906,400	700,189	15,413,873	10,538	260,180
Self-employed health insurance deduction	3,830,684	23,335,953	2,519,662	18,249,105	54,113	253,140
Penalty on early withdrawal of savings	1,102,394	356,207	559,356	119,794	11,774	2,838
Alimony paid	596,538	10,416,420	205,922	3,689,646	17,832	506,390
IRA payments	2,583,178	11,443,203	1,658,513	8,443,406	25,613	101,422
Student loan interest deduction	10,119,216	9,093,467	5,070,691	4,673,159	--	--
Tuition and fees deduction	1,997,005	4,364,960	996,658	2,026,823	--	--
Domestic production activities deduction	615,952	8,674,889	487,280	7,100,583	7,363	223,346
Archer medical savings account deduction	6,276	10,664	6,059	10,447	136	77
Foreign housing deduction	2,761	74,227	2,218	52,004	152	4,871
Other adjustments	144,127	1,473,458	77,396	1,094,969	4,151	18,478

Footnotes at end of table.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status—Continued

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total itemized deductions	46,644,509	1,216,667,246	27,014,874	845,200,662	1,074,764	23,047,271
Medical and dental expenses deduction	10,431,416	85,336,564	5,459,513	43,402,035	196,474	1,015,376
Taxes paid deduction	46,315,562	445,096,983	26,981,447	324,721,087	1,053,899	8,314,052
Interest paid deduction	37,481,356	414,712,788	23,882,407	295,718,588	726,645	7,044,762
Contributions deduction	38,143,170	170,235,681	23,733,079	125,890,438	746,438	4,035,830
Casualty or theft loss deduction	104,659	2,233,970	56,104	1,475,129	7,416	82,195
Total miscellaneous deductions	12,551,129	99,373,046	6,329,613	54,237,814	274,353	2,580,620
Basic standard deduction	93,678,175	717,074,903	25,819,133	294,185,021	1,353,443	7,683,821
Additional standard deduction	12,679,683	21,011,499	6,498,091	12,299,923	108,624	119,333
Taxable income	107,304,398	5,502,000,658	44,619,431	3,720,645,359	2,108,970	107,397,975
Alternative minimum tax	4,019,538	27,460,515	3,055,070	22,074,111	151,727	985,068
Total tax credits	90,734,554	113,579,280	39,594,462	74,725,853	1,780,976	2,460,409
Foreign tax credit	6,661,896	15,223,190	4,247,079	10,336,577	120,591	1,311,682
Child care credit	6,338,315	3,397,639	3,960,679	2,101,765	5,032	1,652
Nonrefundable education credit	11,867,055	12,272,073	5,764,253	7,116,179	--	--
Retirement savings contribution credit	6,130,006	1,029,595	2,621,904	533,753	100,517	11,937
Child tax credit	23,579,773	28,503,646	14,360,517	20,630,754	343,336	360,252
Residential energy credit	7,155,888	6,173,494	4,885,529	4,399,926	91,803	72,866
General business credit	462,320	2,168,205	359,394	1,760,727	7,030	71,554
Prior year minimum tax credit	259,546	663,274	194,746	533,862	8,029	15,882
Credit for the elderly or disabled	98,345	15,627	5,616	585	2,003	396
Alternative motor vehicle credit	66,503	93,449	35,984	47,914	1,004	866
Qualified electric vehicle credit	3,136	2,945	** 3,133	** 2,940	**	**
Alternative fuel vehicle refueling property credit	* 984	* 1,156	* 984	* 1,156	--	--
Qualified plug-in electric vehicle credit	211	1,135	201	1,013	** 5	** 89
Making work pay credit used to offset income tax before credits	71,826,509	37,090,123	31,689,517	22,682,202	1,534,593	562,863
Earned income credit used to offset income tax before credits	1,409,431	450,596	125,154	30,110	--	--
American opportunity credit used to offset income tax before credits	5,344,865	4,240,639	3,490,140	3,100,512	--	--
First time homebuyer credit used to offset income tax before credits	266,849	1,273,200	142,531	761,157	4,109	12,084
Adoption credit used to offset income tax before credits	47,633	199,109	36,265	160,135	--	--
Prior year minimum tax credit used to offset income tax before credits	217,407	529,433	180,718	423,338	3,866	13,731
Mortgage interest credit	41,733	51,199	22,604	29,899	--	--
Other statutory credits [2]	4,159	24,476	1,975	5,965	** 9	** 14,697
Income tax after credits	84,475,930	951,670,957	36,960,592	675,285,327	1,856,273	20,807,228
Total income tax	84,475,933	951,673,976	36,960,595	675,285,329	1,856,273	20,807,228
Total tax liability	88,583,448	997,506,680	38,697,673	708,350,163	1,939,146	21,731,949
Total tax payments	125,069,927	1,167,800,113	48,882,237	797,964,683	2,120,644	23,528,899
Income tax withheld	121,393,087	875,470,232	47,226,326	572,512,508	2,044,238	13,046,533
Estimated tax payments	9,547,968	221,801,067	5,839,723	170,421,474	129,357	6,705,457
Overpayment refunded	110,706,225	326,054,483	38,911,522	155,585,517	1,554,735	3,179,539
Tax due at time of filing	23,889,539	100,792,322	11,512,808	68,205,654	781,289	3,318,059

Footnotes at end of table.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status—Continued

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	21,916,717	703,002,968	70,595	3,559,151	64,846,356	1,992,093,480
Total income	21,907,598	711,035,909	70,595	3,627,489	64,307,775	2,019,200,582
Salaries and wages	19,680,932	603,328,604	57,270	2,399,066	51,150,279	1,467,988,204
Taxable interest	3,241,975	3,033,514	36,919	148,054	20,381,063	40,120,433
Tax-exempt interest [1]	153,444	1,487,152	4,123	79,614	2,240,958	22,090,916
Ordinary dividends	1,006,787	4,281,665	18,376	93,602	10,419,961	52,686,129
Qualified dividends [1]	867,352	3,277,608	17,393	69,623	9,262,372	37,775,743
State income tax refunds	2,033,802	1,984,396	16,973	21,125	6,273,086	5,773,767
Alimony received	167,874	3,996,761	--	--	247,870	4,465,356
Business or profession:						
Net income	2,854,593	35,424,071	7,841	176,848	5,008,457	66,074,432
Net loss	599,723	4,972,586	162	3,787	1,499,821	14,795,753
Sales of capital assets:						
Net gain in AGI	288,620	7,921,197	6,055	97,281	3,022,407	68,760,021
Net loss in AGI	473,977	1,067,573	5,878	13,637	4,708,851	10,871,485
Sales of property other than capital assets, net gain less loss	76,749	-816,017	1,634	-34,236	460,036	-5,089,801
Taxable IRA distributions	447,246	5,756,804	5,146	109,732	4,517,777	53,738,742
Taxable pensions and annuities	1,632,184	21,236,242	23,037	412,267	9,850,861	169,588,798
Total rent and royalty:						
Net income	230,723	2,415,942	5,311	60,397	1,677,282	21,093,606
Net loss	377,481	3,796,517	4,923	53,599	1,396,593	14,255,256
Farm rental net income less loss	13,852	85,661	539	24,663	181,070	1,425,674
Partnership and S-Corporation net income less loss	331,286	11,433,875	3,641	130,844	1,759,586	43,340,416
Estate and trust net income less loss	23,041	639,246	1,092	41,602	283,928	7,426,654
Farm net income less loss	57,185	-382,841	1,280	-5,247	382,993	-2,144,409
Unemployment compensation	2,487,843	17,818,707	4,944	46,001	5,673,145	43,625,715
Taxable social security benefits	406,244	3,029,511	10,739	68,130	5,201,632	45,562,070
Net operating loss	50,093	4,517,617	117	108,405	481,084	36,866,410
Cancellation of debt	68,695	773,265	144	3,954	197,462	1,868,691
Taxable health savings account distributions	22,577	36,334	8	8	93,098	74,462
Foreign earned income exclusion	** 19,441	** 1,336,128	**	**	156,854	8,464,599
Gambling earnings	202,212	1,975,158	3,506	8,682	602,781	8,451,198
Other income less loss	496,112	2,839,803	4,137	28,899	2,307,568	11,049,601
Total statutory adjustments	4,476,583	8,032,940	18,046	68,338	11,771,753	27,107,102
Educator expenses deduction	357,892	84,837	2,432	608	876,106	203,549
Certain business expenses of reservists, performing artists, etc.	11,462	47,870	--	--	60,567	223,334
Health savings account deduction	63,361	122,373	470	1,047	227,552	365,942
Moving expenses adjustment	91,424	236,483	--	--	443,141	941,876
Deduction for one-half of self-employment tax	2,806,523	2,446,508	8,998	11,744	4,922,350	4,616,912
Payments to a Keogh plan	35,382	495,243	263	11,018	163,604	2,726,085
Self-employed health insurance deduction	213,338	966,266	3,452	26,731	1,040,119	3,840,711
Penalty on early withdrawal of savings	65,082	8,224	1,999	31	464,184	225,321
Alimony paid	** 101,982	** 1,700,194	**	**	270,801	4,520,190
IRA payments	158,017	437,030	19	111	741,016	2,461,234
Student loan interest deduction	869,596	681,131	5,181	6,201	4,173,748	3,732,977
Tuition and fees deduction	228,340	457,894	3,968	6,646	768,039	1,873,596
Domestic production activities deduction	20,566	196,818	1,044	4,185	99,699	1,149,957
Archer medical savings account deduction	* 4	* 6	--	--	* 77	* 134
Foreign housing deduction	15	441	--	--	376	16,910
Other adjustments	24,991	151,636	--	--	37,588	208,375

Footnotes at end of table.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status—Continued

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Total itemized deductions	4,026,260	78,963,771	27,424	578,655	14,501,187	268,876,887
Medical and dental expenses deduction	785,878	3,752,721	9,189	57,047	3,980,361	37,109,384
Taxes paid deduction	3,994,452	24,683,826	27,424	223,527	14,258,340	87,154,491
Interest paid deduction	3,324,590	32,233,241	24,757	230,152	9,522,957	79,486,045
Contributions deduction	3,103,762	8,120,784	20,732	60,437	10,539,158	32,128,191
Casualty or theft loss deduction	8,340	153,347	3	3	32,797	523,295
Total miscellaneous deductions	1,505,862	10,029,875	1,614	7,696	4,439,687	32,517,040
Basic standard deduction	17,807,367	149,443,368	42,200	481,080	48,656,032	265,281,614
Additional standard deduction	395,869	557,648	5,285	5,813	5,671,814	8,028,783
Taxable income	13,608,806	325,048,029	44,811	2,203,453	46,922,380	1,346,705,842
Alternative minimum tax	308,681	1,199,237	1,100	9,100	502,959	3,193,000
Total tax credits	12,962,709	14,511,084	41,485	60,162	36,354,922	21,821,772
Foreign tax credit	177,407	673,203	4,293	2,605	2,112,525	2,899,123
Child care credit	2,174,943	1,190,859	9,228	3,860	188,433	99,503
Nonrefundable education credit	1,879,698	1,797,135	8,890	7,593	4,214,213	3,351,165
Retirement savings contribution credit	1,587,718	261,994	549	35	1,819,318	221,876
Child tax credit	7,886,407	6,769,837	24,229	26,508	965,283	716,295
Residential energy credit	554,002	406,480	3,787	5,203	1,620,766	1,289,019
General business credit	17,552	45,005	56	722	78,288	290,196
Prior year minimum tax credit	13,839	18,150	299	113	42,633	95,266
Credit for the elderly or disabled	* 3,045	* 281	--	--	* 87,680	* 14,365
Alternative motor vehicle credit	* 4,309	* 8,860	--	--	* 25,205	* 35,808
Qualified electric vehicle credit	--	--	--	--	3	5
Alternative fuel vehicle refueling property credit	--	--	--	--	--	--
Qualified plug-in electric vehicle credit	**	**	--	--	5	33
Making work pay credit used to offset income tax before credits	6,841,395	2,406,965	21,137	7,500	31,739,866	11,430,593
Earned income credit used to offset income tax before credits	1,059,640	361,404	--	--	224,637	59,083
American opportunity credit used to offset income tax before credits	622,791	447,540	3,682	1,833	1,228,252	690,753
First time homebuyer credit used to offset income tax before credits	19,987	63,178	997	3,217	99,224	433,563
Adoption credit used to offset income tax before credits	* 8,345	* 19,922	--	--	* 3,023	* 19,052
Prior year minimum tax credit used to offset income tax before credits	5,640	17,050	6	305	27,178	75,009
Mortgage interest credit	* 5,963	* 6,967	--	--	* 13,166	* 14,332
Other statutory credits [2]	**	**	--	--	2,174	3,814
Income tax after credits	6,089,506	37,608,472	27,940	347,170	39,541,619	217,622,760
Total income tax	6,089,506	37,608,472	27,940	347,170	39,541,619	217,625,777
Total tax liability	6,398,989	39,829,882	29,985	364,937	41,517,654	227,229,749
Total tax payments	18,329,285	69,034,639	59,489	484,088	55,678,272	276,787,803
Income tax withheld	18,230,521	62,484,420	57,287	350,919	53,834,715	227,075,852
Estimated tax payments	243,136	5,042,204	3,293	104,706	3,332,460	39,527,225
Overpayment refunded	20,589,037	85,844,226	57,769	266,687	49,593,162	81,178,514
Tax due at time of filing	1,089,212	4,148,488	7,374	38,701	10,498,856	25,081,420

* 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] Does not include prior-year returns with the recovery rebate credit.

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

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total income			Salaries and wages			Taxable interest			Tax-exempt interest [1]			Ordinary dividends			
	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	Number of returns	Amount
All returns, total	142,892,051	8,089,142,092	142,244,789	8,208,441,150	117,820,074	5,837,350,365	65,130,125	139,811,242	6,103,182	75,163,368	28,007,627	183,539,268				
No adjusted gross income	2,554,170	-188,804,428	1,906,908	-186,102,463	733,966	23,024,443	1,038,579	7,334,566	147,972	3,075,153	748,513	4,033,720				
\$1 under \$5,000	9,963,765	25,889,267	9,963,765	27,421,337	7,034,688	24,219,567	2,374,222	1,351,202	170,292	447,981	1,273,301	1,302,234				
\$5,000 under \$10,000	12,277,702	93,220,209	12,277,702	95,819,800	9,152,813	66,977,504	2,395,891	2,297,484	157,747	511,508	1,079,321	1,688,483				
\$10,000 under \$15,000	12,806,501	160,115,947	12,806,501	163,269,244	9,449,936	107,809,244	2,635,215	3,037,863	172,200	614,647	1,109,235	2,267,219				
\$15,000 under \$20,000	11,722,728	204,566,190	11,722,728	207,916,169	9,383,355	150,729,462	2,587,441	3,139,792	171,595	869,637	1,094,399	2,342,641				
\$20,000 under \$25,000	10,185,282	228,543,319	10,185,282	231,736,700	8,541,549	176,322,623	2,277,939	3,026,555	162,193	909,942	998,266	1,976,641				
\$25,000 under \$30,000	8,950,075	245,309,107	8,950,075	248,395,755	7,645,453	193,814,226	2,303,727	2,758,061	156,059	1,018,700	917,402	2,090,258				
\$30,000 under \$40,000	14,613,296	508,012,748	14,613,296	514,130,069	12,796,759	409,400,177	4,455,685	5,135,235	331,601	1,958,955	1,831,538	4,012,666				
\$40,000 under \$50,000	10,992,023	492,085,428	10,992,023	498,274,621	9,630,166	393,259,205	4,209,998	4,816,299	330,479	2,146,839	1,780,275	4,537,639				
\$50,000 under \$75,000	18,727,169	1,151,141,558	18,727,169	1,164,413,465	16,380,504	890,711,967	9,279,442	12,864,476	889,104	5,755,015	4,374,782	12,910,224				
\$75,000 under \$100,000	11,805,382	1,020,181,842	11,805,382	1,031,635,974	10,504,337	784,109,315	7,291,102	10,893,890	785,213	5,538,264	3,661,464	12,821,077				
\$100,000 under \$200,000	13,997,651	1,869,638,676	13,997,651	1,893,784,843	12,750,258	1,448,167,263	10,426,242	20,329,225	1,403,272	13,083,218	6,119,548	26,768,980				
\$200,000 under \$250,000	1,534,372	340,759,316	1,534,372	346,747,600	1,390,726	246,626,235	1,301,629	5,033,228	284,148	3,501,101	951,745	7,403,412				
\$250,000 under \$500,000	1,937,350	644,671,444	1,937,350	658,575,713	1,726,778	431,676,112	1,756,854	11,227,479	548,307	10,191,285	1,374,855	18,575,264				
\$500,000 under \$1,000,000	544,224	368,353,583	544,224	376,241,249	467,009	206,877,573	519,903	9,259,771	240,177	7,600,674	442,291	13,826,318				
\$1,000,000 under \$1,500,000	126,941	153,289,160	126,941	156,131,116	105,231	71,025,863	124,755	4,358,893	70,745	3,618,597	110,544	7,289,100				
\$1,500,000 under \$2,000,000	51,550	88,557,580	51,550	90,092,775	42,501	37,181,240	50,806	2,800,623	31,063	2,102,429	46,058	4,483,630				
\$2,000,000 under \$5,000,000	73,078	217,723,503	73,078	220,569,798	60,188	81,841,611	72,093	7,554,584	48,716	5,075,945	66,699	12,831,954				
\$5,000,000 under \$10,000,000	17,527	120,171,904	17,527	121,347,180	14,635	39,097,572	17,387	4,736,471	13,157	2,696,925	16,506	8,835,758				
\$10,000,000 or more	11,264	345,715,738	11,264	348,040,203	9,165	56,479,162	11,216	18,053,545	9,142	4,446,554	10,885	33,542,051				
Taxable returns, total	84,475,933	7,246,201,878	84,474,911	7,341,627,129	72,578,891	5,004,387,693	41,552,845	117,163,696	4,944,970	63,572,937	21,654,626	160,669,080				
No adjusted gross income	6,014	-6,111,456	4,992	-6,078,880	3,383	476,739	3,289	674,349	1,080	236,625	2,600	271,653				
\$1 under \$5,000	285,299	765,302	285,299	768,974	140,783	266,445	168,381	140,032	13,740	27,059	112,050	135,645				
\$5,000 under \$10,000	1,967,069	14,886,296	1,967,069	14,920,453	1,846,819	13,450,548	402,007	152,884	12,767	12,594	172,720	175,523				
\$10,000 under \$15,000	3,021,672	39,267,757	3,021,672	39,538,174	2,059,011	24,845,284	792,892	1,007,907	29,734	48,534	290,528	352,150				
\$15,000 under \$20,000	4,895,526	85,615,474	4,895,526	86,670,298	3,865,085	62,418,948	1,131,151	1,273,680	72,980	418,086	491,269	789,509				
\$20,000 under \$25,000	4,718,512	105,992,910	4,718,512	107,170,756	3,748,520	77,262,679	1,227,232	1,703,422	74,767	245,538	541,955	703,416				
\$25,000 under \$30,000	4,690,889	128,948,650	4,690,889	130,341,391	3,782,149	95,248,529	1,420,226	1,791,103	92,431	560,074	598,754	1,070,277				
\$30,000 under \$40,000	9,871,627	345,171,098	9,871,627	348,538,522	8,417,220	269,390,804	3,319,441	3,971,245	245,214	1,308,625	1,393,913	2,398,500				
\$40,000 under \$50,000	8,720,664	390,928,765	8,720,664	395,424,479	7,527,538	305,904,969	3,464,777	4,089,533	271,737	1,374,669	1,483,399	3,071,652				
\$50,000 under \$75,000	16,764,287	1,034,722,614	16,764,287	1,045,811,839	14,574,064	793,048,987	8,435,671	11,507,377	797,730	4,366,122	3,988,837	10,517,080				
\$75,000 under \$100,000	11,386,865	984,833,505	11,386,865	995,429,390	10,147,662	758,498,635	7,027,449	9,870,120	721,778	4,637,388	3,524,554	11,258,074				
\$100,000 under \$200,000	13,870,207	1,854,117,785	13,870,207	1,877,784,066	12,663,325	1,437,668,210	10,321,758	19,386,794	1,371,713	11,692,309	6,047,825	24,772,512				
\$200,000 under \$500,000	3,456,861	981,123,679	3,456,861	1,000,944,220	3,107,615	675,831,932	3,046,060	15,800,465	827,435	13,299,206	2,316,253	25,396,239				
\$500,000 under \$1,000,000	541,486	366,494,116	541,486	374,364,630	464,994	205,807,511	517,536	9,011,474	239,484	7,502,012	440,344	13,572,505				
\$1,000,000 or more	278,957	919,445,383	278,957	929,998,818	230,724	284,267,472	274,976	36,783,311	172,382	17,844,098	249,623	66,194,345				
Nontaxable returns, total	58,416,118	842,940,214	57,769,878	866,814,021	45,241,183	832,962,672	13,577,280	22,447,546	1,158,212	11,590,431	6,353,001	22,870,188				

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—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				Capital gain distributions	
	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	25,049,470	136,483,398	21,828,587	27,454,568	439,196	8,795,589	17,009,148	322,775,121	5,498,549	55,509,536	1,155,754	601,335		
No adjusted gross income	671,581	2,549,591	94,012	475,895	2,848	63,294	288,851	4,354,737	452,833	15,297,436	11,660	3,191		
\$1 under \$5,000	1,107,405	720,554	95,394	47,579	10,085	36,215	1,241,019	3,384,642	115,880	802,367	68,579	20,271		
\$5,000 under \$10,000	942,721	953,574	146,829	95,429	24,080	159,661	2,063,109	14,359,358	201,005	1,750,955	46,846	23,582		
\$10,000 under \$15,000	965,516	1,226,363	230,611	133,141	35,351	327,206	2,148,074	21,619,990	222,072	1,693,401	53,769	29,556		
\$15,000 under \$20,000	952,455	1,299,584	293,843	195,111	34,456	335,693	1,342,037	15,750,493	312,903	2,453,819	35,371	9,619		
\$20,000 under \$25,000	860,735	1,213,402	414,754	219,890	32,266	277,019	913,710	11,768,896	302,267	2,220,449	42,407	22,571		
\$25,000 under \$30,000	801,780	1,210,598	289,676	30,135	390,249	732,458	732,458	9,874,381	308,765	2,217,159	27,319	12,879		
\$30,000 under \$40,000	1,611,896	2,385,571	1,450,757	902,358	73,905	972,637	1,235,318	18,006,125	536,964	4,071,080	79,452	16,135		
\$40,000 under \$50,000	1,569,113	2,891,496	1,785,878	1,214,733	51,428	688,284	1,008,215	15,513,184	456,365	3,158,194	98,522	44,309		
\$50,000 under \$75,000	3,865,785	8,409,324	4,734,155	3,639,868	** 115,493	** 2,976,496	1,929,953	31,525,276	901,576	5,926,556	182,440	54,970		
\$75,000 under \$100,000	3,262,911	8,430,770	4,180,392	3,821,820	**	**	1,398,340	27,154,779	586,972	3,346,480	173,517	138,511		
\$100,000 under \$200,000	5,584,990	19,198,626	6,371,746	7,634,821	22,776	1,507,292	1,911,825	61,109,586	830,939	5,897,725	252,220	149,106		
\$200,000 under \$250,000	887,710	5,519,167	631,904	1,282,645	2,790	391,399	266,722	17,703,870	98,308	1,163,114	32,477	19,259		
\$250,000 under \$500,000	1,300,818	14,181,002	595,548	1,745,622	2,737	352,681	374,297	34,759,113	115,461	1,885,752	40,914	34,450		
\$500,000 under \$1,000,000	422,615	10,537,883	156,539	1,219,824	486	129,886	105,684	17,447,161	34,281	993,629	8,040	13,392		
\$1,000,000 under \$1,500,000	106,278	5,697,054	50,557	630,345	178	64,282	24,005	5,671,946	8,383	471,565	1,013	1,649		
\$1,500,000 under \$2,000,000	44,394	3,547,665	23,038	423,805	* 66	* 32,186	8,565	2,612,127	3,275	261,521	530	1,405		
\$2,000,000 under \$5,000,000	64,280	10,207,362	35,001	1,123,013	92	41,050	12,239	5,261,701	5,563	660,622	585	5,539		
\$5,000,000 under \$10,000,000	15,920	7,171,187	9,462	665,221	14	7,703	2,931	2,082,912	1,518	332,512	68	435		
\$10,000,000 or more	10,567	29,132,626	6,412	1,693,773	12	42,356	1,796	2,814,942	1,217	905,200	25	507		
Taxable returns, total	19,420,465	121,160,446	19,047,698	24,471,233	297,096	7,241,374	7,888,787	227,472,586	3,408,982	26,365,478	925,444	492,153		
No adjusted gross income	1,950	163,180	586	29,917	* 7	* 1,658	681	105,862	2,067	159,287	**	**		
\$1 under \$5,000	100,981	64,577	* 3,201	* 541	--	--	* 2,131	* 10,928	* 1,944	* 7,944	** 4,999	** 2,178		
\$5,000 under \$10,000	157,155	124,680	10,046	1,561	* 1,018	* 10,079	47,274	183,658	12,886	28,792	* 6,943	* 3,887		
\$10,000 under \$15,000	246,497	123,091	34,653	22,113	16,248	152,995	126,218	963,114	37,657	227,192	18,829	3,839		
\$15,000 under \$20,000	416,080	349,873	105,710	48,282	19,191	203,836	295,968	3,140,636	92,921	590,546	17,854	4,254		
\$20,000 under \$25,000	453,020	341,989	205,551	84,899	17,138	157,485	263,170	3,294,502	111,703	744,712	26,388	8,917		
\$25,000 under \$30,000	519,970	519,493	290,243	131,062	13,790	189,893	286,305	3,534,778	128,857	755,634	20,226	9,543		
\$30,000 under \$40,000	1,211,364	1,331,206	1,003,975	537,391	47,957	603,069	619,348	8,256,939	298,091	2,036,810	70,098	13,725		
\$40,000 under \$50,000	1,306,228	1,858,518	1,409,293	836,214	43,468	537,837	669,430	9,874,656	320,915	2,016,898	87,075	42,435		
\$50,000 under \$75,000	3,514,080	6,596,833	4,148,697	3,050,974	** 109,174	** 2,839,904	1,589,836	25,448,712	764,727	4,773,937	171,728	48,776		
\$75,000 under \$100,000	3,136,073	7,247,294	4,003,520	3,550,810	**	**	1,307,639	24,680,607	549,930	2,965,828	167,644	137,345		
\$100,000 under \$200,000	5,516,479	17,637,843	6,323,310	7,509,982	22,761	1,506,558	1,887,032	60,019,031	820,688	5,555,739	250,198	144,290		
\$200,000 under \$500,000	2,179,217	19,276,544	1,224,471	2,988,886	5,508	740,684	639,020	52,238,637	212,694	2,949,045	73,237	53,005		
\$500,000 under \$1,000,000	420,886	10,347,864	156,217	1,206,776	483	129,799	105,324	17,354,886	34,058	954,732	8,017	13,359		
\$1,000,000 or more	240,485	55,177,461	124,224	4,471,843	362	187,576	49,363	18,365,643	19,845	2,598,383	2,207	6,600		
Nontaxable returns, total	5,629,005	15,322,952	2,780,889	2,983,335	142,100	1,554,215	9,120,361	95,302,535	2,087,567	29,144,058	230,310	109,182		

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Sales of capital assets reported on Form 1040, Schedule D

Size of adjusted gross income	Taxable net gain		Taxable net loss		Net short-term capital gain		Net short-term capital loss		Short-term loss carryover		Net short-term gain from sales of 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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	7,353,062	393,628,206	12,806,473	29,819,583	4,491,611	47,303,302	6,269,740	258,095,809	3,714,527	240,378,369	5,210,033	39,418,106
No adjusted gross income	153,124	13,418,750	817,712	2,108,404	127,287	1,792,451	439,246	29,641,250	349,188	26,820,383	193,243	2,030,018
\$1 under \$5,000	241,669	641,098	587,666	1,273,406	151,498	295,373	276,376	4,040,850	204,398	3,755,162	184,102	400,562
\$5,000 under \$10,000	236,641	863,989	499,328	1,140,675	135,412	216,797	227,596	4,678,285	162,442	4,396,671	161,721	392,612
\$10,000 under \$15,000	240,919	901,901	492,055	1,118,351	120,435	284,219	211,337	4,759,771	119,184	4,205,940	151,251	408,680
\$15,000 under \$20,000	242,420	961,281	458,867	1,024,794	141,515	373,941	177,268	4,589,383	108,544	3,464,962	157,509	475,025
\$20,000 under \$25,000	218,883	865,480	413,688	920,466	117,586	214,429	168,457	4,252,240	87,056	3,726,513	140,751	293,415
\$25,000 under \$30,000	234,791	1,120,135	402,888	926,195	129,881	304,602	174,139	4,109,292	105,655	3,599,626	139,072	431,169
\$30,000 under \$40,000	437,048	2,404,163	723,054	1,640,340	228,242	591,029	300,151	8,783,678	167,031	6,754,968	259,259	808,908
\$40,000 under \$50,000	451,095	2,527,902	752,619	1,659,545	239,279	681,292	313,376	7,522,125	162,346	6,602,216	254,959	832,398
\$50,000 under \$75,000	1,080,944	7,379,530	1,785,617	4,032,818	619,863	1,653,012	775,793	18,324,859	392,157	16,681,190	703,810	2,141,387
\$75,000 under \$100,000	964,482	9,598,666	1,516,340	3,428,357	582,352	2,128,206	708,448	18,763,371	364,764	17,338,242	639,418	2,679,648
\$100,000 under \$200,000	1,753,514	26,763,667	2,723,435	6,310,700	1,110,816	5,033,263	1,399,431	43,295,994	769,115	40,815,840	1,243,766	7,002,216
\$200,000 under \$250,000	311,099	9,548,707	493,372	1,205,581	224,026	1,537,853	277,439	13,762,383	157,333	12,332,426	263,961	2,065,157
\$250,000 under \$500,000	485,931	31,141,528	757,939	1,972,842	344,239	4,245,773	503,114	29,211,001	324,673	28,245,648	431,079	5,511,785
\$500,000 under \$1,000,000	176,933	29,561,482	253,419	693,532	131,616	3,723,797	194,286	21,012,161	142,324	20,835,831	173,818	4,210,830
\$1,000,000 under \$1,500,000	50,105	18,487,902	60,462	169,413	35,860	1,816,188	53,667	9,097,679	41,565	9,249,062	47,447	1,828,301
\$1,500,000 under \$2,000,000	21,468	12,460,394	24,907	70,318	15,790	1,302,656	22,586	5,362,778	18,070	5,193,107	20,637	1,088,101
\$2,000,000 under \$5,000,000	34,687	41,218,428	32,722	93,818	24,416	4,069,557	33,425	11,618,776	27,342	11,551,911	31,063	2,689,984
\$5,000,000 under \$10,000,000	9,769	30,397,649	6,949	20,107	6,559	2,787,737	8,350	5,531,614	6,986	5,507,341	7,920	1,310,661
\$10,000,000 or more	7,541	153,365,554	3,437	9,924	4,938	14,251,126	5,255	9,736,319	4,393	9,301,332	5,247	2,817,249
Taxable returns, total	5,730,189	367,425,968	9,293,777	21,406,205	3,579,363	42,991,457	4,556,230	185,072,310	2,504,189	174,817,349	4,059,177	33,366,734
No adjusted gross income	1,177	3,381,970	1,740	4,777	1,015	213,007	1,367	1,087,409	1,194	1,003,042	829	100,645
\$1 under \$5,000	38,740	51,076	21,375	37,765	24,065	22,610	9,750	119,937	8,220	121,498	27,153	32,803
\$5,000 under \$10,000	64,910	194,188	46,887	66,854	31,443	44,604	20,977	58,964	8,922	44,404	29,249	43,850
\$10,000 under \$15,000	50,285	131,977	105,875	208,101	21,133	96,036	38,930	455,873	17,254	384,697	23,032	94,109
\$15,000 under \$20,000	82,629	232,104	193,420	406,075	56,614	146,225	68,131	944,035	34,652	714,186	59,053	211,908
\$20,000 under \$25,000	93,904	192,315	196,248	412,802	53,679	94,596	77,101	1,376,478	37,663	1,101,417	63,998	123,527
\$25,000 under \$30,000	122,953	350,905	236,893	528,714	71,022	129,279	94,418	1,797,893	49,407	1,576,789	70,513	136,594
\$30,000 under \$40,000	285,441	1,133,456	533,826	1,184,178	147,385	324,608	203,463	4,863,757	105,861	3,408,662	168,334	405,893
\$40,000 under \$50,000	358,482	1,391,162	606,976	1,310,713	197,437	493,661	238,872	4,277,587	111,024	3,628,824	203,706	560,394
\$50,000 under \$75,000	944,914	4,788,935	1,584,928	3,550,928	547,814	1,230,972	672,863	13,263,102	326,444	11,834,137	613,593	1,541,571
\$75,000 under \$100,000	879,348	6,916,457	1,456,969	3,276,661	547,575	1,883,093	665,835	15,730,568	335,814	14,490,086	598,124	2,284,758
\$100,000 under \$200,000	1,715,601	24,643,067	2,682,615	6,202,676	1,096,329	4,838,946	1,372,285	39,795,657	749,554	37,308,822	1,225,096	6,599,820
\$200,000 under \$500,000	792,444	39,893,832	1,246,033	3,163,787	565,490	5,660,643	776,211	40,631,133	478,584	39,082,258	691,463	7,404,502
\$500,000 under \$1,000,000	176,249	29,236,975	252,160	690,391	131,108	3,663,026	193,285	20,338,997	141,659	20,276,565	173,146	4,132,242
\$1,000,000 or more	123,114	254,887,548	127,832	361,783	87,285	24,150,153	122,743	40,330,930	97,939	39,839,962	111,888	9,674,120
Nontaxable returns, total	1,622,873	26,202,238	3,512,697	8,413,378	912,248	4,311,844	1,713,510	73,023,498	1,210,338	65,561,020	1,150,857	6,051,372

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—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 short-term sales of capital assets		Net short-term gain from other forms (2119, 4797, etc.)		Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/S-corporation gain		Net short-term partnership/S-corporation loss		Net long-term capital gain	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
All returns, total	3,365,228	32,070,518	425,217	6,092,556	238,675	1,648,333	717,805	23,255,993	432,810	5,461,943	6,666,431	378,693,853
No adjusted gross income	157,168	3,392,756	14,609	199,246	10,954	204,511	30,983	1,370,610	18,712	1,031,022	169,470	14,392,366
\$1 under \$5,000	113,386	427,094	14,936	17,722	9,077	3,941	15,756	41,627	13,282	19,191	226,169	602,633
\$5,000 under \$10,000	92,079	446,670	3,006	2,194	3,665	5,155	11,362	9,030	7,642	16,829	212,946	941,275
\$10,000 under \$15,000	105,811	676,468	8,797	6,120	7,471	6,082	11,375	13,316	7,644	15,179	216,376	1,005,586
\$15,000 under \$20,000	90,774	1,262,793	5,231	3,799	3,223	3,015	13,073	44,439	10,349	7,934	208,143	811,950
\$20,000 under \$25,000	93,748	541,565	2,636	4,101	1,123	8,787	10,230	45,082	11,406	103,544	191,195	940,357
\$25,000 under \$30,000	90,105	591,395	12,172	20,679	8,528	64,207	15,400	22,092	16,343	23,403	205,224	1,139,147
\$30,000 under \$40,000	156,679	2,237,317	14,832	28,675	6,395	61,125	24,867	86,084	11,479	62,907	393,635	2,307,441
\$40,000 under \$50,000	184,174	1,051,682	14,302	20,945	9,589	14,811	25,002	92,543	20,120	118,009	394,469	2,195,381
\$50,000 under \$75,000	452,894	2,276,966	35,791	45,058	23,878	24,400	75,288	254,717	47,245	130,454	955,198	7,056,615
\$75,000 under \$100,000	425,524	2,241,464	48,280	102,724	21,133	42,070	70,900	342,665	40,722	138,426	841,855	8,977,762
\$100,000 under \$200,000	821,545	5,105,576	101,174	213,351	50,284	98,272	148,210	926,961	87,244	385,571	1,577,455	25,971,808
\$200,000 under \$250,000	163,835	2,162,782	25,469	74,038	10,736	30,639	39,253	356,767	21,626	194,644	291,874	9,364,565
\$250,000 under \$500,000	263,381	3,228,489	54,893	319,646	25,661	75,627	97,834	1,197,185	56,120	444,080	475,824	30,418,527
\$500,000 under \$1,000,000	94,721	2,044,163	32,683	421,170	21,807	110,792	57,477	1,551,727	33,003	481,305	178,271	29,280,374
\$1,000,000 under \$1,500,000	25,038	748,545	11,778	249,545	7,678	53,224	24,504	922,967	11,356	231,472	51,646	18,367,437
\$1,500,000 under \$2,000,000	10,537	640,505	6,101	196,536	4,416	61,731	11,937	703,271	5,278	152,687	22,428	12,106,969
\$2,000,000 under \$5,000,000	16,486	1,196,540	11,640	699,503	7,758	154,214	21,468	2,480,673	8,849	516,715	36,307	39,932,305
\$5,000,000 under \$10,000,000	4,256	583,792	3,805	447,922	2,759	124,035	7,134	2,049,342	2,549	336,633	10,197	29,251,434
\$10,000,000 or more	3,089	1,213,954	3,083	3,019,581	2,541	501,695	5,751	10,744,896	1,840	1,051,938	7,747	143,629,924
Taxable returns, total	2,637,626	22,351,396	348,563	5,748,331	188,106	1,278,307	587,360	21,144,690	335,587	3,893,556	5,143,939	350,733,992
No adjusted gross income	857	118,075	427	25,481	146	5,951	675	201,269	157	74,730	1,238	3,370,116
\$1 under \$5,000	* 4,204	* 11,289	* 1,100	* 245	* 3	[2]	* 3,047	* 2,680	* 38	* 268	31,223	43,080
\$5,000 under \$10,000	10,532	7,188	* 1,097	* 7	* 982	* 26	* 2,194	* 954	** 2,085	** 7,666	50,894	171,131
\$10,000 under \$15,000	23,731	75,658	* 2,351	* 1,374	* 382	* 55	* 2,896	* 5,213	**	**	43,279	109,978
\$15,000 under \$20,000	39,656	296,956	* 2,077	* 1,794	* 2,129	* 1,100	* 4,646	* 7,45	* 2,205	* 15	69,916	163,238
\$20,000 under \$25,000	41,603	266,569	* 1,007	* 219	* 521	* 5,043	* 3,280	* 2,784	* 5,688	* 35,382	77,611	166,994
\$25,000 under \$30,000	56,989	218,639	* 6,236	* 11,602	* 2,671	* 30,256	9,118	12,456	8,319	1,382	107,034	295,128
\$30,000 under \$40,000	111,132	1,559,709	20,988	4,349	7,623	9,957	12,636	18,445	5,593	6,147	258,288	1,017,201
\$40,000 under \$50,000	146,718	721,409	8,868	5,909	5,988	10,260	20,080	43,762	14,224	53,489	307,417	1,064,149
\$50,000 under \$75,000	407,449	1,817,887	28,261	25,468	20,648	21,060	64,017	141,042	41,489	67,128	829,105	4,531,413
\$75,000 under \$100,000	407,883	1,854,966	42,654	82,718	19,313	33,533	61,502	271,176	32,729	107,542	761,012	6,267,404
\$100,000 under \$200,000	808,118	4,817,628	98,862	192,236	48,658	89,002	140,466	789,650	83,577	322,965	1,538,351	23,641,369
\$200,000 under \$500,000	425,391	4,435,829	79,234	374,475	35,603	98,168	135,118	1,419,874	76,899	553,085	763,119	38,898,194
\$500,000 under \$1,000,000	94,196	1,895,996	32,499	414,948	21,664	108,185	57,137	1,509,612	32,849	452,027	177,593	28,912,133
\$1,000,000 or more	59,166	4,253,398	36,268	4,590,866	25,049	865,711	70,548	16,725,028	29,735	2,211,719	127,859	242,082,465
Non-taxable returns, total	727,602	9,719,122	76,654	344,225	50,569	370,025	130,445	2,111,303	97,222	1,568,387	1,522,492	27,959,861

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income		Sales of capital assets reported on Form 1040, Schedule D—continued											Net long-term gain from other forms (2119, 4797, etc.)		Net long-term loss from other forms (4684, 6781, and 8824)	
Size of adjusted gross income	Net long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Net long-term gain from other forms (2119, 4797, etc.)		Net long-term loss from other forms (4684, 6781, and 8824)					
	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	11,213,616	438,279,624	6,327,546	199,357,025	5,788,203	83,354,084	8,269,543	406,537,024	1,901,084	120,352,905	219,474	2,278,619				
No adjusted gross income	717,614	46,727,525	190,419	6,877,760	308,651	7,798,018	572,789	41,684,545	93,962	7,703,652	9,532	272,395				
\$1 under \$5,000	527,625	10,528,430	254,865	646,144	239,291	2,224,955	419,605	8,651,480	34,685	389,742	9,069	5,869				
\$5,000 under \$10,000	443,200	12,920,102	204,582	890,908	198,888	3,637,746	338,983	9,502,354	39,441	212,070	3,224	33,233				
\$10,000 under \$15,000	443,865	10,906,782	198,269	1,063,263	212,790	1,734,645	329,332	9,566,877	54,330	339,340	7,470	4,519				
\$15,000 under \$20,000	407,994	10,608,002	192,481	802,572	218,590	1,789,602	269,045	9,203,287	53,503	379,389	2,213	3,318				
\$20,000 under \$25,000	346,523	8,031,796	176,183	863,955	183,308	1,321,165	242,812	7,070,245	43,508	402,906	1,073	9,560				
\$25,000 under \$30,000	353,777	8,705,271	166,954	914,652	181,480	1,565,033	243,531	7,431,476	65,451	423,803	8,486	81,026				
\$30,000 under \$40,000	635,281	15,593,370	362,122	1,968,320	314,008	2,790,524	439,657	13,511,484	107,670	1,156,882	6,433	84,320				
\$40,000 under \$50,000	661,775	18,002,844	368,555	2,136,377	331,168	3,983,934	452,719	15,005,100	96,129	1,031,109	8,100	21,690				
\$50,000 under \$75,000	1,561,754	42,160,668	872,048	6,002,654	856,235	8,309,771	1,058,451	36,027,292	242,673	2,745,203	23,709	36,280				
\$75,000 under \$100,000	1,301,125	36,127,680	769,987	7,675,109	712,740	6,996,650	901,942	31,687,877	230,827	3,247,374	20,714	60,565				
\$100,000 under \$200,000	2,360,700	78,714,085	1,492,161	20,232,883	1,275,939	13,628,427	1,697,756	71,348,365	407,578	9,625,144	47,730	138,972				
\$200,000 under \$250,000	434,596	20,724,934	286,334	6,467,387	227,648	4,130,235	356,856	19,429,576	94,399	4,424,179	9,704	38,769				
\$250,000 under \$500,000	669,723	45,066,186	481,443	19,955,246	341,797	7,600,039	585,035	43,848,352	171,807	12,238,956	22,979	104,389				
\$500,000 under \$1,000,000	231,712	29,084,394	183,469	18,006,680	121,001	5,498,057	225,185	29,400,305	87,208	10,255,029	18,910	150,734				
\$1,000,000 under \$1,500,000	55,031	11,438,981	53,274	10,639,673	28,974	1,890,149	60,154	12,417,673	28,648	6,087,005	6,392	68,693				
\$1,500,000 under \$2,000,000	22,320	6,246,458	22,832	6,458,630	12,022	1,252,654	25,207	7,013,453	13,703	4,137,485	3,637	84,044				
\$2,000,000 under \$5,000,000	29,631	13,000,929	35,423	19,430,665	17,040	2,625,550	36,277	15,232,224	23,168	11,727,136	6,149	231,426				
\$5,000,000 under \$10,000,000	6,237	5,890,321	9,445	12,744,857	4,118	1,469,649	8,789	7,251,818	6,996	7,814,264	2,068	161,441				
\$10,000,000 or more	3,131	7,800,867	6,722	55,589,288	2,545	3,117,279	5,420	11,253,242	5,411	36,012,236	1,882	687,376				
Taxable returns, total	8,125,839	308,817,703	4,869,266	181,066,032	4,333,083	58,755,387	5,883,068	294,043,614	1,419,682	106,691,070	170,770	1,753,768				
No adjusted gross income	1,354	1,373,922	1,138	1,771,637	575	102,327	1,516	1,518,459	973	994,264	106	7,092				
\$1 under \$5,000	21,786	181,128	28,622	43,456	13,765	34,799	14,820	206,717	* 1,264	* 34,903	** 4	** 31				
\$5,000 under \$10,000	40,901	215,662	41,200	165,382	26,475	31,843	19,949	202,454	* 5,076	* 4,561	**	**				
\$10,000 under \$15,000	97,558	1,911,134	43,273	114,885	48,129	325,390	67,752	1,611,910	* 6,015	* 11,698	* 382	* 83				
\$15,000 under \$20,000	170,805	3,069,824	67,545	138,618	91,573	599,169	109,453	2,565,900	16,970	123,227	* 1,122	* 492				
\$20,000 under \$25,000	162,076	2,685,499	73,308	233,225	86,550	272,875	104,995	2,457,300	9,692	6,093	* 521	* 4,330				
\$25,000 under \$30,000	214,205	4,087,856	91,163	305,236	108,934	772,225	143,704	3,426,054	29,752	74,154	* 2,671	* 45,367				
\$30,000 under \$40,000	467,970	9,266,639	243,698	902,480	229,132	1,540,638	316,904	7,969,535	60,190	411,863	4,312	5,862				
\$40,000 under \$50,000	535,783	11,825,870	284,748	1,127,338	267,365	2,862,729	355,948	9,614,631	66,051	546,826	4,819	14,992				
\$50,000 under \$75,000	1,387,694	33,145,040	757,820	4,155,691	765,943	6,514,306	925,868	28,187,995	199,116	1,659,867	20,593	31,329				
\$75,000 under \$100,000	1,256,139	31,842,330	700,431	5,609,523	688,888	6,221,481	857,226	27,746,890	206,921	2,356,394	18,984	48,096				
\$100,000 under \$200,000	2,323,165	73,286,031	1,463,160	18,610,655	1,253,720	12,665,181	1,668,261	66,084,096	389,218	8,750,891	46,376	126,864				
\$200,000 under \$500,000	1,099,864	64,143,007	763,195	25,816,753	567,089	11,477,382	937,140	61,494,335	264,051	16,344,819	32,019	131,905				
\$500,000 under \$1,000,000	230,746	28,437,949	182,755	17,808,883	120,529	5,416,944	224,247	28,654,833	86,774	10,102,777	18,807	147,662				
\$1,000,000 or more	115,793	43,343,812	127,210	104,262,270	64,416	9,918,098	135,286	52,302,502	77,620	65,268,735	20,054	1,189,683				
Non-taxable returns, total	3,087,777	129,461,921	1,458,280	18,300,993	1,455,120	24,608,697	2,386,475	112,493,411	481,412	13,661,834	48,705	524,830				

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—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										Sales of property other than capital assets			Taxable IRA distributions	
	Net long-term partnership/S-corporation gain		Net long-term partnership/S-corporation loss		Schedule D capital gain distributions		Net gain			Net loss		Number of returns	Amount		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns			Amount	
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)			
All returns, total	1,242,232	121,131,282	689,448	13,926,145	5,411,425	5,668,861	795,187	15,718,706	1,181,965	33,794,746	12,517,280	194,332,950			
No adjusted gross income	43,694	5,483,948	36,117	2,775,986	170,033	130,426	63,095	1,707,166	160,121	19,823,224	158,658	3,025,850			
\$1 under \$5,000	27,695	53,443	16,805	182,747	182,176	49,924	18,066	237,811	25,956	313,301	324,541	864,200			
\$5,000 under \$10,000	23,512	171,375	22,825	135,446	155,996	55,599	19,962	113,445	31,829	633,644	590,706	2,400,971			
\$10,000 under \$15,000	20,044	87,044	13,716	157,684	168,934	72,881	32,129	144,739	28,774	434,970	793,340	4,113,593			
\$15,000 under \$20,000	22,561	70,682	15,875	118,925	137,488	66,437	23,601	146,502	35,039	379,039	748,403	4,932,438			
\$20,000 under \$25,000	19,653	93,442	13,218	114,032	150,354	63,260	21,476	96,190	28,823	319,475	656,224	4,771,287			
\$25,000 under \$30,000	35,099	219,138	20,065	143,293	144,664	97,109	22,973	155,523	37,871	361,690	605,369	4,917,287			
\$30,000 under \$40,000	37,995	154,258	26,441	338,572	272,165	159,509	44,993	261,488	70,106	990,273	1,125,309	10,342,667			
\$40,000 under \$50,000	43,824	233,623	34,251	367,186	285,447	169,338	40,304	231,695	60,925	855,477	994,423	10,562,431			
\$50,000 under \$75,000	139,310	733,160	87,597	640,624	754,735	428,896	117,493	878,366	126,431	1,645,263	2,217,432	27,809,102			
\$75,000 under \$100,000	130,866	864,732	69,228	707,454	638,547	515,414	83,723	842,462	107,624	940,134	1,677,993	29,417,289			
\$100,000 under \$200,000	281,583	3,270,727	157,538	1,930,815	1,283,258	1,175,549	138,080	1,748,219	206,136	2,014,664	1,986,980	51,764,535			
\$200,000 under \$250,000	70,091	1,612,516	36,527	568,035	255,571	302,164	35,004	569,624	40,891	506,386	242,894	9,940,496			
\$250,000 under \$500,000	161,044	5,283,817	70,627	1,261,790	475,277	688,891	60,399	919,437	104,564	1,220,036	284,288	16,102,841			
\$500,000 under \$1,000,000	90,609	7,458,771	37,695	935,077	199,014	459,674	36,717	892,822	61,518	884,775	73,274	5,768,407			
\$1,000,000 under \$1,500,000	33,392	4,953,801	13,316	585,627	57,930	190,121	12,029	420,863	21,456	439,604	17,093	2,151,302			
\$1,500,000 under \$2,000,000	16,538	3,811,404	5,542	310,856	25,077	113,998	6,535	287,368	9,837	236,836	7,113	1,269,891			
\$2,000,000 under \$5,000,000	28,513	14,420,388	8,508	805,257	38,127	247,844	11,457	900,185	16,196	615,340	9,521	2,405,051			
\$5,000,000 under \$10,000,000	9,098	12,059,537	2,145	509,584	9,917	134,917	3,777	710,365	4,548	325,494	2,282	834,426			
\$10,000,000 or more	7,113	60,095,476	1,424	1,357,154	6,715	547,108	3,373	4,434,435	3,320	855,119	1,438	918,887			
Taxable returns, total	1,000,390	112,825,790	538,016	8,929,701	4,269,202	4,815,859	550,028	12,667,049	771,071	9,498,871	9,510,697	171,835,305			
No adjusted gross income	654	1,026,853	317	175,126	700	6,446	631	129,758	605	125,306	609	111,806			
\$1 under \$5,000	* 4,150	* 14,879	* 1,557	* 4,991	26,390	15,220	* 642	* 12,915	* 9	* 1,210	* 5,081	* 8,649			
\$5,000 under \$10,000	* 6,503	* 15,394	* 3,062	* 2,196	16,320	6,656	* 1,475	* 5,831	* 985	* 516	* 982	32,613			
\$10,000 under \$15,000	* 4,697	* 15,467	* 2,525	* 17,298	30,894	11,474	* 4,130	* 13,485	* 2,183	* 7,193	238,977	1,267,580			
\$15,000 under \$20,000	7,884	17,393	6,602	44,454	51,287	24,192	4,555	33,911	9,828	36,157	325,691	1,977,150			
\$20,000 under \$25,000	6,800	14,689	7,780	57,646	61,450	19,640	8,028	29,454	* 5,054	* 40,507	371,071	2,690,756			
\$25,000 under \$30,000	20,139	49,272	11,854	13,207	79,556	35,463	6,810	24,754	17,560	63,433	417,278	3,531,086			
\$30,000 under \$40,000	20,466	42,169	16,841	184,519	191,258	94,604	22,551	136,349	35,056	417,535	925,332	8,285,085			
\$40,000 under \$50,000	31,669	86,813	25,707	146,238	223,495	115,892	30,612	165,523	35,330	344,325	900,645	9,376,789			
\$50,000 under \$75,000	106,984	291,596	73,459	340,089	665,904	352,939	91,322	694,308	103,493	962,302	2,083,285	25,847,651			
\$75,000 under \$100,000	113,290	546,948	62,172	503,372	604,133	430,048	79,456	776,831	100,483	793,583	1,637,043	28,307,855			
\$100,000 under \$200,000	264,365	2,506,232	151,639	1,705,152	1,254,777	1,066,853	132,153	1,581,437	200,140	1,796,189	1,960,777	51,164,820			
\$200,000 under \$500,000	228,284	6,466,319	106,218	1,744,971	727,199	975,889	94,142	1,470,833	143,963	1,644,390	525,382	25,904,367			
\$500,000 under \$1,000,000	90,164	7,239,516	37,512	911,182	198,459	453,628	36,479	874,457	61,233	839,501	73,093	5,763,786			
\$1,000,000 or more	94,341	94,490,249	30,773	3,079,260	137,381	1,206,914	37,045	6,737,203	55,159	2,426,723	37,351	7,565,312			
Non-taxable returns, total	241,842	8,305,492	151,431	4,996,443	1,142,223	853,002	245,159	3,031,657	410,894	24,295,875	3,006,563	22,487,644			

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Pensions and annuities			Taxable			Net income			Rent			Royalty			Net loss		
	Total [1]		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)																	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total	28,889,657	881,195,991	26,596,737	559,540,932	4,253,506	63,040,671	5,747,164	66,716,151	1,684,859	18,882,958	52,663	290,994						
No adjusted gross income	308,017	8,122,986	247,541	3,019,087	138,237	2,559,585	363,446	9,003,278	61,043	603,806	2,400	48,279						
\$1 under \$5,000	804,209	6,124,684	738,537	2,396,204	111,511	312,628	112,649	975,243	44,739	28,803	* 296	* 577						
\$5,000 under \$10,000	1,302,697	11,798,748	1,243,658	6,729,016	173,728	766,644	147,590	1,398,876	47,229	100,424	* 1,928	* 209						
\$10,000 under \$15,000	1,935,511	21,180,000	1,869,232	15,998,117	218,087	1,235,310	167,356	1,391,105	76,207	178,560	* 36	* 9						
\$15,000 under \$20,000	1,839,185	24,550,737	1,771,641	18,844,917	195,036	1,463,317	218,053	1,666,137	59,917	105,002	* 2,093	* 9,558						
\$20,000 under \$25,000	1,640,450	25,918,011	1,549,691	18,688,102	185,730	1,241,115	217,492	1,860,761	50,860	163,482	* 2,349	* 5,353						
\$25,000 under \$30,000	1,557,149	25,995,433	1,470,731	20,349,829	169,166	1,378,542	186,749	1,704,335	60,803	272,595	* 2,352	* 4,555						
\$30,000 under \$40,000	2,733,070	54,616,439	2,603,186	41,269,621	285,898	2,363,967	404,830	3,591,256	95,044	346,150	2,311	21,814						
\$40,000 under \$50,000	2,430,704	58,582,827	2,267,660	42,725,316	305,519	2,467,677	401,789	3,804,995	112,619	424,609	3,186	1,487						
\$50,000 under \$75,000	5,060,454	146,282,258	4,714,821	106,601,449	653,819	6,399,914	968,370	8,480,131	217,005	1,049,359	2,116	5,154						
\$75,000 under \$100,000	3,632,049	133,337,254	3,291,259	90,747,858	527,027	5,780,108	746,039	6,784,642	212,415	1,103,584	4,984	22,711						
\$100,000 under \$200,000	4,428,003	236,526,658	3,883,185	143,251,212	845,211	14,073,227	1,201,557	13,340,529	371,273	3,254,223	16,938	52,482						
\$200,000 under \$250,000	468,253	37,789,027	383,516	18,386,893	122,594	3,240,928	206,262	3,121,734	60,228	899,827	1,068	3,963						
\$250,000 under \$500,000	548,859	54,992,854	420,299	21,047,943	205,636	7,651,357	276,713	5,298,333	108,142	3,014,346	5,345	24,765						
\$500,000 under \$1,000,000	130,185	18,353,712	92,547	5,085,121	73,782	5,181,331	83,073	2,122,838	53,821	2,141,821	2,120	31,329						
\$1,000,000 under \$1,500,000	32,227	6,135,688	22,322	1,480,942	18,399	1,825,330	20,523	748,748	17,749	1,033,421	847	4,829						
\$1,500,000 under \$2,000,000	12,871	2,779,064	9,027	619,822	7,804	986,354	8,139	354,691	8,818	594,766	571	3,381						
\$2,000,000 under \$5,000,000	18,300	5,037,053	12,692	1,047,347	11,588	2,083,170	11,748	625,037	16,575	1,472,609	1,002	14,553						
\$5,000,000 under \$10,000,000	4,414	1,517,008	3,131	362,391	2,950	706,433	2,873	196,867	5,567	676,088	356	6,301						
\$10,000,000 or more	2,949	1,555,550	2,060	289,748	1,785	1,343,734	1,913	247,615	4,803	1,419,484	385	29,685						
Taxable returns, total	21,919,546	789,182,190	20,121,343	505,770,422	3,091,392	53,531,016	4,079,736	44,409,125	1,318,791	17,348,551	39,691	193,703						
No adjusted gross income	1,167	112,842	1,065	63,890	1,200	106,141	673	76,705	647	44,723	25	1,191						
\$1 under \$5,000	14,112	78,577	14,112	35,689	* 50	* 4,220	** 213	** 9,142	* 3	* 372	--	--						
\$5,000 under \$10,000	33,038	211,679	30,023	120,314	* 1,563	* 12,771	22,477	156,741	* 1,970	* 3,160	--	--						
\$10,000 under \$15,000	675,780	8,031,816	663,693	6,518,383	55,815	353,546	22,477	156,741	15,897	35,326	* 3	* 1						
\$15,000 under \$20,000	884,096	11,908,971	856,587	9,910,604	75,824	676,234	52,598	294,743	21,477	40,326	* 976	* 5,970						
\$20,000 under \$25,000	954,439	15,935,713	914,297	12,746,519	89,927	638,210	71,377	560,304	30,801	125,642	* 997	* 102						
\$25,000 under \$30,000	1,074,374	19,449,748	1,025,318	16,182,668	93,393	833,735	84,541	724,811	39,514	199,182	* 998	* 3,082						
\$30,000 under \$40,000	2,207,885	46,843,039	2,117,290	36,657,509	190,494	1,693,691	241,854	1,945,911	71,116	260,899	* 1,181	* 21,473						
\$40,000 under \$50,000	2,147,364	53,179,013	2,020,502	39,820,537	238,996	1,758,385	288,543	2,497,813	101,062	322,014	* 3,152	* 1,395						
\$50,000 under \$75,000	4,767,383	140,202,693	4,455,914	103,432,379	589,763	5,451,719	818,767	6,613,189	198,801	967,584	* 979	* 2,264						
\$75,000 under \$100,000	3,552,390	130,916,452	3,229,443	89,873,894	500,410	5,368,962	704,998	6,132,618	203,749	1,077,363	3,844	10,749						
\$100,000 under \$200,000	4,393,074	234,546,288	3,852,569	142,264,314	831,421	13,818,377	1,185,903	12,847,374	360,420	3,168,103	15,982	29,660						
\$200,000 under \$500,000	1,014,092	92,465,933	801,215	39,289,994	326,712	10,813,867	480,462	8,310,025	166,510	3,846,887	6,319	28,059						
\$500,000 under \$1,000,000	129,798	18,304,671	92,233	5,061,933	73,483	9,223,331	82,403	2,094,700	53,538	2,126,514	2,106	31,249						
\$1,000,000 or more	70,553	16,994,753	49,082	3,791,796	42,341	6,909,134	44,927	2,145,051	53,286	5,130,455	3,119	58,508						
Nontaxable returns, total	6,970,011	92,013,801	6,475,394	52,770,510	1,162,114	9,509,655	1,667,428	22,307,026	366,067	1,534,408	12,971	97,292						

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Farm rental						Total rental and royalty						Partnership and S-corporation					
	Net income			Net loss			Net income			Net loss			Net income			Net loss		
	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)	Number of returns (95)	Amount (96)						
All returns, total	429,834	4,776,434	112,126	634,445	5,759,833	84,637,766	4,967,114	53,068,939	5,138,219	525,538,018	2,872,264	131,064,669						
No adjusted gross income	10,085	113,948	11,884	129,687	173,761	2,916,944	367,932	9,621,556	99,421	4,793,889	369,112	65,633,378						
\$1 under \$5,000	10,804	34,382	* 5,579	* 29,766	157,027	347,756	110,976	850,751	73,504	413,840	74,885	991,914						
\$5,000 under \$10,000	15,991	61,569	* 3,045	* 29,286	221,768	903,586	139,636	1,207,825	116,836	864,744	82,794	1,278,529						
\$10,000 under \$15,000	21,553	75,543	* 5,330	* 28,322	298,899	1,475,027	160,232	1,418,712	113,418	1,126,808	81,376	1,007,567						
\$15,000 under \$20,000	26,665	132,218	11,012	23,696	268,167	1,667,651	213,695	1,697,185	129,305	1,393,919	88,322	1,129,884						
\$20,000 under \$25,000	21,988	138,444	* 2,354	* 17,670	245,165	1,529,497	209,629	1,805,306	126,423	1,082,957	84,121	984,434						
\$25,000 under \$30,000	22,142	152,091	6,499	16,432	236,835	1,759,728	183,848	1,575,406	127,762	1,588,341	74,196	862,924						
\$30,000 under \$40,000	28,523	230,811	** 15,378	** 61,679	379,035	2,866,747	392,545	3,527,557	247,820	3,476,335	149,615	2,055,024						
\$40,000 under \$50,000	24,755	242,955	**	**	413,384	3,064,397	389,906	3,572,377	255,288	4,267,452	164,549	2,175,818						
\$50,000 under \$75,000	74,035	785,677	18,304	70,041	864,152	8,029,382	946,545	7,937,597	652,276	13,016,587	393,627	5,125,157						
\$75,000 under \$100,000	68,233	661,487	10,723	39,229	734,084	7,421,190	724,294	6,511,462	612,728	16,305,363	333,000	4,050,035						
\$100,000 under \$200,000	77,162	1,231,993	15,101	126,752	1,137,710	18,087,380	906,989	7,887,870	1,295,144	52,694,667	575,890	8,376,395						
\$200,000 under \$250,000	7,320	167,740	1,839	5,357	158,964	4,179,694	62,718	1,060,878	296,719	22,505,213	103,916	2,400,434						
\$250,000 under \$500,000	13,564	450,586	3,468	31,939	276,064	10,902,533	94,364	2,093,155	575,546	78,502,312	180,877	6,001,626						
\$500,000 under \$1,000,000	4,696	195,601	912	7,338	113,236	7,389,133	37,669	1,003,451	255,361	78,992,067	67,234	4,857,761						
\$1,000,000 under \$1,500,000	1,021	32,819	250	3,696	30,921	2,862,660	10,669	419,225	70,690	41,588,681	18,558	2,286,273						
\$1,500,000 under \$2,000,000	476	13,621	200	2,824	14,309	1,557,372	4,736	213,335	30,091	26,834,583	8,476	1,403,126						
\$2,000,000 under \$5,000,000	668	31,718	157	5,443	23,846	3,549,290	7,338	365,449	42,883	64,399,133	14,330	4,493,986						
\$5,000,000 under \$10,000,000	172	12,455	61	2,691	7,134	1,375,112	1,971	124,238	10,414	33,068,730	4,257	2,871,705						
\$10,000,000 or more	81	10,876	31	2,596	5,371	2,752,688	1,421	175,605	6,788	78,622,396	3,328	13,078,700						
Taxable returns, total	328,015	4,217,630	74,974	369,147	4,255,760	73,678,138	3,324,337	30,692,443	4,176,992	505,338,219	1,823,049	52,419,900						
No adjusted gross income	**	**	* 4	* 260	1,455	132,579	433	59,754	1,048	742,783	1,256	2,364,100						
\$1 under \$5,000	** 1,019	** 668	--	--	* 1,068	* 5,145	** 213	** 4,263	12,857	38,793	* 1,234	* 23,699						
\$5,000 under \$10,000	--	--	* 1,018	* 991	* 3,532	* 14,941	**	**	14,690	62,073	* 7,776	* 54,937						
\$10,000 under \$15,000	* 3,646	* 22,252	--	--	72,463	408,521	18,989	115,873	26,940	209,935	13,234	72,747						
\$15,000 under \$20,000	15,046	84,068	* 4,987	* 8,337	105,201	795,068	51,368	282,631	49,628	524,695	18,249	140,891						
\$20,000 under \$25,000	9,250	86,736	* 1,246	* 458	124,246	845,709	65,949	517,485	50,538	462,115	28,227	184,853						
\$25,000 under \$30,000	13,247	93,077	* 4,381	* 13,765	137,730	1,106,533	82,625	649,975	48,451	540,867	30,551	253,137						
\$30,000 under \$40,000	23,638	209,907	** 13,375	** 51,437	261,311	2,069,474	234,911	1,868,930	148,467	2,023,970	68,064	502,418						
\$40,000 under \$50,000	21,688	206,812	**	**	336,777	2,239,534	276,751	2,277,650	175,320	2,700,074	106,059	778,977						
\$50,000 under \$75,000	68,969	753,083	17,284	67,607	767,839	7,028,958	795,943	6,215,002	526,148	9,651,543	302,263	2,431,777						
\$75,000 under \$100,000	66,919	621,630	10,714	39,174	702,065	6,962,624	684,669	5,881,087	567,914	14,858,141	295,027	2,761,454						
\$100,000 under \$200,000	76,686	1,226,059	15,082	126,603	1,115,926	17,769,533	893,144	7,468,407	1,269,968	51,722,388	554,679	7,193,595						
\$200,000 under \$500,000	20,806	616,355	5,281	36,883	432,122	14,938,020	155,914	3,091,997	869,565	100,686,515	281,244	7,667,088						
\$500,000 under \$1,000,000	4,690	195,551	909	6,982	112,758	7,345,797	37,445	983,011	254,926	78,862,374	66,628	4,450,638						
\$1,000,000 or more	2,411	101,431	693	16,650	81,268	12,015,703	25,984	1,276,917	160,532	242,251,954	48,559	23,539,589						
Nontaxable returns, total	101,920	558,804	37,152	265,298	1,504,073	10,959,628	1,642,777	22,376,497	961,227	20,199,799	1,049,214	78,644,769						

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Estate and trust				Farm				Unemployment compensation		Social security benefits	
	Net income		Net loss		Net income		Net loss		Amount		Total [1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns, total	590,100	22,218,142	48,631	2,525,833	582,602	12,252,258	1,326,639	23,984,536	14,938,508	120,249,961	25,422,847	477,855,868
No adjusted gross income	14,659	469,362	5,020	1,203,741	32,770	597,550	116,756	4,831,532	60,977	531,944	1,029,551	16,910,268
\$1 under \$5,000	22,073	28,731	* 998	* 545	31,711	74,601	41,887	451,256	283,667	860,552	1,810,227	28,419,393
\$5,000 under \$10,000	18,173	35,561	* 1,044	* 29,205	28,636	167,143	50,775	582,056	1,038,333	5,086,981	2,075,716	33,055,183
\$10,000 under \$15,000	16,894	93,957	* 982	* 738	27,635	223,927	55,185	814,152	1,679,198	11,050,319	2,465,739	41,694,835
\$15,000 under \$20,000	12,645	42,099	* 9	* 66	21,446	166,343	59,859	910,048	1,741,532	14,125,683	2,103,013	36,039,393
\$20,000 under \$25,000	13,610	129,950	* 1,001	* 10	20,141	371,520	55,480	602,004	1,548,700	14,907,030	1,589,542	28,547,882
\$25,000 under \$30,000	22,845	138,228	* 1,083	* 4,509	22,484	287,403	64,539	856,058	1,184,837	11,005,789	1,411,922	26,273,156
\$30,000 under \$40,000	33,576	229,571	* 1,448	* 25,545	52,161	624,051	116,164	1,230,376	1,682,466	14,593,035	2,195,495	41,617,738
\$40,000 under \$50,000	22,838	150,321	859	2,270	49,800	742,814	103,307	1,645,283	1,174,529	9,759,213	1,746,101	32,276,602
\$50,000 under \$75,000	98,493	1,054,155	7,117	43,757	107,570	1,682,458	218,378	2,975,222	2,123,705	17,732,513	3,650,118	68,835,221
\$75,000 under \$100,000	83,888	1,131,409	5,965	39,474	68,863	1,715,594	155,482	2,188,162	1,223,715	10,060,433	2,339,325	50,470,521
\$100,000 under \$200,000	123,861	2,815,350	8,917	62,769	89,159	3,224,226	210,929	3,379,324	1,034,478	8,996,852	2,333,276	55,294,149
\$200,000 under \$250,000	31,235	1,058,401	2,995	56,484	8,847	588,205	25,461	684,757	73,001	698,842	246,396	6,574,894
\$250,000 under \$500,000	40,247	2,322,927	4,761	69,955	14,468	1,020,289	33,410	1,135,486	72,603	684,699	295,195	7,997,846
\$500,000 under \$1,000,000	19,176	2,360,716	2,554	113,447	4,645	435,946	11,762	608,523	10,596	116,123	83,500	2,405,077
\$1,000,000 under \$1,500,000	5,870	1,229,436	1,017	64,737	912	130,423	3,063	242,014	1,741	23,242	21,068	622,775
\$1,500,000 under \$2,000,000	2,752	674,036	545	30,894	473	64,645	1,186	157,599	671	7,975	8,894	271,354
\$2,000,000 under \$5,000,000	4,545	2,027,642	1,248	236,545	630	95,538	2,083	333,680	616	7,341	12,634	384,512
\$5,000,000 under \$10,000,000	1,472	1,494,539	491	89,745	157	31,274	522	150,662	110	1,018	3,183	100,342
\$10,000,000 or more	1,247	4,731,751	581	451,416	93	28,310	410	206,342	33	378	1,951	64,728
Taxable returns, total	471,599	21,209,019	35,247	1,204,282	358,553	9,492,302	8,44,189	13,501,883	8,618,132	74,490,608	15,585,160	305,480,564
No adjusted gross income	295	57,375	77	28,060	192	48,557	129	25,124	* 174	* 4,037	2,163	43,047
\$1 under \$5,000	* 6,111	* 13,472	--	--	--	--	--	--	17,041	49,117	32,810	352,699
\$5,000 under \$10,000	* 972	* 76	--	--	* 2,783	* 16,885	* 925	* 5,295	74,845	435,268	37,295	425,007
\$10,000 under \$15,000	* 4,213	* 31,347	--	--	* 6,786	* 26,850	14,194	116,289	455,523	4,144,577	694,717	9,983,142
\$15,000 under \$20,000	* 4,558	* 5,661	--	--	3,802	40,560	1,135	147,114	731,140	6,386,629	874,738	12,112,992
\$20,000 under \$25,000	9,329	116,543	* 998	* 1	4,281	81,992	20,056	169,486	719,815	7,330,915	853,951	13,979,376
\$25,000 under \$30,000	12,659	82,771	--	--	9,015	84,601	25,550	298,263	595,474	5,671,085	929,418	17,189,466
\$30,000 under \$40,000	25,602	141,892	* 981	* 23,482	31,564	317,088	75,370	701,926	976,181	8,328,724	1,821,562	33,955,517
\$40,000 under \$50,000	20,662	144,031	* 504	* 98	33,522	484,972	73,456	923,532	845,636	6,695,639	1,598,915	29,654,049
\$50,000 under \$75,000	83,480	960,105	5,158	33,247	87,011	1,294,206	188,820	2,433,115	1,838,754	15,323,734	3,479,907	65,615,460
\$75,000 under \$100,000	76,134	1,106,823	4,867	22,281	61,788	1,550,930	149,428	2,028,425	1,177,066	9,618,616	2,288,737	49,372,185
\$100,000 under \$200,000	121,742	2,795,135	8,690	53,336	87,702	3,178,234	207,693	3,183,559	1,029,312	8,964,746	2,301,890	54,473,783
\$200,000 under \$500,000	70,924	3,356,066	7,604	96,591	23,219	1,583,916	58,484	1,790,041	145,435	1,381,824	538,357	14,488,772
\$500,000 under \$1,000,000	19,093	2,307,796	2,516	85,145	4,627	433,579	11,716	600,237	10,570	115,795	83,144	2,396,407
\$1,000,000 or more	15,824	10,089,926	3,853	862,041	2,262	349,931	7,232	1,079,477	3,167	39,901	47,535	1,438,661
Nontaxable returns, total	118,501	1,009,123	13,384	1,321,550	224,049	2,759,956	482,450	10,482,653	6,316,376	45,759,353	9,837,687	172,375,304

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Social security benefits—continued			Foreign earned income exclusion			Other income				Net operating loss		Gambling earnings	
	Taxable						Net income		Net loss		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns					Amount
											(109)	(110)	(111)	(112)		(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	16,180,397	190,745,678	415,519	25,823,350	6,377,083	47,106,774	289,290	12,477,441	1,147,033	144,553,116	1,841,697	25,187,996		
No adjusted gross income	6,480	49,107	119,017	5,869,884	114,589	3,101,692	62,206	7,790,554	643,223	130,293,783	19,101	246,896		
\$1 under \$5,000	18,753	77,994	71,239	3,752,760	355,799	678,812	12,923	236,160	93,010	1,065,117	42,570	74,820		
\$5,000 under \$10,000	26,874	148,707	18,101	1,032,311	347,329	1,140,993	8,937	71,153	74,859	901,955	66,900	264,648		
\$10,000 under \$15,000	77,765	216,976	21,778	1,201,668	342,664	1,089,882	8,092	139,960	55,758	696,247	88,737	326,690		
\$15,000 under \$20,000	642,255	747,213	17,788	922,773	324,546	1,090,940	8,621	178,545	42,856	559,440	98,160	302,287		
\$20,000 under \$25,000	1,177,771	2,115,002	13,031	753,097	300,766	1,110,200	8,353	144,989	29,732	284,712	75,264	294,422		
\$25,000 under \$30,000	1,301,418	4,019,543	8,356	593,931	269,581	971,742	9,546	21,959	19,392	313,774	94,736	434,884		
\$30,000 under \$40,000	2,191,999	11,961,523	17,416	1,340,416	517,573	1,919,143	19,150	130,757	39,916	679,726	177,329	943,606		
\$40,000 under \$50,000	1,745,104	15,989,528	14,642	983,999	442,588	1,456,128	13,029	112,281	24,026	549,993	166,780	1,038,293		
\$50,000 under \$75,000	3,646,759	50,378,508	22,895	1,783,156	945,269	3,642,656	24,300	308,175	44,317	1,004,246	367,573	2,423,392		
\$75,000 under \$100,000	2,339,322	42,444,241	16,005	1,290,455	702,185	2,782,453	25,809	285,058	24,155	828,137	211,987	1,536,848		
\$100,000 under \$200,000	2,333,261	46,962,205	34,855	2,849,614	1,106,693	7,375,362	46,619	1,281,709	30,293	1,245,012	316,941	3,692,496		
\$200,000 under \$250,000	246,383	5,574,431	7,717	549,051	171,575	2,172,178	6,079	89,769	4,817	362,247	35,363	1,036,719		
\$250,000 under \$500,000	295,040	6,789,466	19,237	1,695,816	257,686	4,462,820	19,155	560,510	11,933	1,151,187	55,399	3,618,803		
\$500,000 under \$1,000,000	83,493	2,044,233	9,143	812,214	103,726	3,413,830	10,285	463,499	4,411	828,568	15,921	2,433,046		
\$1,000,000 under \$1,500,000	21,065	529,330	1,973	166,487	29,404	1,636,147	2,280	128,451	1,647	505,470	4,052	1,362,394		
\$1,500,000 under \$2,000,000	8,893	230,530	834	75,862	12,893	866,247	1,113	86,580	671	234,342	1,659	585,798		
\$2,000,000 under \$5,000,000	12,630	326,832	1,230	108,826	21,225	2,280,485	1,867	172,633	1,271	838,451	2,327	1,422,730		
\$5,000,000 under \$10,000,000	3,183	85,291	298	26,628	6,199	1,082,248	487	64,322	405	502,393	550	854,005		
\$10,000,000 or more	1,951	55,019	165	14,402	4,792	4,832,817	437	210,377	344	1,708,314	351	2,295,220		
Taxable returns, total	14,131,654	191,154,286	140,753	10,264,828	4,504,661	37,383,524	164,122	37,270,012	166,489	18,523,787	1,363,357	20,903,685		
No adjusted gross income	109	1,905	* 1,080	* 80,362	848	253,058	29	19,693	3,740	9,895,677	* 215	* 13,815		
\$1 under \$5,000	* 1,033	* 1,601	--	--	68,073	107,505	--	--	* 283	* 45,447	* 2,036	* 3,654		
\$5,000 under \$10,000	* 2,993	* 21,810	--	--	70,784	187,329	* 1,018	* 402	* 20	* 14,528	* 1,990	* 7,563		
\$10,000 under \$15,000	27,285	128,669	* 5,602	* 307,042	99,436	345,140	* 2,021	* 24,935	* 1,569	* 35,521	13,059	48,541		
\$15,000 under \$20,000	339,973	423,110	* 7,954	* 359,745	140,141	427,897	* 1,100	* 5,120	10,563	125,153	32,486	90,408		
\$20,000 under \$25,000	711,268	1,333,962	6,631	270,724	135,125	482,450	* 5,768	* 89,693	7,509	57,184	34,150	90,694		
\$25,000 under \$30,000	893,966	2,947,963	* 2,927	* 214,020	147,432	462,627	* 4,296	* 12,246	6,037	89,814	47,986	229,495		
\$30,000 under \$40,000	1,820,055	10,142,822	10,489	706,745	330,463	1,253,853	10,644	67,810	21,497	243,681	129,863	503,830		
\$40,000 under \$50,000	1,597,918	14,732,875	9,487	636,158	353,638	1,019,709	8,196	61,385	14,709	246,997	131,200	679,729		
\$50,000 under \$75,000	3,477,531	48,063,033	17,624	1,259,344	810,217	2,929,821	20,975	241,611	30,809	434,342	337,820	2,004,249		
\$75,000 under \$100,000	2,288,737	41,534,782	13,741	1,069,194	656,909	2,472,870	24,769	251,072	17,400	477,361	203,502	1,269,795		
\$100,000 under \$200,000	2,301,890	46,269,087	29,775	2,404,180	1,087,970	7,049,653	45,354	1,252,684	27,888	1,008,989	315,316	3,470,899		
\$200,000 under \$500,000	538,222	12,292,959	23,361	1,897,977	426,293	6,502,163	24,123	610,081	15,964	1,379,123	89,457	4,325,464		
\$500,000 under \$1,000,000	83,144	2,036,949	8,064	712,557	103,183	3,362,549	9,818	442,051	4,271	781,066	15,564	2,199,339		
\$1,000,000 or more	47,532	1,222,758	4,017	346,779	74,147	10,526,899	6,011	648,228	4,229	3,689,003	8,713	5,966,111		
Nontaxable returns, total	2,048,743	9,591,392	274,766	15,558,522	1,872,422	9,723,250	125,168	8,750,429	980,544	126,029,329	478,340	4,284,411		

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—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		Total			Statutory adjustments			Health savings account deduction			
	Number of returns	Amount	(122)	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	634,797	10,327,231		266,188	450,790	35,260,684	119,299,058	3,614,291	915,028	131,619	472,960	1,004,561	2,912,661		
No adjusted gross income	25,793	3,199,828		921	3,115	563,914	2,701,965	8,544	2,005	6,322	72,016	17,993	58,341		
\$1 under \$5,000	16,641	98,749	* 2,037	* 2,254	* 2,037	1,421,036	1,532,070	11,329	2,224	* 1,999	* 5,404	2,141	7,635		
\$5,000 under \$10,000	22,882	125,907	* 1,975	* 1,017	* 1,017	2,566,571	2,599,591	21,506	4,486	* 7,941	* 43,079	10,834	20,005		
\$10,000 under \$15,000	29,613	208,325	* 2,967	* 530	* 530	2,766,766	3,153,296	45,258	9,679	* 3,997	* 6,125	15,699	17,744		
\$15,000 under \$20,000	27,362	244,538	* 6,280	* 3,140	* 3,140	2,152,619	3,349,979	80,033	17,742	* 7,960	* 14,647	19,896	39,377		
\$20,000 under \$25,000	35,255	187,956		15,315	7,955	1,821,798	3,193,381	76,571	17,542	8,710	25,793	33,258	50,674		
\$25,000 under \$30,000	29,358	138,539		18,024	12,661	1,648,060	3,086,648	83,486	19,796	10,002	59,427	28,816	37,669		
\$30,000 under \$40,000	51,044	452,938		29,238	30,940	3,089,757	6,117,321	274,084	65,359	11,932	47,706	73,891	139,124		
\$40,000 under \$50,000	47,404	355,809		38,189	44,907	2,867,140	6,189,193	362,154	86,549	* 5,281	* 17,746	74,896	155,601		
\$50,000 under \$75,000	127,325	988,918		46,240	54,923	5,519,628	13,271,907	802,169	198,591	14,589	31,386	164,418	419,702		
\$75,000 under \$100,000	80,031	577,479		43,429	63,249	3,773,501	11,454,132	690,445	174,216	16,971	50,326	137,497	373,380		
\$100,000 under \$200,000	99,272	1,860,143		44,602	188,039	5,284,928	24,146,167	1,024,668	283,137	** 35,724	** 99,065	257,666	821,529		
\$200,000 under \$250,000	8,248	94,759		5,177	12,072	535,680	5,988,284	74,636	19,139	**	**	38,984	168,079		
\$250,000 under \$500,000	13,429	455,928		9,146	19,831	801,761	13,904,269	49,781	12,149	**	**	81,008	368,779		
\$500,000 under \$1,000,000	7,245	209,080	** 6,376	** 2,433	** 2,433	281,866	7,887,666	8,062	2,036	* 184	* 232	32,763	168,855		
\$1,000,000 under \$1,500,000	3,859	78,015	**	**	**	72,860	2,841,956	915	217	--	--	7,457	38,735		
\$1,500,000 under \$2,000,000	2,142	69,406	**	**	**	30,276	1,535,196	248	62	--	--	3,003	15,063		
\$2,000,000 under \$5,000,000	4,369	149,433	**	**	**	43,630	2,846,295	338	82	** 7	** 9	3,390	17,624		
\$5,000,000 under \$10,000,000	1,668	129,646	**	**	**	11,214	1,175,276	51	13	**	**	650	3,271		
\$10,000,000 or more	1,857	702,034	**	**	**	7,680	2,324,465	14	3	--	--	300	1,474		
Taxable returns, total	443,506	5,578,852		214,437	386,725	22,125,028	95,425,251	3,155,970	805,367	92,179	305,376	821,626	2,437,457		
No adjusted gross income	270	181,425		--	--	1,542	32,575	* 6	* 2	--	--	30	135		
\$1 under \$5,000	* 3,054	* 6,035		--	--	8,607	3,672	--	--	--	--	--	--		
\$5,000 under \$10,000	* 4,094	* 14,717	* 6	* 36	* 36	68,495	34,156	* 1,001	* 175	* 1,001	* 1,447	* 6	* 36		
\$10,000 under \$15,000	* 7,023	* 30,363	* 988	* 299	* 299	266,436	270,417	* 9,023	* 1,905	--	--	* 2,019	* 807		
\$15,000 under \$20,000	1,287	34,830	* 4,987	* 1,977	* 1,977	730,786	1,054,824	40,069	8,958	* 2,988	* 9,433	* 5,268	* 6,818		
\$20,000 under \$25,000	11,950	36,389	* 9,029	* 3,071	* 3,071	754,790	1,177,845	38,022	8,201	* 4,986	* 20,253	17,031	15,252		
\$25,000 under \$30,000	13,022	33,655	10,980	2,434	2,434	797,907	1,392,742	51,981	12,000	* 5,988	* 49,489	16,876	17,985		
\$30,000 under \$40,000	32,684	108,032	17,644	19,990	19,990	1,959,912	3,367,424	204,947	48,895	* 7,968	* 37,156	43,799	77,113		
\$40,000 under \$50,000	33,908	187,841	24,886	25,499	25,499	2,174,467	4,495,715	283,105	67,704	* 3,287	* 13,211	54,600	87,598		
\$50,000 under \$75,000	106,179	778,944	42,147	47,484	47,484	4,768,595	11,089,225	708,572	174,531	13,277	29,852	134,916	320,461		
\$75,000 under \$100,000	79,449	486,366	41,069	63,040	63,040	3,587,832	10,595,885	666,873	167,995	16,971	50,326	126,376	340,294		
\$100,000 under \$200,000	98,527	1,835,725	43,602	187,005	187,005	5,226,236	23,666,281	1,018,370	281,311	** 35,523	** 93,969	253,822	802,943		
\$200,000 under \$500,000	21,130	526,672	14,312	31,865	31,865	1,333,052	19,820,541	124,381	31,279	**	**	119,379	523,281		
\$500,000 under \$1,000,000	7,153	201,608	** 2,430	** 6,370	** 6,370	281,144	7,870,514	8,059	2,036	* 184	* 232	32,722	168,653		
\$1,000,000 or more	13,776	1,114,250	**	**	**	165,226	10,553,435	1,563	375	* 7	* 9	14,781	76,080		
Nontaxable returns, total	191,292	4,748,380		51,751	64,065	13,135,656	23,873,807	458,320	109,661	39,440	167,584	182,934	475,204		

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments—continued											
	Moving expenses adjustment		Deduction for one-half 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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	1,002,314	2,674,311	17,668,446	24,174,249	909,977	18,906,400	3,830,684	23,335,953	1,102,394	356,207	596,538	10,416,420
No adjusted gross income	8,897	46,185	296,478	316,349	3,328	90,126	135,243	767,025	27,943	10,105	17,024	468,765
\$1 under \$5,000	* 7,389	* 19,064	1,051,919	230,067	* 1,016	* 20,740	135,583	464,665	58,290	11,235	7,659	103,354
\$5,000 under \$10,000	31,297	59,724	2,052,906	1,012,428	* 4,397	* 11,882	161,874	540,380	61,193	13,372	5,628	62,250
\$10,000 under \$15,000	42,251	99,994	2,135,783	1,529,957	8,497	62,198	172,053	669,459	82,641	19,176	10,433	66,629
\$15,000 under \$20,000	63,916	153,204	1,323,942	1,129,486	8,230	59,457	195,191	742,040	67,612	67,484	9,731	73,431
\$20,000 under \$25,000	62,951	131,926	934,373	867,692	10,257	40,963	177,520	719,302	70,948	51,768	14,048	112,966
\$25,000 under \$30,000	68,012	123,428	753,097	762,894	11,344	54,206	142,483	604,759	52,235	15,930	24,095	275,868
\$30,000 under \$40,000	135,811	277,494	1,275,737	1,436,290	22,829	136,032	282,444	1,289,078	108,669	27,788	42,746	287,072
\$40,000 under \$50,000	108,669	233,072	1,032,447	1,239,589	29,404	141,984	264,158	1,259,649	93,854	36,303	40,567	300,173
\$50,000 under \$75,000	172,943	404,302	2,014,944	2,607,309	76,327	691,356	499,102	2,593,172	162,841	31,828	113,644	1,217,870
\$75,000 under \$100,000	107,102	317,128	1,494,964	2,309,303	78,135	931,433	384,524	2,327,043	114,714	21,132	95,517	1,076,797
\$100,000 under \$200,000	149,970	505,426	2,121,588	4,704,835	275,895	4,160,816	671,480	4,940,434	151,422	33,578	130,432	2,450,900
\$200,000 under \$250,000	19,299	130,476	342,466	1,192,119	88,608	2,071,947	147,966	1,255,370	17,635	2,800	26,343	608,322
\$250,000 under \$500,000	19,146	125,630	536,369	2,315,446	177,997	5,307,847	270,421	2,806,406	24,193	7,250	37,219	1,463,541
\$500,000 under \$1,000,000	3,387	30,714	192,418	1,162,277	72,029	3,059,135	117,786	1,401,902	5,107	3,488	12,864	847,787
\$1,000,000 under \$1,500,000	718	8,744	48,888	412,434	18,756	928,455	32,820	406,118	1,352	749	3,634	336,644
\$1,500,000 under \$2,000,000	209	3,491	19,782	221,785	8,054	452,180	13,734	180,361	637	533	1,644	169,698
\$2,000,000 under \$5,000,000	261	3,078	28,163	384,238	9,546	535,343	18,964	262,460	737	843	2,343	255,915
\$5,000,000 under \$10,000,000	60	771	127,546	1,275,546	1,984	94,154	4,416	61,301	228	434	623	97,833
\$10,000,000 or more	25	461	5,031	212,204	1,342	56,138	2,923	45,029	141	414	343	140,604
Taxable returns, total	723,713	1,944,619	8,678,663	17,094,339	848,044	18,381,023	2,545,016	17,079,384	746,184	220,559	512,072	9,076,615
No adjusted gross income	* 204	* 3,112	1,082	5,784	42	947	545	4,625	* 8	* 5	126	15,283
\$1 under \$5,000	--	--	* 6,197	* 830	--	--	* 112	* 720	* 1,001	* 1	* 6	* 1,935
\$5,000 under \$10,000	--	--	56,322	17,157	--	--	* 1,944	* 2,613	* 5,036	* 208	--	--
\$10,000 under \$15,000	10,351	21,814	131,600	72,315	* 1,018	* 2,444	14,522	28,158	25,956	6,510	* 2,280	* 29,136
\$15,000 under \$20,000	33,004	68,671	291,968	233,211	* 2,154	* 18,069	63,860	161,792	31,735	26,415	* 6,376	* 45,261
\$20,000 under \$25,000	30,880	63,024	265,091	245,543	* 3,961	* 17,662	58,773	181,294	33,628	32,105	* 5,957	* 39,955
\$25,000 under \$30,000	42,035	59,723	293,031	274,069	* 5,069	* 28,287	59,584	249,917	28,305	4,400	15,640	134,468
\$30,000 under \$40,000	86,185	138,464	634,977	656,707	14,740	86,426	146,747	486,217	83,444	21,063	36,446	215,114
\$40,000 under \$50,000	81,309	163,089	678,483	772,441	25,106	116,856	174,748	752,831	79,951	31,182	36,120	263,921
\$50,000 under \$75,000	152,349	335,985	1,649,505	2,073,390	69,141	613,950	409,792	1,951,366	147,638	30,278	105,284	1,086,844
\$75,000 under \$100,000	97,565	289,823	1,400,593	2,112,261	75,703	890,463	349,144	2,079,488	109,101	19,493	90,905	944,516
\$100,000 under \$200,000	146,862	498,707	2,092,702	4,616,592	273,270	4,120,824	658,041	4,779,607	150,551	32,561	128,293	2,404,263
\$200,000 under \$500,000	38,344	255,298	876,273	3,497,151	286,189	7,362,978	416,883	4,046,919	41,678	9,902	63,277	2,056,604
\$500,000 under \$1,000,000	3,363	30,472	192,051	1,160,507	71,986	3,057,103	117,588	1,400,057	5,073	3,474	12,802	841,403
\$1,000,000 or more	1,262	16,437	108,786	1,356,392	39,652	2,065,014	72,734	953,781	3,078	2,963	8,559	997,912
Nontaxable returns, total	278,601	729,692	8,989,783	7,079,910	61,934	525,376	1,285,668	6,256,570	356,210	135,648	84,466	1,339,805

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction		Archer medical savings account deduction		Foreign housing deduction	
	Number of returns (145)	Amount (146)	Number of returns (147)	Amount (148)	Number of returns (149)	Amount (150)	Number of returns (154)	Amount (152)	Number of returns (153)	Amount (154)	Number of returns (155)	Amount (156)
All returns, total	2,583,178	11,443,203	10,119,216	9,093,467	1,997,005	4,364,960	615,952	8,674,889	6,276	10,664	2,761	74,227
No adjusted gross income	10,120	47,853	90,988	90,174	108,806	373,692	13,864	284,777	* 32	* 65	**	**
\$1 under \$5,000	23,084	58,492	139,911	114,502	159,912	477,505	5,860	5,717	--	--	** 1,000	** 3,718
\$5,000 under \$10,000	30,753	74,068	282,975	215,340	180,173	480,479	12,729	60,753	--	--	--	--
\$10,000 under \$15,000	48,241	148,713	413,200	306,641	88,017	191,285	8,372	14,004	--	--	--	--
\$15,000 under \$20,000	88,235	279,542	587,837	535,874	71,747	175,623	9,207	12,927	--	--	**	**
\$20,000 under \$25,000	108,072	384,490	604,361	525,128	71,234	147,953	10,862	15,425	--	--	** 6	** 133
\$25,000 under \$30,000	120,619	374,148	636,533	556,407	58,636	116,003	12,583	15,354	* 1,001	* 937	**	**
\$30,000 under \$40,000	262,899	960,141	1,218,926	1,082,344	99,246	221,353	29,012	62,264	--	--	** 315	** 7,553
\$40,000 under \$50,000	304,805	1,235,694	1,201,780	1,171,518	121,083	212,574	24,358	52,964	--	--	**	**
\$50,000 under \$75,000	549,753	2,286,201	2,200,521	1,888,278	314,875	581,313	68,591	181,136	* 2,190	* 7,139	* 6	* 96
\$75,000 under \$100,000	391,736	1,785,944	1,300,204	1,331,904	131,533	256,250	88,095	270,179	* 1,057	* 261	319	14,281
\$100,000 under \$200,000	534,459	2,838,040	1,439,982	1,275,358	591,744	1,130,930	145,318	653,157	* 1,581	* 1,263	86	1,871
\$200,000 under \$250,000	34,676	289,942	--	--	--	--	32,639	237,386	* 136	* 77	31	441
\$250,000 under \$500,000	54,010	476,529	--	--	--	--	71,061	815,572	* 140	* 544	185	5,785
\$500,000 under \$1,000,000	14,165	133,360	--	--	--	--	41,047	995,583	* 88	* 223	401	18,851
\$1,000,000 under \$1,500,000	3,758	35,326	--	--	--	--	14,323	649,036	* 19	* 77	230	10,480
\$1,500,000 under \$2,000,000	1,416	12,647	--	--	--	--	7,587	475,163	* 16	* 36	* 52	* 3,639
\$2,000,000 under \$5,000,000	1,875	17,508	--	--	--	--	12,948	1,298,847	** 15	** 41	106	6,339
\$5,000,000 under \$10,000,000	357	3,237	--	--	--	--	4,111	781,785	--	--	19	781
\$10,000,000 or more	146	1,329	--	--	--	--	3,265	1,792,861	**	**	* 5	* 360
Taxable returns, total	2,112,543	9,715,999	7,574,426	6,980,912	1,212,942	2,295,280	506,211	7,944,260	5,102	9,133	1,224	57,714
No adjusted gross income	30	162	* 117	* 87	* 7	* 14	* 49	2,421	--	--	--	--
\$1 under \$5,000	--	--	--	--	--	--	* 1,403	* 186	--	--	--	--
\$5,000 under \$10,000	* 4,055	* 7,847	--	--	* 1,001	* 4,004	* 1,098	* 670	--	--	--	--
\$10,000 under \$15,000	* 4,998	* 12,074	76,247	55,719	15,018	38,363	* 2,017	* 1,172	--	--	--	--
\$15,000 under \$20,000	33,943	101,547	335,078	315,511	24,978	52,062	* 1,735	* 2,189	--	--	--	--
\$20,000 under \$25,000	53,749	169,669	350,446	303,276	26,024	43,975	* 4,377	* 3,421	--	--	--	--
\$25,000 under \$30,000	61,190	188,696	376,921	347,263	11,040	20,078	* 5,093	* 4,043	--	--	--	--
\$30,000 under \$40,000	180,398	647,165	902,791	828,395	41,482	84,416	11,544	23,684	--	--	--	--
\$40,000 under \$50,000	251,914	1,026,400	948,295	967,132	88,649	155,576	17,311	32,188	--	--	--	--
\$50,000 under \$75,000	504,267	2,066,276	1,920,143	1,634,694	289,219	528,352	51,585	116,571	* 2,190	* 7,139	--	--
\$75,000 under \$100,000	377,547	1,715,094	1,235,779	1,269,568	125,738	240,934	82,826	248,220	* 1,057	* 261	* 310	* 14,161
\$100,000 under \$200,000	530,412	2,814,018	1,428,609	1,259,276	589,774	1,127,506	141,265	633,745	* 1,440	* 734	--	--
\$200,000 under \$500,000	88,422	764,429	--	--	--	--	102,888	1,046,863	* 276	* 621	* 145	* 4,885
\$500,000 under \$1,000,000	14,099	132,831	--	--	--	--	40,887	992,575	* 88	* 223	372	17,741
\$1,000,000 or more	7,519	69,790	--	--	--	--	42,134	4,836,313	* 50	* 154	397	20,927
Nontaxable returns, total	470,635	1,727,205	2,544,791	2,112,556	784,064	2,069,679	109,741	730,630	* 1,174	* 1,532	1,537	16,513

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments—continued		Basic standard deduction		Additional standard deduction		Total itemized deductions			Exemptions	
	Other adjustments		Number of returns	Amount	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of exemptions	Amount
	Number of returns	Amount									
All returns, total	144,127	1,473,458	93,678,175	717,074,903	12,679,683	21,011,499	46,644,509	1,216,667,246	287,678,582	1,049,271,708	
No adjusted gross income	2,134	74,480	--	--	--	--	--	--	3,571,260	13,013,896	
\$1 under \$5,000	* 1,560	* 7,805	9,541,981	48,937,402	1,158,243	1,804,279	419,841	6,735,403	8,666,454	31,550,282	
\$5,000 under \$10,000	* 3,037	* 1,348	11,681,405	77,234,118	1,413,447	2,234,388	593,327	9,405,036	15,810,707	57,661,797	
\$10,000 under \$15,000	* 3,991	* 11,692	11,893,018	85,300,469	1,662,582	2,689,510	911,539	14,437,754	21,876,276	79,785,913	
\$15,000 under \$20,000	* 6,015	* 49,094	10,568,934	78,902,834	1,384,764	2,267,191	1,132,656	16,601,520	21,895,825	79,858,283	
\$20,000 under \$25,000	11,929	101,646	8,914,079	68,171,468	987,435	1,662,310	1,269,230	19,248,009	20,141,527	73,448,921	
\$25,000 under \$30,000	12,349	69,801	7,411,750	58,055,925	816,848	1,373,944	1,537,327	23,712,386	18,049,315	65,825,763	
\$30,000 under \$40,000	19,855	77,746	11,047,528	88,114,898	1,259,537	2,108,800	3,563,770	55,787,207	29,580,078	107,895,605	
\$40,000 under \$50,000	9,269	45,745	7,026,299	59,271,245	914,361	1,547,458	3,964,667	64,643,800	22,726,981	82,909,715	
\$50,000 under \$75,000	33,339	132,227	9,344,861	87,827,000	1,631,399	2,743,920	9,381,311	170,840,337	42,853,389	156,361,642	
\$75,000 under \$100,000	15,143	214,556	3,928,551	40,776,464	846,368	1,498,563	7,876,832	166,375,232	30,376,097	110,842,087	
\$100,000 under \$200,000	18,307	272,894	2,123,674	22,681,538	549,529	982,258	11,873,957	329,248,558	39,481,681	144,076,156	
\$200,000 under \$250,000	1,518	11,115	84,028	876,380	29,047	52,414	1,450,337	59,577,768	4,433,046	16,172,405	
\$250,000 under \$500,000	4,452	182,796	70,367	708,562	20,555	36,891	1,866,973	104,534,351	5,729,555	20,826,298	
\$500,000 under \$1,000,000	** 1,227	** 220,514	16,167	163,745	4,245	7,168	527,916	53,584,508	1,652,755	5,980,913	
\$1,000,000 under \$1,500,000	**	**	2,957	29,585	726	1,397	123,984	20,913,652	378,846	1,374,067	
\$1,500,000 under \$2,000,000	**	**	848	8,022	234	387	50,702	12,039,070	153,682	556,954	
\$2,000,000 under \$5,000,000	**	**	1,383	12,222	294	502	71,694	28,545,465	216,291	784,052	
\$5,000,000 under \$10,000,000	**	**	247	2,169	47	86	17,280	15,424,021	51,425	186,025	
\$10,000,000 or more	**	**	98	857	22	35	11,166	45,012,571	33,413	120,929	
Taxable returns, total	92,958	1,077,215	45,987,648	349,883,288	7,601,565	12,546,784	38,471,033	1,027,346,818	159,246,674	580,854,016	
No adjusted gross income	--	--	--	--	--	--	--	--	10,863	39,639	
\$1 under \$5,000	--	--	276,934	449,996	* 4,010	* 6,413	8,365	28,045	4,554	16,621	
\$5,000 under \$10,000	--	--	1,949,946	10,715,597	* 998	* 1,397	16,125	32,887	70,609	256,229	
\$10,000 under \$15,000	--	--	2,928,200	16,557,926	546,752	769,750	91,529	656,612	2,143,927	7,814,096	
\$15,000 under \$20,000	* 1,018	* 4,887	4,555,382	26,059,239	661,812	934,748	339,007	2,905,499	4,714,984	17,195,155	
\$20,000 under \$25,000	* 5,005	* 34,215	4,176,079	25,664,494	633,335	1,021,628	540,460	5,315,896	5,167,434	18,840,346	
\$25,000 under \$30,000	* 2,334	* 2,323	3,923,199	25,951,113	630,149	1,050,813	766,692	8,537,014	5,615,457	20,481,141	
\$30,000 under \$40,000	* 8,124	* 16,608	7,594,731	53,948,963	1,160,297	1,946,991	2,274,898	28,062,867	13,261,494	48,370,964	
\$40,000 under \$50,000	* 8,272	* 45,585	5,724,775	45,312,020	895,840	1,514,167	2,994,831	42,128,422	13,809,864	50,372,734	
\$50,000 under \$75,000	28,622	119,548	8,685,926	80,520,932	1,621,487	2,729,808	8,077,363	134,862,628	34,277,159	125,065,309	
\$75,000 under \$100,000	15,111	212,997	3,889,105	40,356,671	842,853	1,491,162	7,497,760	151,019,123	28,518,359	104,064,112	
\$100,000 under \$200,000	17,296	227,232	2,112,201	22,590,325	549,092	981,371	11,758,006	320,366,922	39,052,056	142,509,299	
\$200,000 under \$500,000	5,953	193,326	150,658	1,550,708	49,421	89,034	3,306,202	161,718,368	10,124,586	36,862,850	
\$500,000 under \$1,000,000	** 1,223	** 220,494	15,285	155,189	4,212	7,118	526,064	52,727,230	1,645,336	5,955,923	
\$1,000,000 or more	**	**	5,228	50,114	1,308	2,385	273,730	118,985,105	829,992	3,009,599	
Non-taxable returns, total	51,169	396,242	47,690,527	367,191,615	5,078,117	8,464,715	8,173,476	189,320,628	128,431,908	468,417,692	

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Capital construction fund reduction		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(167)	(168)	(169)	(170)	(171)	(172)	(173)	(174)
All returns, total	2,997	37,073	107,304,398	5,502,000,658	4,019,538	27,460,515	106,631,729	1,065,250,236
No adjusted gross income	* 4	* 160	--	--	** 6,339	** 268,351	8,923	267,105
\$1 under \$5,000	* 40	* 78	411,554	391,532	**	**	293,912	44,579
\$5,000 under \$10,000	* 998	* 3,822	2,576,917	4,162,986	* 1,054	* 1,321	2,536,679	420,698
\$10,000 under \$15,000	--	--	6,675,221	22,385,468	* 4,184	* 2,144	6,557,421	2,204,838
\$15,000 under \$20,000	--	--	7,525,900	49,198,796	4,579	12,226	7,464,445	5,040,844
\$20,000 under \$25,000	--	--	8,414,746	75,758,308	* 1,322	* 3,178	8,332,861	8,514,764
\$25,000 under \$30,000	--	--	8,147,428	101,252,604	616	6,439	8,092,116	11,860,740
\$30,000 under \$40,000	** 1,002	** 301	14,099,208	258,532,507	3,471	9,496	14,033,006	31,625,373
\$40,000 under \$50,000	--	--	10,831,583	285,711,442	2,577	11,315	10,796,953	36,796,151
\$50,000 under \$75,000	--	--	18,597,328	735,533,903	55,570	69,283	18,538,952	104,787,211
\$75,000 under \$100,000	--	--	11,763,791	701,536,561	100,290	139,466	11,732,472	104,702,427
\$100,000 under \$200,000	--	--	13,972,730	1,373,739,786	808,457	1,727,242	13,954,303	245,609,613
\$200,000 under \$250,000	**	**	1,532,104	264,318,123	865,505	2,634,748	1,531,702	56,500,582
\$250,000 under \$500,000	* 489	* 5,994	1,933,652	519,029,313	1,724,315	13,225,899	1,934,519	138,466,098
\$500,000 under \$1,000,000	--	--	542,635	309,036,735	360,424	4,886,395	543,480	91,648,889
\$1,000,000 under \$1,500,000	* 19	* 8,760	126,631	131,137,821	41,556	1,019,323	126,777	39,438,609
\$1,500,000 under \$2,000,000	* 20	* 6,363	51,410	76,330,993	13,312	451,233	51,479	23,105,672
\$2,000,000 under \$5,000,000	* 15	* 5,284	72,839	188,551,425	17,722	1,012,935	72,989	56,483,596
\$5,000,000 under \$10,000,000	* 6	* 2,059	17,471	104,713,552	4,587	522,836	17,504	30,317,947
\$10,000,000 or more	* 4	* 4,253	11,249	300,678,803	3,656	1,456,684	11,254	75,414,501
Taxable returns, total	550	31,588	84,455,303	5,282,376,924	3,999,179	27,417,755	84,475,930	1,040,421,402
No adjusted gross income	--	--	--	--	** 5,335	** 261,530	6,011	260,138
\$1 under \$5,000	--	--	282,978	305,638	**	**	285,299	43,878
\$5,000 under \$10,000	--	--	1,967,041	3,881,124	* 1,046	* 1,312	1,967,069	398,967
\$10,000 under \$15,000	--	--	3,021,560	13,467,640	* 4,184	* 2,144	3,021,672	1,343,335
\$15,000 under \$20,000	--	--	4,895,026	38,523,137	4,575	12,185	4,895,526	3,985,967
\$20,000 under \$25,000	--	--	4,718,472	55,145,640	* 1,280	* 3,099	4,718,512	6,380,815
\$25,000 under \$30,000	--	--	4,690,485	72,932,391	616	6,439	4,690,889	8,912,649
\$30,000 under \$40,000	--	--	9,870,601	212,809,105	3,462	9,489	9,871,627	26,860,909
\$40,000 under \$50,000	--	--	8,720,302	251,563,407	1,583	10,606	8,720,664	33,144,302
\$50,000 under \$75,000	--	--	16,762,386	691,476,005	47,561	66,249	16,764,287	99,762,855
\$75,000 under \$100,000	--	--	11,385,358	687,880,789	98,412	138,640	11,386,865	103,196,815
\$100,000 under \$200,000	--	--	13,867,158	1,367,729,881	801,374	1,708,471	13,870,207	244,768,359
\$200,000 under \$500,000	* 485	* 4,870	3,454,778	781,085,522	2,588,651	15,852,515	3,456,861	196,381,283
\$500,000 under \$1,000,000	--	--	540,600	797,849,811	360,314	4,884,719	541,486	91,292,237
\$1,000,000 or more	64	26,719	278,559	797,726,833	80,785	4,460,356	278,957	223,686,893
Nontaxable returns, total	2,047	5,485	22,849,094	219,623,734	20,360	42,760	22,155,800	24,828,834

* 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] Less than \$500.

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

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Incom
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All returns, total	0.01	0.09	0.02	0.09	0.11	0.17	0.29	0.80	0.99	1.25	0.44	0.71		
No adjusted gross income	1.40	0.70	1.33	0.71	2.60	3.14	1.99	1.64	5.19	4.85	2.36	2.30		
\$1 under \$5,000	0.92	1.07	0.92	1.10	1.10	2.50	1.98	6.99	7.21	14.53	2.68	4.76		
\$5,000 under \$10,000	0.82	0.84	0.82	0.85	0.97	1.17	1.88	5.30	7.53	13.86	2.93	5.25		
\$10,000 under \$15,000	0.81	0.81	0.81	0.82	0.96	1.07	1.89	4.38	7.31	13.38	2.91	5.20		
\$15,000 under \$20,000	0.86	0.86	0.86	0.86	0.97	1.04	1.92	5.24	7.33	16.09	2.94	5.82		
\$20,000 under \$25,000	0.93	0.93	0.93	0.93	1.02	1.08	2.04	5.74	7.58	18.05	3.07	6.17		
\$25,000 under \$30,000	1.00	1.00	1.00	1.00	1.09	1.13	2.03	5.60	7.63	16.02	3.20	6.73		
\$30,000 under \$40,000	0.76	0.76	0.76	0.76	0.82	0.85	1.45	4.53	5.25	10.83	2.25	4.95		
\$40,000 under \$50,000	0.87	0.86	0.87	0.86	0.94	0.98	1.46	4.91	5.21	11.83	2.26	5.33		
\$50,000 under \$75,000	0.53	0.54	0.53	0.54	0.59	0.63	0.90	3.42	3.12	5.70	1.37	3.54		
\$75,000 under \$100,000	0.78	0.78	0.78	0.78	0.85	0.89	1.05	4.03	3.34	6.15	1.51	3.93		
\$100,000 under \$200,000	0.52	0.51	0.52	0.51	0.57	0.60	0.68	2.92	2.10	3.70	0.97	2.59		
\$200,000 under \$250,000	1.18	1.18	1.18	1.18	1.26	1.37	1.31	5.18	2.97	6.23	1.57	4.65		
\$250,000 under \$500,000	0.87	0.82	0.87	0.81	0.95	1.04	0.92	3.15	1.72	3.39	1.06	2.91		
\$500,000 under \$1,000,000	1.07	0.97	1.07	0.97	1.20	1.36	1.10	3.51	1.64	2.75	1.19	2.91		
\$1,000,000 under \$1,500,000	1.35	1.31	1.35	1.31	1.52	1.95	1.36	3.12	1.84	2.80	1.45	3.61		
\$1,500,000 under \$2,000,000	0.95	0.96	0.95	0.96	1.09	1.47	0.96	2.73	1.31	3.09	1.02	2.94		
\$2,000,000 under \$5,000,000	0.61	0.53	0.61	0.53	0.71	0.96	0.61	1.42	0.78	1.48	0.64	1.62		
\$5,000,000 under \$10,000,000	0.70	0.60	0.70	0.60	0.79	1.09	0.71	1.21	0.81	0.90	0.72	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	0.00	0.00		
Taxable returns, total	0.18	0.12	0.18	0.12	0.22	0.20	0.33	0.91	1.07	1.34	0.50	0.75		
No adjusted gross income	25.22	2.05	23.16	2.04	31.82	20.48	15.39	4.96	17.83	15.44	17.94	5.48		
\$1 under \$5,000	5.88	6.40	5.88	6.38	8.38	10.16	7.63	10.43	26.83	53.66	9.31	14.67		
\$5,000 under \$10,000	2.20	2.24	2.20	2.24	2.27	2.33	4.96	16.51	27.91	45.26	7.57	17.28		
\$10,000 under \$15,000	1.78	1.79	1.78	1.79	2.16	2.34	3.50	7.97	18.00	32.92	5.79	11.80		
\$15,000 under \$20,000	1.38	1.38	1.38	1.39	1.56	1.63	2.93	7.75	11.44	28.56	4.44	9.21		
\$20,000 under \$25,000	1.41	1.41	1.41	1.41	1.59	1.65	2.81	7.73	11.36	24.08	4.21	8.66		
\$25,000 under \$30,000	1.42	1.42	1.42	1.42	1.58	1.64	2.61	6.81	10.05	25.87	4.00	8.12		
\$30,000 under \$40,000	0.95	0.96	0.95	0.96	1.03	1.08	1.69	5.25	6.19	14.64	2.60	5.58		
\$40,000 under \$50,000	0.99	0.99	0.99	0.99	1.08	1.13	1.63	5.51	5.83	13.69	2.50	5.61		
\$50,000 under \$75,000	0.58	0.59	0.58	0.59	0.65	0.69	0.96	3.66	3.33	6.45	1.45	3.84		
\$75,000 under \$100,000	0.80	0.80	0.80	0.80	0.87	0.91	1.07	4.15	3.46	7.02	1.55	4.09		
\$100,000 under \$200,000	0.52	0.51	0.52	0.51	0.57	0.60	0.69	3.02	2.13	4.06	0.88	2.64		
\$200,000 under \$500,000	0.61	0.58	0.61	0.58	0.67	0.75	0.68	2.76	1.47	3.05	0.81	2.49		
\$500,000 under \$1,000,000	1.07	0.98	1.07	0.97	1.21	1.36	1.10	3.61	1.64	2.78	1.19	2.96		
\$1,000,000 or more	0.61	0.24	0.61	0.24	0.71	0.58	0.62	0.52	0.78	0.79	0.65	0.57		
Nontaxable returns, total	0.26	0.58	0.26	0.57	0.34	0.54	0.76	1.70	2.59	3.40	1.12	2.23		

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Net income		Business or profession		Capital gain distributions	
	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	0.47	0.80	0.54	0.76	4.62	6.28	0.37	0.77	1.07	1.46	2.74	9.61
No adjusted gross income	2.52	2.79	6.23	4.86	32.62	33.13	3.81	5.02	2.82	2.48	24.47	29.04
\$1 under \$5,000	2.87	5.63	9.99	15.14	30.72	35.41	2.62	3.91	8.86	14.76	12.05	26.14
\$5,000 under \$10,000	3.14	6.13	8.05	14.93	20.28	24.12	1.95	2.29	6.83	11.44	14.58	33.51
\$10,000 under \$15,000	3.11	6.06	6.46	12.17	16.78	18.43	1.92	2.26	6.56	9.77	13.59	35.42
\$15,000 under \$20,000	3.15	6.82	5.76	9.81	17.06	20.49	2.56	3.20	5.63	8.09	16.65	26.95
\$20,000 under \$25,000	3.31	7.32	4.84	7.87	17.60	22.30	3.15	4.06	5.62	8.24	15.27	37.43
\$25,000 under \$30,000	3.42	8.19	4.32	6.11	18.13	21.46	3.55	4.77	5.58	8.10	19.03	32.15
\$30,000 under \$40,000	2.40	5.84	2.57	4.48	11.61	14.33	2.68	3.88	4.19	6.50	11.10	19.30
\$40,000 under \$50,000	2.41	6.40	2.31	4.60	13.77	17.31	2.93	4.42	4.51	7.84	10.00	23.75
\$50,000 under \$75,000	1.46	4.06	1.35	1.94	** 9.06	** 11.19	2.00	3.28	3.09	5.61	7.29	16.60
\$75,000 under \$100,000	1.60	4.65	1.45	2.07	**	**	2.34	3.65	3.81	6.02	7.42	32.83
\$100,000 under \$200,000	1.02	3.03	0.99	1.45	17.74	20.55	1.66	2.36	2.80	4.26	5.63	17.65
\$200,000 under \$250,000	1.63	5.42	2.01	3.69	30.25	35.89	2.99	4.38	5.17	8.44	9.36	16.92
\$250,000 under \$500,000	1.09	3.32	1.85	3.07	27.21	33.82	2.09	2.78	4.06	6.05	7.32	19.91
\$500,000 under \$1,000,000	1.22	3.38	2.19	8.27	36.28	67.15	2.51	3.62	4.64	6.05	10.46	36.60
\$1,000,000 under \$1,500,000	1.48	4.25	2.27	3.70	40.30	65.12	3.16	4.41	5.27	6.73	16.80	44.84
\$1,500,000 under \$2,000,000	1.05	3.40	1.60	3.48	33.13	53.41	2.64	4.87	4.35	8.21	11.48	27.69
\$2,000,000 under \$5,000,000	0.66	1.88	0.98	1.92	22.82	50.79	1.67	2.99	2.45	3.43	8.42	19.64
\$5,000,000 under \$10,000,000	0.74	1.74	1.00	2.06	25.35	3.39	1.68	2.37	2.32	1.70	12.86	24.77
\$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	0.53	0.84	0.58	0.80	5.60	7.27	0.79	1.04	1.41	2.08	3.03	11.19
No adjusted gross income	18.00	6.75	41.83	5.50	79.58	85.82	33.95	16.97	51.44	11.97	**	**
\$1 under \$5,000	9.79	18.10	57.54	76.96	0.00	0.00	66.21	55.09	70.67	96.35	** 44.69	** 56.82
\$5,000 under \$10,000	7.94	19.35	31.59	41.17	99.95	99.95	14.39	19.46	27.67	43.34	37.78	61.95
\$10,000 under \$15,000	6.29	12.85	16.78	52.78	24.96	26.76	8.76	11.28	16.00	20.44	22.92	42.39
\$15,000 under \$20,000	4.82	9.54	9.69	16.70	22.92	26.33	5.66	7.41	10.18	14.77	23.56	39.13
\$20,000 under \$25,000	4.60	10.10	6.93	9.74	24.22	30.61	6.02	7.93	9.34	13.47	19.31	37.11
\$25,000 under \$30,000	4.29	9.02	5.81	8.61	26.72	30.36	5.80	8.23	8.71	13.93	22.07	37.01
\$30,000 under \$40,000	2.78	6.26	3.10	5.58	14.44	17.97	3.89	5.92	5.70	9.41	11.83	21.37
\$40,000 under \$50,000	2.66	6.40	2.61	3.74	14.97	18.58	3.69	5.69	5.46	9.71	10.64	24.71
\$50,000 under \$75,000	1.54	4.35	1.46	2.05	** 9.32	** 11.47	2.26	3.70	3.40	6.17	7.54	15.64
\$75,000 under \$100,000	1.64	4.79	1.49	2.10	**	**	2.43	3.84	3.95	6.36	7.56	33.10
\$100,000 under \$200,000	1.03	3.10	0.99	1.46	17.75	20.56	1.67	2.39	2.83	4.33	5.66	17.98
\$200,000 under \$500,000	0.85	2.87	1.32	2.37	20.43	24.88	1.67	2.33	3.21	5.08	5.81	14.32
\$500,000 under \$1,000,000	1.23	3.45	2.20	8.36	36.51	67.20	2.52	3.30	4.67	6.29	10.49	36.69
\$1,000,000 or more	0.66	0.63	0.98	0.83	21.50	26.56	1.64	1.76	2.43	1.72	8.49	20.85
Nontaxable returns, total	1.19	2.73	1.81	2.73	6.25	10.82	0.65	1.21	1.90	2.12	6.47	16.05

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

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		Short-term loss carryover		Net short-term gain from sales of capital assets			
	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	0.98	0.53	0.67	0.71	1.24	1.32	0.96	0.73	1.17	0.78	1.10	1.68		
No adjusted gross income	5.03	1.89	2.14	2.23	6.03	4.76	2.93	1.84	3.28	1.96	4.67	5.55		
\$1 under \$5,000	6.38	29.78	3.69	3.94	7.81	26.38	5.29	7.20	6.01	7.47	6.87	20.04		
\$5,000 under \$10,000	6.45	13.50	4.06	4.33	8.28	15.01	5.91	7.43	6.72	7.92	7.34	16.75		
\$10,000 under \$15,000	6.37	13.55	4.16	4.48	8.79	28.77	6.20	7.40	7.69	7.73	7.63	22.65		
\$15,000 under \$20,000	6.36	11.66	4.36	4.75	8.21	18.07	6.78	6.78	8.33	8.40	7.58	15.70		
\$20,000 under \$25,000	6.70	13.89	4.62	5.05	8.96	25.34	7.00	7.83	8.99	8.49	7.98	16.71		
\$25,000 under \$30,000	6.42	12.59	4.65	5.00	8.51	19.37	6.94	7.49	8.54	8.22	8.03	18.57		
\$30,000 under \$40,000	4.69	8.22	3.47	3.78	6.45	13.18	5.28	5.02	6.72	6.41	5.90	10.73		
\$40,000 under \$50,000	4.59	9.17	3.40	3.73	6.22	16.52	5.16	5.66	6.67	6.17	5.87	13.52		
\$50,000 under \$75,000	2.93	6.05	2.17	2.38	3.83	11.02	3.27	3.86	4.36	4.06	3.50	8.46		
\$75,000 under \$100,000	3.07	5.82	2.35	2.58	3.96	10.52	3.41	3.91	4.55	4.13	3.70	8.51		
\$100,000 under \$200,000	2.02	3.66	1.52	1.65	2.53	6.38	2.12	2.40	2.76	2.51	2.31	5.14		
\$200,000 under \$250,000	2.93	5.59	2.24	2.42	3.46	9.87	3.02	3.93	3.97	4.40	3.14	8.22		
\$250,000 under \$500,000	1.96	3.23	1.51	1.58	2.35	5.96	1.87	2.33	2.29	2.47	2.04	5.14		
\$500,000 under \$1,000,000	2.05	3.02	1.66	1.71	2.37	5.34	1.88	2.18	2.19	2.28	2.00	4.33		
\$1,000,000 under \$1,500,000	2.26	3.25	2.05	2.10	2.71	6.24	2.16	2.58	2.45	2.74	2.30	5.78		
\$1,500,000 under \$2,000,000	1.66	2.47	1.51	1.55	1.97	5.30	1.60	2.34	1.80	2.49	1.68	5.07		
\$2,000,000 under \$5,000,000	0.97	1.22	1.04	1.06	1.20	2.58	1.00	1.34	1.12	1.38	1.04	3.04		
\$5,000,000 under \$10,000,000	0.95	1.01	1.20	1.21	1.18	2.06	1.05	0.96	1.15	1.02	1.07	2.96		
\$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	0.00	0.00		
Taxable returns, total	1.10	0.54	0.80	0.86	1.36	1.38	1.13	0.91	1.43	0.96	1.22	1.85		
No adjusted gross income	22.31	1.75	20.19	21.03	31.89	8.62	19.61	3.46	17.22	4.20	28.57	16.58		
\$1 under \$5,000	16.19	21.22	19.71	21.43	20.48	25.86	29.11	36.28	31.68	36.07	19.06	26.63		
\$5,000 under \$10,000	12.47	21.79	14.35	17.48	17.94	43.94	21.40	31.72	31.79	38.03	18.55	44.67		
\$10,000 under \$15,000	14.02	24.58	9.15	10.30	20.90	75.59	15.24	23.15	21.03	25.88	19.96	76.90		
\$15,000 under \$20,000	10.98	20.36	6.88	7.69	13.04	26.08	11.25	15.57	15.31	18.08	12.63	27.99		
\$20,000 under \$25,000	10.31	23.06	6.80	7.57	13.36	42.25	10.49	12.43	13.99	14.68	11.98	33.53		
\$25,000 under \$30,000	8.94	17.16	6.16	6.71	11.58	23.67	9.60	12.30	12.79	13.11	11.39	22.75		
\$30,000 under \$40,000	5.84	11.16	4.11	4.53	8.04	16.87	6.58	6.84	8.72	9.49	7.41	14.81		
\$40,000 under \$50,000	5.20	10.74	3.84	4.27	6.91	19.93	6.06	7.45	8.36	8.47	6.69	17.26		
\$50,000 under \$75,000	3.15	6.87	2.32	2.55	4.10	12.83	3.55	4.74	4.86	5.02	3.79	10.46		
\$75,000 under \$100,000	3.23	6.59	2.41	2.66	4.09	11.53	3.55	4.39	4.79	4.60	3.85	9.44		
\$100,000 under \$200,000	2.04	3.80	1.53	1.67	2.55	6.58	2.16	2.56	2.82	2.69	2.33	5.36		
\$200,000 under \$500,000	1.62	2.84	1.22	1.29	1.94	5.20	1.58	2.11	1.99	2.23	1.69	4.45		
\$500,000 under \$1,000,000	2.05	3.05	1.66	1.71	2.38	5.43	1.89	2.26	2.20	2.35	2.01	4.42		
\$1,000,000 or more	0.98	0.34	1.02	1.04	1.19	0.73	1.00	0.76	1.11	0.81	1.03	1.54		
Nontaxable returns, total	2.31	2.70	1.34	1.39	3.02	4.72	1.89	1.42	2.14	1.55	2.55	3.96		

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net short-term loss from sales of capital assets		Net short-term gain from other forms (2119, 4797, etc.)		Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/S-corporation gain		Net short-term partnership/S-corporation loss		Net long-term capital gain	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
All returns, total	1.40	1.75	3.43	2.25	4.44	3.95	2.63	1.25	3.47	3.08	1.02	0.54
No adjusted gross income	5.25	4.68	11.56	8.02	15.02	13.29	8.84	3.38	11.63	5.06	4.73	1.84
\$1 under \$5,000	8.38	17.51	23.12	51.50	29.67	48.21	23.01	39.17	25.51	72.82	6.55	29.81
\$5,000 under \$10,000	9.64	13.15	50.69	45.92	48.42	63.74	28.69	38.28	32.49	46.08	6.76	13.76
\$10,000 under \$15,000	9.10	18.88	31.23	41.73	35.93	57.65	24.91	37.59	33.62	57.34	6.70	15.26
\$15,000 under \$20,000	9.81	9.01	39.61	42.26	48.45	32.55	25.92	82.28	28.81	57.29	6.83	12.31
\$20,000 under \$25,000	9.80	12.78	55.13	38.62	38.87	61.91	28.78	72.40	26.94	57.95	7.14	14.49
\$25,000 under \$30,000	9.92	15.18	27.47	56.42	31.24	41.06	23.43	47.36	23.00	67.16	6.84	13.95
\$30,000 under \$40,000	7.60	4.85	24.02	58.17	34.87	65.29	18.67	35.07	25.52	45.50	4.92	8.58
\$40,000 under \$50,000	7.05	11.40	22.90	34.26	27.21	33.97	18.12	39.98	20.52	43.24	4.90	9.98
\$50,000 under \$75,000	4.43	9.67	14.80	25.38	18.58	30.42	10.75	33.10	13.41	30.18	3.10	6.29
\$75,000 under \$100,000	4.53	8.48	13.14	27.02	19.18	31.81	11.06	27.96	13.92	41.49	3.27	6.05
\$100,000 under \$200,000	2.89	5.57	7.85	18.35	10.14	19.85	6.42	14.76	8.12	18.01	2.10	3.67
\$200,000 under \$250,000	4.02	5.08	9.94	42.26	15.05	29.59	7.96	19.15	10.81	17.07	3.02	5.61
\$250,000 under \$500,000	2.72	5.10	5.64	21.76	8.02	12.05	4.08	9.01	5.56	12.87	1.97	3.22
\$500,000 under \$1,000,000	2.83	4.94	4.46	14.81	5.62	11.96	3.34	7.33	4.48	10.71	2.01	2.97
\$1,000,000 under \$1,500,000	3.25	6.34	4.50	22.13	5.52	13.84	3.15	7.54	4.69	8.90	2.21	3.22
\$1,500,000 under \$2,000,000	2.45	4.60	3.22	12.48	3.77	12.31	2.26	6.44	3.49	9.30	1.62	2.49
\$2,000,000 under \$5,000,000	1.50	3.14	1.72	5.72	2.07	4.76	1.22	2.81	2.04	5.31	0.94	1.22
\$5,000,000 under \$10,000,000	1.50	2.32	1.53	5.38	1.73	3.14	1.09	1.86	1.91	2.15	0.93	1.02
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	1.58	2.18	3.70	2.34	4.78	3.19	2.84	1.27	3.83	3.53	1.14	0.55
No adjusted gross income	35.54	4.33	47.57	13.57	10.63	7.13	23.20	7.06	11.55	3.73	22.55	1.66
\$1 under \$5,000	46.32	53.05	99.69	95.01	81.22	81.22	51.96	63.51	83.87	87.54	17.92	26.38
\$5,000 under \$10,000	30.38	44.90	99.95	99.95	99.85	19.11	70.49	81.90	**70.54	**87.23	14.11	26.17
\$10,000 under \$15,000	20.20	38.33	62.45	72.47	99.87	99.87	52.34	80.82	**	**	15.10	27.41
\$15,000 under \$20,000	15.18	28.14	70.66	76.62	57.19	76.06	45.67	87.17	64.66	82.13	11.90	24.47
\$20,000 under \$25,000	14.82	16.81	96.97	99.78	59.56	96.05	49.27	62.57	39.80	47.77	11.32	23.30
\$25,000 under \$30,000	12.62	32.23	38.36	83.60	49.88	69.43	32.29	80.26	32.70	49.99	9.58	17.35
\$30,000 under \$40,000	9.15	5.68	33.87	77.53	46.81	69.31	27.23	45.63	38.87	64.33	6.13	12.13
\$40,000 under \$50,000	8.00	12.79	30.31	36.18	35.54	44.04	21.47	62.91	25.72	65.17	5.61	11.00
\$50,000 under \$75,000	4.71	11.35	17.13	23.82	20.72	34.96	11.89	38.33	14.88	45.61	3.36	7.11
\$75,000 under \$100,000	4.65	10.05	14.08	33.43	20.27	39.85	11.90	33.07	15.57	52.33	3.45	6.94
\$100,000 under \$200,000	2.92	5.74	8.02	19.72	10.45	21.85	6.64	17.14	8.43	21.44	2.14	3.83
\$200,000 under \$500,000	2.26	4.46	5.01	20.25	7.33	13.07	3.73	8.97	5.05	11.95	1.64	2.84
\$500,000 under \$1,000,000	2.84	5.32	4.48	15.03	5.66	12.25	3.36	7.54	4.50	11.40	2.01	3.01
\$1,000,000 or more	1.49	1.61	1.64	1.66	1.92	1.55	1.19	0.68	1.98	1.69	0.95	0.35
Nontaxable returns, total	3.15	2.95	8.99	7.67	11.07	13.73	6.86	5.16	8.02	6.23	2.36	2.61

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Sales of capital assets reported on Form 1040, Schedule D—continued

Size of adjusted gross income	Net long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Net long-term gain from other forms (2119, 4797, etc.)		Net long-term loss from other forms (4684, 6781, and 8824)	
	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	0.72	0.59	1.02	0.82	1.08	1.34	0.82	0.63	1.77	1.16	4.72	4.41
No adjusted gross income	2.34	1.62	4.77	2.65	3.81	3.57	2.67	1.77	5.65	3.35	16.92	14.92
\$1 under \$5,000	3.88	4.61	5.97	14.84	5.88	7.75	4.30	5.19	15.49	48.01	29.69	48.51
\$5,000 under \$10,000	4.31	4.17	6.70	13.75	6.62	4.37	4.82	5.30	15.25	28.90	47.47	78.21
\$10,000 under \$15,000	4.38	4.97	6.84	14.37	6.47	9.64	4.98	5.38	12.98	25.04	35.93	46.67
\$15,000 under \$20,000	4.63	4.90	6.88	12.25	6.52	11.48	5.56	5.26	13.21	23.65	53.94	27.44
\$20,000 under \$25,000	5.04	5.84	7.25	12.53	7.11	12.68	5.91	6.21	14.58	26.80	40.50	57.41
\$25,000 under \$30,000	4.95	5.49	7.47	13.25	7.00	9.81	5.85	5.96	11.62	22.86	31.40	45.19
\$30,000 under \$40,000	3.70	4.28	5.06	8.70	5.38	8.45	4.37	4.77	9.12	16.65	34.35	70.20
\$40,000 under \$50,000	3.62	3.97	4.98	10.05	5.21	9.33	4.28	4.42	9.42	30.60	29.33	34.75
\$50,000 under \$75,000	2.31	2.64	3.19	6.23	3.20	5.15	2.77	2.87	5.95	10.78	18.70	30.62
\$75,000 under \$100,000	2.53	2.94	3.38	6.45	3.50	5.06	3.00	3.25	5.99	9.88	19.52	33.03
\$100,000 under \$200,000	1.63	1.93	2.13	3.95	2.30	3.98	1.90	2.05	3.85	6.27	10.57	20.80
\$200,000 under \$250,000	2.40	3.25	3.02	6.77	3.38	5.42	2.65	3.64	5.20	9.28	16.10	30.68
\$250,000 under \$500,000	1.61	1.97	1.92	3.70	2.33	4.81	1.71	2.05	3.13	5.58	8.54	12.55
\$500,000 under \$1,000,000	1.75	2.00	1.94	3.71	2.48	3.74	1.75	2.10	2.76	5.00	6.14	12.78
\$1,000,000 under \$1,500,000	2.16	2.46	2.17	4.07	3.01	4.69	2.05	2.41	2.89	5.55	6.09	15.41
\$1,500,000 under \$2,000,000	1.61	2.20	1.59	3.26	2.28	4.33	1.50	2.21	2.10	4.42	4.20	13.16
\$2,000,000 under \$5,000,000	1.10	1.36	0.95	1.79	1.48	3.56	0.96	1.34	1.19	2.30	2.38	10.00
\$5,000,000 under \$10,000,000	1.28	1.08	0.97	1.58	1.56	6.09	1.03	0.98	1.11	2.14	2.01	3.07
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.86	0.76	1.14	0.85	1.24	1.64	0.98	0.79	2.00	1.22	5.12	3.56
No adjusted gross income	19.93	4.47	23.27	2.88	36.21	8.85	18.05	4.97	24.12	4.35	11.74	8.96
\$1 under \$5,000	19.82	29.61	18.66	24.88	25.75	36.02	23.47	32.67	87.19	93.84	** 60.60	** 0.02
\$5,000 under \$10,000	15.33	31.22	15.63	28.43	19.30	31.12	21.55	34.14	44.70	63.21	**	**
\$10,000 under \$15,000	9.52	12.73	15.07	32.27	13.91	27.34	11.22	13.87	38.86	15.93	99.87	99.87
\$15,000 under \$20,000	7.33	9.86	11.92	22.07	10.21	20.76	9.02	10.89	23.98	49.43	61.05	98.86
\$20,000 under \$25,000	7.47	10.13	11.42	20.19	10.45	15.86	9.07	10.87	31.53	47.59	59.56	93.35
\$25,000 under \$30,000	6.46	8.10	10.28	20.39	9.13	12.63	7.76	8.88	17.57	27.87	49.88	69.42
\$30,000 under \$40,000	4.38	5.71	6.23	11.49	6.35	11.05	5.26	6.21	12.45	23.12	46.87	85.43
\$40,000 under \$50,000	4.08	4.91	5.74	11.19	5.87	11.72	4.93	5.53	11.74	54.44	36.57	45.15
\$50,000 under \$75,000	2.47	3.02	3.45	6.62	3.41	5.82	2.99	3.30	6.70	13.92	20.77	35.17
\$75,000 under \$100,000	2.59	3.18	3.56	7.27	3.58	5.36	3.11	3.55	6.41	11.77	20.56	41.53
\$100,000 under \$200,000	1.65	2.03	2.16	4.12	2.33	4.15	1.92	2.17	3.95	6.70	10.85	22.72
\$200,000 under \$500,000	1.31	1.70	1.61	3.31	1.91	3.72	1.41	1.82	2.73	4.87	7.81	13.38
\$500,000 under \$1,000,000	1.76	2.05	1.95	3.75	2.49	3.80	1.75	2.15	2.77	5.08	6.17	13.04
\$1,000,000 or more	1.08	0.82	0.96	0.59	1.45	1.67	0.96	0.74	1.16	0.76	2.20	2.37
Non-taxable returns, total	1.44	1.13	2.34	3.22	2.25	2.35	1.61	1.26	3.82	3.69	11.47	15.00

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued										Sales of property other than capital assets			Taxable IRA distributions	
	Net long-term partnership/S-corporation gain		Net long-term partnership/S-corporation loss		Schedule D capital gain distributions		Net gain		Net loss		Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount					
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)			
All returns, total	2.07	0.68	2.90	3.00	1.01	2.16	2.63	2.27	2.18	2.46	0.78	1.18			
No adjusted gross income	7.42	2.21	9.08	4.48	5.10	5.87	6.88	5.11	4.35	3.14	5.51	5.31			
\$1 under \$5,000	17.54	25.97	21.61	35.69	6.77	16.82	22.13	51.65	18.13	33.46	5.39	8.16			
\$5,000 under \$10,000	19.98	39.66	19.03	35.06	7.38	12.94	20.43	33.69	16.55	30.83	4.03	5.31			
\$10,000 under \$15,000	20.48	35.95	24.33	37.76	7.25	13.56	16.86	25.92	17.55	26.90	3.48	4.75			
\$15,000 under \$20,000	19.35	38.71	23.83	31.81	7.95	14.13	19.07	27.15	15.83	25.91	3.59	4.97			
\$20,000 under \$25,000	21.12	36.68	24.83	43.84	7.74	13.42	20.19	30.74	17.31	29.78	3.85	5.31			
\$25,000 under \$30,000	16.07	51.84	19.83	39.74	7.84	23.51	18.32	29.95	15.07	28.25	3.99	5.61			
\$30,000 under \$40,000	15.27	26.62	18.15	33.48	5.71	11.53	13.40	19.21	11.24	22.41	2.92	4.27			
\$40,000 under \$50,000	14.16	23.85	15.68	22.93	5.54	12.66	13.49	15.86	11.85	19.43	3.07	4.37			
\$50,000 under \$75,000	7.89	15.13	9.91	18.97	3.31	7.23	8.21	14.85	8.16	14.86	2.01	2.99			
\$75,000 under \$100,000	8.13	16.51	10.99	18.46	3.61	8.98	9.41	15.30	8.78	16.14	2.32	3.34			
\$100,000 under \$200,000	4.74	8.82	6.35	11.81	2.16	7.07	6.23	9.69	5.29	9.18	1.90	2.83			
\$200,000 under \$250,000	6.06	14.84	8.38	18.58	3.13	8.33	8.27	17.08	7.75	14.10	3.30	5.16			
\$250,000 under \$500,000	3.23	6.63	4.83	9.58	1.86	5.61	5.04	11.17	3.91	7.98	2.64	4.54			
\$500,000 under \$1,000,000	2.68	5.24	4.27	8.38	1.81	7.33	4.16	8.85	3.23	6.63	3.24	6.00			
\$1,000,000 under \$1,500,000	2.68	5.17	4.41	12.45	2.05	5.67	4.21	10.68	3.35	5.95	3.87	8.50			
\$1,500,000 under \$2,000,000	1.90	3.90	3.41	9.10	1.48	7.97	3.09	10.14	2.53	7.54	3.01	7.13			
\$2,000,000 under \$5,000,000	1.05	1.90	2.11	4.53	0.91	3.13	1.69	5.18	1.46	3.74	2.00	4.93			
\$5,000,000 under \$10,000,000	0.97	1.44	2.12	2.81	0.95	6.37	1.48	3.15	1.39	1.67	2.00	4.58			
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Taxable returns, total	2.24	0.68	3.25	3.90	1.11	2.21	3.09	2.40	2.65	3.90	0.90	1.29			
No adjusted gross income	17.52	1.47	35.49	8.23	17.72	12.53	33.28	6.50	21.85	10.56	34.82	15.51			
\$1 under \$5,000	44.68	51.55	73.67	81.31	19.08	44.57	83.99	79.84	67.40	61.57	44.42	52.71			
\$5,000 under \$10,000	39.51	54.00	57.56	70.50	24.07	48.27	72.46	71.16	98.60	86.73	33.31	45.29			
\$10,000 under \$15,000	44.98	68.42	59.65	99.84	17.49	38.99	47.03	76.51	65.15	99.30	6.38	8.51			
\$15,000 under \$20,000	34.41	82.17	37.48	49.91	13.42	22.16	40.81	40.25	30.77	53.81	5.48	7.35			
\$20,000 under \$25,000	35.23	76.51	34.48	78.47	12.21	20.62	33.55	58.18	41.87	69.76	5.14	7.14			
\$25,000 under \$30,000	21.78	38.24	26.63	47.20	10.70	19.82	31.85	39.51	22.86	55.39	4.83	6.78			
\$30,000 under \$40,000	21.20	44.12	23.71	50.41	6.90	14.35	19.71	29.54	15.93	30.67	3.23	4.63			
\$40,000 under \$50,000	17.19	28.33	18.91	32.29	6.35	15.28	16.45	20.48	16.27	29.32	3.24	4.64			
\$50,000 under \$75,000	9.19	18.35	10.99	26.27	3.56	8.26	9.49	17.78	9.28	19.89	2.08	3.10			
\$75,000 under \$100,000	8.75	20.32	11.67	22.65	3.74	8.53	9.79	16.39	9.17	18.21	2.35	3.39			
\$100,000 under \$200,000	4.93	9.72	6.48	12.85	2.19	6.71	6.43	10.18	5.43	9.84	1.92	2.86			
\$200,000 under \$500,000	2.92	6.55	4.30	9.19	1.56	4.71	4.45	9.77	3.58	7.33	2.06	3.43			
\$500,000 under \$1,000,000	2.69	5.40	4.29	8.60	1.82	7.43	4.19	9.03	3.24	6.99	3.25	6.03			
\$1,000,000 or more	1.03	0.46	2.08	2.77	0.90	1.50	1.55	1.10	1.43	1.62	1.91	3.15			
Non-taxable returns, total	5.32	3.39	6.46	4.62	2.55	7.23	5.11	6.20	3.83	3.06	1.72	2.57			

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Pensions and annuities						Rent						Royalty					
	Total [1]		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)		
All returns, total	0.46	0.60	0.50	0.74	1.29	1.63	1.10	1.28	2.06	3.15	11.15	13.84						
No adjusted gross income	4.40	5.88	4.77	5.40	5.35	5.48	3.43	2.91	8.31	7.66	46.98	26.46						
\$1 under \$5,000	3.44	7.55	3.60	6.27	9.21	12.94	8.88	11.49	14.40	24.03	99.49	99.83						
\$5,000 under \$10,000	2.71	4.59	2.78	3.62	7.33	8.80	7.83	10.01	13.98	21.69	70.65	68.88						
\$10,000 under \$15,000	2.21	3.23	2.25	2.63	6.61	8.48	7.42	9.62	11.21	20.05	87.54	39.96						
\$15,000 under \$20,000	2.28	3.14	2.32	2.79	7.02	11.72	6.64	9.20	12.67	22.96	66.26	70.97						
\$20,000 under \$25,000	2.42	3.27	2.49	3.07	7.16	9.96	6.56	9.12	13.51	29.12	61.78	95.06						
\$25,000 under \$30,000	2.49	3.31	2.56	3.15	7.43	10.85	7.05	9.47	12.43	25.44	62.22	74.52						
\$30,000 under \$40,000	1.86	2.49	1.91	2.41	5.66	8.74	4.77	6.48	9.97	21.86	61.13	97.52						
\$40,000 under \$50,000	1.94	2.57	2.02	2.57	5.48	8.73	4.78	6.51	9.15	22.36	54.73	55.84						
\$50,000 under \$75,000	1.28	1.68	1.33	1.77	3.67	5.71	3.07	4.15	6.50	14.43	65.39	63.00						
\$75,000 under \$100,000	1.54	1.88	1.63	2.20	4.06	6.42	3.44	4.74	6.48	15.77	41.30	48.69						
\$100,000 under \$200,000	1.21	1.39	1.32	1.83	2.74	4.17	2.34	2.98	4.34	9.95	20.98	42.88						
\$200,000 under \$250,000	2.33	2.82	2.61	3.79	4.51	7.84	3.58	5.10	6.58	17.09	44.35	60.09						
\$250,000 under \$500,000	1.84	2.11	2.18	3.58	2.90	4.58	2.57	3.52	4.01	9.90	18.09	44.13						
\$500,000 under \$1,000,000	2.28	2.63	2.83	5.66	3.06	5.28	2.94	3.94	3.55	9.10	17.42	37.38						
\$1,000,000 under \$1,500,000	2.76	3.25	3.39	7.67	3.45	5.77	3.53	5.24	3.57	9.74	16.65	34.34						
\$1,500,000 under \$2,000,000	2.18	3.82	2.65	7.40	2.82	5.37	2.79	4.61	2.84	10.22	10.49	29.97						
\$2,000,000 under \$5,000,000	1.37	2.21	1.68	5.70	1.73	3.09	1.75	2.92	1.39	5.42	5.84	27.82						
\$5,000,000 under \$10,000,000	1.44	1.80	1.73	5.99	1.76	1.65	1.81	1.99	1.21	4.24	4.83	7.87						
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Taxable returns, total	0.54	0.65	0.58	0.80	1.50	1.82	1.31	1.57	2.30	3.36	12.58	15.56						
No adjusted gross income	28.30	18.30	30.87	19.35	30.99	24.87	31.06	9.13	32.17	3.10	26.29	26.40						
\$1 under \$5,000	26.47	50.40	26.47	30.12	81.17	66.98	68.37	86.34	81.06	81.06	0.00	0.00						
\$5,000 under \$10,000	17.39	23.01	18.24	25.67	73.38	53.80	**	**	70.64	98.76	0.00	0.00						
\$10,000 under \$15,000	3.79	5.02	3.83	4.19	13.16	16.13	20.61	26.89	24.84	44.36	0.00	0.00						
\$15,000 under \$20,000	3.31	4.25	3.36	3.86	11.45	20.41	13.66	18.68	21.29	33.04	99.95	99.95						
\$20,000 under \$25,000	3.19	4.11	3.26	3.80	10.40	14.28	11.58	16.02	17.63	36.83	99.95	99.95						
\$25,000 under \$30,000	3.01	3.73	3.08	3.60	10.10	13.77	10.53	14.64	15.73	27.72	99.95	99.95						
\$30,000 under \$40,000	2.08	2.69	2.12	2.59	6.98	10.57	6.27	8.94	11.68	23.89	84.32	99.06						
\$40,000 under \$50,000	2.08	2.70	2.15	2.68	6.28	10.10	5.71	8.32	9.76	21.56	55.31	59.53						
\$50,000 under \$75,000	1.32	1.72	1.37	1.81	3.97	6.27	3.37	4.61	6.85	14.97	99.65	99.94						
\$75,000 under \$100,000	1.56	1.90	1.65	2.22	4.20	6.75	3.56	4.98	6.62	16.13	46.75	66.05						
\$100,000 under \$200,000	1.21	1.40	1.33	1.84	2.76	4.24	2.36	3.03	4.42	10.20	22.07	28.69						
\$200,000 under \$500,000	1.42	1.68	1.65	2.58	2.47	3.99	2.10	2.93	3.51	8.68	17.04	39.86						
\$500,000 under \$1,000,000	2.29	2.64	2.84	5.69	3.07	5.31	2.96	3.99	3.57	9.16	17.54	37.47						
\$1,000,000 or more	1.35	1.47	1.66	3.63	1.64	1.94	1.74	2.15	1.32	2.82	5.28	7.72						
Nontaxable returns, total	1.11	1.78	1.16	1.68	2.66	3.52	2.14	2.28	4.68	8.12	23.88	27.45						

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm rental				Total rental and royalty				Partnership and S-corporation			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)	Number of returns (95)	Amount (96)
All returns, total	4.44	6.59	8.73	12.74	1.10	1.45	1.23	1.54	1.08	0.63	1.50	0.97
No adjusted gross income	21.42	26.69	23.70	28.91	4.78	4.75	3.45	3.95	5.83	3.74	2.95	1.35
\$1 under \$5,000	30.07	39.35	41.55	57.49	7.75	11.59	9.00	12.05	11.13	19.47	10.85	21.57
\$5,000 under \$10,000	24.45	29.41	57.11	85.93	6.48	7.89	8.07	10.68	8.91	14.55	10.48	18.70
\$10,000 under \$15,000	21.21	31.30	42.55	50.08	5.64	7.72	7.61	9.93	9.06	13.58	10.44	14.61
\$15,000 under \$20,000	19.24	27.44	30.12	51.27	5.99	10.84	6.71	9.86	8.57	11.20	10.27	16.35
\$20,000 under \$25,000	20.88	29.25	63.68	94.00	6.23	9.16	6.69	9.83	8.64	12.02	10.40	16.77
\$25,000 under \$30,000	20.91	29.42	38.75	46.00	6.29	9.67	7.10	9.44	8.50	12.32	10.90	18.08
\$30,000 under \$40,000	18.38	26.31	25.28	33.17	4.94	7.93	4.84	6.89	6.19	9.27	7.75	12.83
\$40,000 under \$50,000	19.43	25.52	**	**	4.73	8.19	4.85	6.44	6.01	8.46	7.42	13.13
\$50,000 under \$75,000	11.26	16.06	22.79	31.23	3.20	5.19	3.10	4.14	3.72	5.26	4.73	7.31
\$75,000 under \$100,000	11.76	17.53	29.31	41.02	3.45	5.82	3.49	4.54	3.80	5.46	5.09	7.59
\$100,000 under \$200,000	9.72	15.56	22.23	37.28	2.40	3.89	2.85	3.70	2.23	2.90	3.36	4.44
\$200,000 under \$250,000	18.85	37.28	36.22	61.55	3.98	7.37	6.33	8.82	2.96	4.23	4.94	7.34
\$250,000 under \$500,000	11.98	24.23	23.03	33.46	2.48	4.33	4.16	6.28	1.72	2.22	3.06	4.09
\$500,000 under \$1,000,000	13.09	26.11	26.65	31.19	2.47	4.62	4.14	5.74	1.63	1.95	3.21	3.40
\$1,000,000 under \$1,500,000	15.87	33.80	21.79	26.74	2.68	5.18	4.67	6.86	1.86	2.31	3.55	3.74
\$1,500,000 under \$2,000,000	11.88	25.49	18.56	39.82	2.05	5.14	3.64	7.47	1.36	1.77	2.68	4.08
\$2,000,000 under \$5,000,000	7.36	26.98	15.15	27.41	1.17	2.95	2.17	3.87	0.87	1.01	1.52	1.65
\$5,000,000 under \$10,000,000	7.65	27.92	12.52	3.23	1.10	2.29	2.10	3.06	0.95	1.06	1.39	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	0.00	0.00
Taxable returns, total	5.04	7.24	10.61	16.15	1.28	1.60	1.54	1.89	1.16	0.64	1.89	1.24
No adjusted gross income	**	**	60.38	80.06	25.76	13.00	13.78	12.40	18.29	4.28	16.36	3.13
\$1 under \$5,000	**99.85	**82.93	0.00	0.00	95.37	56.32	**68.05	**66.42	27.72	32.60	82.98	44.42
\$5,000 under \$10,000	0.00	0.00	99.95	99.95	51.06	50.06	**	**	25.95	29.53	35.81	87.21
\$10,000 under \$15,000	49.67	55.15	0.00	0.00	11.57	14.95	22.56	29.41	19.06	23.05	25.64	44.54
\$15,000 under \$20,000	25.81	34.47	44.70	74.99	9.69	18.59	13.82	18.80	14.02	18.56	22.92	56.39
\$20,000 under \$25,000	32.63	41.86	89.46	92.23	8.84	12.90	12.10	17.21	13.72	19.93	18.33	27.52
\$25,000 under \$30,000	27.20	38.40	46.70	53.10	8.34	11.97	10.68	14.30	13.84	20.44	17.35	27.96
\$30,000 under \$40,000	20.34	28.53	**27.08	**36.86	6.00	9.40	6.36	8.84	8.07	11.71	11.74	20.55
\$40,000 under \$50,000	21.01	28.28	**	**	5.30	8.82	5.83	7.89	7.36	10.68	9.46	18.60
\$50,000 under \$75,000	11.71	16.58	23.47	32.24	3.42	5.62	3.41	4.52	4.19	6.12	5.47	9.15
\$75,000 under \$100,000	11.86	17.57	29.33	41.08	3.55	6.07	3.61	4.78	3.96	5.77	5.46	9.15
\$100,000 under \$200,000	9.77	15.63	22.26	37.32	2.43	3.95	2.89	3.73	2.26	2.94	3.43	4.88
\$200,000 under \$500,000	10.24	20.41	19.69	30.32	2.13	3.76	3.56	5.21	1.48	1.95	2.66	3.93
\$500,000 under \$1,000,000	13.11	26.12	26.74	32.78	2.48	4.65	4.17	5.86	1.63	1.95	3.24	3.71
\$1,000,000 or more	7.42	14.64	10.15	12.70	1.11	1.66	2.11	2.81	0.86	0.51	1.49	0.54
Nontaxable returns, total	9.36	13.59	15.36	20.58	2.34	3.31	2.16	2.63	2.91	3.25	2.50	1.41

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Estate and trust				Farm				Unemployment compensation		Social security benefits			
	Net income		Net loss		Net income		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)							(105)	(106)	(107)	(108)
All returns, total	3.50	2.94	10.40	4.69	3.04	3.06	1.65	2.31	0.74	1.00	0.50	0.57		
No adjusted gross income	15.85	13.12	25.72	8.28	10.97	8.48	5.28	4.06	8.29	9.73	2.72	2.96		
\$1 under \$5,000	20.82	29.33	99.95	99.95	16.36	18.51	14.45	23.45	5.87	7.98	2.28	2.58		
\$5,000 under \$10,000	22.34	37.57	95.83	99.28	17.09	19.37	13.33	21.80	3.06	3.63	2.11	2.33		
\$10,000 under \$15,000	23.31	44.82	98.95	72.61	17.49	19.02	12.55	19.45	2.39	2.92	1.94	2.12		
\$15,000 under \$20,000	27.08	51.39	62.90	48.25	20.23	22.18	12.20	20.54	2.34	2.90	2.12	2.33		
\$20,000 under \$25,000	26.73	35.65	99.65	10.11	19.36	22.26	12.67	15.35	2.49	3.14	2.45	2.70		
\$25,000 under \$30,000	20.39	33.16	90.57	70.30	18.64	20.99	12.04	17.80	2.86	3.74	2.61	2.90		
\$30,000 under \$40,000	16.75	27.07	71.82	91.96	12.30	14.60	8.71	11.76	2.39	3.19	2.06	2.28		
\$40,000 under \$50,000	19.76	31.81	54.39	73.53	12.18	13.11	9.29	12.52	2.87	3.85	2.29	2.56		
\$50,000 under \$75,000	9.75	17.99	33.09	53.81	8.21	9.73	5.94	7.90	2.09	2.85	1.52	1.72		
\$75,000 under \$100,000	10.50	17.64	38.20	54.51	9.54	10.07	6.84	8.93	2.78	3.74	1.93	2.13		
\$100,000 under \$200,000	7.47	12.46	25.73	24.97	7.01	6.78	5.18	6.11	2.81	3.72	1.73	1.90		
\$200,000 under \$250,000	9.30	16.56	28.77	31.94	15.28	16.28	9.92	12.74	6.13	7.71	3.23	3.60		
\$250,000 under \$500,000	6.74	11.87	18.83	20.52	9.58	9.17	6.95	8.67	5.56	7.22	2.52	2.75		
\$500,000 under \$1,000,000	6.05	10.76	15.88	18.44	10.59	12.66	7.47	7.50	8.75	11.04	2.95	3.17		
\$1,000,000 under \$1,500,000	6.38	12.35	14.15	19.12	13.36	17.12	8.31	8.41	13.05	15.53	3.37	3.64		
\$1,500,000 under \$2,000,000	4.85	10.02	10.33	33.59	11.13	16.52	7.15	9.54	10.12	12.02	2.62	2.86		
\$2,000,000 under \$5,000,000	2.72	4.98	4.70	5.71	7.29	10.98	4.00	5.23	8.44	11.48	1.65	1.77		
\$5,000,000 under \$10,000,000	2.35	4.13	3.57	1.30	7.59	2.43	3.86	2.18	11.28	13.61	1.65	1.71		
\$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	3.85	3.04	11.89	4.69	3.93	3.65	2.38	2.94	1.01	1.34	0.67	0.75		
No adjusted gross income	37.99	15.18	38.27	0.68	54.64	8.28	32.73	6.94	64.15	65.91	48.50	40.59		
\$1 under \$5,000	40.77	43.52	0.00	0.00	0.00	0.00	0.00	0.00	23.84	26.18	17.41	19.54		
\$5,000 under \$10,000	99.95	99.95	0.00	0.00	57.53	63.56	99.09	71.05	11.53	14.03	16.42	19.41		
\$10,000 under \$15,000	46.98	60.25	0.00	0.00	35.50	58.35	25.13	35.25	4.65	5.18	3.74	3.92		
\$15,000 under \$20,000	44.64	80.63	0.00	0.00	43.41	49.32	28.82	32.43	3.66	4.49	3.33	3.57		
\$20,000 under \$25,000	32.67	39.35	99.95	99.95	41.02	49.13	21.41	26.45	3.69	4.66	3.38	3.69		
\$25,000 under \$30,000	27.97	42.11	0.00	0.00	31.08	34.40	19.23	28.98	4.06	5.37	3.24	3.61		
\$30,000 under \$40,000	19.36	32.92	99.95	99.95	16.38	21.13	10.98	15.88	3.16	4.23	2.28	2.52		
\$40,000 under \$50,000	21.16	33.15	71.58	93.65	15.20	16.75	11.18	14.99	3.39	4.53	2.40	2.69		
\$50,000 under \$75,000	10.59	19.06	40.12	70.63	9.28	11.21	6.47	8.71	2.26	3.07	1.57	1.77		
\$75,000 under \$100,000	11.04	18.00	42.10	92.77	10.01	10.73	7.01	9.15	2.84	3.83	1.96	2.16		
\$100,000 under \$200,000	7.58	12.54	26.40	29.30	7.11	6.87	5.25	6.25	2.82	3.73	1.74	1.92		
\$200,000 under \$500,000	5.59	9.72	16.35	23.86	8.29	8.26	5.80	7.31	4.12	5.27	1.99	2.20		
\$500,000 under \$1,000,000	6.08	11.01	16.12	24.57	10.63	12.73	7.50	7.60	8.77	11.07	2.96	3.19		
\$1,000,000 or more	2.63	2.02	4.31	2.44	6.22	7.68	3.87	2.85	7.67	9.60	1.62	1.72		
Nontaxable returns, total	8.34	10.43	21.18	7.88	5.47	6.09	3.51	4.08	1.18	1.58	0.89	1.02		

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Social security benefits—continued			Foreign earned income exclusion			Net income			Net loss			Net operating loss		Gambling earnings	
	Taxable			Amount			Number of returns			Amount			Number of returns		Amount	
	(109)	(110)	(109)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)			
All returns, total	0.64	0.79	4.14	3.87	4.14	1.11	2.03	4.78	5.33	2.14	0.89	2.18	3.12			
No adjusted gross income	32.31	36.28	9.29	8.16	9.29	5.93	5.80	9.68	4.64	2.32	0.93	15.05	17.49			
\$1 under \$5,000	22.50	24.96	13.41	11.35	13.41	5.18	12.00	26.43	38.53	9.76	19.49	15.04	17.08			
\$5,000 under \$10,000	18.79	21.15	25.33	23.10	25.33	5.27	13.51	32.21	49.34	10.86	16.23	12.05	21.29			
\$10,000 under \$15,000	10.88	18.29	24.23	20.72	24.23	5.32	8.73	34.72	44.39	12.55	20.63	10.53	15.56			
\$15,000 under \$20,000	3.88	7.84	26.94	23.26	26.94	5.49	10.29	32.70	49.40	13.89	20.80	10.02	15.21			
\$20,000 under \$25,000	2.86	3.88	28.61	26.43	28.61	5.71	10.61	32.07	37.88	17.36	24.51	11.46	18.16			
\$25,000 under \$30,000	2.72	3.31	35.50	32.66	35.50	6.00	11.59	31.62	40.22	20.11	25.31	10.22	15.73			
\$30,000 under \$40,000	2.06	2.29	23.19	22.48	23.19	4.32	10.51	22.25	38.34	14.60	20.59	7.43	15.27			
\$40,000 under \$50,000	2.29	2.45	27.82	25.42	27.82	4.64	10.58	26.75	31.65	17.88	20.25	7.63	13.46			
\$50,000 under \$75,000	1.52	1.65	18.22	18.36	18.22	3.14	8.04	17.87	30.95	12.99	16.80	5.12	9.87			
\$75,000 under \$100,000	1.93	2.11	15.63	16.94	15.63	3.63	9.81	17.38	25.59	16.25	15.28	6.65	14.03			
\$100,000 under \$200,000	1.73	1.90	8.78	8.82	8.78	2.60	7.20	11.57	39.86	11.89	11.54	5.05	9.22			
\$200,000 under \$250,000	3.23	3.58	17.33	17.04	17.33	3.95	11.46	19.52	24.57	19.35	17.76	8.83	17.13			
\$250,000 under \$500,000	2.52	2.75	8.35	8.27	8.35	2.72	7.97	8.85	12.22	10.97	8.64	6.28	10.89			
\$500,000 under \$1,000,000	2.95	3.17	8.06	8.01	8.06	2.64	8.23	7.96	11.88	9.56	7.03	7.46	13.22			
\$1,000,000 under \$1,500,000	3.37	3.64	11.24	11.34	11.24	2.92	9.47	10.20	15.49	9.69	7.43	8.27	13.73			
\$1,500,000 under \$2,000,000	2.62	2.86	9.19	8.74	9.19	2.18	7.68	7.62	12.85	8.70	7.85	6.30	11.79			
\$2,000,000 under \$5,000,000	1.65	1.77	6.05	5.76	6.05	1.26	4.56	4.47	10.41	4.59	3.17	4.09	6.92			
\$5,000,000 under \$10,000,000	1.65	1.71	6.14	5.95	6.14	1.19	3.78	4.32	2.74	3.60	1.17	4.26	6.75			
\$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			
Taxable returns, total	0.70	0.82	5.94	6.10	5.94	1.31	2.37	6.17	14.39	6.21	1.86	2.51	3.52			
No adjusted gross income	40.75	37.10	89.44	91.28	89.44	19.35	17.76	32.52	41.80	15.09	2.05	92.11	57.24			
\$1 under \$5,000	96.61	75.13	0.00	0.00	0.00	12.10	18.16	0.00	0.00	53.50	39.66	70.67	70.69			
\$5,000 under \$10,000	57.70	58.29	0.00	0.00	0.00	11.92	17.03	99.95	99.95	50.27	37.87	70.69	88.05			
\$10,000 under \$15,000	18.79	26.07	48.58	41.50	48.58	9.96	15.67	70.46	68.49	66.23	46.40	27.72	45.84			
\$15,000 under \$20,000	5.36	11.79	45.70	35.32	45.70	8.40	16.33	91.06	90.45	28.89	42.55	17.52	26.21			
\$20,000 under \$25,000	3.70	4.79	42.35	36.70	42.35	8.58	15.39	39.22	51.98	35.74	34.89	17.13	23.32			
\$25,000 under \$30,000	3.30	4.06	61.19	53.25	61.19	8.13	17.45	47.03	62.53	38.95	51.09	14.37	22.54			
\$30,000 under \$40,000	2.28	2.53	32.59	30.09	32.59	5.43	13.78	29.97	57.48	20.67	30.77	8.71	14.06			
\$40,000 under \$50,000	2.40	2.57	34.64	31.50	34.64	5.24	12.06	34.57	43.25	24.05	34.09	8.63	15.05			
\$50,000 under \$75,000	1.57	1.70	20.55	20.89	20.55	3.41	9.08	19.82	36.15	16.21	27.26	5.34	10.01			
\$75,000 under \$100,000	1.96	2.14	17.82	19.03	17.82	3.76	10.59	18.03	28.61	19.21	20.49	6.82	14.29			
\$100,000 under \$200,000	1.74	1.92	10.30	10.12	10.30	2.63	7.41	11.89	40.78	12.75	12.35	5.07	9.44			
\$200,000 under \$500,000	1.99	2.19	8.88	8.76	8.88	2.26	6.67	8.57	11.79	10.06	8.59	5.21	9.98			
\$500,000 under \$1,000,000	2.96	3.19	9.00	8.89	9.00	2.65	8.35	8.21	12.37	9.87	7.46	7.64	14.63			
\$1,000,000 or more	1.62	1.72	6.05	6.10	6.05	1.25	1.92	4.34	4.48	4.25	1.35	4.17	3.85			
Nontaxable returns, total	2.09	3.07	5.82	5.09	5.82	2.17	3.80	7.53	4.50	2.28	1.00	4.42	6.48			

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments											
	Cancellation of debt		Taxable health savings account distributions		Total		Educator expenses - deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction	
	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of returns (129)	Amount (130)	Number of returns (131)	Amount (132)
All returns, total	3.65	6.39	5.83	24.83	0.37	0.69	1.57	1.65	8.36	14.07	2.67	2.83
No adjusted gross income	11.80	6.67	35.43	50.99	2.97	4.81	23.54	24.48	35.59	51.07	14.68	13.17
\$1 under \$5,000	23.93	25.63	63.89	69.54	2.52	5.73	29.47	31.89	70.68	70.83	55.33	50.75
\$5,000 under \$10,000	20.72	39.95	70.46	94.55	1.80	3.95	21.33	22.59	35.33	58.90	29.52	36.48
\$10,000 under \$15,000	18.02	31.57	57.71	66.89	1.75	3.49	14.80	15.87	49.97	50.18	24.84	32.75
\$15,000 under \$20,000	18.71	40.85	39.17	46.51	2.06	3.73	11.16	11.59	35.34	54.74	22.00	28.73
\$20,000 under \$25,000	16.43	32.29	25.37	34.55	2.27	4.10	11.38	11.93	33.03	45.03	16.83	22.38
\$25,000 under \$30,000	18.30	31.01	23.54	37.41	2.40	4.86	10.89	11.28	31.60	53.40	18.25	23.20
\$30,000 under \$40,000	13.80	36.66	18.44	23.98	1.74	3.08	6.01	6.14	28.85	38.85	11.26	15.08
\$40,000 under \$50,000	14.16	24.60	16.12	24.38	1.78	3.17	5.22	5.34	42.57	56.34	11.29	14.61
\$50,000 under \$75,000	8.66	14.54	14.59	22.35	1.22	2.48	3.47	3.61	25.73	34.74	7.48	9.02
\$75,000 under \$100,000	10.91	17.44	14.93	21.22	1.49	2.79	3.74	3.93	24.23	33.51	8.12	9.69
\$100,000 under \$200,000	8.90	28.63	13.68	58.15	1.10	1.85	2.87	3.10	** 14.83	** 19.20	5.06	5.52
\$200,000 under \$250,000	18.11	27.14	23.04	27.91	2.15	3.72	6.19	6.49	**	**	8.13	8.89
\$250,000 under \$500,000	11.24	25.97	15.28	21.74	1.44	2.20	6.90	7.11	**	**	4.67	4.98
\$500,000 under \$1,000,000	8.95	24.46	** 17.27	** 22.90	1.53	2.26	11.37	11.83	76.71	73.36	4.74	4.95
\$1,000,000 under \$1,500,000	7.93	12.37	**	**	1.82	2.73	18.01	18.13	0.00	0.00	5.98	6.37
\$1,500,000 under \$2,000,000	5.41	25.13	**	**	1.36	2.45	16.57	16.67	0.00	0.00	4.73	5.09
\$2,000,000 under \$5,000,000	2.74	8.58	**	**	0.84	1.40	11.93	12.00	** 50.03	** 38.23	3.45	3.74
\$5,000,000 under \$10,000,000	2.20	2.70	**	**	0.89	1.38	16.52	16.52	**	**	4.26	4.53
\$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	4.37	10.27	6.45	28.78	0.53	0.79	1.67	1.76	9.93	15.71	2.91	3.02
No adjusted gross income	41.50	0.85	0.00	0.00	21.45	22.62	91.56	91.56	0.00	0.00	27.28	27.49
\$1 under \$5,000	57.70	64.36	0.00	0.00	33.49	53.51	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	50.02	81.65	91.56	91.56	12.01	23.02	99.95	99.95	99.95	99.95	91.56	91.56
\$10,000 under \$15,000	37.78	59.15	99.95	99.95	6.06	11.96	33.31	34.70	0.00	0.00	70.68	86.37
\$15,000 under \$20,000	29.47	41.40	44.70	57.55	3.65	6.22	15.80	16.36	57.72	80.02	42.77	48.50
\$20,000 under \$25,000	28.20	34.08	33.32	42.35	3.60	6.10	16.21	17.33	44.70	55.40	24.24	33.95
\$25,000 under \$30,000	27.64	35.22	30.11	36.15	3.50	6.59	13.78	14.02	40.80	63.22	24.05	32.81
\$30,000 under \$40,000	17.39	25.88	22.35	29.53	2.21	3.87	6.96	7.08	35.34	47.45	14.78	19.81
\$40,000 under \$50,000	16.98	24.40	19.99	30.86	2.08	3.71	5.92	6.03	53.29	71.17	13.38	18.08
\$50,000 under \$75,000	9.54	16.15	15.27	24.04	1.34	2.73	3.70	3.84	27.18	36.29	8.35	10.35
\$75,000 under \$100,000	10.98	17.89	15.37	21.29	1.54	2.89	3.81	3.99	24.23	33.51	8.52	10.14
\$100,000 under \$200,000	8.96	29.01	13.82	58.47	1.11	1.87	2.88	3.11	** 14.91	** 19.52	5.12	5.60
\$200,000 under \$500,000	10.02	23.00	12.83	17.17	1.17	1.88	4.61	4.82	**	**	4.12	4.40
\$500,000 under \$1,000,000	9.06	25.37	** 22.92	** 22.92	1.53	2.27	11.37	11.83	76.71	73.36	4.75	4.96
\$1,000,000 or more	2.53	2.15	**	**	0.84	0.89	11.18	11.15	50.03	38.23	3.26	3.50
Non-taxable returns, total	6.67	6.89	13.64	18.52	0.66	1.56	4.60	4.85	15.46	27.54	6.72	7.82

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments—continued													
	Moving expenses adjustment		Deduction for one-half 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 (133)	Amount (134)	Number of returns (135)	Amount (136)	Number of returns (137)	Amount (138)	Number of returns (139)	Amount (140)	Number of returns (141)	Amount (142)	Number of returns (143)	Amount (144)		
All returns, total	3.03	4.53	0.42	0.74	2.11	1.78	1.26	1.36	2.85	8.48	3.59	3.51		
No adjusted gross income	23.39	27.80	3.65	4.70	21.82	39.65	5.39	5.61	14.04	36.78	16.17	15.26		
\$1 under \$5,000	36.32	43.66	2.90	4.09	99.07	97.82	8.21	10.57	12.95	30.56	33.66	42.22		
\$5,000 under \$10,000	17.79	28.29	1.97	2.27	45.53	49.79	7.53	9.30	12.67	32.78	40.36	43.03		
\$10,000 under \$15,000	15.32	35.06	1.95	2.23	33.49	42.34	7.34	9.27	10.95	35.99	29.17	36.27		
\$15,000 under \$20,000	12.49	20.89	2.59	3.14	33.01	42.41	6.87	8.87	12.11	23.51	31.12	31.62		
\$20,000 under \$25,000	12.56	19.34	3.12	3.95	29.65	31.56	7.20	9.32	11.76	24.11	26.60	28.66		
\$25,000 under \$30,000	12.10	17.94	3.50	4.58	29.44	38.31	7.96	10.40	13.71	35.21	20.22	30.50		
\$30,000 under \$40,000	8.51	13.09	2.65	3.73	20.09	22.07	5.62	6.90	9.47	30.01	15.04	19.12		
\$40,000 under \$50,000	9.54	13.40	2.90	4.19	17.47	26.24	5.71	7.06	10.20	26.46	15.35	20.10		
\$50,000 under \$75,000	7.51	11.19	1.99	3.06	10.21	12.07	4.10	5.00	7.70	21.74	9.15	13.31		
\$75,000 under \$100,000	9.54	15.37	2.28	3.43	9.29	10.89	4.47	5.44	9.10	26.05	9.93	12.17		
\$100,000 under \$200,000	7.42	10.84	1.61	2.23	4.04	4.34	2.77	3.19	7.21	34.88	7.32	8.18		
\$200,000 under \$250,000	12.14	18.83	2.66	3.85	5.23	6.37	4.03	4.83	12.40	32.99	10.24	13.27		
\$250,000 under \$500,000	10.63	16.02	1.74	2.37	2.88	3.34	2.39	2.73	9.64	18.95	7.27	8.25		
\$500,000 under \$1,000,000	16.74	21.36	1.87	2.53	3.02	3.44	2.37	2.71	11.44	49.19	7.16	7.94		
\$1,000,000 under \$1,500,000	19.99	32.49	2.26	3.25	3.71	4.30	2.74	3.11	14.38	20.35	8.05	9.07		
\$1,500,000 under \$2,000,000	18.33	24.17	1.73	2.68	2.84	4.28	2.13	2.48	10.34	26.34	6.37	9.15		
\$2,000,000 under \$5,000,000	13.30	17.47	1.09	1.75	2.04	2.85	1.37	1.64	7.00	19.15	3.94	5.12		
\$5,000,000 under \$10,000,000	15.22	18.24	1.11	1.92	2.22	3.57	1.47	1.76	6.29	31.42	4.07	4.59		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Taxable returns, total	3.53	5.18	0.77	0.98	2.12	1.80	1.49	1.53	3.44	11.02	3.86	3.66		
No adjusted gross income	96.77	99.64	23.83	17.93	68.29	60.94	29.51	34.51	30.07	0.47	35.77	41.01		
\$1 under \$5,000	0.00	0.00	39.95	42.47	0.00	0.00	91.35	89.98	99.95	99.95	91.92	91.92		
\$5,000 under \$10,000	0.00	0.00	13.22	16.57	0.00	0.00	70.67	75.44	44.70	74.26	0.00	0.00		
\$10,000 under \$15,000	30.75	56.24	8.59	10.71	99.95	99.95	25.51	30.83	19.60	63.93	63.30	67.84		
\$15,000 under \$20,000	17.39	32.73	5.70	7.05	66.52	73.50	12.03	14.92	17.73	39.29	38.87	40.47		
\$20,000 under \$25,000	17.95	30.90	6.01	7.62	49.98	52.67	12.71	16.34	17.05	32.91	40.81	44.06		
\$25,000 under \$30,000	15.38	24.02	5.73	7.74	44.71	60.35	12.58	16.57	18.72	49.72	24.92	28.38		
\$30,000 under \$40,000	10.71	15.91	3.84	5.54	25.69	28.97	7.92	9.23	10.86	32.55	16.42	21.84		
\$40,000 under \$50,000	11.04	15.99	3.66	5.35	19.07	29.25	7.16	9.01	11.07	29.48	16.32	22.04		
\$50,000 under \$75,000	8.01	11.21	2.24	3.46	10.94	12.94	4.58	5.67	8.10	22.75	9.54	13.93		
\$75,000 under \$100,000	9.98	16.50	2.37	3.60	9.48	11.26	4.73	5.84	9.34	27.95	10.23	12.13		
\$100,000 under \$200,000	7.48	10.94	1.63	2.26	4.07	4.37	2.81	3.23	7.25	35.68	7.40	8.32		
\$200,000 under \$500,000	8.09	12.43	1.44	2.01	2.57	2.98	2.08	2.40	7.66	16.72	6.03	7.05		
\$500,000 under \$1,000,000	16.86	21.53	1.88	2.53	3.03	3.44	2.37	2.71	11.52	49.38	7.20	8.00		
\$1,000,000 or more	12.11	18.34	1.08	1.18	1.89	2.26	1.33	1.46	6.89	9.98	3.79	3.69		
Nontaxable returns, total	5.90	9.22	0.71	1.24	11.17	13.01	2.48	3.02	5.13	13.23	9.73	11.36		

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments—continued											
	IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction		Archer medical savings account deduction		Foreign housing deduction	
	Number of returns (145)	Amount (146)	Number of returns (147)	Amount (148)	Number of returns (149)	Amount (150)	Number of returns (154)	Amount (152)	Number of returns (153)	Amount (154)	Number of returns (155)	Amount (156)
All returns, total	1.82	2.10	0.94	1.29	2.18	2.63	2.85	1.55	37.07	47.59	40.05	25.51
No adjusted gross income	17.75	16.06	8.92	11.58	8.92	9.50	12.74	18.97	89.63	85.77	**	**
\$1 under \$5,000	20.52	26.39	8.38	11.34	7.83	8.59	36.26	58.14	0.00	0.00	** 99.65	** 98.43
\$5,000 under \$10,000	17.64	21.76	5.89	8.15	7.41	8.47	25.70	76.68	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	14.28	18.01	4.89	6.92	10.61	13.00	30.50	31.01	0.00	0.00	0.00	0.00
\$15,000 under \$20,000	10.51	12.56	4.10	5.57	11.73	13.67	28.98	28.28	0.00	0.00	**	**
\$20,000 under \$25,000	9.48	12.33	4.04	5.46	11.76	14.45	26.31	29.49	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	8.95	11.59	3.93	5.31	13.00	16.66	25.36	28.77	99.95	99.95	**	**
\$30,000 under \$40,000	6.07	7.64	2.84	3.82	9.97	11.85	15.65	21.49	0.00	0.00	** 97.94	** 98.63
\$40,000 under \$50,000	5.62	6.97	2.84	3.75	9.00	11.75	17.86	21.11	0.00	0.00	**	**
\$50,000 under \$75,000	4.14	5.22	2.06	2.82	5.56	6.88	10.37	12.31	66.61	68.59	0.00	0.00
\$75,000 under \$100,000	4.85	5.75	2.70	3.51	8.53	10.40	9.52	8.14	99.95	99.95	96.71	96.98
\$100,000 under \$200,000	3.78	4.04	2.48	3.40	3.95	4.84	6.18	8.14	67.12	56.82	0.00	0.00
\$200,000 under \$250,000	8.48	9.01	0.00	0.00	0.00	0.00	8.77	12.12	99.63	99.63	0.00	0.00
\$250,000 under \$500,000	6.07	6.17	0.00	0.00	0.00	0.00	4.78	6.05	99.64	99.64	73.23	83.52
\$500,000 under \$1,000,000	7.24	7.75	0.00	0.00	0.00	0.00	3.95	5.13	63.92	63.97	29.89	38.10
\$1,000,000 under \$1,500,000	8.15	8.55	0.00	0.00	0.00	0.00	3.98	5.13	57.19	57.52	32.29	31.03
\$1,500,000 under \$2,000,000	6.89	7.30	0.00	0.00	0.00	0.00	2.89	4.17	66.20	72.07	36.80	41.17
\$2,000,000 under \$5,000,000	4.65	4.90	0.00	0.00	0.00	0.00	1.60	2.16	** 55.15	** 51.40	20.45	24.17
\$5,000,000 under \$10,000,000	5.31	5.85	0.00	0.00	0.00	0.00	1.44	1.81	0.00	0.00	26.25	38.03
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**	0.00	0.00
Taxable returns, total	2.01	2.27	1.09	1.48	2.79	3.45	3.07	1.41	41.08	54.31	29.95	29.50
No adjusted gross income	35.44	33.47	87.77	76.89	79.58	65.54	59.67	3.64	0.00	0.00	0.00	0.00
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	77.47	98.69	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	49.97	67.71	0.00	0.00	99.95	99.95	99.86	99.87	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	44.70	60.78	11.40	16.29	25.80	29.62	70.64	99.61	0.00	0.00	0.00	0.00
\$15,000 under \$20,000	17.01	20.46	5.44	7.24	19.99	24.42	62.50	49.20	0.00	0.00	0.00	0.00
\$20,000 under \$25,000	13.55	16.48	5.32	7.10	19.60	24.43	45.81	54.03	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	12.65	15.66	5.13	6.81	30.12	38.84	43.14	66.60	0.00	0.00	0.00	0.00
\$30,000 under \$40,000	7.36	9.11	3.31	4.38	15.43	18.87	24.47	31.42	0.00	0.00	0.00	0.00
\$40,000 under \$50,000	6.20	7.71	3.21	4.16	10.56	13.85	21.93	28.84	0.00	0.00	0.00	0.00
\$50,000 under \$75,000	4.34	5.47	2.21	3.03	5.81	7.20	12.08	13.98	66.61	68.59	0.00	0.00
\$75,000 under \$100,000	4.95	5.87	2.78	3.59	8.76	10.78	9.86	13.85	99.95	99.95	99.52	99.82
\$100,000 under \$200,000	3.80	4.06	2.49	3.42	3.96	4.86	6.30	8.34	73.06	66.36	0.00	0.00
\$200,000 under \$500,000	4.97	5.14	0.00	0.00	0.00	0.00	4.30	5.45	70.46	88.17	93.41	98.92
\$500,000 under \$1,000,000	7.28	7.78	0.00	0.00	0.00	0.00	3.96	5.15	63.92	63.97	32.23	40.49
\$1,000,000 or more	4.43	4.69	0.00	0.00	0.00	0.00	1.52	1.02	34.54	35.93	20.08	18.58
Nontaxable returns, total	4.45	5.63	1.94	2.68	3.49	4.01	7.62	10.27	86.06	70.16	67.86	50.26

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments—continued		Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions	
	Other adjustments									
	Number of returns (157)	Amount (158)	Number of returns (159)	Amount (160)	Number of returns (161)	Amount (162)	Number of returns (163)	Amount (164)	Number of exemptions (165)	Amount (166)
All returns, total	7.91	10.29	0.15	0.20	0.81	0.84	0.30	0.29	0.16	0.16
No adjusted gross income	66.80	49.18	0.00	0.00	0.00	0.00	0.00	0.00	1.64	1.64
\$1 under \$5,000	72.58	62.03	0.94	1.08	2.87	2.95	4.65	6.59	1.41	1.41
\$5,000 under \$10,000	57.71	67.22	0.85	0.89	2.60	2.68	3.93	4.82	1.09	1.09
\$10,000 under \$15,000	49.90	57.76	0.84	0.88	2.39	2.47	3.21	4.17	0.99	0.99
\$15,000 under \$20,000	40.55	48.05	0.91	0.95	2.64	2.74	2.90	3.35	1.04	1.04
\$20,000 under \$25,000	28.85	37.89	1.00	1.05	3.14	3.26	2.74	3.14	1.12	1.12
\$25,000 under \$30,000	28.20	46.21	1.11	1.16	3.46	3.59	2.49	2.99	1.21	1.21
\$30,000 under \$40,000	22.15	43.30	0.89	0.94	2.76	2.86	1.61	1.90	0.93	0.93
\$40,000 under \$50,000	32.31	54.56	1.12	1.18	3.23	3.35	1.52	1.72	1.06	1.06
\$50,000 under \$75,000	17.01	33.62	0.89	0.94	2.37	2.48	0.90	1.04	0.68	0.68
\$75,000 under \$100,000	25.04	35.72	1.51	1.54	3.32	3.46	1.01	1.13	0.91	0.91
\$100,000 under \$200,000	20.24	27.47	1.95	1.98	3.83	3.98	0.61	0.71	0.62	0.62
\$200,000 under \$250,000	41.32	49.92	5.66	5.77	9.68	9.99	1.22	1.38	1.33	1.33
\$250,000 under \$500,000	21.50	26.54	5.39	5.56	10.34	10.76	0.89	0.99	0.99	0.99
\$500,000 under \$1,000,000	** 18.19	** 13.52	7.16	7.44	14.50	14.90	1.09	1.27	1.22	1.22
\$1,000,000 under \$1,500,000	**	**	10.20	10.53	21.03	21.94	1.36	1.64	1.55	1.55
\$1,500,000 under \$2,000,000	**	**	8.77	9.20	17.18	18.05	0.96	1.28	1.11	1.12
\$2,000,000 under \$5,000,000	**	**	5.77	5.93	11.84	12.35	0.62	0.76	0.73	0.73
\$5,000,000 under \$10,000,000	**	**	6.84	7.05	16.22	17.16	0.71	0.74	0.81	0.82
\$10,000,000 or more	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	9.67	11.56	0.36	0.39	1.07	1.11	0.33	0.29	0.22	0.22
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.45	18.45
\$1 under \$5,000	0.00	0.00	5.97	7.31	49.98	51.10	33.62	29.08	53.93	53.94
\$5,000 under \$10,000	0.00	0.00	2.21	2.24	89.95	89.95	24.96	34.81	11.87	11.87
\$10,000 under \$15,000	0.00	0.00	1.81	1.81	4.22	4.24	10.35	10.87	2.13	2.13
\$15,000 under \$20,000	99.95	99.95	1.43	1.44	3.83	3.86	5.38	5.61	1.44	1.44
\$20,000 under \$25,000	44.69	35.35	1.50	1.55	3.94	4.07	4.24	4.43	1.50	1.50
\$25,000 under \$30,000	62.19	78.63	1.55	1.63	3.95	4.08	3.55	3.77	1.53	1.53
\$30,000 under \$40,000	35.35	44.42	1.10	1.15	2.88	2.98	2.05	2.20	1.04	1.04
\$40,000 under \$50,000	34.14	54.75	1.26	1.32	3.26	3.39	1.76	1.92	1.11	1.11
\$50,000 under \$75,000	18.51	36.86	0.94	0.98	2.38	2.49	0.99	1.09	0.71	0.71
\$75,000 under \$100,000	25.09	35.96	1.52	1.55	3.32	3.46	1.04	1.13	0.92	0.92
\$100,000 under \$200,000	20.63	26.29	1.95	1.99	3.84	3.99	0.61	0.70	0.63	0.63
\$200,000 under \$500,000	19.22	25.26	4.02	4.11	7.12	7.37	0.63	0.74	0.71	0.71
\$500,000 under \$1,000,000	** 18.25	** 13.52	7.51	7.78	14.62	15.00	1.09	1.29	1.23	1.23
\$1,000,000 or more	**	**	6.13	6.54	12.37	13.45	0.62	0.35	0.72	0.72
Nontaxable returns, total	13.72	21.83	0.31	0.35	1.33	1.38	1.02	1.21	0.39	0.39

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Capital construction fund reduction		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns (167)	Amount (168)	Number of returns (169)	Amount (170)	Number of returns (171)	Amount (172)	Number of returns (173)	Amount (174)
All returns, total	55.96	28.76	0.13	0.12	0.71	0.78	0.13	0.15
No adjusted gross income	60.60	81.21	0.00	0.00	** 19.18	** 44.06	19.97	44.27
\$1 under \$5,000	98.73	98.73	4.88	6.87	**	**	5.79	23.54
\$5,000 under \$10,000	99.95	99.95	1.92	2.63	96.55	61.04	1.93	2.84
\$10,000 under \$15,000	0.00	0.00	1.16	1.36	48.69	61.65	1.17	1.38
\$15,000 under \$20,000	0.00	0.00	1.09	1.22	45.02	47.67	1.10	1.25
\$20,000 under \$25,000	0.00	0.00	1.03	1.18	83.68	56.02	1.04	1.22
\$25,000 under \$30,000	0.00	0.00	1.05	1.17	59.89	87.78	1.06	1.22
\$30,000 under \$40,000	** 99.85	** 0.33	0.78	0.85	52.27	72.87	0.78	0.88
\$40,000 under \$50,000	0.00	0.00	0.87	0.92	45.27	40.57	0.88	0.96
\$50,000 under \$75,000	0.00	0.00	0.53	0.57	12.89	18.42	0.53	0.60
\$75,000 under \$100,000	0.00	0.00	0.78	0.80	9.51	14.31	0.79	0.84
\$100,000 under \$200,000	0.00	0.00	0.52	0.52	2.59	3.64	0.52	0.55
\$200,000 under \$250,000	**	**	1.18	1.20	1.62	2.39	1.18	1.22
\$250,000 under \$500,000	69.34	57.44	0.87	0.83	0.93	1.08	0.87	0.83
\$500,000 under \$1,000,000	0.00	0.00	1.07	0.99	1.45	1.78	1.07	1.00
\$1,000,000 under \$1,500,000	57.19	87.10	1.35	1.34	2.48	3.95	1.35	1.36
\$1,500,000 under \$2,000,000	57.30	55.21	0.95	0.97	2.13	3.20	0.95	0.99
\$2,000,000 under \$5,000,000	36.78	73.03	0.61	0.54	1.38	1.86	0.61	0.56
\$5,000,000 under \$10,000,000	58.16	64.88	0.71	0.62	1.33	1.61	0.70	0.65
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	61.79	31.51	0.18	0.13	0.71	0.78	0.18	0.15
No adjusted gross income	0.00	0.00	0.00	0.00	** 21.57	** 45.21	25.23	45.45
\$1 under \$5,000	0.00	0.00	5.90	8.01	**	**	5.88	23.91
\$5,000 under \$10,000	0.00	0.00	2.20	2.77	97.30	61.42	2.20	2.98
\$10,000 under \$15,000	0.00	0.00	1.78	1.96	48.69	61.65	1.78	1.98
\$15,000 under \$20,000	0.00	0.00	1.38	1.43	45.06	47.83	1.38	1.47
\$20,000 under \$25,000	0.00	0.00	1.41	1.47	86.35	57.40	1.41	1.49
\$25,000 under \$30,000	0.00	0.00	1.42	1.47	59.89	87.78	1.42	1.50
\$30,000 under \$40,000	0.00	0.00	0.95	0.98	52.41	73.02	0.95	1.01
\$40,000 under \$50,000	0.00	0.00	0.99	1.02	40.38	42.78	0.99	1.05
\$50,000 under \$75,000	0.00	0.00	0.58	0.61	13.91	19.17	0.58	0.64
\$75,000 under \$100,000	0.00	0.00	0.80	0.81	9.63	14.39	0.80	0.85
\$100,000 under \$200,000	0.00	0.00	0.52	0.53	2.60	3.66	0.52	0.55
\$200,000 under \$500,000	69.92	70.70	0.61	0.60	0.71	0.94	0.61	0.61
\$500,000 under \$1,000,000	0.00	0.00	1.07	0.99	1.45	1.78	1.07	1.00
\$1,000,000 or more	26.53	34.96	0.61	0.24	1.34	1.05	0.61	0.27
Non-taxable returns, total	69.02	69.71	0.58	0.85	18.74	19.46	0.59	0.93

** Data combined to avoid disclosure of information for specific taxpayers.
[1] Not included in total income.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age

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

Age [1]	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	142,892,051	8,089,142,092	142,244,789	8,208,441,150	117,820,074	5,837,350,365	55,130,125	139,611,242	6,103,182	75,163,368	28,007,627	183,539,268
Under 18	1,747,938	9,360,577	1,723,935	9,416,890	1,238,448	7,107,883	415,035	273,204	54,417	86,937	423,487	778,652
18 under 26	21,849,665	348,767,510	21,807,836	352,449,208	20,835,177	326,347,850	3,212,408	1,191,689	112,873	283,745	1,369,872	1,745,867
26 under 35	24,987,786	1,023,999,791	24,900,773	1,035,867,410	23,313,032	948,211,195	5,634,844	2,816,211	187,938	636,886	2,034,586	3,859,050
35 under 45	25,549,790	1,681,912,411	25,464,026	1,702,805,102	23,422,015	1,453,443,024	7,800,384	10,877,748	428,107	2,827,293	3,330,622	12,585,643
45 under 55	26,470,184	2,092,556,358	26,376,582	2,126,097,058	23,892,157	1,680,250,912	10,897,563	24,356,974	918,340	9,828,431	5,305,363	33,129,953
55 under 65	21,317,003	1,700,813,390	21,225,527	1,734,896,211	17,716,155	1,143,179,464	11,667,046	31,316,302	1,410,413	17,406,695	6,145,764	43,191,183
65 and over	20,969,685	1,231,732,056	20,746,110	1,246,909,271	7,403,090	278,810,038	15,502,846	68,679,114	2,991,094	44,093,383	9,397,933	88,248,919
Age [1]	Qualified dividends [2]		State income tax refunds		Alimony received		Net income		Net loss		Capital gain distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	25,049,470	136,483,398	21,828,587	27,454,568	439,196	8,795,589	17,009,148	322,775,121	5,496,549	55,509,536	1,155,754	601,335
Under 18	401,987	567,382	7,898	7,278	--	--	50,973	189,098	5,129	28,071	19,967	6,924
18 under 26	1,246,680	1,282,697	282,727	176,117	--	--	1,370,770	9,579,311	178,173	880,588	58,990	25,229
26 under 35	1,841,090	2,858,114	2,714,850	2,270,858	20,729	202,196	2,855,161	35,730,784	739,901	5,733,625	97,423	34,749
35 under 45	2,955,360	9,056,463	5,095,157	5,803,987	81,098	1,407,329	3,849,398	67,523,759	1,159,745	12,232,372	140,823	73,660
45 under 55	4,725,897	24,968,507	6,106,757	7,981,183	141,874	3,073,383	4,037,622	92,121,734	1,416,134	15,036,458	219,424	118,775
55 under 65	5,457,532	31,982,363	4,947,495	6,550,527	122,836	2,770,838	3,104,874	82,098,601	1,173,779	12,479,018	239,653	139,931
65 and over	8,420,944	65,767,872	2,673,704	4,664,618	72,659	1,341,843	1,740,351	35,525,634	823,688	9,119,404	379,474	202,067
Sales of capital assets reported on Form 1040, Schedule D												
Age [1]	Taxable net gain		Taxable net loss		Net short-term capital gain		Net short-term capital loss		Short-term loss carryover		Net short-term gain from sales of 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	7,353,062	393,628,206	12,806,473	29,819,583	4,491,611	47,303,302	6,269,740	258,095,809	3,714,527	240,378,369	5,210,033	39,418,106
Under 18	100,576	742,433	221,333	459,512	78,939	187,699	118,552	399,543	74,617	360,031	88,083	150,974
18 under 26	337,614	2,588,145	558,362	1,059,157	206,009	451,311	279,445	2,006,733	146,673	1,815,223	217,103	469,720
26 under 35	641,039	11,286,515	789,266	1,444,982	401,031	2,257,999	451,045	6,249,466	163,012	4,915,454	402,680	1,287,863
35 under 45	1,021,017	50,762,619	1,486,830	3,162,413	672,103	8,982,195	805,399	26,610,993	400,658	22,831,233	729,959	5,048,113
45 under 55	1,402,488	100,804,991	2,478,207	5,686,412	877,526	13,480,899	1,232,636	60,900,225	702,692	54,176,541	1,013,072	9,493,647
55 under 65	1,556,976	112,342,604	2,896,968	7,007,655	949,350	10,925,888	1,390,857	71,843,508	857,671	68,674,344	1,126,406	10,494,648
65 and over	2,293,352	115,100,899	4,375,508	10,999,452	1,306,653	11,017,312	1,991,806	90,085,342	1,369,205	87,605,543	1,632,730	12,473,142

Footnotes at end of table.

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

Sales of capital assets reported on Form 1040, Schedule D—continued													
Age [1]	Net short-term loss from sales of capital assets		Net short-term gain from other forms (2119, 4797, etc.)		Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/S-corporation gain		Net short-term partnership/S-corporation loss		Net long-term capital gain		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns	3,365,228	32,070,518	425,217	6,092,556	238,675	1,648,333	717,805	23,255,993	432,810	5,461,943	6,666,431	378,693,853	
Under 18	57,099	47,940	8,026	28,482	4,125	308	15,504	50,070	12,209	33,089	99,582	675,260	
18 under 26	144,712	252,975	6,661	11,931	7,163	7,234	22,189	86,078	14,328	47,718	274,579	2,395,053	
26 under 35	332,653	1,512,799	21,820	434,986	16,909	47,348	42,388	911,875	23,481	150,590	491,462	9,704,119	
35 under 45	487,322	4,684,465	61,296	1,308,606	33,907	360,147	92,525	4,884,538	47,249	994,210	823,493	45,116,579	
45 under 55	686,695	10,077,201	82,345	1,592,975	54,224	464,530	139,723	7,607,818	81,203	1,395,493	1,257,970	95,267,113	
55 under 65	739,483	7,235,763	111,323	1,739,086	58,765	405,319	163,151	4,433,131	108,503	1,269,060	1,458,867	109,763,838	
65 and over	917,265	8,259,374	133,727	976,490	63,583	363,447	242,324	5,282,484	145,836	1,571,783	2,260,478	115,771,892	
Sales of capital assets reported on Form 1040, Schedule D—continued													
Age [1]	Net long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Net long-term gain from other forms (2119, 4797, etc.)		Net long-term loss from other forms (4684, 6781, and 8824)		
	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	11,213,616	438,279,624	6,327,546	199,367,025	5,788,203	83,364,084	3,269,543	406,537,024	1,901,094	120,352,905	219,474	2,278,619	
Under 18	197,262	1,824,663	107,751	426,062	102,151	386,973	137,050	1,515,886	12,512	134,213	* 3,143	* 420	
18 under 26	483,292	4,312,397	266,935	1,325,316	245,204	1,043,911	333,621	3,488,589	22,258	711,468	7,156	10,663	
26 under 35	597,407	8,980,350	395,380	4,843,833	342,139	2,465,847	326,614	6,931,397	100,484	2,762,687	16,911	65,266	
35 under 45	1,207,304	33,955,578	723,889	20,675,092	654,813	6,601,621	755,400	30,015,575	190,229	12,113,851	32,680	544,008	
45 under 55	2,114,365	88,855,077	1,177,307	44,912,187	1,063,261	18,133,097	1,518,933	80,679,013	338,989	28,193,743	50,619	644,885	
55 under 65	2,567,853	119,356,056	1,376,042	56,120,969	1,316,191	23,160,120	1,939,185	111,178,203	461,507	37,405,085	50,550	508,627	
65 and over	4,046,133	180,995,504	2,280,242	71,063,565	2,064,445	31,572,515	3,258,740	172,728,363	775,106	39,031,858	58,416	504,750	
Sales of capital assets reported on Form 1040, Schedule D—cont.													
Age [1]	Net long-term partnership/S-corporation gain		Net long-term partnership/S-corporation loss		Schedule D capital gain distributions		Net gain		Net loss		Taxable IRA distributions		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns	1,242,232	121,131,282	689,448	13,826,145	5,411,425	5,668,861	795,187	15,718,706	1,181,965	33,794,746	12,517,280	194,332,950	
Under 18	23,741	214,361	11,084	51,478	86,956	30,717	* 2,769	* 2,493	3,806	824	* 4,859	* 21,085	
18 under 26	45,173	708,079	18,065	175,530	145,063	56,486	12,890	154,708	23,849	83,737	68,127	223,473	
26 under 35	71,169	2,882,352	43,792	376,871	209,563	74,279	61,298	662,495	82,049	1,620,123	310,365	1,914,425	
35 under 45	130,177	16,754,521	78,291	1,674,075	448,401	452,786	107,084	3,171,279	213,173	6,463,592	696,143	9,176,535	
45 under 55	230,472	35,773,121	138,683	3,896,043	904,287	886,023	188,062	4,491,887	302,923	9,638,713	1,259,455	20,041,888	
55 under 65	304,212	33,903,960	183,735	3,639,864	1,281,488	1,464,582	201,468	3,879,271	272,407	9,362,773	2,176,721	44,698,784	
65 and over	437,288	30,894,888	215,797	4,112,284	2,335,666	2,703,988	221,614	3,356,573	283,757	6,624,982	8,000,610	118,256,759	

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age—Continued

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

Age [1]	Social security benefits			Foreign earned income exclusion		Other income			Net operating loss		Gambling earnings							
	Taxable		Amount	Number of returns	Amount	Net income		Net loss		Number of returns	Amount	Number of returns	Amount					
	Number of returns	Amount				Number of returns	Amount	Number of returns	Amount									
All returns	16,180,397	190,745,678	415,519	25,823,350	6,377,083	47,106,774	289,290	12,477,441	1,147,033	144,553,116	1,841,697	25,187,996						
Under 18	* 1,999	* 3,052	--	--	54,998	232,991	* 3,627	* 1,642	6,793	151,417	* 1,990	* 7,563						
18 under 26	7,772	30,561	15,328	385,289	573,577	2,482,951	1,735	4,181	17,555	438,176	42,819	435,571						
26 under 35	42,267	252,550	91,819	4,778,335	807,966	4,418,811	40,170	812,516	66,073	4,950,226	111,342	861,917						
35 under 45	193,293	1,531,258	112,832	7,602,563	1,030,150	7,900,648	67,384	2,529,040	123,906	16,822,702	244,426	3,162,676						
45 under 55	569,696	5,140,353	101,081	7,355,369	1,285,521	12,216,399	63,799	3,297,394	221,005	34,519,416	431,007	6,337,403						
55 under 65	2,718,518	25,651,486	72,047	4,753,805	1,239,711	9,924,175	60,059	3,136,132	265,465	40,896,140	512,704	7,734,061						
65 and over	12,646,853	158,136,418	22,412	947,990	1,385,160	9,930,800	52,515	2,696,535	446,237	46,775,038	497,409	6,648,805						
	Statutory adjustments																	
	Cancellation of debt			Taxable health savings account distributions			Total			Educator expenses [deduction			Certain business expenses of reservists, performing artists, etc.			Health savings account deduction		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	634,797	10,327,231	266,188	450,790	35,260,684	119,299,058	3,614,291	915,028	131,619	472,960	1,004,561	2,912,661						
Under 18	* 3,754	* 12,512	--	--	54,898	56,313	--	--	* 530	* 54	--	--						
18 under 26	26,536	56,436	19,999	12,318	3,387,729	3,681,698	141,020	30,432	19,912	67,359	27,602	21,010						
26 under 35	77,450	539,275	67,385	64,287	7,609,085	11,867,619	754,744	190,256	34,975	124,347	143,562	223,315						
35 under 45	148,758	2,651,028	55,366	76,957	7,389,178	20,892,691	908,881	236,078	29,973	111,428	210,101	568,282						
45 under 55	159,132	2,765,528	73,395	103,125	7,580,292	33,540,700	864,060	218,796	33,392	122,046	292,093	896,787						
55 under 65	129,527	2,437,633	42,582	65,197	6,129,876	34,082,820	770,771	196,851	9,807	41,834	283,862	1,068,392						
65 and over	89,640	1,864,819	7,461	128,906	3,109,627	15,177,216	174,815	42,614	3,030	5,892	47,341	134,875						
	Statutory adjustments—continued																	
	Moving expenses adjustment			Deduction for one-half 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	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	1,002,314	2,674,311	17,668,446	24,174,249	909,977	19,906,400	3,830,684	23,335,953	1,102,394	356,207	596,538	10,416,420						
Under 18	--	--	41,393	13,411	* 1,018	* 11,708	--	--	* 7,395	* 214	--	--						
18 under 26	140,215	203,934	1,367,961	711,294	3,637	19,341	50,388	99,847	59,629	26,651	**	**						
26 under 35	370,254	777,261	2,853,941	2,669,049	33,261	412,640	338,787	1,072,370	62,551	16,854	** 22,935	** 128,643						
35 under 45	232,063	703,095	4,023,329	5,456,449	173,366	3,214,165	667,004	4,071,120	96,812	30,603	79,924	1,194,129						
45 under 55	155,876	564,337	4,232,887	6,858,380	277,272	5,985,188	1,030,542	7,343,145	174,600	74,839	192,636	3,417,830						
55 under 65	89,459	362,143	3,350,719	5,938,635	300,206	6,722,354	1,008,697	7,366,349	270,038	78,735	165,551	3,555,651						
65 and over	14,447	43,541	1,796,217	2,527,030	121,217	2,541,003	715,267	3,383,122	431,370	128,312	135,492	2,119,968						

Footnotes at end of table.

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

Age [1]	Statutory adjustments—continued											
	IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction		Ancher medical savings account deduction		Foreign housing deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	(145)	11,443,203	10,119,216	9,093,467	1,997,005	4,364,960	615,952	8,674,889	6,276	10,664	2,761	74,227
Under 18	4,007	17,997	--	--	* 998	* 3,990	* 1,556	* 8,940	--	--	--	--
18 under 26	79,645	137,252	1,554,442	1,377,959	354,674	909,235	11,839	59,881	--	--	--	--
26 under 35	264,530	740,078	4,015,681	3,615,976	562,066	1,390,239	44,401	292,464	--	--	** 21	** 232
35 under 45	357,869	1,285,709	2,103,981	1,882,103	376,593	730,363	103,321	1,073,197	* 1,004	* 946	865	29,857
45 under 55	663,068	2,774,845	1,417,191	1,263,361	455,221	871,186	179,089	2,701,207	* 1,377	* 3,442	1,356	21,030
55 under 65	891,640	4,681,675	879,630	802,941	207,737	407,412	152,959	2,520,965	3,757	6,023	503	22,366
65 and over	322,418	1,805,649	148,291	151,128	39,717	52,534	122,788	2,018,237	* 139	* 254	16	742
	Statutory adjustments—continued											
	Other adjustments		Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
All returns	(157)	1,473,458	93,678,175	717,074,903	12,679,683	21,011,499	46,644,509	1,216,667,246	287,676,582	1,049,271,708	(165)	(166)
Under 18	--	--	1,528,384	4,986,642	* 2,016	* 2,822	36,100	376,205	133,523	481,903	--	--
18 under 26	7,167	16,892	20,956,832	125,395,519	11,964	16,461	650,661	9,199,743	23,917,442	87,238,492	--	--
26 under 35	29,658	214,306	19,042,139	145,472,826	11,003	13,900	5,695,026	109,957,445	54,016,017	197,026,067	--	--
35 under 45	29,693	305,168	15,322,903	127,655,257	16,291	19,074	9,929,294	254,383,676	71,395,506	280,350,423	--	--
45 under 55	31,920	404,282	13,924,180	116,607,604	77,545	90,183	12,134,655	332,836,097	64,666,346	235,851,009	--	--
55 under 65	32,066	310,496	10,557,866	90,565,452	331,807	378,132	10,313,553	275,861,254	40,395,548	147,359,839	--	--
65 and over	13,622	222,314	12,345,870	106,391,603	12,229,056	20,490,928	7,885,220	234,052,827	33,152,199	120,963,974	--	--
	Capital construction fund reduction											
	Number of returns	Amount	Taxable income		Alternative minimum tax		Income tax before credits					
	(167)	(168)	(169)	(170)	(171)	(172)	(173)	(174)				
All returns	2,597	37,073	107,304,396	5,502,000,658	4,019,538	27,460,515	106,631,729	1,065,250,236				
Under 18	--	--	603,279	4,661,069	7,706	9,863	533,202	727,222				
18 under 26	* 1,001	* [3]	13,121,475	159,784,396	14,172	56,066	13,015,883	21,519,140				
26 under 35	* 137	* 425	18,775,743	618,950,712	227,505	1,161,916	18,756,666	101,980,906				
35 under 45	* 3	* 618	20,216,691	1,103,619,391	967,223	5,429,034	20,205,427	213,876,518				
45 under 55	* 334	* 15,630	22,011,155	1,487,911,724	1,340,975	8,804,394	21,956,947	306,935,443				
55 under 65	109	13,536	17,964,780	1,265,470,979	918,098	6,592,575	17,884,996	255,745,797				
65 and over	* 1,013	* 6,864	14,611,276	861,602,386	543,859	5,406,647	14,278,609	164,465,210				

* 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] Less than \$500.

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

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2010

(All figures are estimates based on samples)

Age [1]	All returns	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	142,892,051	2,554,170	9,963,765	12,277,702	12,806,501	11,722,728	10,185,282	8,950,075	14,613,296	10,992,023
Under 18	1,747,938	183,454	1,035,373	319,540	90,251	34,765	17,100	25,600	25,132	7,476
18 under 26	21,849,665	241,199	4,272,260	4,826,042	3,920,068	2,727,608	1,839,317	1,301,782	1,388,851	639,149
26 under 35	24,987,785	249,506	1,124,098	1,959,866	2,401,411	2,546,276	2,333,209	2,108,827	3,439,562	2,388,998
35 under 45	25,549,790	294,521	754,287	1,324,059	1,760,209	1,838,685	1,829,202	1,663,831	2,965,000	2,296,947
45 under 55	26,470,184	407,365	768,796	1,235,257	1,474,377	1,642,469	1,605,097	1,493,074	2,767,701	2,304,688
55 under 65	21,317,003	443,469	701,069	954,205	1,066,392	1,137,790	1,237,513	1,187,867	2,152,562	1,851,165
65 and over	20,969,685	734,655	1,307,882	1,658,733	2,093,793	1,795,135	1,323,844	1,169,095	1,874,487	1,503,599
Returns of married persons filing jointly, total	53,526,090	692,080	788,652	1,175,853	1,820,592	2,147,912	2,224,614	2,263,787	4,288,569	4,060,833
Under 26	1,314,546	* 871	29,045	60,820	115,798	134,740	141,093	167,217	227,267	162,268
26 under 35	6,877,521	44,395	68,267	141,720	211,970	318,152	328,097	394,515	741,064	706,215
35 under 45	11,013,865	89,013	75,716	152,817	266,989	322,138	382,292	360,200	794,978	810,198
45 under 55	12,590,415	130,689	105,309	158,119	254,478	356,463	346,649	363,561	815,376	873,146
55 under 65	11,176,372	169,546	147,706	193,714	286,914	321,683	384,360	384,468	744,726	766,330
65 and over	10,553,372	257,566	362,610	468,662	684,443	694,737	642,124	593,826	965,158	742,676
Returns of married persons filing separately, total	2,532,292	88,896	143,040	162,841	156,921	197,128	209,166	204,994	372,657	286,102
Under 26	126,655	* 835	12,893	23,028	12,967	21,989	21,032	15,949	13,988	* 2,974
26 under 35	429,912	13,589	14,964	20,895	26,972	52,186	43,097	37,993	83,051	51,944
35 under 45	608,606	**	28,727	** 119,415	38,970	29,293	52,315	**	87,642	77,535
45 under 55	630,942	**	31,970	** 96,943	36,336	43,177	47,601	**	88,011	84,412
55 under 65	481,646	16,995	36,052	27,287	22,808	34,396	32,484	38,097	64,457	48,481
65 and over	254,531	13,860	18,435	20,259	18,869	16,087	12,637	11,587	35,508	20,756
Returns of heads of households, total	21,916,717	83,089	647,030	1,992,364	3,171,717	3,050,526	2,667,446	2,198,467	2,987,262	1,771,865
Under 26	2,582,568	* 2,541	180,658	500,364	667,801	483,676	306,521	214,486	138,789	44,963
26 under 35	5,736,488	9,330	167,186	581,168	969,690	927,841	822,014	631,224	815,280	407,484
35 under 45	6,456,420	18,974	143,505	437,343	808,312	862,827	786,244	690,266	1,001,699	599,222
45 under 55	4,834,609	29,878	102,855	324,884	471,353	535,506	519,917	466,891	711,636	505,507
55 under 65	1,767,408	16,964	31,860	107,924	169,500	179,491	184,240	152,368	260,491	169,063
65 and over	539,224	5,403	20,966	40,680	85,061	61,184	48,511	43,231	59,367	45,626
Returns of surviving spouses, total	70,595	* 971	* 973	* 6,595	10,030	* 6,025	* 5,178	* 2,550	* 5,010	* 7,578
Under 26	--	--	--	--	--	--	--	--	--	--
26 under 35	* 7,038	--	--	--	* 2,036	--	* 2,016	--	--	--
35 under 45	* 17,010	**	--	** 3,036	* 2,036	* 1,018	--	**	* 1,019	* 2,992
45 under 55	* 27,526	**	* 973	** 4,223	* 3,959	* 3,013	* 2,165	**	* 998	* 3,253
55 under 65	* 11,398	* 860	--	* 3	* 1,001	* 1,994	--	--	* 1,995	* 1,333
65 and over	* 7,623	--	--	* 1,995	* 998	--	* 998	--	* 998	--
Returns of single persons, total	64,846,356	1,689,134	8,384,071	8,940,049	7,647,241	6,321,136	5,078,877	4,280,277	6,959,798	4,865,645
Under 26	19,573,834	420,407	5,085,038	4,561,371	3,213,753	2,121,968	1,387,771	929,731	1,033,939	436,420
26 under 35	11,936,827	182,192	873,682	1,216,082	1,190,743	1,248,097	1,137,986	1,045,094	1,800,166	1,223,355
35 under 45	7,453,889	166,612	506,338	689,313	643,902	623,408	608,351	555,421	1,079,661	807,000
45 under 55	8,386,692	222,992	527,689	720,870	708,251	704,311	688,765	616,647	1,151,682	838,370
55 under 65	7,880,179	239,103	485,452	625,277	586,169	600,226	636,430	612,934	1,080,893	865,958
65 and over	9,614,935	457,827	905,872	1,127,137	1,304,422	1,023,127	619,575	520,450	813,456	694,542

Footnotes at end of table.

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2010—continued

(All figures are estimates based on samples)

Age [1]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	18,727,169	11,805,382	13,997,651	3,471,723	544,224	126,941	51,550	73,078	17,527	11,264
Under 18	* 5,043	* 2,025	* 538	1,252	* 322	* 8	* 16	* 30	* 7	* 5
18 under 26	528,798	114,128	41,650	6,326	1,291	408	214	383	124	65
26 under 35	3,221,839	1,670,056	1,330,087	188,116	17,293	3,558	1,577	2,414	699	394
35 under 45	3,979,883	2,648,949	3,259,865	773,044	112,748	23,655	8,838	11,757	2,637	1,675
45 under 55	4,388,601	2,956,285	4,050,615	1,103,855	181,505	40,592	16,818	24,118	5,485	3,485
55 under 65	3,639,650	2,511,783	3,342,188	873,988	139,678	35,739	14,293	19,809	4,774	3,070
65 and over	2,963,355	1,902,156	1,972,708	525,142	91,386	22,981	9,794	14,566	3,802	2,570
Returns of married persons filing jointly, total	10,070,659	8,619,012	11,683,292	2,992,012	464,847	106,933	43,064	60,234	14,113	9,031
Under 26	201,874	57,278	15,308	847	* 41	--	--	61	* 9	* 8
26 under 35	1,562,454	1,146,296	1,048,848	148,442	11,804	2,236	930	1,504	398	214
35 under 45	2,167,020	1,958,330	2,816,350	677,302	99,351	20,157	7,597	9,877	2,171	1,367
45 under 55	2,349,955	2,194,468	3,430,414	975,475	158,493	35,038	14,520	20,743	4,592	2,925
55 under 65	2,123,669	1,884,417	2,813,806	766,890	121,681	31,288	12,173	16,497	3,966	2,541
65 and over	1,665,687	1,378,222	1,558,566	423,055	73,478	18,214	7,845	11,552	2,976	1,976
Returns of married persons filing separately, total	401,672	146,214	115,734	** 46,928	**	**	**	**	**	**
Under 26	* 997	--	--	--	--	--	--	* 3	--	--
26 under 35	57,234	18,646	6,703	2,344	63	* 37	59	91	29	16
35 under 45	101,575	39,053	25,592	** 8,487	**	**	**	**	**	**
45 under 55	121,464	40,607	27,369	** 13,054	**	**	**	**	**	**
55 under 65	77,846	34,794	35,863	** 12,086	**	**	**	**	**	**
65 and over	42,555	13,114	20,207	7,813	1,096	627	254	525	161	181
Returns of heads of households, total	2,066,993	719,487	465,678	74,952	13,812	2,551	1,172	1,602	440	266
Under 26	37,310	* 2,971	* 2,012	* 309	* 140	--	--	* 25	--	* 3
26 under 35	292,543	77,658	32,228	2,315	* 350	* 31	* 34	52	39	22
35 under 45	728,708	244,820	111,400	19,450	2,471	487	236	355	60	40
45 under 55	662,874	252,246	207,207	33,193	7,610	1,383	606	728	214	123
55 under 65	264,924	115,010	94,101	17,366	2,712	581	247	392	111	62
65 and over	80,634	26,782	18,731	2,320	529	69	49	50	15	16
Returns of surviving spouses, total	16,482	* 3,936	* 3,885	** 1,382	**	**	**	**	**	**
Under 26	--	--	--	--	--	--	--	--	--	--
26 under 35	* 1,973	--	* 1,012	--	--	--	--	--	--	--
35 under 45	* 4,273	* 2,014	* 297	** 325	**	**	**	**	**	**
45 under 55	* 5,281	* 1,628	* 1,509	** 526	**	**	**	**	**	**
55 under 65	* 2,930	* 295	* 765	** 222	**	**	**	**	**	**
65 and over	* 2,026	--	* 302	* 299	--	--	--	* 8	--	--
Returns of single persons, total	6,171,363	2,316,734	1,729,062	370,573	58,750	14,584	6,118	9,220	2,321	1,403
Under 26	293,660	55,905	24,868	6,421	1,432	416	230	323	121	59
26 under 35	1,307,635	427,456	241,297	35,014	5,076	1,254	555	767	233	142
35 under 45	978,307	404,733	306,225	70,110	9,504	2,432	833	1,224	316	200
45 under 55	1,249,027	467,336	384,115	85,968	13,187	3,265	1,337	2,109	488	282
55 under 65	1,170,282	477,267	397,654	81,404	13,268	3,144	1,517	2,366	513	323
65 and over	1,172,453	484,037	374,903	91,655	16,283	4,072	1,646	2,431	650	397

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

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

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

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

(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
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	46,644,509	5,498,593,619	46,644,509	5,582,425,626	39,232,825	3,686,756,706	29,305,713	98,882,364	4,186,068	63,654,055	16,351,313	154,103,826
Under \$5,000	419,841	1,052,645	419,841	1,406,100	114,313	1,199,632	258,558	307,497	36,691	216,474	165,098	359,260
\$5,000 under \$10,000	593,327	4,538,406	593,327	4,884,215	224,581	3,072,226	343,550	572,596	48,574	223,881	199,168	530,974
\$10,000 under \$15,000	911,539	11,484,610	911,539	12,099,868	349,817	4,628,015	558,024	1,008,703	79,574	368,485	315,323	944,571
\$15,000 under \$20,000	1,132,656	19,630,429	1,132,656	20,653,107	582,889	9,503,060	616,931	1,031,007	74,424	408,481	328,229	1,029,167
\$20,000 under \$25,000	2,879,230	28,722,442	2,879,230	29,593,131	1,792,162	16,269,698	590,126	907,944	67,605	699,305	318,261	894,016
\$25,000 under \$30,000	1,537,327	42,386,024	1,537,327	43,443,316	782,040	26,938,980	706,516	1,201,208	81,913	574,611	338,067	1,140,045
\$30,000 under \$35,000	1,699,403	55,256,092	1,699,403	56,328,224	1,335,240	38,847,880	771,316	932,830	70,483	619,109	330,312	965,636
\$35,000 under \$40,000	1,864,367	69,656,567	1,864,367	71,284,538	1,504,536	50,838,790	841,451	1,120,691	102,128	759,113	403,524	1,171,431
\$40,000 under \$45,000	1,973,819	83,869,330	1,973,819	85,244,106	1,684,382	63,707,166	921,924	1,032,099	91,959	666,277	412,897	1,245,248
\$45,000 under \$50,000	1,990,848	94,586,500	1,990,848	95,942,651	1,694,405	73,101,135	966,384	1,057,332	85,506	776,221	427,483	1,489,014
\$50,000 under \$55,000	1,950,152	102,352,101	1,950,152	103,809,878	1,671,525	78,661,664	1,009,876	1,180,922	108,922	886,771	485,651	1,650,733
\$55,000 under \$60,000	1,923,170	110,621,352	1,923,170	111,909,118	1,660,301	83,771,638	1,041,947	1,424,661	103,534	701,222	485,521	1,617,251
\$60,000 under \$75,000	5,507,988	371,773,013	5,507,988	376,870,478	4,844,109	288,019,148	3,072,733	4,007,526	328,933	2,450,872	1,482,549	4,963,126
\$75,000 under \$100,000	7,876,832	683,890,772	7,876,832	691,833,582	7,072,280	535,915,288	5,008,752	6,627,310	530,105	4,152,913	2,537,684	9,403,362
\$100,000 under \$200,000	11,873,957	1,605,313,818	11,873,957	1,626,344,769	10,968,403	1,272,656,068	8,893,286	15,115,587	1,169,195	11,458,452	5,212,554	22,214,106
\$200,000 under \$500,000	1,450,337	322,264,416	1,450,337	328,004,081	1,325,165	267,979	1,230,657	4,601,990	267,979	3,240,610	901,147	6,838,563
\$500,000 under \$1,000,000	1,866,973	621,912,709	1,866,973	635,423,832	1,674,570	420,642,833	1,697,688	10,766,187	535,269	10,036,729	1,330,646	17,894,158
\$1,000,000 under \$1,500,000	527,916	357,593,201	527,916	365,384,544	494,717	201,506,620	504,661	8,831,468	234,281	7,519,050	430,500	13,471,257
\$1,500,000 under \$2,000,000	123,984	149,759,481	123,984	152,584,148	102,817	69,379,569	122,164	4,264,458	69,777	3,999,840	108,392	7,161,150
\$2,000,000 under \$5,000,000	50,702	87,114,503	50,702	88,637,721	49,985	36,598,904	49,985	2,546,530	30,782	2,095,855	45,388	4,417,298
\$5,000,000 under \$10,000,000	71,694	213,674,066	71,694	216,503,234	59,133	80,002,210	70,974	7,465,074	48,258	6,579,734	65,769	12,668,555
\$10,000,000 or more	11,166	342,278,766	11,166	344,597,867	9,104	56,209,550	11,128	4,680,621	13,070	2,687,280	16,342	33,295,175
Taxable returns, total	38,471,033	5,208,623,060	38,471,033	5,283,302,608	33,628,565	3,480,669,249	25,053,109	89,315,771	3,604,147	55,959,630	14,156,225	140,658,450
Non-taxable returns, total	8,173,476	289,970,559	8,173,476	299,123,018	5,604,260	206,087,457	4,252,604	9,266,593	581,921	7,694,426	2,195,088	13,445,376

Size of adjusted gross income	Number of returns	Qualified dividends [1]	State income tax returns		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	14,816,720	117,485,985	19,688,443	25,763,756	218,397	5,986,581	9,197,606	176,819,238	12,982,903	331,877,382	1,214,517	-370,852
Under \$5,000	147,641	201,626	19,688,443	23,903	218,397	* 11,772	117,323	34,451	146,882	111,867	19,420	9,368
\$5,000 under \$10,000	181,038	289,269	60,186	59,966	* 3,262	* 31,767	181,561	525,058	177,093	-71,306	21,672	-248,949
\$10,000 under \$15,000	281,945	530,479	116,245	79,409	8,968	116,772	206,473	1,600,959	249,507	-198,561	19,522	-250,352
\$15,000 under \$20,000	295,041	564,034	184,624	129,969	9,101	108,575	285,289	2,248,190	248,033	-98,317	17,942	-133,320
\$20,000 under \$25,000	278,358	567,513	283,011	165,027	11,126	85,677	283,615	2,400,357	284,248	-51,326	22,469	-204,701
\$25,000 under \$30,000	299,620	663,101	396,630	226,404	10,901	103,492	309,506	2,291,953	275,458	49,912	26,227	-85,457
\$30,000 under \$35,000	288,256	497,327	333,223	333,223	21,442	284,055	317,234	2,120,277	246,019	10,681	33,780	-430,898
\$35,000 under \$40,000	361,730	690,279	621,670	415,053	12,738	156,266	360,969	3,079,759	301,474	125,956	24,967	-253,572
\$40,000 under \$45,000	366,105	729,884	730,891	492,975	10,917	149,948	339,257	3,148,568	329,996	111,627	24,345	-334,732
\$45,000 under \$50,000	375,238	933,583	789,253	586,824	19,498	272,876	317,978	2,417,387	330,538	151,769	30,042	-209,955
\$50,000 under \$55,000	429,859	1,007,273	829,255	591,176	15,268	356,447	297,111	2,282,082	368,621	237,928	21,673	-240,156
\$55,000 under \$60,000	429,218	1,124,955	859,876	660,905	13,639	373,528	339,451	2,142,358	378,156	330,307	25,546	-261,251
\$60,000 under \$75,000	1,310,098	3,228,376	2,613,794	2,106,795	33,301	686,593	996,474	9,750,907	1,067,373	1,582,068	85,408	-426,925
\$75,000 under \$100,000	2,267,772	6,238,597	3,922,644	3,634,715	20,042	782,261	1,434,859	16,514,076	1,865,914	3,677,926	132,033	-376,252
\$100,000 under \$200,000	4,753,451	16,004,894	6,222,601	7,499,336	20,026	1,411,136	2,381,119	47,079,345	4,045,406	14,975,566	294,386	-583,236
\$200,000 under \$500,000	841,814	5,072,883	625,301	1,272,294	2,647	386,583	350,278	15,701,637	790,462	6,827,921	68,290	-124,288
\$500,000 under \$1,000,000	1,260,122	13,634,682	590,872	1,735,758	2,734	352,150	474,059	31,669,949	1,241,245	25,270,435	158,810	-428,471
\$1,000,000 under \$1,500,000	411,663	10,273,740	155,835	1,215,448	445	69,252	136,632	15,967,095	426,347	27,000,682	96,151	-44,256
\$1,500,000 under \$2,000,000	104,254	5,563,495	50,390	629,925	178	64,282	31,765	5,134,677	109,415	17,531,141	33,188	-23,093
\$2,000,000 under \$5,000,000	43,781	3,504,475	22,995	473,711	* 66	* 32,186	11,708	2,316,226	46,214	11,989,573	16,232	50,093
\$5,000,000 under \$10,000,000	63,443	10,077,855	34,938	1,122,492	89	41,003	17,558	4,486,390	66,966	39,972,875	27,454	276,831
\$10,000,000 or more	10,500	28,967,883	6,407	1,693,313	12	42,356	2,991	1,861,230	16,610	29,824,469	8,294	375,015
Taxable returns, total	12,823,385	108,254,777	17,603,382	23,526,004	157,977	5,150,790	6,907,944	156,828,095	11,022,935	323,617,866	899,208	2,092,665
Non-taxable returns, total	1,993,336	9,231,208	2,079,061	2,237,752	60,420	835,791	2,289,662	19,691,143	1,959,967	8,259,515	225,309	-2,463,517

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—Continued

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

Table with 15 columns: Size of adjusted gross income, Taxable IRA distributions, Taxable pensions and annuities, Rent and royalty net income, Rent and royalty net loss, Farm rental net income less loss, Partnership and S-corporation net income less loss, and various return counts. Rows include 'All returns, total' and 'Nontaxable returns, total' with sub-rows for income brackets.

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—Continued

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

Size of adjusted gross income	Taxable health savings account distributions		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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	147,811	331,043	86,987	6,466,906	1,028,916	21,888,586	3,305,607	26,644,425	15,507,149	83,832,007
Under \$5,000	* 206	* 875	* 2,741	* 180,833	8,438	21,088	36,682	18,909	111,400	355,455
\$5,000 under \$10,000	- 6	- 2,280	- 158,073	- 36,727	14,436	103,265	36,727	72,381	175,606	345,809
\$10,000 under \$15,000	* 972	* 49	6,838	430,671	19,198	125,740	50,818	98,274	235,203	615,258
\$15,000 under \$20,000	-	-	2,992	208,376	20,222	105,916	60,586	50,156	303,691	822,679
\$20,000 under \$25,000	* 1,320	* 544	1,394	98,249	17,115	133,733	67,402	166,428	334,955	870,688
\$25,000 under \$30,000	* 1,980	* 804	4,334	341,282	39,302	255,505	73,037	242,518	377,723	1,057,282
\$30,000 under \$35,000	* 2,193	* 633	1,021	95,339	31,628	132,518	76,840	314,414	440,545	1,072,132
\$35,000 under \$40,000	* 3,378	* 1,776	2,883	181,349	39,773	402,730	93,173	249,068	502,514	1,427,971
\$40,000 under \$45,000	8,208	6,894	3,148	168,866	53,948	496,738	96,121	267,530	563,005	1,374,777
\$45,000 under \$50,000	10,961	14,435	2,149	146,845	34,797	198,789	98,087	295,755	589,437	1,356,151
\$50,000 under \$55,000	* 4,986	* 1,193	645	60,217	33,443	310,937	105,244	204,064	563,746	1,457,777
\$55,000 under \$60,000	* 5,025	* 8,397	28	4,426	49,821	329,301	95,992	464,742	594,417	1,287,766
\$60,000 under \$75,000	16,419	26,177	4,924	408,402	142,011	1,233,754	334,461	872,521	1,841,638	5,097,464
\$75,000 under \$100,000	32,260	46,039	4,781	356,531	135,552	1,152,112	497,547	1,779,980	2,612,853	7,942,811
\$100,000 under \$200,000	43,429	186,422	21,746	1,626,093	275,676	3,504,396	963,920	4,625,765	4,563,862	21,030,951
\$200,000 under \$500,000	5,177	292,938	4,931	1,033,963	34,169	165,348	165,348	1,770,888	508,297	5,739,665
\$500,000 under \$1,000,000	8,257	18,324	11,431	954,725	54,787	3,531,949	265,823	3,790,996	778,000	13,517,123
\$1,000,000 under \$1,500,000	1,726	4,719	5,367	484,656	15,770	2,432,787	108,663	2,795,552	276,391	7,791,343
\$1,500,000 under \$2,000,000	450	1,040	1,441	121,130	3,988	1,321,780	30,886	1,437,034	71,827	2,824,665
\$2,000,000 under \$5,000,000	84	104	627	54,544	1,659	565,798	13,712	778,601	29,990	1,523,218
\$5,000,000 under \$10,000,000	110	263	900	78,344	2,297	1,395,205	22,744	2,048,134	43,251	2,829,167
\$10,000,000 or more	46	218	238	21,004	539	834,648	6,612	953,068	11,154	1,172,742
	17	32	149	13,005	347	2,245,934	5,183	3,347,647	7,643	2,319,101
Taxable returns, total	132,401	312,363	57,728	4,331,719	867,640	18,786,651	2,776,330	24,393,846	12,674,651	74,679,548
Nontaxable returns, total	15,410	18,681	29,259	2,135,187	161,275	3,101,935	529,278	2,250,579	2,832,497	9,152,459

Size of adjusted gross income	Itemized deductions limitation		Total		Medical and dental expenses deduction		Expenses in excess of limitation		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	132,833	321,784	10,431,416	85,336,564	10,431,416	128,122,538	10,430,419	42,786,975	46,315,562	445,096,983
Under \$5,000	-	-	283,218	2,715,689	263,218	2,767,929	282,221	52,240	386,103	1,264,947
\$5,000 under \$10,000	-	-	405,548	3,506,019	405,548	3,739,384	405,548	283,365	561,064	1,903,438
\$10,000 under \$15,000	-	-	643,339	6,043,736	643,339	6,649,790	643,339	606,054	881,559	2,653,978
\$15,000 under \$20,000	-	-	666,005	5,225,404	666,005	6,097,078	666,005	871,675	1,115,273	3,398,659
\$20,000 under \$25,000	-	-	653,950	4,710,476	653,950	5,815,840	653,950	1,105,364	1,240,732	4,274,384
\$25,000 under \$30,000	-	-	672,006	5,221,510	672,006	6,607,401	672,006	1,385,891	1,506,238	5,109,024
\$30,000 under \$35,000	-	-	655,712	4,782,795	655,712	6,378,610	655,712	1,595,815	1,669,302	5,887,568
\$35,000 under \$40,000	-	-	612,121	4,597,469	612,121	6,315,239	612,121	1,717,770	1,840,811	7,011,359
\$40,000 under \$45,000	-	-	602,389	4,193,041	602,389	6,108,912	602,389	1,915,872	1,952,649	7,988,547
\$45,000 under \$50,000	-	-	538,079	3,886,065	538,079	5,801,735	538,079	1,915,129	1,977,897	8,740,751
\$50,000 under \$55,000	-	-	541,793	3,651,524	541,793	5,779,861	541,793	1,298,337	1,941,909	9,192,047
\$55,000 under \$60,000	-	-	478,584	3,347,753	478,584	5,407,628	478,584	2,069,875	1,914,821	9,645,165
\$60,000 under \$75,000	-	-	1,174,915	8,957,504	1,174,915	14,864,422	1,174,915	5,869,518	5,486,130	31,312,429
\$75,000 under \$100,000	* 5,052	* 385	1,340,645	10,570,133	1,340,645	19,229,473	1,340,645	8,659,340	7,865,448	55,149,730
\$100,000 under \$200,000	40,809	7,166	1,048,110	10,758,701	1,048,110	20,868,716	1,048,110	10,116,010	11,858,976	128,861,214
\$200,000 under \$250,000	32,595	19,150	58,304	2,125,389	58,304	2,180,408	58,304	965,019	1,449,503	26,171,148
\$250,000 under \$500,000	37,041	61,131	51,224	1,527,184	51,224	2,147,082	51,224	1,213,928	1,865,622	49,222,107
\$500,000 under \$1,000,000	53,584,508	12,371	61,759	305,390	4,513	529,453	4,513	224,063	527,185	27,379,509
\$1,000,000 under \$1,500,000	20,913,652	2,052	20,744	650	650	119,461	650	56,914	123,807	11,270,917
\$1,500,000 under \$2,000,000	12,039,070	950	13,167	24,304	187	48,412	187	24,109	50,614	6,479,911
\$2,000,000 under \$5,000,000	28,545,465	1,325	31,521	29,886	141	59,938	141	30,052	71,548	15,263,759
\$5,000,000 under \$10,000,000	45,012,571	392	21,154	** 3,516	** 12	** 12,147	** 12	** 8,630	** 11,242	7,979,487
\$10,000,000 or more	131,305	246	86,608	**	**	**	**	**	**	18,936,905
Taxable returns, total	102,734,618	317,297	6,557,699	42,528,186	6,557,699	77,198,270	6,557,699	34,670,084	38,316,615	406,094,803
Nontaxable returns, total	189,320,628	1,528	4,488	42,808,377	3,873,717	50,924,268	3,872,719	8,115,891	7,998,947	39,002,180

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—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																							
	State and local taxes				General sales tax				Real estate taxes				New motor vehicle taxes				Personal property taxes							
	Total		Income tax		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount			
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total	44,868,999	262,697,597	33,473,437	246,234,424	11,395,561	16,463,173	40,982,684	172,201,075	308,717	416,726	17,191,317	6,806,167												
Under \$5,000	318,288	249,047	95,508	141,914	222,780	107,133	302,068	985,991	1,995	60	82,734	23,332												
\$5,000 under \$10,000	489,184	368,150	135,722	175,369	353,462	192,791	443,955	1,471,116	998	1,012	151,410	40,897												
\$10,000 under \$15,000	801,989	577,821	255,160	267,237	546,829	310,584	693,177	1,949,961	3,994	6,087	225,543	83,725												
\$15,000 under \$20,000	1,033,726	811,516	425,355	413,402	608,370	398,114	779,981	2,377,174	3,229	1,057	336,207	122,508												
\$20,000 under \$25,000	1,156,112	1,142,723	557,453	612,293	598,659	530,430	891,631	2,932,645	6,146	5,615	439,776	156,874												
\$25,000 under \$30,000	1,410,910	1,655,942	1,129,148	1,129,148	618,863	526,794	1,162,108	3,195,088	8,137	8,973	534,001	163,560												
\$30,000 under \$35,000	2,021,081	2,021,081	989,639	1,455,105	1,613,171	1,340,982	3,609,003	11,496	11,496	13,000	573,650	173,963												
\$35,000 under \$40,000	1,752,432	2,658,890	1,207,920	2,078,782	544,512	582,108	1,511,064	4,109,547	9,177	11,452	622,821	187,247												
\$40,000 under \$45,000	1,890,604	3,253,407	1,312,847	2,636,539	625,340	616,367	1,627,885	4,424,868	18,968	25,585	723,773	208,593												
\$45,000 under \$50,000	1,923,509	3,711,025	1,388,063	3,091,180	535,446	619,845	1,653,214	4,695,508	14,284	17,196	739,095	247,238												
\$50,000 under \$55,000	1,879,702	4,040,795	1,397,024	3,442,149	482,679	598,646	1,663,415	4,846,805	15,503	16,505	715,762	214,079												
\$55,000 under \$60,000	1,861,097	4,383,873	1,418,069	3,828,028	443,028	555,846	1,683,349	4,922,189	9,332	9,674	719,033	231,199												
\$60,000 under \$75,000	5,351,407	14,980,907	4,149,071	13,267,368	1,202,336	1,713,521	4,859,836	15,343,788	41,143	44,843	2,183,009	731,150												
\$75,000 under \$100,000	7,676,057	28,321,696	6,202,959	25,555,615	1,473,098	2,466,080	7,184,982	20,133,462	62,899	97,893	3,113,646	1,197,389												
\$100,000 under \$200,000	11,657,840	72,689,758	9,740,834	68,597,226	1,917,006	4,092,531	11,117,715	53,022,710	91,072	147,583	4,810,508	2,220,443												
\$200,000 under \$250,000	1,432,004	16,237,568	1,202,600	15,508,155	229,403	729,412	1,356,788	9,508,909	8,334	11,141	504,154	268,666												
\$250,000 under \$500,000	1,846,648	32,666,795	1,540,345	31,635,799	306,303	1,030,996	1,750,652	15,897,793	4,839	9,564	565,387	347,744												
\$500,000 under \$1,000,000	522,809	20,238,361	202,388	19,665,840	88,002	372,521	498,208	6,892,997	--	--	135,105	112,632												
\$1,000,000 under \$1,500,000	122,639	8,956,568	101,790	8,834,719	20,848	121,840	117,432	2,204,673	--	--	26,051	31,019												
\$1,500,000 under \$2,000,000	50,238	5,365,372	42,265	5,285,288	7,973	70,085	47,741	1,081,723	--	--	10,141	10,913												
\$2,000,000 under \$5,000,000	70,920	13,148,867	59,717	13,031,647	11,203	117,220	67,775	2,024,347	--	--	13,796	17,476												
\$5,000,000 under \$10,000,000	17,125	7,212,075	14,765	7,162,819	2,360	49,286	16,359	735,501	--	--	3,550	6,503												
\$10,000,000 or more	11,049	18,015,371	9,578	17,920,794	1,471	94,576	10,666	835,377	--	--	2,364	9,017												
Taxable returns, total	37,387,317	249,967,065	29,496,122	236,884,350	7,891,195	13,082,714	34,242,645	147,637,478	254,616	338,170	14,463,292	5,686,230												
Nontaxable returns, total	7,481,682	127,730,533	3,977,316	9,350,074	3,504,366	3,380,459	6,740,039	24,663,697	54,100	78,555	2,738,026	1,119,937												

Size of adjusted gross income	Itemized deductions—continued																							
	Taxes paid deduction—cont.																							
	Other taxes		Total				Paid to financial institutions				Paid to individuals				Deductible points									
	Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount			
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	
All returns, total	5,249,633	2,975,418	37,491,356	414,712,788	36,956,143	393,957,879	36,436,224	387,244,132	1,192,359	6,713,746	2,916,508	1,525,892												
Under \$5,000	37,307	6,616	253,187	2,317,298	245,982	2,254,920	241,880	2,234,099	6,121	20,821	13,745	7,960												
\$5,000 under \$10,000	51,326	22,263	363,486	2,874,657	340,398	2,778,551	332,218	2,734,504	12,857	44,046	21,908	13,456												
\$10,000 under \$15,000	59,608	36,385	508,760	3,501,436	493,542	3,614,537	486,862	3,780,551	9,884	33,986	26,327	13,461												
\$15,000 under \$20,000	105,042	86,404	830,545	5,205,709	677,411	5,019,182	680,532	4,932,892	18,500	86,290	32,566	8,608												
\$20,000 under \$25,000	97,829	36,527	892,138	6,621,366	816,604	6,436,984	803,060	6,315,554	20,561	121,430	10,517	10,517												
\$25,000 under \$30,000	132,732	85,461	1,041,131	7,944,755	1,024,426	7,685,798	1,003,928	7,546,067	28,543	139,732	43,444	24,425												
\$30,000 under \$35,000	154,294	72,025	1,238,870	9,762,373	1,223,725	9,449,577	1,206,474	9,277,418	29,088	172,159	58,822	22,814												
\$35,000 under \$40,000	175,686	44,222	1,384,890	10,967,472	1,377,266	10,550,441	1,347,638	10,324,235	41,520	226,206	81,040	46,085												
\$40,000 under \$45,000	193,202	76,095	1,501,733	12,099,140	1,484,839	11,611,353	1,467,912	11,428,238	33,823	183,115	81,661	65,337												
\$45,000 under \$50,000	197,010	69,784	1,541,612	12,760,543	1,525,095	12,319,161	1,495,354	12,059,722	48,725	259,439	78,704	53,681												
\$50,000 under \$55,000	204,572	73,862	1,520,561	12,827,992	1,509,409	12,362,397	1,488,203	12,122,908	43,257	239,489	96,064	48,089												
\$55,000 under \$60,000	185,120	98,229	1,566,211	13,190,977	1,552,553	12,705,833	1,528,371	12,499,246	39,734	206,586	99,984	49,355												
\$60,000 under \$75,000	559,300	211,942	4,554,293	41,266,422	4,512,612	39,918,410	4,429,221	39,207,399	148,394	711,011	287,657	113,371												
\$75,000 under \$100,000	866,338	399,490	6,695,430	67,653,692	6,635,295	65,483,039	6,584,929	64,449,524	219,805	1,033,515	500,421	231,018												
\$100,000 under \$200,000	1,490,042	780,720	10,363,907	126,946,651	10,267,972	125,351,144	10,143,880	123,402,742	374,250	1,948,403	1,018,714	513,960												
\$200,000 under \$250,000	230,613	144,865	2,076,804	20,768,041	1,206,522	20,206,203	1,195,239	19,877,792	36,657	328,411	155,502	99,786												
\$250,000 under \$500,000	340,013	308,821	1,556,686	32,138,237	1,502,288	30,462,789	1,486,841	29,924,842	16,188	637,947	199,798	132,597												
\$500,000 under \$1,000,000	106,544	135,518	1,358,300	11,968,350	395,300	10,238,449	389,079	9,979,785	16,563	389,079	55,909	43,075												
\$1,000,000 under \$1,500,000	28,876	78,666	98,031	3,321,238	84,255	2,407,752	82,450	2,354,925	3,311	52,827	11,666	9,788												
\$1,500,000 under \$2,000,000	31,903	31,903	40,221	1,557,769	33,284	994,676	32,450	962,201	1,487	32,475	4,190	3,269												
\$2,000,000 under \$5,000,000	16,423	73,069	57,089	3,160,854	44,565	1,416,474	43,226	1,358,556	2,379	58,118	4,974	5,239												
\$5,000,000 under \$10,000,000	4,026	25,408	13,850	1,330,547	9,462	314,234	9,161	303,783	426	10,450	972	1,199												
\$10,000,000 or more	2,478	77,142	9,294	4,121,268	5,338																			

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—Continued

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

Size of adjusted gross income	Itemized deductions—continued										Total		Cash contributions		Other than cash contributions		Carryover from prior years	
	Interest paid deduction—continued		Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from prior years		Miscellaneous deductions subject to 2% AGI limitation		Miscellaneous deductions			
	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	4,197,222	5,609,800	1,523,334	13,619,217	38,161,170	170,235,681	35,027,193	134,800,994	22,485,278	44,321,908	629,920	31,045,639	28,759,809	112,824,875	28,759,809	112,824,875		
Under \$5,000	16,008	31,337	12,386	23,080	225,340	164,412	193,652	290,962	64,790	36,272	64,900	201,609	175,044	259,639	175,044	259,639		
\$5,000 under \$10,000	39,541	44,165	13,862	30,486	350,368	528,783	327,557	504,459	139,619	112,223	40,900	386,228	273,508	557,898	273,508	557,898		
\$10,000 under \$15,000	51,798	50,880	20,166	22,568	577,079	958,684	522,162	870,577	224,251	132,496	53,298	487,616	489,147	768,549	489,147	768,549		
\$15,000 under \$20,000	77,342	121,286	25,652	56,633	785,144	1,551,739	705,643	2,056,684	352,885	234,566	37,794	237,284	579,993	1,241,046	579,993	1,241,046		
\$20,000 under \$25,000	124,269	159,988	13,868	13,868	869,761	1,710,661	755,863	1,352,457	437,737	309,388	32,968	407,241	707,260	1,917,619	707,260	1,917,619		
\$25,000 under \$30,000	170,390	176,120	22,980	58,412	1,075,496	2,408,228	960,775	1,942,928	566,764	449,087	30,481	633,634	865,856	3,057,515	865,856	3,057,515		
\$30,000 under \$35,000	221,328	269,583	20,693	30,418	1,198,155	2,604,107	1,070,711	2,090,122	682,732	500,658	25,426	678,467	969,086	3,169,998	969,086	3,169,998		
\$35,000 under \$40,000	255,659	336,036	19,956	34,910	1,373,330	3,174,437	1,235,164	2,637,749	752,177	647,559	28,991	416,979	1,117,289	3,817,010	1,117,289	3,817,010		
\$40,000 under \$45,000	312,356	356,712	33,809	65,737	1,476,882	3,420,199	1,317,716	2,716,132	830,330	605,310	27,460	543,807	1,146,339	3,997,676	1,146,339	3,997,676		
\$45,000 under \$50,000	299,881	357,671	24,212	30,131	1,498,597	3,452,441	1,349,384	2,778,616	835,403	610,115	23,822	189,798	1,261,508	4,641,851	1,261,508	4,641,851		
\$50,000 under \$55,000	264,259	362,215	25,309	55,292	1,512,915	3,795,272	1,351,653	3,140,595	868,458	742,358	18,568	167,888	1,422,852	3,997,637	1,422,852	3,997,637		
\$55,000 under \$60,000	291,381	397,251	38,538	38,538	1,550,007	4,085,348	1,400,630	3,403,332	891,137	675,491	17,762	153,603	1,630,640	4,360,340	1,630,640	4,360,340		
\$60,000 under \$75,000	785,506	1,068,410	102,865	166,232	4,473,343	11,975,878	4,055,804	9,878,708	2,635,037	1,994,961	53,022	788,516	2,936,387	6,832,278	2,936,387	6,832,278		
\$75,000 under \$100,000	1,037,666	1,669,360	151,451	270,275	6,652,358	20,070,103	6,066,562	16,529,938	4,029,566	7,358,516	58,757	1,269,420	7,417,273	16,336,068	7,417,273	16,336,068		
\$100,000 under \$200,000	248,631	216,608	413,114	864,938	10,668,756	41,222,942	9,979,411	34,187,327	6,908,239	6,977,987	78,283	2,187,844	12,165,131	26,936,764	12,165,131	26,936,764		
\$200,000 under \$250,000	* 598	* 1,520	10,927	460,532	1,344,902	7,986,960	1,284,073	6,572,016	872,947	1,352,221	11,578	944,551	2,706,444	6,840,570	2,706,444	6,840,570		
\$250,000 under \$500,000	* 658	* 658	244,979	1,517,298	1,748,688	15,117,298	1,697,107	12,860,201	1,043,217	2,357,857	19,770	3,434,288	4,482,145	11,326,944	4,482,145	11,326,944		
\$500,000 under \$1,000,000	--	--	124,458	1,686,825	498,950	9,398,231	492,165	7,816,242	265,582	2,034,062	8,178	3,493,844	3,759,426	7,253,320	3,759,426	7,253,320		
\$1,000,000 under \$1,500,000	--	--	40,878	903,698	117,694	4,090,087	116,735	3,242,287	58,005	994,271	3,021	1,789,166	1,792,187	3,581,333	1,792,187	3,581,333		
\$1,500,000 under \$2,000,000	* 16	* 10	19,987	559,813	48,211	1,690,625	48,211	1,690,625	2,863	1,024,479	1,406	1,521,436	1,522,842	3,044,278	1,522,842	3,044,278		
\$2,000,000 under \$5,000,000	--	--	33,796	1,739,140	69,084	6,885,636	68,575	4,838,844	31,026	2,216,034	2,738	3,095,863	3,127,601	6,223,464	3,127,601	6,223,464		
\$5,000,000 under \$10,000,000	--	--	10,031	1,015,115	16,763	4,387,375	16,685	3,171,918	7,368	2,871,404	853	1,504,942	1,506,305	3,008,247	1,506,305	3,008,247		
\$10,000,000 or more	--	--	7,700	3,950,394	10,928	18,732,755	10,875	10,718,859	5,154	10,084,592	814	7,009,395	7,013,789	14,023,184	7,013,789	14,023,184		
Taxable returns, total	3,194,658	4,140,934	1,298,020	12,109,758	32,285,762	152,310,054	29,739,527	119,999,280	19,516,112	40,784,284	299,647	23,200,274	28,983,861	67,008,165	28,983,861	67,008,165		
Nontaxable returns, total	1,002,563	1,468,866	225,314	1,509,459	5,875,408	17,925,626	5,287,666	14,801,714	2,969,167	3,537,624	330,273	7,845,365	9,835,948	45,816,710	9,835,948	45,816,710		
All returns, total	104,659	2,233,970	11,558,003	78,924,750	14,631,980	72,143,485	22,458,968	6,857,307	7,812,696	33,824,083	7,812,696	112,824,875	28,759,809	112,824,875	28,759,809	112,824,875		
Under \$5,000	* 1,101	* 3,581	161,276	251,257	21,139	84,836	131,291	221,377	121,291	44,340	76,980	130,663	175,044	259,639	175,044	259,639		
\$5,000 under \$10,000	* 4,120	* 21,493	182,613	521,930	51,739	326,180	237,377	51,739	326,180	61,482	95,591	170,036	273,508	557,898	273,508	557,898		
\$10,000 under \$15,000	* 3,016	* 15,122	246,094	678,375	114,868	408,358	383,649	90,157	383,649	90,157	141,869	270,034	489,147	768,549	489,147	768,549		
\$15,000 under \$20,000	* 4,274	* 9,911	1,096,094	1,82,554	278,102	1,096,094	182,554	455,508	156,318	341,765	156,318	1,241,046	579,993	1,241,046	579,993	1,241,046		
\$20,000 under \$25,000	9,222	70,606	356,883	1,691,822	299,300	1,386,104	551,775	120,035	166,449	411,481	707,260	1,917,619	707,260	1,917,619	707,260	1,917,619		
\$25,000 under \$30,000	* 4,011	* 42,780	487,060	2,720,373	401,306	2,275,316	682,002	1,504,488	231,839	631,711	865,856	3,057,515	865,856	3,057,515	865,856	3,057,515		
\$30,000 under \$35,000	* 6,276	* 220,807	494,697	2,744,660	519,107	2,666,381	794,942	1,491,743	186,521	584,474	969,086	3,169,998	969,086	3,169,998	969,086	3,169,998		
\$35,000 under \$40,000	* 4,146	* 28,678	540,403	3,276,281	594,073	3,106,004	853,362	1,728,289	244,891	523,716	1,117,289	3,817,010	1,117,289	3,817,010	1,117,289	3,817,010		
\$40,000 under \$45,000	* 6,025	* 23,094	563,605	3,370,809	622,406	3,318,797	886,101	1,878,883	237,085	490,996	1,146,339	3,997,676	1,146,339	3,997,676	1,146,339	3,997,676		
\$45,000 under \$50,000	5,366	98,134	707,834	3,882,298	707,834	3,787,672	953,314	192,711	255,480	661,468	1,261,508	4,641,851	1,261,508	4,641,851	1,261,508	4,641,851		
\$50,000 under \$55,000	* 3,298	* 48,047	565,932	3,574,953	687,371	3,615,247	957,923	210,252	272,290	534,841	1,206,739	3,960,340	1,206,739	3,960,340	1,206,739	3,960,340		
\$55,000 under \$60,000	* 6,972	* 123,064	535,179	3,147,861	674,280	3,239,242	906,556	674,280	260,000	534,797	2,020,808	3,987,410	2,020,808	3,987,410	2,020,808	3,987,410		
\$60,000 under \$75,000	9,264	174,101	1,480,880	8,719,504	2,016,407	9,176,145	2,703,284	601,969	1,889,246	3,505,559	11,467,360	11,467,360	3,505,559	11,467,360	3,505,559	11,467,360		
\$75,000 under \$100,000	9,764	173,947	1,924,786	11,583,651	2,820,279	12,749,903	4,013,034	932,114	1,216,370	2,845,051	5,059,961	16,336,068	5,059,961	16,336,068	5,059,961	16,336,068		
\$100,000 under \$200,000	23,770	753,376	2,546,601	16,882,536	4,114,004	19,474,076	6,127,002	12,721,413	2,152,600	5,735,275	7,643,269	26,936,764	7,643,269	26,936,764	7,643,269	26,936,764		
\$200,000 under \$250,000	2,260	94,059	368,686	2,439,623	368,686	2,239,623	335,161	337,079	1,422,852	895,113	3,997,637	3,997,637	895,113	3,997,637	895,113	3,997,637		
\$250,000 under \$500,000	1,511	172,810	262,972	3,521,283	350,058	2,291,775	842,896	650,442	588,347	3,460,850	1,142,188	6,042,897	1,142,188	6,042,897	1,142,188	6,042,897		
\$500,000 under \$1,000,000	213	70,898	68,270	2,242,837	65,996	654,345	228,358	356,760	293,048	2,936,387	339,131	3,947,502	339,131	3,947,502	339,131	3,947,502		
\$1,000,000 under \$1,500,000	* 11	* 20,636	16,394	1,043,961	10,349	126,327	52,709	137,622	67,126	1,533,084	85,108	1,094,022	85,108	1,094,022	85,108	1,094,022		
\$1,500,000 under \$2,000,000	* 11	* 4,850	6,931	650,113	3,773	58,957	20,768	70,055	29,862	967,011</								

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—Continued

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

Size of adjusted gross income	Itemized deductions—Continued										Exemptions		Taxable income		Alternative minimum tax	
	Unlimited miscellaneous deductions										Miscellaneous deductions other than gambling		Taxable income		Alternative minimum tax	
	Total		Gambling loss deduction		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	1,401,929	20,448,296	889,144	16,101,281	519,797	3,148,695	110,959,301	404,371,928	42,949,717	3,927,608,971	3,886,061	26,935,041				
Under \$5,000	12,597	18,220	5,817	11,763	6,780	6,457	570,919	2,081,380	11,115	16,806	328	1,421				
\$5,000 under \$10,000	12,064	48,717	9,993	47,006	2,072	1,711	886,182	3,232,159	24,242	82,595	* 28	* 587				
\$10,000 under \$15,000	21,346	146,423	13,993	105,954	7,353	4,069	1,325,012	4,830,796	200,887	429,704	* 112	* 544				
\$15,000 under \$20,000	17,076	114,003	13,502	80,665	4,538	33,114	1,775,375	6,475,687	539,798	2,482,786	* 1,386	* 4,469				
\$20,000 under \$25,000	33,668	168,694	14,952	108,706	18,717	59,988	2,127,277	7,760,126	816,478	6,059,479	* 186	* 2,007				
\$25,000 under \$30,000	50,129	265,716	31,765	214,763	18,364	11,763	2,868,000	9,731,718	1,201,164	12,302,924	* 613	* 6,411				
\$30,000 under \$35,000	45,390	181,503	26,588	100,749	18,802	80,754	2,993,604	10,939,651	1,498,495	20,287,637	* 2,113	* 6,834				
\$35,000 under \$40,000	52,620	547,679	35,680	381,294	16,940	166,386	3,501,449	12,776,070	1,696,878	29,361,315	* 123	* 387				
\$40,000 under \$45,000	70,639	512,772	46,976	413,834	23,691	98,935	3,710,563	13,537,581	1,881,026	39,895,668	850	5,220				
\$45,000 under \$50,000	48,506	215,425	31,417	146,714	17,089	68,710	3,870,094	14,118,548	1,931,154	48,294,449	726	5,361				
\$50,000 under \$55,000	48,037	293,767	31,223	252,015	15,808	40,708	3,962,606	14,458,709	1,910,609	55,258,570	610	3,703				
\$55,000 under \$60,000	59,651	336,672	39,968	244,904	22,865	91,485	4,061,166	14,819,994	1,889,575	62,452,950	4,663	9,278				
\$60,000 under \$75,000	168,401	1,174,665	124,221	1,043,701	130,963	467,162	12,772,585	46,608,753	5,452,284	222,571,694	32,135	47,560				
\$75,000 under \$100,000	166,473	1,174,360	118,928	999,237	47,435	171,275	20,350,112	74,259,836	7,835,240	444,149,798	94,299	136,624				
\$100,000 under \$200,000	357,920	3,830,304	244,001	2,878,753	115,607	636,815	34,048,342	124,255,531	11,849,036	1,152,928,956	778,152	1,689,965				
\$200,000 under \$250,000	50,625	1,027,992	30,796	847,252	20,200	125,566	4,232,851	15,442,300	1,448,069	247,483,574	846,747	2,607,963				
\$250,000 under \$300,000	96,033	2,866,593	47,966	2,324,030	48,269	483,274	5,564,789	20,230,326	1,863,275	497,613,339	1,681,859	13,101,157				
\$300,000 under \$350,000	43,080	2,281,051	13,707	1,839,273	29,984	291,816	1,811,397	5,835,423	528,327	298,593,153	366,181	4,862,788				
\$350,000 under \$400,000	15,442	1,119,012	3,508	989,222	12,048	88,859	371,814	1,349,562	126,674	127,663,719	408,10	1,014,567				
\$400,000 under \$450,000	7,767	861,185	1,533	470,011	6,341	115,893	134,562	550,546	50,563	74,902,751	13,071	449,523				
\$450,000 under \$500,000	14,842	1,486,907	1,969	1,199,111	12,961	107,513	173,169	773,169	71,455	184,525,603	17,396	1,010,226				
\$500,000 under \$550,000	5,037	679,793	453	554,311	4,152	155,990	33,192	120,185	11,151	287,243,469	4,524	521,919				
\$550,000 under \$600,000	4,386	1,066,881	288	848,013	4,152	155,990	33,192	120,185	11,151	287,243,469	4,524	521,919				
\$600,000 under \$75,000	1,168,038	15,883,959	757,689	13,258,072	415,444	2,283,918	89,104,344	325,011,054	38,458,560	3,857,182,689	3,872,111	26,901,163				
Nontaxable returns, total	233,891	4,564,337	131,455	2,843,208	104,353	864,776	21,753,957	79,360,874	4,391,157	70,426,273	13,949	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] Not included in total income.
 NOTE: Detail may not add to totals because of rounding.

Table 2.1CV Coefficient 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
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All returns, total	0.30	0.20	0.30	0.20	0.34	0.29	0.41	0.90	1.13	1.31	0.58	0.76		
Under \$5,000	4.65	5.50	4.65	6.10	8.91	17.02	5.84	16.16	14.82	24.61	7.16	10.82		
\$5,000 under \$10,000	3.93	4.00	3.93	4.16	6.42	10.15	5.12	12.26	13.07	18.17	6.57	9.84		
\$10,000 under \$15,000	3.21	3.24	3.21	3.27	5.24	7.50	4.09	8.14	10.53	18.50	5.37	8.29		
\$15,000 under \$20,000	2.90	2.91	2.90	2.92	4.08	5.17	3.91	5.31	10.95	17.62	5.31	9.24		
\$20,000 under \$25,000	2.74	2.74	2.74	2.75	3.89	3.89	3.99	9.74	11.55	22.45	5.38	8.98		
\$25,000 under \$30,000	2.49	2.49	2.49	2.50	2.98	3.27	3.65	14.94	10.36	14.94	5.21	9.62		
\$30,000 under \$35,000	2.37	2.37	2.37	2.37	2.69	2.89	3.52	9.73	11.37	22.13	5.33	10.30		
\$35,000 under \$40,000	2.26	2.26	2.26	2.26	2.53	2.68	3.36	10.21	9.30	16.05	4.81	9.51		
\$40,000 under \$45,000	2.19	2.19	2.19	2.19	2.40	2.55	3.20	10.41	9.75	20.55	4.72	9.67		
\$45,000 under \$50,000	2.15	2.15	2.15	2.15	2.35	2.45	3.11	8.92	9.98	21.92	4.63	10.52		
\$50,000 under \$55,000	2.18	2.18	2.18	2.18	2.37	2.49	3.05	10.17	9.07	15.80	4.37	10.09		
\$55,000 under \$60,000	2.20	2.20	2.20	2.20	2.38	2.50	3.00	9.39	9.17	15.71	4.36	9.66		
\$60,000 under \$75,000	1.24	1.25	1.24	1.24	1.34	1.40	1.71	6.62	5.17	8.58	2.46	5.69		
\$75,000 under \$100,000	1.01	1.00	1.01	1.00	1.08	1.13	1.30	5.05	4.01	6.84	1.84	4.77		
\$100,000 under \$200,000	0.61	0.60	0.61	0.60	0.65	0.68	0.77	3.97	2.29	3.97	1.07	2.78		
\$200,000 under \$250,000	1.22	1.23	1.22	1.23	1.30	1.41	1.36	5.26	3.06	6.42	1.62	4.71		
\$250,000 under \$500,000	0.89	0.84	0.89	0.83	0.97	1.06	1.12	3.53	1.75	3.43	1.08	2.96		
\$500,000 under \$1,000,000	1.09	1.09	1.09	1.09	1.22	1.38	1.12	3.53	1.66	2.77	1.21	2.94		
\$1,000,000 under \$1,500,000	1.36	1.33	1.36	1.33	1.54	1.97	1.48	3.06	1.85	2.81	1.46	3.60		
\$1,500,000 under \$2,000,000	0.96	0.97	0.96	0.97	1.10	1.49	0.97	2.70	1.32	3.10	1.04	2.95		
\$2,000,000 under \$5,000,000	0.62	0.63	0.62	0.63	0.72	0.97	0.62	1.41	0.78	1.48	0.65	1.62		
\$5,000,000 under \$10,000,000	0.71	0.61	0.71	0.61	0.80	1.09	0.71	1.14	0.82	0.89	0.73	1.51		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--		
Taxable returns, total	0.33	0.21	0.33	0.21	0.37	0.30	0.44	0.94	1.19	1.35	0.61	0.78		
Nontaxable returns, total	1.02	1.19	1.02	1.18	1.49	1.49	1.43	3.19	3.68	4.58	1.96	3.34		
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								
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)			
All returns, total	0.61	0.85	0.57	0.80	0.87	0.86	1.32	0.64	0.57	2.03	147.81			
Under \$5,000	7.57	12.97	17.19	23.63	73.93	8.68	351.16	7.33	169.66	20.71	1,544.11			
\$5,000 under \$10,000	6.87	11.22	12.34	21.68	66.80	7.02	32.42	6.70	127.30	19.72	37.82			
\$10,000 under \$15,000	5.67	9.95	9.01	12.50	33.27	6.71	12.80	5.86	34.41	20.94	40.72			
\$15,000 under \$20,000	5.60	11.02	7.25	11.50	33.34	5.73	12.92	5.94	75.22	21.28	55.05			
\$20,000 under \$25,000	5.74	10.49	5.85	9.55	29.88	5.70	11.68	5.82	180.98	19.66	38.46			
\$25,000 under \$30,000	5.52	11.72	4.95	6.83	36.87	5.49	12.61	5.62	225.86	17.29	94.21			
\$30,000 under \$35,000	5.69	11.98	4.27	6.70	27.64	5.42	15.19	6.03	764.30	15.97	39.17			
\$35,000 under \$40,000	5.08	10.68	3.96	7.06	27.58	5.08	12.27	5.45	88.47	18.31	46.54			
\$40,000 under \$45,000	5.00	11.69	3.64	7.18	29.61	5.22	12.06	5.19	117.44	17.78	35.66			
\$45,000 under \$50,000	4.94	12.78	3.48	7.08	22.23	5.17	15.12	5.17	16.55	16.55	38.44			
\$50,000 under \$55,000	4.64	11.39	3.40	4.71	24.85	5.59	14.91	5.02	56.63	18.31	44.19			
\$55,000 under \$60,000	4.63	11.75	3.34	4.63	30.77	5.22	16.60	4.87	39.99	17.19	48.38			
\$60,000 under \$75,000	2.62	6.58	1.87	2.65	17.09	2.93	7.28	2.93	21.45	9.72	38.60			
\$75,000 under \$100,000	1.95	5.53	1.50	2.13	21.30	2.29	5.11	2.14	12.09	7.77	44.61			
\$100,000 under \$200,000	1.13	3.25	1.00	1.47	18.77	2.62	2.85	1.22	5.50	4.35	40.41			
\$200,000 under \$250,000	1.68	5.48	2.02	3.72	31.44	4.86	6.83	1.74	6.83	5.94	72.46			
\$250,000 under \$500,000	3.37	3.37	1.86	3.08	27.24	1.83	3.02	1.12	3.11	3.11	30.45			
\$500,000 under \$1,000,000	1.24	3.43	2.20	8.30	38.61	2.19	3.57	1.22	3.14	2.54	215.96			
\$1,000,000 under \$1,500,000	1.50	4.24	2.28	3.70	65.12	2.71	4.90	1.46	3.32	2.81	225.46			
\$1,500,000 under \$2,000,000	3.41	1,000,000	1.60	3.49	33.13	53.41	1.02	2.23	2.52	1.91	68.29			
\$2,000,000 under \$5,000,000	0.67	1.89	0.98	1.92	23.44	1.35	3.51	0.64	1.23	1.07	18.79			
\$5,000,000 under \$10,000,000	0.74	1.74	1.00	2.06	3.39	1.36	2.91	0.72	1.02	1.00	5.86			
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--			
Taxable returns, total	0.64	0.86	0.60	0.82	7.51	9.24	0.88	1.39	0.55	2.14	19.49			
Nontaxable returns, total	2.05	3.98	2.11	3.40	12.76	16.40	1.77	4.61	7.14	5.65	14.87			

Footnotes at end of table

Table 2.1CV Coefficient 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—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Taxable IRA distributions		Taxable pensions and annuities		Rent and royalty net income		Rent 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	1.10	1.50	0.78	1.06	1.43	1.70	1.58	1.96	5.53	10.25	0.98	0.77
Under \$5,000	13.03	18.81	10.00	16.79	16.58	21.97	14.74	18.54	99.91	99.91	13.56	35.89
\$5,000 under \$10,000	8.88	12.70	7.28	11.00	14.25	16.27	11.13	13.87	56.51	147.91	11.93	47.37
\$10,000 under \$15,000	6.66	9.18	5.12	5.99	11.43	15.01	12.55	14.77	37.54	62.03	11.36	192.86
\$15,000 under \$20,000	6.55	9.12	4.73	5.81	10.69	19.94	10.20	14.23	30.78	48.98	10.83	44.01
\$20,000 under \$25,000	6.84	8.76	5.02	6.12	10.40	14.36	10.04	14.03	36.27	72.33	10.57	70.92
\$25,000 under \$30,000	6.55	8.67	4.78	5.67	9.55	16.74	10.01	12.54	33.66	53.98	9.70	653.37
\$30,000 under \$35,000	6.47	9.55	4.82	6.00	10.86	16.12	9.51	12.62	46.94	78.93	9.31	366.46
\$35,000 under \$40,000	6.66	8.77	4.74	5.98	10.03	14.98	9.19	12.81	39.17	29.80	9.19	99.76
\$40,000 under \$45,000	6.85	8.85	4.60	5.82	9.71	15.68	9.06	11.44	41.56	54.38	8.50	121.49
\$45,000 under \$50,000	6.45	9.10	4.69	5.94	9.82	18.10	8.85	11.38	52.70	69.04	8.61	39.67
\$50,000 under \$55,000	6.49	8.94	4.50	5.85	10.10	15.78	8.58	11.04	39.10	67.92	8.35	77.35
\$55,000 under \$60,000	6.32	9.20	4.43	5.64	9.72	15.64	8.97	11.59	26.98	39.16	7.79	31.60
\$60,000 under \$75,000	3.74	5.35	2.61	3.45	5.69	8.79	4.88	6.41	18.08	38.90	4.56	15.37
\$75,000 under \$100,000	2.96	4.25	2.10	2.85	4.35	7.24	3.90	5.18	13.64	25.06	3.48	9.91
\$100,000 under \$200,000	2.15	3.18	1.51	2.10	2.66	4.35	3.05	3.94	10.31	21.23	1.95	3.86
\$200,000 under \$250,000	3.45	5.34	2.72	3.45	4.19	2.72	7.72	9.07	18.53	46.75	2.58	5.00
\$250,000 under \$500,000	2.72	4.64	2.25	3.63	2.55	4.43	4.21	6.33	11.10	27.39	1.48	2.47
\$500,000 under \$1,000,000	3.29	6.10	2.88	5.65	2.71	4.70	4.16	5.39	12.27	28.20	1.42	2.12
\$1,000,000 under \$1,500,000	3.91	8.55	3.43	7.76	2.91	5.29	4.70	6.94	13.68	40.42	1.62	2.47
\$1,500,000 under \$2,000,000	3.03	7.22	2.67	6.90	2.07	5.13	3.66	7.51	10.06	34.29	1.17	1.90
\$2,000,000 under \$5,000,000	2.01	4.89	1.70	5.76	1.17	2.94	3.89	6.74	33.33	6.74	0.71	1.11
\$5,000,000 under \$10,000,000	2.01	4.31	1.74	6.04	1.10	2.34	2.10	3.08	6.57	36.18	0.77	1.16
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	1.20	1.60	0.84	1.12	1.54	1.78	1.80	2.15	16.62	10.48	1.04	0.74
Nontaxable returns, total	2.88	4.21	2.23	3.11	3.97	5.87	3.42	4.39	5.86	48.17	3.03	80.32

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
All returns, total	3.82	3.27	2.57	7.34	1.41	1.86	0.96	1.08	4.88	3.48	4.90	7.24
Under \$5,000	32.50	45.77	25.43	38.02	26.58	32.59	42.15	49.07	14.87	28.64	51.78	19.04
\$5,000 under \$10,000	35.36	127.16	26.75	48.35	15.34	17.38	33.06	35.95	17.32	22.90	49.53	72.61
\$10,000 under \$15,000	32.60	55.50	26.61	49.43	10.70	12.75	16.74	30.35	17.13	27.20	39.61	44.07
\$15,000 under \$20,000	36.69	58.75	21.10	45.67	8.26	9.89	6.40	10.10	17.47	25.68	37.62	56.37
\$20,000 under \$25,000	39.67	48.14	22.93	35.46	6.92	8.43	5.07	7.11	22.19	30.81	32.97	58.42
\$25,000 under \$30,000	29.33	43.12	17.44	29.77	6.84	8.64	4.65	5.29	22.84	28.49	33.80	42.88
\$30,000 under \$35,000	40.20	53.85	20.83	61.79	6.52	8.52	4.86	5.53	24.27	31.15	34.25	47.12
\$35,000 under \$40,000	30.28	94.77	17.71	55.67	6.80	9.11	4.98	5.31	25.50	41.65	32.66	79.63
\$40,000 under \$45,000	43.69	44.50	22.26	41.37	7.19	9.14	5.11	5.45	32.57	32.57	29.95	40.57
\$45,000 under \$50,000	35.03	46.78	19.00	31.88	6.80	9.15	5.20	5.44	29.53	35.31	26.67	53.88
\$50,000 under \$55,000	33.65	74.16	17.13	32.14	6.66	8.79	5.12	5.38	32.02	35.80	29.14	52.69
\$55,000 under \$60,000	20.77	31.09	17.00	33.98	6.94	9.39	5.10	5.40	31.62	37.39	29.80	47.83
\$60,000 under \$75,000	14.16	25.85	9.93	20.82	3.93	5.19	3.00	3.22	20.14	16.57	13.19	18.80
\$75,000 under \$100,000	11.67	21.51	7.68	25.90	3.46	4.60	2.54	2.78	18.01	16.66	12.88	20.93
\$100,000 under \$200,000	7.70	14.69	5.05	21.27	3.02	3.98	2.02	2.21	20.95	12.23	9.86	19.88
\$200,000 under \$250,000	9.20	17.69	6.00	32.42	6.25	9.60	3.45	3.80	20.57	19.07	18.45	29.34
\$250,000 under \$500,000	6.49	12.74	6.00	52.86	5.65	7.31	2.61	2.84	11.57	11.57	11.29	26.04
\$500,000 under \$1,000,000	5.72	11.26	6.31	37.79	8.84	11.21	3.02	3.24	9.53	7.10	8.96	24.46
\$1,000,000 under \$1,500,000	5.86	13.16	7.26	25.35	13.05	15.53	3.40	3.68	9.79	7.47	7.96	12.40
\$1,500,000 under \$2,000,000	4.42	10.82	6.10	21.33	10.24	12.20	2.89	2.89	8.73	2.65	5.42	25.16
\$2,000,000 under \$5,000,000	2.36	5.74	3.53	8.35	4.48	11.58	1.66	1.78	4.59	3.17	2.75	8.82
\$5,000,000 under \$10,000,000	1.98	4.39	** 3.50	** 2.88	** 11.36	** 13.79	1.65	1.72	** 3.67	** 1.18	2.20	2.70
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	4.05	3.30	2.88	8.55	1.59	2.10	1.03	1.13	7.29	3.09	5.39	7.34
Nontaxable returns, total	11.04	24.38	7.04	14.23	3.13	4.04	2.77	3.74	6.47	8.15	11.82	19.39

Footnotes at end of table

Table 2.1CV Coefficient 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—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	7.59	33.48	7.40	7.35	2.82	3.43	1.46	2.87	0.63	0.86
Under \$5,000	99.76	99.76	55.33	58.82	32.21	35.84	15.12	458.86	8.97	13.67
\$5,000 under \$10,000	91.56	91.56	62.52	65.62	24.93	47.84	15.49	39.38	7.15	17.85
\$10,000 under \$15,000	99.95	99.95	37.01	43.14	22.07	28.57	13.37	37.09	6.32	11.35
\$15,000 under \$20,000	--	--	57.35	59.56	21.87	32.23	12.50	161.86	5.56	8.83
\$20,000 under \$25,000	80.23	86.37	76.55	74.84	23.61	33.20	11.89	39.19	5.29	8.61
\$25,000 under \$30,000	70.45	72.30	43.53	47.18	15.80	23.51	11.30	24.86	5.01	9.88
\$30,000 under \$35,000	64.91	72.84	97.60	95.63	17.56	24.99	11.01	26.75	4.66	7.88
\$35,000 under \$40,000	49.98	53.80	52.42	56.22	15.64	25.39	10.11	23.09	4.34	7.52
\$40,000 under \$45,000	34.44	47.66	55.47	61.80	13.47	21.65	9.77	27.49	4.14	6.51
\$45,000 under \$50,000	30.14	45.11	65.36	70.79	16.48	27.86	9.71	23.32	4.07	7.00
\$50,000 under \$55,000	44.69	51.62	67.63	65.50	17.10	24.80	9.52	17.58	4.10	8.21
\$55,000 under \$60,000	44.71	51.90	--	--	13.97	28.28	9.88	22.82	3.99	7.22
\$60,000 under \$75,000	24.54	36.76	38.21	35.80	8.22	14.88	5.27	19.19	2.23	4.53
\$75,000 under \$100,000	17.33	24.55	30.12	26.50	8.28	16.64	4.30	13.05	1.82	3.45
\$100,000 under \$200,000	13.86	58.65	11.75	11.69	5.38	9.54	2.76	8.99	1.20	2.01
\$200,000 under \$250,000	23.04	27.91	22.59	24.04	8.99	17.18	4.02	12.46	1.21	3.84
\$250,000 under \$500,000	15.95	22.72	11.39	11.25	6.31	10.90	2.66	9.04	1.46	2.23
\$500,000 under \$1,000,000	23.22	29.73	9.86	9.85	7.48	13.23	2.55	9.51	1.54	2.28
\$1,000,000 under \$1,500,000	27.05	38.23	13.04	12.91	8.34	13.83	2.83	10.10	1.83	2.75
\$1,500,000 under \$2,000,000	27.94	40.44	10.17	10.51	6.30	11.79	2.10	8.65	1.36	2.46
\$2,000,000 under \$5,000,000	17.98	22.14	6.64	6.93	4.12	6.64	1.21	4.99	0.85	1.41
\$5,000,000 under \$10,000,000	16.61	13.80	6.48	6.64	4.26	6.64	1.14	3.77	0.89	1.38
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	7.97	35.39	7.82	7.71	3.05	3.77	1.57	2.97	0.70	0.91
Non-taxable returns, total	24.68	40.45	15.82	15.99	7.51	8.10	4.04	10.92	1.74	2.98

Size of adjusted gross income	Itemized deductions limitation		Total		Medical and dental expenses deduction		Expenses in excess of limitation		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	0.29	4.69	2.34	0.89	1.65	0.89	1.29	0.89	1.02	0.26
Under \$5,000	6.59	--	--	5.65	11.29	5.65	11.13	5.66	6.68	6.26
\$5,000 under \$10,000	4.82	--	--	4.78	8.51	4.78	8.15	4.78	4.87	5.44
\$10,000 under \$15,000	4.17	--	--	3.83	6.82	3.83	6.82	3.83	3.86	4.37
\$15,000 under \$20,000	3.35	--	--	3.78	6.18	3.78	5.64	3.78	3.80	3.82
\$20,000 under \$25,000	3.14	--	--	3.82	6.00	3.82	5.35	3.82	3.83	4.00
\$25,000 under \$30,000	2.99	--	--	3.77	6.83	3.77	5.87	3.77	3.77	4.06
\$30,000 under \$35,000	2.80	--	--	3.83	6.93	3.83	5.91	3.83	3.83	2.94
\$35,000 under \$40,000	2.63	--	--	3.95	5.73	3.95	5.73	3.95	3.96	2.27
\$40,000 under \$45,000	2.50	--	--	3.97	7.47	3.97	5.87	3.97	3.97	2.59
\$45,000 under \$50,000	2.42	--	--	4.18	7.12	4.18	5.67	4.18	4.18	2.59
\$50,000 under \$55,000	2.47	--	--	4.19	7.52	4.19	5.73	4.19	4.19	2.52
\$55,000 under \$60,000	2.47	--	--	4.44	8.13	4.44	6.11	4.44	4.44	2.54
\$60,000 under \$75,000	1.40	--	--	2.81	5.11	2.81	3.81	2.81	2.82	1.44
\$75,000 under \$100,000	1.13	44.35	51.08	2.61	4.66	2.61	3.36	2.61	2.61	1.12
\$100,000 under \$200,000	0.71	9.95	11.26	2.74	5.18	2.74	3.50	2.74	2.68	0.61
\$200,000 under \$250,000	1.38	9.08	9.60	6.76	10.43	6.76	7.99	6.76	6.77	1.39
\$250,000 under \$500,000	0.99	7.43	7.17	6.36	10.64	6.36	7.74	6.36	6.17	0.98
\$500,000 under \$1,000,000	1.27	8.59	7.92	12.26	14.96	12.26	12.41	12.26	11.54	1.25
\$1,000,000 under \$1,500,000	1.64	10.74	10.60	20.19	29.92	20.19	22.30	20.19	19.78	1.67
\$1,500,000 under \$2,000,000	1.28	8.21	8.48	18.45	22.21	18.45	18.45	18.45	18.45	1.27
\$2,000,000 under \$5,000,000	0.76	5.35	5.21	16.96	27.25	16.96	19.68	16.96	15.69	0.82
\$5,000,000 under \$10,000,000	0.74	4.84	4.45	** 21.02	** 11.93	** 21.02	** 12.61	** 21.02	** 12.89	0.78
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	0.29	4.74	2.37	1.14	1.75	1.14	1.36	1.14	1.20	0.27
Non-taxable returns, total	1.21	9.09	4.96	1.52	2.82	1.52	2.54	1.52	1.87	1.38

Footnotes at end of table

Table 2.1CV Coefficient 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—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Itemized deductions—continued														
	Taxes paid deduction—continued														
	State and local taxes			General sales tax			Real estate taxes			New motor vehicle taxes			Personal property taxes		
	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	
All returns, total	0.30	0.29	0.38	0.31	0.83	1.12	0.40	0.40	0.46	6.88	0.64	1.40			
Under \$5,000	5.32	10.02	9.76	16.48	6.35	8.15	5.46	6.80	70.68	71.30	9.88	25.75			
\$5,000 under \$10,000	4.32	8.19	8.22	15.10	5.09	7.48	5.98	7.78	99.95	99.95	21.71	25.75			
\$10,000 under \$15,000	3.43	6.21	6.11	12.03	4.15	5.17	3.68	4.74	49.96	76.40	6.50	29.16			
\$15,000 under \$20,000	3.03	4.96	4.76	7.97	3.96	5.84	3.29	4.15	54.40	56.26	5.37	24.56			
\$20,000 under \$25,000	2.87	5.59	4.16	5.97	3.99	9.90	3.10	4.57	39.94	43.44	4.68	16.06			
\$25,000 under \$30,000	2.60	8.67	3.49	12.50	3.92	4.99	2.86	3.73	34.76	43.01	4.25	8.12			
\$30,000 under \$35,000	2.44	3.10	3.12	3.85	3.97	4.89	2.67	3.52	27.72	34.72	4.12	7.37			
\$35,000 under \$40,000	2.33	3.27	2.82	3.22	4.19	9.63	2.51	3.29	32.69	36.76	3.95	10.36			
\$40,000 under \$45,000	2.25	2.85	2.71	3.29	4.09	5.32	2.42	3.11	22.93	30.56	3.66	8.12			
\$45,000 under \$50,000	2.19	2.70	2.61	3.06	4.19	5.48	2.37	3.16	26.24	29.91	3.60	8.28			
\$50,000 under \$55,000	2.22	2.62	2.60	2.94	4.43	5.55	2.37	3.12	25.09	34.24	3.66	6.00			
\$55,000 under \$60,000	2.23	2.81	2.58	3.12	4.61	5.55	2.35	3.21	39.24	39.24	3.65	7.73			
\$60,000 under \$75,000	1.26	1.50	1.46	1.65	2.78	3.42	1.33	1.82	15.50	19.24	2.09	4.08			
\$75,000 under \$100,000	1.02	1.19	1.16	1.28	2.49	3.35	1.06	1.35	12.50	15.63	1.70	3.45			
\$100,000 under \$200,000	0.62	0.75	0.72	0.80	1.98	2.41	0.65	0.86	9.60	11.70	1.19	2.17			
\$200,000 under \$250,000	1.23	1.51	1.37	1.58	3.40	4.23	1.64	2.28	18.60	22.99	2.28	3.56			
\$250,000 under \$500,000	0.90	1.08	1.01	1.12	2.56	3.77	0.93	1.15	69.69	71.13	1.88	3.29			
\$500,000 under \$1,000,000	1.10	1.40	1.24	1.43	2.96	5.93	1.13	1.37	---	---	2.48	5.11			
\$1,000,000 under \$1,500,000	1.37	1.82	1.54	1.85	3.57	6.33	1.41	1.81	---	---	---	13.63			
\$1,500,000 under \$2,000,000	0.97	1.37	1.09	1.38	2.84	13.56	1.01	1.46	---	---	---	5.26			
\$2,000,000 under \$5,000,000	0.62	0.79	0.70	0.80	1.87	6.16	0.64	0.88	---	---	---	3.19			
\$5,000,000 under \$10,000,000	0.71	0.81	0.78	0.81	1.95	4.06	0.73	0.86	---	---	---	3.46			
\$10,000,000 or more	---	---	---	---	---	---	---	---	---	---	---	---			
Taxable returns, total	0.33	0.29	0.41	0.32	1.00	1.20	0.36	0.42	5.97	7.54	0.69	1.35			
Nontaxable returns, total	1.07	2.04	1.51	2.58	1.60	2.97	1.13	1.52	13.45	16.73	1.84	5.09			
Size of adjusted gross income	Itemized deductions—continued														
	Taxes paid deduction—cont.														
	Other taxes			Total			Home mortgage interest			Paid to individuals			Deductible points		
	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)	Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)	
All returns, total	1.20	2.88	0.35	0.42	0.36	0.43	0.36	0.44	2.65	3.68	1.61	4.04			
Under \$5,000	15.20	22.80	6.01	7.84	6.10	7.96	6.16	7.97	38.36	53.84	24.98	61.34			
\$5,000 under \$10,000	13.51	28.11	5.07	6.32	5.18	6.40	5.24	6.47	26.43	34.18	20.07	57.67			
\$10,000 under \$15,000	12.42	31.37	4.31	5.86	4.38	5.92	4.41	5.95	30.93	35.55	19.13	49.26			
\$15,000 under \$20,000	9.56	27.94	3.72	4.47	3.76	4.49	3.81	4.54	22.50	28.85	16.92	29.52			
\$20,000 under \$25,000	9.80	32.24	3.39	4.19	3.42	4.22	3.45	4.26	21.74	27.34	15.13	30.90			
\$25,000 under \$30,000	8.53	35.95	3.03	3.61	3.06	3.65	3.09	3.68	18.60	23.85	14.82	41.39			
\$30,000 under \$35,000	7.95	22.96	2.78	3.37	2.80	3.40	2.82	3.42	18.25	23.79	12.75	30.90			
\$35,000 under \$40,000	7.42	11.12	2.63	3.24	2.64	3.27	2.67	3.31	15.23	20.99	10.96	24.62			
\$40,000 under \$45,000	7.05	16.10	2.52	2.99	2.54	3.01	2.55	3.02	16.87	25.05	10.92	23.03			
\$45,000 under \$50,000	6.99	12.95	2.46	2.87	2.48	2.88	2.50	3.01	14.01	18.40	11.08	27.87			
\$50,000 under \$55,000	6.81	11.77	2.49	3.01	2.50	3.03	2.51	3.05	15.00	21.62	9.96	27.37			
\$55,000 under \$60,000	7.18	29.53	2.45	2.88	2.46	2.90	2.48	2.92	15.66	22.77	9.79	22.29			
\$60,000 under \$75,000	4.12	8.48	1.38	1.64	1.39	1.65	1.41	1.67	8.10	11.30	5.76	14.32			
\$75,000 under \$100,000	3.29	8.59	1.11	1.36	1.11	1.37	1.12	1.38	6.60	10.18	4.34	11.00			
\$100,000 under \$200,000	2.24	5.50	0.69	0.88	0.69	0.89	0.70	0.89	4.67	7.59	2.76	7.17			
\$200,000 under \$250,000	3.42	6.71	1.36	1.74	1.38	1.74	1.38	1.74	8.76	13.93	4.21	10.24			
\$250,000 under \$500,000	2.40	6.95	1.02	1.30	1.05	1.31	1.06	1.32	6.08	8.52	3.23	9.82			
\$500,000 under \$1,000,000	2.65	6.31	1.26	1.77	1.34	1.67	1.35	1.69	7.25	10.65	3.86	8.97			
\$1,000,000 under \$1,500,000	3.08	13.23	1.57	2.40	1.28	2.17	1.30	2.20	8.99	12.12	5.00	12.67			
\$1,500,000 under \$2,000,000	2.38	7.03	1.13	1.68	1.13	1.68	1.13	1.70	6.68	10.11	4.02	12.86			
\$2,000,000 under \$5,000,000	1.51	4.50	0.72	1.62	0.87	1.10	0.89	1.12	4.14	5.90	2.89	7.21			
\$5,000,000 under \$10,000,000	1.59	4.74	0.80	1.30	1.02	1.22	1.04	1.24	4.82	6.24	3.42	10.31			
\$10,000,000 or more	---	---	---	---	---	---	---	---	---	---	---	---			
Taxable returns, total	1.28	2.94	0.38	0.44	0.39	0.45	0.39	0.46	2.84	3.98	1.70	4.23			
Nontaxable returns, total	3.47	9.93	1.20	1.47	1.21	1.51	1.22	1.52	7.22	9.59	5.02	12.84			

Footnotes at end of table

Table 2.1CV Coefficient 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—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Itemized deductions—continued										Carryover from prior years	
	Interest paid deduction—continued			Total			Contributions deduction			Number of returns (104)		Amount (105)
	Qualified mortgage insurance premiums		Investment interest expense deduction	Cash contributions		Other than cash contributions	Number of returns		Amount			
	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns (99)	Amount (101)	Number of returns (102)	Amount (103)				
All returns, total	1.49	2.15	1.75	1.43	0.34	0.52	0.37	0.64	0.52	9.27	3.55	5.25
Under \$5,000	24.21	31.19	24.47	37.58	6.28	8.51	6.76	12.42	11.47	15.90	12.71	25.77
\$5,000 under \$10,000	15.73	19.64	22.31	43.83	5.12	6.84	5.29	8.66	6.09	16.70	14.72	51.08
\$10,000 under \$15,000	13.73	19.23	19.66	31.99	4.04	6.05	4.24	7.15	6.50	11.96	13.14	29.30
\$15,000 under \$20,000	11.31	17.58	18.46	34.95	3.49	5.22	3.68	6.59	5.22	10.95	15.41	27.19
\$20,000 under \$25,000	8.91	13.32	20.79	34.91	3.32	5.14	3.55	5.72	4.69	9.53	16.58	50.20
\$25,000 under \$30,000	7.82	9.78	18.12	40.71	2.98	4.69	3.15	5.26	4.16	8.81	17.23	41.23
\$30,000 under \$35,000	6.87	9.44	20.31	35.38	2.83	4.53	3.03	5.73	3.86	7.86	18.80	72.84
\$35,000 under \$40,000	6.21	8.41	20.64	31.21	2.64	4.34	2.78	4.96	3.59	23.83	17.53	43.49
\$40,000 under \$45,000	5.62	7.52	15.20	31.98	2.54	4.14	2.69	4.51	3.41	6.23	17.95	78.08
\$45,000 under \$50,000	5.72	7.78	17.91	31.19	2.50	3.98	2.64	4.31	3.38	6.89	18.91	43.71
\$50,000 under \$55,000	6.09	7.94	18.01	40.26	2.49	4.06	2.64	4.57	3.32	13.06	21.44	27.87
\$55,000 under \$60,000	5.81	8.61	16.91	26.96	2.46	4.11	2.59	4.65	3.27	7.28	22.29	32.64
\$60,000 under \$75,000	3.52	4.84	8.99	19.22	1.40	2.39	1.47	2.76	1.86	3.33	12.87	29.97
\$75,000 under \$100,000	3.05	4.40	7.23	14.69	1.11	1.93	1.17	2.13	1.48	55.25	12.17	28.87
\$100,000 under \$200,000	6.26	9.88	3.74	7.12	0.67	1.36	0.71	1.60	0.93	3.10	9.14	22.34
\$200,000 under \$250,000	70.47	76.29	4.77	10.18	1.28	2.57	1.32	2.82	1.67	3.42	13.87	34.04
\$250,000 under \$500,000	70.59	74.74	2.61	6.07	0.93	1.93	0.95	2.45	1.32	5.87	8.63	24.44
\$500,000 under \$1,000,000	--	--	2.28	6.53	1.13	2.27	1.14	2.46	1.68	19.77	7.43	8.82
\$1,000,000 under \$1,500,000	--	--	2.38	5.86	1.40	2.86	1.41	3.13	2.14	13.75	7.44	31.61
\$1,500,000 under \$2,000,000	66.20	73.83	1.71	4.88	0.99	2.49	1.00	2.94	1.60	20.91	6.15	39.88
\$2,000,000 under \$5,000,000	--	--	0.95	2.70	0.64	1.43	0.62	1.71	0.71	3.21	3.21	7.61
\$5,000,000 under \$10,000,000	--	--	0.92	1.71	0.72	1.23	0.72	1.44	1.13	1.72	2.61	6.00
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	1.72	2.48	1.83	1.50	0.37	0.55	0.40	0.68	0.55	10.06	4.98	6.35
Nontaxable returns, total	3.11	4.41	5.51	4.69	1.22	1.97	1.29	2.21	1.76	5.90	5.06	8.96

Size of adjusted gross income	Itemized deductions—continued										Miscellaneous deductions subject to 2% AGI limitation					
	Casualty or theft loss deduction			Total after limitation			Unreimbursed employee business expenses			Tax preparation fees		Other limited miscellaneous deductions				
	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount	
	(106)	(107)	(109)	(108)	(109)	(110)	(111)	(112)	(113)	(114)		(115)	(116)	(117)		
All returns, total	9.29	14.58	1.12	0.82	0.71	1.21	0.53	0.83	0.92	1.11	0.45	0.87				
Under \$5,000	91.01	96.47	17.56	7.32	20.59	44.15	8.20	16.16	10.31	16.10	7.05	17.07				
\$5,000 under \$10,000	50.02	55.66	15.23	6.97	13.55	21.91	6.33	11.27	9.36	15.36	5.76	14.42				
\$10,000 under \$15,000	57.65	62.74	10.78	6.12	9.23	15.00	4.95	6.30	7.90	13.61	4.48	9.80				
\$15,000 under \$20,000	46.72	51.58	9.31	5.80	7.33	11.46	4.58	13.42	7.61	13.32	4.06	8.52				
\$20,000 under \$25,000	32.40	64.97	7.22	5.17	5.73	8.14	4.17	6.56	7.45	12.51	3.68	6.70				
\$25,000 under \$30,000	49.97	61.53	7.52	4.53	4.95	7.53	3.61	6.16	6.33	18.48	3.33	6.93				
\$30,000 under \$35,000	39.69	69.38	6.31	4.35	3.58	6.46	3.58	5.37	6.90	12.14	3.16	5.79				
\$35,000 under \$40,000	49.94	74.34	4.23	4.23	4.06	6.01	3.36	5.37	6.20	11.82	2.93	5.37				
\$40,000 under \$45,000	40.80	57.22	4.13	4.13	3.29	4.61	3.29	4.61	6.24	13.43	2.89	5.39				
\$45,000 under \$50,000	41.60	61.88	4.00	4.00	3.70	5.92	3.16	3.97	6.03	10.66	2.74	5.24				
\$50,000 under \$55,000	53.11	59.92	4.12	4.12	3.75	5.99	3.15	5.86	6.21	10.96	2.80	5.34				
\$55,000 under \$60,000	37.77	70.23	6.18	4.23	3.79	6.11	3.24	5.78	5.78	10.27	2.80	5.35				
\$60,000 under \$75,000	32.34	57.14	3.73	2.16	2.51	3.58	1.84	6.93	3.41	6.93	1.60	3.15				
\$75,000 under \$100,000	29.77	42.76	3.26	2.19	1.80	3.10	1.48	2.53	2.72	4.99	1.30	2.64				
\$100,000 under \$200,000	18.58	29.36	2.63	1.72	1.32	2.36	1.02	1.65	1.79	3.56	0.87	1.93				
\$200,000 under \$250,000	35.31	23.83	3.28	3.28	2.71	4.58	1.64	1.64	2.74	3.37	0.48	1.37				
\$250,000 under \$500,000	30.79	23.65	3.68	2.74	2.51	4.56	1.49	2.74	1.73	3.25	1.23	2.52				
\$500,000 under \$1,000,000	35.94	26.06	3.19	3.19	3.68	7.72	2.89	3.77	1.62	2.89	1.42	2.62				
\$1,000,000 under \$1,500,000	67.97	21.55	3.63	3.63	5.41	9.98	3.44	3.33	1.89	3.44	1.69	3.05				
\$1,500,000 under \$2,000,000	68.86	2.27	2.92	2.92	4.24	9.33	4.28	3.85	3.85	3.18	1.20	2.94				
\$2,000,000 under \$5,000,000	43.22	34.60	2.13	1.72	2.96	5.94	1.08	2.07	0.78	1.56	0.73	1.47				
\$5,000,000 under \$10,000,000	--	--	1.63	1.63	3.18	4.93	1.16	1.69	0.81	1.16	0.78	1.26				
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--				
Taxable returns, total	11.93	17.17	1.19	0.94	0.77	1.28	0.58	0.83	1.00	1.07	0.48	0.89				
Nontaxable returns, total	14.77	20.75	2.94	1.86	2.11	3.41	1.60	2.92	2.98	4.37	1.39	2.71				

Footnotes at end of table

Table 2.1CV Coefficient 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—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Itemized deductions—continued										Exemptions		Taxable income		Alternative minimum tax			
	Total		Unlimited miscellaneous deductions			Miscellaneous deductions other than gambling		Total tax credits		Income tax after credits		Total income tax		Total income tax		Total income tax		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	2.32	3.27	3.04	3.77	3.58	7.16	0.35	0.35	0.35	0.31	0.20	0.71	0.66	0.71	0.66	0.71	0.66	
Under \$5,000	26.92	35.45	39.24	47.10	37.01	51.45	5.42	5.42	5.42	29.12	35.33	47.69	43.03	47.69	43.03	47.69	43.03	
\$5,000 under \$10,000	27.30	33.47	29.77	34.55	68.25	85.68	4.62	4.62	4.62	20.32	24.01	44.89	59.13	44.89	59.13	44.89	59.13	
\$10,000 under \$15,000	21.18	27.74	26.23	32.45	35.90	53.42	3.76	3.76	3.76	6.96	9.28	91.78	37.00	91.78	37.00	91.78	37.00	
\$15,000 under \$20,000	23.67	34.09	26.90	39.13	44.61	64.92	3.39	3.39	3.39	4.25	5.00	76.61	54.98	76.61	54.98	76.61	54.98	
\$20,000 under \$25,000	16.87	25.72	25.26	35.41	22.67	33.37	3.19	3.19	3.19	3.44	3.94	77.30	69.96	77.30	69.96	77.30	69.96	
\$25,000 under \$30,000	13.92	20.70	17.61	23.63	22.73	41.69	2.91	2.91	2.91	2.83	3.21	60.19	88.17	60.19	88.17	60.19	88.17	
\$30,000 under \$35,000	14.61	25.16	19.10	27.84	22.89	44.62	2.78	2.78	2.78	2.53	2.82	70.23	97.79	70.23	97.79	70.23	97.79	
\$35,000 under \$40,000	13.56	25.92	16.49	25.87	23.81	61.37	2.69	2.69	2.69	2.38	2.60	83.92	55.23	83.92	55.23	83.92	55.23	
\$40,000 under \$45,000	11.69	19.22	14.42	22.87	19.91	27.78	2.61	2.61	2.61	2.25	2.42	48.99	47.79	48.99	47.79	48.99	47.79	
\$45,000 under \$50,000	13.97	19.05	17.37	22.55	23.54	35.38	2.56	2.56	2.56	2.19	2.34	66.79	70.69	66.79	70.69	66.79	70.69	
\$50,000 under \$55,000	14.21	22.66	17.68	25.75	24.62	36.40	2.60	2.60	2.60	2.21	2.33	39.16	35.79	39.16	35.79	39.16	35.79	
\$55,000 under \$60,000	12.69	25.30	15.60	31.47	20.42	37.22	2.62	2.62	2.62	2.22	2.32	42.85	60.93	42.85	60.93	42.85	60.93	
\$60,000 under \$75,000	7.53	14.75	8.80	16.20	14.26	22.65	1.47	1.47	1.47	1.25	1.30	17.01	22.90	17.01	22.90	17.01	22.90	
\$75,000 under \$100,000	7.43	15.42	8.86	17.26	13.72	32.16	1.16	1.16	1.16	1.03	1.03	9.83	14.57	9.83	14.57	9.83	14.57	
\$100,000 under \$200,000	4.61	9.17	5.71	10.14	7.83	18.43	0.72	0.72	0.72	0.61	0.61	2.63	3.70	2.63	3.70	2.63	3.70	
\$200,000 under \$250,000	7.21	14.36	9.48	16.87	11.01	22.53	1.37	1.37	1.37	1.23	1.23	1.64	2.41	1.64	2.41	1.64	2.41	
\$250,000 under \$500,000	4.39	9.62	6.72	11.11	5.72	10.2	0.89	0.89	0.89	0.85	0.85	0.94	1.09	0.94	1.09	0.94	1.09	
\$500,000 under \$1,000,000	3.99	11.96	7.92	14.19	4.59	23.35	1.24	1.24	1.24	1.09	1.01	1.48	1.79	1.48	1.79	1.48	1.79	
\$1,000,000 under \$1,500,000	3.90	13.19	8.82	14.87	4.33	11.87	1.57	1.57	1.57	1.36	1.36	2.49	3.96	2.49	3.96	2.49	3.96	
\$1,500,000 under \$2,000,000	2.82	6.88	6.56	12.48	3.12	11.75	1.13	1.13	1.13	0.97	0.97	3.22	3.22	0.97	3.22	0.97	3.22	
\$2,000,000 under \$5,000,000	1.49	6.06	4.42	7.20	1.59	8.60	0.74	0.74	0.74	0.62	0.62	1.39	1.87	0.62	1.87	0.62	1.87	
\$5,000,000 under \$10,000,000	1.28	6.52	4.52	7.80	1.33	8.81	0.82	0.82	0.82	0.71	0.71	1.34	1.61	0.71	1.61	0.71	1.61	
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
Taxable returns, total	2.51	3.72	3.26	4.23	3.85	7.80	0.37	0.37	0.37	0.33	0.21	0.71	0.66	0.71	0.66	0.71	0.66	
Nontaxable returns, total	6.15	6.87	8.32	8.25	9.09	15.94	1.21	1.21	1.21	1.44	1.78	22.96	23.99	22.96	23.99	22.96	23.99	

** Data combined to avoid disclosure of information for specific taxpayers.
[1] Not included in total income.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	46,644,509	5,498,593,619	27,014,874	4,088,041,321	1,074,764	108,023,139
Total income	46,644,509	5,582,425,626	27,014,874	4,151,814,589	1,074,764	109,469,615
Salaries and wages	39,232,825	3,686,756,706	23,932,917	2,746,469,030	886,129	57,005,983
Taxable interest	29,305,713	98,582,364	18,796,559	68,439,625	479,095	3,869,866
Tax-exempt interest [1]	4,186,068	63,654,055	2,648,934	43,159,272	66,754	1,627,538
Ordinary dividends	16,351,313	154,103,826	10,747,639	104,577,901	248,865	5,517,178
Qualified dividends [1]	14,816,720	117,485,985	9,769,460	80,239,517	217,232	4,277,412
State income tax refunds	19,688,443	25,763,756	12,048,254	18,098,911	369,713	537,709
Alimony received	218,397	5,986,581	10,753	101,274	3,174	85,240
Business or profession:						
Net income	6,335,475	202,417,785	4,675,754	156,844,943	103,153	4,051,834
Net loss	2,862,130	25,898,547	1,994,773	18,324,942	47,969	595,144
Sales of capital assets:						
Net gain in AGI	5,024,887	350,855,309	3,373,699	272,187,154	83,528	16,165,746
Net loss in AGI	7,958,015	18,977,928	5,236,107	12,549,026	110,847	143,828
Sales of property other than capital assets, net gain less loss	1,214,517	-370,852	907,154	-326,183	21,739	500,864
Taxable IRA distributions	6,232,555	130,203,390	3,840,279	91,786,086	73,029	1,180,058
Taxable pensions and annuities	11,916,146	313,188,611	7,152,104	207,150,425	204,919	5,221,838
Rent and royalty:						
Net income	3,208,207	61,923,963	2,186,247	43,971,175	59,481	1,548,212
Net loss	3,065,186	32,998,264	2,012,018	22,248,862	25,856	355,036
Farm rental net income less loss	259,971	2,611,017	173,237	1,643,844	1,617	9,122
Partnership and S-Corporation net income less loss	5,560,369	431,857,184	4,287,447	360,027,602	94,287	11,877,036
Estate and trust net income less loss	443,277	17,915,304	235,107	10,323,193	4,436	701,577
Farm net income less loss	756,774	-6,736,841	600,803	-5,430,533	12,738	-228,731
Unemployment compensation	4,423,482	39,720,629	2,929,735	26,835,682	67,199	572,722
Taxable social security benefits	8,052,299	112,816,743	5,011,539	81,298,317	137,374	1,661,595
Net operating loss	295,977	12,012,029	168,826	8,506,919	7,700	518,009
Cancellation of debt	327,637	4,930,786	216,485	3,542,435	4,203	195,309
Taxable health savings account distributions	147,811	331,043	103,373	276,868	* 2,141	* 3,868
Foreign earned income exclusion	86,987	6,466,906	53,903	4,172,142	8,881	563,362
Gambling earnings	1,028,916	21,888,586	600,366	12,428,715	22,555	552,221
Other income less loss	3,305,607	26,644,425	2,306,712	19,013,858	58,851	624,868
Total statutory adjustments	15,507,149	83,832,007	10,991,698	63,773,268	203,075	1,446,476
Educator expenses deduction	2,368,833	611,512	1,728,530	459,022	42,243	10,475
Certain business expenses of reservists, performing artists, etc.	73,411	227,904	45,194	116,525	--	--
Health savings account deduction	706,954	2,297,104	534,303	1,941,553	6,366	19,643
Moving expenses adjustment	402,934	1,467,708	218,918	899,155	12,487	32,822
Deduction for one-half of self-employment tax	6,957,303	15,019,984	5,259,867	12,060,424	110,559	264,077
Payments to a Keogh plan	774,191	17,712,059	608,819	14,544,621	9,934	251,049
Self-employed health insurance deduction	2,366,894	16,995,605	1,703,319	13,929,166	33,995	174,263
Penalty on early withdrawal of savings	501,862	116,425	297,082	74,891	8,735	2,490
Alimony paid	384,838	8,287,623	147,983	3,152,165	12,063	387,156
IRA payments	1,407,970	6,698,822	1,003,059	5,208,534	16,612	68,728
Student loan interest deduction	4,160,641	3,703,525	3,079,467	2,838,445	--	--
Tuition and fees deduction	938,521	1,817,438	669,917	1,297,703	--	--
Domestic production activities deduction	423,279	7,794,107	340,572	6,347,700	5,305	218,636
Archer medical savings account deduction	5,107	9,417	4,920	9,256	* 136	* 77
Foreign housing deduction	775	34,636	595	27,669	137	4,638
Other adjustments	70,695	1,038,139	48,211	866,438	* 3,145	* 12,424

Footnotes at end of table.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status—Continued

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total itemized deductions	46,644,509	1,216,667,246	27,014,874	845,200,662	1,074,764	23,047,271
Medical and dental expenses deduction	10,431,416	85,336,564	5,459,513	43,402,035	196,474	1,015,376
Taxes paid deduction	46,315,562	445,096,983	26,981,447	324,721,087	1,053,899	8,314,052
Interest paid deduction	37,481,356	414,712,788	23,882,407	295,718,588	726,645	7,044,762
Contributions deduction	38,143,170	170,235,681	23,733,079	125,890,438	746,438	4,035,830
Casualty or theft loss deduction	104,659	2,233,970	56,104	1,475,129	7,416	82,195
Total miscellaneous deductions	12,551,129	99,373,046	6,329,613	54,237,814	274,353	2,580,620
Taxable income	42,849,717	3,927,608,971	25,361,185	2,959,441,291	997,547	80,035,703
Alternative minimum tax	3,886,061	26,935,041	2,988,527	21,788,251	141,831	842,838
Total tax credits	36,178,662	62,040,867	22,328,365	48,347,378	801,116	1,399,841
Foreign tax credit	4,719,653	11,477,625	3,219,000	8,257,560	67,755	774,312
Child care credit	3,439,244	1,855,724	2,766,644	1,492,273	* 4,014	* 1,566
Nonrefundable education credit	4,610,846	5,656,510	3,468,188	4,483,047	--	--
Retirement savings contribution credit	1,055,057	169,894	628,018	111,059	25,527	4,272
Child tax credit	9,820,812	14,074,400	7,825,537	12,005,541	165,855	184,299
Residential energy credits	5,047,437	4,550,661	3,418,823	3,240,715	77,702	62,488
General business credit	385,043	2,022,755	310,962	1,678,870	5,163	69,524
Prior year minimum tax credit	240,363	638,490	182,857	511,900	6,913	15,825
Credit for the elderly or disabled	7,357	1,052	* 1,019	* 37	--	--
Alternative motor vehicle credit	40,756	49,548	29,261	37,422	* 1,004	* 866
Qualified electric vehicle credit	1,831	1,398	** 1,831	** 1,398	**	**
Alternative fuel vehicle refueling property credit	* 984	* 1,156	* 984	* 1,156	--	--
Qualified plug-in electric vehicle credit	211	1,135	201	1,013	** 5	** 89
Making work pay credit used to offset income tax before credits	29,629,145	17,197,168	18,274,236	13,168,018	692,493	249,850
Earned income credit used to offset income tax before credits	113,282	32,849	15,167	4,212	--	--
American opportunity credit used to offset income tax before credits	2,939,264	2,577,418	2,389,799	2,184,704	--	--
First time homebuyer credit used to offset income tax before credits	178,648	943,707	96,275	561,012	* 1,995	* 6,483
Adoption credit used to offset income tax before credits	37,385	162,422	31,014	143,168	--	--
Prior year minimum tax credit used to offset income tax before credits	213,807	515,192	177,674	413,551	3,809	13,416
Mortgage interest credit	28,826	38,445	10,694	17,692	--	--
Other statutory credits [2]	1,976	23,045	934	5,569	** 9	** 14,697
Income tax after credits	38,471,033	775,304,864	22,845,864	591,375,426	924,888	17,322,813
Total income tax	38,471,033	775,304,865	22,845,864	591,375,427	924,888	17,322,813
Total tax liability	39,556,642	808,435,793	23,529,432	617,439,108	947,112	17,906,874
Total tax payments	44,197,926	905,470,377	26,058,343	678,832,530	984,646	19,823,429
Income tax withheld	42,175,365	636,431,091	25,079,773	468,277,160	936,862	9,778,470
Estimated tax payments	5,955,427	200,844,274	3,885,409	156,887,538	93,410	6,364,273
Overpayment refunded	33,211,172	136,818,946	18,577,907	89,220,376	665,906	2,018,847
Tax due at time of filing	10,527,607	74,078,545	6,859,261	55,664,428	355,262	2,134,231

Footnotes at end of table.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status—Continued

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	4,026,260	277,354,765	27,424	2,311,487	14,501,187	1,022,862,908
Total income	4,026,260	281,696,560	27,424	2,345,132	14,501,187	1,037,099,730
Salaries and wages	3,716,332	226,753,099	23,237	1,476,834	10,674,210	655,051,759
Taxable interest	1,647,052	2,167,563	20,754	79,402	8,362,252	24,025,908
Tax-exempt interest [1]	106,058	1,275,251	2,541	76,145	1,361,780	17,515,850
Ordinary dividends	594,278	3,633,978	10,415	77,391	4,750,117	40,297,378
Qualified dividends [1]	520,132	2,814,496	10,409	58,556	4,299,488	30,096,004
State income tax refunds	1,705,315	1,779,478	12,892	17,273	5,552,270	5,330,385
Alimony received	87,614	2,753,214	--	--	116,856	3,046,852
Business or profession:						
Net income	360,238	9,360,396	492	49,719	1,195,839	32,110,893
Net loss	** 248,940	** 1,928,820	**	**	570,449	5,049,640
Sales of capital assets:						
Net gain in AGI	165,444	6,796,777	1,097	89,043	1,401,119	55,616,588
Net loss in AGI	300,857	690,845	4,195	9,461	2,306,010	5,584,768
Sales of property other than capital assets, net gain less loss	44,347	-51,357	94	-153	241,184	-494,022
Taxable IRA distributions	197,421	3,384,103	1,781	81,530	2,120,045	33,771,613
Taxable pensions and annuities	568,206	10,241,260	10,569	201,739	3,980,348	90,373,349
Rent and royalty:						
Net income	112,271	1,650,911	2,492	24,384	847,715	14,729,280
Net loss	226,611	2,308,204	3,616	40,019	797,086	8,046,144
Farm rental net income less loss	4,177	47,447	* 9	* 4	80,930	910,600
Partnership and S-Corporation net income less loss	201,409	11,139,506	3,009	174,975	974,216	48,638,065
Estate and trust net income less loss	18,530	510,201	1,087	38,708	184,118	6,341,625
Farm net income less loss	23,339	-198,786	* 954	* -5,326	118,940	-873,466
Unemployment compensation	328,857	2,651,979	* 1,994	* 15,994	1,095,696	9,644,252
Taxable social security benefits	162,493	1,562,059	4,428	45,465	2,736,465	28,249,308
Net operating loss	17,684	313,298	* 3	* 360	101,764	2,673,444
Cancellation of debt	31,118	479,541	* 144	* 3,954	75,687	709,548
Taxable health savings account distributions	7,564	16,296	* 8	* 8	34,725	34,002
Foreign earned income exclusion	** 4,364	** 371,800	**	**	19,840	1,359,603
Gambling earnings	78,788	1,552,119	* 5	* 1,125	327,202	7,354,406
Other income less loss	145,469	1,123,373	3,156	26,724	791,419	5,855,603
Total statutory adjustments	1,035,988	4,341,795	8,417	33,645	3,267,972	14,236,822
Educator expenses deduction	178,871	42,626	* 2,135	* 534	417,054	98,855
Certain business expenses of reservists, performing artists, etc.	* 5,945	* 27,821	--	--	22,272	83,557
Health savings account deduction	38,831	96,344	* 176	* 458	127,279	239,106
Moving expenses adjustment	30,723	135,093	--	--	140,807	400,637
Deduction for one-half of self-employment tax	353,316	592,715	1,647	3,983	1,231,913	2,098,785
Payments to a Keogh plan	27,561	457,892	* 263	* 11,018	127,615	2,447,479
Self-employed health insurance deduction	129,219	702,494	1,131	10,155	499,230	2,179,527
Penalty on early withdrawal of savings	** 35,428	** 2,894	**	**	160,618	36,149
Alimony paid	64,718	1,372,738	--	--	160,075	3,375,565
IRA payments	68,284	243,068	* 19	* 111	319,996	1,178,381
Student loan interest deduction	268,225	203,072	* 1,138	* 1,938	811,812	660,071
Tuition and fees deduction	109,955	215,811	* 1,019	* 1,767	157,630	302,157
Domestic production activities deduction	14,605	182,607	1,041	3,653	61,756	1,041,510
Archer medical savings account deduction	* 4	* 6	--	--	* 48	* 78
Foreign housing deduction	* 8	* 225	--	--	35	2,105
Other adjustments	5,100	66,416	--	--	14,239	92,861

Footnotes at end of table.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status—Continued

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Total itemized deductions	4,026,260	78,963,771	27,424	578,655	14,501,187	268,876,887
Medical and dental expenses deduction	785,878	3,752,721	9,189	57,047	3,980,361	37,109,384
Taxes paid deduction	3,994,452	24,683,826	27,424	223,527	14,258,340	87,154,491
Interest paid deduction	3,324,590	32,233,241	24,757	230,152	9,522,957	79,486,045
Contributions deduction	3,103,762	8,120,784	20,732	60,437	10,539,158	32,128,191
Casualty or theft loss deduction	8,340	153,347	* 3	* 3	32,797	523,295
Total miscellaneous deductions	1,505,862	10,029,875	1,614	7,696	4,439,687	32,517,040
Taxable income	3,613,240	167,430,318	20,713	1,575,612	12,857,032	719,126,047
Alternative minimum tax	274,687	1,159,466	1,100	9,100	479,916	3,135,386
Total tax credits	3,193,148	4,593,025	18,956	36,939	9,837,077	7,663,685
Foreign tax credit	119,690	386,320	3,312	2,267	1,309,896	2,057,165
Child care credit	619,045	336,191	5,260	2,493	44,282	23,201
Nonrefundable education credit	587,510	642,284	* 5,544	* 5,680	549,604	525,499
Retirement savings contribution credit	212,081	29,703	* 549	* 35	188,882	24,826
Child tax credit	1,657,580	1,715,088	10,347	12,711	161,493	156,762
Residential energy credits	368,939	280,217	* 3,490	* 4,757	1,178,483	962,483
General business credit	15,226	41,114	56	722	53,635	232,524
Prior year minimum tax credit	** 13,399	** 17,597	**	**	37,194	93,168
Credit for the elderly or disabled	--	--	--	--	* 6,338	* 1,015
Alternative motor vehicle credit	* 1,317	* 2,434	--	--	9,173	8,826
Qualified electric vehicle credit	--	--	--	--	--	--
Alternative fuel vehicle refueling property credit	--	--	--	--	--	--
Qualified plug-in electric vehicle credit	**	**	--	--	* 5	* 33
Making work pay credit used to offset income tax before credits	2,261,347	785,050	7,925	2,607	8,393,144	2,991,643
Earned income credit used to offset income tax before credits	88,165	27,405	--	--	9,949	1,232
American opportunity credit used to offset income tax before credits	305,317	235,438	* 2,330	* 1,436	241,818	155,841
First time homebuyer credit used to offset income tax before credits	12,985	51,114	* 997	* 3,217	66,396	321,881
Adoption credit used to offset income tax before credits	* 5,343	* 15,029	--	--	* 1,029	* 4,225
Prior year minimum tax credit used to offset income tax before credits	5,500	16,887	* 6	* 305	26,819	71,033
Mortgage interest credit	* 5,963	* 6,967	--	--	12,169	13,786
Other statutory credits [2]	**	**	--	--	1,034	2,779
Income tax after credits	2,656,352	26,890,340	14,134	286,361	12,029,797	139,429,924
Total income tax	2,656,352	26,890,340	14,134	286,361	12,029,797	139,429,924
Total tax liability	2,733,986	28,224,840	14,140	295,536	12,331,973	144,569,435
Total tax payments	3,814,073	38,906,102	25,170	368,653	13,315,694	167,539,663
Income tax withheld	3,741,577	32,882,518	23,560	260,228	12,393,594	125,232,715
Estimated tax payments	150,021	4,548,630	2,014	83,538	1,824,572	32,960,295
Overpayment refunded	3,524,164	15,128,672	22,983	123,238	10,420,212	30,327,813
Tax due at time of filing	421,384	2,592,158	1,814	26,249	2,889,886	13,661,480

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

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

[1] Not included in total income.

[2] Does not include prior-year returns with the recovery rebate credit.

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

Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Exemptions for dependents				
					Total				
					Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
								Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns, total	142,892,051	287,678,582	188,581,547	7,858,559	53,322,437	99,097,034	3,793,875,826	24,396,672	420,825,168
Under \$5,000	12,517,935	12,237,714	9,861,003	4,138,972	1,448,637	2,376,711	-62,737,688	1,474	71,302
\$5,000 under \$10,000	12,277,702	15,810,708	11,128,425	2,326,128	3,042,024	4,682,283	24,358,601	* 6	* 18
\$10,000 under \$15,000	12,806,501	21,876,276	13,732,941	895,149	4,623,414	8,143,335	58,456,820	4,963	428
\$15,000 under \$20,000	11,722,728	21,895,825	13,604,675	267,970	4,491,079	8,291,150	78,354,409	65,070	12,236
\$20,000 under \$25,000	10,185,282	20,141,527	12,316,945	94,949	4,093,954	7,824,582	91,937,761	212,239	85,665
\$25,000 under \$30,000	8,950,075	18,049,315	11,160,915	55,942	3,592,884	6,888,400	98,380,401	304,453	212,184
\$30,000 under \$35,000	7,803,104	15,625,451	9,910,862	36,413	2,949,395	5,714,589	95,618,729	605,139	553,010
\$35,000 under \$40,000	6,810,192	13,954,627	8,945,403	13,205	2,530,150	5,009,225	94,599,548	823,193	1,029,965
\$40,000 under \$45,000	5,890,518	12,066,788	7,944,829	8,188	2,145,255	4,121,959	91,098,624	1,007,223	1,486,226
\$45,000 under \$50,000	5,101,505	10,660,193	7,094,596	5,243	1,922,200	3,565,597	91,210,907	1,055,477	1,949,707
\$50,000 under \$55,000	4,578,417	9,896,941	6,611,785	--	1,743,811	3,285,156	91,526,817	1,150,017	2,383,237
\$55,000 under \$60,000	4,103,538	9,127,035	6,167,874	3,052	1,593,568	2,959,161	91,598,285	1,153,729	2,806,962
\$60,000 under \$75,000	10,045,214	23,829,413	16,015,043	5,064	4,187,349	7,814,370	281,955,397	3,476,892	11,130,263
\$75,000 under \$100,000	11,805,383	30,376,097	20,422,044	3,348	5,356,247	9,954,053	464,531,219	5,014,816	26,683,439
\$100,000 under \$200,000	13,997,651	39,481,681	25,679,559	2,540	7,273,449	13,802,122	976,704,404	7,201,369	102,227,237
\$200,000 under \$500,000	3,471,723	10,162,582	6,462,637	1,562	1,876,738	3,699,945	535,178,204	1,870,346	104,181,503
\$500,000 under \$1,000,000	544,224	1,652,755	1,008,531	546	304,092	644,224	206,195,586	302,716	50,330,981
\$1,000,000 under \$1,500,000	126,941	378,846	233,776	107	68,104	145,070	82,251,310	67,839	20,975,082
\$1,500,000 under \$2,000,000	51,550	153,682	94,524	91	27,132	59,157	46,634,667	27,014	12,060,335
\$2,000,000 under \$5,000,000	73,078	216,291	133,270	53	38,307	83,021	113,326,687	38,115	29,022,423
\$5,000,000 under \$10,000,000	17,528	51,425	31,620	26	8,896	19,804	60,793,957	8,852	15,069,719
\$10,000,000 or more	11,264	33,413	20,290	10	5,754	13,123	181,901,183	5,730	38,553,247
Taxable returns, total	84,475,933	159,246,674	117,898,802	3,554,350	24,396,672	41,347,872	3,143,202,942	24,396,672	420,825,168
Nontaxable returns, total	58,416,118	128,431,908	70,682,746	4,304,209	28,925,765	57,749,162	650,672,884	--	--

Size of adjusted gross income	Exemptions for dependents—continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
All returns, total	47,482,209	84,399,229	3,565,497,862	21,977,938	403,655,450	498,528	645,182	37,467,754	325,287	4,479,234
Under \$5,000	1,299,933	2,097,317	-60,970,707	1,437	71,086	12,410	16,408	-613,707	* 5	* 308
\$5,000 under \$10,000	2,517,828	3,765,336	20,117,310	* 6	* 18	16,131	19,662	133,549	--	--
\$10,000 under \$15,000	3,872,527	6,548,993	48,996,230	2,001	172	17,064	25,990	215,931	--	--
\$15,000 under \$20,000	3,725,765	6,461,103	64,945,407	18,186	4,998	20,058	27,021	351,823	998	137
\$20,000 under \$25,000	3,436,039	5,973,279	77,145,911	67,775	26,897	39,023	59,968	877,920	3,017	1,257
\$25,000 under \$30,000	3,064,401	5,372,626	83,916,088	120,031	70,507	34,143	47,316	938,250	16,995	9,065
\$30,000 under \$35,000	2,544,593	4,507,398	82,487,068	395,035	290,685	30,326	42,246	987,245	10,289	14,461
\$35,000 under \$40,000	2,215,835	4,050,576	82,849,360	610,051	674,990	30,484	34,515	1,129,078	21,298	31,066
\$40,000 under \$45,000	1,882,885	3,330,704	79,949,526	805,465	1,078,558	24,113	35,180	1,019,083	17,092	30,686
\$45,000 under \$50,000	1,715,407	3,042,104	81,421,016	874,906	1,485,157	19,284	22,435	912,961	18,101	45,699
\$50,000 under \$55,000	1,578,245	2,796,916	82,827,952	1,006,663	1,908,487	24,257	29,284	1,282,289	22,013	64,141
\$55,000 under \$60,000	1,455,815	2,614,160	83,662,895	1,020,963	2,298,553	22,261	28,271	1,292,735	17,154	66,787
\$60,000 under \$75,000	3,849,897	7,040,298	259,442,552	3,147,685	9,454,813	48,661	55,445	3,254,008	43,381	255,495
\$75,000 under \$100,000	5,044,695	9,239,682	437,683,637	4,709,391	24,173,375	62,900	77,950	5,423,317	57,927	449,008
\$100,000 under \$200,000	7,012,298	13,055,009	942,466,963	6,940,497	97,810,694	75,333	95,162	9,819,822	74,997	1,181,401
\$200,000 under \$500,000	1,822,737	3,565,884	520,358,196	1,816,516	101,268,087	18,296	22,618	5,262,875	18,256	1,063,442
\$500,000 under \$1,000,000	297,592	624,366	201,798,943	296,242	49,304,386	2,664	4,110	1,840,171	2,648	423,785
\$1,000,000 under \$1,500,000	67,043	142,114	81,004,615	66,787	20,670,628	488	621	589,652	487	152,081
\$1,500,000 under \$2,000,000	26,604	57,805	45,732,143	26,487	11,826,177	226	370	388,838	225	100,524
\$2,000,000 under \$5,000,000	37,670	81,230	111,408,607	37,480	28,531,045	287	435	877,498	286	233,479
\$5,000,000 under \$10,000,000	8,742	19,430	59,705,810	8,699	14,805,843	78	107	541,281	78	138,412
\$10,000,000 or more	5,659	12,900	178,548,342	5,635	37,900,295	41	68	943,139	41	218,001
Taxable returns, total	21,977,938	36,908,640	2,976,722,936	21,977,938	403,655,450	325,287	387,944	33,481,673	325,287	4,479,234
Nontaxable returns, total	25,504,271	47,490,590	588,774,926	--	--	173,241	257,238	3,986,081	--	--

Footnotes at end of table.

Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Exemptions for dependents—continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	
All returns, total	2,859,793	3,455,796	164,186,631	1,523,996	13,547,588	6,863,549	10,596,827	237,440,473	1,790,840	11,813,249
Under \$5,000	51,791	60,622	-1,318,364	34	95	151,732	202,365	-829,381	* 3	* 113
\$5,000 under \$10,000	96,563	104,117	747,618	--	--	600,548	793,168	4,845,135	--	--
\$10,000 under \$15,000	167,308	192,293	2,097,176	972	42	947,471	1,376,059	11,986,082	1,990	215
\$15,000 under \$20,000	238,943	286,101	4,209,411	14,965	1,490	951,663	1,516,925	16,644,785	32,917	5,750
\$20,000 under \$25,000	256,864	321,458	5,805,550	67,554	23,960	864,147	1,469,877	19,424,630	80,949	34,621
\$25,000 under \$30,000	240,118	283,275	6,598,937	90,870	66,894	701,044	1,185,183	19,190,989	92,588	71,808
\$30,000 under \$35,000	213,289	255,739	6,943,880	99,567	116,146	524,858	909,206	16,964,223	133,246	153,547
\$35,000 under \$40,000	192,000	231,873	7,150,908	96,709	136,721	402,179	692,261	15,037,864	156,331	235,910
\$40,000 under \$45,000	170,205	212,547	7,228,218	98,048	167,361	319,088	543,527	13,550,351	156,805	286,587
\$45,000 under \$50,000	148,893	173,629	7,049,224	96,874	216,800	218,702	327,430	10,342,666	131,756	297,475
\$50,000 under \$55,000	126,739	165,012	6,647,131	75,927	225,393	185,856	293,944	9,749,089	114,306	295,400
\$55,000 under \$60,000	102,428	123,477	5,920,964	80,551	234,880	137,428	193,253	7,902,571	99,578	338,483
\$60,000 under \$75,000	236,617	284,356	15,786,500	202,300	765,117	321,245	434,270	21,413,418	276,411	1,182,821
\$75,000 under \$100,000	249,034	297,522	21,684,340	232,258	1,500,467	273,516	338,898	23,502,273	250,597	1,696,140
\$100,000 under \$200,000	300,373	380,009	40,406,977	298,954	4,273,824	225,555	271,943	29,839,247	224,982	3,434,199
\$200,000 under \$500,000	58,911	71,920	15,883,038	58,730	2,979,689	31,920	39,523	8,887,450	31,811	1,706,454
\$500,000 under \$1,000,000	7,136	8,629	4,767,190	7,117	1,173,152	5,067	7,119	3,259,178	5,051	783,841
\$1,000,000 under \$1,500,000	1,276	1,652	1,503,476	1,268	383,220	647	684	780,156	642	198,400
\$1,500,000 under \$2,000,000	480	571	815,966	479	208,348	309	411	530,489	307	135,262
\$2,000,000 under \$5,000,000	609	749	1,779,271	606	464,834	431	607	1,289,741	430	345,550
\$5,000,000 under \$10,000,000	137	157	939,278	136	235,713	88	111	627,467	88	159,563
\$10,000,000 or more	79	89	1,539,943	79	373,446	53	66	2,502,050	53	451,111
Taxable returns, total	1,523,996	1,825,828	129,611,440	1,523,996	13,547,588	1,790,840	2,225,461	127,441,003	1,790,840	11,813,249
Nontaxable returns, total	1,335,796	1,629,968	34,575,191	--	--	5,072,709	8,371,366	109,999,471	--	--

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

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

Table 2.4 All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

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

Marital status	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Exemptions for dependents				
					Total				
					Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
								Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns	142,892,051	287,678,582	188,581,547	7,858,559	53,322,437	99,097,034	3,793,875,826	24,396,672	420,825,168
Returns of married persons filing jointly	53,526,090	163,507,267	107,050,874	* 998	28,073,178	56,456,393	2,994,186,339	17,588,182	374,289,262
Returns of married persons filing separately, total:	2,532,292	3,471,347	2,552,564	* 2,003	589,140	918,783	36,315,556	369,636	5,107,642
Spouse filing	2,510,018	3,419,112	2,508,015	* 2,003	585,466	911,097	35,795,643	368,179	4,997,397
Spouse not filing	22,274	52,235	44,549	--	3,675	7,686	519,913	1,458	110,245
Returns of heads of household	21,916,717	58,225,807	21,916,717	--	21,162,914	36,309,090	668,571,707	5,546,346	34,132,115
Returns of surviving spouses	70,595	188,233	70,595	--	70,595	117,638	3,559,151	27,940	347,170
Returns of single persons	64,846,356	62,285,928	56,990,798	7,855,558	3,426,609	5,295,130	91,243,073	864,567	6,948,978

Marital status	Exemptions for dependents—continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
All returns	47,482,209	84,399,229	3,565,497,862	21,977,938	403,655,450	498,528	645,182	37,467,754	325,287	4,479,234
Returns of married persons filing jointly	27,136,089	52,798,839	2,919,469,007	16,953,199	366,633,057	170,830	218,832	19,047,528	120,055	2,222,035
Returns of married persons filing separately, total:	517,329	793,568	32,516,609	316,125	4,705,324	16,773	24,223	1,079,817	12,770	158,003
Spouse filing	513,654	786,879	31,996,696	314,667	4,595,080	16,773	24,223	1,079,817	12,770	158,003
Spouse not filing	3,675	6,689	519,913	1,458	110,245	--	--	--	--	--
Returns of heads of household	17,792,686	27,938,686	565,496,768	4,373,135	28,943,222	63,825	84,090	3,360,657	26,893	322,552
Returns of surviving spouses	69,297	107,469	3,504,898	27,640	339,227	--	--	--	--	--
Returns of single persons	1,966,807	2,760,667	44,510,580	307,839	3,034,620	247,100	318,038	13,979,752	165,570	1,776,644

Marital status	Exemptions for dependents—continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	
All returns	2,859,793	3,455,796	164,186,631	1,523,996	13,547,588	6,863,549	10,596,827	237,440,473	1,790,839	11,813,249
Returns of married persons filing jointly	1,091,375	1,363,246	96,134,723	665,048	9,126,000	1,388,884	2,075,476	88,026,546	576,912	6,224,982
Returns of married persons filing separately, total:	33,486	40,533	2,024,184	20,868	223,368	45,485	60,460	2,070,908	31,513	159,226
Spouse filing	33,486	40,533	2,024,184	20,868	223,368	44,487	59,462	2,045,787	31,513	159,226
Spouse not filing	--	--	--	--	--	* 998	* 998	* 25,122	--	--
Returns of heads of household	1,511,940	1,788,447	58,695,842	740,671	3,641,697	4,190,409	6,497,867	116,190,150	858,196	3,648,898
Returns of surviving spouses	* 2,950	* 2,950	* 140,704	--	--	* 6,221	* 7,219	* 220,513	* 300	* 7,944
Returns of single persons	220,041	260,620	7,191,177	97,410	556,523	1,232,550	1,955,805	30,932,356	323,919	1,772,199

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

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

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			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)	
Total	27,367,757	462,999,439	23,879,201	398,445,264	7,042,998	47,664,628	27,367,757	446,449,242	27,367,757	59,562,031
No adjusted gross income	244,568	-12,234,754	142,794	1,249,837	153,146	634,618	244,568	1,884,455	244,568	275,693
\$1 under \$1,000	348,318	196,184	231,921	248,925	134,671	184,987	348,318	484,270	348,318	72,814
\$1,000 under \$2,000	438,899	665,220	374,987	693,358	92,087	146,365	438,899	876,048	438,899	127,556
\$2,000 under \$3,000	530,656	1,339,714	455,177	1,199,084	114,324	264,241	530,656	1,502,173	530,656	257,157
\$3,000 under \$4,000	628,142	2,208,397	522,638	1,812,220	163,135	446,112	628,142	2,306,067	628,142	416,375
\$4,000 under \$5,000	655,897	2,959,201	518,139	2,326,223	176,330	650,057	655,897	3,023,558	655,897	502,802
\$5,000 under \$6,000	775,232	4,270,246	621,356	3,320,552	234,354	904,925	775,232	4,225,477	775,232	805,115
\$6,000 under \$7,000	960,296	6,241,808	777,149	4,843,095	280,925	1,284,518	960,296	6,136,703	960,296	1,089,655
\$7,000 under \$8,000	979,326	7,358,947	803,795	5,545,550	285,848	1,457,398	979,326	7,036,185	979,326	1,376,300
\$8,000 under \$9,000	1,156,595	9,873,528	891,948	6,774,805	406,381	2,641,492	1,156,595	9,416,297	1,156,595	2,044,402
\$9,000 under \$10,000	1,405,877	13,334,490	1,083,664	8,780,273	549,898	3,844,749	1,405,877	12,625,022	1,405,877	2,908,124
\$10,000 under \$11,000	1,165,244	12,226,478	982,207	8,957,215	330,560	2,410,200	1,165,244	11,379,762	1,165,244	2,335,127
\$11,000 under \$12,000	1,125,103	12,926,465	950,251	9,779,144	321,119	2,321,891	1,125,103	12,101,034	1,125,103	2,444,313
\$12,000 under \$13,000	1,432,936	17,937,976	1,165,303	12,586,606	496,342	4,074,479	1,432,936	16,661,085	1,432,936	3,818,154
\$13,000 under \$14,000	1,095,255	14,717,720	857,533	9,785,896	406,876	3,964,910	1,095,255	13,750,806	1,095,255	3,631,486
\$14,000 under \$15,000	835,450	12,105,339	711,294	8,939,647	239,212	2,272,945	835,450	11,212,628	835,450	3,090,542
\$15,000 under \$16,000	781,127	12,111,927	666,698	9,407,140	226,051	1,851,800	781,127	11,258,940	781,127	2,862,441
\$16,000 under \$17,000	802,745	13,233,347	713,414	10,499,954	206,291	1,685,792	802,745	12,185,746	802,745	2,880,787
\$17,000 under \$18,000	740,203	12,954,507	665,104	10,482,828	168,081	1,364,268	740,203	11,847,097	740,203	2,657,814
\$18,000 under \$19,000	675,874	12,482,672	613,021	10,409,031	157,181	1,275,769	675,874	11,707,437	675,874	2,421,873
\$19,000 under \$20,000	625,312	12,195,211	571,912	10,151,269	128,832	1,161,296	625,312	11,312,565	625,312	2,260,421
\$20,000 under \$25,000	3,046,568	68,458,364	2,870,994	59,088,883	521,132	4,425,111	3,046,568	63,521,427	3,046,568	9,728,738
\$25,000 under \$30,000	2,662,490	72,926,812	2,547,846	64,764,658	422,217	2,983,729	2,662,490	67,748,387	2,662,490	6,277,972
\$30,000 under \$35,000	2,152,918	69,771,820	2,092,576	62,988,449	375,909	2,482,118	2,152,918	65,472,916	2,152,918	3,295,467
\$35,000 under \$40,000	1,350,034	50,367,278	1,306,601	44,644,156	275,664	2,142,525	1,350,034	46,818,360	1,350,034	1,499,016
\$40,000 under \$45,000	599,153	25,253,262	589,397	22,653,217	136,441	584,232	599,153	23,237,450	599,153	434,955
\$45,000 and over	153,538	7,117,281	151,482	6,513,247	39,990	204,103	153,538	6,717,350	153,538	46,930

Size of adjusted gross income	All returns with earned income credit—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	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)	
Total	1,409,431	450,596	513,476	275,260	5,434,065	4,855,071	25,227,115	54,256,364	23,958	339,350
No adjusted gross income	* 4	* 15	* 4	* 8	107,509	56,790	181,671	218,888	--	--
\$1 under \$1,000	--	--	--	--	55,909	7,022	309,011	65,792	* 1,999	* 50,358
\$1,000 under \$2,000	--	--	--	--	65,439	12,367	393,226	115,189	* 2,002	* 36,324
\$2,000 under \$3,000	--	--	--	--	89,356	19,874	474,920	237,283	* 4,001	* 38,847
\$3,000 under \$4,000	--	--	--	--	129,440	32,951	557,277	383,424	* 2,002	* 47,735
\$4,000 under \$5,000	--	--	--	--	149,129	51,337	556,741	451,465	* 2,019	* 47,278
\$5,000 under \$6,000	--	--	--	--	184,201	76,615	664,599	728,500	--	--
\$6,000 under \$7,000	--	--	--	--	229,469	100,762	827,267	988,893	* 998	* 9,090
\$7,000 under \$8,000	--	--	--	--	234,225	115,607	872,333	1,260,693	* 2,993	* 33,326
\$8,000 under \$9,000	--	--	--	--	360,395	231,848	1,047,324	1,812,554	--	--
\$9,000 under \$10,000	* 4,943	* 251	* 998	* 3	484,070	350,370	1,319,866	2,557,504	--	--
\$10,000 under \$11,000	13,947	850	* 4,962	* 228	285,019	202,012	1,081,518	2,132,265	* 1,001	* 12,348
\$11,000 under \$12,000	16,934	1,230	* 6,981	* 882	266,433	203,975	1,057,712	2,239,108	--	--
\$12,000 under \$13,000	26,894	1,245	17,926	3,358	420,583	423,412	1,355,604	3,393,497	--	--
\$13,000 under \$14,000	37,003	225	25,034	1,081	356,746	423,433	1,045,023	3,207,828	--	--
\$14,000 under \$15,000	* 2,996	* 187	* 998	* 15	203,066	257,663	823,463	2,832,693	* 972	* 35
\$15,000 under \$16,000	* 972	* 168	--	--	175,206	232,640	768,611	2,629,633	--	--
\$16,000 under \$17,000	* 5,983	* 492	--	--	157,501	202,389	779,616	2,677,907	--	--
\$17,000 under \$18,000	* 8,018	* 1,144	--	--	132,976	164,310	727,814	2,492,360	--	--
\$18,000 under \$19,000	* 2,970	* 323	* 998	* 195	113,123	164,436	667,653	2,257,115	* 2,008	* 22,637
\$19,000 under \$20,000	13,011	2,825	* 29	* 1,217	99,811	141,023	618,907	2,116,572	--	--
\$20,000 under \$25,000	188,615	51,011	* 2,016	* 354	366,738	543,712	2,991,231	9,134,015	* 1,995	* 7,434
\$25,000 under \$30,000	285,809	137,510	24,947	6,603	285,875	398,897	2,554,451	5,741,565	--	--
\$30,000 under \$35,000	567,325	197,634	288,677	173,087	235,429	256,178	1,752,968	2,841,655	* 998	* 2,349
\$35,000 under \$40,000	191,788	50,148	118,870	78,879	172,599	147,079	1,129,121	1,301,789	* 972	* 31,679
\$40,000 under \$45,000	41,222	4,988	21,039	9,350	53,839	31,980	533,617	397,987	--	--
\$45,000 and over	* 997	* 350	--	--	19,981	6,389	135,572	40,191	--	--

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income—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									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Total	6,647,463	44,645,443	5,455,924	40,358,852	1,840,629	6,989,752	6,647,463	47,355,531	6,647,463	1,752,785
No adjusted gross income	160,106	-5,908,753	87,508	439,357	99,219	300,253	160,106	739,610	160,106	35,231
\$1 under \$1,000	259,185	142,852	159,881	137,587	113,002	121,923	259,185	259,510	259,185	18,532
\$1,000 under \$2,000	305,869	465,871	252,686	454,062	79,110	119,747	305,869	574,419	305,869	41,840
\$2,000 under \$3,000	344,703	872,269	282,429	747,856	89,856	212,159	344,703	966,297	344,703	70,186
\$3,000 under \$4,000	387,370	1,358,129	308,682	1,085,848	115,607	312,502	387,370	1,398,350	387,370	102,573
\$4,000 under \$5,000	443,377	1,998,088	335,802	1,521,820	132,988	495,795	443,377	2,017,615	443,377	147,806
\$5,000 under \$6,000	463,760	2,550,766	352,915	1,937,437	159,194	553,327	463,760	2,490,764	463,760	181,805
\$6,000 under \$7,000	602,907	3,915,555	471,998	3,052,879	188,520	773,833	602,907	3,826,712	602,907	253,661
\$7,000 under \$8,000	549,144	4,117,523	446,984	3,068,487	167,689	740,542	549,144	3,809,029	549,144	222,091
\$8,000 under \$9,000	533,095	4,532,602	439,645	3,448,926	141,246	712,057	533,095	4,160,982	533,095	185,728
\$9,000 under \$10,000	538,828	5,111,642	461,444	4,019,884	126,583	640,830	538,828	4,660,714	538,828	159,161
\$10,000 under \$11,000	513,996	5,393,733	455,435	4,192,018	104,121	653,650	513,996	4,845,669	513,996	120,432
\$11,000 under \$12,000	485,687	5,572,391	434,760	4,515,303	89,908	491,829	485,687	5,007,132	485,687	90,657
\$12,000 under \$13,000	524,485	6,543,763	488,060	5,458,067	94,328	314,936	524,485	5,773,004	524,485	53,895
\$13,000 under \$14,000	230,511	3,061,803	208,332	2,563,481	41,110	181,296	230,511	2,744,778	230,511	19,122
\$14,000 under \$15,000	67,422	975,990	59,443	702,538	23,120	90,553	67,422	793,126	67,422	18,549
\$15,000 under \$16,000	74,436	1,152,337	63,863	974,526	21,685	8,668	74,436	983,194	74,436	16,065
\$16,000 under \$17,000	75,843	1,250,817	65,864	887,932	28,340	173,392	75,843	1,061,324	75,843	10,630
\$17,000 under \$18,000	60,437	1,058,161	55,166	761,246	18,800	64,927	60,437	826,174	60,437	4,385
\$18,000 under \$19,000	26,301	479,903	25,027	389,597	* 6,204	* 27,532	26,301	417,130	26,301	437
\$19,000 under \$20,000	--	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	--
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--	--
\$30,000 under \$35,000	--	--	--	--	--	--	--	--	--	--
\$35,000 under \$40,000	--	--	--	--	--	--	--	--	--	--
\$40,000 under \$45,000	--	--	--	--	--	--	--	--	--	--
\$45,000 and over	--	--	--	--	--	--	--	--	--	--

Size of adjusted gross income	Returns with no qualifying children—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Total	97,725	3,770	55,901	5,552	1,353,989	370,454	5,405,288	1,378,560	* 3,971	* 6,927
No adjusted gross income	--	--	--	--	67,073	16,089	102,995	19,141	--	--
\$1 under \$1,000	--	--	--	--	41,235	3,873	220,876	14,658	--	--
\$1,000 under \$2,000	--	--	--	--	53,738	7,417	260,196	34,423	* 1,001	* 610
\$2,000 under \$3,000	--	--	--	--	71,125	14,514	288,968	55,672	* 1,999	* 6,282
\$3,000 under \$4,000	--	--	--	--	88,632	20,918	316,508	81,655	--	--
\$4,000 under \$5,000	--	--	--	--	115,879	37,289	344,221	110,517	--	--
\$5,000 under \$6,000	--	--	--	--	123,663	46,492	353,523	135,313	--	--
\$6,000 under \$7,000	--	--	--	--	150,807	58,691	469,878	194,970	--	--
\$7,000 under \$8,000	--	--	--	--	124,183	47,214	442,165	174,877	--	--
\$8,000 under \$9,000	--	--	--	--	119,713	39,279	424,022	146,450	--	--
\$9,000 under \$10,000	4,943	250	998	3	99,771	26,052	454,034	132,858	--	--
\$10,000 under \$11,000	13,947	850	* 4,962	* 228	86,274	20,370	431,536	99,211	--	--
\$11,000 under \$12,000	16,934	1,230	* 6,981	* 882	66,325	12,918	418,296	76,509	--	--
\$12,000 under \$13,000	26,894	1,245	17,926	3,358	61,375	6,462	447,153	46,188	--	--
\$13,000 under \$14,000	35,008	195	25,034	1,081	26,065	4,134	180,418	14,794	--	--
\$14,000 under \$15,000	--	--	--	--	12,198	2,720	57,462	15,830	* 972	* 35
\$15,000 under \$16,000	--	--	--	--	13,488	2,720	61,920	13,346	--	--
\$16,000 under \$17,000	--	--	--	--	17,887	2,408	58,935	8,222	--	--
\$17,000 under \$18,000	--	--	--	--	11,339	837	49,098	3,548	--	--
\$18,000 under \$19,000	--	--	--	--	* 3,218	* 58	23,083	379	--	--
\$19,000 under \$20,000	--	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	--
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--	--
\$30,000 under \$35,000	--	--	--	--	--	--	--	--	--	--
\$35,000 under \$40,000	--	--	--	--	--	--	--	--	--	--
\$40,000 under \$45,000	--	--	--	--	--	--	--	--	--	--
\$45,000 and over	--	--	--	--	--	--	--	--	--	--

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with one qualifying child									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total	10,000,745	182,193,227	8,947,502	158,209,713	2,280,898	14,379,575	10,000,745	172,709,118	10,000,745	21,014,165
No adjusted gross income	39,912	-2,287,554	25,951	344,159	25,792	140,557	39,912	484,716	39,912	83,852
\$1 under \$1,000	52,655	32,077	41,612	42,122	13,647	33,294	52,655	93,055	52,655	25,387
\$1,000 under \$2,000	89,977	132,255	82,989	151,892	* 8,932	* 8,851	89,977	196,457	89,977	50,728
\$2,000 under \$3,000	113,887	287,509	105,540	284,655	14,407	20,868	113,887	305,523	113,887	103,637
\$3,000 under \$4,000	164,265	578,928	148,059	510,165	30,116	77,547	164,265	614,428	164,265	198,363
\$4,000 under \$5,000	131,199	592,632	112,361	488,059	27,064	89,185	131,199	598,036	131,199	196,794
\$5,000 under \$6,000	185,500	1,027,024	156,388	803,151	46,650	210,304	185,500	1,013,454	185,500	337,884
\$6,000 under \$7,000	226,893	1,478,617	196,634	1,155,520	55,803	305,770	226,893	1,461,290	226,893	488,922
\$7,000 under \$8,000	270,045	2,034,451	216,860	1,520,559	82,084	491,044	270,045	2,026,267	270,045	676,001
\$8,000 under \$9,000	432,498	3,711,161	291,353	2,074,607	204,409	1,556,011	432,498	3,630,618	432,498	1,198,872
\$9,000 under \$10,000	629,060	5,961,830	420,961	3,118,559	337,175	2,638,522	629,060	5,757,082	629,060	1,851,091
\$10,000 under \$11,000	400,763	4,202,414	333,562	3,008,949	136,956	986,147	400,763	3,995,096	400,763	1,171,223
\$11,000 under \$12,000	330,044	3,790,304	278,632	2,839,953	97,912	714,974	330,044	3,554,927	330,044	955,839
\$12,000 under \$13,000	358,590	4,486,013	306,167	3,454,084	92,875	698,542	358,590	4,152,627	358,590	1,031,057
\$13,000 under \$14,000	338,952	4,569,703	290,139	3,380,633	94,078	791,775	338,952	4,172,408	338,952	993,119
\$14,000 under \$15,000	362,614	5,255,146	328,017	4,224,488	62,417	576,927	362,614	4,801,416	362,614	1,049,966
\$15,000 under \$16,000	321,515	4,990,084	290,777	4,209,953	65,398	446,098	321,515	4,656,051	321,515	943,859
\$16,000 under \$17,000	356,486	5,870,311	330,158	4,998,689	68,296	388,842	356,486	5,387,530	356,486	1,037,098
\$17,000 under \$18,000	325,461	5,695,442	299,280	4,744,304	58,647	398,189	325,461	5,142,494	325,461	909,396
\$18,000 under \$19,000	332,355	6,137,370	304,381	5,267,753	68,370	492,941	332,355	5,760,694	332,355	901,665
\$19,000 under \$20,000	308,566	6,019,746	289,098	5,316,686	52,906	348,707	308,566	5,665,394	308,566	801,283
\$20,000 under \$25,000	1,467,438	33,021,146	1,410,245	29,589,556	206,911	1,223,343	1,467,438	30,814,854	1,467,438	3,187,744
\$25,000 under \$30,000	1,326,161	36,277,522	1,281,533	32,609,635	178,055	1,045,928	1,326,161	33,655,563	1,326,161	1,949,741
\$30,000 under \$35,000	1,057,250	34,225,803	1,038,047	31,612,317	160,155	461,257	1,057,250	32,075,924	1,057,250	733,526
\$35,000 under \$40,000	349,059	12,911,769	339,157	11,300,905	80,297	306,140	349,059	11,607,045	349,059	135,749
\$40,000 under \$45,000	29,601	1,191,526	29,601	1,158,359	11,546	-72,189	29,601	1,086,170	29,601	1,368
\$45,000 and over	--	--	--	--	--	--	--	--	--	--

Size of adjusted gross income	Returns with one qualifying child—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	1,108,815	363,028	403,581	234,980	1,766,573	1,594,541	9,389,122	19,056,595	* 8,008	* 119,830
No adjusted gross income	--	--	--	--	18,512	14,901	37,314	68,952	--	--
\$1 under \$1,000	--	--	--	--	* 7,627	* 908	52,655	24,478	* 998	* 17,639
\$1,000 under \$2,000	--	--	--	--	* 7,960	* 919	89,977	49,810	* 1,001	* 35,714
\$2,000 under \$3,000	--	--	--	--	10,419	2,824	113,887	100,813	--	--
\$3,000 under \$4,000	--	--	--	--	25,294	7,067	164,265	191,296	* 1,001	* 26,716
\$4,000 under \$5,000	--	--	--	--	19,895	8,119	131,199	188,676	* 1,018	* 20,791
\$5,000 under \$6,000	--	--	--	--	36,933	18,679	185,302	319,206	--	--
\$6,000 under \$7,000	--	--	--	--	46,030	25,532	226,893	463,390	--	--
\$7,000 under \$8,000	--	--	--	--	74,142	47,673	270,037	628,328	* 1,995	* 14,665
\$8,000 under \$9,000	--	--	--	--	188,388	156,007	432,300	1,042,865	--	--
\$9,000 under \$10,000	--	--	--	--	310,296	268,524	628,042	1,582,567	--	--
\$10,000 under \$11,000	--	--	--	--	114,167	102,226	399,496	1,068,997	--	--
\$11,000 under \$12,000	--	--	--	--	85,710	73,181	330,044	882,658	--	--
\$12,000 under \$13,000	--	--	--	--	75,985	82,712	358,590	948,346	--	--
\$13,000 under \$14,000	* 1,995	* 31	--	--	77,190	93,572	338,952	899,515	--	--
\$14,000 under \$15,000	* 1,995	* 84	* 998	* 15	52,241	65,254	361,616	984,629	--	--
\$15,000 under \$16,000	* 972	* 168	--	--	48,489	65,100	321,515	878,591	--	--
\$16,000 under \$17,000	* 5,012	* 450	--	--	48,633	62,166	354,468	974,482	--	--
\$17,000 under \$18,000	* 6,023	* 1,013	--	--	48,788	51,055	324,411	857,328	--	--
\$18,000 under \$19,000	* 2,970	* 323	* 998	* 195	45,689	70,576	327,360	830,766	--	--
\$19,000 under \$20,000	11,981	2,060	--	--	39,128	54,168	302,485	745,055	--	--
\$20,000 under \$25,000	171,709	45,844	* 2,016	* 354	124,184	144,694	1,424,769	2,997,206	* 998	* 1,955
\$25,000 under \$30,000	261,789	124,000	22,931	5,519	130,046	122,866	1,245,478	1,702,876	--	--
\$30,000 under \$35,000	521,274	168,159	285,673	172,210	91,398	42,732	714,664	522,634	* 998	* 2,349
\$35,000 under \$40,000	104,898	20,340	81,909	53,595	37,122	12,965	235,168	102,445	--	--
\$40,000 under \$45,000	18,197	558	* 9,056	* 3,093	* 2,309	* 123	18,236	686	--	--
\$45,000 and over	--	--	--	--	--	--	--	--	--	--

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with two qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	7,335,150	154,906,875	6,466,406	131,416,648	1,983,427	17,219,968	7,335,150	148,759,859	7,335,150	24,600,575
No adjusted gross income	33,365	-2,724,659	22,019	310,107	21,330	164,268	33,365	474,375	33,365	111,508
\$1 under \$1,000	22,542	13,032	18,483	50,288	* 6,031	* 28,148	22,542	111,156	22,542	20,053
\$1,000 under \$2,000	24,025	38,917	21,285	61,343	* 3,045	* -11,254	24,025	50,089	24,025	19,171
\$2,000 under \$3,000	54,837	135,861	51,275	124,672	6,821	22,422	54,837	179,659	54,837	60,572
\$3,000 under \$4,000	57,834	204,530	50,439	164,356	12,254	41,423	57,834	226,797	57,834	85,557
\$4,000 under \$5,000	59,341	270,136	48,968	211,671	14,335	64,028	59,341	275,699	59,341	110,299
\$5,000 under \$6,000	84,137	459,514	73,180	383,574	21,662	112,964	84,137	496,538	84,137	184,305
\$6,000 under \$7,000	90,218	584,424	79,196	452,833	22,729	123,086	90,218	585,010	90,218	232,464
\$7,000 under \$8,000	122,058	919,611	105,806	716,223	25,045	169,037	122,058	885,260	122,058	348,148
\$8,000 under \$9,000	139,293	1,188,004	118,607	890,619	43,276	284,118	139,293	1,174,738	139,293	462,195
\$9,000 under \$10,000	176,540	1,676,736	148,133	1,235,676	61,011	387,140	176,540	1,622,816	176,540	641,373
\$10,000 under \$11,000	184,466	1,936,516	142,355	1,247,109	68,488	603,209	184,466	1,862,666	184,466	739,578
\$11,000 under \$12,000	223,384	2,575,385	169,014	1,697,046	95,413	838,818	223,384	2,535,864	223,384	977,631
\$12,000 under \$13,000	421,501	5,294,988	273,222	2,774,703	236,709	2,396,030	421,501	5,170,733	421,501	2,034,653
\$13,000 under \$14,000	401,887	5,420,270	277,875	3,000,852	208,055	2,250,571	401,887	5,251,423	401,887	1,952,190
\$14,000 under \$15,000	306,170	4,435,025	243,220	3,034,159	116,353	1,177,687	306,170	4,211,845	306,170	1,480,180
\$15,000 under \$16,000	268,508	4,160,976	220,227	2,941,411	101,245	986,808	268,508	3,928,219	268,508	1,289,469
\$16,000 under \$17,000	263,423	4,340,676	230,466	3,430,696	70,600	634,379	263,423	4,065,075	263,423	1,257,619
\$17,000 under \$18,000	251,411	4,397,536	226,533	3,650,890	61,704	509,323	251,411	4,160,213	251,411	1,183,965
\$18,000 under \$19,000	214,019	3,961,100	194,754	3,302,576	48,825	387,138	214,019	3,699,737	214,019	968,216
\$19,000 under \$20,000	229,836	4,480,754	206,127	3,562,900	51,011	539,600	229,836	4,102,500	229,836	1,010,113
\$20,000 under \$25,000	1,097,953	24,663,000	1,022,867	20,869,669	204,920	1,812,727	1,097,953	22,687,874	1,097,953	4,306,149
\$25,000 under \$30,000	926,613	25,438,169	887,239	22,690,222	151,561	976,153	926,613	23,666,375	926,613	2,767,812
\$30,000 under \$35,000	697,699	22,578,338	676,193	20,290,949	131,727	1,051,190	697,699	21,342,139	697,699	1,454,851
\$35,000 under \$40,000	650,022	24,261,643	630,826	21,800,801	116,818	1,005,408	650,022	22,806,210	650,022	726,633
\$40,000 under \$45,000	308,972	13,062,394	304,001	11,482,133	74,315	600,903	308,972	12,083,035	308,972	174,889
\$45,000 and over	25,095	1,134,000	24,095	1,039,172	* 8,141	* 64,643	25,095	1,103,815	25,095	983

Size of adjusted gross income	Returns with two qualifying children—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total	182,802	72,523	47,955	29,033	1,593,603	1,886,149	7,147,905	22,641,903	* 8,001	* 123,243
No adjusted gross income	--	--	--	--	16,123	18,179	31,334	93,329	--	--
\$1 under \$1,000	--	--	--	--	* 4,059	* 2,084	22,542	17,969	* 1,001	* 32,719
\$1,000 under \$2,000	--	--	--	--	* 2,740	* 419	24,025	18,753	--	--
\$2,000 under \$3,000	--	--	--	--	* 5,544	* 1,824	54,837	58,747	* 2,002	* 32,565
\$3,000 under \$4,000	--	--	--	--	11,328	3,830	57,831	81,726	* 1,001	* 21,018
\$4,000 under \$5,000	--	--	--	--	12,383	5,533	59,341	104,767	--	--
\$5,000 under \$6,000	--	--	--	--	17,728	9,469	83,939	174,836	--	--
\$6,000 under \$7,000	--	--	--	--	19,768	9,457	90,218	223,007	* 998	* 9,090
\$7,000 under \$8,000	--	--	--	--	27,107	15,988	122,052	332,161	--	--
\$8,000 under \$9,000	--	--	--	--	38,317	25,725	139,293	436,470	--	--
\$9,000 under \$10,000	--	--	--	--	51,844	39,520	176,342	601,853	--	--
\$10,000 under \$11,000	--	--	--	--	66,498	60,760	184,466	678,817	* 1,001	* 12,348
\$11,000 under \$12,000	--	--	--	--	85,503	87,776	223,384	889,855	--	--
\$12,000 under \$13,000	--	--	--	--	217,595	264,271	421,501	1,770,382	--	--
\$13,000 under \$14,000	--	--	--	--	191,821	246,261	401,747	1,705,930	--	--
\$14,000 under \$15,000	* 1,001	* 103	--	--	104,287	140,571	306,141	1,339,505	--	--
\$15,000 under \$16,000	--	--	--	--	80,585	114,392	268,508	1,175,076	--	--
\$16,000 under \$17,000	* 972	* 42	--	--	54,744	80,000	259,418	1,177,577	--	--
\$17,000 under \$18,000	* 1,995	* 131	--	--	47,853	67,240	251,411	1,116,594	--	--
\$18,000 under \$19,000	--	--	--	--	37,981	50,438	214,019	917,777	* 1,001	* 10,023
\$19,000 under \$20,000	* 1,001	* 649	--	--	41,581	58,442	229,541	951,022	--	--
\$20,000 under \$25,000	15,909	5,030	--	--	146,737	234,713	1,088,264	4,066,406	* 998	* 5,478
\$25,000 under \$30,000	20,026	9,276	* 2,015	* 1,084	94,362	146,690	908,224	2,611,846	--	--
\$30,000 under \$35,000	43,017	27,665	* 3,003	* 877	87,367	110,901	663,189	1,316,285	--	--
\$35,000 under \$40,000	81,882	26,269	33,968	23,397	87,417	73,229	574,237	627,136	--	--
\$40,000 under \$45,000	16,998	3,359	* 8,969	* 3,675	39,316	18,318	270,020	153,212	--	--
\$45,000 and over	--	--	--	--	* 3,015	* 117	22,081	865	--	--

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with three or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Total	3,384,399	81,253,894	3,009,370	68,460,051	938,045	9,075,333	3,384,399	77,624,735	3,384,399	12,194,506
No adjusted gross income	11,185	-1,313,788	7,316	156,215	6,805	29,539	11,185	185,754	11,185	45,102
\$1 under \$1,000	13,935	8,223	11,945	18,927	* 1,990	* 1,622	13,935	20,549	13,935	8,843
\$1,000 under \$2,000	19,028	28,177	18,028	26,061	* 1,000	* 29,021	19,028	55,082	19,028	15,816
\$2,000 under \$3,000	17,229	44,076	15,933	41,902	* 3,240	* 8,791	17,229	50,694	17,229	22,763
\$3,000 under \$4,000	18,673	66,810	15,458	51,851	* 5,158	* 14,640	18,673	66,491	18,673	29,884
\$4,000 under \$5,000	21,980	98,346	21,008	104,674	* 1,944	* 1,048	21,980	132,208	21,980	47,902
\$5,000 under \$6,000	41,835	232,942	38,873	196,390	* 6,849	* 28,329	41,835	224,719	41,835	101,120
\$6,000 under \$7,000	40,278	263,211	29,321	181,863	13,872	81,828	40,278	263,691	40,278	114,608
\$7,000 under \$8,000	38,078	287,361	34,145	240,281	11,031	56,776	38,078	315,629	38,078	130,060
\$8,000 under \$9,000	51,708	441,761	42,342	360,653	17,449	89,306	51,708	449,959	51,708	197,606
\$9,000 under \$10,000	61,448	584,282	53,126	406,153	25,129	178,257	61,448	584,410	61,448	256,499
\$10,000 under \$11,000	66,019	693,815	50,855	509,139	20,994	167,193	66,019	676,332	66,019	303,895
\$11,000 under \$12,000	85,988	988,386	67,846	726,842	37,887	276,269	85,988	1,003,111	85,988	420,186
\$12,000 under \$13,000	128,360	1,613,212	97,855	899,751	72,430	664,970	128,360	1,564,722	128,360	698,549
\$13,000 under \$14,000	123,905	1,665,944	81,187	840,930	63,634	741,268	123,905	1,582,198	123,905	667,056
\$14,000 under \$15,000	99,244	1,439,178	80,615	978,462	37,322	427,779	99,244	1,406,241	99,244	541,847
\$15,000 under \$16,000	116,669	1,808,530	91,831	1,281,251	37,723	410,226	116,669	1,691,477	116,669	613,048
\$16,000 under \$17,000	106,993	1,771,543	86,927	1,182,637	39,055	489,179	106,993	1,671,817	106,993	575,441
\$17,000 under \$18,000	102,894	1,803,368	84,126	1,326,388	28,930	391,829	102,894	1,718,216	102,894	560,067
\$18,000 under \$19,000	103,199	1,904,300	88,859	1,449,105	33,782	368,157	103,199	1,829,876	103,199	551,555
\$19,000 under \$20,000	86,910	1,694,711	76,687	1,271,683	24,915	272,989	86,910	1,544,671	86,910	449,025
\$20,000 under \$25,000	481,177	10,774,219	437,882	8,629,659	109,300	1,389,040	481,177	10,018,699	481,177	2,234,846
\$25,000 under \$30,000	409,717	11,211,121	379,073	9,464,801	92,600	961,648	409,717	10,426,450	409,717	1,560,419
\$30,000 under \$35,000	397,969	12,967,679	378,336	11,085,182	84,027	969,671	397,969	12,054,853	397,969	1,107,091
\$35,000 under \$40,000	350,953	13,193,865	336,618	11,542,449	78,549	830,977	350,953	12,405,105	350,953	636,634
\$40,000 under \$45,000	260,580	10,999,342	255,794	10,012,725	50,580	55,519	260,580	10,068,244	260,580	258,698
\$45,000 and over	128,443	5,983,281	127,387	5,474,075	31,849	139,460	128,443	5,613,535	128,443	45,947

Size of adjusted gross income	Returns with three or more qualifying children—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Total	20,090	11,274	* 6,039	* 5,695	719,900	1,003,927	3,284,799	11,179,306	* 3,978	* 89,351
No adjusted gross income	* 4	* 15	* 4	* 8	5,801	7,621	10,028	37,466	--	--
\$1 under \$1,000	--	--	--	--	* 2,988	* 156	12,938	8,687	--	--
\$1,000 under \$2,000	--	--	--	--	* 1,000	* 3,612	19,028	12,204	--	--
\$2,000 under \$3,000	--	--	--	--	* 2,268	* 712	17,229	22,051	--	--
\$3,000 under \$4,000	--	--	--	--	* 4,187	* 1,137	18,673	28,747	--	--
\$4,000 under \$5,000	--	--	--	--	* 972	* 396	21,980	47,506	* 1,001	* 26,487
\$5,000 under \$6,000	--	--	--	--	* 5,877	* 1,975	41,835	99,145	--	--
\$6,000 under \$7,000	--	--	--	--	12,865	7,082	40,278	107,526	--	--
\$7,000 under \$8,000	--	--	--	--	* 8,792	* 4,733	38,078	125,327	* 998	* 18,572
\$8,000 under \$9,000	--	--	--	--	13,977	10,837	51,708	186,769	--	--
\$9,000 under \$10,000	--	--	--	--	22,159	16,273	61,448	240,226	--	--
\$10,000 under \$11,000	--	--	--	--	18,079	18,655	66,019	285,239	--	--
\$11,000 under \$12,000	--	--	--	--	28,896	30,100	85,988	390,086	--	--
\$12,000 under \$13,000	--	--	--	--	65,628	69,967	128,360	628,582	--	--
\$13,000 under \$14,000	--	--	--	--	61,670	79,466	123,905	587,589	--	--
\$14,000 under \$15,000	--	--	--	--	34,340	49,118	98,244	492,729	--	--
\$15,000 under \$16,000	--	--	--	--	32,644	50,428	116,669	562,620	--	--
\$16,000 under \$17,000	--	--	--	--	36,237	57,815	106,795	517,626	--	--
\$17,000 under \$18,000	--	--	--	--	24,996	45,178	102,894	514,889	--	--
\$18,000 under \$19,000	--	--	--	--	26,236	43,364	103,191	508,192	* 1,007	* 12,613
\$19,000 under \$20,000	* 29	* 116	* 29	* 1,217	19,101	28,413	86,881	420,495	--	--
\$20,000 under \$25,000	* 998	* 138	--	--	95,817	164,305	478,197	2,070,403	--	--
\$25,000 under \$30,000	* 3,994	* 4,234	--	--	61,467	129,341	400,749	1,426,843	--	--
\$30,000 under \$35,000	* 3,034	* 1,810	--	--	56,664	102,545	375,115	1,002,736	--	--
\$35,000 under \$40,000	* 5,008	* 3,540	* 2,993	* 1,887	48,060	60,886	319,716	572,208	* 972	* 31,679
\$40,000 under \$45,000	* 6,026	* 1,070	* 3,013	* 2,583	12,214	13,539	245,361	244,089	--	--
\$45,000 and over	* 997	* 350	--	--	16,966	6,271	113,491	39,326	--	--

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

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

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

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age
 (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	46,644,509	5,498,593,619	46,644,509	5,582,425,626	39,232,825	3,686,756,706	29,305,713	98,582,364	4,186,068	63,654,055	16,351,313	154,103,826		
Under 18	36,100	1,424,338	36,100	1,436,910	5,050	215,875	27,796	111,225	8,804	40,448	25,090	343,279		
18 under 26	650,661	35,605,743	650,661	35,925,127	618,066	30,756,926	246,117	280,533	16,754	154,595	94,890	636,727		
26 under 35	5,695,026	478,516,916	5,695,026	483,447,508	5,563,668	435,185,946	2,746,222	1,963,384	116,001	521,432	1,047,720	2,862,111		
35 under 45	9,929,294	1,181,741,091	9,929,294	1,196,743,625	9,575,560	979,015,638	5,343,497	9,135,947	365,021	2,458,725	2,520,702	11,098,682		
45 under 55	12,134,655	1,619,204,363	12,134,655	1,645,243,229	11,470,186	1,223,965,473	7,338,517	20,176,579	761,242	8,926,958	3,930,433	30,250,557		
55 under 65	10,313,553	1,327,312,995	10,313,553	1,353,731,755	8,944,300	830,656,790	7,156,869	24,225,176	1,107,347	15,745,692	4,166,590	38,954,316		
65 and over	7,885,220	854,788,171	7,885,220	865,897,472	3,055,995	186,960,059	6,446,695	42,689,520	1,810,899	35,806,205	4,565,888	70,558,153		
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			
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
All returns	14,816,720	117,485,985	19,688,443	25,763,756	218,397	5,986,581	9,197,606	176,519,238	12,982,903	331,877,382	1,214,517	-370,852		
Under 18	25,085	260,866	5,891	6,289	--	--	* 1,018	* 356	23,586	373,823	4,967	-339		
18 under 26	90,749	500,286	146,062	128,879	--	--	52,258	707,922	79,390	1,221,707	5,832	-2,077		
26 under 35	965,325	2,189,517	2,388,176	2,102,649	* 5,277	* 51,112	894,685	9,619,101	808,101	8,229,006	59,462	-116,930		
35 under 45	2,277,987	8,133,378	4,664,678	5,488,051	34,388	802,735	2,068,616	32,819,841	2,008,921	44,305,174	214,862	195,125		
45 under 55	3,539,716	23,077,906	5,607,302	7,593,714	68,473	2,120,545	2,721,312	57,221,919	3,051,696	88,250,600	335,357	-302,534		
55 under 65	3,737,789	28,982,487	4,551,233	6,141,337	74,538	2,036,703	2,275,109	54,331,396	3,263,893	97,122,862	307,084	-97,651		
65 and over	4,190,070	54,341,545	2,325,102	4,302,838	35,721	975,487	1,184,607	21,818,703	3,747,315	92,374,210	286,953	-46,445		
Age [1]	Taxable IRA distributions		Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S-corporation net income less loss			
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)		
All returns	6,232,555	130,203,390	11,916,146	313,185,611	3,208,207	61,923,963	3,065,186	32,998,264	259,971	2,611,017	5,560,369	431,857,184		
Under 18	* 297	* 10,668	* 1,318	* 26,820	2,714	165	**	**	--	--	11,976	203,135		
18 under 26	* 5,190	* 13,177	27,255	99,759	6,972	53,598	** 10,895	** 77,786	--	--	23,330	613,987		
26 under 35	140,992	1,161,448	381,424	2,654,690	108,526	880,252	264,619	2,309,486	2,060	17,197	345,595	14,062,385		
35 under 45	428,484	6,703,564	869,467	9,618,923	345,664	3,900,099	634,889	6,602,595	15,876	22,399	1,128,157	85,802,208		
45 under 55	797,969	14,890,937	1,526,067	25,430,287	672,315	10,686,437	818,968	9,092,172	45,384	338,260	1,573,074	148,687,523		
55 under 65	1,313,083	31,715,356	3,534,526	106,380,831	904,390	17,338,582	792,381	8,934,713	59,319	321,906	1,395,541	116,854,779		
65 and over	3,546,540	75,708,240	5,576,089	168,977,301	1,167,626	29,064,831	543,435	5,981,511	137,331	1,911,254	1,082,696	65,633,168		

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

Age [1]	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	443,277	17,915,304	756,774	-6,736,841	4,423,482	39,720,629	8,052,299	112,816,743	295,977	12,012,029	327,637	4,930,786
Under 18	2,028	134,156	--	--	--	--	* 3	* 48	* 51	* 3,001	* 3,754	* 12,512
18 under 26	10,996	452,395	3,956	8,477	54,261	328,714	* 1,401	* 10,677	1,158	10,633	3,552	19,564
26 under 35	19,686	732,869	44,822	-248,510	581,667	4,592,242	14,106	119,823	12,374	253,961	29,638	196,586
35 under 45	40,708	1,328,299	111,766	-1,267,003	1,041,029	8,855,722	87,448	819,757	34,114	1,832,355	91,124	1,161,012
45 under 55	73,924	2,676,561	204,190	-1,562,163	1,360,170	12,300,602	279,798	3,119,330	55,403	2,665,163	84,436	1,350,970
55 under 65	106,356	3,596,275	222,226	-1,990,318	1,086,369	10,599,086	1,489,586	15,870,247	81,634	3,657,478	79,867	1,197,199
65 and over	189,580	8,994,748	169,814	-1,677,325	299,986	3,044,263	6,179,957	92,876,861	111,241	3,589,437	35,267	992,943
Age [1]	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	147,811	331,043	86,987	6,466,906	1,028,916	21,888,586	3,305,607	26,644,425	15,507,149	83,832,007		
Under 18	--	--	--	--	--	--	* 746	* 1,899	2,569	12,571		
18 under 26	* 3,047	* 4,205	* 299	* 23,884	7,716	297,017	28,626	405,244	182,676	319,383		
26 under 35	30,097	29,405	7,206	479,937	40,133	409,430	303,472	2,003,893	2,361,660	4,930,592		
35 under 45	31,366	34,443	20,232	1,411,971	132,561	2,640,385	586,664	4,131,945	3,657,596	15,002,534		
45 under 55	51,567	83,158	36,711	2,841,737	272,824	5,744,337	831,350	7,157,468	4,222,950	26,038,865		
55 under 65	25,308	54,282	19,705	1,546,604	325,812	7,055,904	803,293	6,427,399	3,554,025	26,418,760		
65 and over	6,426	125,551	3,834	162,773	249,869	5,741,513	751,454	6,516,576	1,525,672	11,109,301		
Age [1]	Itemized deductions limitation		Total		Total medical expenses		Expenses in excess of limitation		Taxes paid 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	1,216,667,246	132,833	321,784	10,431,416	85,336,564	128,122,538	10,430,419	42,785,975	46,315,562	445,096,983		
Under 18	376,205	--	--	4,011	87,796	4,011	95,638	4,011	7,842	29,116	114,428	
18 under 26	9,199,743	97	1,718	74,425	390,178	74,425	561,068	74,425	170,891	618,502	2,704,083	
26 under 35	109,957,445	4,484	9,715	571,857	3,062,978	571,857	5,231,063	571,857	2,168,085	5,641,636	37,171,581	
35 under 45	254,383,676	38,630	83,861	1,050,695	5,145,541	1,050,695	9,738,433	1,050,695	4,592,893	9,878,094	94,673,597	
45 under 55	332,836,097	48,077	110,968	1,623,392	8,609,434	1,623,392	15,797,349	1,623,392	7,187,915	12,076,403	132,046,645	
55 under 65	275,861,254	29,389	87,008	2,356,264	14,667,285	2,356,264	24,776,708	2,356,264	10,109,423	10,277,690	108,106,711	
65 and over	234,052,827	12,156	28,514	4,750,773	53,373,352	4,750,773	71,922,278	4,749,775	18,548,926	7,794,121	70,279,939	

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—Continued

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

Age [1]	Itemized deductions—continued																																							
	Taxes paid deduction—continued																																							
	State and local taxes					General sales tax					Real estate taxes					New motor vehicle taxes					Personal property taxes																			
	Total		Income tax		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns													
(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)					
All returns	44,868,999	262,697,597	33,473,437	246,234,424	11,395,561	16,463,173	40,982,684	172,201,075	308,717	416,726	17,191,317	6,806,167																												
Under 18	28,586	98,978	26,648	98,116	* 1,938	* 862	3,004	11,579	* 1,012	* 2,736	**	**																												
18 under 26	602,440	1,826,183	504,323	1,706,483	98,117	119,700	326,585	744,156	* 4,976	* 9,852	** 184,415	** 109,744																												
26 under 35	5,448,989	23,864,728	4,493,582	22,353,629	955,407	1,511,099	4,342,109	12,228,659	51,573	61,118	2,084,042	808,685																												
35 under 45	9,565,478	58,158,467	7,741,000	55,027,128	1,824,478	3,131,339	8,708,943	34,383,329	65,019	114,287	3,879,916	1,537,916																												
45 under 55	11,743,498	80,646,707	9,422,222	76,852,254	2,321,276	3,794,453	11,037,139	48,561,946	87,981	106,969	4,641,140	1,968,613																												
55 under 65	9,988,596	62,973,197	7,567,994	59,391,225	2,420,603	3,581,972	9,590,148	42,674,457	67,253	84,811	3,871,939	1,496,118																												
65 and over	7,491,410	35,129,338	3,717,668	30,805,590	3,773,743	4,323,748	6,974,757	33,596,950	30,905	36,953	2,529,865	885,088																												
	Itemized deductions—continued																																							
	Taxes paid deduction—cont.																																							
	Other taxes					Total					Home mortgage interest					Deductible points																								
	Number of returns	Amount	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	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	5,249,633	2,975,418	37,481,356	414,712,788	36,958,143	393,957,879	36,436,224	387,244,132	1,192,359	6,713,746	2,916,508	1,525,892																												
Under 18	* 4,046	* 1,133	6,967	48,958	* 1,012	* 42,304	* 1,012	* 42,304	--	--	--	--																												
18 under 26	41,585	14,148	346,178	2,805,419	336,252	2,482,848	327,890	2,394,914	11,340	87,934	18,307	22,086																												
26 under 35	412,794	208,391	4,473,803	47,892,429	4,445,714	45,613,241	4,361,073	44,657,124	136,140	956,117	192,903	171,482																												
35 under 45	974,782	479,598	8,824,680	110,972,112	8,782,752	106,921,164	8,666,533	105,170,633	264,048	1,750,531	572,548	362,722																												
45 under 55	1,440,828	762,410	10,768,970	123,771,887	10,694,163	118,948,545	10,564,843	117,154,633	324,250	1,793,913	932,304	442,012																												
55 under 65	1,345,967	878,129	8,600,607	87,459,945	8,485,331	82,989,328	8,366,998	81,662,604	303,502	1,326,724	783,612	344,684																												
65 and over	1,029,631	631,609	4,460,151	41,762,039	4,212,920	36,960,448	4,147,876	38,161,922	153,079	798,527	418,835	182,906																												
	Itemized deductions—continued																																							
	Interest paid deduction—continued																																							
	Qualified mortgage insurance premiums					Investment interest expense deduction					Cash contributions					Other than cash contributions					Carryover from prior years																			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	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	4,197,222	5,609,800	1,523,334	13,619,217	38,143,170	170,235,681	35,027,193	134,800,994	22,485,278	44,321,908	629,920	31,045,639																												
Under 18	--	--	5,955	6,654	11,860	20,945	10,541	11,016	* 5,437	* 9,825	* 41	* 103																												
18 under 26	163,747	242,229	11,425	58,255	356,770	703,952	304,476	540,427	199,984	165,088	4,079	43,023																												
26 under 35	1,321,981	1,791,245	58,852	316,461	3,947,878	8,959,160	3,377,305	6,973,275	2,307,316	5,954,271	47,352	197,734																												
35 under 45	1,177,871	1,525,952	234,078	2,162,274	7,777,794	24,142,020	6,860,727	18,658,309	4,977,008	5,282,326	79,188	744,386																												
45 under 65	852,934	1,093,863	376,486	3,287,466	10,102,842	42,359,621	9,306,890	33,764,302	6,248,368	8,491,034	119,894	3,411,793																												
55 under 65	471,899	652,544	390,449	3,473,388	9,010,533	43,994,200	8,429,259	35,335,847	5,333,568	8,563,999	127,996	5,286,253																												
65 and over	208,790	303,966	446,089	4,314,719	6,935,494	50,055,783	6,737,995	39,517,817	3,413,599	15,855,365	251,369	21,362,347																												

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—Continued

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

Age [1]	Itemized deductions—continued										Alternative minimum tax	
	Casualty or theft loss deduction		Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions			Miscellaneous deductions subject to 2% AGI limitation
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns	104,659	2,233,970	11,558,003	78,924,750	14,631,980	72,143,485	22,459,968	6,857,307	7,812,696	33,824,083	28,759,809	112,824,875
Under 18	--	--	23,238	97,673	* 24,980	4,965	10,171	4,965	19,839	77,909	25,190	107,853
18 under 26	--	--	301,675	2,324,266	308,609	2,282,576	251,693	49,023	78,713	317,467	399,777	2,649,066
26 under 35	13,055	45,141	1,750,315	12,407,106	2,275,379	13,829,039	2,490,315	484,206	492,344	1,350,938	3,401,026	15,664,183
35 under 45	13,145	333,832	2,590,969	16,988,379	3,743,331	19,474,550	4,716,976	1,061,722	1,106,542	3,446,488	6,166,951	23,982,760
45 under 55	32,040	740,726	2,933,734	20,077,068	4,191,694	20,704,611	5,760,743	1,597,585	1,723,745	7,179,599	7,452,553	29,481,796
55 under 65	28,758	521,268	2,301,809	14,847,153	3,142,566	12,539,773	5,041,957	1,610,713	2,031,761	8,706,149	6,384,877	22,856,635
65 and over	17,662	593,003	1,656,262	12,183,105	988,385	3,287,955	4,187,114	2,049,093	2,359,752	12,745,534	4,929,435	18,082,582
Age [1]	Itemized deductions—continued										Alternative minimum tax	
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling		Exemptions		Taxable income			Number of returns
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns	1,401,929	20,448,296	889,144	16,101,281	519,797	3,149,695	110,856,301	404,371,928	42,849,717	3,927,608,971	3,886,061	26,935,041
Under 18	5,215	6,405	--	--	5,215	6,405	* 7	* 26	22,462	1,143,140	1,519	6,109
18 under 26	19,315	273,563	5,638	206,043	13,675	66,348	912,706	3,330,696	589,316	23,433,953	9,314	50,162
26 under 35	77,448	428,766	27,344	216,714	51,022	192,462	13,047,232	47,610,745	5,425,550	323,684,958	216,960	1,029,940
35 under 45	196,376	2,212,057	111,998	1,703,033	86,490	469,592	30,676,286	111,883,532	9,423,875	821,683,908	939,745	5,383,546
45 under 55	368,680	5,341,685	235,673	4,142,672	133,336	807,583	33,036,353	120,488,880	11,464,053	1,174,601,376	1,312,103	8,720,815
55 under 65	420,940	6,351,700	290,699	5,220,963	133,626	896,344	20,512,749	74,827,886	9,595,226	985,642,210	895,011	6,486,696
65 and over	313,955	5,834,120	217,793	4,611,857	96,432	709,961	12,670,968	46,230,163	6,329,236	597,419,426	511,409	5,257,772
Age [1]	Income tax before credits		Total tax credits		Income tax after credits		Total income tax		Total income tax		Number of returns	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	All returns	42,584,211	837,345,731	36,178,662	62,040,867	38,471,033	775,304,864	38,471,033	775,304,865	38,471,033	775,304,865	38,471,033	775,304,865
Under 18	21,938	271,683	9,992	4,389	21,935	267,295	21,935	267,295	21,935	267,295	21,935	267,295
18 under 26	563,920	4,337,070	543,859	602,160	456,971	3,734,910	456,971	3,734,910	456,971	3,734,910	456,971	3,734,910
26 under 35	5,420,354	60,271,444	5,068,131	7,918,094	4,600,841	52,353,350	4,600,841	52,353,350	4,600,841	52,353,350	4,600,841	52,353,350
35 under 45	9,419,618	172,743,581	8,595,420	17,669,876	8,140,492	155,073,705	8,140,492	155,073,705	8,140,492	155,073,705	8,140,492	155,073,705
45 under 55	11,437,836	260,209,399	10,113,588	19,626,195	10,296,968	240,583,203	10,296,968	240,583,203	10,296,968	240,583,203	10,296,968	240,583,203
55 under 65	9,542,665	213,906,788	8,087,669	11,307,497	9,007,581	202,599,291	9,007,581	202,599,291	9,007,581	202,599,291	9,007,581	202,599,291
65 and over	6,157,879	125,605,765	3,760,002	4,912,656	5,948,246	120,693,110	5,948,246	120,693,110	5,948,246	120,693,110	5,948,246	120,693,110

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

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

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

[2] Not included in total income.

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

Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation
 (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	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]	86,488,650	4,716,374,805	2,981,241,193	86,488,650	496,622,179	86,488,650	496,841,247	--	10,631	15,924	1,452,285	6,071,596
Under \$5,000	166,979	396,805	127,460	166,979	12,720	166,979	12,720	--	*1,001	*110	--	--
\$5,000 under \$10,000	2,353,768	18,991,012	3,506,863	2,353,768	351,116	2,353,768	351,145	--	--	--	*1,018	*728
\$10,000 under \$15,000	6,174,485	77,145,021	20,882,282	6,174,485	2,092,396	6,174,485	2,094,182	--	--	--	*2,036	*230
\$15,000 under \$20,000	7,010,606	123,237,517	40,736,787	7,010,606	4,729,258	7,010,606	4,734,858	--	--	--	*3,057	*2,810
\$20,000 under \$25,000	7,767,436	174,736,369	75,858,997	7,767,436	7,986,883	7,767,436	7,993,143	--	--	--	--	--
\$25,000 under \$30,000	7,447,077	204,296,375	92,858,997	7,447,077	11,014,350	7,447,077	11,021,395	--	*972	*1,428	*3	*28
\$30,000 under \$40,000	12,671,837	440,414,563	232,742,508	12,671,837	28,880,574	12,671,837	28,906,312	--	*1,007	*463	*1,003	*867
\$40,000 under \$50,000	9,385,556	419,863,957	246,858,480	9,385,556	32,228,040	9,385,556	32,253,314	--	*1,333	*107	*47,683	*41,835
\$50,000 under \$75,000	15,000,338	919,793,510	588,187,365	15,000,338	84,720,529	15,000,338	84,791,470	--	*4,009	*11,753	*75,249	*93,755
\$75,000 under \$100,000	8,708,601	751,340,971	515,587,194	8,708,601	78,049,696	8,708,601	78,123,363	--	*2,309	*2,062	*422,838	*810,919
\$100,000 under \$200,000	8,430,191	1,097,717,018	795,017,326	8,430,191	141,843,378	8,430,191	142,057,936	--	--	--	830,403	4,330,941
\$200,000 under \$500,000	1,220,863	332,626,240	254,829,647	1,220,863	62,033,766	1,220,863	62,284,440	--	--	--	63,534	657,615
\$500,000 under \$1,000,000	115,546	76,679,091	58,785,745	115,546	19,402,475	115,546	19,506,926	--	--	--	3,931	73,575
\$1,000,000 under \$1,500,000	19,204	23,000,007	17,384,283	19,204	6,343,736	19,204	6,328,075	--	--	--	534	9,249
\$1,500,000 under \$2,000,000	6,500	11,143,312	8,370,342	6,500	3,239,708	6,500	3,223,707	--	--	--	627	30,521
\$2,000,000 under \$5,000,000	7,750	22,402,716	16,277,622	7,750	6,701,361	7,750	6,622,622	--	--	--	99	5,677
\$5,000,000 under \$10,000,000	1,344	9,088,872	6,071,877	1,344	2,785,375	1,344	2,711,961	--	--	--	42	12,310
\$10,000,000 or more	568	13,299,450	7,788,437	568	4,204,819	568	3,823,677	--	--	--	--	--
Returns with Form 8615 tax computation [3]	190,960	3,082,422	2,548,801	190,960	528,612	190,960	531,704	3,091	--	--	3,768	11,256
Under \$5,000	62,274	207,035	135,898	62,274	13,591	62,274	16,859	--	--	--	--	--
\$5,000 under \$10,000	70,660	514,564	356,542	70,660	35,715	70,660	49,874	--	--	--	--	--
\$10,000 under \$15,000	22,140	267,826	186,161	22,140	20,061	22,140	17,988	--	--	--	*1,018	*76
\$15,000 under \$20,000	15,871	270,077	224,519	15,871	27,028	15,871	39,149	--	--	--	*1,018	*836
\$20,000 under \$25,000	*5,968	*135,013	*119,076	*5,968	*15,371	*5,968	*23,365	--	--	--	--	--
\$25,000 under \$30,000	*6,109	*171,522	*146,508	*6,109	*19,411	*6,109	*26,702	--	--	--	--	--
\$30,000 under \$40,000	*3,133	*105,676	*97,250	*3,133	*13,473	*3,133	*15,446	--	--	--	*1,018	*1,742
\$40,000 under \$50,000	*1,489	*64,545	*51,780	*1,489	*7,878	*1,489	*9,528	--	--	--	*209	*670
\$50,000 under \$75,000	*976	*66,516	*60,147	*976	*11,312	*976	*9,022	--	--	--	--	--
\$75,000 under \$100,000	--	--	--	--	--	--	--	--	--	--	--	--
\$100,000 under \$200,000	*436	*66,119	*33,434	*436	*6,960	*436	*6,527	--	--	--	*436	*5,344
\$200,000 under \$500,000	1,244	373,668	356,199	1,244	99,308	1,244	91,452	--	--	--	*40	*850
\$500,000 under \$1,000,000	*424	*225,882	*206,105	*424	*62,660	*424	*71,736	--	--	--	*12	*317
\$1,000,000 under \$1,500,000	*97	*116,605	*106,592	*97	*35,133	*97	*35,931	--	--	--	--	--
\$1,500,000 under \$2,000,000	*74	*125,356	*112,932	*74	*37,864	*74	*35,931	--	--	--	*8	*729
\$2,000,000 under \$5,000,000	40	115,960	111,085	40	37,987	40	34,702	--	--	--	--	--
\$5,000,000 under \$10,000,000	17	117,620	106,808	17	37,000	17	23,700	--	--	--	*7	*592
\$10,000,000 or more	*7	*140,457	*137,766	*7	*48,062	*7	*24,135	--	--	--	--	--
Returns with Schedule D tax computation	20,619,267	3,207,028,623	2,514,280,634	20,595,090	614,564,771	19,899,565	540,385,308	-74,179,463	4,092	3,947	2,542,169	20,801,774
Under \$5,000	182,417	416,222	129,740	171,843	12,952	171,843	3,141	-9,811	--	--	--	--
\$5,000 under \$10,000	150,482	1,153,789	289,419	144,489	29,947	144,489	18,086	-11,861	--	--	--	--
\$10,000 under \$15,000	478,616	6,024,704	1,333,548	476,303	134,179	476,303	90,319	-43,860	--	--	*1,018	*1,294
\$15,000 under \$20,000	497,880	8,745,834	3,193,816	497,879	327,587	497,879	254,486	-73,121	--	--	--	--
\$20,000 under \$25,000	640,303	14,536,257	5,329,014	639,014	602,870	639,014	558,357	-108,037	--	--	*1,240	*2,317
\$25,000 under \$30,000	694,243	19,086,799	8,197,306	691,247	968,865	691,247	804,833	-164,186	--	--	*209	*195
\$30,000 under \$40,000	1,423,239	49,846,947	25,530,510	1,423,238	3,114,772	1,423,238	2,894,043	-420,729	--	--	*1,201	*176
\$40,000 under \$50,000	1,444,530	65,072,352	38,576,201	1,444,521	5,023,838	1,444,521	4,821,381	-502,457	--	--	*995	*6,948
\$50,000 under \$75,000	3,596,017	223,468,055	146,890,667	3,595,018	21,492,461	3,595,018	19,917,308	-1,575,153	--	--	4,808	13,644
\$75,000 under \$100,000	3,055,145	265,277,734	185,345,133	3,055,145	30,217,718	3,055,145	26,427,304	-1,860,554	*1,000	*540	38,695	38,695
\$100,000 under \$200,000	5,542,097	768,589,345	542,095	5,542,095	106,184,785	5,542,095	101,812,803	-4,371,982	*2,023	*3,015	380,873	872,746
\$200,000 under \$500,000	2,243,634	650,472,302	524,292,302	2,243,625	126,027,553	2,243,625	118,730,132	-7,297,421	--	--	1,757,268	11,461,298
\$500,000 under \$1,000,000	426,665	290,383,251	246,614,013	426,664	73,245,073	426,664	67,183,659	-6,061,414	*43	*172	295,969	4,174,851
\$1,000,000 under \$1,500,000	107,329	129,797,679	113,044,379	107,329	35,927,242	107,329	32,055,617	-3,871,625	*8	*7	37,467	924,233
\$1,500,000 under \$2,000,000	44,836	77,047,513	67,041,758	44,836	21,981,063	44,836	19,394,760	-2,586,303	*16	*40	12,701	428,500
\$2,000,000 under \$5,000,000	65,049	194,481,623	172,263,884	65,049	57,196,205	65,049	48,813,338	-8,382,868	--	--	16,956	946,823
\$5,000,000 under \$10,000,000	16,111	110,593,545	98,785,004	16,111	33,336,936	16,111	27,059,437	-6,277,500	*3	*13	4,448	493,614
\$10,000,000 or more	10,674	332,034,673	300,406,818	10,674	100,670,585	10,674	70,110,004	-30,560,581	--	--	3,609	1,435,989

Footnotes at end of table.

Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation
 [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	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	As a percentage of	
											Modified taxable income	Adjusted gross income
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)		
Returns with regular tax computation only												
Total	86,488,650	502,928,766	75,060,912	87,024,293	65,617,961	415,904,473	415,904,473	415,904,473	14.0	8.8	4,809	
Under \$5,000	166,979	12,830	* 2,042	* 158	164,937	12,673	12,673	12,673	9.9	3.2	76	
\$5,000 under \$10,000	351,873	22,283	566,171	2,363,788	1,796,547	329,590	329,590	329,590	9.4	1.7	140	
\$10,000 under \$15,000	6,174,485	2,094,412	4,526,377	1,239,289	2,784,114	855,123	855,123	855,123	4.1	1.1	138	
\$15,000 under \$20,000	7,010,606	4,737,668	6,015,383	2,438,161	4,521,917	2,289,507	2,289,507	2,289,507	5.0	1.9	328	
\$20,000 under \$25,000	7,767,436	7,997,143	3,592,263	3,592,263	4,298,684	4,400,860	4,298,684	4,298,684	6.3	2.5	567	
\$25,000 under \$30,000	7,447,077	11,022,852	6,822,174	4,603,044	4,189,324	6,419,808	6,419,808	6,419,808	6.9	3.1	862	
\$30,000 under \$40,000	12,671,837	28,906,846	11,751,826	9,842,646	8,747,850	19,064,200	19,064,200	19,064,200	8.2	4.3	1,504	
\$40,000 under \$50,000	9,385,556	32,254,644	8,753,832	9,283,847	7,471,352	22,970,797	22,970,797	22,970,797	9.3	5.5	2,447	
\$50,000 under \$75,000	15,000,338	84,833,412	14,116,148	20,667,659	13,450,033	64,165,753	64,165,753	64,165,753	10.9	7.0	4,278	
\$75,000 under \$100,000	8,708,601	78,228,871	8,090,029	14,798,709	8,447,187	63,430,162	63,430,162	63,430,162	12.3	8.4	2,784	
\$100,000 under \$200,000	8,430,191	142,870,917	7,035,951	14,036,636	8,381,942	128,834,281	128,834,281	128,834,281	16.2	11.7	15,282	
\$200,000 under \$500,000	1,220,863	66,615,382	383,650	2,096,435	1,215,076	64,518,946	64,518,946	64,518,946	25.3	19.4	52,827	
\$500,000 under \$1,000,000	115,546	20,164,341	44,433	1,679,578	114,203	18,484,963	18,484,963	18,484,963	31.4	24.1	159,979	
\$1,000,000 under \$1,500,000	19,204	6,401,651	8,113	523,738	18,937	5,877,913	5,877,913	5,877,913	33.8	25.6	306,078	
\$1,500,000 under \$2,000,000	6,500	3,232,956	2,850	339,893	6,378	2,893,063	2,893,063	2,893,063	34.6	26.0	445,087	
\$2,000,000 under \$5,000,000	7,750	6,653,143	3,476	804,230	7,605	5,848,913	5,848,913	5,848,913	35.9	26.1	754,698	
\$5,000,000 under \$10,000,000	1,344	2,717,638	663	403,601	1,317	2,314,037	2,314,037	2,314,037	38.1	25.5	1,721,754	
\$10,000,000 or more	568	3,835,987	337	652,104	558	3,183,884	3,183,884	3,183,884	40.9	23.9	5,605,430	
Returns with Form 8615 tax computation												
Total	190,960	542,959	53,482	11,168	189,308	531,791	531,791	531,791	20.9	17.3	2,785	
Under \$5,000	62,274	16,859	18,552	1,391	61,725	15,468	15,468	15,468	11.4	7.5	248	
\$5,000 under \$10,000	70,660	49,874	16,136	2,015	69,564	47,859	47,859	47,859	13.4	9.3	677	
\$10,000 under \$15,000	22,140	18,065	10,052	605	22,140	17,459	17,459	17,459	9.4	6.5	789	
\$15,000 under \$20,000	15,871	40,084	* 2,403	* 375	15,871	39,710	39,710	39,710	17.7	14.7	2,502	
\$20,000 under \$25,000	* 5,968	23,365	* 944	* 136	* 5,968	* 23,229	* 23,229	* 23,229	* 17.2	* 19.5	* 3,892	
\$25,000 under \$30,000	* 6,109	26,702	* 2,036	* 8	* 6,109	* 26,694	* 26,694	* 26,694	* 18.2	* 15.6	* 4,370	
\$30,000 under \$40,000	* 3,133	* 17,188	* 1,097	* 326	* 3,133	* 16,863	* 16,863	* 16,863	* 17.3	* 16.0	* 5,382	
\$40,000 under \$50,000	* 1,489	* 10,198	* 216	* 227	* 1,489	* 9,971	* 9,971	* 9,971	* 19.3	* 15.4	* 6,696	
\$50,000 under \$75,000	* 976	* 9,022	--	--	* 976	* 9,022	* 9,022	* 9,022	* 15.0	--	* 9,244	
\$75,000 under \$100,000	--	--	--	--	--	--	--	--	--	--	--	
\$100,000 under \$200,000	* 436	* 11,871	* 436	* 70	* 436	* 11,802	* 11,802	* 11,802	* 35.3	* 24.5	* 27,069	
\$200,000 under \$500,000	1,244	92,302	1,104	667	* 1,239	* 91,635	* 91,635	* 91,635	* 25.7	* 24.5	* 73,662	
\$500,000 under \$1,000,000	* 424	* 72,053	* 158	* 158	* 424	* 71,894	* 71,894	* 71,894	* 34.9	* 31.8	* 169,561	
\$1,000,000 under \$1,500,000	* 97	* 35,587	* 97	* 1,672	* 97	* 33,915	* 33,915	* 33,915	* 31.8	* 29.1	* 349,639	
\$1,500,000 under \$2,000,000	* 74	* 36,659	* 74	* 1,342	d	d	d	d	d	d	d	
\$2,000,000 under \$5,000,000	40	34,702	* 34	* 1,445	d	d	d	d	d	d	d	
\$5,000,000 under \$10,000,000	17	24,292	* 10	* 239	17	24,053	24,053	24,053	22.5	20.4	1,414,862	
\$10,000,000 or more	* 7	* 24,135	* 7	* 493	* 7	* 23,643	* 23,643	* 23,643	* 17.2	* 16.8	* 3,377,571	
Returns with Schedule D tax computation												
Total	19,905,796	561,191,029	15,584,562	26,504,876	18,648,034	534,686,153	534,686,153	534,686,153	21.3	16.7	25,932	
Under \$5,000	57,314	3,141	* 8,505	* 105	56,316	3,036	3,036	3,036	2.3	0.7	17	
\$5,000 under \$10,000	107,858	18,086	15,895	503	100,929	17,583	17,583	17,583	5.9	1.5	117	
\$10,000 under \$15,000	356,579	91,613	193,491	35,929	215,305	55,684	55,684	55,684	4.2	0.9	116	
\$15,000 under \$20,000	435,458	254,466	277,889	96,763	357,238	157,703	157,703	157,703	4.9	1.8	317	
\$20,000 under \$25,000	586,357	497,310	487,310	166,077	331,223	413,820	413,820	413,820	6.2	2.3	517	
\$25,000 under \$30,000	637,554	804,874	454,124	232,466	495,053	572,408	572,408	572,408	7.0	3.0	825	
\$30,000 under \$40,000	1,355,945	2,694,218	1,066,265	666,410	1,119,618	2,027,808	2,027,808	2,027,808	7.9	4.1	1,425	
\$40,000 under \$50,000	1,408,322	4,528,329	1,114,800	872,707	1,247,461	3,655,622	3,655,622	3,655,622	9.5	5.6	2,531	
\$50,000 under \$75,000	3,534,425	19,930,952	2,948,572	3,186,198	3,311,376	16,744,754	16,744,754	16,744,754	11.4	7.5	4,656	
\$75,000 under \$100,000	3,022,243	26,468,539	2,627,389	3,808,313	2,938,171	22,658,226	22,658,226	22,658,226	12.2	8.5	7,416	
\$100,000 under \$200,000	5,519,216	102,668,563	4,665,597	7,143,047	5,984,780	95,545,516	95,545,516	95,545,516	16.6	12.4	17,240	
\$200,000 under \$500,000	2,241,950	130,191,429	1,328,094	2,041,272	2,238,463	128,150,158	128,150,158	128,150,158	24.4	19.7	57,117	
\$500,000 under \$1,000,000	426,599	71,358,683	304,829	1,378,689	425,973	69,979,994	69,979,994	69,979,994	28.4	24.1	164,016	
\$1,000,000 under \$1,500,000	107,317	32,979,857	107,154	811,955	107,154	32,167,902	32,167,902	32,167,902	28.5	24.8	289,713	
\$1,500,000 under \$2,000,000	44,835	49,760,161	35,150	504,029	44,762	48,319,722	48,319,722	48,319,722	28.6	25.1	430,898	
\$2,000,000 under \$5,000,000	65,042	49,760,161	51,658	1,443,232	64,897	48,319,945	48,319,945	48,319,945	28.0	24.8	742,824	
\$5,000,000 under \$10,000,000	16,111	27,553,064	13,396	789,226	16,080	26,763,838	26,763,838	26,763,838	27.1	24.2	1,661,215	
\$10,000,000 or more	10,674	71,545,994	9,203	3,327,955	10,638	68,218,039	68,218,039	68,218,039	22.7	20.5	6,391,047	

* Estimate should be used with caution due to the small number of sample returns from which it is based.
 d Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals.
 [1] See section 4 for the definition of modified taxable income.
 [2] Includes returns with Schedule J, Income Averaging for Farmers and Fishermen, and foreign-earned income tax computations.
 [3] See table 3.1A for more details on returns with Form 8615 tax computation.
 NOTE: Detail may not add to totals because of rounding.

Table 3.1A Returns with Form 8615 Tax Computation: Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Income tax before credits, regular tax computation	Tax generated with Schedule D computation [1]	Tax differences due to regular tax computation vs. with Schedule D computation	Tax generated	Tax differences due to Form 8615 computation vs. with Schedule D computation
	(1)	(2)	(3)	(4)	(5)	(6)
Total	190,960	528,612	405,193	-123,419	531,704	126,511
Under \$5,000	62,274	13,591	10,658	-2,933	16,859	6,201
\$5,000 under \$10,000	70,660	35,715	28,848	-6,867	49,874	21,026
\$10,000 under \$15,000	22,140	20,061	13,848	-6,213	17,988	4,140
\$15,000 under \$20,000	15,871	27,028	21,088	-5,940	39,149	18,061
\$20,000 under \$25,000	* 5,968	* 15,371	* 14,833	* -538	* 23,365	* 8,532
\$25,000 under \$30,000	* 6,109	* 19,411	* 12,879	* -6,532	* 26,702	* 13,823
\$30,000 under \$40,000	* 3,133	* 13,473	* 8,398	* -5,075	* 15,446	* 7,048
\$40,000 under \$50,000	* 1,489	* 7,678	* 2,574	* -5,104	* 9,528	* 6,954
\$50,000 under \$75,000	* 976	* 11,312	* 4,043	* -7,269	* 9,022	* 4,979
\$75,000 under \$100,000	--	--	--	--	--	--
\$100,000 under \$200,000	* 436	* 6,960	* 4,616	* -2,344	* 6,527	* 1,911
\$200,000 under \$500,000	1,244	99,308	72,995	-26,313	91,452	18,457
\$500,000 under \$1,000,000	* 424	* 62,660	* 62,176	* -484	* 71,736	* 9,560
\$1,000,000 under \$1,500,000	* 97	* 35,133	* 33,272	* -1,861	* 35,587	* 2,315
\$1,500,000 under \$2,000,000	* 74	* 37,864	* 34,318	* -3,546	* 35,931	* 1,613
\$2,000,000 under \$5,000,000	40	37,987	33,690	-4,297	34,702	1,012
\$5,000,000 under \$10,000,000	17	37,000	23,241	-13,759	23,700	459
\$10,000,000 or more	* 7	* 48,062	* 23,718	* -24,344	* 24,135	* 417

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

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

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

Table 3.2 Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income								
	Total			Under 5 percent			5 under 7 percent		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
Total	84,475,933	7,246,201,878	951,673,976	27,220,034	1,066,662,468	30,141,951	12,856,345	681,897,131	41,134,541
Under \$5,000	291,312	-5,346,154	292,819	209,519	519,529	10,384	35,379	100,793	5,959
\$5,000 under \$10,000	1,967,069	14,886,296	395,584	1,881,868	14,274,576	332,838	20,965	149,235	9,469
\$10,000 under \$15,000	3,021,672	39,267,757	928,662	3,490,554	32,404,972	525,666	504,336	6,547,219	370,566
\$15,000 under \$20,000	4,895,526	85,615,474	2,503,969	4,496,139	78,555,346	1,982,422	200,885	3,543,822	209,915
\$20,000 under \$25,000	4,718,512	105,992,910	4,756,061	2,688,130	58,778,411	1,951,075	1,828,680	42,605,686	2,407,369
\$25,000 under \$30,000	4,690,889	128,948,650	7,023,780	1,461,314	40,278,843	896,170	1,831,295	48,871,509	3,095,369
\$30,000 under \$40,000	9,871,627	345,171,098	21,115,460	3,586,981	125,774,627	3,227,872	1,007,856	35,298,999	2,119,437
\$40,000 under \$50,000	8,720,664	390,928,765	26,638,194	2,876,021	127,835,329	3,700,061	1,533,916	69,785,178	4,085,683
\$50,000 under \$75,000	16,764,287	1,034,722,614	80,932,131	4,509,744	271,769,466	7,820,511	2,993,285	181,037,117	11,034,207
\$75,000 under \$100,000	11,386,865	984,833,505	86,093,509	2,167,098	185,138,644	5,931,039	1,845,945	160,086,198	9,629,153
\$100,000 under \$200,000	13,870,207	1,854,117,785	224,422,716	805,852	94,341,874	3,164,024	1,030,778	120,452,709	7,354,903
\$200,000 or more	4,277,304	2,267,063,178	496,571,091	46,814	30,990,851	599,889	23,026	13,418,666	812,510
Returns of married persons filing jointly									
Total	36,960,595	4,898,091,211	675,285,329	10,686,917	667,761,704	19,283,696	5,671,565	443,769,600	26,799,953
Under \$5,000	3,556	-4,060,112	111,474	--	--	--	--	--	--
\$5,000 under \$10,000	* 7	* 59	* 189	--	--	--	--	--	--
\$10,000 under \$15,000	* 7	* 101	* 284	d	d	d	--	--	--
\$15,000 under \$20,000	15,308	290,687	6,885	d	d	d	--	--	--
\$20,000 under \$25,000	288,428	6,583,106	62,102	288,386	6,582,253	61,360	--	--	--
\$25,000 under \$30,000	606,850	16,868,324	261,124	606,830	16,867,759	260,853	--	--	--
\$30,000 under \$40,000	1,737,472	61,351,557	1,587,597	1,703,575	60,060,425	1,518,820	33,890	1,290,860	68,613
\$40,000 under \$50,000	2,410,418	108,775,929	4,172,094	1,652,311	73,617,602	2,144,973	732,425	33,926,256	1,933,905
\$50,000 under \$75,000	8,404,872	529,048,094	28,351,530	3,560,026	221,890,456	6,110,934	2,157,964	131,672,563	8,036,667
\$75,000 under \$100,000	8,237,028	716,051,691	50,143,667	2,054,750	175,834,886	5,650,407	1,719,984	149,578,328	8,992,041
\$100,000 under \$200,000	11,579,435	1,556,227,681	174,916,716	770,350	89,832,278	3,059,894	1,008,003	117,584,629	7,177,093
\$200,000 or more	3,677,214	1,906,954,092	415,671,666	35,815	22,795,097	475,202	19,300	9,716,965	591,633
Returns of single persons									
Total	39,541,619	1,812,425,721	217,625,777	13,225,140	263,325,014	7,201,216	5,764,723	168,513,674	10,174,217
Under \$5,000	285,316	-337,371	49,762	208,521	515,021	10,329	35,379	100,793	5,959
\$5,000 under \$10,000	1,957,549	14,804,300	393,256	1,874,361	14,210,540	331,752	18,960	131,334	8,415
\$10,000 under \$15,000	2,855,955	38,399,047	915,219	2,427,780	31,569,713	514,551	501,395	6,513,778	368,521
\$15,000 under \$20,000	4,685,611	81,879,917	2,407,222	4,302,849	75,120,660	1,912,718	190,787	3,358,331	199,482
\$20,000 under \$25,000	4,096,433	91,913,457	4,449,802	2,146,058	46,561,478	1,759,673	1,761,074	41,031,886	2,316,783
\$25,000 under \$30,000	3,674,297	100,800,507	6,313,825	586,697	16,035,514	457,328	1,744,279	46,526,706	2,949,174
\$30,000 under \$40,000	6,622,097	230,377,764	17,323,265	917,813	31,654,359	879,570	680,507	23,513,277	1,436,203
\$40,000 under \$50,000	4,726,745	211,215,814	18,930,654	392,497	17,270,916	532,370	435,807	19,375,636	1,181,495
\$50,000 under \$75,000	6,070,011	367,180,150	42,839,220	278,053	16,533,617	504,463	325,492	19,015,003	1,166,370
\$75,000 under \$100,000	2,295,447	195,558,050	28,051,313	55,663	4,626,475	131,677	50,385	4,161,192	250,347
\$100,000 under \$200,000	1,713,104	223,488,888	38,198,024	25,879	3,311,029	75,043	17,997	2,293,512	142,960
\$200,000 or more	459,056	257,145,197	57,754,216	8,969	5,915,693	93,742	2,660	2,492,226	148,507

Footnotes at end of table.

Table 3.2 Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued									
	7 under 10 percent			10 under 12 percent			12 under 15 percent			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	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)		
All returns										
Total	20,412,110	1,297,325,565	110,384,148	7,172,217	660,580,437	72,624,192	8,324,523	997,551,034	134,749,555	
Under \$5,000	23,426	86,136	6,887	* 7,511	* 23,673	* 2,615	* 3,112	* 11,443	* 1,485	
\$5,000 under \$10,000	33,578	243,855	20,252	9,539	69,869	7,706	9,963	76,529	9,794	
\$10,000 under \$15,000	15,016	172,905	14,430	* 5,052	* 59,720	* 6,355	* 6,155	* 75,736	* 9,910	
\$15,000 under \$20,000	175,374	3,116,367	245,613	* 7,002	* 119,126	* 13,646	* 8,404	* 147,959	* 19,099	
\$20,000 under \$25,000	191,387	4,379,679	358,899	* 998	* 24,416	* 2,668	* 5,071	* 107,298	* 13,685	
\$25,000 under \$30,000	1,344,786	38,336,083	2,860,142	48,096	1,310,462	136,632	* 2,015	* 58,288	* 8,104	
\$30,000 under \$40,000	5,150,204	179,539,141	15,262,683	115,429	4,167,169	442,995	* 5,028	* 179,303	* 22,982	
\$40,000 under \$50,000	2,583,046	112,968,918	10,031,807	1,663,930	77,346,693	8,431,124	60,976	2,855,619	359,974	
\$50,000 under \$75,000	3,860,151	274,164,356	22,588,464	1,336,503	80,690,450	8,940,056	2,922,362	175,539,109	23,436,894	
\$75,000 under \$100,000	3,860,151	331,285,636	28,475,722	1,304,008	118,291,063	12,837,990	956,383	81,895,039	11,084,337	
\$100,000 under \$200,000	2,625,510	320,352,315	27,708,087	2,593,513	334,784,433	36,972,914	4,003,689	560,648,896	75,257,315	
\$200,000 or more	60,851	32,680,175	2,811,162	80,737	43,693,360	4,823,490	341,365	175,955,815	24,525,976	
Returns of married persons filing jointly										
Total	8,814,792	814,407,771	69,189,024	3,463,278	441,527,826	48,524,402	3,871,837	654,228,110	88,391,601	
Under \$5,000	--	--	--	--	--	--	--	--	--	
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	
\$10,000 under \$15,000	--	--	--	--	--	--	--	--	--	
\$15,000 under \$20,000	--	--	--	--	--	--	d	d	d	
\$20,000 under \$25,000	--	--	--	--	--	--	d	d	d	
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--	
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	--	
\$40,000 under \$50,000	24,317	1,168,181	84,428	* 1,005	* 47,262	* 5,387	* 312	* 14,595	* 1,944	
\$50,000 under \$75,000	2,673,845	174,622,266	14,088,097	* 7,002	* 488,764	* 51,274	* 3,609	* 213,530	* 30,765	
\$75,000 under \$100,000	3,520,899	303,051,978	26,015,507	923,683	86,891,813	9,251,271	12,889	1,266,460	155,940	
\$100,000 under \$200,000	2,545,215	310,280,603	26,823,508	2,460,038	318,790,113	35,194,340	3,544,752	505,765,972	67,730,836	
\$200,000 or more	50,517	25,284,743	2,177,484	71,550	36,309,873	4,022,129	309,974	146,962,480	20,471,400	
Returns of single persons										
Total	10,002,363	390,664,268	33,412,070	3,181,485	175,900,335	19,363,703	3,866,917	283,696,550	38,296,138	
Under \$5,000	23,426	86,136	6,887	* 7,511	* 23,673	* 2,615	* 3,112	* 11,443	* 1,485	
\$5,000 under \$10,000	33,578	243,855	20,252	9,539	69,869	7,706	9,963	76,529	9,794	
\$10,000 under \$15,000	15,016	172,905	14,430	* 5,052	* 59,720	* 6,355	* 6,155	* 75,736	* 9,910	
\$15,000 under \$20,000	170,298	3,027,816	238,160	* 7,002	* 119,126	* 13,646	d	d	d	
\$20,000 under \$25,000	179,027	4,091,811	335,369	* 998	* 24,416	* 2,668	d	d	d	
\$25,000 under \$30,000	1,292,203	36,840,682	2,746,443	46,041	1,254,171	130,198	* 2,015	* 58,288	* 8,104	
\$30,000 under \$40,000	4,918,205	171,397,999	14,582,254	96,440	3,493,276	372,120	d	d	d	
\$40,000 under \$50,000	2,240,880	97,466,195	8,764,976	1,609,690	74,855,643	8,160,282	46,041	2,160,765	271,210	
\$50,000 under \$75,000	938,970	54,592,137	4,721,803	1,138,272	67,657,223	7,523,245	166,071,991	166,071,991	22,167,066	
\$75,000 under \$100,000	136,578	11,378,924	996,029	184,687	15,615,948	1,737,988	709,890	60,090,063	8,192,162	
\$100,000 under \$200,000	45,796	5,971,026	524,377	68,725	8,297,754	919,268	280,113	33,629,074	4,637,054	
\$200,000 or more	8,387	5,394,781	461,089	7,528	4,429,515	487,613	26,431	21,183,537	2,955,724	

Footnotes at end of table.

Table 3.2 Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income—Continued

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued									
	15 under 17 percent			17 under 25 percent			25 under 30 percent			Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
All returns										
Total	3,394,093	549,360,635	87,557,969	4,294,392	1,178,260,733	242,312,815	722,992	614,579,351	166,918,802	
Under \$5,000	* 998	* 4,718	* 739	* 4,031	* 16,824	* 3,138	--	--	--	
\$5,000 under \$10,000	* 1,018	* 9,642	* 1,597	* 9,106	* 56,307	* 11,792	* 1,018	* 6,189	* 1,587	
\$10,000 under \$15,000	--	--	--	* 549	* 7,112	* 1,386	--	--	--	
\$15,000 under \$20,000	* 4,151	* 72,569	* 11,832	* 998	* 17,151	* 3,908	* 1,018	* 18,508	* 4,676	
\$20,000 under \$25,000	* 2,097	* 44,997	* 7,161	* 998	* 24,890	* 5,671	* 8	* 166	* 44	
\$25,000 under \$30,000	--	--	--	* 1,029	* 28,908	* 6,652	* 1,024	* 28,490	* 7,366	
\$30,000 under \$40,000	* 1,000	* 32,569	* 5,288	* 5,117	* 178,845	* 33,950	--	--	--	
\$40,000 under \$50,000	* 997	* 48,287	* 7,720	* 1,387	* 67,016	* 14,651	* 297	* 13,632	* 3,527	
\$50,000 under \$75,000	646,277	45,032,800	7,012,044	7,234	482,958	92,086	* 41	* 2,809	* 756	
\$75,000 under \$100,000	780,746	65,819,473	10,584,769	470,230	42,103,431	7,491,545	* 1,841	* 170,512	* 43,889	
\$100,000 under \$200,000	1,413,552	218,207,123	34,723,290	1,393,455	204,729,334	39,058,224	3,087	499,922	133,562	
\$200,000 or more	543,257	220,088,456	35,203,528	2,400,260	930,547,956	195,589,811	714,656	613,839,124	166,723,395	
Returns of married persons filing jointly										
Total	1,499,996	355,879,941	56,757,202	2,354,175	858,916,926	178,203,591	546,257	505,836,165	137,285,642	
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	--	--	--	d	d	d	d	d	d	
\$30,000 under \$40,000	--	--	--	d	d	d	--	--	--	
\$40,000 under \$50,000	--	--	--	--	--	--	--	--	--	
\$50,000 under \$75,000	* 1,562	* 101,764	* 16,053	* 766	* 52,458	* 9,979	d	d	d	
\$75,000 under \$100,000	* 2,572	* 223,588	* 36,004	* 1,939	* 173,822	* 32,763	d	d	d	
\$100,000 under \$200,000	982,079	164,753,113	26,132,012	268,275	49,116,250	8,761,665	310	53,765	14,643	
\$200,000 or more	513,783	190,801,477	30,573,132	2,083,190	809,574,278	169,399,160	545,891	505,779,152	137,270,123	
Returns of single persons										
Total	1,658,872	160,303,557	25,520,634	1,690,944	261,829,002	52,340,323	130,919	77,550,112	21,095,068	
Under \$5,000	* 998	* 4,718	* 739	* 4,031	* 16,824	* 3,138	--	--	--	
\$5,000 under \$10,000	* 1,018	* 9,642	* 1,597	d	d	d	* 1,018	* 6,189	* 1,587	
\$10,000 under \$15,000	--	--	--	* 549	* 7,112	* 1,386	--	--	--	
\$15,000 under \$20,000	* 4,151	* 72,569	* 11,832	d	d	d	* 1,018	* 18,508	* 4,676	
\$20,000 under \$25,000	* 2,097	* 44,997	* 7,161	d	d	d	--	--	--	
\$25,000 under \$30,000	--	--	--	* 1,026	* 28,827	* 6,635	* 1,018	* 28,308	* 7,314	
\$30,000 under \$40,000	* 1,000	* 32,569	* 5,288	d	d	d	--	--	--	
\$40,000 under \$50,000	--	--	--	* 1,387	* 67,016	* 14,651	* 297	* 13,632	* 3,527	
\$50,000 under \$75,000	615,791	42,954,132	6,687,506	d	d	d	--	--	--	
\$75,000 under \$100,000	709,400	59,483,157	9,582,785	447,455	40,077,290	7,126,717	* 1,236	* 112,217	* 28,251	
\$100,000 under \$200,000	301,032	36,939,816	5,942,229	971,043	132,663,468	25,842,925	2,162	333,317	88,724	
\$200,000 or more	23,385	20,761,956	3,281,496	243,695	88,335,326	19,220,918	124,170	77,037,941	20,960,989	

Footnotes at end of table.

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income—Continued

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued									
	30 under 50 percent			50 under 100 percent			100 percent or more			Total income tax
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
All returns										
Total	70,475	205,768,431	65,369,293	1,229	305,763	183,684	7,523	-6,089,669	297,024	
Under \$5,000	* 6	* 26	* 10	* 143	* 534	* 329	7,188	-6,109,829	261,274	
\$5,000 under \$10,000	d	d	d	d	d	d	d	d	d	
\$10,000 under \$15,000	--	--	--	d	d	d	d	d	d	
\$15,000 under \$20,000	* 1,386	* 21,283	* 6,716	--	--	--	* 170	* 3,343	* 6,140	
\$20,000 under \$25,000	* 1,112	* 26,704	* 8,794	--	--	--	* 32	* 663	* 695	
\$25,000 under \$30,000	* 1,026	* 28,229	* 8,699	d	d	d	d	d	d	
\$30,000 under \$40,000	* 6	* 208	* 93	* 6	* 237	* 158	--	--	--	
\$40,000 under \$50,000	d	d	d	* 37	* 1,551	* 1,217	--	--	--	
\$50,000 under \$75,000	* 4	* 241	* 106	* 3	* 181	* 122	* 53	* 3,128	* 6,886	
\$75,000 under \$100,000	* 449	* 42,338	* 14,125	* 11	* 906	* 539	* 3	* 264	* 400	
\$100,000 under \$200,000	367	46,149	14,456	359	50,208	27,932	* 45	* 4,820	* 8,009	
\$200,000 or more	65,957	205,596,750	65,313,954	361	244,311	148,809	* 19	* 7,715	* 12,566	
Returns of married persons filing jointly										
Total	47,609	159,620,699	50,593,225	334	186,219	117,534	3,834	-4,043,750	139,461	
Under \$5,000	d	d	d	--	--	--	d	d	d	
\$5,000 under \$10,000	d	d	d	--	--	--	d	d	d	
\$10,000 under \$15,000	--	--	--	--	--	--	d	d	d	
\$15,000 under \$20,000	--	--	--	--	--	--	* 141	* 2,781	* 4,923	
\$20,000 under \$25,000	--	--	--	--	--	--	* 32	* 663	* 695	
\$25,000 under \$30,000	* 8	* 217	* 68	--	--	--	d	d	d	
\$30,000 under \$40,000	--	--	--	d	d	d	--	--	--	
\$40,000 under \$50,000	* 10	* 438	* 179	d	d	d	d	d	d	
\$50,000 under \$75,000	* 4	* 241	* 106	d	d	d	d	d	d	
\$75,000 under \$100,000	* 307	* 30,393	* 9,520	d	d	d	--	--	--	
\$100,000 under \$200,000	* 350	* 43,851	* 13,587	* 18	* 2,514	* 1,875	* 43	* 4,592	* 7,264	
\$200,000 or more	46,918	159,545,479	50,569,737	266	181,404	113,974	* 10	* 5,144	* 7,692	
Returns of single persons										
Total	17,550	31,625,336	10,136,415	590	111,223	61,222	2,216	-1,093,350	24,770	
Under \$5,000	--	--	--	* 143	* 534	* 329	2,194	-1,096,513	18,283	
\$5,000 under \$10,000	--	--	--	--	--	--	d	d	d	
\$10,000 under \$15,000	--	--	--	* 8	* 82	* 66	--	--	--	
\$15,000 under \$20,000	* 1,386	* 21,283	* 6,716	--	--	--	--	--	--	
\$20,000 under \$25,000	* 1,112	* 26,704	* 8,794	--	--	--	--	--	--	
\$25,000 under \$30,000	* 1,018	* 28,013	* 8,630	--	--	--	--	--	--	
\$30,000 under \$40,000	* 3	* 99	* 41	--	--	--	--	--	--	
\$40,000 under \$50,000	* 146	* 6,011	* 2,143	--	--	--	--	--	--	
\$50,000 under \$75,000	--	--	--	--	--	--	d	d	d	
\$75,000 under \$100,000	d	d	d	d	d	d	d	d	d	
\$100,000 under \$200,000	d	d	d	* 338	* 47,367	* 25,830	d	d	d	
\$200,000 or more	13,726	31,528,984	10,104,616	d	d	d	d	d	d	

* Estimate should be used with caution due to the small number of sample returns on which it is based.
 d Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals.
 NOTE: Detail may not add to totals because of rounding.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Tax credits									
	All returns		Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns, total	142,892,051	90,734,554	113,579,280	6,661,896	15,223,190	6,338,315	3,397,639	11,867,055	12,272,073	
No adjusted gross income	2,554,170	6,101	16,619	110	2	*12	*10	451	575	
\$1 under \$5,000	9,963,765	34,306	2,248	24,003	1,335	*3	*1	*1,019	*102	
\$5,000 under \$10,000	12,277,702	602,595	25,113	28,401	1,767	*1,001	*36	99,978	3,386	
\$10,000 under \$15,000	12,806,501	4,734,136	1,276,176	79,408	3,146	15,024	1,786	814,887	224,029	
\$15,000 under \$20,000	11,722,728	6,298,195	2,536,875	117,208	6,606	153,706	36,261	1,004,439	611,034	
\$20,000 under \$25,000	10,185,282	7,347,546	3,758,703	139,819	13,406	363,116	154,461	972,881	824,466	
\$25,000 under \$30,000	8,950,075	7,279,703	4,836,960	159,446	14,934	406,649	227,855	949,644	826,557	
\$30,000 under \$40,000	14,613,296	12,821,274	10,509,914	368,564	69,274	749,316	460,041	1,537,484	1,511,174	
\$40,000 under \$50,000	10,992,023	9,870,415	10,157,957	364,012	73,288	573,633	297,700	1,162,667	1,280,384	
\$50,000 under \$75,000	18,727,169	17,068,730	23,855,080	1,036,407	229,332	1,179,326	630,677	2,102,031	2,539,469	
\$75,000 under \$100,000	11,805,382	10,718,678	18,608,918	962,657	310,400	1,029,342	560,867	1,506,044	1,958,762	
\$100,000 under \$200,000	13,997,651	11,705,101	21,186,897	1,879,414	1,274,337	1,505,780	836,550	1,715,529	2,492,135	
\$200,000 under \$250,000	1,534,372	695,987	1,068,526	379,537	503,447	154,925	80,635	--	--	
\$250,000 under \$500,000	1,937,350	997,198	3,072,366	671,321	2,106,167	162,466	84,311	--	--	
\$500,000 under \$1,000,000	544,224	349,720	3,058,977	273,990	2,498,526	33,114	19,571	--	--	
\$1,000,000 under \$1,500,000	126,941	89,916	1,338,267	74,021	1,064,353	6,275	3,835	--	--	
\$1,500,000 under \$2,000,000	51,550	38,108	845,754	32,828	672,471	1,228	1,266	--	--	
\$2,000,000 under \$5,000,000	73,078	55,215	2,249,911	49,111	1,816,186	2,092	1,361	--	--	
\$5,000,000 under \$10,000,000	17,527	14,079	1,193,467	12,812	990,567	431	284	--	--	
\$10,000,000 or more	11,264	9,549	3,980,552	8,829	3,573,649	175	132	--	--	
Taxable returns, total	84,475,933	68,578,754	88,750,445	6,244,170	12,606,682	3,985,509	2,114,388	6,286,965	7,076,546	
No adjusted gross income	6,014	3,189	9,652	--	--	*8	*9	95	165	
\$1 under \$5,000	285,299	25,693	1,546	22,456	1,092	*3	*1	--	--	
\$5,000 under \$10,000	1,967,069	32,984	3,383	25,955	1,677	--	--	--	--	
\$10,000 under \$15,000	3,021,672	1,198,387	414,673	42,319	1,380	--	--	14,957	1,452	
\$15,000 under \$20,000	4,895,526	3,729,276	1,481,998	94,328	4,276	--	--	124,525	24,914	
\$20,000 under \$25,000	4,718,512	3,733,197	1,624,755	99,511	6,205	*998	*608	187,989	74,606	
\$25,000 under \$30,000	4,690,889	3,878,476	1,888,869	125,259	5,373	*2,996	*719	235,288	126,579	
\$30,000 under \$40,000	9,871,627	8,659,895	5,745,449	293,492	18,303	117,551	61,286	659,774	611,646	
\$40,000 under \$50,000	8,720,664	7,794,126	6,506,108	319,189	30,182	232,206	108,269	574,709	553,829	
\$50,000 under \$75,000	16,764,287	15,292,064	18,830,724	966,083	120,724	822,130	406,483	1,436,273	1,546,704	
\$75,000 under \$100,000	11,386,865	10,373,071	17,105,306	919,792	205,641	952,719	514,166	1,362,645	1,691,970	
\$100,000 under \$200,000	13,870,207	11,621,005	20,345,643	1,854,643	908,620	1,495,669	831,524	1,690,710	2,444,682	
\$200,000 under \$500,000	3,456,861	1,683,825	3,555,495	1,042,817	2,098,279	317,243	164,886	--	--	
\$500,000 under \$1,000,000	541,486	347,726	2,702,326	272,074	2,149,603	33,089	19,560	--	--	
\$1,000,000 or more	278,957	205,840	8,534,520	176,600	7,055,327	10,897	6,875	--	--	
Non-taxable returns, total	58,416,118	22,155,800	24,828,834	417,726	2,616,508	2,352,806	1,283,251	5,580,089	5,195,527	

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued											
	Retirement savings contribution credit		Child tax credit		Residential energy credit		General business credits		Prior year minimum tax credit		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)			
All returns, total	6,130,006	1,029,995	23,579,773	28,503,646	7,155,888	6,173,494	462,320	2,168,205	259,546	663,274		
No adjusted gross income	1,062	1,047	3,272	2,629	94	604	565	4,931	* 2			
\$1 under \$5,000	* 9	* 12	4,073	284	--	--	* 3,057	* 173	--	--		
\$5,000 under \$10,000	23,133	770	* 3,054	* 202	* 5,291	* 580	--	--	* 2,016	* 644		
\$10,000 under \$15,000	228,410	37,041	92,157	8,574	59,119	11,644	* 1,019	* 3	* 1,224	* 185		
\$15,000 under \$20,000	627,028	99,533	873,884	188,516	106,041	39,908	5,301	2,855	* 137	* 77		
\$20,000 under \$25,000	1,131,419	184,305	1,564,367	646,470	194,673	97,391	* 6,157	* 3,635	* 143	* 32		
\$25,000 under \$30,000	1,019,883	176,066	1,903,086	1,184,911	234,705	134,576	4,515	1,136	* 2,254	* 681		
\$30,000 under \$40,000	1,370,014	261,397	3,529,607	3,066,680	606,107	402,012	10,874	11,116	2,001	2,102		
\$40,000 under \$50,000	1,048,134	158,820	2,862,274	3,475,870	669,863	482,639	16,209	18,498	4,811	3,376		
\$50,000 under \$75,000	680,914	110,804	5,480,686	8,636,584	1,596,766	1,282,718	45,049	78,188	21,941	26,346		
\$75,000 under \$100,000	--	--	3,948,284	6,697,287	1,316,160	1,125,623	56,841	95,717	21,867	27,110		
\$100,000 under \$200,000	--	--	3,313,488	4,594,405	1,855,059	1,817,940	129,572	325,101	121,380	163,409		
\$200,000 under \$250,000	--	--	* 1,536	* 1,231	205,660	242,114	34,770	86,041	24,416	40,602		
\$250,000 under \$500,000	--	--	* 3	* 2	229,850	349,369	65,761	272,899	16,530	49,539		
\$500,000 under \$1,000,000	--	--	--	--	54,676	100,090	37,951	257,496	22,897	77,181		
\$1,000,000 under \$1,500,000	--	--	--	--	11,196	16,594	16,594	149,577	8,715	59,017		
\$1,500,000 under \$2,000,000	--	--	--	--	3,965	14,942	7,781	104,830	3,442	39,653		
\$2,000,000 under \$5,000,000	--	--	--	--	4,997	20,119	13,101	305,117	4,312	74,654		
\$5,000,000 under \$10,000,000	--	--	--	--	1,105	7,415	3,822	145,814	875	39,203		
\$10,000,000 or more	--	--	--	--	562	10,719	3,382	305,080	579	59,461		
Taxable returns, total	3,129,952	407,274	13,014,549	18,768,748	6,018,788	5,295,092	402,656	1,993,509	232,356	601,001		
No adjusted gross income	423	356	999	1,571	58	391	177	1,908	--	--		
\$1 under \$5,000	* 9	* 12	* 41	* 88	--	--	* 3,057	* 173	--	--		
\$5,000 under \$10,000	--	--	--	--	* 1,999	* 234	--	--	** 1,019	** 191		
\$10,000 under \$15,000	22,135	1,145	--	--	* 5,921	* 1,065	* 1,019	* 3	--	--		
\$15,000 under \$20,000	369,579	37,848	* 30	* 30	30,234	7,278	--	--	--	--		
\$20,000 under \$25,000	665,700	63,181	* 7,045	* 7,045	70,348	34,951	* 1,502	* 106	**	**		
\$25,000 under \$30,000	445,243	49,873	46,481	47,143	93,454	52,315	* 3,298	* 602	* 976	* 125		
\$30,000 under \$40,000	541,345	79,060	661,553	674,620	375,059	235,790	6,242	4,227	* 1,246	* 819		
\$40,000 under \$50,000	592,921	94,199	1,264,339	1,448,858	475,936	328,002	6,613	3,462	* 3,223	* 1,144		
\$50,000 under \$75,000	492,597	81,601	4,086,805	6,023,607	1,357,980	1,061,755	24,463	25,320	12,657	12,394		
\$75,000 under \$100,000	--	--	3,675,538	6,070,589	1,255,411	1,046,187	52,184	80,346	16,989	18,293		
\$100,000 under \$200,000	--	--	3,270,181	4,493,965	1,840,937	1,756,887	121,695	282,891	115,689	146,434		
\$200,000 under \$500,000	--	--	* 1,536	* 1,231	435,016	586,077	99,879	351,512	40,003	80,921		
\$500,000 under \$1,000,000	--	--	--	--	98,914	255,493	37,883	22,707	17,847	26,754		
\$1,000,000 or more	--	--	--	--	21,808	85,245	44,644	1,007,467	17,847	267,540		
Nontaxable returns, total	3,000,054	622,321	10,565,224	9,734,898	1,137,099	878,402	59,664	174,696	27,189	62,273		

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Credit for the elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit	
	Number of returns (20)	Amount (21)	Number of returns (22)	Amount (23)	Number of returns (24)	Amount (25)	Number of returns (26)	Amount (27)	Number of returns (28)	Amount (29)
All returns, total	98,345	15,627	66,503	93,449	3,136	2,945	* 984	* 1,156	211	1,135
No adjusted gross income	185	89	--	--	* 3	* 5	--	--	**	**
\$1 under \$5,000	* 32	* 12	--	--	--	--	--	--	--	--
\$5,000 under \$10,000	* 4,001	* 915	--	--	--	--	--	--	--	--
\$10,000 under \$15,000	53,958	10,336	* 1,001	* 839	--	--	--	--	--	--
\$15,000 under \$20,000	35,628	3,853	* 998	* 422	--	--	--	--	--	--
\$20,000 under \$25,000	* 4,541	* 423	* 1,001	* 1,882	--	--	--	--	--	--
\$25,000 under \$30,000	--	--	* 4,009	* 3,644	--	--	--	--	--	--
\$30,000 under \$40,000	--	--	* 2,978	* 4,260	** 1,008	** 959	--	--	--	--
\$40,000 under \$50,000	--	--	9,987	19,275	--	--	--	--	--	--
\$50,000 under \$75,000	--	--	11,999	20,961	**	**	--	--	**	**
\$75,000 under \$100,000	--	--	10,262	11,065	--	--	--	--	--	--
\$100,000 under \$200,000	--	--	14,968	19,559	** 2,064	** 1,892	** 965	** 1,131	**	**
\$200,000 under \$250,000	--	--	2,974	3,460	--	--	**	**	--	--
\$250,000 under \$500,000	--	--	4,706	5,600	**	**	--	--	**	**
\$500,000 under \$1,000,000	--	--	918	1,248	--	--	--	--	** 211	** 1,135
\$1,000,000 under \$1,500,000	--	--	409	667	--	--	--	--	**	**
\$1,500,000 under \$2,000,000	--	--	103	187	* 8	* 6	--	--	--	--
\$2,000,000 under \$5,000,000	--	--	143	291	* 32	* 42	* 20	* 25	**	**
\$5,000,000 under \$10,000,000	--	--	26	51	* 11	* 22	--	--	**	**
\$10,000,000 or more	--	--	20	38	* 9	* 19	--	--	**	**
Taxable returns, total	34,344	5,467	49,035	64,812	2,123	1,984	** 984	** 1,156	168	1,099
No adjusted gross income	158	76	--	--	* 3	* 5	--	--	**	**
\$1 under \$5,000	* 32	* 12	--	--	--	--	--	--	--	--
\$5,000 under \$10,000	* 7	* 6	--	--	--	--	--	--	--	--
\$10,000 under \$15,000	16,494	3,927	--	--	--	--	--	--	--	--
\$15,000 under \$20,000	14,639	1,216	--	--	--	--	--	--	--	--
\$20,000 under \$25,000	* 3,013	* 230	--	--	--	--	--	--	--	--
\$25,000 under \$30,000	--	--	* 1,018	* 662	--	--	--	--	--	--
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	--	--
\$40,000 under \$50,000	--	--	* 6,985	* 12,476	--	--	--	--	--	--
\$50,000 under \$75,000	--	--	* 8,010	* 11,343	--	--	--	--	--	--
\$75,000 under \$100,000	--	--	9,073	9,654	--	--	--	--	--	--
\$100,000 under \$200,000	--	--	14,655	19,156	** 2,060	** 1,890	** 965	** 1,131	--	--
\$200,000 under \$500,000	--	--	7,674	9,040	**	**	--	--	**	**
\$500,000 under \$1,000,000	--	--	918	1,248	--	--	--	--	** 168	** 1,099
\$1,000,000 or more	--	--	701	1,294	60	89	* 20	* 25	**	**
Nontaxable returns, total	64,001	10,160	17,468	28,637	* 1,012	* 962	**	**	* 43	* 36

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued											
	Mortgage interest credit		Other tax credits [1]		Making work pay credit used to offset income tax before credits		Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)		
All returns, total	41,733	51,199	4,159	24,476	71,826,509	37,090,123	1,409,431	450,596	5,344,865	4,240,639		
No adjusted gross income	--	--	**	**	2,869	1,873	* 4	* 15	301	300		
\$1 under \$5,000	--	--	--	--	* 2,157	* 265	--	--	--	--		
\$5,000 under \$10,000	--	--	--	--	442,174	16,337	* 4,943	* 251	--	--		
\$10,000 under \$15,000	--	--	--	--	3,700,457	967,390	97,773	3,738	* 8,004	* 887		
\$15,000 under \$20,000	--	--	--	--	4,224,127	1,520,683	30,954	4,951	67,334	8,773		
\$20,000 under \$25,000	* 1,001	* 164	--	--	4,734,067	1,723,505	188,615	51,011	165,110	39,657		
\$25,000 under \$30,000	--	--	**	**	4,958,716	1,965,599	285,809	137,510	315,426	132,552		
\$30,000 under \$40,000	* 7,833	* 7,779	--	--	9,612,720	4,104,802	759,114	247,783	453,577	296,316		
\$40,000 under \$50,000	* 7,964	* 9,273	--	--	8,165,380	3,924,149	42,219	5,338	456,449	294,616		
\$50,000 under \$75,000	16,095	17,532	--	--	15,432,849	8,970,125	--	--	1,223,781	934,111		
\$75,000 under \$100,000	** 8,640	** 16,231	**	**	10,048,856	6,494,348	--	--	1,042,705	946,590		
\$100,000 under \$200,000	**	**	** 3,197	** 2,262	10,502,133	7,401,047	--	--	1,612,177	1,586,836		
\$200,000 under \$250,000	**	**	* 4	* 69	--	* 1	--	--	--	--		
\$250,000 under \$500,000	** 141	** 219	* 324	* 784	--	--	--	--	--	--		
\$500,000 under \$1,000,000	--	--	* 466	* 1,089	--	--	--	--	--	--		
\$1,000,000 under \$1,500,000	--	--	* 31	* 745	--	--	--	--	--	--		
\$1,500,000 under \$2,000,000	--	--	* 19	* 7	--	--	--	--	--	--		
\$2,000,000 under \$5,000,000	--	--	52	1,233	--	--	--	--	--	--		
\$5,000,000 under \$10,000,000	**	**	30	646	--	--	--	--	--	--		
\$10,000,000 or more	**	**	36	17,642	--	--	--	--	--	--		
Taxable returns, total	28,837	30,242	4,148	24,193	62,916,998	34,355,716	513,476	167,333	4,512,991	3,840,357		
No adjusted gross income	--	--	**	**	2,603	1,678	* 4	* 15	79	89		
\$1 under \$5,000	--	--	--	--	* 141	* 110	--	--	--	--		
\$5,000 under \$10,000	--	--	--	--	* 3,992	* 1,225	* 998	* 29	--	--		
\$10,000 under \$15,000	--	--	--	--	1,123,710	403,504	55,901	1,721	* 2,993	* 264		
\$15,000 under \$20,000	--	--	--	--	3,610,685	1,390,879	* 1,027	* 142	38,366	5,505		
\$20,000 under \$25,000	--	--	--	--	3,619,570	1,405,250	* 2,016	* 259	74,032	20,424		
\$25,000 under \$30,000	--	--	**	**	3,724,526	1,527,346	24,947	20,040	105,185	45,103		
\$30,000 under \$40,000	* 2,993	* 3,390	--	--	8,363,710	3,652,798	407,546	143,263	334,760	235,267		
\$40,000 under \$50,000	* 4,966	* 4,300	--	--	7,508,009	3,650,090	21,039	1,864	335,407	237,033		
\$50,000 under \$75,000	13,063	12,825	--	--	14,644,366	8,569,616	--	--	1,038,697	820,805		
\$75,000 under \$100,000	** 7,675	** 9,507	**	**	9,855,654	6,378,826	--	--	982,550	900,201		
\$100,000 under \$200,000	**	**	** 3,192	** 2,156	10,460,028	7,374,393	--	--	1,600,922	1,575,676		
\$200,000 under \$500,000	** 141	** 219	* 322	* 675	--	* 1	--	--	--	--		
\$500,000 under \$1,000,000	**	**	* 466	* 1,089	--	--	--	--	--	--		
\$1,000,000 or more	**	**	168	20,272	--	--	--	--	--	--		
Nontaxable returns, total	12,897	20,957	11	283	8,909,511	2,734,407	895,955	283,263	831,874	400,281		

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
 (All returns are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits—continued										Income tax after credits		Total income tax	
	First time homebuyer credit used to offset income tax before credits		Adoption credit used to offset income tax before credits		Prior year minimum tax credit used to offset income tax before credits		Income tax after credits		Total income tax		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)					
All returns, total	266,849	1,273,200	47,633	199,109	217,407	529,433	84,475,930	951,670,957	84,475,933	951,673,976				
No adjusted gross income	--	--	--	--	** 463	** 4,441	6,011	250,487	6,014	250,487				
\$1 under \$5,000	--	--	--	--	**	**	285,299	42,331	285,299	42,331				
\$5,000 under \$10,000	--	--	--	--	* 22	* 30	1,967,069	395,584	1,967,069	395,584				
\$10,000 under \$15,000	* 1,001	* 373	--	--	--	--	3,021,672	928,662	3,021,672	928,662				
\$15,000 under \$20,000	* 4,989	* 2,494	--	--	--	--	4,895,526	2,503,969	4,895,526	2,503,969				
\$20,000 under \$25,000	* 4,543	* 4,202	--	--	--	--	4,718,512	4,756,061	4,718,512	4,756,061				
\$25,000 under \$30,000	9,897	15,178	--	--	* 32	* 8	4,690,889	7,023,780	4,690,889	7,023,780				
\$30,000 under \$40,000	19,612	39,931	--	* 3,100	--	--	9,871,627	21,115,460	9,871,627	21,115,460				
\$40,000 under \$50,000	28,084	82,874	--	* 4,856	* 10	* 40	8,720,664	26,638,194	8,720,664	26,638,194				
\$50,000 under \$75,000	67,583	301,180	10,735	32,830	* 114	* 116	16,764,287	80,932,131	16,764,287	80,932,131				
\$75,000 under \$100,000	55,351	317,641	9,286	31,798	1,607	873	11,386,865	86,093,509	11,386,865	86,093,509				
\$100,000 under \$200,000	67,245	455,333	** 20,239	** 125,993	43,083	70,515	13,870,207	224,422,716	13,870,207	224,422,716				
\$200,000 under \$250,000	8,543	59,994	--	--	35,354	54,378	1,528,502	57,432,057	1,528,502	57,432,057				
\$250,000 under \$500,000	--	--	--	--	100,102	203,345	1,928,359	135,393,731	1,928,359	135,393,731				
\$500,000 under \$1,000,000	--	--	* 48	* 473	28,173	102,754	541,486	88,589,912	541,486	88,589,912				
\$1,000,000 under \$1,500,000	--	--	--	--	4,567	26,825	126,344	38,100,342	126,344	38,100,342				
\$1,500,000 under \$2,000,000	--	--	--	--	1,236	12,393	51,282	22,259,917	51,282	22,259,917				
\$2,000,000 under \$5,000,000	--	--	* 4	* 59	1,790	30,655	72,676	54,233,685	72,676	54,236,702				
\$5,000,000 under \$10,000,000	--	--	--	--	504	9,348	17,447	29,124,479	17,447	29,124,480				
\$10,000,000 or more	--	--	--	--	350	13,713	11,208	71,433,949	11,208	71,433,950				
Taxable returns, total	108,493	722,213	17,094	78,142	212,034	435,503	84,475,930	951,670,957	84,475,933	951,673,976				
No adjusted gross income	--	--	--	--	** 414	** 3,355	6,011	250,487	6,014	250,487				
\$1 under \$5,000	--	--	--	--	**	**	285,299	42,331	285,299	42,331				
\$5,000 under \$10,000	--	--	--	--	* 14	* 21	1,967,069	395,584	1,967,069	395,584				
\$10,000 under \$15,000	--	--	--	--	--	--	3,021,672	928,662	3,021,672	928,662				
\$15,000 under \$20,000	--	--	--	--	--	--	4,895,526	2,503,969	4,895,526	2,503,969				
\$20,000 under \$25,000	--	--	--	--	--	--	4,718,512	4,756,061	4,718,512	4,756,061				
\$25,000 under \$30,000	--	--	--	--	* 32	* 8	4,690,889	7,023,780	4,690,889	7,023,780				
\$30,000 under \$40,000	* 998	* 2,494	* 2,026	* 2,062	--	--	9,871,627	21,115,460	9,871,627	21,115,460				
\$40,000 under \$50,000	* 1,995	* 7,231	--	--	* 10	* 40	8,720,664	26,638,194	8,720,664	26,638,194				
\$50,000 under \$75,000	14,074	83,369	* 2,292	* 11,487	* 107	* 112	16,764,287	80,932,131	16,764,287	80,932,131				
\$75,000 under \$100,000	23,726	164,502	* 295	* 637	* 395	* 179	11,386,865	86,093,509	11,386,865	86,093,509				
\$100,000 under \$200,000	59,158	410,623	** 12,429	** 63,424	40,527	33,684	13,870,207	224,422,716	13,870,207	224,422,716				
\$200,000 under \$500,000	8,543	59,994	**	**	134,201	206,003	3,456,861	192,825,788	3,456,861	192,825,788				
\$500,000 under \$1,000,000	--	--	* 48	* 473	27,977	102,261	541,486	88,589,912	541,486	88,589,912				
\$1,000,000 or more	--	--	* 4	* 59	8,357	89,839	278,957	215,152,372	278,957	215,155,391				
Nontaxable returns, total	158,356	550,987	30,539	120,967	5,374	93,930	--	--	--	--				

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	All other taxes											
	Total		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)		
All returns, total	24,814,508	56,267,658	17,668,446	48,339,745	132,436	23,288	5,921,264	5,817,684	201,661	968,164		
No adjusted gross income	351,520	777,890	296,478	632,550	--	--	50,938	73,257	11,609	61,290		
\$1 under \$5,000	1,167,720	490,169	1,051,919	459,604	11,001	657	91,469	11,921	3,146	12,887		
\$5,000 under \$10,000	2,255,599	2,079,356	2,052,906	2,023,838	23,004	4,001	151,418	36,841	40	207		
\$10,000 under \$15,000	2,407,418	3,126,620	2,135,783	3,058,837	26,948	3,456	180,844	45,149	2,312	3,430		
\$15,000 under \$20,000	1,667,703	2,407,601	1,323,942	2,258,323	22,935	5,586	252,925	87,874	1,357	2,503		
\$20,000 under \$25,000	1,326,399	1,903,215	934,373	1,734,935	* 5,958	* 1,370	342,010	125,727	2,574	5,223		
\$25,000 under \$30,000	1,158,701	1,707,354	753,097	1,525,415	* 6,343	* 2,434	335,587	136,243	1,573	7,279		
\$30,000 under \$40,000	2,084,182	3,311,424	1,275,737	2,871,944	* 9,005	* 1,237	631,609	327,854	2,723	2,850		
\$40,000 under \$50,000	1,746,372	2,983,513	1,032,447	2,478,673	* 6,970	* 4,669	548,445	377,359	6,014	30,441		
\$50,000 under \$75,000	3,410,420	6,348,123	2,014,944	5,213,639	13,067	2,052	1,171,175	957,421	11,527	31,947		
\$75,000 under \$100,000	2,486,811	5,678,914	1,494,964	4,617,873	* 3,903	* 516	874,108	893,619	14,048	67,612		
\$100,000 under \$200,000	3,276,327	11,510,866	2,121,588	9,408,597	* 3,013	* 1,404	1,045,390	1,899,167	37,292	99,777		
\$200,000 under \$250,000	456,377	2,756,177	342,466	2,384,073	** 143	** 98	104,612	303,655	15,519	55,926		
\$250,000 under \$500,000	667,160	5,290,830	536,369	4,630,621	**	**	115,905	446,171	42,533	189,830		
\$500,000 under \$1,000,000	221,037	2,527,596	192,418	2,324,460	* 140	--	17,901	66,012	22,797	124,067		
\$1,000,000 under \$1,500,000	57,607	904,618	48,888	824,845	--	--	3,429	13,060	9,579	55,883		
\$1,500,000 under \$2,000,000	23,252	491,370	19,782	443,561	* 3	--	1,265	5,184	4,291	31,691		
\$2,000,000 under \$5,000,000	34,239	917,242	28,163	788,461	* 3	* 10	1,690	4,305	7,646	82,015		
\$5,000,000 under \$10,000,000	9,077	364,687	7,151	255,087	--	--	340	2,647	2,646	37,699		
\$10,000,000 or more	6,589	688,093	5,031	424,406	--	--	206	4,219	2,435	65,807		
Taxable returns, total	13,980,236	40,942,852	8,678,663	34,184,356	50,513	6,090	4,407,541	5,143,292	162,773	738,254		
No adjusted gross income	1,442	15,061	1,082	11,567	--	--	260	342	146	3,036		
\$1 under \$5,000	14,240	2,375	* 6,197	* 1,660	--	--	* 7,039	* 701	** 4	** 4		
\$5,000 under \$10,000	80,419	37,984	56,322	34,289	* 3,003	* 61	19,092	2,995	--	--		
\$10,000 under \$15,000	202,704	162,489	131,600	144,565	* 7,004	* 527	40,945	14,800	**	**		
\$15,000 under \$20,000	441,846	518,094	291,968	466,282	* 7,946	* 689	105,884	37,288	--	--		
\$20,000 under \$25,000	436,320	562,727	265,091	490,964	* 972	* 6	143,924	64,299	--	--		
\$25,000 under \$30,000	485,615	628,296	293,031	547,983	* 3,327	* 382	149,611	87,095	* 1,018	* 2,358		
\$30,000 under \$40,000	1,135,748	1,574,800	634,977	1,313,079	* 5,012	* 616	379,948	206,578	* 1,188	* 1,013		
\$40,000 under \$50,000	1,222,825	1,931,656	678,483	1,544,539	* 3,978	* 131	408,142	307,545	* 4,097	* 7,390		
\$50,000 under \$75,000	2,886,793	5,117,065	1,649,505	4,145,950	12,070	1,652	1,026,063	840,956	5,809	10,006		
\$75,000 under \$100,000	2,361,032	5,204,857	1,400,593	4,223,840	* 3,903	* 516	843,533	868,240	9,265	16,004		
\$100,000 under \$200,000	3,240,167	11,297,613	2,092,702	9,232,122	* 3,013	* 1,404	1,038,140	1,888,429	34,892	73,791		
\$200,000 under \$500,000	1,120,077	8,008,915	876,273	6,983,866	* 140	* 97	220,211	748,755	57,311	231,072		
\$500,000 under \$1,000,000	220,556	2,522,350	192,051	2,320,920	* 140	* 140	17,850	65,943	22,712	122,746		
\$1,000,000 or more	130,453	3,358,568	108,786	2,712,730	* 6	* 10	6,899	29,327	26,532	270,834		
Nontaxable returns, total	10,834,272	15,324,806	8,989,783	14,155,388	81,923	17,198	1,513,723	674,391	38,887	229,909		

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	All other taxes—continued		Making work pay credit used to offset other taxes		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		
	First time homebuyer credit repayment		Number of returns		Amount		Number of returns		Amount		
	Number of returns	Amount	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	958,589	562,439	9,620,867	3,820,959	5,434,065	4,855,071	934,610	952,932	639,786	339,644	
No adjusted gross income	3,374	1,295	267,133	110,330	107,509	56,790	28,837	38,977	8,741	5,612	
\$1 under \$5,000	11,217	4,154	780,934	154,622	489,272	123,551	13,126	4,388	44,664	8,346	
\$5,000 under \$10,000	26,302	11,611	2,023,902	720,224	1,492,359	875,203	44,338	28,646	83,776	42,623	
\$10,000 under \$15,000	25,855	11,235	2,107,723	810,442	1,531,847	1,510,494	63,094	67,219	68,277	41,645	
\$15,000 under \$20,000	47,406	42,458	1,139,927	515,576	678,617	904,798	73,109	75,772	51,784	26,234	
\$20,000 under \$25,000	44,593	30,636	811,611	358,926	366,738	543,712	76,159	64,942	47,274	16,752	
\$25,000 under \$30,000	49,697	28,555	594,405	255,930	285,875	398,897	102,783	89,997	43,347	19,016	
\$30,000 under \$40,000	135,536	92,939	850,369	398,681	408,028	403,258	202,752	236,210	72,546	36,960	
\$40,000 under \$50,000	131,036	71,423	464,304	219,995	73,820	38,369	163,125	169,737	84,361	47,911	
\$50,000 under \$75,000	223,381	116,622	458,953	213,270	--	--	133,367	139,970	99,440	64,334	
\$75,000 under \$100,000	135,326	85,385	99,190	50,162	--	--	29,188	32,238	27,748	23,405	
\$100,000 under \$200,000	118,988	61,443	** 22,417	** 12,800	--	--	4,725	4,834	7,828	6,803	
\$200,000 under \$250,000	** 5,876	** 4,684	--	--	--	--	** 7	** 2	--	--	
\$250,000 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	* 3	* 1	--	--	--	--	--	--	--	--	
\$5,000,000 under \$10,000,000	--	--	--	--	--	--	--	--	--	--	
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	
Taxable returns, total	638,764	374,078	9,620,867	3,820,959	5,434,065	4,855,071	934,610	952,932	639,786	339,644	
No adjusted gross income	* 3	* 1	--	--	--	--	--	--	--	--	
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--	
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--	
\$10,000 under \$15,000	* 4,123	* 1,549	--	--	--	--	--	--	--	--	
\$15,000 under \$20,000	10,957	10,952	--	--	--	--	--	--	--	--	
\$20,000 under \$25,000	11,883	5,190	--	--	--	--	--	--	--	--	
\$25,000 under \$30,000	22,614	8,536	--	--	--	--	--	--	--	--	
\$30,000 under \$40,000	56,936	47,079	--	--	--	--	--	--	--	--	
\$40,000 under \$50,000	93,716	53,378	--	--	--	--	--	--	--	--	
\$50,000 under \$75,000	183,344	98,397	--	--	--	--	--	--	--	--	
\$75,000 under \$100,000	130,333	82,888	--	--	--	--	--	--	--	--	
\$100,000 under \$200,000	118,985	61,434	--	--	--	--	--	--	--	--	
\$200,000 under \$500,000	** 5,868	** 4,672	--	--	--	--	--	--	--	--	
\$500,000 under \$1,000,000	**	**	--	--	--	--	--	--	--	--	
\$1,000,000 or more	* 3	* 1	--	--	--	--	--	--	--	--	
Nontaxable returns, total	319,825	188,362	9,620,867	3,820,959	5,434,065	4,855,071	934,610	952,932	639,786	339,644	

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	First time homebuyer credit used to offset other taxes		Adoption credit used to offset other taxes		Prior year minimum tax credit used to offset other taxes		Total tax liability		Tax payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	32,422	43,895	16,929	37,294	10,447	24,907	88,583,448	997,506,680	125,069,927	1,167,800,113
No adjusted gross income	* 399	* 640	1,633	856	4,158	7,311	252,185	806,341	907,895	5,340,918
\$1 under \$5,000	--	--	* 1,018	* 47	* 240	* 81	1,089,737	242,105	5,971,035	1,474,313
\$5,000 under \$10,000	* 972	* 1,383	--	--	* 4	* 1	2,834,551	831,753	8,678,156	3,995,510
\$10,000 under \$15,000	* 2,997	* 6,193	--	--	* 29	* 44	3,597,536	1,637,830	9,634,219	7,603,800
\$15,000 under \$20,000	--	--	--	--	* 44	* 88	5,195,201	3,373,185	9,838,633	11,548,687
\$20,000 under \$25,000	--	--	--	--	* 308	* 9	4,965,488	5,668,337	9,062,074	14,775,702
\$25,000 under \$30,000	* 4,291	* 5,202	--	--	* 145	* 360	4,877,366	7,949,967	8,270,247	17,943,144
\$30,000 under \$40,000	* 2,623	* 3,223	* 3,372	* 13,911	478	253	10,175,477	23,279,287	13,920,275	42,960,793
\$40,000 under \$50,000	* 7,082	* 2,272	* 2,008	* 5,260	90	148	8,943,404	29,083,944	10,687,147	46,959,627
\$50,000 under \$75,000	* 8,436	* 14,779	* 4,620	* 8,523	1,740	2,445	17,012,432	86,731,311	18,356,887	119,928,430
\$75,000 under \$100,000	* 5,469	* 9,216	* 2,012	* 2,585	1,568	462	11,463,618	91,571,038	11,654,376	115,959,674
\$100,000 under \$200,000	** 154	** 987	* 2,266	* 6,112	936	5,756	13,895,141	235,834,848	13,846,931	260,020,872
\$200,000 under \$250,000	**	**	--	--	191	395	1,529,900	60,185,642	1,517,728	60,905,443
\$250,000 under \$500,000	--	--	--	--	430	6,888	1,930,221	140,673,171	1,910,559	136,196,569
\$500,000 under \$1,000,000	--	--	--	--	51	289	541,944	91,117,064	536,558	89,911,457
\$1,000,000 under \$1,500,000	--	--	--	--	** 11	** 222	126,464	39,004,846	125,379	39,233,126
\$1,500,000 under \$2,000,000	--	--	--	--	**	**	51,324	22,751,150	51,031	23,060,557
\$2,000,000 under \$5,000,000	--	--	--	--	17	58	72,760	55,153,804	72,214	57,430,405
\$5,000,000 under \$10,000,000	--	--	--	--	* 3	* 64	17,474	29,489,059	17,399	31,724,680
\$10,000,000 or more	--	--	--	--	* 3	* 33	11,224	72,121,999	11,185	80,826,405
Taxable returns, total	--	--	--	--	--	--	84,475,933	992,238,426	81,791,959	1,106,177,768
No adjusted gross income	--	--	--	--	--	--	6,014	265,547	4,088	238,482
\$1 under \$5,000	--	--	--	--	--	--	285,299	44,707	118,977	42,288
\$5,000 under \$10,000	--	--	--	--	--	--	1,967,069	433,569	1,811,649	711,717
\$10,000 under \$15,000	--	--	--	--	--	--	3,021,672	1,089,602	2,573,057	2,399,269
\$15,000 under \$20,000	--	--	--	--	--	--	4,895,526	3,011,112	4,504,895	6,157,705
\$20,000 under \$25,000	--	--	--	--	--	--	4,718,512	5,313,598	4,385,209	8,599,570
\$25,000 under \$30,000	--	--	--	--	--	--	4,690,889	7,643,541	4,485,715	11,467,948
\$30,000 under \$40,000	--	--	--	--	--	--	9,871,627	22,643,180	9,586,960	33,575,639
\$40,000 under \$50,000	--	--	--	--	--	--	8,720,664	28,516,472	8,558,251	40,620,619
\$50,000 under \$75,000	--	--	--	--	--	--	16,764,287	85,950,799	16,514,684	112,069,854
\$75,000 under \$100,000	--	--	--	--	--	--	11,386,865	91,215,478	11,272,191	113,112,131
\$100,000 under \$200,000	--	--	--	--	--	--	13,870,207	235,658,895	13,745,203	258,553,496
\$200,000 under \$500,000	--	--	--	--	--	--	3,456,861	200,826,027	3,419,545	196,739,628
\$500,000 under \$1,000,000	--	--	--	--	--	--	91,112,107	541,486	535,161	89,803,041
\$1,000,000 or more	--	--	--	--	--	--	278,957	218,513,793	276,376	232,086,382
Nontaxable returns, total	32,422	43,895	16,929	37,294	10,447	24,907	4,107,515	5,268,254	43,277,967	61,622,345

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax payments—continued									
	Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit from regulated investment companies	
	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)
All returns, total	121,393,087	875,470,232	9,547,968	221,801,067	1,457,793	68,878,004	1,204,270	2,098,214	8,671	98,333
No adjusted gross income	774,966	2,939,311	145,802	2,084,581	24,242	256,602	4,412	7,731	**138	**10,070
\$1 under \$5,000	5,835,807	1,205,731	142,098	236,505	27,285	20,456	*39	*213	--	--
\$5,000 under \$10,000	8,461,445	3,540,779	223,067	383,145	39,391	43,294	*40	*61	**	**
\$10,000 under \$15,000	9,405,468	6,885,406	276,284	677,963	24,776	32,074	*997	*1	--	--
\$15,000 under \$20,000	9,602,644	10,837,988	313,210	642,170	38,856	56,046	*313	*964	--	--
\$20,000 under \$25,000	8,842,500	13,907,237	335,626	772,589	38,423	96,022	*2,005	*618	*1,018	*10,164
\$25,000 under \$30,000	8,066,088	16,965,544	329,355	909,772	33,785	57,840	*1,013	*608	*2,036	*17,490
\$30,000 under \$40,000	13,591,712	40,960,866	605,823	1,916,889	59,041	124,889	2,350	1,459	*2,036	*16,740
\$40,000 under \$50,000	10,386,647	44,225,069	675,853	2,576,666	72,548	190,986	*1,442	*235	**1,303	**5
\$50,000 under \$75,000	17,836,433	111,532,112	1,590,859	7,944,679	137,940	522,762	9,777	8,214	**	**
\$75,000 under \$100,000	11,325,152	106,439,605	1,250,518	8,880,343	136,302	634,596	31,439	17,044	**	**
\$100,000 under \$200,000	13,393,579	229,863,370	2,074,548	27,050,708	319,324	2,659,880	651,339	718,068	400	82
\$200,000 under \$250,000	1,426,047	48,388,235	402,456	10,776,641	102,354	1,440,913	168,643	316,424	*5	
\$250,000 under \$500,000	1,743,803	96,932,183	707,221	33,171,644	202,729	5,546,722	234,313	651,610	684	3,225
\$500,000 under \$1,000,000	468,302	53,724,334	287,118	29,950,106	104,074	5,994,817	64,239	242,654	**1,051	**40,557
\$1,000,000 under \$1,500,000	105,569	19,611,792	80,782	15,518,684	36,489	4,055,045	13,406	47,129	**	**
\$1,500,000 under \$2,000,000	42,487	10,751,000	16,937	9,497,893	16,373	2,779,953	6,121	26,083	**	**
\$2,000,000 under \$5,000,000	60,296	24,779,160	50,977	23,868,195	28,231	8,752,636	8,570	39,475	**	**
\$5,000,000 under \$10,000,000	14,735	12,677,855	12,961	12,642,573	8,298	6,402,542	2,284	10,784	**	**
\$10,000,000 or more	9,406	19,502,654	9,007	32,299,320	6,769	29,209,926	1,526	8,838	**	**
Taxable returns, total	79,282,821	822,283,056	8,003,128	214,219,971	1,260,321	68,163,724	1,189,887	2,083,290	3,404	43,672
No adjusted gross income	2,299	70,395	1,028	95,515	1,552	72,192	89	307	**	**
\$1 under \$5,000	106,404	15,184	9,631	18,781	*5,055	*8,315	**4	**20	--	--
\$5,000 under \$10,000	1,787,189	664,359	22,485	37,159	11,941	10,230	**	**	--	--
\$10,000 under \$15,000	2,517,283	2,303,331	68,913	87,252	*8,155	*9,132	--	--	--	--
\$15,000 under \$20,000	4,391,169	5,864,322	149,652	267,362	21,053	28,537	--	--	--	--
\$20,000 under \$25,000	4,270,085	8,151,273	188,855	397,748	19,372	57,728	*2,002	*615	--	--
\$25,000 under \$30,000	4,338,701	10,832,802	219,999	597,708	26,705	41,644	**998	**517	--	--
\$30,000 under \$40,000	9,344,094	32,166,091	476,245	1,362,971	43,413	82,730	**	**	--	--
\$40,000 under \$50,000	8,314,202	38,401,609	580,961	2,113,229	60,074	141,206	*1,000	*124	**1,295	**5
\$50,000 under \$75,000	16,061,624	104,568,299	1,463,320	7,128,051	118,447	437,618	9,577	7,907	--	--
\$75,000 under \$100,000	10,974,520	104,282,830	1,203,868	8,263,584	126,040	561,759	30,734	16,096	**	**
\$100,000 under \$200,000	13,311,755	228,784,981	2,039,142	26,524,281	314,099	2,599,328	646,794	715,981	*392	*69
\$200,000 under \$500,000	3,164,111	145,189,695	1,105,029	43,744,177	303,935	6,959,702	402,639	967,003	*672	*3,184
\$500,000 under \$1,000,000	467,420	53,693,286	286,355	29,884,273	103,885	5,978,505	64,181	242,520	**1,045	**40,413
\$1,000,000 or more	231,966	87,287,600	187,647	93,697,878	96,596	51,175,100	31,870	132,199	**	**
Nontaxable returns, total	42,110,266	53,187,176	1,544,840	7,581,096	197,472	714,279	14,384	14,924	5,267	54,661

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax payments—continued										Additional child tax credit, refundable portion	
	Credit for Federal tax on gasoline and special fuels		Health coverage credit		Making work pay credit, refundable portion		Earned income credit, refundable portion		Additional child tax credit, refundable portion		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)		
All returns, total	354,848	158,669	16,174	31,149	33,598,321	13,417,869	25,227,115	54,256,364	20,404,142	26,801,308		
No adjusted gross income	22,036	35,027	**	**	382,669	144,613	181,671	218,888	100,964	152,049		
\$1 under \$5,000	18,317	8,400	--	--	3,509,638	621,684	2,291,176	1,253,153	421,652	108,656		
\$5,000 under \$10,000	43,731	32,583	--	--	6,084,665	2,196,508	4,731,387	7,348,143	2,276,393	1,683,687		
\$10,000 under \$15,000	28,854	9,832	**	**	6,257,442	2,089,579	5,363,320	13,805,391	3,679,659	4,342,514		
\$15,000 under \$20,000	38,125	20,435	** 2,018	** 1,109	4,514,601	1,965,921	3,562,602	12,173,587	3,522,140	5,025,541		
\$20,000 under \$25,000	18,826	8,084	* 2,005	* 1,837	3,740,128	1,668,650	2,991,231	9,134,015	3,119,474	4,581,647		
\$25,000 under \$30,000	21,131	6,398	** 1,949	** 1,942	2,830,221	1,286,204	2,554,451	5,741,565	2,327,336	3,561,959		
\$30,000 under \$40,000	29,728	5,349	**	**	3,143,641	1,650,520	2,882,089	4,143,443	2,744,486	4,319,238		
\$40,000 under \$50,000	30,015	6,345	* 976	* 6,702	1,610,203	926,761	669,188	438,179	1,259,251	1,751,747		
\$50,000 under \$75,000	38,763	8,879	** 5,235	** 8,279	1,290,281	735,037	--	--	829,897	1,121,481		
\$75,000 under \$100,000	31,605	5,833	**	**	202,458	114,572	--	--	112,711	139,778		
\$100,000 under \$200,000	21,590	4,546	* 3,949	* 11,220	** 32,375	** 17,819	--	--	10,173	13,002		
\$200,000 under \$500,000	3,212	959	--	--	**	**	--	--	** 6	** 7		
\$500,000 under \$1,000,000	2,081	1,049	* 40	* 40	--	--	--	--	--	--		
\$1,000,000 under \$1,500,000	767	710	--	--	--	--	--	--	--	--		
\$1,500,000 under \$2,000,000	298	150	--	--	--	--	--	--	--	--		
\$2,000,000 under \$5,000,000	569	1,120	* 3	* 19	--	--	--	--	--	--		
\$5,000,000 under \$10,000,000	214	514	--	--	--	--	--	--	--	--		
\$10,000,000 or more	254	736	--	--	--	--	--	--	--	--		
Taxable returns, total	146,909	34,326	11,165	20,732	33,598,321	13,417,869	25,227,115	54,256,364	20,404,142	26,801,308		
No adjusted gross income	53	287	--	--	--	--	--	--	--	--		
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--		
\$5,000 under \$10,000	* 1,001	* 446	--	--	--	--	--	--	--	--		
\$10,000 under \$15,000	* 5,826	* 774	--	--	--	--	--	--	--	--		
\$15,000 under \$20,000	* 5,353	* 1,828	* 998	* 209	--	--	--	--	--	--		
\$20,000 under \$25,000	* 1,249	* 201	--	--	--	--	--	--	--	--		
\$25,000 under \$30,000	6,472	1,566	** 973	** 1,058	--	--	--	--	--	--		
\$30,000 under \$40,000	10,662	2,092	**	**	--	--	--	--	--	--		
\$40,000 under \$50,000	20,026	3,081	--	--	--	--	--	--	--	--		
\$50,000 under \$75,000	32,456	7,188	** 5,203	** 8,186	--	--	--	--	--	--		
\$75,000 under \$100,000	30,603	5,586	**	**	--	--	--	--	--	--		
\$100,000 under \$200,000	21,164	4,440	* 3,949	* 11,220	--	--	--	--	--	--		
\$200,000 under \$500,000	7,892	2,627	--	--	--	--	--	--	--	--		
\$500,000 under \$1,000,000	2,065	1,005	* 40	* 40	--	--	--	--	--	--		
\$1,000,000 or more	2,089	3,205	* 3	* 19	--	--	--	--	--	--		
Nontaxable returns, total	207,939	124,342	5,008	10,416	33,598,321	13,417,869	25,227,115	54,256,364	20,404,142	26,801,308		

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	American opportunity credit, refundable portion		First time homebuyer credit, refundable portion		Adoption credit, refundable portion		Prior year minimum tax credit, refundable portion		Overpayment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)
All returns, total	7,219,256	6,040,100	218,239	969,853	75,520	970,373	45,497	257,867	113,568,220	373,431,750
No adjusted gross income	159,791	154,619	5,588	28,700	3,238	65,430	13,393	99,902	1,180,967	5,825,222
\$1 under \$5,000	531,604	441,401	* 6,904	* 39,034	* 3,034	* 20,820	3,721	9,005	7,139,222	3,928,638
\$5,000 under \$10,000	1,026,134	833,884	* 3,000	* 15,576	* 2,997	* 59,855	1,533	1,232	10,024,309	15,773,193
\$10,000 under \$15,000	1,142,631	933,432	* 6,027	* 34,393	* 2,011	* 37,184	1,600	4,721	11,009,029	27,890,844
\$15,000 under \$20,000	995,537	833,538	13,003	68,216	* 3,959	* 105,217	172	1,099	10,375,382	29,283,197
\$20,000 under \$25,000	811,036	691,750	12,575	87,131	--	--	2,152	2,067	8,963,962	26,369,389
\$25,000 under \$30,000	671,858	522,874	15,139	89,961	* 3,095	* 47,415	1,231	677	7,800,722	22,442,856
\$30,000 under \$40,000	771,464	656,350	27,373	146,059	14,418	169,394	2,565	1,499	12,530,838	33,530,557
\$40,000 under \$50,000	468,019	395,763	32,386	156,773	8,101	80,605	2,138	2,987	9,157,990	24,634,758
\$50,000 under \$75,000	519,193	466,430	60,754	218,671	16,695	207,384	5,257	14,435	14,643,035	44,457,357
\$75,000 under \$100,000	106,121	98,209	27,395	73,399	10,001	94,303	3,414	8,592	8,993,256	32,659,421
\$100,000 under \$200,000	15,867	11,849	8,092	10,922	** 7,971	** 82,765	6,137	61,797	9,512,031	45,863,905
\$200,000 under \$250,000	--	--	* 3	* 20	--	--	399	2,807	868,209	7,047,695
\$250,000 under \$500,000	--	--	--	--	**	**	1,332	31,410	912,849	12,434,837
\$500,000 under \$1,000,000	--	--	--	--	--	--	297	3,538	282,328	8,989,130
\$1,000,000 under \$1,500,000	--	--	--	--	--	--	55	666	72,872	4,453,473
\$1,500,000 under \$2,000,000	--	--	--	--	--	--	29	256	30,848	2,668,729
\$2,000,000 under \$5,000,000	--	--	--	--	--	--	52	7,694	48,285	7,548,020
\$5,000,000 under \$10,000,000	--	--	--	--	--	--	* 13	* 573	13,018	4,587,662
\$10,000,000 or more	--	--	--	--	--	--	* 7	* 2,911	9,069	13,042,868
Taxable returns, total	--	--	--	--	--	--	--	--	63,205,328	211,584,942
No adjusted gross income	--	--	--	--	--	--	--	--	2,485	131,003
\$1 under \$5,000	--	--	--	--	--	--	--	--	76,350	26,126
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	1,338,359	402,894
\$10,000 under \$15,000	--	--	--	--	--	--	--	--	2,171,076	1,607,186
\$15,000 under \$20,000	--	--	--	--	--	--	--	--	4,000,564	3,859,497
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	3,763,041	4,196,697
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	3,730,502	4,858,032
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	8,030,226	13,340,889
\$40,000 under \$50,000	--	--	--	--	--	--	--	--	7,016,451	14,868,920
\$50,000 under \$75,000	--	--	--	--	--	--	--	--	12,814,121	34,323,734
\$75,000 under \$100,000	--	--	--	--	--	--	--	--	8,622,726	29,533,278
\$100,000 under \$200,000	--	--	--	--	--	--	--	--	9,413,065	44,338,647
\$200,000 under \$500,000	--	--	--	--	--	--	--	--	1,772,317	19,111,367
\$500,000 under \$1,000,000	--	--	--	--	--	--	--	--	280,795	8,881,141
\$1,000,000 or more	--	--	--	--	--	--	--	--	173,252	32,105,530
Nontaxable returns, total	7,219,256	6,040,100	218,239	969,853	75,520	970,373	45,497	257,867	50,362,892	161,846,808

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
(All returns are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Overpayment—continued						Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credited to 2011 estimated tax		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount						
All returns, total	110,706,225	326,054,483	4,114,885	47,377,267	23,889,539	100,792,322	6,670,019	805,807		
No adjusted gross income	1,124,932	4,926,137	76,068	899,085	166,867	422,601	35,026	2,564		
\$1 under \$5,000	7,081,683	3,823,064	77,004	105,574	915,053	191,400	9,323	1,767		
\$5,000 under \$10,000	9,960,216	15,650,944	99,420	122,250	1,312,917	427,438	38,515	1,664		
\$10,000 under \$15,000	10,923,452	27,556,119	132,000	334,724	1,219,209	657,994	146,563	4,732		
\$15,000 under \$20,000	10,283,822	29,068,638	151,582	214,559	1,067,269	951,929	201,785	10,328		
\$20,000 under \$25,000	8,864,453	26,141,273	163,358	228,116	1,078,586	1,096,147	223,508	9,211		
\$25,000 under \$30,000	7,710,597	22,224,684	139,745	218,172	1,055,528	1,212,624	235,035	10,798		
\$30,000 under \$40,000	12,370,271	33,104,581	261,733	425,976	1,993,639	2,773,392	527,701	27,272		
\$40,000 under \$50,000	8,974,801	24,121,137	284,816	513,621	1,795,231	3,042,181	504,697	30,636		
\$50,000 under \$75,000	14,239,439	43,068,513	601,811	1,388,845	4,031,235	8,582,001	1,332,805	74,368		
\$75,000 under \$100,000	8,657,392	31,069,550	490,659	1,589,871	2,781,482	7,868,740	955,211	64,181		
\$100,000 under \$200,000	8,916,434	41,105,342	851,429	4,758,563	4,441,418	21,608,837	1,588,819	159,388		
\$200,000 under \$500,000	722,867	5,164,226	186,678	1,883,469	656,970	6,364,040	268,397	52,520		
\$250,000 under \$500,000	649,187	6,997,227	326,692	5,437,610	1,012,283	16,908,849	418,863	134,901		
\$500,000 under \$1,000,000	151,326	3,667,189	154,833	5,321,941	257,417	10,271,168	123,550	83,095		
\$1,000,000 under \$1,500,000	33,979	1,482,831	46,076	2,970,642	53,144	28,731	31,144	14,990		
\$1,500,000 under \$2,000,000	13,208	841,790	20,732	1,826,940	20,304	2,374,084	11,104	34,877		
\$2,000,000 under \$5,000,000	19,883	2,250,839	33,517	5,297,180	24,383	5,261,907	14,960	32,108		
\$5,000,000 under \$10,000,000	5,120	1,239,328	9,421	3,348,333	4,452	2,363,603	3,413	25,462		
\$10,000,000 or more	3,163	2,551,071	7,309	10,491,797	2,151	4,161,668	2,013	774,961		
Taxable returns, total	60,812,963	167,586,048	3,339,139	43,988,893	21,160,696	98,116,192	6,131,045	774,961		
No adjusted gross income	1,863	72,606	933	58,397	3,527	158,121	1,272	268		
\$1 under \$5,000	68,878	20,296	8,505	5,830	204,943	28,549	* 79	* 4		
\$5,000 under \$10,000	1,328,042	380,942	12,960	21,952	620,732	124,552	12,143	295		
\$10,000 under \$15,000	2,144,862	1,578,710	35,672	28,476	848,626	299,835	26,802	1,115		
\$15,000 under \$20,000	3,960,900	3,799,780	67,144	59,717	892,943	728,549	130,825	7,211		
\$20,000 under \$25,000	3,707,609	4,111,959	88,814	84,738	949,472	914,867	173,174	6,786		
\$25,000 under \$30,000	3,671,973	4,755,630	91,494	102,402	952,416	1,043,483	189,659	8,593		
\$30,000 under \$40,000	7,904,157	13,108,877	191,088	232,013	1,831,404	2,438,069	452,816	22,819		
\$40,000 under \$50,000	6,856,104	14,537,346	233,474	331,573	1,697,869	2,807,397	464,211	27,937		
\$50,000 under \$75,000	12,441,111	33,250,165	541,133	1,073,570	3,943,075	8,289,756	1,284,288	69,879		
\$75,000 under \$100,000	8,306,529	28,344,031	453,572	1,189,247	2,752,758	7,761,584	940,676	62,621		
\$100,000 under \$200,000	8,830,694	39,856,466	833,352	4,482,181	4,432,802	21,572,631	1,584,669	158,668		
\$200,000 under \$500,000	1,365,322	11,908,265	509,971	7,203,101	1,668,467	23,266,968	686,780	187,319		
\$500,000 under \$1,000,000	150,156	3,596,703	154,313	5,284,438	257,294	10,270,262	123,472	83,082		
\$1,000,000 or more	74,762	8,264,273	116,714	23,841,258	104,367	18,411,569	60,177	138,362		
Nontaxable returns, total	49,893,261	158,468,434	775,746	3,378,374	2,728,843	2,676,130	538,974	30,845		

* 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] Does not include prior-year returns claiming the recovery rebate credit.
 [2] Less than \$500.
 NOTE: Detail may not add to totals because of rounding.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits									
	All returns		Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns, total	0.01	0.18	0.38	0.56	1.69	1.16	1.38	0.86	1.05	
No adjusted gross income	1.40	17.59	15.75	46.29	31.20	34.94	34.01	45.10	52.03	
\$1 under \$5,000	0.92	16.65	29.79	19.72	46.24	81.06	81.06	99.85	98.99	
\$5,000 under \$10,000	0.82	4.04	6.33	18.28	33.69	99.95	99.95	11.26	11.26	
\$10,000 under \$15,000	0.81	1.40	1.56	10.70	22.79	25.81	30.72	3.48	3.95	
\$15,000 under \$20,000	0.86	1.20	1.38	8.72	20.82	8.04	9.94	3.13	3.56	
\$20,000 under \$25,000	0.93	1.11	1.37	8.01	29.47	5.22	6.05	3.18	3.72	
\$25,000 under \$30,000	1.00	1.12	1.40	7.51	40.87	4.93	5.49	3.22	3.80	
\$30,000 under \$40,000	0.76	0.82	1.05	4.76	19.43	3.62	4.11	2.52	2.92	
\$40,000 under \$50,000	0.87	0.93	1.22	4.82	21.15	4.15	4.77	2.89	3.36	
\$50,000 under \$75,000	0.53	0.98	0.87	2.50	14.98	2.85	3.38	2.10	2.45	
\$75,000 under \$100,000	0.78	0.84	1.20	2.77	14.76	3.05	3.61	2.50	2.94	
\$100,000 under \$200,000	0.52	0.62	1.11	1.49	8.85	2.32	2.81	2.20	2.52	
\$200,000 under \$250,000	1.18	1.85	5.64	2.42	10.45	4.26	5.26	--	--	
\$250,000 under \$500,000	0.87	1.23	4.41	1.40	6.03	3.68	4.53	--	--	
\$500,000 under \$1,000,000	1.07	1.32	4.81	1.43	5.75	5.25	6.32	--	--	
\$1,000,000 under \$1,500,000	1.35	1.60	6.16	1.73	7.58	7.22	8.38	--	--	
\$1,500,000 under \$2,000,000	0.95	1.13	4.53	1.19	5.46	6.03	7.18	--	--	
\$2,000,000 under \$5,000,000	0.61	0.70	2.57	0.73	3.08	4.76	5.55	--	--	
\$5,000,000 under \$10,000,000	0.70	0.78	2.65	0.81	3.10	5.15	6.01	--	--	
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	
Taxable returns, total	0.18	0.23	0.44	0.62	1.93	1.43	1.70	1.19	1.42	
No adjusted gross income	25.22	16.51	22.07	--	--	42.84	37.32	14.93	14.03	
\$1 under \$5,000	5.88	19.16	38.68	20.47	52.33	81.06	81.06	--	--	
\$5,000 under \$10,000	2.20	17.12	27.96	19.22	35.30	--	--	--	--	
\$10,000 under \$15,000	1.78	2.85	3.04	14.82	28.01	--	--	25.81	40.19	
\$15,000 under \$20,000	1.38	1.59	1.65	9.86	18.73	--	--	8.93	10.93	
\$20,000 under \$25,000	1.41	1.59	1.73	9.53	25.73	99.95	99.95	7.27	9.15	
\$25,000 under \$30,000	1.42	1.56	1.84	8.51	16.58	57.64	60.58	6.51	8.44	
\$30,000 under \$40,000	0.95	1.02	1.36	5.44	24.42	9.19	9.94	3.87	4.66	
\$40,000 under \$50,000	0.99	1.06	1.41	5.18	23.61	6.54	7.15	4.14	4.90	
\$50,000 under \$75,000	0.58	0.63	0.94	2.64	17.80	3.43	4.03	2.57	2.99	
\$75,000 under \$100,000	0.80	0.85	1.21	2.84	16.18	3.18	3.76	2.63	3.08	
\$100,000 under \$200,000	0.52	0.62	1.08	1.51	10.50	2.33	2.82	2.21	2.54	
\$200,000 under \$500,000	0.61	0.96	4.04	1.09	6.45	2.78	3.44	--	--	
\$500,000 under \$1,000,000	1.07	1.33	5.34	1.44	6.55	5.25	6.32	--	--	
\$1,000,000 or more	0.61	0.70	1.29	0.73	1.52	4.39	4.98	--	--	
Nontaxable returns, total	0.26	0.59	0.93	4.33	3.27	2.02	2.39	1.30	1.60	

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits—continued											
	Retirement savings contribution credit		Child tax credit		Residential energy credit		General business credits		Prior year minimum tax credit			
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)		
All returns, total	1.23	1.72	0.56	0.88	1.07	1.40	3.18	2.81	4.08	4.46		
No adjusted gross income	41.50	42.84	29.07	28.15	17.84	12.39	54.23	6.63	91.92	91.92		
\$1 under \$5,000	68.13	61.73	49.41	46.82	--	--	57.64	66.21	--	--		
\$5,000 under \$10,000	20.72	36.29	57.70	66.52	42.52	53.90	--	--	70.68	76.27		
\$10,000 under \$15,000	6.59	8.27	10.41	12.60	13.01	15.87	99.85	99.89	84.82	85.92		
\$15,000 under \$20,000	3.97	5.74	3.35	4.17	9.67	12.16	40.14	51.68	78.23	70.55		
\$20,000 under \$25,000	2.94	4.17	2.48	2.99	7.14	9.52	37.53	53.32	97.54	97.90		
\$25,000 under \$30,000	3.10	4.43	2.25	2.55	6.49	8.27	41.11	51.93	62.58	67.04		
\$30,000 under \$40,000	2.66	3.92	1.81	1.81	4.01	5.21	29.55	36.84	38.93	54.72		
\$40,000 under \$50,000	3.04	3.52	1.82	1.97	3.80	4.81	24.12	35.38	41.85	49.31		
\$50,000 under \$75,000	3.77	4.33	1.24	1.38	2.42	3.05	13.79	18.84	19.33	27.98		
\$75,000 under \$100,000	--	--	1.50	1.70	2.67	3.48	11.93	16.23	18.28	26.09		
\$100,000 under \$200,000	--	--	1.54	1.89	2.06	2.88	6.35	11.64	6.26	12.34		
\$200,000 under \$250,000	--	--	43.75	57.08	3.65	5.67	8.47	15.50	10.20	21.29		
\$250,000 under \$500,000	--	--	82.45	82.45	3.03	5.42	4.98	9.55	10.82	20.60		
\$500,000 under \$1,000,000	--	--	--	--	3.94	7.49	4.05	8.35	5.27	9.96		
\$1,000,000 under \$1,500,000	--	--	--	--	5.08	15.41	3.87	9.32	5.46	11.49		
\$1,500,000 under \$2,000,000	--	--	--	--	4.10	11.87	2.86	7.98	4.41	14.58		
\$2,000,000 under \$5,000,000	--	--	--	--	2.86	9.37	1.63	4.22	3.06	7.13		
\$5,000,000 under \$10,000,000	--	--	--	--	3.25	8.38	1.47	3.62	3.20	10.35		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Taxable returns, total	1.75	2.13	0.76	0.88	1.15	1.46	3.23	2.65	4.14	4.59		
No adjusted gross income	53.60	57.30	28.71	24.91	22.41	9.89	17.96	2.46	--	--		
\$1 under \$5,000	68.13	61.73	71.36	67.26	--	--	57.64	66.21	--	--		
\$5,000 under \$10,000	--	--	--	--	70.68	72.51	--	--	--	--		
\$10,000 under \$15,000	21.21	27.78	--	--	40.81	47.33	99.85	99.89	--	--		
\$15,000 under \$20,000	5.18	7.12	95.01	95.01	18.17	22.15	--	--	--	--		
\$20,000 under \$25,000	3.85	4.74	37.61	37.61	11.90	15.77	73.66	72.82	--	--		
\$25,000 under \$30,000	4.71	5.50	14.64	14.54	10.28	13.80	53.56	83.53	99.95	99.95		
\$30,000 under \$40,000	4.26	5.00	3.86	3.90	5.11	6.71	38.95	54.69	50.60	80.35		
\$40,000 under \$50,000	4.05	4.72	2.77	2.91	4.52	5.79	37.27	54.95	53.51	53.59		
\$50,000 under \$75,000	4.44	5.10	1.46	1.61	2.64	3.28	18.48	26.57	25.70	43.05		
\$75,000 under \$100,000	--	--	1.56	1.75	2.74	3.49	12.75	18.29	20.14	23.29		
\$100,000 under \$200,000	--	--	1.55	1.90	2.06	2.71	6.52	10.43	6.36	12.85		
\$200,000 under \$500,000	--	--	43.75	57.07	2.32	3.97	4.40	8.32	7.61	16.46		
\$500,000 under \$1,000,000	--	--	--	--	3.94	7.58	4.06	8.41	5.28	10.51		
\$1,000,000 or more	--	--	--	--	2.79	6.75	1.58	2.12	2.89	4.16		
Nontaxable returns, total	1.79	2.50	0.91	1.21	2.91	4.45	11.53	17.50	16.31	17.24		

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits—continued											
	Credit for the elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit			
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)		
All returns, total	10.02	11.70	11.23	13.28	48.33	44.69	97.86	97.64	33.44	33.74		
No adjusted gross income	25.05	21.22	--	--	81.06	81.06	--	--	--	--		
\$1 under \$5,000	98.43	98.43	--	--	--	--	--	--	--	--		
\$5,000 under \$10,000	49.88	54.07	--	--	--	--	--	--	--	--		
\$10,000 under \$15,000	13.55	15.35	99.95	99.95	--	--	--	--	--	--		
\$15,000 under \$20,000	16.71	18.84	99.95	99.95	--	--	--	--	--	--		
\$20,000 under \$25,000	45.66	55.66	99.95	99.95	--	--	--	--	--	--		
\$25,000 under \$30,000	--	--	49.98	55.68	--	--	--	--	--	--		
\$30,000 under \$40,000	--	--	57.71	81.60	** 99.85	** 99.84	--	--	--	--		
\$40,000 under \$50,000	--	--	31.60	34.67	--	--	--	--	--	--		
\$50,000 under \$75,000	--	--	28.85	33.27	--	--	--	--	--	--		
\$75,000 under \$100,000	--	--	30.62	33.29	--	--	--	--	--	--		
\$100,000 under \$200,000	--	--	23.36	24.70	** 54.86	** 47.72	** 99.84	** 99.77	--	--		
\$200,000 under \$250,000	--	--	30.67	35.34	--	--	--	--	--	--		
\$250,000 under \$500,000	--	--	20.16	22.52	--	--	--	--	--	--		
\$500,000 under \$1,000,000	--	--	26.95	25.77	--	--	--	--	** 33.44	** 33.74		
\$1,000,000 under \$1,500,000	--	--	28.11	26.85	--	--	--	--	--	--		
\$1,500,000 under \$2,000,000	--	--	25.35	26.43	93.73	93.73	--	--	--	--		
\$2,000,000 under \$5,000,000	--	--	16.45	23.48	37.86	33.14	57.36	59.98	--	--		
\$5,000,000 under \$10,000,000	--	--	16.69	20.69	32.00	32.30	--	--	--	--		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Taxable returns, total	16.89	20.74	12.71	14.10	53.34	45.53	** 97.86	** 97.64	34.86	34.79		
No adjusted gross income	28.96	24.53	--	--	81.06	81.06	--	--	--	--		
\$1 under \$5,000	98.43	98.43	--	--	--	--	--	--	--	--		
\$5,000 under \$10,000	79.58	79.58	--	--	--	--	--	--	--	--		
\$10,000 under \$15,000	24.36	27.00	--	--	--	--	--	--	--	--		
\$15,000 under \$20,000	26.00	30.18	--	--	--	--	--	--	--	--		
\$20,000 under \$25,000	57.71	70.14	--	--	--	--	--	--	--	--		
\$25,000 under \$30,000	--	--	99.95	99.95	--	--	--	--	--	--		
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	--	--		
\$40,000 under \$50,000	--	--	37.78	39.72	--	--	--	--	--	--		
\$50,000 under \$75,000	--	--	35.34	39.57	--	--	--	--	--	--		
\$75,000 under \$100,000	--	--	32.84	35.79	--	--	--	--	--	--		
\$100,000 under \$200,000	--	--	23.77	25.14	** 54.96	** 47.79	** 99.84	** 99.77	--	--		
\$200,000 under \$500,000	--	--	17.15	19.43	--	--	--	--	--	--		
\$500,000 under \$1,000,000	--	--	26.95	25.77	--	--	--	--	** 34.86	** 34.79		
\$1,000,000 or more	--	--	17.16	16.06	24.49	18.61	57.36	59.98	--	--		
Nontaxable returns, total	12.45	14.12	23.60	29.34	99.46	99.55	**	**	91.80	65.28		

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits—continued											
	Mortgage interest credit		Other tax credits [1]		Making work pay credit used to offset income tax before credits		Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits			
	Number of returns (30)	Amount (31)	Number of returns (32)	Amount (33)	Number of returns (34)	Amount (35)	Number of returns (36)	Amount (37)	Number of returns (38)	Amount (39)		
All returns, total	15.32	20.59	42.50	8.19	0.23	0.25	2.63	3.55	1.29	1.48		
No adjusted gross income	--	--	**	**	17.98	19.80	60.38	79.32	65.84	62.57		
\$1 under \$5,000	--	--	--	--	66.23	52.26	--	--	--	--		
\$5,000 under \$10,000	--	--	--	--	4.73	6.89	44.70	51.19	--	--		
\$10,000 under \$15,000	--	--	--	--	1.59	1.77	10.09	14.46	35.34	44.14		
\$15,000 under \$20,000	--	--	--	--	1.49	1.54	17.93	26.66	12.15	14.17		
\$20,000 under \$25,000	99.95	99.95	--	--	1.41	1.46	7.25	8.84	7.77	9.19		
\$25,000 under \$30,000	--	--	**	**	1.37	1.46	5.89	7.38	5.61	6.36		
\$30,000 under \$40,000	35.34	37.28	--	--	0.96	1.03	3.60	4.62	4.68	5.25		
\$40,000 under \$50,000	35.34	42.48	--	--	1.03	1.12	15.42	25.20	4.65	5.18		
\$50,000 under \$75,000	24.78	30.23	--	--	0.62	0.69	--	--	2.79	3.09		
\$75,000 under \$100,000	** 33.23	** 47.33	**	**	0.87	0.96	--	--	3.02	3.34		
\$100,000 under \$200,000	**	**	** 54.53	** 64.23	0.68	0.74	--	--	2.27	2.57		
\$200,000 under \$250,000	**	**	--	--	82.22	82.22	--	--	--	--		
\$250,000 under \$500,000	** 98.93	** 99.44	62.12	66.65	--	--	--	--	--	--		
\$500,000 under \$1,000,000	--	--	44.87	83.21	--	--	--	--	--	--		
\$1,000,000 under \$1,500,000	--	--	44.90	84.29	--	--	--	--	--	--		
\$1,500,000 under \$2,000,000	--	--	57.19	65.45	--	--	--	--	--	--		
\$2,000,000 under \$5,000,000	--	--	25.47	52.73	--	--	--	--	--	--		
\$5,000,000 under \$10,000,000	--	--	21.07	1.28	--	--	--	--	--	--		
\$10,000,000 or more	**	**	--	--	--	--	--	--	--	--		
Taxable returns, total	18.38	20.93	42.61	8.29	0.26	0.27	4.39	6.01	1.40	1.58		
No adjusted gross income	--	--	**	**	18.30	19.99	60.38	79.32	15.89	15.96		
\$1 under \$5,000	--	--	--	--	75.28	76.95	--	--	--	--		
\$5,000 under \$10,000	--	--	--	--	49.89	56.35	99.95	99.95	--	--		
\$10,000 under \$15,000	--	--	--	--	2.95	3.08	13.35	19.95	57.70	72.13		
\$15,000 under \$20,000	--	--	--	--	1.61	1.64	97.15	82.41	16.09	18.44		
\$20,000 under \$25,000	--	--	--	--	1.62	1.63	70.68	85.32	11.61	12.86		
\$25,000 under \$30,000	--	--	**	**	1.60	1.65	19.99	22.34	9.74	11.03		
\$30,000 under \$40,000	57.70	58.90	--	--	1.04	1.10	4.93	6.28	5.45	6.00		
\$40,000 under \$50,000	44.70	56.70	--	--	1.08	1.16	21.81	29.82	5.42	5.94		
\$50,000 under \$75,000	27.44	31.39	--	--	0.65	0.72	--	--	3.04	3.31		
\$75,000 under \$100,000	** 35.23	** 39.20	**	**	0.88	0.97	--	--	3.11	3.43		
\$100,000 under \$200,000	**	**	** 54.62	** 67.37	0.68	0.74	--	--	2.28	2.58		
\$200,000 under \$500,000	** 98.93	** 99.44	62.50	77.42	82.22	82.22	--	--	--	--		
\$500,000 under \$1,000,000	--	--	44.87	83.21	--	--	--	--	--	--		
\$1,000,000 or more	**	**	13.69	4.46	--	--	--	--	--	--		
Nontaxable returns, total	27.72	40.22	1.01	1.24	3.31	4.42	3.43	4.22	4.22	4.22		

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits—continued										Income tax after credits		Total income tax	
	First time homebuyer credit used to offset income tax before credits		Adoption credit used to offset income tax before credits		Prior year minimum tax credit used to offset income tax before credits		Amount		Number of returns		Amount		Number of returns	
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)				
All returns, total	5.85	6.35	13.90	19.30	3.35	8.83	0.18	0.17	0.18	0.17	0.18	0.17	0.18	
No adjusted gross income	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$10,000 under \$15,000	99.95	99.95	--	--	54.17	63.81	2.20	2.97	2.20	2.97	5.88	2.20	2.97	
\$15,000 under \$20,000	44.70	49.86	--	--	--	--	1.38	2.37	1.78	2.37	1.38	1.78	2.37	
\$20,000 under \$25,000	45.56	50.80	--	--	--	--	1.41	1.67	1.38	1.67	1.41	1.38	1.67	
\$25,000 under \$30,000	31.06	33.11	--	--	98.43	98.43	1.42	1.55	1.41	1.55	1.42	1.41	1.55	
\$30,000 under \$40,000	22.36	24.56	53.33	71.26	--	--	0.95	1.07	0.95	1.07	1.42	0.95	1.07	
\$40,000 under \$50,000	18.89	20.09	49.98	53.08	74.79	92.92	0.99	1.12	0.99	1.12	0.99	0.99	1.12	
\$50,000 under \$75,000	12.10	13.17	30.12	41.75	89.87	68.89	0.58	0.71	0.58	0.71	0.58	0.58	0.71	
\$75,000 under \$100,000	13.27	14.00	32.41	44.52	66.02	76.18	0.80	0.91	0.80	0.91	0.80	0.80	0.91	
\$100,000 under \$200,000	10.89	10.97	**20.50	**26.05	11.20	35.79	0.52	0.58	0.52	0.58	0.52	0.52	0.58	
\$200,000 under \$250,000	18.23	18.80	--	--	8.54	25.22	1.19	1.22	1.19	1.22	1.19	1.19	1.22	
\$250,000 under \$500,000	--	--	--	--	4.20	15.05	0.87	0.84	0.87	0.84	0.87	0.87	0.84	
\$500,000 under \$1,000,000	--	--	83.89	85.97	5.34	19.23	1.07	1.01	1.07	1.01	1.07	1.07	1.01	
\$1,000,000 under \$1,500,000	--	--	--	--	7.39	13.69	1.38	1.38	1.38	1.38	1.38	1.38	1.38	
\$1,500,000 under \$2,000,000	--	--	--	--	7.04	18.15	0.96	1.01	0.96	1.01	0.96	0.96	1.01	
\$2,000,000 under \$5,000,000	--	--	62.15	49.94	4.18	11.84	0.61	0.57	0.61	0.57	0.61	0.61	0.57	
\$5,000,000 under \$10,000,000	--	--	--	--	3.92	5.07	0.71	0.66	0.71	0.66	0.71	0.71	0.66	
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--	--	
Taxable returns, total	8.65	8.83	22.14	30.20	3.32	6.99	0.18	0.17	0.18	0.17	0.18	0.17	0.18	
No adjusted gross income	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$10,000 under \$15,000	--	--	--	--	66.14	80.73	2.20	2.97	2.20	2.97	5.88	2.20	2.97	
\$15,000 under \$20,000	--	--	--	--	--	--	1.78	2.37	1.78	2.37	1.78	1.78	2.37	
\$20,000 under \$25,000	--	--	--	--	--	--	1.38	1.67	1.38	1.67	1.38	1.38	1.67	
\$25,000 under \$30,000	--	--	--	--	--	--	1.41	1.55	1.41	1.55	1.41	1.41	1.55	
\$30,000 under \$40,000	99.95	99.95	70.68	98.86	--	--	0.95	1.07	0.95	1.07	1.42	0.95	1.07	
\$40,000 under \$50,000	70.68	71.05	--	--	74.79	92.92	0.99	1.12	0.99	1.12	0.99	0.99	1.12	
\$50,000 under \$75,000	26.71	28.16	62.86	94.38	95.77	71.21	0.58	0.71	0.58	0.71	0.58	0.58	0.71	
\$75,000 under \$100,000	20.24	20.58	99.83	99.83	76.23	71.82	0.80	0.91	0.80	0.91	0.80	0.80	0.91	
\$100,000 under \$200,000	11.41	11.52	**25.58	**32.87	11.35	17.99	0.52	0.58	0.52	0.58	0.52	0.52	0.58	
\$200,000 under \$500,000	18.23	18.80	--	--	3.83	10.50	0.61	0.61	0.61	0.61	0.61	0.61	0.61	
\$500,000 under \$1,000,000	--	--	83.89	85.97	5.36	19.32	1.07	1.01	1.07	1.01	1.07	1.07	1.01	
\$1,000,000 or more	--	--	62.15	49.94	4.26	6.14	0.61	0.27	0.61	0.27	0.61	0.61	0.27	
Nontaxable returns, total	7.88	9.05	17.80	25.08	34.10	37.77	--	--	--	--	--	--	--	

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	All other taxes											
	Total		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)			
All returns, total	0.42	0.68	0.42	0.74	8.63	15.28	1.20	2.02	4.52	5.68		
No adjusted gross income	3.36	4.53	3.65	4.70	--	--	8.97	10.48	22.70	27.88		
\$1 under \$5,000	2.77	4.18	2.90	4.09	29.36	35.70	10.35	16.32	55.08	59.41		
\$5,000 under \$10,000	1.90	2.22	1.97	2.27	20.84	28.77	8.03	13.14	71.35	57.80		
\$10,000 under \$15,000	1.85	2.20	1.95	2.23	19.23	30.84	7.40	12.90	62.32	71.97		
\$15,000 under \$20,000	2.33	3.06	2.59	3.14	20.84	33.46	6.25	12.62	77.49	71.62		
\$20,000 under \$25,000	2.65	3.71	3.12	3.95	40.81	68.01	5.38	9.73	56.58	54.86		
\$25,000 under \$30,000	2.85	4.24	3.50	4.58	39.01	76.43	5.42	9.11	72.90	72.42		
\$30,000 under \$40,000	2.10	3.35	2.65	3.73	33.32	52.90	3.93	6.02	53.44	37.02		
\$40,000 under \$50,000	2.27	3.68	2.90	4.19	37.78	64.71	4.22	6.71	39.30	63.51		
\$50,000 under \$75,000	1.57	2.64	1.99	3.06	27.52	44.02	2.84	4.70	27.94	39.43		
\$75,000 under \$100,000	1.83	2.99	2.28	3.43	49.97	76.84	3.30	5.23	25.03	47.24		
\$100,000 under \$200,000	1.38	1.96	1.61	2.23	57.68	64.58	2.77	4.16	12.68	18.25		
\$200,000 under \$250,000	2.33	3.51	2.66	3.85	** 97.56	** 98.40	5.15	8.33	12.91	19.72		
\$250,000 under \$500,000	1.60	2.25	1.74	2.37	**	**	4.44	8.16	6.69	11.45		
\$500,000 under \$1,000,000	1.75	2.43	1.87	2.53	99.64	99.64	6.67	15.45	5.62	8.94		
\$1,000,000 under \$1,500,000	2.08	3.09	2.26	3.25	--	--	9.09	29.97	5.35	7.05		
\$1,500,000 under \$2,000,000	1.58	2.57	1.73	2.68	81.97	81.97	7.35	29.20	3.88	6.53		
\$2,000,000 under \$5,000,000	0.98	1.71	1.09	1.75	82.26	82.26	4.97	18.32	2.14	4.01		
\$5,000,000 under \$10,000,000	0.98	2.28	1.11	1.92	--	--	5.36	60.26	1.80	1.69		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Taxable returns, total	0.66	0.86	0.77	0.98	13.95	24.12	1.39	2.22	4.55	4.30		
No adjusted gross income	22.73	14.32	23.83	17.93	--	--	77.11	49.90	22.20	18.41		
\$1 under \$5,000	26.46	34.23	39.95	42.48	--	--	37.78	57.75	** 60.38	** 62.61		
\$5,000 under \$10,000	11.09	15.37	13.22	16.57	57.70	62.63	22.93	41.81	--	--		
\$10,000 under \$15,000	6.95	9.91	8.59	10.71	37.77	56.34	15.61	28.73	**	**		
\$15,000 under \$20,000	4.67	6.65	5.70	7.05	35.34	66.11	9.71	17.06	--	--		
\$20,000 under \$25,000	4.72	6.90	6.01	7.63	99.95	99.95	8.32	15.02	--	--		
\$25,000 under \$30,000	4.47	6.98	5.73	7.74	52.86	63.21	8.16	14.00	99.95	99.95		
\$30,000 under \$40,000	2.90	4.83	3.84	5.54	44.70	62.87	5.09	7.71	83.92	63.23		
\$40,000 under \$50,000	2.77	4.52	3.66	5.35	49.98	69.43	4.90	7.63	49.99	64.06		
\$50,000 under \$75,000	1.73	2.95	2.24	3.46	28.62	49.03	3.04	5.06	39.27	41.31		
\$75,000 under \$100,000	1.89	3.08	2.37	3.60	49.97	76.84	3.36	5.30	31.11	40.92		
\$100,000 under \$200,000	1.39	1.98	1.63	2.26	57.68	64.58	2.78	4.18	13.25	18.03		
\$200,000 under \$500,000	1.29	1.88	1.44	2.01	99.64	99.64	3.36	5.90	6.07	10.53		
\$500,000 under \$1,000,000	1.75	2.44	1.88	2.53	99.64	99.64	6.69	15.46	5.64	9.03		
\$1,000,000 or more	0.97	1.04	1.08	1.18	58.07	82.23	4.87	15.54	2.12	2.05		
Nontaxable returns, total	0.69	1.21	0.71	1.24	10.99	18.84	2.49	4.31	13.73	19.53		

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	All other taxes—continued				Making work pay credit used to offset other taxes		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	
	First time homebuyer credit repayment		Amount		Number of returns		Amount		Number of returns		Amount	
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)		
All returns, total	3.19	5.92	0.76	0.94	1.07	1.52	3.04	3.98	3.81	5.02		
No adjusted gross income	37.14	39.25	3.75	3.75	6.47	8.56	9.34	9.77	15.04	14.73		
\$1 under \$5,000	29.46	31.47	3.41	3.99	4.37	5.71	26.43	31.05	14.86	21.26		
\$5,000 under \$10,000	19.41	19.91	2.02	2.14	2.38	2.72	14.62	15.50	10.81	13.04		
\$10,000 under \$15,000	19.60	20.85	1.99	2.27	2.36	2.77	12.29	14.14	11.95	14.61		
\$15,000 under \$20,000	14.50	31.68	2.84	3.24	3.72	4.36	11.45	13.51	13.72	18.02		
\$20,000 under \$25,000	14.85	30.57	3.40	3.99	5.10	6.21	11.25	15.08	14.42	19.70		
\$25,000 under \$30,000	14.10	29.28	3.99	4.73	5.79	7.49	9.47	13.43	14.94	18.38		
\$30,000 under \$40,000	8.56	17.71	3.31	3.85	4.81	6.41	6.71	8.53	11.50	15.19		
\$40,000 under \$50,000	8.70	13.95	4.45	5.15	11.22	13.96	7.46	10.10	10.65	12.50		
\$50,000 under \$75,000	6.65	10.50	4.44	5.11	--	--	8.06	10.86	9.62	13.33		
\$75,000 under \$100,000	8.60	16.24	9.24	10.50	--	--	16.79	22.90	17.48	21.50		
\$100,000 under \$200,000	8.93	10.39	** 15.18	** 16.98	--	--	28.54	32.13	29.75	45.63		
\$200,000 under \$250,000	** 21.58	** 51.64	--	--	--	--	--	--	--	--		
\$250,000 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	81.97	81.97	--	--	--	--	--	--	--	--		
\$5,000,000 under \$10,000,000	--	--	--	--	--	--	--	--	--	--		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Taxable returns, total	3.90	7.20	--	--	--	--	--	--	--	--		
No adjusted gross income	81.06	81.06	--	--	--	--	--	--	--	--		
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--		
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--		
\$10,000 under \$15,000	50.02	51.94	--	--	--	--	--	--	--	--		
\$15,000 under \$20,000	30.13	69.37	--	--	--	--	--	--	--	--		
\$20,000 under \$25,000	28.85	30.18	--	--	--	--	--	--	--	--		
\$25,000 under \$30,000	20.94	22.19	--	--	--	--	--	--	--	--		
\$30,000 under \$40,000	13.22	29.51	--	--	--	--	--	--	--	--		
\$40,000 under \$50,000	10.28	17.82	--	--	--	--	--	--	--	--		
\$50,000 under \$75,000	7.34	12.08	--	--	--	--	--	--	--	--		
\$75,000 under \$100,000	8.76	16.67	--	--	--	--	--	--	--	--		
\$100,000 under \$200,000	8.93	10.39	--	--	--	--	--	--	--	--		
\$200,000 under \$500,000	** 21.61	** 51.76	--	--	--	--	--	--	--	--		
\$500,000 under \$1,000,000	--	--	--	--	--	--	--	--	--	--		
\$1,000,000 or more	81.97	81.97	--	--	--	--	--	--	--	--		
Nontaxable returns, total	5.55	10.40	0.76	0.94	1.07	1.52	3.04	3.98	3.81	5.02		

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	First time homebuyer credit used to offset other taxes		Adoption credit used to offset other taxes		Prior year minimum tax credit used to offset other taxes		Total tax liability		Tax payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(7)	(78)	(79)
All returns, total	17.10	22.99	23.38	30.43	15.57	27.14	0.17	0.17	0.09	0.16
No adjusted gross income	69.97	85.59	69.64	55.22	20.12	9.17	4.16	15.18	2.49	2.75
\$1 under \$5,000	--	--	99.95	99.95	83.30	83.87	2.93	7.43	1.22	4.42
\$5,000 under \$10,000	--	--	--	--	60.60	21.75	1.82	3.00	1.00	1.94
\$10,000 under \$15,000	99.95	99.95	--	--	98.27	98.27	1.62	2.47	0.95	2.49
\$15,000 under \$20,000	57.72	69.38	--	--	72.59	78.17	1.34	1.92	0.94	1.27
\$20,000 under \$25,000	--	--	--	--	97.20	59.97	1.37	1.65	0.99	1.27
\$25,000 under \$30,000	47.04	79.31	--	--	96.27	85.69	1.39	1.61	1.04	1.26
\$30,000 under \$40,000	56.30	56.51	52.90	61.51	68.42	77.61	0.94	1.09	0.78	0.94
\$40,000 under \$50,000	37.78	48.47	70.68	75.36	54.86	70.71	0.97	1.13	0.88	1.01
\$50,000 under \$75,000	34.28	43.54	44.54	56.04	37.76	57.49	0.58	0.72	0.54	0.65
\$75,000 under \$100,000	40.74	45.34	70.53	93.17	66.92	45.21	0.80	0.90	0.79	0.88
\$100,000 under \$200,000	** 90.62	** 91.85	60.74	54.46	38.51	84.04	0.52	0.57	0.52	0.58
\$200,000 under \$250,000	--	--	--	--	16.00	18.36	1.18	1.22	1.19	1.28
\$250,000 under \$500,000	--	--	--	--	35.15	64.37	0.87	0.83	0.88	0.88
\$500,000 under \$1,000,000	--	--	--	--	15.87	31.55	1.07	1.01	1.08	1.05
\$1,000,000 under \$1,500,000	--	--	--	--	--	--	1.35	1.38	1.36	1.42
\$1,500,000 under \$2,000,000	--	--	--	--	--	--	0.96	1.01	0.96	1.06
\$2,000,000 under \$5,000,000	--	--	--	--	20.92	5.29	0.61	0.57	0.62	0.60
\$5,000,000 under \$10,000,000	--	--	--	--	--	--	0.70	0.66	0.71	0.67
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	17.10	22.99	23.38	30.43	15.57	27.14	1.37	2.46	0.36	0.83
No adjusted gross income	--	--	--	--	--	--	25.22	44.48	26.92	11.83
\$1 under \$5,000	--	--	--	--	--	--	5.88	23.50	9.12	25.72
\$5,000 under \$10,000	--	--	--	--	--	--	2.20	3.15	2.30	3.51
\$10,000 under \$15,000	--	--	--	--	--	--	1.78	2.59	1.93	2.42
\$15,000 under \$20,000	--	--	--	--	--	--	1.38	1.91	1.44	1.73
\$20,000 under \$25,000	--	--	--	--	--	--	1.41	1.68	1.46	1.69
\$25,000 under \$30,000	--	--	--	--	--	--	1.42	1.63	1.45	1.65
\$30,000 under \$40,000	--	--	--	--	--	--	0.95	1.10	0.97	1.08
\$40,000 under \$50,000	--	--	--	--	--	--	0.99	1.14	1.00	1.12
\$50,000 under \$75,000	--	--	--	--	--	--	0.58	0.72	0.59	0.69
\$75,000 under \$100,000	--	--	--	--	--	--	0.80	0.91	0.81	0.89
\$100,000 under \$200,000	--	--	--	--	--	--	0.52	0.57	0.52	0.58
\$200,000 under \$500,000	--	--	--	--	--	--	0.61	0.61	0.62	0.65
\$500,000 under \$1,000,000	--	--	--	--	--	--	1.07	1.01	1.08	1.05
\$1,000,000 or more	--	--	--	--	--	--	0.61	0.27	0.62	0.27
Nontaxable returns, total	17.10	22.99	23.38	30.43	15.57	27.14	1.37	2.46	0.36	0.83

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax payments—continued											
	Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit from regulated investment companies			
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)		
All returns, total	0.10	0.20	0.81	0.51	1.93	0.59	2.05	2.14	29.31	21.27		
No adjusted gross income	2.76	3.18	5.51	4.85	11.36	9.82	15.70	11.63	** 43.91	** 49.16		
\$1 under \$5,000	1.23	4.39	8.03	14.70	18.55	35.23	73.69	89.05	--	--		
\$5,000 under \$10,000	1.01	1.75	6.44	9.55	15.36	22.48	74.23	53.18	**	**		
\$10,000 under \$15,000	0.96	1.42	5.83	23.84	19.19	23.40	99.95	99.95	--	--		
\$15,000 under \$20,000	0.96	1.26	5.51	8.02	15.77	22.26	95.62	98.25	--	--		
\$20,000 under \$25,000	1.00	1.25	5.31	8.42	15.58	21.27	70.57	71.70	99.95	99.95		
\$25,000 under \$30,000	1.06	1.28	5.32	6.74	16.69	22.10	98.34	85.65	70.67	70.67		
\$30,000 under \$40,000	0.79	0.94	3.93	5.19	12.36	18.05	61.99	86.09	70.67	71.74		
\$40,000 under \$50,000	0.90	1.03	3.70	4.77	11.23	15.89	72.99	63.09	** 79.76	** 59.46		
\$50,000 under \$75,000	0.55	0.66	2.34	3.07	7.93	11.44	30.76	41.40	**	**		
\$75,000 under \$100,000	0.81	0.90	2.60	3.65	7.93	11.25	16.40	25.48	**	**		
\$100,000 under \$200,000	0.54	0.61	1.71	2.10	4.30	5.09	3.35	4.18	63.07	73.10		
\$200,000 under \$250,000	1.24	1.38	2.47	3.17	5.01	6.67	4.05	5.68	--	--		
\$250,000 under \$500,000	0.95	1.05	1.50	1.75	2.89	4.44	2.99	3.92	41.28	79.21		
\$500,000 under \$1,000,000	1.20	1.39	1.49	1.70	2.54	3.01	3.62	4.78	** 22.64	** 6.15		
\$1,000,000 under \$1,500,000	1.52	2.01	1.70	2.03	2.58	3.20	4.57	5.85	**	**		
\$1,500,000 under \$2,000,000	1.09	1.53	1.25	1.62	1.88	2.49	3.30	4.40	**	**		
\$2,000,000 under \$5,000,000	0.71	0.99	0.76	0.90	1.07	1.24	2.18	3.16	**	**		
\$5,000,000 under \$10,000,000	0.79	1.13	0.81	0.93	1.01	1.02	2.13	2.96	**	**		
\$10,000,000 or more	--	--	--	--	--	--	--	--	**	**		
Taxable returns, total	0.20	0.22	0.87	0.51	2.01	0.59	2.06	2.15	33.24	8.18		
No adjusted gross income	18.83	15.33	25.93	11.37	64.53	29.02	17.45	19.60	**	**		
\$1 under \$5,000	9.65	14.65	31.78	43.53	44.65	79.39	** 60.38	** 31.85	--	--		
\$5,000 under \$10,000	2.31	3.22	20.82	32.75	28.86	36.56	**	**	--	--		
\$10,000 under \$15,000	1.95	2.42	11.82	16.10	35.35	40.58	--	--	--	--		
\$15,000 under \$20,000	1.46	1.72	8.05	11.56	21.38	30.79	--	--	--	--		
\$20,000 under \$25,000	1.48	1.69	7.14	9.29	22.22	30.60	70.67	72.15	--	--		
\$25,000 under \$30,000	1.48	1.67	6.58	8.44	18.96	26.38	** 99.85	** 99.73	--	--		
\$30,000 under \$40,000	0.98	1.10	4.48	5.78	14.45	18.76	**	**	--	--		
\$40,000 under \$50,000	1.02	1.14	4.03	5.17	12.54	18.76	99.95	99.95	** 80.28	** 46.88		
\$50,000 under \$75,000	0.60	0.70	2.46	3.21	8.64	12.92	31.36	42.93	--	--		
\$75,000 under \$100,000	0.82	0.92	2.66	3.40	8.26	10.71	16.73	26.86	**	**		
\$100,000 under \$200,000	0.54	0.61	1.73	2.12	4.34	5.17	3.35	4.19	64.35	86.68		
\$200,000 under \$500,000	0.66	0.76	1.27	1.51	2.54	3.79	2.40	4.21	** 22.75	** 6.17		
\$500,000 under \$1,000,000	1.20	1.39	1.50	1.70	2.55	3.02	3.62	4.78	**	**		
\$1,000,000 or more	0.71	0.56	0.76	0.43	1.05	0.37	2.10	2.45	**	**		
Nontaxable returns, total	0.36	0.74	2.31	3.99	6.32	7.82	19.70	14.35	43.20	37.69		

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount, (percent))

Size of adjusted gross income	Tax payments—continued									
	Credit for Federal tax on gasoline and special fuels		Health coverage credit		Making work pay credit, refundable portion		Earned income credit, refundable portion		Additional child tax credit, refundable portion	
	Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)
All returns, total	4.64	14.39	24.04	31.87	0.43	0.53	0.51	0.67	0.59	0.75
No adjusted gross income	11.82	46.41	**	**	3.62	3.60	5.55	7.89	6.36	7.47
\$1 under \$5,000	22.66	47.54	--	--	1.63	1.92	2.05	3.04	4.82	8.56
\$5,000 under \$10,000	14.84	42.56	--	--	1.22	1.27	1.40	1.79	2.04	2.16
\$10,000 under \$15,000	18.10	26.27	**	**	1.21	1.40	1.30	1.60	1.58	1.65
\$15,000 under \$20,000	15.80	23.00	** 70.61	** 82.91	1.44	1.59	1.62	1.77	1.63	1.78
\$20,000 under \$25,000	21.56	30.69	70.68	89.28	1.59	1.74	1.77	1.91	1.74	2.03
\$25,000 under \$30,000	21.45	29.37	** 70.64	** 70.93	1.83	2.07	1.93	2.17	2.03	2.45
\$30,000 under \$40,000	17.01	28.27	**	**	1.74	1.92	1.82	2.17	1.86	2.32
\$40,000 under \$50,000	16.80	28.47	99.95	99.95	2.45	2.67	3.85	4.74	2.78	3.65
\$50,000 under \$75,000	14.33	18.69	** 42.29	** 51.97	2.70	2.99	--	--	3.40	4.53
\$75,000 under \$100,000	15.01	19.86	**	**	6.79	7.48	--	--	9.15	13.77
\$100,000 under \$200,000	13.32	16.58	46.21	48.59	** 14.40	** 16.51	--	--	27.09	34.32
\$200,000 under \$250,000	25.90	35.70	--	--	**	**	--	--	**	**
\$250,000 under \$500,000	18.45	19.32	--	--	--	--	--	--	**	**
\$500,000 under \$1,000,000	16.82	21.89	98.73	98.73	--	--	--	--	--	--
\$1,000,000 under \$1,500,000	18.14	27.38	--	--	--	--	--	--	--	--
\$1,500,000 under \$2,000,000	14.32	23.19	--	--	--	--	--	--	--	--
\$2,000,000 under \$5,000,000	7.68	11.24	82.22	82.22	--	--	--	--	--	--
\$5,000,000 under \$10,000,000	5.05	2.76	--	--	--	--	--	--	--	--
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	6.79	8.38	28.56	33.90	--	--	--	--	--	--
No adjusted gross income	54.98	55.97	--	--	--	--	--	--	--	--
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--
\$5,000 under \$10,000	99.95	99.95	--	--	--	--	--	--	--	--
\$10,000 under \$15,000	40.79	61.37	--	--	--	--	--	--	--	--
\$15,000 under \$20,000	41.39	54.19	99.95	99.95	--	--	--	--	--	--
\$20,000 under \$25,000	85.42	71.84	--	--	--	--	--	--	--	--
\$25,000 under \$30,000	37.81	56.06	** 99.85	** 99.88	--	--	--	--	--	--
\$30,000 under \$40,000	27.97	49.84	**	**	--	--	--	--	--	--
\$40,000 under \$50,000	20.39	22.42	--	--	--	--	--	--	--	--
\$50,000 under \$75,000	15.82	21.28	** 42.54	** 52.55	--	--	--	--	--	--
\$75,000 under \$100,000	15.44	20.70	**	**	--	--	--	--	--	--
\$100,000 under \$200,000	13.55	16.95	46.21	48.59	--	--	--	--	--	--
\$200,000 under \$500,000	15.28	18.16	--	--	--	--	--	--	--	--
\$500,000 under \$1,000,000	16.95	22.84	98.73	98.73	--	--	--	--	--	--
\$1,000,000 or more	7.29	7.32	82.22	82.22	--	--	--	--	--	--
Nontaxable returns, total	6.39	18.21	44.41	67.31	0.43	0.53	0.51	0.67	0.59	0.75

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	American opportunity credit, refundable portion		First time homebuyer credit, refundable portion		Adoption credit, refundable portion		Prior year minimum tax credit, refundable portion		Overpayment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	1.13	1.27	6.68	7.48	11.27	14.17	10.05	17.24	0.12	0.29
No adjusted gross income	7.11	7.40	33.30	31.22	41.54	43.64	10.56	11.11	2.25	2.56
\$1 under \$5,000	4.30	4.63	37.80	40.54	57.71	67.01	47.34	64.28	1.10	2.40
\$5,000 under \$10,000	3.09	3.45	57.71	61.84	57.72	59.31	67.96	56.51	0.93	1.37
\$10,000 under \$15,000	2.93	3.24	40.54	43.56	69.26	73.96	65.48	93.25	0.88	1.36
\$15,000 under \$20,000	3.14	3.40	27.72	30.53	49.98	55.30	59.16	53.98	0.92	1.30
\$20,000 under \$25,000	3.48	3.82	27.93	28.32	--	--	51.23	43.18	1.00	1.35
\$25,000 under \$30,000	3.83	4.33	25.08	26.60	55.89	77.83	53.47	65.02	1.08	1.44
\$30,000 under \$40,000	3.57	4.06	18.79	20.11	26.20	32.27	45.18	55.22	0.83	1.14
\$40,000 under \$50,000	4.58	5.23	17.53	18.37	34.78	44.48	51.75	55.38	0.97	1.29
\$50,000 under \$75,000	4.32	5.03	12.72	14.54	24.22	31.87	31.26	39.19	0.64	0.95
\$75,000 under \$100,000	9.47	11.91	18.96	22.01	31.58	38.15	43.52	40.73	0.93	1.34
\$100,000 under \$200,000	22.46	31.78	35.29	45.76	** 33.60	** 41.94	33.84	62.59	0.73	1.15
\$200,000 under \$250,000	--	--	--	--	--	--	12.40	15.66	1.67	2.71
\$250,000 under \$500,000	--	--	--	--	**	**	30.53	50.51	1.41	2.31
\$500,000 under \$1,000,000	--	--	--	--	--	--	47.51	4.74	1.56	2.21
\$1,000,000 under \$1,500,000	--	--	--	--	--	--	24.93	23.90	1.83	2.41
\$1,500,000 under \$2,000,000	--	--	--	--	--	--	38.47	25.59	1.33	2.16
\$2,000,000 under \$5,000,000	--	--	--	--	--	--	22.84	19.05	0.79	1.10
\$5,000,000 under \$10,000,000	--	--	--	--	--	--	27.27	21.13	0.82	0.99
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	--	--	--	--	--	--	--	--	0.26	0.38
No adjusted gross income	--	--	--	--	--	--	--	--	19.40	10.50
\$1 under \$5,000	--	--	--	--	--	--	--	--	11.37	30.96
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	2.69	4.82
\$10,000 under \$15,000	--	--	--	--	--	--	--	--	2.11	2.89
\$15,000 under \$20,000	--	--	--	--	--	--	--	--	1.53	1.99
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	1.59	2.10
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	1.60	2.18
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	1.06	1.44
\$40,000 under \$50,000	--	--	--	--	--	--	--	--	1.12	1.49
\$50,000 under \$75,000	--	--	--	--	--	--	--	--	0.71	1.01
\$75,000 under \$100,000	--	--	--	--	--	--	--	--	0.96	1.29
\$100,000 under \$200,000	--	--	--	--	--	--	--	--	0.74	1.14
\$200,000 under \$500,000	--	--	--	--	--	--	--	--	1.03	1.77
\$500,000 under \$1,000,000	--	--	--	--	--	--	--	--	1.57	2.24
\$1,000,000 or more	--	--	--	--	--	--	--	--	0.80	0.46
Nontaxable returns, total	1.13	1.27	6.68	7.48	11.27	14.17	10.05	17.24	0.31	0.51

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Overpayment—continued						Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credited to 2011 estimated tax		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount						
	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)		
All returns, total	0.13	0.30	1.25	0.93	0.53	0.66	1.04	2.23		
No adjusted gross income	2.34	2.77	6.49	5.88	5.40	23.68	10.41	10.78		
\$1 under \$5,000	1.11	2.36	10.87	24.75	3.20	7.21	30.63	6.01		
\$5,000 under \$10,000	0.93	1.37	9.56	14.31	2.69	4.25	15.49	31.11		
\$10,000 under \$15,000	0.89	1.25	8.43	46.67	2.81	4.19	8.06	9.48		
\$15,000 under \$20,000	0.92	1.30	7.90	13.45	3.01	4.69	6.85	12.16		
\$20,000 under \$25,000	1.00	1.35	7.58	13.57	3.00	4.52	6.52	8.37		
\$25,000 under \$30,000	1.08	1.45	8.00	12.25	3.03	4.71	6.39	9.64		
\$30,000 under \$40,000	0.83	1.15	5.93	8.96	2.19	3.55	4.24	5.77		
\$40,000 under \$50,000	0.98	1.30	5.67	8.92	2.28	3.65	4.31	12.68		
\$50,000 under \$75,000	0.66	0.96	3.79	5.37	1.47	2.34	2.62	4.01		
\$75,000 under \$100,000	0.96	1.29	4.17	11.06	1.78	2.71	3.05	4.61		
\$100,000 under \$200,000	0.77	1.13	2.65	4.70	1.22	1.76	2.10	3.34		
\$200,000 under \$250,000	1.87	2.79	3.65	5.98	1.96	3.00	3.14	4.89		
\$250,000 under \$500,000	1.78	2.95	2.24	3.28	1.33	1.85	2.12	3.30		
\$500,000 under \$1,000,000	2.31	3.30	2.07	2.82	1.73	2.33	2.48	3.80		
\$1,000,000 under \$1,500,000	2.89	3.86	2.25	2.84	2.26	3.08	3.00	4.94		
\$1,500,000 under \$2,000,000	2.18	3.86	1.67	2.43	1.72	2.58	2.39	4.28		
\$2,000,000 under \$5,000,000	1.38	2.03	0.97	1.26	1.26	1.68	1.57	2.78		
\$5,000,000 under \$10,000,000	1.42	1.96	0.94	1.10	1.54	1.88	1.68	46.18		
\$10,000,000 or more	--	--	--	--	--	--	--	--		
Taxable returns, total	0.27	0.42	1.36	0.83	0.57	0.67	1.08	2.31		
No adjusted gross income	24.15	15.20	28.23	11.80	40.77	62.07	77.25	16.10		
\$1 under \$5,000	11.97	37.24	34.02	41.44	6.94	15.44	62.91	51.04		
\$5,000 under \$10,000	2.70	4.22	27.50	48.82	3.99	7.17	28.82	31.82		
\$10,000 under \$15,000	2.12	2.88	16.45	24.80	3.40	5.56	19.17	22.75		
\$15,000 under \$20,000	1.54	1.99	11.97	19.34	3.31	5.20	8.55	16.26		
\$20,000 under \$25,000	1.60	2.11	10.33	14.20	3.21	4.99	7.48	9.83		
\$25,000 under \$30,000	1.61	2.19	10.06	16.23	3.21	5.12	7.18	11.42		
\$30,000 under \$40,000	1.07	1.45	7.04	10.65	2.30	3.78	4.60	6.27		
\$40,000 under \$50,000	1.14	1.50	6.34	8.91	2.36	3.82	4.53	13.79		
\$50,000 under \$75,000	0.72	1.02	4.04	5.77	1.49	2.39	2.67	4.16		
\$75,000 under \$100,000	0.98	1.30	4.36	7.12	1.79	2.74	3.09	4.69		
\$100,000 under \$200,000	0.77	1.12	2.69	4.68	1.22	1.76	2.10	3.35		
\$200,000 under \$500,000	1.24	2.07	1.93	2.90	1.05	1.54	1.74	2.73		
\$500,000 under \$1,000,000	2.32	3.37	2.07	2.84	1.73	2.33	2.48	3.80		
\$1,000,000 or more	1.40	1.00	0.95	0.50	1.21	0.93	1.53	10.81		
Nontaxable returns, total	0.31	0.50	3.20	7.47	1.71	2.95	3.93	4.98		

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

Table 3.4 All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Compute

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

Marital status and tax rate classes	Classified by the highest marginal rate at which tax was computed									
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits			Number of returns with alternative minimum tax
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of		
								Adjusted gross income less deficit	Modified taxable income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
All returns										
All tax rates	142,892,051	8,089,142,092	5,503,672,955	1,960,411,503	1,037,745,104	448,008,863	951,670,957	11.8	17.3	4,019,538
0 percent	35,576,128	163,180,461	--	--	--	--	546,295	0.3	[1]	21,248
0 percent (capital gains)	714,668	21,896,545	5,946,398	5,946,398	--	--	97,369	0.4	1.6	6,232
10 percent	27,431,153	601,986,289	154,311,877	147,805,136	14,783,424	14,780,514	4,127,150	0.7	2.7	17,958
10 percent (Form 8814)	22,081	-489,835	15,386	15,386	1,536	1,536	2,244	[1]	14.6	69
15 percent	42,321,591	1,998,791,967	1,200,490,826	685,661,507	154,333,195	102,849,226	102,796,066	5.1	8.6	73,163
15 percent (capital gains)	7,313,386	615,702,731	412,282,731	127,047,060	52,313,544	19,057,059	46,261,567	7.5	11.2	142,009
25 percent	22,711,738	2,228,751,217	1,667,563,361	305,053,238	282,287,760	76,263,310	259,637,397	11.6	15.6	636,956
25 percent (capital gains)	110,478	23,068,030	19,170,269	2,271,338	3,259,589	567,835	3,352,110	14.5	17.5	17,762
28 percent	4,072,068	756,477,574	605,313,659	52,241,278	127,493,441	14,627,558	130,133,124	17.2	21.5	1,309,754
28 percent (capital gains)	14,415	4,627,509	3,634,591	823,153	701,712	230,483	764,560	16.5	21.0	4,084
33 percent	1,559,174	520,748,266	430,265,228	92,015,436	105,116,478	30,365,094	112,909,803	21.7	26.2	1,332,289
35 percent	854,212	1,151,318,916	1,002,129,828	539,306,690	296,922,721	188,757,342	290,511,482	25.2	29.0	454,246
Form 8615	190,960	3,082,422	2,548,801	2,224,881	531,704	508,906	531,791	17.3	20.9	3,768
Joint returns and returns of surviving spouses										
All tax rates	53,596,685	5,258,488,397	3,723,804,323	1,263,992,185	728,307,438	307,638,825	675,632,497	12.8	18.1	3,056,170
0 percent	8,923,734	22,092,535	--	--	--	--	306,559	1.4	[1]	11,241
0 percent (capital gains)	228,442	12,412,644	3,388,781	3,388,781	--	--	57,403	0.5	1.7	4,137
10 percent	7,611,663	263,272,129	66,046,719	61,922,720	6,193,816	6,192,272	1,553,837	0.6	2.4	6,097
10 percent (Form 8814)	9,342	-450,118	7,548	7,548	753	753	2,225	[1]	29.5	66
15 percent	16,723,051	1,144,107,914	681,335,263	401,214,730	88,194,629	60,182,210	56,400,194	4.9	8.3	27,510
15 percent (capital gains)	4,671,161	466,328,426	311,373,020	90,364,630	39,691,415	13,554,695	34,321,496	7.4	11.0	89,785
25 percent	11,033,772	1,427,465,732	1,052,990,042	161,784,944	176,422,574	40,446,236	159,525,765	11.2	15.1	395,449
25 percent (capital gains)	72,288	17,704,655	14,584,510	1,676,764	2,465,307	419,191	2,528,603	14.3	17.3	15,132
28 percent	2,386,473	522,886,173	412,576,215	27,869,073	85,250,052	7,803,340	87,530,723	16.7	21.2	1,019,038
28 percent (capital gains)	10,281	3,274,977	2,564,486	449,782	485,683	125,939	529,541	16.2	20.6	2,999
33 percent	1,211,283	422,946,239	347,258,611	72,271,775	83,864,277	23,849,686	90,887,429	21.5	26.2	1,082,973
35 percent	715,195	956,447,092	831,679,128	443,041,436	245,738,931	155,064,503	241,988,722	25.3	29.1	401,745
Form 8615	--	--	--	--	--	--	--	--	--	--
Returns of married persons filing separately										
All tax rates	2,532,292	135,557,247	107,407,714	49,870,233	22,282,036	12,882,728	20,807,228	15.3	19.4	151,727
0 percent	424,309	-10,054,681	--	--	--	--	155,341	[1]	[1]	2,090
0 percent (capital gains)	8,101	208,795	44,836	44,836	--	--	8,173	3.9	18.2	** 64
10 percent	323,687	5,445,567	1,483,319	1,399,917	140,010	139,992	51,999	1.0	3.5	**
10 percent (Form 8814)	* 11	* -72,522	* 4	* 4	* [2]	* [2]	* [2]	* [1]	* [1]	--
15 percent	967,022	31,981,978	19,108,615	11,009,808	2,461,365	1,651,471	1,831,614	5.7	9.6	9,802
15 percent (capital gains)	92,057	11,823,282	8,801,574	6,569,967	1,203,596	985,495	1,286,847	10.9	14.6	10,047
25 percent	531,911	34,438,072	25,528,408	5,693,562	4,292,773	1,423,391	4,047,050	11.8	15.9	41,123
25 percent (capital gains)	413	267,429	251,768	30,775	40,682	7,694	43,465	16.3	17.3	410
28 percent	112,319	11,972,485	9,638,409	1,204,100	2,004,788	337,148	1,921,679	16.1	19.9	36,481
28 percent (capital gains)	* 23	* 108,706	* 90,871	* 67,997	* 22,551	* 19,039	* 24,107	* 22.2	* 26.5	* 23
33 percent	42,827	7,844,964	6,558,671	1,437,273	1,574,266	474,300	1,585,630	20.2	24.2	32,266
35 percent	29,613	41,593,173	35,901,239	22,411,993	10,542,004	7,844,198	9,851,323	23.7	27.4	19,422
Form 8615	--	--	--	--	--	--	--	--	--	--

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—Continued

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed									Number of returns with alternative minimum tax
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits			
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of		
								Adjusted gross income less deficit	Modified taxable income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Returns of heads of households										
All tax rates	21,916,717	703,002,968	325,119,558	143,375,500	50,916,265	25,261,352	37,608,472	5.3	11.6	308,681
0 percent	8,300,194	98,310,577	--	--	--	--	13,664	[3]	[1]	1,815
0 percent (capital gains)	10,073	396,963	98,327	98,327	--	--	2,486	0.6	2.5	** 3,667
10 percent	6,003,649	148,175,748	33,350,447	33,131,551	3,313,640	3,313,155	175,527	0.1	0.5	**
10 percent (Form 8814)	9,691	21,300	5,822	5,822	582	582	19	0.1	0.3	3
15 percent	5,683,455	247,835,503	135,910,949	67,991,670	16,990,838	10,198,751	8,219,326	3.3	6.0	24,171
15 percent (capital gains)	285,412	18,413,053	11,515,554	2,787,502	1,453,087	418,125	1,110,192	6.0	9.6	6,087
25 percent	1,455,101	130,914,461	94,833,290	22,541,818	16,124,192	5,635,455	14,917,478	11.4	15.7	137,437
25 percent (capital gains)	3,402	554,293	472,239	68,546	82,463	17,137	88,649	16.0	18.8	239
28 percent	109,848	20,514,594	16,197,212	1,942,170	3,553,509	543,808	3,911,462	19.1	24.1	93,698
28 percent (capital gains)	* 21	* 52,918	* 45,352	* 24,362	* 10,048	* 6,821	* 11,252	* 21.3	* 24.8	* 21
33 percent	35,535	11,860,451	9,822,008	2,339,435	2,466,842	772,014	2,711,399	22.9	27.6	34,031
35 percent	20,337	25,953,108	22,868,359	12,444,297	6,921,064	4,355,504	6,447,017	24.8	28.2	7,512
Form 8615	--	--	--	--	--	--	--	--	--	--
Returns of single persons										
All tax rates	64,846,356	1,992,093,480	1,347,341,360	503,173,585	236,239,364	102,225,961	217,622,760	10.9	16.2	502,959
0 percent	17,927,891	52,832,030	--	--	--	--	70,732	0.1	[1]	6,101
0 percent (capital gains)	468,052	8,878,143	2,414,453	2,414,453	--	--	29,306	0.3	1.2	1,949
10 percent	13,492,154	185,092,846	53,431,392	51,350,948	5,135,957	5,135,095	2,345,787	1.3	4.4	8,275
10 percent (Form 8814)	* 3,037	* 11,505	* 2,012	* 2,012	* 201	* 201	* [2]	* [1]	* [1]	--
15 percent	18,948,063	574,866,572	364,136,000	205,445,299	46,686,363	30,816,795	36,344,932	6.3	10.0	11,681
15 percent (capital gains)	2,264,757	119,137,970	80,592,582	27,324,960	9,965,445	4,098,744	9,543,033	8.0	11.8	36,091
25 percent	9,690,955	635,932,952	494,211,621	115,032,914	85,448,221	28,758,229	81,147,105	12.8	16.4	62,947
25 percent (capital gains)	34,375	4,541,654	3,861,752	495,253	671,137	123,813	691,392	15.2	17.9	1,982
28 percent	1,463,428	201,104,322	166,901,824	21,225,934	36,685,091	5,943,262	36,769,259	18.3	22.0	160,538
28 percent (capital gains)	4,091	1,190,909	933,882	281,011	183,429	78,683	199,660	16.8	21.4	1,042
33 percent	269,528	78,096,612	66,625,939	15,966,954	17,211,094	5,269,095	17,725,344	22.7	26.6	183,019
35 percent	89,067	127,325,543	111,681,102	61,408,965	33,720,722	21,493,138	32,224,420	25.3	28.9	25,567
Form 8615	190,960	3,082,422	2,548,801	2,224,881	531,704	508,906	531,791	17.3	20.9	3,768

* 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] Percentage not computed.

[2] Less than \$500.

[3] Less than 0.05%.

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

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specified rate					
					0 percent		0 percent (capital gains)		10 percent	
					Number of returns	Income taxed at rate	Number of returns	Income taxed at rate	Number of returns	Income taxed at rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Total	142,892,051	5,502,000,658	5,503,672,955	1,037,745,104	35,576,128	10,423,915	42,853,286	106,429,109	1,142,853,178	114,285,318
Under \$2,000	6,229,611	62,644	64,898	3,332	6,067,405	92,287	30,985	90,670	31,613	3,161
\$2,000 under \$4,000	4,188,381	211,504	214,318	18,078	3,997,928	71,455	47,604	145,071	122,113	12,211
\$4,000 under \$6,000	4,381,505	281,836	283,761	30,051	4,056,028	39,703	42,841	296,526	155,847	15,585
\$6,000 under \$8,000	4,730,204	1,500,243	1,501,214	150,302	3,733,451	61,366	46,146	984,056	1,339,056	133,906
\$8,000 under \$10,000	5,265,937	2,498,292	2,499,469	250,558	3,945,957	65,071	49,120	1,296,710	2,349,782	234,978
\$10,000 under \$12,000	4,994,497	5,919,907	5,927,645	582,050	2,339,287	174,601	116,451	2,594,201	5,741,892	574,189
\$12,000 under \$14,000	5,374,208	10,231,033	10,244,098	1,003,572	2,606,594	214,441	203,124	2,720,718	9,964,178	996,418
\$14,000 under \$16,000	4,880,504	13,719,288	13,726,874	1,362,228	2,265,786	179,246	240,527	2,579,034	13,256,329	1,325,633
\$16,000 under \$18,000	4,727,757	18,343,632	18,367,033	1,832,713	1,734,526	199,740	281,067	2,968,987	17,664,150	1,766,415
\$18,000 under \$20,000	4,552,263	23,370,404	23,388,040	2,446,636	1,379,342	206,453	290,913	3,149,874	20,421,880	2,042,188
\$20,000 under \$25,000	10,185,282	75,758,308	75,813,969	8,509,244	1,770,556	640,303	903,230	8,330,789	54,685,050	5,468,505
\$25,000 under \$30,000	8,950,075	101,252,604	101,312,218	11,850,147	801,674	694,243	1,308,846	8,088,703	63,120,747	6,312,075
\$30,000 under \$40,000	14,613,296	258,532,507	258,709,089	31,612,546	514,029	1,423,239	3,268,149	14,030,916	134,185,950	13,418,595
\$40,000 under \$50,000	10,992,023	285,711,442	285,916,371	36,782,214	159,232	1,242,442	3,448,367	10,792,423	123,529,825	12,352,983
\$50,000 under \$75,000	18,727,169	735,533,903	735,997,012	104,716,234	129,656	2,389,883	8,410,363	18,520,240	243,141,511	24,314,151
\$75,000 under \$100,000	11,805,382	701,536,561	701,849,816	104,550,473	41,633	1,933,494	9,349,875	11,719,065	171,899,025	17,189,903
\$100,000 under \$200,000	13,997,651	1,373,739,786	1,374,580,722	243,879,068	24,769	654,864	9,151,913	13,903,240	215,220,877	21,522,088
\$200,000 under \$500,000	3,471,723	783,347,436	784,128,917	181,106,075	5,936	99,979	3,640,660	3,424,756	53,678,107	5,367,811
\$500,000 under \$1,000,000	544,224	309,036,735	309,343,375	86,762,330	1,580	22,491	1,012,958	529,183	8,264,483	826,448
\$1,000,000 under \$1,500,000	126,941	131,137,821	131,095,649	38,419,280	310	6,979	366,950	121,156	1,881,381	188,138
\$1,500,000 under \$2,000,000	51,550	76,330,993	76,286,300	22,654,398	139	2,959	157,927	49,025	758,600	75,860
\$2,000,000 under \$5,000,000	73,078	188,551,425	188,327,795	55,470,661	239	5,395	295,518	68,170	1,050,146	105,015
\$5,000,000 under \$10,000,000	17,527	104,713,552	104,504,209	29,795,098	56	1,671	94,735	15,921	243,182	24,318
\$10,000,000 or more	11,264	300,678,803	299,590,163	73,957,817	15	1,609	95,020	9,673	147,452	14,745

Size of adjusted gross income	Tax generated at specified rate—continued											
	10 percent (from Form 8814)			15 percent			15 percent (capital gains)			25 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
Total	105,334	73,542	7,351	78,766,490	2,000,877,397	300,131,610	11,054,402	372,500,016	55,875,312	29,296,669	873,575,754	218,393,939
Under \$2,000	2,940	2,233	223	--	--	--	--	--	--	--	--	--
\$2,000 under \$4,000	* 3,055	* 2,072	* 208	--	--	--	--	--	--	--	--	--
\$4,000 under \$6,000	* 3,008	* 1,904	* 190	--	--	--	--	--	--	--	--	--
\$6,000 under \$8,000	* 2,016	* 997	* 99	--	--	--	--	--	--	--	--	--
\$8,000 under \$10,000	* 1,330	* 760	* 76	* 1,018	* 119	* 18	--	--	--	--	--	--
\$10,000 under \$12,000	* 3,054	* 2,264	* 226	11,198	16,306	2,446	--	--	--	--	--	--
\$12,000 under \$14,000	* 1,050	* 367	* 37	* 8,004	* 11,832	* 1,775	--	--	--	--	--	--
\$14,000 under \$16,000	* 1,019	* 338	* 34	172,629	175,021	26,253	--	--	--	--	--	--
\$16,000 under \$18,000	** 2,006	** 1,454	** 145	349,173	376,649	56,497	--	--	--	--	--	--
\$18,000 under \$20,000	**	**	**	1,880,621	2,589,443	388,416	--	--	--	--	--	--
\$20,000 under \$25,000	* 1,313	* 943	* 94	4,633,184	20,133,368	3,020,005	--	--	--	* 309	* 227	* 57
\$25,000 under \$30,000	* 2,968	* 1,957	* 195	4,580,844	36,735,845	5,510,377	--	--	--	* 999	* 4,040	* 1,010
\$30,000 under \$40,000	10,970	7,904	789	9,862,472	121,136,521	18,170,478	--	--	--	* 5,989	* 40,092	* 10,023
\$40,000 under \$50,000	9,248	5,736	573	9,542,663	152,735,809	22,910,371	291,788	281,081	42,168	1,993,452	5,863,971	1,465,993
\$50,000 under \$75,000	9,397	5,846	583	18,030,696	403,227,792	60,484,169	1,371,170	3,807,709	571,198	6,133,530	77,320,433	19,330,108
\$75,000 under \$100,000	19,971	12,287	1,228	11,629,951	423,216,452	63,482,468	1,292,680	4,926,041	738,932	4,512,079	91,573,580	22,893,395
\$100,000 under \$200,000	15,220	12,163	1,218	13,863,907	640,400,305	96,060,046	5,198,422	28,122,554	4,218,543	12,520,009	427,396,815	106,849,204
\$200,000 under \$500,000	11,183	8,359	836	3,410,885	162,684,672	24,402,701	2,231,499	45,358,640	6,803,854	3,353,951	220,125,804	55,031,451
\$500,000 under \$1,000,000	2,706	2,721	272	526,340	25,048,860	3,757,329	425,252	31,902,362	4,785,366	517,061	34,232,147	8,558,037
\$1,000,000 under \$1,500,000	1,330	1,431	143	120,563	5,706,208	855,931	107,135	19,641,422	2,946,216	118,980	7,819,945	1,954,986
\$1,500,000 under \$2,000,000	500	616	62	48,835	2,302,424	345,364	44,753	13,009,673	1,951,452	48,108	3,162,060	790,515
\$2,000,000 under \$5,000,000	702	772	77	67,956	3,190,609	478,591	64,947	41,855,558	6,278,335	66,976	4,392,457	1,098,114
\$5,000,000 under \$10,000,000	189	209	21	15,888	739,708	110,956	16,092	31,206,693	4,681,004	15,688	1,023,893	255,973
\$10,000,000 or more	158	210	21	9,661	449,454	67,418	10,666	152,388,283	22,858,243	9,539	620,289	155,072

Footnotes at end of table.

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income—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								
	25 percent (capital gains)			28 percent			28 percent (capital gains)		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	
Total	190,817	4,309,445	1,077,388	6,488,963	289,593,358	81,086,140	21,483	1,780,356	498,502
Under \$2,000	--	--	--	--	--	--	--	--	--
\$2,000 under \$4,000	--	--	--	--	--	--	--	--	--
\$4,000 under \$6,000	--	--	--	--	--	--	--	--	--
\$6,000 under \$8,000	--	--	--	--	--	--	--	--	--
\$8,000 under \$10,000	--	--	--	--	--	--	--	--	--
\$10,000 under \$12,000	--	--	--	--	--	--	--	--	--
\$12,000 under \$14,000	--	--	--	--	--	--	--	--	--
\$14,000 under \$16,000	--	--	--	--	--	--	--	--	--
\$16,000 under \$18,000	--	--	--	--	--	--	--	--	--
\$18,000 under \$20,000	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	--
\$40,000 under \$50,000	* 997	* 5	* 1	--	--	--	--	--	--
\$50,000 under \$75,000	11,978	15,566	3,893	2,003	3,170	888	* 2,005	* 4,474	* 1,254
\$75,000 under \$100,000	15,667	20,092	5,024	177,109	843,046	236,053	* 2,005	* 304	* 85
\$100,000 under \$200,000	75,439	613,724	153,446	2,387,779	52,590,245	14,725,269	6,980	14,562	4,079
\$200,000 under \$500,000	56,633	1,039,324	259,837	3,159,962	180,936,331	50,662,173	4,876	66,117	18,513
\$500,000 under \$1,000,000	16,785	866,278	216,572	506,618	36,707,211	10,278,019	2,063	40,589	11,365
\$1,000,000 under \$1,500,000	4,772	357,307	89,327	116,982	8,471,536	2,372,030	906	105,434	29,521
\$1,500,000 under \$2,000,000	2,375	186,217	46,555	47,344	3,435,277	961,878	512	85,376	23,905
\$2,000,000 under \$5,000,000	3,911	460,246	115,062	66,155	4,798,322	1,343,530	1,142	408,109	114,271
\$5,000,000 under \$10,000,000	1,203	277,775	69,444	15,541	1,125,967	315,271	475	354,800	99,344
\$10,000,000 or more	1,057	472,911	118,228	9,470	682,253	191,031	519	700,591	196,165

Size of adjusted gross income	Tax generated at specified rate—continued								
	33 percent			35 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Total	2,413,386	233,725,052	77,129,267	854,212	539,306,690	188,757,342	190,960	2,224,881	508,906
Under \$2,000	--	--	--	--	--	--	1,548	67	11
\$2,000 under \$4,000	--	--	--	--	--	--	45,483	42,529	7,868
\$4,000 under \$6,000	--	--	--	--	--	--	33,487	83,169	16,053
\$6,000 under \$8,000	--	--	--	--	--	--	29,446	115,016	18,176
\$8,000 under \$10,000	--	--	--	--	--	--	22,971	99,688	17,004
\$10,000 under \$12,000	--	--	--	--	--	--	11,263	50,733	5,946
\$12,000 under \$14,000	--	--	--	--	--	--	9,859	64,598	5,955
\$14,000 under \$16,000	--	--	--	--	--	--	6,047	54,658	10,289
\$16,000 under \$18,000	--	--	--	--	--	--	4,655	43,714	9,763
\$18,000 under \$20,000	--	--	--	--	--	--	6,187	85,802	16,367
\$20,000 under \$25,000	--	--	--	--	--	--	5,968	91,151	20,704
\$25,000 under \$30,000	--	--	--	--	--	--	6,109	140,784	26,492
\$30,000 under \$40,000	--	--	--	--	--	--	3,133	70,474	11,981
\$40,000 under \$50,000	--	--	--	--	--	--	1,489	51,576	9,507
\$50,000 under \$75,000	--	--	--	--	--	--	976	60,147	9,022
\$75,000 under \$100,000	* 623	* 9,115	* 3,008	--	--	--	--	--	--
\$100,000 under \$200,000	51,496	1,019,473	336,426	458	4,659	1,631	436	33,434	6,527
\$200,000 under \$500,000	1,614,626	110,742,641	36,545,072	149,510	5,492,175	1,922,261	1,244	356,088	91,452
\$500,000 under \$1,000,000	495,086	80,686,125	26,626,421	460,792	90,373,536	31,630,738	424	206,105	71,736
\$1,000,000 under \$1,500,000	114,893	18,785,630	6,199,258	110,440	67,851,813	23,748,135	97	106,592	35,587
\$1,500,000 under \$2,000,000	46,636	7,672,587	2,531,954	45,192	45,402,640	15,890,924	74	112,903	35,928
\$2,000,000 under \$5,000,000	65,254	10,739,105	3,543,905	63,531	121,025,873	42,359,056	40	111,079	34,701
\$5,000,000 under \$10,000,000	15,362	2,529,391	834,699	15,031	66,801,046	23,380,366	17	106,808	23,700
\$10,000,000 or more	9,410	1,540,985	508,525	9,259	142,354,949	49,824,232	7	137,766	24,135

* 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.

Table 3.6 Returns with Modified Taxable Income [1]: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

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

Tax rate classes	All returns			Returns of married person filing jointly and returns of surviving spouses			Returns of married persons filing separately		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All tax rates	107,315,923	5,503,672,955	1,037,750,735	44,672,951	3,723,804,323	728,305,790	2,107,983	107,407,714	22,281,897
0 percent (capital gains)	10,423,915	42,853,286	--	6,094,106	28,615,365	--	124,843	668,878	--
10 percent	106,429,109	1,142,853,178	114,285,318	44,372,089	677,418,298	67,741,830	2,093,754	16,215,193	1,621,519
10 percent (Form 8814)	105,334	73,542	7,351	73,687	54,099	5,408	122	139	14
15 percent	78,766,490	2,000,877,397	300,131,609	36,732,075	1,314,913,944	197,237,092	1,767,461	30,365,870	4,554,881
15 percent (capital gains)	11,054,402	372,500,016	55,875,002	7,241,054	280,991,800	42,148,770	165,669	16,152,566	2,422,885
25 percent	29,296,669	873,575,754	218,393,938	15,413,314	578,065,727	144,516,432	716,685	13,263,879	3,315,970
25 percent (capital gains)	190,817	4,309,445	1,077,361	130,732	3,258,668	814,667	1,973	110,592	27,648
28 percent	6,488,963	289,593,358	81,086,140	4,316,074	206,342,283	57,775,839	184,767	4,270,124	1,195,635
28 percent (capital gains)	21,483	1,780,356	498,500	15,837	1,252,842	350,796	114	76,997	21,559
33 percent	2,413,386	233,725,052	77,129,267	1,926,479	189,849,861	62,650,454	72,440	3,871,484	1,277,590
35 percent	854,212	539,306,690	188,757,342	715,195	443,041,436	155,064,503	29,613	22,411,993	7,844,197
Form 8615	190,960	2,224,881	508,906	--	--	--	--	--	--
Tax rate classes	Returns of heads of households			Returns of single persons					
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate			
	(10)	(11)	(12)	(13)	(14)	(15)			
All tax rates	13,616,523	325,119,558	50,915,738	46,918,465	1,347,341,360	236,247,309			
0 percent (capital gains)	395,707	1,022,388	--	3,809,259	12,546,655	--			
10 percent	13,593,053	123,817,979	12,381,798	46,370,213	325,401,709	32,540,171			
10 percent (Form 8814)	26,373	15,836	1,582	5,152	3,468	347			
15 percent	7,586,941	127,224,881	19,083,732	32,680,012	528,372,702	79,255,905			
15 percent (capital gains)	297,323	7,557,390	1,133,608	3,350,357	67,798,260	10,169,739			
25 percent	1,623,162	39,703,377	9,925,844	11,543,507	242,542,770	60,635,693			
25 percent (capital gains)	5,978	94,699	23,675	52,133	845,486	211,371			
28 percent	165,728	7,122,975	1,994,433	1,822,394	71,857,975	20,120,233			
28 percent (capital gains)	74	52,623	14,734	5,458	397,894	111,410			
33 percent	55,872	6,063,114	2,000,827	358,595	33,940,593	11,200,396			
35 percent	20,337	12,444,297	4,355,504	89,067	61,408,965	21,493,138			
Form 8615	--	--	--	190,960	2,224,881	508,906			

[1] See section 4 for the definition of modified taxable income.

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

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age

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

Age [1]	Tax credits										
	All returns		Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Prior year minimum tax credit
	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)	
All returns	142,892,051	90,734,554	113,579,280	6,661,896	15,223,190	6,338,315	3,397,639	11,867,055	12,272,073		
Under 18	1,747,938	63,263	18,747	33,553	4,653	--	--	--	--		
18 under 26	21,849,665	9,935,224	6,203,553	188,800	56,989	337,759	165,217	2,273,355	1,682,785		
26 under 35	24,987,785	17,993,177	20,179,409	483,616	910,498	2,130,193	1,211,436	2,786,173	2,548,133		
35 under 45	25,549,790	18,928,489	30,789,728	862,188	3,577,165	2,817,676	1,538,161	2,046,668	2,086,969		
45 under 55	26,470,184	20,161,193	30,969,625	1,358,033	5,480,875	922,569	421,451	3,205,381	4,027,856		
55 under 65	21,317,003	15,621,665	17,817,315	1,582,237	2,905,506	112,353	53,192	1,352,357	1,726,574		
65 and over	20,969,685	8,031,544	7,600,903	2,153,469	2,287,504	17,764	8,182	203,122	219,756		
										Tax credits—continued	
Age [1]	Retirement savings contribution credit		Child tax credit		Residential energy credit		General business credits		Prior year minimum tax credit		
	Number of returns (10)	Amount (11)	Number of returns (12)	Amount (13)	Number of returns (14)	Amount (15)	Number of returns (16)	Amount (17)	Number of returns (18)	Amount (19)	
All returns	6,130,006	1,029,595	23,579,773	28,503,646	7,155,888	6,173,494	462,320	2,168,205	259,546	663,274	
Under 18	--	--	* 4,292	* 1,730	* 997	* 3,625	4,394	* 1,360	* 1,007	633	
18 under 26	820,396	94,415	1,229,945	875,448	95,962	61,905	3,268	3,787	3,196	1,764	
26 under 35	1,451,104	212,465	6,171,828	7,065,375	764,789	548,566	23,469	77,870	7,883	18,294	
35 under 45	1,281,690	197,467	9,478,745	12,801,579	1,391,069	1,096,018	82,978	316,774	36,297	84,888	
45 under 55	1,389,449	252,980	5,402,987	6,403,862	1,807,871	1,588,559	121,077	570,469	68,613	222,806	
55 under 65	1,010,693	223,299	1,131,847	1,202,054	1,814,867	1,685,799	125,566	684,777	77,454	197,482	
65 and over	196,674	48,968	160,129	153,599	1,280,332	1,189,022	101,548	513,167	65,096	137,408	
										Tax credits—continued	
Age [1]	Credit for the elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		
	Number of returns (20)	Amount (21)	Number of returns (22)	Amount (23)	Number of returns (24)	Amount (25)	Number of returns (26)	Amount (27)	Number of returns (28)	Amount (29)	
All returns	98,345	15,627	66,503	93,449	3,136	2,945	* 984	* 1,156	211	1,135	
Under 18	--	--	* 1,001	* 839	--	--	--	--	--	--	
18 under 26	--	--	* 4,020	* 4,153	--	--	--	--	--	--	
26 under 35	--	--	14,477	30,477	* 1,007	* 958	--	--	* 3	* 23	
35 under 45	--	--	15,261	16,358	* 10	* 8	* 8	* 13	* 14	* 147	
45 under 55	--	--	15,601	18,983	664	710	* 12	* 14	79	308	
55 under 65	* 4,043	* 796	14,152	20,627	* 442	* 711	* 964	* 1,129	64	310	
65 and over	94,301	14,831	1,990	2,001	* 1,012	* 558	--	--	51	346	

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age--Continued

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

Age [1]	Tax credits—continued										American opportunity credit used to offset income tax before credits	
	Mortgage interest credit		Other tax credits [2]		Making work pay credit used to offset income tax before credits		Earned income credit used to offset income tax before 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	41,733	51,199	4,159	24,476	71,826,509	37,090,123	1,409,431	450,596	5,344,865	4,240,639		
Under 18	--	--	--	--	17,326	5,557	--	--	--	--		
18 under 26	* 997	* 1,995	**	**	7,671,259	2,899,643	87,884	26,948	504,641	247,273		
26 under 35	10,938	20,230	** 1,015	** 2,613	13,655,951	6,569,078	250,825	64,053	815,196	528,697		
35 under 45	10,992	10,867	22	1,541	14,298,975	7,765,983	417,699	143,677	865,399	650,323		
45 under 55	12,035	11,556	211	15,078	16,902,040	9,387,679	474,485	159,479	2,112,695	1,879,005		
55 under 65	* 4,798	* 5,846	2,448	2,068	13,790,705	7,763,843	157,556	49,929	925,745	833,974		
65 and over	* 1,973	* 705	462	3,175	5,490,253	2,698,341	20,983	6,509	121,189	101,366		
Age [1]	Tax credits—continued										Total income tax	
	First time homebuyer credit used to offset income tax before credits		Refundable adoption credit used to offset income tax before credits		Prior year minimum tax credit used to offset income tax before 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	266,849	1,273,200	47,633	199,109	217,407	529,433	84,475,930	951,670,957	84,475,933	951,673,976		
Under 18	--	--	--	--	* 40	* 11	518,682	708,475	518,682	708,475		
18 under 26	26,523	92,322	--	--	* 397	* 23	8,889,827	15,315,586	8,889,827	15,315,586		
26 under 35	61,846	311,558	10,461	33,245	1,870	3,367	12,966,723	81,801,496	12,966,723	81,801,496		
35 under 45	64,752	316,450	17,477	79,734	28,051	58,233	14,795,606	183,086,791	14,795,606	183,086,791		
45 under 55	55,970	271,919	13,597	70,087	62,821	131,496	17,901,393	275,965,818	17,901,396	275,965,820		
55 under 65	41,372	210,096	* 3,502	* 9,029	64,481	209,771	16,019,878	237,928,482	16,019,878	237,931,499		
65 and over	16,386	70,856	* 2,597	* 7,014	59,747	126,531	13,383,820	156,864,307	13,383,820	156,864,308		
Age [1]	All other taxes										Household employment tax	
	Total		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns	24,814,508	56,267,658	17,668,446	48,339,745	132,436	23,288	5,921,264	5,817,684	201,661	968,164		
Under 18	47,413	34,973	41,393	26,798	* 1,001	* 144	* 2,372	* 797	647	7,169		
18 under 26	1,851,300	1,564,213	1,367,961	1,421,883	35,101	4,743	361,654	58,186	1,311	826		
26 under 35	4,392,636	6,236,538	2,853,941	5,336,681	38,905	4,680	1,143,382	580,687	10,517	34,926		
35 under 45	5,834,709	12,947,672	4,023,329	10,910,935	27,917	8,911	1,688,925	1,624,038	51,564	184,855		
45 under 55	6,078,136	16,662,832	4,232,887	13,714,651	19,035	4,236	1,865,102	2,496,630	31,829	158,069		
55 under 65	4,371,738	13,174,161	3,350,719	11,875,622	9,500	572	788,941	1,008,846	29,699	116,816		
65 and over	2,238,576	5,647,269	1,798,217	5,053,175	* 977	* 1	70,888	48,500	76,093	465,503		

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age--Continued

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

Age [1]	First time homebuyer credit repayment		Making work pay credit used to offset other taxes		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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	958,689	562,439	9,620,867	3,820,959	5,434,065	4,855,071	934,610	952,932	639,786	339,644
Under 18	--	--	* 4,952	* 1,639	* 1,990	* 2,120	* 1,973	* 171	--	--
18 under 26	74,530	88,191	1,023,439	317,698	531,115	460,252	21,771	16,319	91,521	40,623
26 under 35	448,273	250,026	2,157,385	823,455	1,363,758	1,241,015	213,380	213,687	138,383	59,156
35 under 45	253,077	131,339	2,421,572	1,065,547	1,515,894	1,558,090	437,923	472,003	124,073	55,389
45 under 55	123,630	70,703	2,083,257	900,546	1,297,216	1,156,514	222,309	223,988	200,907	131,049
55 under 65	47,398	36,954	1,219,604	494,116	631,104	379,550	35,666	25,017	81,040	50,432
65 and over	11,681	5,227	710,658	217,958	92,989	57,530	1,588	1,746	3,862	2,994
Age [1]	First time homebuyer credit used to offset other taxes		Refundable adoption credit, used to offset other taxes		Prior year minimum tax credit used to offset other taxes		Total tax liability		Tax payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	32,422	43,895	16,929	37,294	10,447	24,907	88,583,448	997,506,680	125,069,927	1,167,800,113
Under 18	--	--	--	--	--	--	554,602	739,518	1,088,895	907,486
18 under 26	* 1,895	* 250	--	--	* 3	* 1	9,277,720	16,009,758	19,618,519	30,342,252
26 under 35	9,076	7,053	* 5,065	* 10,505	* 311	* 153	13,535,127	85,524,575	22,317,894	119,649,413
35 under 45	8,850	14,592	7,809	17,675	2,515	1,890	15,585,885	192,786,177	22,551,178	233,276,182
45 under 55	* 3,329	* 981	3,504	8,971	2,441	10,731	18,826,836	290,144,924	23,765,541	329,285,732
55 under 65	7,865	16,454	* 552	* 143	2,396	7,309	16,817,980	250,103,027	19,194,358	277,492,716
65 and over	* 1,307	* 4,563	--	--	2,780	4,823	13,985,298	162,218,702	16,533,542	176,846,331
Age [1]	Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit from regulated investment companies	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	121,393,087	875,470,232	9,547,968	221,801,067	1,457,793	68,878,004	1,204,270	2,098,214	8,671	98,333
Under 18	1,035,404	601,053	44,842	216,711	21,566	111,704	* 4	* 29	--	--
18 under 26	19,541,772	29,142,922	144,563	901,658	36,201	280,124	6,596	9,831	**	**
26 under 35	22,177,835	111,700,185	355,392	5,766,905	96,629	2,013,023	130,422	195,127	** 2,038	** 17,491
35 under 45	22,289,523	194,490,263	815,300	27,740,803	227,525	10,575,290	375,858	663,172	1,099	12,577
45 under 55	23,252,760	250,087,614	1,495,213	57,725,649	348,932	20,900,760	386,379	694,645	409	4,036
55 under 65	18,524,126	198,651,401	2,031,930	59,611,248	379,528	18,884,714	255,475	448,515	1,162	38,017
65 and over	14,571,667	90,786,793	4,660,728	69,838,093	347,414	16,112,389	49,535	86,897	3,963	26,212

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age--Continued

(All returns are estimates based on samples--money amounts are in thousands of dollars)

Age [1]	Tax payments--continued											
	Credit for Federal tax on gasoline and special fuels		Health coverage credit		Making work pay credit, refundable portion		Earned income credit, refundable portion		Refundable adoption credit, refundable portion		Prior year minimum tax credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	354,848	158,669	16,174	31,149	33,598,321	13,417,869	25,227,115	54,256,364				
Under 18	* 1,001	* 446	--	--	35,008	11,092	11,969	28,683				
18 under 26	19,393	13,645	--	--	8,214,559	2,783,456	3,636,397	8,697,676				
26 under 35	50,562	17,378	* 1,974	* 1,743	8,378,500	3,471,170	7,796,407	16,923,567				
35 under 45	56,426	25,012	* 987	* 261	6,822,220	3,014,518	6,498,796	15,413,963				
45 under 55	70,914	42,552	* 2,375	* 1,406	5,267,713	2,236,272	4,769,651	9,366,544				
55 under 65	71,394	29,356	8,557	21,712	2,928,777	1,196,196	2,123,295	3,074,575				
65 and over	85,138	30,278	* 2,271	* 6,027	1,951,545	705,165	400,601	751,355				
All returns	20,404,142	26,801,308	7,219,256	6,040,100	218,239	963,853	75,520	970,373	48,497	257,867		
Under 18	16,908	21,644	* 1,999	* 2,591	* 1,001	* 7,508	--	--	--	--		
18 under 26	3,248,939	3,639,141	2,315,801	1,848,164	33,520	163,341	--	--	* 151	* 1,425		
26 under 35	6,841,113	9,995,016	1,861,949	1,521,576	48,271	180,771	15,172	139,728	2,231	6,275		
35 under 45	6,298,147	8,790,463	1,263,360	1,102,426	55,246	266,402	35,076	431,049	5,035	19,269		
45 under 55	3,050,054	3,679,039	1,225,808	1,057,270	39,347	169,035	14,614	231,526	11,772	66,238		
55 under 65	786,763	902,891	442,302	400,424	24,096	104,050	7,106	127,819	14,241	98,853		
65 and over	162,199	173,114	106,036	107,650	16,768	77,747	3,551	40,250	12,067	65,806		
			Overpayment									
All returns	113,568,220	373,431,750	110,706,225	326,054,483	4,114,885	47,377,267	23,889,539	100,792,322	6,670,019	805,807		
Under 18	1,000,200	513,700	973,888	456,354	29,451	57,345	282,432	251,540	17,895	982		
18 under 26	19,383,538	32,797,312	19,337,213	32,561,706	71,980	235,607	1,819,361	1,381,425	137,136	26,483		
26 under 35	22,331,793	72,410,418	22,234,140	71,108,543	143,337	1,301,874	2,395,785	6,593,980	578,546	50,054		
35 under 45	21,653,072	87,121,164	21,434,197	81,581,624	330,532	5,539,540	3,567,054	17,561,320	1,064,027	148,285		
45 under 55	21,060,884	82,843,727	20,669,134	70,604,177	651,530	12,239,551	4,968,505	26,968,995	1,550,618	217,493		
55 under 65	15,695,755	57,809,419	15,051,763	44,962,423	939,300	12,846,996	5,010,456	24,545,965	1,616,234	201,073		
65 and over	12,442,978	39,936,011	11,085,890	24,779,656	1,948,744	15,155,355	5,805,946	23,499,098	1,705,562	161,436		
			Tax due at time of filing									
All returns	113,568,220	373,431,750	110,706,225	326,054,483	4,114,885	47,377,267	23,889,539	100,792,322	6,670,019	805,807		
Under 18	1,000,200	513,700	973,888	456,354	29,451	57,345	282,432	251,540	17,895	982		
18 under 26	19,383,538	32,797,312	19,337,213	32,561,706	71,980	235,607	1,819,361	1,381,425	137,136	26,483		
26 under 35	22,331,793	72,410,418	22,234,140	71,108,543	143,337	1,301,874	2,395,785	6,593,980	578,546	50,054		
35 under 45	21,653,072	87,121,164	21,434,197	81,581,624	330,532	5,539,540	3,567,054	17,561,320	1,064,027	148,285		
45 under 55	21,060,884	82,843,727	20,669,134	70,604,177	651,530	12,239,551	4,968,505	26,968,995	1,550,618	217,493		
55 under 65	15,695,755	57,809,419	15,051,763	44,962,423	939,300	12,846,996	5,010,456	24,545,965	1,616,234	201,073		
65 and over	12,442,978	39,936,011	11,085,890	24,779,656	1,948,744	15,155,355	5,805,946	23,499,098	1,705,562	161,436		

* 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] Does not include prior-year returns claiming the recovery rebate credit.

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

Section 4

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.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, 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 2010 to reflect changes in the law.

Additional Child Tax Credit

(line 65, Form 1040)

See “Child Tax Credit.”

Additional Standard Deduction

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

See “Standard Deduction.”

Additional Taxes

(line 44b, Form 1040)

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

Adjusted Gross Income Less Deficit

(line 37, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- 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 derived from a business, profession, or farm;
- Net gain from the sale of capital assets;

- Net gain 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;
- Net income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;
- Taxable distributions from a Coverdell education savings account or qualified tuition program;
- Taxable distributions from a health savings account (HSA) or Archer MSA;
- Prizes, awards, and gambling winnings;
- Jury duty pay;
- Amounts received that were claimed as a deduction or credit in a prior year;
- Bartering income;
- Alaska permanent fund dividends; and
- 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 or if the charitable organization disposes of the donated property within 3 years of the contribution;
- Cancelled debts;

Some reported income was fully or partially excluded from total income for 2010. 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;
- Exclusion of part or all of the gain from sale of principal residence up to \$250,000 (\$500,000 on joint returns); and

From total income, the following statutory adjustments (lines 23 through 35, Form 1040) were subtracted to arrive at adjusted gross income (line 37, Form 1040):

- Educator expenses;
- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Health savings account deduction;
- Moving expenses;
- One-half of self-employment tax;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- IRA deductions;
- Certain student loan interest;
- Tuition and fees deduction;
- Domestic production activities deduction;
- Archer MSA deduction;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Deductible expenses related to income on line 21 from the rental of personal property engaged in for profit;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Attorney fees and court costs paid for actions involving certain unlawful discrimination claims but only to the extent of gross income from such actions; and
- Attorney fees and court costs paid in

connection with an award from the IRS for information provided that helped the IRS detect tax law violations but only to the amount the award includable in gross income;

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 36 was greater than the amount on line 22).

Adjusted Gross Income or Loss

See “Adjusted Gross Income Less Deficit.”

Adjustments

See “Statutory Adjustments.”

Adoption Credit Δ

(line 71b, Form 1040)

New for 2010, the adoption credit was refundable. This credit (reported on Form 8839) was available to taxpayers who paid qualified adoption expenses in 2009 for an adoption that was not final at the end of 2009, or for qualified expenses paid in 2010, for an adoption that was final in or before 2010. The credit could have been as much as \$13,170 for each child. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of \$182,520 and completely phased out for modified adjusted gross income of \$222,520 or more. For these statistics, the adoption 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.

Advance Earned Income Credit Payments

(line 59a, Form 1040)

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could have received part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the

amount of the overpayment.

Alimony Paid

(line 31a, Form 1040)

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

Alimony Received

(line 11, Form 1040)

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

All Other Taxes

(lines 56, 57, 58, 59b, 59c, 60 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax; 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 tax on health savings account distributions; additional tax on Archer MSA distributions; additional tax on Medicare Advantage MSA distributions; tax from the recapture of the investment credit, the low income housing credit, qualified plug-in electric vehicle 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; an additional tax on income from a nonqualified deferred compensation plan; interest of 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; and the statistics included tax from recapture of education credits. This differs slightly from the “other taxes” portion of the Form 1040 itself, which included the taxes listed above plus the advance earned income credit payments, received. Another item that is not included in all other taxes but instead is included in “total income tax” is tax from Form 4970, *Tax on Accumulation Distribution of Trusts*. (See also “Taxable and Nontaxable Returns” and “Total Income Tax.”)

Alternative Fuel Vehicle Refueling Property Credit

(line 53c, Form 1040)

Taxpayers could have claimed this credit for any non-depreciable 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.

Alternative Minimum Tax Δ

(line 45, Form 1040)

The Revenue Act of 1978 established the alternative minimum tax 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 alternative minimum tax (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 (line 28, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years plus the amount of adjustments and preferences.

Alternative minimum taxable income (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 \$72,450. The maximum amount for a single or head of household taxpayer was \$47,450, and for a married couple filing separately, \$36,225. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$302,300. For joint returns the range was \$150,000 to \$439,800, and for married couples filing separately, the range was \$75,000 to \$219,900.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (the first \$87,500 if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate, except that capital gains were taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated alternative minimum tax foreign tax credit, and regular income tax before credits (line 44, Form 1040 minus the regular foreign tax credit, line 47, Form 1040) to arrive at the alternative minimum tax.

Personal credits (such as the child tax credit, child care credit, etc.) could be taken against the AMT.

Alternative Motor Vehicle Credit

(included in line 53c, Form 1040)

Taxpayers could have used Form 8910 to claim a credit for an alternative motor vehicle they put into service during the tax year. An alternative motor vehicle is a new vehicle that qualifies as one of the following five types of vehicles:

- Advanced lean burn technology vehicle,
- Qualified hybrid vehicle,
- Qualified alternative fuel vehicle,
- Qualified fuel cell vehicle, and
- Qualified plug-in electric drive motor vehicle.

American Opportunity Credit

(line 66, Form 1040)

For these statistics, the American opportunity

credit was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion. (See also “Education Credits.”)

Archer Medical Savings Account (MSA) Deduction

(included in line 36, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to \$1,950 (\$4,537.50 for a family) a year for contributions to a medical savings account. The Archer medical savings accounts were used to pay for medical expenses not reimbursable by medical insurance. Form 8853, Archer MSA’s and Long-Term Care Insurance Contracts, was used for the medical savings accounts.

Basic Standard Deduction

(included in line 40, Form 1040)

See “Standard Deduction.”

Business or Profession Net Income or Loss

(line 12, Form 1040)

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

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

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses

for business use of the taxpayer’s home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was included in computing net income, and was not allowed as a business deduction. The deduction of net operating losses from previous years was not considered a business expense, but was offset against “Other Income” (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the Summer 2012 issue of the *Statistics of Income Bulletin*.

Business or Profession Net Income Less Loss

See “Business or Profession Net Income or Loss.”

Cancellation of Debt

(included in line 21, Form 1040)

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

Capital Assets

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

Capital Construction Fund Reduction

(included in line 43, Form 1040)

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

Capital Gain Distributions Reported on Form 1040

(included in line 13, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Form 1040.

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."

Casualty or Theft Loss Deduction, Nonbusiness Δ

(line 20, Schedule A)

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

Casualty or Theft Loss of Income-Producing Property

(included in line 28, Schedule A)

See "Miscellaneous Itemized Deductions."

Certain business expenses of reservists, performing artists, and fee-basis government officials

(line 24, Form 1040)

Qualified business expenses were deductible for reservists, performing artists, and fee-basis state or local government officials, whether or not the taxpayer itemized their deductions.

Child Care Credit

(line 48, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent baby-sitters, maids, or cooks. Expenditures paid for the care of children under the age of 13 or any other qualified individuals for out-of-home, non-institutional 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 adjusted gross income of \$15,000 or less. The credit was reduced by one percentage point for each \$2,000 or fraction thereof of adjusted gross income in excess of \$15,000 up to \$43,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$43,000.

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

Child Tax Credit

(line 51, Form 1040)

A credit was allowed for each qualifying child under 19 (or under 24 and a student). To be a qualifying child, the person had to be a son, daughter, stepchild, adopted child, qualifying foster child, brother, sister, stepbrother, stepsister,

or a descendant of any of them (for example, grandchild, nephew, niece), for whom the taxpayer claims a dependent exemption. The taxpayer could claim up to \$1,000 for each child meeting the AGI phase out guidelines. The credit was phased out by \$50 for each \$1,000, or fraction thereof, that AGI exceeded: \$110,000 for taxpayers filing jointly; \$55,000 for married filing separately; and \$75,000 for single filers, head of households, or widow(ers).

An additional child tax credit could have been refundable. The taxpayer had to meet the general requirements and some additional requirements. The additional child tax credit was not included in credits but instead as a payment (line 65, Form 1040). The credit limit based on earned income was 15 percent of the taxpayer's earned income that exceeded \$3,000. Members of the US Armed Forces, who served in a combat zone, had their nontaxable combat pay count as earned income in figuring this credit. For the statistics, this amount was broken down into the additional child tax credit to offset other taxes and the refundable amount.

Contributions Deduction

(lines 16-19, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid in doing volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI, while contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayer's AGI. Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

Taxpayers were able to make a tax free

distribution from an Individual Retirement Account to certain charitable organizations if they were at least 70 ½ years old. However, the taxpayer could not take a charitable deduction on Schedule A for the same contribution.

Credit for Federal Tax on Gasoline and Special Fuels

(line 70, Form 1040)

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

Credit for the Elderly or Disabled

(line 53c, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had 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 that were excluded from income under any other provisions of the law.

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

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

the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies

(line 71a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

Credit to 2011 Estimated Tax

(line 75, Form 1040)

This amount was the part of the overpayment of 2010 tax which taxpayers specifically requested to be credited to their estimated tax for 2011. (See also “Overpayment” and “Estimated Tax Payments.”)

Deduction of Self-Employment Tax Δ

(line 27, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. For 2010, a taxpayer could have reduced their net self employment income on Schedule SE by the amount of self-employed health insurance deduction entered on line 29 of Form 1040, which, in turn would reduce the size of this adjustment to income. (See also “Self-Employment Tax.”)

Dividends

(lines 9a and 9b, Form 1040)

Ordinary dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, partnerships, or regulated

investment companies. Ordinary dividends also included distributions from money market mutual funds.

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

Qualified dividends are the ordinary dividends received in tax years beginning after 2002 that met certain conditions. These included: the dividend must have been paid by a U.S. corporation or a “qualified” foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock which was part of an employee stock ownership plan (ESOP). The maximum tax rate for qualified dividends was 15 percent. Starting 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.

Domestic Production Activities Deduction Δ

(line 35, Form 1040)

A taxpayer could have deducted up to 9 percent of qualified production activities with some limitations. Activities included construction performed in the United States; engineering or architectural services performed in the United States; and any lease, rental license, sale, or exchange. Other deductible items included tangible personal property, qualified films and electricity, natural gas, or potable water that the taxpayer produced in the United States. However, if the business activity was oil-related, this deduction was limited to 6 percent (as were all activities for 2009).

Earned Income Credit Δ

(line 64a, Form 1040)

The earned income credit (EIC) for 2010 was a maximum of \$457 for taxpayers with no qualifying children, \$3,050 for one qualifying child, \$5,036 for two qualifying children, and \$5,666 for taxpayers with three or more qualifying children. To be eligible for the credit with children, the taxpayers, other than married taxpayers filing jointly, must have had a qualifying child living with them for more than half the year and have had earned income and adjusted gross income each less than \$35,535 (\$40,363 if two qualifying children and \$43,352 if three or more qualifying children). For married filing jointly, earned income and adjusted gross income had to be less than \$40,545 for one child, \$45,373 for two children and \$48,362 for three children or more. To be eligible for the credit without children, the taxpayer must have had earned income and adjusted gross income less than \$13,460 (\$18,470 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. A taxpayer, who was a member of the US Armed Forces and served in a combat zone, had certain pay excluded from their income. The taxpayer could have elected to include this pay in earned income when figuring the EIC. Taxpayers with investment income totaling more than \$3,100 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

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

“Advance Earned Income Credit Payments.”)

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 49, 66 Form 1040)

There were two credits available, the Lifetime Learning credit and the American Opportunity credit. A taxpayer was only able to claim one of the credits per student. The Lifetime Learning credits were phased out for AGI between \$50,000 and \$60,000 (\$100,000 and \$120,000 for married filing jointly). The American Opportunity credit was phased out for AGI between \$80,000 and \$90,000 (\$160,000 and \$180,000 if married filing jointly). A taxpayer could not take any of the credits if they were claimed as a dependent on another return, married filing separately, or took 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 used for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in post-secondary 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 undergraduate or other recognized education credential. The credit could only have been used for the first 4 years of post-secondary education, as long as the taxpayer or dependents were enrolled at least half time. The maximum credit

per student was \$2,500 (100% of the first \$2,000 and 25% of the next \$2,000 of qualified education expenses). The credit was available for the first 4 years of postsecondary education and 40% of the credit (up to \$1,000) was refundable. (See also “American Opportunity Credit.”)

Education IRA (Coverdell Education Savings Accounts)

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

Educator Expenses

(line 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2010, a deduction of \$250 (\$500 for two educators filing jointly) qualified expenses may have been taken. This deduction could have been taken even if the taxpayer did not itemize deductions. Taxpayers may have been able to deduct expenses more than the \$250 limit on Schedule A, line 21.

Employee Business Expense

See “Unreimbursed Employee Business Expenses.”

Estate or 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 made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the “passive loss” rules.

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

Estate and Trust Net Income Less Loss

See “Estate or Trust Net Income or Loss.”

Estimated Tax Payments

(line 62, Form 1040)

This figure represents the total of the tax payments made for 2010 using Form 1040-ES, and any overpayment from the taxpayer’s 2009 return that was applied to the 2010 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 2010, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2010, or (b) 100 percent of the tax shown on Form 1040 for 2009 (110 percent of the tax shown on Form 1040 for 2009 for taxpayers with adjusted gross income greater than \$150,000 (\$75,000 for married filing separately)).

Excess Social Security Taxes Withheld

(line 69, Form 1040)

If a taxpayer earned more than \$106,800 in total wages from two or more employers in 2010, 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. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(lines 6, 42, Form 1040)

In the computation of taxable income, a \$3,650 deduction was allowed for each exemption claimed. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption or any exemptions for dependents.

With few exceptions, an individual had to meet several requirements to qualify as a dependent for 2010:

- 1) The individual was related to the taxpayer (such as a son, daughter, or parent);
- 2) The individual was under age 19 or a full-time student under age 24 or any age and was permanently and totally disabled;
- 3) The individual did not provide half of his or her support for 2010;
- 4) The individual lived with the taxpayer for more than half of 2010;
- 5) The individual met certain citizenship requirements;
- 6) The individual did not file a joint return with his or her spouse;

These statistics classify the exemptions as children at home, children away from home, parents, and other.

For 2010, high-income taxpayers no longer lost part of their deduction for personal exemptions as part of a phaseout, regardless of the amount of their AGI. For 2008 and 2009, certain high-income taxpayers could lose no more than 1/3 of

the dollar amount of each exemption, meaning that the amount of each exemption could not be reduced to less than \$2,433.

Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, 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 were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income or Loss

(line 40, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent. This income and expenses were reported on Form 4835 with net income less loss then reported on Schedule E. (See also "Total Rent and Royalty Income or Loss.")

Farm Rental Net Income Less Loss

See "Farm Rental Net Income or Loss."

Filing Status

See "Marital Filing Status."

First-Time Homebuyer Credit Δ

(line 67, Form 1040)

For Tax Year 2010, a taxpayer may have claimed this credit (up to \$8,000, or \$4,000 if

married filing separately) if they actually bought a home before October 1, 2010 (if the taxpayer entered a written binding contract before May 1, 2010), and did not own a main home during the prior 3 years. Certain members of the Armed Forces and certain other taxpayers had additional time to buy a home and take the credit. Taxpayers were only allowed to claim this credit in Tax Year 2010 if their modified AGI was below \$145,000 (\$245,000 if married filing jointly). Taxpayers may have claimed this credit (up to \$6,500, or \$3,250 if married filing separately) if they were considered a long-time resident of the same home. Taxpayers were considered a long-time resident of the same home if they previously owned and used the same main home for any 5-consecutive-year period during the 8-year period ending on the date of the purchase of the new home. For homes purchased in 2009 or 2010, taxpayers had to repay the credit only if the home ceased to be their main home within a 36-month period beginning on the purchase date. For these statistics, the first-time homebuyer 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.

First-time Homebuyer Credit Repayment (line 59c, Form 1040)

If a taxpayer claimed the first-time homebuyer credit for a home bought in 2008, they generally must begin repaying it on their 2010 return. In addition, taxpayers generally must repay any credit claimed for 2008 or 2009 if the taxpayers sold their home in 2010 or the home stopped being the main home in 2010.

Foreign-Earned Income Exclusion Δ (included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country. Taxpayers had to refigure their tax using the foreign-earned income worksheet. The

refigured tax was based on nonexcluded income using the tax tables that would have applied had they not claimed the exclusion.

Qualifying individuals were limited to the lesser of a \$91,500 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income. (See also "Other Income.")

Foreign Housing Deduction Δ (included in line 36, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction was generally limited to \$27,450. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign-earned income for 2010.

Foreign Tax Credit (line 47, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2010 could be carried back 1 year and then forward 10 years.

Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. A variation of the basic forms is an electronically

filed form. Returns of all types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that could have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. However, a paper return that could have been filed on a simpler form is classified by the form on which it was actually filed.

The forms represented different levels of complexity in regard to the information reported. The Form 1040EZ for instance, could only be used if taxable income was less than \$100,000, non-wage income came from only a limited number of sources, and the taxpayer did not itemize deductions, have any dependents to claim, and had no adjustments to income. The Form 1040A could only be used if taxable income was less than \$100,000, non-wage income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$100,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 2010 Forms.)

Gambling Earnings

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc, and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also “Gambling Loss Deduction” and “Other Income.”)

Gambling Loss Deduction

(included in line 28, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also “Gambling Earnings”, “Total Itemized Deductions”, and “Miscellaneous Itemized Deductions.”)

General Business Credit Δ

(line 53a, Form 1040)

The general business credit consisted of the:

- investment credit,
- the research credit,
- the low-income housing credit,
- the disabled access credit,
- the renewable electricity production credit,
- the Indian employment credit,
- the orphan drug credit,
- the new markets credit,
- small employer pension plan startup credit
- employer-provided child care facilities and services credit
- biodiesel fuels credit,
- low sulfur diesel fuel production credit,
- distilled spirits credit,
- nonconventional source fuel credit,
- energy efficient home credit,
- energy efficient appliance credit,
- alternative motor vehicle credit,
- alternative fuel vehicle refueling property credit,
- credits for affected Midwestern disaster area employers,
- mine rescue team training credit,
- agricultural chemicals security credit,
- credit for employer differential wage payments,
- carbon dioxide sequestration credit,
- qualified plug-in electric drive motor vehicle credit,
- qualified plug-in electric vehicle credit,
- the new hire retention credit, and
- the credit from electing large partnerships,

Taxpayers claiming more than one of the 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, part II of the general business credit was expanded to accommodate all of the general business credits that are allowed against alternative minimum tax. These credits consisted of the:

- investment credit,
- the work opportunity credit,
- the alcohol and cellulosic biofuel fuels credit,
- the low-income housing investment credit,
- the renewable electricity, refined coal, and Indian coal production credit,
- the credit for employer social security and Medicare taxes paid on certain employee tips,
- the qualified railroad track maintenance credit, and
- the credit for small employer health insurance premiums

New for 2010, the Small Business Jobs Act of 2010 allows general business credits of eligible small businesses to offset both regular tax and alternative minimum tax (AMT) for tax years beginning in 2010. Such eligible small business credits determined in the first tax year in 2010 are carried back five years. For purposes of the statistics in this publication an eligible small business is a sole proprietorship where the average gross receipts (reduced by returns and allowances) of the small business could not exceed \$50 million for the 3-tax-year period preceding tax year of the credits.

General Sales Tax Deduction

See “Sales Tax Deduction.”

Health Coverage Credit (formerly Health Insurance Credit) Δ

(line 71d, Form 1040)

A taxpayer who was an eligible trade adjustment assistance (TAA), alternate TAA, or Pension Benefit Guaranty Corporation pension recipient was able to take the credit. A taxpayer could not take the credit if they were covered under any employer-sponsored health plan. The credit was equal to 80 percent of the amount the taxpayer paid for qualified health insurance for 2010 minus any Archer medical savings account and health savings account (HSA) distributions used to pay the amount.

Health Savings Account Deduction Δ

(line 25, Form 1040)

A taxpayer could have taken a deduction for contributions to a Health Savings Account. The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$3,050 (\$6,150, if family coverage). These limits were \$1000 higher if the taxpayer was age 55 or older (\$2,000 higher if both spouses were 55 or older). A taxpayer could not contribute to an HSA starting the first month he or she was enrolled in Medicare. A taxpayer was able to exclude from income, a qualified funding distribution made from an IRA to an HSA. This was a one-time distribution that was made directly by the trustee of the taxpayer’s IRA to the HSA. In addition, an employer was able to make a rollover contribution to an employee’s HSA from a qualified health flexible spending arrangement or a qualified health reimbursable arrangement.

Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

The total home mortgage interest deduction consists of interest paid to financial institutions on Schedule A, line 10 and interest paid to individuals on Schedule A, line 11. (See also “Interest Paid Deduction.”)

Household Employment Taxes Δ

(line 59b, Form 1040)

Taxpayers paying domestic employees more than \$1,700 generally had to pay social security and Medicare taxes for these employees with their income tax return by filing Schedule H, *Household Employment Taxes*.

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits Δ

(line 55 minus part or all of line 63, 64a, 66, 67, 71b, and 71c Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 54, Form 1040) from income tax before credits (line 46, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit, first-time homebuyer credit, refundable prior year minimum tax credit, the making work pay credit, American opportunity credit, and the adoption credit which did not result in a negative tax. The portion of the earned income credit, first-time homebuyer credit, refundable prior year minimum tax credit, the making work pay credit, American opportunity credit, and the adoption credit were included in the total credits as "earned income credit used to offset income tax before credits," "first-time homebuyer credit used to offset income tax before credits," "refundable prior year minimum tax credit used to offset income tax before credits," "making work pay credit used to offset income tax before credits," "American opportunity credit used to offset income tax before credits," and "adoption credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the credits mentioned above, was tabulated as "income tax after credits."

Income Tax Before Credits

(line 46, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet,

foreign-earned income worksheet, Schedule J (Income averaging for farmers and fishermen), or Form 8615, plus Form(s) 8814 (line 44a), any additional taxes from Form 4972 (line 44b), and the alternative minimum tax (line 45). (See also "Tax Generated.")

Income Tax Withheld

(line 61, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and 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 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement (Deductible) Payments Δ

(line 32, Form 1040)

An individual retirement arrangement (IRA) is a savings program that generally allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans for the taxpayer: the education IRA and the Roth IRA. Information on these two IRA's 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 \$89,000 and \$109,000 of modified AGI for married persons filing jointly and surviving spouses; between \$56,000 and \$66,000 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 \$167,000 and \$177,000. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: (a) the individual's taxable compensation for the year, or (b) \$5,000 (\$6,000 if age 50 or older). Married couples filing a joint return could contribute up to \$5,000 (\$6,000 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 \$10,000 (\$12,000 if age 50 or older) for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawals from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to \$10,000 from traditional or Roth IRA's if the distributions were used to buy, build, or rebuild a qualified first home. A taxpayer was able to exclude from income, a qualified funding distribution made from an IRA to an HSA. Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

Individual Retirement Arrangement Taxable Distributions Δ

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Exempted from this rule were tax-free rollover distributions from one retirement account to another, distributions where the payout represented previously taxed non-deductible IRA

contributions, distributions from a Roth IRA, distribution made to the taxpayers HSA account, and distributions from an IRA made directly by the trustee to a qualified charitable organization where the taxpayer was at least 70 1/2 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 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.

For 2010, the \$100,000 modified AGI 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. Half of the income realized from the rollover or conversion in 2010 could have been included in income in 2011 and the other half in 2012. The taxpayer could also have elected to have all of the income included in 2010.

Interest Paid Deduction

(line 15, Schedule A, includes all lines 10-14)

The rules for deducting home mortgage interest for 2010 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include

any net capital gains that were taxed on the capital gain tax rates or qualified dividends. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006. They also could include in interest deductible points, which were points not reported on Form 1098.

Interest Received

See “Taxable Interest Received.”

Interest, Tax-Exempt

See “Tax-Exempt Interest.”

Investment Interest Expense Deduction (line 14, Schedule A)

See “Interest Paid Deduction.” and “Total Itemized Deductions.”

Itemized Deductions

See “Total Itemized Deductions” and specific itemized deductions.

Itemized Deduction Limitation Δ

See “Total Itemized Deductions.”

Limited Miscellaneous Deductions (lines 21-27, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

Long-Term Loss Carryover (line 14, Schedule D)

Long-term capital losses from the prior year

Schedule D that are carried over to the current year. (See “Sales of Capital Assets, Net Gain or Loss.”)

Making Work Pay Credit

(lines 63, Form 1040)

Taxpayers were able to take a credit equal to 6.2% of their earned income up to \$400 (\$800 if married filing jointly) if they had earned income from work and were not a dependent on another tax return. A taxpayer could not take the credit if their modified AGI was greater than or equal to \$95,000 (\$190,000 if married filing jointly). The credit phased out between \$75,000 and \$95,000 (\$150,000 and \$190,000 if married filing jointly). The credit was reduced if the taxpayer received a \$250 economic recovery payment in 2010. For these statistics, the making work pay 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.

Marginal Tax Rates

Marginal tax rate as cited in this publication is the highest statutory rate on taxable income. It includes ordinary tax rates and capital gains tax rates. This concept does not include the effects of AMT or tax credits. Also, for some taxpayers, the statutory marginal tax rate may differ from the effective marginal tax rate. For example, in past years, extra income received by certain taxpayers resulted in the partial phase-out of their personal exemptions as well as some of their itemized deductions. 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 35 percent, the effective marginal rate faced by the taxpayer would be somewhat higher. (See also “Tax Generated.”)

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);

- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. The exception was that if one's spouse died during the tax year, the survivor 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 whose spouse died in 2008 or 2009, and had a qualifying dependent.

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. Amounts paid for medicine and drugs were deductible only if they were not available except by prescription or 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. (See also "Total Itemized Deductions.")

Medical and Dental Expenses Limitation (line 3, Schedule A)

See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions."

Medical Savings Account Deduction

See "Archer Medical Savings Account Deduction."

Minimum Tax Credit

(line 53b, Form 1040)

A minimum tax credit could be taken for 2010 by certain taxpayers who paid alternative minimum tax for 2009 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2010, the excess could be carried forward to later years. A refundable credit was available to a taxpayer with credit carryforward from 2007 or earlier. (see also "refundable prior-year minimum tax credit.")

Miscellaneous Deductions Other Than Gambling

(included in line 28, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

Miscellaneous Deductions Subject to 2% AGI Limitation

(lines 21-27, Schedule A)

See "Limited Miscellaneous Deductions" and "Miscellaneous Itemized Deductions."

Miscellaneous Itemized Deductions

(lines 21-28, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, and casualty and theft losses of income producing property were fully deductible. (See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4, 3.5, and 3.6. For most taxpayers filing

current year returns, modified taxable income is identical to “taxable income.” For those returns with a Form 8814, *Parents’ Election To Report Child’s Interest and Dividends* attached, modified taxable income includes the sum of all children’s interest and dividend income taxed at a 10 percent rate, as well as the parent’s taxable income.

For prior year returns included in the 2010 statistics, a modified taxable income was calculated by using the tax rate schedule for 2010 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

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 four dollars of taxable income but have no modified taxable income because their tax reported would be zero. The exception is for certain taxpayers who only have income taxed at the long-term capital gains rates and that income is less than the cutoff for the beginning of the 25 percent tax bracket. In this case, that person would have no tax and would have modified taxable income that was taxed at 0 percent.

Moving Expenses Adjustment

(line 26, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the former work place. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

Net Long-Term Capital Gain or Loss

(line 15, Schedule D)

These include gains or losses from sales of capital assets, gains or losses from other forms, and gains or losses from partnership/s-corporation held more than one year, less long-term loss carryover. (See also “Sales of Capital Assets, Net Gain or Loss.”)

Net Long-Term Gain or Loss from Other Forms

(line 11, Schedule D)

The other forms include:

- Long-term gains from Forms 4797, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824

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

Net Long-Term Gain or Loss from Partnership/S-Corporation

(line 12, Schedule D)

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

(line 9, Schedule D)

These include gains or losses from sales of capital assets, such as stocks, bonds, mutual funds, etc., held more than one year. See “Sales of Capital Assets, Net Gain or Loss,” also “Net Long-Term Capital Gain or Loss.”

Net Operating Loss

(included in line 21, Form 1040)

Net operating loss was the excess loss of a business when taxable income for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 20 years. (See also “Other Income.”)

Net Short-Term Capital Gain or Loss

(line 7, Schedule D)

These include gains or losses from sales of capital assets, gains or losses from other forms, and gains or losses from partnership/s-corporation

held less than one year, less short-term loss carryover. (See also “Sales of Capital Assets, Net Gain or Loss.”)

Net Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

- Short-term gains from Form 6252
- Short-term gain or loss from Forms 4684, 6781, and 8824

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

Net Short-Term Gain or Loss from Partnership/S-Corporation

(line 5, Schedule D)

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

(line 2, Schedule D)

These include gains or losses from sales of capital assets, such as stock, bonds, mutual funds, etc., held less than one year. See “Sales of Capital Assets, Net Gain or Loss,” also “Net Short-Term Capital Gain or Loss.”

Net Taxable Capital Gain in AGI

(line 16, Schedule D, included in line 13, Form 1040)

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

Net Taxable Capital Loss in AGI

(line 21, Schedule D, included in line 13, Form 1040)

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

New Motor Vehicle Taxes Deduction Δ

(line 7, Schedule A)

Taxpayers could no longer deduct certain state and local sales and excise taxes paid for a 2010

purchase of a new motor vehicle. However, if a taxpayer paid these taxes in 2010 for a new motor vehicle purchased in 2009, they may still be able to deduct these amounts.

Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 16) from total current year passive losses (lines 1b+2a+3b) and were limited to zero.

Nontaxable Returns

See “Taxable and Nontaxable Returns.”

Nontaxable Combat Pay Election

(line 64b, Form 1040, 4b Form 8812)

For Tax Year 2010, 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 as a result of wounds, disease, or injury incurred while serving in the combat zone. However, this nontaxable pay was used to gain benefits for both the EIC and additional child tax credit purposes.

One-Half of Self-Employment Tax

See “Deduction of Self-Employment Tax.”

Ordinary Dividends

(line 9a, Form 1040)

See “Dividends.”

Other Adjustments

(included in line 36, Form 1040)

See “Statutory Adjustments.”

Other Net Income or Net Loss

(line 21, Form 1040)

Included in other income were items such as taxable distributions from a Coverdell education

savings account, distributions from qualified tuition programs (though some may be excluded if not more than the taxpayer's qualified higher education expenses), taxable distributions from health savings accounts or Archer MSA's, 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 non-qualified 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 2010) were entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings and cancellation of debt, which were entered on this line by the taxpayer, were edited into a separate field during service center processing.

Other Income Less Loss

See "Other Income."

Other Payments Δ

(line 71, Form 1040)

See "Credit from Regulated Investment Companies," "Qualified adoption expenses credit," "Refundable Prior-Year Minimum Tax Credit," and "Health Coverage Credit" (formally known as Health Insurance Credit).

Other Tax Credits

(included in lines 53c, 54, Form 1040)

"Other tax credits" is a residual category in the statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Other Taxes Deduction

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, and real estate taxes. Examples of other taxes are personal property taxes, taxes paid to a foreign country or U.S. possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

Overpayment

(line 73, 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 2011 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 74a, Form 1040)

See "Overpayment" and "Refund."

Parents' Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could elect to report on his or her return income received by his or her child. If the election were made, the child was not required to file a return. A parent could make this election if the child:

- was under age 19 (or under 24 if full time student) on January 1, 2011;
- had income only from interest and dividends including Alaska permanent fund dividends, and capital gain distributions;
- had gross income for 2010 that was more than \$950 but less than \$9,500;
- did not file a joint return;
- had no estimated tax payments for 2010;
- did not have any overpayment of tax shown on his or her 2009 return applied to the 2010 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” and “other income.”)

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 partnership, as salary. Net long-term capital gains received from partnerships and S Corporations were reported on Schedule D.

If a return showed net income from one partnership or S Corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S Corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

Partnership and S Corporation Net Income Less Loss

See “Partnership and S Corporation Net Income or Loss.”

Passive Activity Losses

Losses generated by any “flow-through” business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not “materially participate” (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses. (See also “Nondeductible Passive Losses.”)

Payment with Request for Extension of Filing Time

(line 68, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 28, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

Penalty on Early Withdrawal of Savings

(line 30, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Penalty Tax on Qualified Retirement Plans

(line 58, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59-1/2 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 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the IRA in excess of the legal limitation for the year (the lesser of \$5,000, \$10,000 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.

Pensions and Annuities

(lines 16a, 16b, Form 1040)

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

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

Personal Property Taxes Deduction

(included on line 8, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax Penalty

(line 77, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 76 (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 (provided prior-year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 2010 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Prior-Year Minimum Tax Credit

See "Minimum Tax Credit."

Qualified Dividends

(line 9b, Form 1040)

See "Dividends."

Qualified Electric Vehicle Credit

(line 53c, Form 1040)

Taxpayers could have claimed this credit if they had any qualified electric vehicle passive activity credits from prior years that are allowed for the current tax year.

Qualified Mortgage Insurance Premiums Δ

(line 13, Schedule A)

Taxpayers may have been able to treat mortgage insurance premiums paid in connection with home acquisition debt as home mortgage interest. Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006. The deduction was phased out for taxpayers with AGI between \$100,000 and \$110,000 (\$50,000 and \$55,000 for married filing separately). This amount was reported on Schedule A, line 13.

Qualified Plug-In Electric Vehicle Credit (line 53c, Form 1040)

Taxpayers could have claimed this credit for any non depreciable 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.

Real Estate Taxes (line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

Recapture Taxes (included in line 60, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Refund (line 74a, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Refundable Credits

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 amount of the credit after offsetting income tax, the next portion was used to offset all other taxes. Any remaining amount, after offsetting all other taxes, was then put into the last category called the refundable portion. A

taxpayer claiming these credits could potentially have those credits broken down into one, two, or all three of these categories. For 2010, credits broken down this way included the EIC, first-time homebuyer credit, making work pay credit, American opportunity credit, adoption credit and the refundable prior-year minimum tax credit.

Refund Credited to Next Year (line 75, Form 1040)

See "Credit to 2011 Estimated Tax."

Refundable prior-year minimum tax credit (line 71c, Form 1040)

A refundable credit was available to a taxpayer who had any unused minimum tax credit carryforward from 2007 or earlier years. The taxpayer could have qualified for the refundable credit for part or the entire unused amount, even if the total amount of the 2010 credit exceeds the tax liability amount. For this statistics, the refundable prior-year minimum tax 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.

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains, or qualified dividends taxed at a rate less than the tax tables, or had foreign-earned income exclusion, then they were not considered as regular tax computations.

Rent and Royalty Net Income

(lines 24, Schedule E)

If the combination of rent income and losses and royalty income and losses resulted in a positive amount it was considered rent and royalty net income. It is possible for a taxpayer to have both rent and royalty income and losses.

Rent and Royalty Net Loss

(lines 25, Schedule E)

If the combination of rent income and losses and royalty income and losses resulted in a negative amount it was considered rent and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. It is possible for a taxpayer to have both rent and royalty income and losses. (See also "Passive Activity Losses.")

Rent Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Rent net income or 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 the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses" and "Total Rent and Royalty Income or Loss in AGI.")

Rent Net Income Less Loss

See "Rent Net Income or Loss."

Residential Energy Credits

(line 52, Form 1040)

The residential energy credit consisted of the nonbusiness energy property credit and the residential energy efficient property credit. For the nonbusiness energy property credit, taxpayers were able to take a credit of 30% of the costs paid or incurred in 2010 for qualified energy efficient improvements and residential energy property. The credit was limited to a total of \$1,500. For

the residential energy efficient property credit, taxpayers could have taken a credit of 30% of their costs of qualified solar electric property, solar water heating property, small wind energy property, geothermal heat pump property, and fuel cell property.

Retirement Savings Contribution Credit (Saver's Credit)

(line 50, Form 1040)

A taxpayer could take a credit of up to \$1,000 (\$2,000 if married filing jointly) for qualified retirement savings contributions, if their adjusted gross income was less than or equal to \$27,750 (\$41,625 if head of household, \$55,500 if married filing jointly).

Roth IRA Δ

(lines 16-25, Form 8606)

Similar to traditional IRAs, Roth IRAs were generally used for retirement. Unlike traditional IRAs, contributions to a Roth IRA were not deductible. However, qualified distributions from a Roth IRA were tax-exempt. The contribution limit for Roth IRAs was the lesser of \$5,000 (\$6,000 if age 50 or older), \$10,000, (\$10,000, or \$12,000 depending on if 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 IRAs and traditional IRAs. In that case, the contribution limit for Roth IRAs was reduced by all contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs was phased out for joint filers with modified AGI between \$167,000 and \$177,000, 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 \$105,000 and \$120,000. Contributions to Roth IRAs could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did

for traditional IRAs.

New for 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 the 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. Also starting in 2010, half of the income realized from the rollover or conversion could have been included in income in 2011 and the other half in 2012. The taxpayer could also have elected to have all of the income included in 2010. (See also “Individual Retirement Arrangement Taxable Distributions.”)

Royalty Net Income or Loss

(line 22, columns A, B, C, Schedule E)

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 Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for “sales of capital assets” and “sales of property other than capital assets.” (See also “Total Rent and Royalty Income or Loss.”)

Royalty Net Income Less Loss

See “Royalty Net Income or Loss.”

S Corporations

See “Partnership and S Corporation Net Income or Loss.”

Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are 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 non-monetary 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 the statistics.

Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were 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 one year or less, the asset was considered short-term; otherwise, it was considered long-term. All capital gain distributions (distributions from mutual funds on the profit of sale of stock or bonds to the taxpayer) were considered long-term. Short-term capital gains were taxed at ordinary rates.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years (“long-term loss carryover” and “short-term loss carryover” in the statistics).

The maximum rate for most long-term net capital gains was 15 percent. For taxpayers in the 15 percent ordinary income bracket or lower, the capital gains rate was reduced to 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, 25-percent, or 28-percent. Taxpayers were generally able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

Sales of Capital Assets Reported on Schedule D

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

Sales of Property Other Than Capital Assets, Net Gain Less Loss

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain “involuntary conversions,” including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

Sales Tax Deduction

(line 5b, Schedule A)

Taxpayers could have elected to deduct state and local general sales taxes instead of state and local income taxes as an itemized deduction on Schedule A. The taxpayer could have used either actual expenses or the optional state sales tax tables. (See also “General Sales Tax Deduction.”)

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 Δ

(line 29, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S Corporation, if they were not eligible for health coverage under an employer-provided plan, were allowed to deduct, in the calculation of AGI, up to 100 percent of the amount paid for health insurance for themselves and their families.

For 2010, a taxpayer could have reduced their net self-employment income on Schedule SE by the amount of self-employed health insurance deduction entered on line 29 of Form 1040. Effective March 30, 2010, if a taxpayer was self-employed and paid for health insurance, they were able to include in their deduction on line 29 any premiums they paid to cover their child who was under age 27 at the end of 2010, even if the child was not their dependent. For 2010, a taxpayer could have reduced their net self employment income on Schedule SE by the amount of self-employed health insurance deduction entered on line 29 of Form 1040.

Self-Employment Tax Δ

(line 56, Form 1040)

The ceiling for social security tax on taxable self-employment income for 2010 was \$106,800. The limit did not apply for purposes of the Medicare tax. All net earnings greater than \$400 (\$108.28 for church employees) were also subject to the Medicare tax portion. For 2010, a taxpayer could have reduced their net self employment income on Schedule SE by the amount of the self-employed health insurance deduction entered on line 29 of Form 1040. (See also “Total Tax Liability.”)

Short-Term Loss Carryover (line 6, Schedule D)

These are short-term capital losses from the prior year Schedule D that are carried over to the current year. (See “Sales of Capital Assets, Net Gain or Loss.”)

Size of Adjusted Gross Income

(line 37, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having “no adjusted gross income” and appear as a separate class in most basic tables. The absence of a class labeled “no adjusted gross income” indicates that any deficit or break-even returns in a table were included in the lowest income size class. (See “Adjusted Gross Income Less Deficit.”)

Social Security Benefits

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a “tier 1 railroad retirement benefit” that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer’s total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85 percent of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers were required to report gross social security benefits on line 20a even if the taxpayer had no taxable social security benefits.

Social Security and Medicare Taxes

For 2010, the maximum wages subject to social security tax (6.2%) increased to \$106,800. All wages were subject to Medicare tax (1.45%).

Social Security and Medicare Tax on Tip Income

(line 57a, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction Δ

(included in line 40, Form 1040)

For 2010, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,100 or \$1,400 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$5,700;

Each taxpayer 65 or over or blind was allowed an additional \$1,400 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$11,400;

Each taxpayer 65 or over or blind was allowed an additional \$1,100 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$5,700;

Each taxpayer 65 or over or blind was allowed an additional \$1,100 deduction each for age and blindness.

Head of Household

Basic deduction of \$8,400;

Each taxpayer 65 or over or blind was allowed an additional \$1,400 deduction each for age

and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of \$950 or the dependent's earned income plus \$300 (but not more than the regular standard deduction amount).

In the 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 Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 2009 that was paid or deducted before 2009, 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.

State and Local Income Taxes

(line 5a, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 2010; had paid state and local income taxes directly during 2010 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

State and Local Taxes

(line 5, Schedule A)

This is the total of State and Local Income Taxes or Sales Tax Deduction. The taxpayer could elect to use either, but not both.

Statutory Adjustments

(lines 23-36, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2010, statutory adjustments included educator expenses, certain

business expenses of reservists, performing artists, and fee-basis government officials, health savings account deduction, moving expenses, the deduction for one-half of self-employment tax, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), the self-employed health insurance deduction, penalty on early withdrawal of savings, alimony paid, payments to an IRA, student loan interest deductions, tuition and fees deductions, deduction for certain domestic production activities, Archer MSA deductions, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included: jury duty pay, deductible expenses related to income of personal property, the forestation/reforestation amortization deduction, the repayment of supplemental unemployment benefits under the Trade Act of 1974, attorney fees and court costs paid for actions involving certain unlawful discrimination claims, and attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations. If not listed separately, these amounts are included in the "Other Adjustments" category in the statistics.

Student Loan Interest Deduction

(line 33, Form 1040)

For 2010, eligible taxpayers were allowed to deduct up to \$2,500 for interest paid on qualified higher educational loans. The deduction was phased out for taxpayers with modified AGI between \$60,000 to \$75,000 (\$120,000 to \$150,000 for taxpayers filing a joint return).

Tax Credits

See "Total Tax Credits."

Tax Due at Time of Filing

(line 76, 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 60, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax. Also tax from recapture of an education credit was reported here.

Tax Generated Δ

This amount was the tax computed on modified taxable income. The tax rates for 2010 were 10, 15, 25, 28, 33, and 35 percent. The 10-percent bracket applied to taxable income equal to or below \$8,375 for single filers and married persons filing separately; \$16,750 for joint filers or surviving spouses; and \$11,950 for heads of household. The 15-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below \$34,000 for single filers and married persons filing separately; \$68,000 for joint filers or surviving spouses; and \$45,550 for heads of household. The 25-percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below \$82,400 for single filers; \$137,300 for joint filers or surviving spouses; \$68,650 for married persons filing separately; and \$117,650 for heads of household. The 28 percent tax rate applied to taxable income in excess of the 25 percent tax bracket ceiling and equal to or below \$171,850 for single filers; \$209,250 for joint filers or surviving spouses; \$104,625 for married persons filing separately; and \$190,550 for heads of households. The 33 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$373,650 for single filers,

joint filers, or surviving spouses and heads of households and \$186,825 for married persons filing separately. The 35 percent tax rate applied to taxable income in excess of the upper boundary for the 33 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4, 3.5, and 3.6.

If children under age 19, or under 24 if they were a full-time student, had investment income that exceeded \$1,900, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,900 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4, 3.5, and 3.6. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,900 was included on either Form 1040, line 21 or in the case of capital gains distributions on either Form 1040, line 13 or Schedule D, line 13, or qualified dividends on Form 1040, line 9b. The remaining investment income in excess of the \$950 standard deduction was taxed at the child's rate, added to the parents' tax on Form 1040, line 44, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income")

Tax Payments Δ

(lines 61, 62, 68, 69, 70, 71, and 72 Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 2009 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) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the making work pay credit, earned income credit, American opportunity credit, first-time homebuyer credit, adoption credit, and the refundable prior-year minimum tax credit were included with tax payments on the tax return itself (line 63, 64a, 66, 67, 71b, and 71c, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Making Work Pay Credit," "Earned Income Credit," "Education Credits," "First-Time Homebuyer Credit," "Adoption Credit," and "Refundable Prior-Year Minimum Tax Credit.") Also, the additional child credit, was included on the tax return as a payment but not treated that way for the statistics.

Tax Penalty

(line 77, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(line 22, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI floor. The amounts reported in the statistics are prior to this floor. (See also "Limited Miscellaneous Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 61, Form 1040)

See "Income Tax Withheld."

Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest. It is included as income for certain programs, for example for the earned income credit or taxability of social security benefits.

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 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, advance earned income credit payments, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year’s income or were penalty taxes.

For this report, the making work pay credit, the earned income credit, American opportunity credit, first-time homebuyer credit, adoption credit and refundable prior-year minimum tax 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 and the refundable credits equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting

from audit or other enforcement activities. (See also, “Total Income Tax.”)

Taxable Income

(line 43, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See “Modified Taxable Income.”)

Taxable Interest (Received)

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were “dividends” on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer’s income for tax purposes. (See also “Tax-Exempt Interest.”)

Taxable IRA Distributions (in AGI)

(line 15b, Form 1040)

See “Individual Retirement Arrangement Taxable Distributions.”

Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See “Pensions and Annuities.”

Taxable Social Security Benefits

(line 20b, Form 1040)

See “Social Security Benefits.”

Taxes Paid Deduction

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal

property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), real estate taxes except those levied for improvements that tended to increase the value of the property, and new motor vehicle tax. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible. Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the “taxes paid” statistics in this report.

Total Income

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

Total Income Tax Δ

(line 55 + any Form 4970 tax on line 60 - line 63 - line 64a - line 66 - line 67 - line 71b - line 71c, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the making work pay credit, earned income credit, American opportunity credit, first-time homebuyer credit, adoption credit and the refundable prior-year minimum tax credit) plus the tax from Form 4970. It did not include any of the other taxes that made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions Δ

(included in line 40, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Taxpayers could deduct mortgage insurance premiums for mortgage contracts issued after December 31,

2006. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer 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 adjusted gross income.

New for 2010, high-income taxpayers no longer lost part of their itemized deductions as part of a phaseout, regardless of their AGI. For tax year 2008 and 2009, the amount by which the deduction was reduced was only 1/3 of the original reduction amount. For tax years 2006 and 2007, the amount by which the deduction was reduced was only 2/3 of the original reduction amount that would have otherwise applied (for 2005 and previous years).

Total Miscellaneous Deductions

See “Miscellaneous Itemized Deductions.”

Total Pensions and Annuities

(line 16a, Form 1040)

See “Pensions and Annuities.”

Total Rent and Royalty Net Income or Loss

(line 26 plus lines 39 and 40, Schedule E)

This income concept consisted of all rent and royalty income and loss that was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded the portion of rental losses that was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits were also included in this concept.

Total Social Security Benefits

(line 20a, Form 1040)

See "Social Security Benefits."

Total Statutory Adjustments

(line 36, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23-36) (Note: foreign housing, Archer MSA, and other adjustments were reported on line 36).

Total Tax Credits Δ

(lines 54, 63, 64a, 66, 67, 71b and 71c Form 1040)

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

- (1) foreign tax credit;
- (2) child care credit;
- (3) education credits;
- (4) retirement savings contributions credit;
- (5) child tax credit;
- (6) mortgage interest credit;
- (7) residential energy credits;
- (8) general business credit;
- (9) minimum tax credit;
- (10) credit for the elderly and disabled;
- (11) District of Columbia first time homebuyer credit;
- (12) qualified plug-in electric drive motor vehicle credit;
- (13) qualified plug-in electric vehicle credit;
- (14) qualified electric vehicle credit;
- (15) alternative motor vehicle credit;
- (16) alternative fuel vehicle refueling property credit;
- (17) alternative motor vehicle credit;
- (18) other tax credits;
- (19) making work pay credit used to offset income tax before credits;
- (20) earned income credit (EIC) used to offset income tax before credits;
- (21) American opportunity credit used to offset income tax before credits;
- (22) first-time homebuyer (FTHC) credit used to offset income tax before credits;
- (23) adoption credit used to offset income tax before credits;

(24) refundable prior year minimum tax 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 making work pay credit, EIC, American opportunity credit, FTHC, adoption credit and the refundable prior-year minimum tax credit that did not result in a negative amount is tabulated as "making work pay credit used to offset income tax before credits," "earned income credit used to offset income tax before credits," "American opportunity credit used to offset income tax before credits," "first-time homebuyer credit used to offset income tax before credits," "adoption credit used to offset income tax before credits," and "refundable prior-year minimum tax credit used to offset income tax before credits." Any remaining making work pay credit, EIC, American opportunity credit, FTHC, adoption credit, and refundable prior-year minimum tax credit amount could be refunded or applied to other taxes, and are classified separately as "making work pay credit refundable portion," "earned income credit refundable portion," "American opportunity credit refundable portion," "first-time homebuyer credit refundable portion," "adoption credit refundable portion," and "refundable prior-year minimum tax credit refundable portion," or "making work pay credit used to offset other taxes," "earned income credit used to offset other taxes," "American opportunity credit used to offset other taxes," "first-time homebuyer credit used to offset other taxes," "adoption credit used to offset other taxes," and "refundable prior-year minimum tax 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, see "Child Tax Credit.") or used to offset any other taxes.

Total Tax Liability Δ

(line 60 modified by the making work pay credit, earned income credit, additional child tax credit, American opportunity credit, first-time homebuyer credit, adoption credit, and the refundable prior-

year minimum tax credit, Form 1040)

Total tax liability was the sum of income tax after credits, self-employment tax, social security and Medicare tax on tip income and wages, penalty tax on qualified retirement plans, household employment taxes, repayment of the first-time homebuyer credit, additional tax on HSA and MSA distributions, additional tax on Medicare Advantage MSA distributions, tax from recapturing prior-year investment credits, low income housing credit, qualified plug-in electric vehicle credit, Indian employment credit, new markets credit, employer-provided child care facilities credit, alternative motor vehicle credit, alternative fuel vehicle refueling property credit, and the qualified plug-in electric drive motor vehicle credit, tax from recapture of federal mortgage subsidy COBRA premium assistance, Section 72 penalty taxes, other unspecified taxes which included uncollected FICA (or social security) tax on tips, tax on golden parachute payments, Form 4970 tax, excise tax on insider stock compensation from an expatriated corporation, additional tax on income from a nonqualified deferred compensation plan, interest on tax due on installment income from sale of residential lots and timeshares, interest on the deferred tax gain from certain installment sales, additional tax on recapture of a charitable deduction relating to a fractional interest in tangible personal property, look-back interest, repayment of ineligible advance payments of the health coverage tax credit, and the statistics included tax from recapture of education credits. These taxes were then reduced by the making work pay credit used to offset all other taxes, earned income credit used to offset all other taxes, additional child tax credit used to offset all other taxes, American opportunity credit used to offset all other taxes, first-time homebuyer credit used to offset all other taxes, adoption credit used to offset all other taxes, and the refundable prior year minimum tax credit used to offset all other taxes, limited to zero. For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

Total Tax Payments

See “Tax Payments.”

Total Taxable IRA Distributions

See “Individual Retirement Arrangement Taxable Distributions.”

Total Unlimited Miscellaneous Deductions

(line 28, Schedule A)

See “Miscellaneous Itemized Deductions.”

Tuition and Fees Deduction

(line 34, Form 1040)

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

Type of Tax Computation

(line 44, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ. Schedule J, *Income Averaging for Farmers and Fishermen*, 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 (See also table 3.1A); and
- (3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses.) These include returns with capital gain distributions reported

on Form 1040 or qualified dividends, also. This tax could be at various rates, 0, 15, 25, or 28 percent.

Unemployment Compensation

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Unreimbursed Employee Business Expenses

(line 21, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. In most cases, fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home, which were paid or incurred, were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent floor. (See also "Limited Miscellaneous Itemized Deductions.")

Section 5

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1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2010 (99) IRS Use Only—Do not write or staple in this space.
 For the year Jan. 1–Dec. 31, 2010, or other tax year beginning . . . 2010, ending . . . 20
 OMB No. 1545-0074

Name, Address, and SSN
 P Your first name and initial
 R Last name
 I Your social security number
 N Last name
 T Spouse's social security number
 L Apt. no.
 C Home address (number and street). If you have a P.O. box, see instructions.
 E City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.
 A
 R
 L
 Y

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund . . . You Spouse

Filing Status
 1 Single
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above and full name here: _____
 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here: _____
 5 Qualifying widow(er) with dependent child

Exemptions
 6a Yourself. If someone can claim you as a dependent, do not check box 6a.
 b Spouse
 c **Dependents:** (1) First name Last name (2) Dependent's social security number (3) Dependents relationship to you (4) If child under age 17 qualifying for child tax credit (see page 15)
 d Total number of exemptions claimed _____

If more than four dependents, see instructions and check here

Income
 7 Wages, salaries, tips, etc. Attach Form(s) W-2.
 8a Taxable interest. Attach Schedule B if required.
 8b _____
 9a Ordinary dividends. Do not include on line 8a.
 9b Qualified dividends _____
 10 Taxable refunds, credits, or offsets of state and local income taxes.
 11 Alimony received.
 12 Business income or (loss). Attach Schedule C or C-EZ.
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
 14 Other gains or (losses). Attach Form 4797.
 15a IRA distributions 15a Taxable amount
 16a Pensions and annuities 16a Taxable amount
 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.
 18 Farm income or (loss). Attach Schedule F.
 19 Unemployment compensation.
 20a Social security benefits 20a Taxable amount
 21 Other income. List type and amount.
 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income. _____

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income
 23 Educator expenses
 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ.
 25 Health savings account deduction. Attach Form 8889.
 26 Moving expenses. Attach Form 3903.
 27 One-half of self-employment tax. Attach Schedule SE.
 28 Self-employed SEP, SIMPLE, and qualified plans.
 29 Self-employed health insurance deduction.
 30 Penalty on early withdrawal of savings.
 31a Alimony paid b Recipient's SSN
 32 IRA deduction
 33 Student loan interest deduction.
 34 Tuition and fees. Attach Form 8917.
 35 Domestic production activities deduction. Attach Form 8803.
 36 Add lines 23 through 31a and 32 through 35.
 37 Subtract line 36 from line 22. This is your adjusted gross income.

Tax and Credits
 38 Amount from line 37 (adjusted gross income).
 39a Check You were born before January 2, 1946, Blind, Total boxes checked 39a
 if: Spouse was born before January 2, 1946, Blind, Total boxes checked 39a
 b If your spouse itemizes on a separate return or you were a dual-status alien, check here 39b
 Itemized deductions (from Schedule A) or your standard deduction (see instructions)
 40 Subtract line 40 from line 38
 41 Exemptions. Multiply \$3,650 by the number on line 6d.
 42 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-.
 43 Tax (see instructions). Check if any tax is from: a Form(s) 8814 b Form 4972.
 44 Alternative minimum tax (see instructions). Attach Form 6251.
 45 Add lines 44 and 45
 46 Foreign tax credit. Attach Form 1116 if required.
 47 Credit for child and dependent care expenses. Attach Form 2441
 48 Education credits from Form 8863, line 23
 49 Retirement savings contributions credit. Attach Form 8880
 50 Child tax credit (see instructions)
 51 Residential energy credits. Attach Form 5695
 52 Other credits from Form: a 3800 b 8801 c
 53 Add lines 47 through 53. These are your total credits
 54 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-
 55 Self-employment tax. Attach Schedule SE
 56 Unreported social security and Medicare tax from Form: a 4137 b 8919
 57 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
 58 a Form(s) W-2, box 9 b Schedule H c Form 5405, line 16
 59 Add lines 55 through 59. This is your total tax
 60 Federal income tax withheld from Forms W-2 and 1099
 61 2010 estimated tax payments and amount applied from 2009 return
 62 Making work pay credit. Attach Schedule M
 63 Earned income credit (EIC)
 64a Nontaxable combat pay election
 64b _____
 65 American opportunity credit from Form 8863, line 14
 66 First-time homebuyer credit from Form 5405, line 10
 67 Amount paid with request for extension to file
 68 Excess social security and tier 1 RRTA tax withheld
 69 Credit for federal tax on fuels. Attach Form 4136
 70 Credits from Form: a 2439 b 8839 c 8801 d 8885
 71 Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments
 72 If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid
 73 Amount of line 73 you want refunded to you. If Form 8888 is attached, check here 74a
 74a Direct deposit? Routing number Checking Savings
 See instructions. Account number c Type: Savings
 75 Amount of line 73 you want applied to your 2011 estimated tax 75
 76 Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions
 77 Estimated tax penalty (see instructions) Yes. Complete below. No

Third Party Designee
 Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No
 Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

Sign Here
 Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
 Your signature _____ Date _____ Your occupation _____
 Spouse's signature, if a joint return, both must sign. _____ Date _____ Spouse's occupation _____
 Preparer's signature _____ Date _____ Preparer's occupation _____
 Print type preparer's name _____ Date _____ Check if self-employed
 Firm's name _____ Firm's EIN
 Firm's address _____ Phone no. _____

A Message From the Commissioner

Dear Taxpayer,

Every year, the IRS works hard to make the process of filing your taxes as quick and easy as possible. Providing quality service is one of our top priorities. It not only reduces the burden on you, but also helps you file an accurate return right from the start.

The best place to get information from the IRS is our website, IRS.gov. In addition to getting your tax questions answered, there's also a very popular feature, "Where's My Refund?" to track the progress of your refund. You can also find informative videos to help you understand your tax obligations on YouTube, at www.youtube.com/irs/videos.

I would like to bring to your attention a couple of items that could be of help as you file and pay your taxes this year. A number of federal tax incentives that were enacted in 2009 as part of the American Recovery and Reinvestment Act are still in effect for 2010. These include the American Opportunity Credit and the expanded Earned Income Credit. Make sure you check to see if you qualify for these and other important deductions and credits.

Remember that the fastest and easiest way to get your refund is to e-file and use direct deposit. You could receive your refund in as little as 10 days after filing, which can help you pay bills, make some important purchases and maybe put some money aside for savings.

E-file has become so popular that seven out of 10 individual taxpayers now e-file their return. It's the first choice for about 100 million taxpayers because it's fast, safe and accurate.

Taxpayers below a certain income level can qualify to use free tax preparation software through the Free File program. Plus, everyone can e-file for free using fillable forms available at IRS.gov. So, isn't it time you made the switch to e-file?

If you need any more information or have questions about taxes or tax credits, please visit us at IRS.gov or call our toll-free number at 1-800-829-1040. We are here to help you.

Sincerely,

Douglas H. Shulman

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

1040

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

INSTRUCTIONS

Including Instructions for Schedules A, C, D, E, F, J, M, and SE

2010



makes doing your taxes faster and easier.



is the fast, safe, and free way to prepare and e-file your taxes. See www.irs.gov/freefile.

Get a faster refund, reduce errors, and save paper. For more information on IRS e-file and Free File, see page 5 or click on IRS e-file at IRS.gov.

LIMITS ON PERSONAL EXEMPTIONS AND OVERALL ITEMIZED DEDUCTIONS ENDED

For 2010, you will no longer lose part of your deduction for personal exemptions and itemized deductions, regardless of the amount of your adjusted gross income.

ADOPTION CREDIT REFUNDABLE

Your qualified adoption expenses are now refundable.

REPAYMENT OF FIRST-TIME HOMEBUYER CREDIT (HOMES BOUGHT IN 2008)

If you claimed the credit for a home you bought in 2008, you generally have to begin repaying it now.

For details on these and other changes, see page 6.





Department of the Treasury
Internal Revenue Service

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The Taxpayer Advocate Service Is Here To Help

The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated equally and fairly, and that you know and understand your rights. We offer free help to guide you through the often confusing process of resolving tax problems that you have not been able to solve on your own. The worst thing you can do is nothing at all!

First, try to resolve your problem on your own. But, if you cannot do so, then come to us. TAS can help if:

- Your problem with the IRS is causing financial difficulties or hardship for you or your family.
- You have tried repeatedly to contact the IRS, but no one has responded.
- The IRS has not responded to you by the date promised.

When you come to the TAS for help, you will be assigned to one advocate who will be with you at every turn. Your advocate will listen to you, help you understand what needs to be done, and stay with you until your problem is resolved. We have offices in every state, and our advocates are all experienced with the IRS, so we know how to cut through the red tape. TAS can help you work out an alternative payment plan. We'll make sure the right people hear your case, and that they act upon it.

Low Income Taxpayer Clinics (LITCs)
The Low Income Taxpayer Clinic program serves individuals who have a problem with the IRS and whose income is below a certain level. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or for a small fee. If an individual's native language is not English, some clinics can provide information in certain other languages about taxpayer rights and responsibilities. For more information, see Pub. 4134, Low Income Taxpayer Clinic List. This publication is available at IRS.gov, by calling 1-800-TAX-FORM (1-800-829-3676), or at your local IRS office.

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at www.improvetheirs.org or 1-888-912-1227 (toll-free).

If there are additional changes to the 2010 tax law, you can find them at www.irs.gov/form1040.

What's New

Due date of return. File Form 1040 by April 18, 2011. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you do not live in the District of Columbia.

Limits on personal exemptions and overall limited deductions ended. For 2010, you will no longer lose part of your deduction for personal exemptions and itemized deductions, regardless of the amount of your adjusted gross income (AGI).

Self-employed health insurance deduction. Effective March 30, 2010, if you were self-employed and paid for health insurance, you may be able to include in your deduction on line 29 any premiums you paid to cover your child who was under age 27 at the end of 2010, even if the child was not your dependent. For 2010, the line 29 deduction is also allowed on Schedule SE. See the instructions for line 29 that begin on page 28.

Adoption credit. The maximum adoption credit has increased to \$13,170. The credit is now refundable and is claimed on line 71. See Form 8839.

Alternative minimum tax (AMT) exemption amount increased. The AMT exemption amount has increased to \$47,450 (\$72,450 if married filing jointly or a qualifying widow(er); \$36,225 if married filing separately).

First-time homebuyer credit. You generally cannot claim the credit for a home you bought after April 30, 2010. However, you may be able to claim the credit if you entered into a written binding contract before May 1, 2010, to buy the home before July 1, 2010, and actually bought the home before October 1, 2010. Also, certain members of the Armed Forces and certain other taxpayers have additional time to buy a home and take the credit. See page 69.

Repayment of first-time homebuyer credit. If you claimed the first-time homebuyer credit for a home you bought in 2008, you generally must begin repaying it on your 2010 return. In addition, you generally must repay any credit you claimed for 2008 or 2009 if you sold your home in 2010 or the home stopped being your main home in 2010. See the instructions for line 59 on page 43.

Decedents who died in 2010. For special rules that may apply to decedents who died in 2010, including rules for property acquired from a decedent who died in 2010, see see Pub. 4895.

Expired tax benefits. The following tax benefits have expired and are not available for 2010.

- Increased standard deduction for real estate taxes or a net disaster loss from a disaster occurring after 2009.
- Itemized deduction or increased standard deduction for state or local sales or excise taxes on the purchase of a new motor vehicle (unless you bought the vehicle in 2009 after February 16 and paid the tax in 2010).

Domestic production activities income. The percentage rate for 2010 increases to 9%. However, the deduction is reduced if you have oil-related qualified production activities income. See page 33.

Disclosure of information by paid preparers. If you use a paid preparer to file your return, the preparer is allowed, in some cases, to disclose certain information from your return, such as your name and address, to certain other parties, such as the preparer's professional liability insurance company or the publisher of a tax newsletter. For details, see Revenue Rulings 2010-4 and 2010-5. You can find Revenue Ruling 2010-4 on page 309 of Internal Revenue Bulletin 2010-4 at www.irs.gov/irb/2010-04_IRB/ar08.html. You can find Revenue Ruling 2010-5 on page 312 of Internal Revenue Bulletin 2010-4 at www.irs.gov/irb/2010-04_IRB/ar09.html.

Preparer e-file mandate. A new law requires some paid preparers to e-file returns they prepare and file. Your preparer may make you aware of this requirement and the options available to you.

- The exclusion from income of up to \$2,400 in unemployment compensation. All unemployment compensation you received in 2010 generally is taxable.
- Government retiree credit.
- Alternative motor vehicle credit for qualified hybrid motor vehicles bought after 2009, except cars and light trucks with a gross vehicle weight rating of 8,500 pounds or less.
- Extra \$3,000 IRA deduction for employees of bankrupt companies.

- Certain tax benefits for Midwestern disaster areas, including increased Hope and lifetime learning credits and the additional exemption amount if you provided housing for a person displaced by the Midwestern storms, tornadoes, or flooding.
- Credit to holders of clean renewable energy bonds issued after 2009.
- Decreased estimated tax payments for certain small businesses.

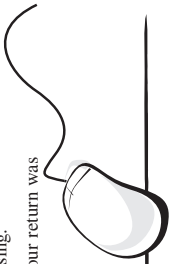
Mailing your return. If you are filing a paper return, you may be mailing it to a different address this year because the IRS has changed the filing location for several areas. See *Where Do You File?* on the last page of these instructions.

Disclosure of information by paid preparers. If you use a paid preparer to file your return, the preparer is allowed, in some cases, to disclose certain information from your return, such as your name and address, to certain other parties, such as the preparer's professional liability insurance company or the publisher of a tax newsletter. For details, see Revenue Rulings 2010-4 and 2010-5. You can find Revenue Ruling 2010-4 on page 309 of Internal Revenue Bulletin 2010-4 at www.irs.gov/irb/2010-04_IRB/ar08.html. You can find Revenue Ruling 2010-5 on page 312 of Internal Revenue Bulletin 2010-4 at www.irs.gov/irb/2010-04_IRB/ar09.html.

Preparer e-file mandate. A new law requires some paid preparers to e-file returns they prepare and file. Your preparer may make you aware of this requirement and the options available to you.

Options for e-filing your tax returns—safely, quickly, and easily.

- Security**—The IRS uses the latest encryption technology to safeguard your information.
- Faster Refunds**—Get your refund in as few as 10 days with direct deposit.
- Flexible Payments**—File early; pay by April 18.
- Greater Accuracy**—Fewer errors mean faster processing.
- Quick Receipt**—Receive an acknowledgment that your return was accepted.
- Go Green**—Reduce the amount of paper used.
- It's Free**—through Free File.



IRS e-file: It's Safe. It's Easy. It's Time.

Joining the 95 million Americans who already are using e-file is easy. Just ask your paid or volunteer tax preparer, use commercial software, or use Free File. IRS e-file is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed nearly 900 million e-filed tax returns safely and securely. There's no paper return to be lost or stolen.

If you have not e-filed before, it's time. Ask your tax preparer, or do it yourself. Most states also use electronic filing. IRS e-file is now the norm, not the exception.

Free e-file Help Available Nationwide

The VITA program offers free tax help for low to moderate income (under \$49,000 in adjusted gross income) taxpayers who need help preparing their tax returns. The Tax Counseling for the Elderly (TCE) program provides free tax help to people age 60 and older. There are 12,000 VITA and TCE sites nationwide.

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms if you should choose to file a paper return.

Everyone Can Free File
If your adjusted gross income was \$58,000 or less in 2010, you can use free tax software to prepare and e-file your tax return. Earned more? Use Free File Fillable Forms.

Free File. This public-private partnership, between the IRS and tax software providers, makes approximately 20 popular commercial software products and e-file available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit 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 provider's eligibility rules or use an online tool to find those software products that match your situation. Some providers offer state tax return preparation either for a fee or for free. Free File also is available in English and Spanish.

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.

Chart A—For Most People

IF your filing status is . . .	AND at the end of 2010 you were . . .	THEN file a return if your gross income* was at least . . .
Single	under 65 65 or older	\$9,350 10,750
Married filing jointly**	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$18,700 19,800 20,900
Married filing separately (see page 13)	any age	\$3,650
Head of household (see page 13)	under 65 65 or older	\$12,050 13,450
Qualifying widow(er) with dependent child (see page 13)	under 65 65 or older	\$15,050 16,150

*If you were born on January 1, 1946, you are considered to be age 65 at the end of 2010.

**Gross income means all income you received in the form of money, goods, property, and services that is not 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). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2010 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 20a and 20b to figure the taxable part of social security benefits you must include in gross income.

***If you did not live with your spouse at the end of 2010 (or on the date your spouse died) and your gross income was at least \$3,650, you must file a return regardless of your age.

These rules apply to all U.S. citizens, regardless of where they live, and resident aliens. Have you tried IRS e-file? It's the fastest way to get your refund and it's free if you are eligible. Visit IRS.gov for details.

See Pub. 519 for details.



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

When and Where Should You File?

File Form 1040 by **April 18, 2011**. (The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you do not live in the District of Columbia.) If you file after this date, you may have to pay interest and penalties. See page 89.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or contingency operation, you can file later. See Pub. 3 for details.

See the last page of these instructions for filing instructions and addresses.

What if You Cannot File on Time?

You can get an automatic 6-month extension (to October 17, 2011) if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.



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

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

Filing Requirements

Do You Have To File?

Use Chart A, B, or C to see if you must file a return. U.S. citizens who lived in or had income from a U.S. possession should see Pub. 570. Residents of Puerto Rico can use TeleTax topic 901 (see page 91) to see if they must file.



Even if you do not otherwise have to file a return, you should file one to get a refund of any federal income tax withheld. You should also file if you are eligible for any of the following credits.

- Making work pay credit.
- Earned income credit.
- Additional child tax credit.
- American opportunity credit.
- First-time homebuyer credit.
- Credit for federal tax on fuels.
- Adoption credit.
- Refundable credit for prior year minimum tax.
- Health coverage tax credit.

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 2010 or was a full-time student under age 24 at the end of 2010. To do so, use Form 8814. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 (see page 91) or see Form 8814.

A child born on January 1, 1987, is considered to be age 24 at the end of 2010. 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 2010.
- You elected to be taxed as a resident alien.

of your return, you meet one of the following conditions.

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

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must include a statement showing that you meet the requirements. If you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 15, 2011, you file Form 4868. This 4-month extension of time to file does not extend the time to pay your tax. See Form 4868.

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- DHL Express (DHL); DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): 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.

The private delivery service can tell you how to get written proof of the mailing date.



Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

Where To Report Certain Items From 2010 Forms W-2, 1098, and 1099

e-file IRS e-file takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return. Visit www.irs.gov/efile for details.

If any federal income tax withheld is shown on these forms, include the tax withheld on Form 1040, line 61. If you itemize your deductions and any state or local income tax withheld is shown on these forms, include the tax withheld on Schedule A, line 5, unless you elect to deduct state and local general sales taxes.

Form	Item and Box in Which It Should Appear	Where To Report If Filing Form 1040
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8) Advance EIC payment (box 9) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to an Archer MSA (box 12, code R) Employer contributions to a health savings account (box 12, code W)	Form 1040, line 7 See <i>Wages, Salaries, Tips, etc.</i> on page 19 Form 1040, line 59 Form 2441, Part III Form 8839, line 18 Form 8853, line 1 Form 8889, line 9
W-2G	Gambling winnings (box 1)	Form 1040, line 21 (Schedule C or C-EZ for professional gamblers)
1098	Mortgage interest (box 1) Points (box 2) Refund of overpaid interest (box 3) Mortgage insurance premiums (box 4)	Schedule A, line 10* Form 1040, line 21, but first see the instructions on Form 1098* See the instructions for Schedule A, line 13*
1098-C	Contributions of motor vehicles, boats, and airplanes	Schedule A, line 17
1098-E	Student loan interest (box 1)	See the instructions for Form 1040, line 33, on page 32*
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040, line 34, on page 33, or Form 1040, line 49, on page 38, but first see the instructions on Form 1098-T*
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Stocks, bonds, etc. (box 2) Bartering (box 3) Aggregate profit or (loss) (box 11)	See the instructions on Form 1099-B See Pub. 525 Form 6781, line 1
1099-C	Canceled debt (box 2)	See Pub. 4681
1099-DIV	Total ordinary dividends (box 1a) Qualified dividends (box 1b) Total capital gain distributions (box 2a) Unrecaptured section 1250 gain (box 2b) Section 1202 gain (box 2c)	Form 1040, line 9a See the instructions for Form 1040, line 9b, on page 20 Form 1040, line 13, or, if required, Schedule D, line 13 See the instructions for Schedule D, line 19, that begin on page D-8 See <i>Exclusion or Gain on Qualified Small Business (QSB) Stock</i> in the instructions for Schedule D on page D-4
1099-G	Collectibles (28% gain (box 2d) Nondividend distributions (box 3) Investment expenses (box 5) Foreign tax paid (box 6)	See the instructions for Schedule D, line 18, on page D-8 See the instructions for Form 1040, line 9a, on page 20 Form 1040, line 47, or Schedule A, line 8. But first see the instructions for line 47 on page 38.
1099-G	Unemployment compensation (box 1) State or local income tax refunds, credits, or offsets (box 2) ATA/AR/ATA payments (box 5) Taxable grants (box 6) Agriculture payments (box 7) Market gain (box 9)	See the instructions for Form 1040, line 19, on page 25. See the instructions for Form 1040, line 10, that begin on page 21. If box 8 on Form 1099-G is checked, see the box 8 instructions. Form 1040, line 21 Form 1040, line 21* See the Instructions for Schedule F or Pub. 225* See the Instructions for Schedule F

*If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4853, report the taxable or deductible amount allocable to the activity on that schedule or form instead.

Chart B—For Children and Other Dependents (See the instructions for line 6c that begin on page 15 to find out if someone can claim you as a dependent.)

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

Single dependents. Were you either age 65 or older or blind?

- No.** You must file a return if **any** of the following apply.
 - Your unearned income was over \$950.
 - Your earned income was over \$7,000.
 - Your gross income was more than the **larger** of—
 - \$950, or
 - Your earned income (up to \$5,400) plus \$300.
- Yes.** You must file a return if **any** of the following apply.
 - Your unearned income was over \$2,350 (\$3,750 if 65 or older **and** blind).
 - Your earned income was over \$7,100 (\$8,500 if 65 or older **and** blind).
 - Your gross income was more than the **larger** of—
 - \$2,350 (\$3,750 if 65 or older **and** blind), or
 - Your earned income (up to \$5,400) plus \$1,700 (\$3,100 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 \$950.
 - Your earned income was over \$5,700.
 - 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—
 - \$950, or
 - Your earned income (up to \$5,400) plus \$300.
- Yes.** You must file a return if **any** of the following apply.
 - Your unearned income was over \$2,050 (\$3,150 if 65 or older **and** blind).
 - Your earned income was over \$6,800 (\$7,900 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—
 - \$2,050 (\$3,150 if 65 or older **and** blind), or
 - Your earned income (up to \$5,400) plus \$1,400 (\$2,500 if 65 or older **and** blind).

Chart C—Other Situations When You Must File

You must file a return if any of the four conditions below apply for 2010.

1. You owe any special taxes, including any of the following.
 - a. Alternative minimum tax.
 - b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
 - c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H** by itself.
 - d. Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
 - e. Recapture of first-time homebuyer credit. See the instructions for line 59 on page 43.
 - f. Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for line 60 on page 43.
 - g. Recapture taxes. See the instructions for line 44, on page 35, and line 60, on page 43.
2. You received any advance earned income credit (EIC) payments from your employer. These payments are shown in Form W-2, box 9.
3. You had net earnings from self-employment of at least \$400.
4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.

Line
Instructions for Form 1040

Where To Report If Filing Form 1040
 See the instructions for Form 1040, line 8a, on page 20
 Form 1040, line 30
 See the instructions for Form 1040, line 8a, on page 20
 Schedule A, line 23
 Form 1040, line 47, or Schedule A, line 8. But first see the instructions for line 47 on page 38.
 Form 1040, line 8b
 Form 6251, line 12

Item and Box in Which It Should Appear
 Interest income (box 1)
 Early withdrawal penalty (box 2)
 Interest on U.S. savings bonds and Treasury obligations (box 3)
 Investment expenses (box 5)
 Foreign tax paid (box 6)
 Tax-exempt interest (box 8)
 Specified private activity bond interest (box 9)

1099-LTC Long-term care and accelerated death benefits

1099-MISC Rents (box 1)
 Royalties (box 2)
 Other income (box 3)
 Nonemployee compensation (box 7)
 Excess golden parachute payments (box 13)
 Other (boxes 5, 6, 8, 9, 10, and 15b)

1099-OID Original issue discount (box 1)
 Other periodic interest (box 2)
 Early withdrawal penalty (box 3)
 Original issue discount on U.S. Treasury obligations (box 6)
 Investment expenses (box 7)

1099-PATR Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5)
 Domestic production activities deduction (box 6)
 Credits (boxes 7, 8, and 10)
 Parson's AMT adjustment (box 9)
 Deduction for qualified refinery property (box 10)

1099-Q Qualified education program payments

1099-R Distributions from IRAs**
 Distributions from pensions, annuities, etc.
 Capital gain (box 3)

1099-S Gross proceeds from real estate transactions (box 2)
 Buyer's part of real estate tax (box 5)
 Distributions from health savings accounts (HSAs)
 Distributions from MSAs***

* If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.
 ** This includes distributions from Roth, SEP, and SIMPLE IRAs.
 *** This includes distributions from Archer and Medicare Advantage MSAs.

2010 Form 1040—Lines 1 and 2

Line
Instructions for Form 1040

Where To Report If Filing Form 1040
 See the instructions for Form 1040, line 8a, on page 20
 Form 1040, line 30
 See the instructions for Form 1040, line 8a, on page 20
 Schedule A, line 23
 Form 1040, line 47, or Schedule A, line 8. But first see the instructions for line 47 on page 38.
 Form 1040, line 8b
 Form 6251, line 12

Item and Box in Which It Should Appear
 Interest income (box 1)
 Early withdrawal penalty (box 2)
 Interest on U.S. savings bonds and Treasury obligations (box 3)
 Investment expenses (box 5)
 Foreign tax paid (box 6)
 Tax-exempt interest (box 8)
 Specified private activity bond interest (box 9)

1099-LTC Long-term care and accelerated death benefits

1099-MISC Rents (box 1)
 Royalties (box 2)
 Other income (box 3)
 Nonemployee compensation (box 7)
 Excess golden parachute payments (box 13)
 Other (boxes 5, 6, 8, 9, 10, and 15b)

1099-OID Original issue discount (box 1)
 Other periodic interest (box 2)
 Early withdrawal penalty (box 3)
 Original issue discount on U.S. Treasury obligations (box 6)
 Investment expenses (box 7)

1099-PATR Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5)
 Domestic production activities deduction (box 6)
 Credits (boxes 7, 8, and 10)
 Parson's AMT adjustment (box 9)
 Deduction for qualified refinery property (box 10)

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1099-R Distributions from IRAs**
 Distributions from pensions, annuities, etc.
 Capital gain (box 3)

1099-S Gross proceeds from real estate transactions (box 2)
 Buyer's part of real estate tax (box 5)
 Distributions from health savings accounts (HSAs)
 Distributions from MSAs***

* If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.
 ** This includes distributions from Roth, SEP, and SIMPLE IRAs.
 *** This includes distributions from Archer and Medicare Advantage MSAs.

e-file
 IRS e-file takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return. Visit www.irs.gov/efile for details.

Section references are to the Internal Revenue Code.

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 or qualifying widow(er) with dependent child.

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



Line 1

Single

You can check the box on line 1 if any of the following was true on December 31, 2010.

- 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 2010, your divorce was not final (an interlocutory decree), you are considered married and cannot check the box on line 1.
- You were widowed before January 1, 2010, and did not remarry before the end of 2010. But if you have a dependent child, you may be able to use the qualifying widow(er) filing status. See the instructions for line 5 on page 13.

Line 2

Married Filing Jointly

You can check the box on line 2 if any of the following apply.

- You were married at the end of 2010, even if you did not live with your spouse at the end of 2010.
- Your spouse died in 2010 and you did not remarry in 2010.
- You were married at the end of 2010, and your spouse died in 2011 before filing a 2010 return.

For federal tax purposes, a marriage means only a legal union between a man and a woman as husband and wife. A husband and wife filing jointly report their

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 www.socialsecurity.gov, from your local SSA office, or by calling the SSA at 1-800-772-1213. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that your SSN on your Forms W-2 and 1099 agrees with your social security card. If not, see page 87 for more details.

IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens

If you are a nonresident alien and you do not have and are not eligible to get an SSN, you must apply for an ITIN. For details on how to do so, see Form W-7 and its instructions. It takes 6 to 10 weeks to get an ITIN.

If you already have an ITIN, enter it wherever your SSN is requested on your tax return.

Note. An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.

Nonresident Alien Spouse

If your spouse is a nonresident alien, he or she must have either an SSN or an ITIN if:

- You file a joint return.
- You file a separate return and claim an exemption for your spouse, or
- Your spouse is filing a separate return.

Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. 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 will not change.

Need more information or forms? See page 93.

combined income and deduct their combined allowable expenses on one return. You can file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return.

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. However, see *Innocent Spouse Relief* on page 87.

Nonresident aliens and dual-status aliens. Generally, a husband and wife cannot file a joint return if either spouse is a nonresident alien at any time during the year. However, if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident alien at the end of 2010, you may elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

Line 3

Married Filing Separately

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

Generally, you report only your own income, exemptions, deductions, and credits. Different rules apply to people in community property states. See page 19.

Be sure to enter your spouse's SSN or ITIN on Form 1040 unless your spouse does not have and is not required to have an SSN or ITIN.

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 2010. See Married persons who live apart on this page.

Line 4

Head of Household

This filing status is for unmarried individuals who 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

service, or detention in a juvenile facility, court as time lived in the home. Also see *Kidnapped Child* on page 17, if applicable.

If the person for whom you kept up a home was born or died in 2010, you can still file as head of household as long as the home was that person's main home for the part of the year 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.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

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* on page 17, if applicable.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

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* on page 17, if applicable.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

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* on page 17, if applicable.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Line 5

Qualifying Widow(er) With Dependent Child

You can check the box on line 5 and use joint return tax rates for 2010 if all of the following apply:

- Your spouse died in 2008 or 2009 and you did not remarry before the end of 2010.

Qualifying child. To find out if someone is your qualifying child, see Step 1 on page 15.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

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

• You have a child or stepchild whom you claim as a dependent. This does not include a foster child.

• This child lived in your home for all of 2010. If the child did not live with you for the required time, see *Exception to time lived with you* on this page.

• You paid over half the cost of keeping up your home.

• You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

If your spouse died in 2010, you cannot file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2 that begin on page 12.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

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* on page 17, if applicable.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

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* on page 17, if applicable.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

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* on page 17, if applicable.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Line 6b

Spouse

Check the box on line 6b if either of the following applies.

1. Your filing status is married filing jointly and your spouse cannot be claimed as a dependent on another person's return.

2. You were married at the end of 2010, your filing status is married filing separately or head of household, and both of the following apply.

a. Your spouse had no income and is not filing a return.

b. Your spouse cannot be claimed as a dependent on another person's return.

If your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the dotted line next to line 6b. Also, enter your spouse's social security number in the space provided at the top of your return. If you became divorced or legally separated during 2010, you cannot take an exemption for your former spouse.

Death of your spouse. If your spouse died in 2010 and you did not remarry by the end of 2010, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see *Death of a Taxpayer* on page 88.

Exemptions

You can deduct \$3,650 on line 42 for each exemption you can take.

Line 6b

Spouse

Check the box on line 6b if either of the following applies.

A child is considered to have lived with you for all of 2010 if the child was born or died in 2010 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.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

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* on page 17, if applicable.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

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* on page 17, if applicable.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

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* on page 17, if applicable.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

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* on page 17, if applicable.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

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

Qualifying child. To find out if someone is your qualifying child, see Step 1 on page 15.

Dependent. To find out if someone is your dependent, see the instructions for line 6c that begin on page 15.

2010 Form 1040—Line 6c

Line 6c—Dependents Dependents and Qualifying Child for Child Tax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than four dependents, check the box to the left of line 6c and include a statement showing the information required in columns (1) through (4).

Step 1 Do You Have a Qualifying Child?

A **qualifying child** is a **child who is your...**

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)



was ...

Under age 19 at the end of 2010 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2010, a student (see page 18), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (see page 17)



Who did not provide over half of his or her own support for 2010 (see Pub. 501)



Who is not filing a joint return for 2010 or is filing a joint return for 2010 only as a claim for refund (defined on page 17)



Who lived with you for more than half of 2010. If the child did not live with you for the required time, see *Exception to time lived with you* on page 17.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2010, see Qualifying child of more than one person on page 17.

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 on page 16.

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* on page 17.)

- Yes.** Continue **No.** You cannot claim this child as a dependent. Go to Form 1040, line 7.

2. Was the child married?

- Yes.** See *Married person* on page 17. **No.** Continue

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2010 tax return? See Steps 1, 2, and 4.

- Yes.** You cannot claim any dependents. Go to Form 1040, line 7. **No.** You can claim this child as a dependent. Complete Form 1040, line 6c, columns (1) through (3) for this child. Then, go to Step 3.

Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit?

1. Was the child under age 17 at the end of 2010?

- Yes.** Continue **No.** This child is not a qualifying child for the child tax credit. Go to Form 1040, line 7.

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* on page 17.)

- Yes.** This child is a qualifying child for the child tax credit. Check the box on Form 1040, line 6c, column (4). **No.** This child is not a qualifying child for the child tax credit. Go to Form 1040, line 7.

(Continued on next page)
- 15 - Need more information or forms? See page 93.

2010 Form 1040—Line 6c

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 did not violate local law. If the person did not live with you for the required time, see *Exception to time lived with you* on page 17



Who was not a qualifying child (see Step 1) of any taxpayer for 2010. For this purpose, a person is not a taxpayer if he or she is not required to file a U.S. income tax return and either does not file such a return or files only to get a refund of withheld income tax or estimated tax paid



Who had gross income of less than \$3,650 in 2010. If the person was permanently and totally disabled, see *Exception to gross income test* on page 17



For whom you provided over half of his or her support in 2010. But see the special rule for *Children of divorced or separated parents* that begins on this page, *Multiple support agreements* on page 17, and *Kidnapped child* on page 17.

1. Does any person meet the conditions to be your qualifying relative?

- Yes.** Continue **No.** Go to Form 1040, line 7.

2. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If your qualifying relative was adopted, see *Exception to citizen test* on page 17.)

- Yes.** Continue **No.** You cannot claim this person as a dependent. Go to Form 1040, line 7.

3. Was your qualifying relative married?

- Yes.** See *Married person* on page 17. **No.** Continue

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2010 tax return? See Steps 1, 2, and 4.

- Yes.** You can claim this person as a dependent. Complete Form 1040, line 6c, columns (1) through (3). Do not check the box on Form 1040, line 6c, column (4).

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own for legal adoption. 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 do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent is not a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7. See page 12.

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 on page 17) if all of the following conditions apply.

- The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2010 (whether or not they are or were married).
- The child received over half of his or her support for 2010 from the parents (and the rules on *Multiple support agreements* on page 17 do not apply). Support of a child received from a parent's spouse is treated as provided by the parent.
- The child is in custody of one or both of the parents for more than half of 2010.
- Either of the following applies.
 - The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2010, and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of Form 8332. See *Post-1984 and pre-2009 decree or agreement* and *Post-2008 decree or agreement* on page 17.

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2010 Form 1040—Line 6c

dependent's social security card is not correct, call the Social Security Administration at 1-800-772-1213. For details on how your dependent can get an SSN, see page 12. If your dependent will not have a number by the date your return is due, see *What if You Cannot File on Time?* on page 7.

If your dependent child was born and died in 2010 and you do not have an SSN for the child, enter "Died" in column (2) and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

Student. A student is a child who during any part of 5 calendar months of 2010 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

ing her other parent. Under the rules just described, you can claim your daughter as a qualifying child for all of the six tax benefits listed on page 17 for which you otherwise qualify. Your mother cannot claim any of the six tax benefits listed on page 17 unless she has a different qualifying child. 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 on page 15. Otherwise stop; you cannot claim any benefits based on this child. Go to Form 1040, line 7.

Social security number. You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the

2010 Form 1040—Line 6c

A person is considered to have lived with you for all of 2010 if the person was born or died in 2010 and your home was this person's home for the entire time he or she was alive in 2010.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Kidnapped child. If your child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifying widow(er) filing status, the dependency exemption, the child tax credit, and the earned income credit (EIC). For details, see Pub. 501 (Pub. 596 for the EIC).

Married dependent. If the person is married, you cannot claim that person as your dependent if he or she files a joint return. But this rule does not apply if the return is filed only as a claim for refund (defined on this page) and no tax liability would exist for either spouse if they had filed separate returns. If the person meets this exception, go to Step 2, question 3, on page 15 (for a qualifying child) or Step 4, question 4, on page 16 (for a qualifying relative). If the person does not meet this exception, you cannot claim this person as a dependent. Go to Form 1040, line 7.

Multiple support agreements. If no one person contributed over half of the support of your relative (or a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2010, the person cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

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* beginning on page 16 applies.

1. Dependency exemption (line 6e).
2. Child tax credits (lines 51 and 65).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 48).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 64a and 64b).

No other person can take any of the six tax benefits listed above unless he or she has a different 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 do not 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 2010. 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 2010.
- 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 2010.
- 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 2010, 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 does not meet the conditions to be a qualifying child of any other person, includ-

b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2010.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6e) and the child tax credits (lines 51 and 65). However, this special rule does not apply to head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, the earned income credit, or the health coverage tax credit. See Pub. 501 for details.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2010. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

Post-1984 and pre-2009 decree or agreement. The decree or agreement must state all three of the following:

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
2. The other parent will not claim the child as a dependent.
3. The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page).
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.



You must include the required information even if you filed it with your return in an earlier year.

Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent cannot include pages from the decree or agreement instead of Form 8332. The custodial parent must sign either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to an exemption for a child, and the non-custodial parent must include a copy with his or her return. The form or statement must release the custodial parent's claim to the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

Release of exemption revoked. A custodial parent who has revoked his or her previous release of a claim to exemption for a child must include a copy of the revocation with his or her return. For details, see Form 8332.

Claim for refund. A claim for refund is a return filed only to get a refund of withheld income tax or estimated tax paid. A return is not a claim for refund if the making work pay credit, earned income credit, or any other similar refundable credit is claimed on it.

Exception to citizen test. If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the citizen test.

Exception to gross income test. If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined on this page), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the person lived with you. Also see *Children of divorced or separated parents* that begins on page 16 or *Kidnapped child* on this page.

2010 Form 1040—Line 6c

case and that explains how income and withheld income tax reported to you on Forms W-2 and 1099 are allocated between you and the estate. For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40 IRB 596, available at www.irs.gov/irb/2006-40_IRB/ar12.html.

Community Property States

Community property states are 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 Pub. 555.

Nevada, Washington, and California domestic partners. A registered domestic partner in Nevada, Washington, or California (or a person in California who is married to a person of the same sex) generally must report half the combined community income earned by the individual and his or her domestic partner (or same-sex spouse). See 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.

Line 7

Wages, Salaries, Tips, etc.

Enter the total of your wages, salaries, tips, etc. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But the following types of income must also be included in the total on line 7.

- Wages received as a household employee for which you did not receive a Form W-2 because your employer paid you less than \$1,700 in 2010. Also, enter "HSH" and the amount not reported on Form W-2 on the dotted line next to line 7.
- Tip income you did not report to your employer. Also, include allocated tips shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips should be shown in box 8 of your Form(s) W-2. They are not included as income in box 1. See Pub. 551 for more details.

CAUTION You may owe social security and Medicare tax on unreported or allocated tips. See the instructions for line 57 on page 42.

- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.
- Employer-provided adoption benefits, which should be shown in box 12 of your Form(s) W-2 with code T. But see the Instructions for Form 8839 to find out if you can exclude part or all of the benefits. You may also be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2010.

• Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount on the dotted line next to line 7. However, if you were a degree candidate, include on line 7 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 7.

• Excess salary deferrals. The amount deferred should be shown in box 12 of your Form W-2, and the "Retirement plan" box in box 13 should be checked. If the total amount you (or your spouse if filing jointly) deferred for 2010 under all plans was more than \$16,500 (excluding catch-up contributions as explained below), include the excess on line 7. This limit is (a) \$11,500 if you only have SIMPLE plans, or (b) \$19,500 for section 403(b) plans if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, do not include the excess attributable to such contributions on line 7. They are already included as income in box 1 of your Form W-2.

A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.

If you were age 50 or older at the end of 2010, your employer may have allowed an additional deferral (catch-up contributions) of up to \$5,500 (\$2,500 for section 401(k)(11) and SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.

CAUTION You cannot deduct the amount deferred. It is not included as income in box 1 of your Form W-2.

• Disability pensions shown on Form 1099-R if you have not reached the minimum retirement age set by your employer. But see *Insurance Premiums for Retired Public Safety Officers* on page 23. Disability pensions received after you reach minimum retirement age set by your employer. But see *Insurance Premiums for Retired Public Safety Officers* on page 23. Disability pensions received after you reach minimum retirement age set by your employer. But see *Insurance Premiums for Retired Public Safety Officers* on page 23. Disability pensions received after you reach minimum retirement age set by your employer. But see *Insurance Premiums for Retired Public Safety Officers* on page 23.

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2010 Form 1040—Lines 7 Through 9b

minimum retirement age and other payments shown on Form 1099-R (other than payments from an IRA*) are reported on lines 16a and 16b. Payments from an IRA are reported on lines 15a and 15b.

- Corrective distributions from a retirement plan shown on Form 1099-R of excess salary deferrals and excess contributions (plus earnings). But do not include distributions from an IRA* on line 7. Instead, report distributions from an IRA on lines 15a and 15b.
- Wages from Form 8919, line 6. *This includes Roth, SEP, or SIMPLE IRAs.

Were You a Statutory Employee?

If you were the "Statutory employee" in box 13 of your Form W-2, should be checked. Statutory employees include full-time life insurance salespeople, certain agent or commission drivers and traveling salespeople, and certain homeworkers. If you have related business expenses to deduct, report the amount shown in box 1 of your Form W-2 on Schedule C or C-EZ along with your expenses.

Missing or Incorrect Form W-2

Your employer is required to provide or send Form W-2 to you no later than January 31, 2011. If you do not receive it by early February, use TeleTax topic 154 (see page 90) to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 8a

Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 8a. But you must fill in and attach Schedule B if the total is over \$1,500 or any of the other conditions listed at the beginning of the Schedule B instructions apply to you.

Interest credited in 2010 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2010 income. For details, see Pub. 550.

TIP If you get a 2010 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2010, see Pub. 550.

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Line 8b

Tax-Exempt Interest

If you received any tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest, including any exempt-interest dividends from a mutual fund or other regulated investment company, should be included in box 8 of Form 1099-INT. Enter the total on line 8b. Do not include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

Line 9a

Ordinary Dividends

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 9a. This amount should be shown in box 1a of Form(s) 1099-DIV.

You must fill in and attach Schedule B if the total is over \$1,500 or you received, as a nominee, ordinary dividends that actually belong to someone else.

Nondividend Distributions

Some distributions are a return of your cost (or other basis). They will not 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 your cost (or other basis) on line 9a. Qualified Schedule D. For details, see Pub. 550.

TIP Dividends on insurance policies are a partial return of the premiums you paid. Do not report them as dividends. Include them in income on line 21 only if they exceed the total of all net premiums you paid for the contract.

Line 9b

Qualified Dividends

Enter your total qualified dividends on line 9b. Qualified dividends are also included in the ordinary dividend total returned to be shown on line 9a. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but are not 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 is not 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 on this page and page 21. Also, when counting the number of days you held the stock, you cannot 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 cannot 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 on this page.
- 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 are not qualified dividends.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2010. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2010. 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, 2010. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2010, through August 11, 2010). The 121-day period began on May 17, 2010 (60 days before the ex-dividend date), and ended on September 14, 2010. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. Assume the same facts as in Example 1 except that you bought the stock on July 15, 2010 (the day before the ex-dividend date), and you sold the stock on September 16, 2010. You held the stock for 63 days (from July 16, 2010, through September 16, 2010). 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, 2010, through September 14, 2010).

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2010. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2010. 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, 2010. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2010, through August 11, 2010). The 121-day period began on May 17, 2010 (60 days before the ex-dividend date), and ended on September 14, 2010. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. Assume the same facts as in Example 1 except that you bought the stock on July 15, 2010 (the day before the ex-dividend date), and you sold the stock on September 16, 2010. You held the stock for 63 days (from July 16, 2010, through September 16, 2010). 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, 2010, through September 14, 2010).

2010 Form 1040—Lines 9b and 10

whichever applies, to figure your tax. See the instructions for line 44 on page 35 for details.

Line 10
Taxable Refunds, Credits, or Offsets of State and Local Income Taxes



None of your refund is taxable if, in the year you paid the tax, you either (a) did not itemize deductions, or (b) elected to deduct state and local general sales taxes instead of state and local income taxes.

Be sure you use the Qualified Dividends and Capital Gain Tax Worksheet or the Schedule D Tax Worksheet.

State and Local Income Tax Refund Worksheet—Line 10

Before you begin: Be sure you have read the Exception above 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 do not enter more than the amount of your state and local income taxes shown on your 2009 Schedule A, line 5	1.	
2.	Enter your total allowable itemized deductions from your 2009 Schedule A, line 29	2.	
3.	Enter the amount shown below for the filing status claimed on your 2009 Form 1040. <ul style="list-style-type: none"> Single or married filing separately—\$5,700 Married filing jointly or qualifying widow(er)—\$11,400 Head of household—\$8,350 	3.	
4.	Did you fill in line 39a on your 2009 Form 1040? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. Multiply the number in the box on line 39a of your 2009 Form 1040 by \$1,100 (\$1,400 if your 2009 filing status was single or head of household).	4.	
5.	Enter any state or local real estate taxes shown on your 2009 Schedule A, line 6. Do not include foreign real estate taxes	5.	
6.	Enter \$500 (\$1,000 if married filing jointly)	6.	
7.	Enter the smaller of line 5 or line 6	7.	
8.	Enter any net disaster loss from your 2009 Form 4684, line 18	8.	
9.	Enter any new motor vehicle taxes shown on your 2009 Schedule A, line 7	9.	
10.	Add lines 3, 4, 7, 8, and 9	10.	
11.	Is the amount on line 10 less than the amount on line 2? <input type="checkbox"/> No. <input type="checkbox"/> Yes. <input type="checkbox"/> Stop. None of your refund is taxable. <input type="checkbox"/> Yes. Subtract line 10 from line 2	11.	
12.	Taxable part of your refund. Enter the smaller of line 1 or line 11 here and on Form 1040, line 10	12.	

- 21 - Need more information or forms? See page 93.

2010 Form 1040—Lines 10 Through 15b

3. The amount on your 2009 Form 1040, line 42, was more than the amount on your 2009 Form 1040, line 41.
 4. You had taxable income on your 2009 Form 1040, line 43, but no tax on your 2009 Form 1040, line 44, because of the 0% tax rate on net capital gain and qualified dividends in certain situations.
 5. Your 2009 state and local income tax refund is more than your 2009 state and local income tax deduction minus the amount you could have deducted as your 2009 state and local general sales taxes.
 6. You made your last payment of 2009 estimated state or local income tax in 2010.
 7. You owed alternative minimum tax in 2009.
 8. You could not use the full amount of credits you were entitled to in 2009 because the total credits were more than the amount shown on your 2009 Form 1040, line 46.
 9. You could be claimed as a dependent by someone else in 2009.
 10. You had to use the Itemized Deductions Worksheet in the 2009 Instructions for Schedule A because your 2009 adjusted gross income was over \$166,800 (\$83,400 if married filing separately) and both of the following apply.
 a. You could not deduct all of the amount on the 2009 Itemized Deductions Worksheet, line 1.
 b. The amount on line 8 of that 2009 worksheet would be more than the amount on line 4 of that worksheet if the amount on line 4 were reduced by 80% of the refund you received in 2010.
 11. You received a refund because of a jointly filed state or local income tax return, but you are not filing a joint 2010 Form 1040 with the same person.

Line 11
Alimony Received

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. If you do not, you may have to pay a penalty. For more details, see Pub. 504.

Line 12
Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C or C-EZ.

Line 13
Capital Gain or (Loss)

If you had a capital gain or loss, including any capital gain distributions or a capital loss carryover from 2009, you must complete and attach Schedule D.

You do not have to file Schedule D if both of the following apply.
 • The only amounts you have to report on Schedule D are capital gain distributions from Form(s) 1099-DIV, box 2a, or substitute statements.
 • 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)).

If both of the above apply, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 13 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 13 only the amount that belongs to you. Include a statement showing the full amount you received and the amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1096.



If you do not have to file Schedule D, use the Qualified Dividends and Capital Gain Tax Worksheet on page 37 to figure your tax.

Line 14
Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the Instructions for Form 4797.

Lines 15a and 15b
IRA Distributions

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Unless otherwise noted in the line 15a and 15b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided below, leave line 15a blank and enter the total distribution (from Form 1099-R, box 1) on line 15b.

Exception 1. Enter the total distribution on line 15a if you rolled over part or all of the distribution from one:

- IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA).
- SEP or SIMPLE IRA to a traditional IRA, or
- IRA to a qualified plan other than an IRA.

Also, enter "Rollover," next to line 15b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 15b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 15b unless Exception 2 applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590.

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2011, include a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 15a and see Form 8606 and its instructions to figure the amount to enter on line 15b.
 1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2010 or an earlier year. If you made nondeductible contributions to these IRAs for 2010, also see Pub. 590.
 2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 15b; you do not 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 2005 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 2010.
 4. You had a 2009 or 2010 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.
 5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2010.
 6. You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Exception 3. If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 15a. If the total amount distributed is a QCD, enter -0- on line 15b. If only part of the distribution is a QCD, enter the part that is not a QCD on

If you are retired on disability and reporting your disability pension on line 7, include only the taxable amount on that line and enter "PSO" and the amount excluded on the dotted line next to line 7.

Simplified Method

You must use the Simplified Method if either of the following applies. 1. Your annuity starting date (defined on page 25) 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.

Simplified Method Worksheet—Lines 16a and 16b

Worksheet with instructions and numbered lines 1-10 for calculating the taxable part of an annuity. Includes a 'Keep for Your Records' icon and a 'Before you begin' section.

Table 1 for Line 3 Above and Table 2 for Line 3 Above. Table 1 shows age at annuity starting and recovery tax. Table 2 shows combined ages at annuity starting.

Partially Taxable Pensions and Annuities

Enter the total pension or annuity payments from Form 1099-R, box 1 on line 16a. If your Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 16b.

You can ask the IRS to figure the taxable part for you for a \$1,000 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can report that amount on line 16b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

Insurance Premiums for Retired Public Safety Officers

If you are an eligible retired public safety officer (law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), you can elect to exclude from income distributions made from your eligible retirement plan that are used to pay the premiums for coverage by an accident or health plan or a long-term care insurance contract.

- An eligible retirement plan is a governmental plan that is: A qualified trust, A section 403(a) plan, A section 403(b) plan, or A section 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 does not reflect the exclusion. Report your total distributions on line 16a and the taxable amount on line 16b. Enter "PSO" next to line 16b.

More than one distribution. If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 15b. Enter the total amount of those distributions on line 15a.

You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total was not rolled over, or (b) you were born before July 1, 1939, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs.

Lines 16a and 16b Pensions and Annuities

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.

- Disability pensions received before you reach the minimum retirement age set by your employer. Corrective distributions (including earnings) of excess salary deferrals or excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includable in income.



Attach Form(s) 1099-R to Form 1040 if any federal income tax was withheld.

Fully Taxable Pensions and Annuities

Your payments are fully taxable if (a) you did not contribute to the cost (see page 25) of your pension or annuity, or (b) you got your entire cost back tax free before 2010. But see Insurance Premiums for Retired Public Safety Officers on this page.

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.

line 15b unless Exception 2 applies to that part. Enter "QCD" next to line 15b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made. Your total QCDs for the year cannot 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 for details.



You cannot claim a charitable contribution deduction for any QCD not included in your income.



If a QCD is made in January 2011, you can elect to treat it as made in 2010. See Pub. 590.

Exception 4. If the distribution is a qualified health savings account (HSA) funding distribution (HFD), enter the total distribution on line 15a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 15b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that is not an HFD on line 15b unless Exception 2 applies to that part. Enter "HFD" next to line 15b.

An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA. If eligible, you generally can elect to exclude an HFD from your income once in your lifetime. You cannot 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.



The amount of an HFD reduces the amount you can contribute to your HSA for the year. If you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.

See Pub. 590 for details. More than one exception applies. If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 15b. For example: "Line 15b - \$1,000 Rollover and \$500 HFD."

Keep for Your Records

Social Security Benefits Worksheet—Lines 20a and 20b

Before you begin:

- ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you. Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 33).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2010, enter "D" to the right of the word "benefits" on line 20a. If you do not, you may get a math error notice from the IRS.
- ✓ Be sure you have read the **Exception** on page 25 to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 . Also, enter this amount on Form 1040, line 20a.	1.	
2.	Enter one-half of line 1	2.	
3.	Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21	3.	
4.	Enter the amount, if any, from Form 1040, line 8b	4.	
5.	Combine lines 2, 3, and 4	5.	
6.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	6.	
7.	Is the amount on line 6 less than the amount on line 5? <input type="checkbox"/> No. STOP None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. <input type="checkbox"/> Yes. Subtract line 6 from line 5	7.	
8.	If you are: <ul style="list-style-type: none"> • Married filing jointly, enter \$32,000 • Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2010, enter \$25,000 • Married filing separately and you lived with your spouse at any time in 2010, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17 	8.	
9.	Is the amount on line 8 less than the amount on line 7? <input type="checkbox"/> No. STOP None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you lived apart from your spouse for all of 2010, be sure you entered "D" to the right of the word "benefits" on line 20a. <input type="checkbox"/> Yes. Subtract line 8 from line 7	9.	
10.	Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2010	10.	
11.	Subtract line 10 from line 9. If zero or less, enter -0-	11.	
12.	Enter the smaller of line 9 or line 10	12.	
13.	Enter one-half of line 12	13.	
14.	Enter the smaller of line 2 or line 13	14.	
15.	Multiply line 11 by 85% (.85). If line 11 is zero, enter -0-	15.	
16.	Add lines 14 and 15	16.	
17.	Multiply line 1 by 85% (.85)	17.	
18.	Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b	18.	

TIP If any of your benefits are taxable for 2010 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.

not itemizing deductions, reduce the amount you report on line 19 by those contributions.

If you received an overpayment of unemployment compensation in 2010 and you repaid any of it in 2010, subtract the amount you repaid from the total amount you received. Enter the result on line 19. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 19. If, in 2010, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid on Schedule A, line 23. But if you repaid more than \$3,000, see *Repayments* in Pub. 525 for details on how to report the repayment.

Lines 20a and 20b

Social Security Benefits

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2010. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

Use the worksheet on page 26 to see if any of your benefits are taxable.

Exception. Do not use the worksheet on page 26 if any of the following applies.

- You made contributions to a traditional IRA for 2010 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590 to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 2010 and your total repayments (box 4) were more than your total benefits for 2010 (box 3). None of your benefits are taxable for 2010. Also, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in gross income in an earlier year. For more details, see Pub. 915.
- You file Form 2555, 2555-EZ, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

Enter on line 16a the distribution from Form 1099-R, box 1. From this amount, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount on line 16b. If the remaining amount is zero and you have no other distribution to report on line 16b, enter zero on line 16b. Also, enter "Rollover" next to line 16b.

See Pub. 575 for more details on rollovers, including special rules that apply to rollovers from designated Roth accounts, partial rollovers of property, and distributions under qualified domestic relations orders.

Rollovers to a Roth IRA or a designated Roth account (other than from a designated Roth account). Enter on line 16a the distribution from Form 1099-R, box 1. See Form 8606 and its instructions to figure the amount to enter on line 16b.

Lump-Sum Distributions

If you receive 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 was not rolled over in a qualified rollover. For details, see the instructions for line 58 on page 42.

Enter the total distribution on line 16a and the taxable part on line 16b. For details, see Pub. 575.



TIP You may be able to pay less tax on the distribution if you were born before January 2, 1936, or you are the beneficiary of a deceased employee who was born before January 2, 1936. For details, see Form 4972.

Line 19

Unemployment Compensation

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2010. Report this amount on line 19. However, if you made contributions to a governmental unemployment compensation program, and you are

b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than five. See Pub. 575 for the definition of guaranteed payments.

If you must use the Simplified Method, complete the worksheet on page 24 to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575 or Pub. 721 for U.S. Civil Service retirement benefits.



CAUTION If you received U.S. Civil Service retirement benefits and you chose the alternative annuity option, see Pub. 721 to figure the taxable part of your annuity. Do not use the worksheet on page 24.

Annuity Starting Date

Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.

Age (or Combined Ages) at Annuity Starting Date

If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Cost

Your cost is generally your net investment in the plan as of the annuity starting date. It does not include pre-tax contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

Rollovers

Generally, a qualified 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 qualified rollover to a Roth IRA or a designated Roth account is generally not a tax-free distribution. Use lines 16a and 16b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

2010 Form 1040—Lines 23 Through 29

For more details, use TeleTax topic 458 (see page 91) or see Pub. 529.

Line 25

Health Savings Account (HSA) Deduction

You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2010. See Form 8889.

Line 27

One-Half 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 28

Self-Employed SEP, SIMPLE, and Qualified Plans

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

Line 29

Self-Employed Health Insurance Deduction

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. Effective March 30, 2010, the insurance can also



Keep for Your Records

Self-Employed Health Insurance Deduction Worksheet—Line 29

Before you begin: If, during 2010, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment trade adjustment assistance (RTAA) recipient, or Pension Benefit Guaranty Corporation pension recipient, see the Note on page 29. Be sure you have read the Exception on page 29 to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

1. Enter the total amount paid in 2010 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2010 for you, your spouse, and your dependents. Effective March 30, 2010, your insurance can also cover your child who was under age 21 at the end of 2010, even if the child was not your dependent. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan (see page 29) or amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer. 1.

2a. Enter your net profit* and any other earned income** from the business under which the insurance plan is established (excluding the self-employed health insurance deduction), minus any deduction on Form 1040, line 28. Do not include Conservation Reserve Program payments exempt from self-employment tax. 2a.

2b. When completing Section A, line 3, or Section B, line 3, of the worksheet Schedule SE, treat the amount from Form 1040, line 29, as zero. Enter on this line the amount shown on that worksheet Schedule SE, Section A, line 6, or Section B, line 13. 2b.

2c. Subtract line 2b from line 2a. 2c.

3. Self-employed health insurance deduction. Enter the smaller of line 1 or line 2c here and on Form 1040, line 29. Do not include this amount in figuring any medical expense deduction on Schedule A. 3.

*If you used either optional method to figure your net earnings from self-employment, do not enter your net profit. Instead, enter the amount from Schedule SE, Section B, line 4b.

**Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it does not 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.

2010 Form 1040—Lines 21 and 23

conomic recovery payment in 2010 if you did not receive one in 2009.

• 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 \$14,165, you may have to report information about it on Form 3520, Part IV. See the Instructions for Form 3520.

Adjusted Gross Income

Line 23

Educator Expenses

If you were an eligible educator in 2010, you can deduct on line 23 up to \$250 of your qualified expenses you paid in 2010 if you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses on line 23. You may be able to deduct expenses that are more than the \$250 (or \$500) limit on Schedule A, line 21. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses do not include expenses for home schooling or for nonathletic 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 were not reported to you in box 1 of your Form W-2.

eligible individual during the testing period. See Form 8889, Part III.

- Gambling winnings, including lotteries, raffles, a lump-sum payment from the sale of a right to receive future lottery payments, etc. For details on gambling losses, see the instructions for Schedule A, line 28.



Attach Form(s) W-2G to Form 1040 if any federal income tax was withheld.

- Alternative trade adjustment assistance (ATAA) or reemployment trade adjustment assistance (RTAA) payments. These payments should be shown in box 5 of Form 1099-G.
• Reimbursements or other amounts received for items deducted in an earlier year, such as medical expenses, real estate taxes, general sales taxes, or home mortgage interest. See Recoveries in Pub. 525 for details on how to figure the amount to report.

- Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. Also, see the instructions for line 36 on page 33.
• Income from an activity not engaged in for profit. See Pub. 535.
• Loss on certain corrective distributions of excess deferrals. See Retirement Plan Contributions in Pub. 525.
• Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.

- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See Fractional Interest in Tangible Personal Property in Pub. 526. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for line 60 on page 43.
• Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See Recapture if no exempt use in Pub. 526.

Canceled debts. These amounts may be shown in box 2 of Form 1099-C. However, part or all of your income from the cancellation of debt may be nontaxable. See Pub. 4681 or go to IRS.gov and enter "canceled debt" or "foreclosure" in the search box.

Nontaxable income. Do not report any nontaxable income on line 21. Examples of nontaxable income include the following:

- Child support.
• Economic recovery payments of \$250 made to certain recipients of social security benefits, supplemental security income, railroad retirement benefits, or certain veterans disability compensation or pension benefits. You may have received an economic recovery payment in 2010 if you did not receive one in 2009.

Line 21

Other Income

Do not report on this line any income from self-employment or fees received as a notary public. Instead, you must use Schedule C, C-EZ, or F, even if you do not have any business expenses. Also, do not report on line 21 any nonemployee compensation shown on Form 1099-MISC (unless it is not self-employment income, such as income from a hobby or a sporadic activity). Instead, see the instructions on Form 1099-MISC to find out where to report that income.

Taxable income. Use line 21 to report any taxable income not reported elsewhere on your return or other schedules. See the examples below. 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.

- Prizes and awards.
• Jury duty pay. Also, see the instructions for line 36 on page 33.
• Alaska Permanent Fund dividends.
• Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2010, and (b) they were not included in a qualified rollover. See Pub. 970.

Nontaxable distributions from these accounts, including rollovers, do not have to be reported on Form 1040.

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 529.

- 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 2010, and (b) they were not included in a qualified rollover. See Pub. 969.

You may have to pay an additional tax if you received a taxable distribution from an HSA or an Archer MSA. See the Instructions for Form 8889 for HSAs or the Instructions for Form 8853 for Archer MSAs.

- Amounts deemed to be income from an HSA because you did not remain an

shows all contributions to your traditional IRA for 2010.

Use the worksheet on pages 30 and 31 to figure the amount, if any, of your IRA deduction. But read the following list before you fill in the worksheet.

1. If you were age 70½ or older at the end of 2010, you cannot deduct any contributions made to your traditional IRA for 2010 or treat them as nondeductible contributions.
2. You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 50 on page 38.

CAUTION If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2010, do not use the worksheet on pages 30 and 31. Instead, see Pub. 590 to figure the amount, if any, of your IRA deduction.

3. You cannot deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in box 1 of your Form W-2. But you may be able to take the retirement savings contributions credit. See the instructions for line 50 on page 38.
4. If you made contributions to your IRA in 2010 that you deducted for 2009, do not include them in the worksheet.
5. If you received income from a non-qualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, or in box 7 of Form 1099-MISC, do not include that income on line 8 of the worksheet. The amount should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 15b of Form 1099-MISC. If it is not, 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 32.
7. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 15a and 15b that begin on page 22.
8. Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.
9. Do not include any repayments of qualified reservist distributions. You cannot deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590.
10. If the total of your IRA deduction on line 32 plus any nondeductible contribution

figuring the amount to enter on line 1 of the worksheet on page 28, do not include:

- Any amounts you included on Form 8885, line 4.
- Any qualified health insurance premiums you paid to "U.S. Treasury-HCFC," or
- Any health coverage tax credit advance payments shown in box 1 of Form 1099-H.

If you qualify to take the deduction, use the worksheet on page 28 to figure the amount you can deduct.

Exception. Use Pub. 535 instead of the worksheet on page 28 to figure your deduction if any of the following applies.

- You had more than one source of income subject to self-employment tax.
- You file Form 2555 or 2555-EZ.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

Line 30
Penalty on Early Withdrawal of Savings

The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

Lines 31a and 31b
Alimony Paid

If you made payments to or for your spouse or former spouse under a divorce or separation instrument, you may be able to take this deduction. Use TeleTax topic 452 (see page 91) or see Pub. 504.

Line 32
IRA Deduction

TIP If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2010, you must report them on Form 8606.

If you made contributions to a traditional IRA for 2010, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on line 11. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. For more details, see Pub. 590. A statement should be sent to you by May 31, 2011, that

Medicare Part B premiums 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 cannot be used to figure the deduction.

For more details, see Pub. 535.

Note. If, during 2010, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, re-employment trade adjustment assistance (RTAA) recipient, or Pension Benefit Guaranty Corporation pension recipient, you must complete Form 8885 before completing the worksheet on page 28. When

cover your child (defined on this page) who was under age 27 at the end of 2010, even if the child was not your dependent.

One of the following statements must be true.

- You were self-employed and had a net profit for the year.
- You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.
- You received wages in 2010 from an S corporation in which you were a more-than-2% shareholder. Health insurance premiums paid or reimbursed by the S corporation are shown as wages on Form W-2.

A child includes your son, daughter, stepchild, adopted child, or foster child (defined on page 17).

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 a more-than-2% shareholder in an S corporation, the plan must be established by the S corporation. A plan is established by the S corporation if (a) the S corporation makes the premium payments for the policy in 2010 or (b) you make the premium payments and furnish proof of payment to the S corporation and then the S corporation reimburses you for the premium payments in 2010. You can deduct the premiums only if the S corporation reports the premiums only if you were reimbursed as wages in box 1 of your Form W-2 in 2010 and you also report the premium payments or reimbursements as wages on Form 1040, line 7.

But if you were also eligible to participate in any subsidized health plan maintained by your spouse's employer for any month or part of a month in 2010, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. In addition, effective March 30, 2010, 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 2010, do not use amounts paid for coverage for that month to figure the deduction.

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 cannot use amounts paid for health insurance coverage for September through December to figure your deduction.

Medicare Part B premiums 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 cannot be used to figure the deduction.

For more details, see Pub. 535.

Note. If, during 2010, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, re-employment trade adjustment assistance (RTAA) recipient, or Pension Benefit Guaranty Corporation pension recipient, you must complete Form 8885 before completing the worksheet on page 28. When

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



your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590.

IRA Deduction Worksheet—Line 32



Before you begin:

- ✓ Be sure you have read the list on page 29. You may not be able to use this worksheet.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 33).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2010, enter "D" on the dotted line next to Form 1040, line 32. If you do not, you may get a math error notice from the IRS.

Your IRA		Spouse's IRA	
1a.	1b.	1a.	1b.
Were you covered by a retirement plan (see above)?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Were you covered by a retirement plan (see above)?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If married filing jointly, was your spouse covered by a retirement plan?	Yes <input type="checkbox"/> No <input type="checkbox"/>	If married filing jointly, was your spouse covered by a retirement plan?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Next, if you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.		Next, if you checked "No" on line 1a or 1b, enter \$177,000 for the person who was not covered by a plan	
• \$5,000, if under age 50 at the end of 2010.		• \$3,000, if age 50 or older but under age 70½ at the end of 2010.	
• \$3,000, if age 50 or older but under age 70½ at the end of 2010.		Otherwise, go to line 2.	
2. Enter the amount shown below that applies to you.	2a.	2b.	
• Single, head of household, or married filing separately and you lived apart from your spouse for all of 2010, enter \$109,000			
• Qualifying widow(er), enter \$109,000			
• Married filing jointly, enter \$109,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$177,000 for the person who was not covered by a plan			
• Married filing separately and you lived with your spouse at any time in 2010, enter \$10,000			
3. Enter the amount from Form 1040, line 22.	3.		
4. Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36.	4.		
5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	5a.	5b.	
6. Is the amount on line 5 less than the amount on line 2?			
<input type="checkbox"/> No. STOP None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.			
<input type="checkbox"/> Yes. 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 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 was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.			
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• 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 was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.			
• 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 was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.			
• 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 was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.			
• 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 was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.			
• 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 was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.			
• 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 was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.			
• 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 was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.			
• 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 was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.			
• 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 was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.			
• If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000			

Line 33

Student Loan Interest Deduction

You can take this deduction only if all of the following apply.
1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
a. The person filed a joint return.
b. The person had gross income that was equal to or more than the exemption amount for that year (\$3,650 for 2010), or
c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

The person for whom the expenses were paid must have been an eligible student (see this page). However, a loan is not 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. To find out who is a related person, 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...

Student Loan Interest Deduction Worksheet—Line 33

Before you begin: Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 33). Be sure you have read the Exception above to see if you can use this worksheet instead of Pub. 970 to figure your deduction.

Worksheet with 9 numbered lines for calculating the student loan interest deduction. Line 1: Enter the total interest you paid in 2010 on qualified student loans. Line 2: Enter the amount from Form 1040, line 22. Line 3: Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36. Line 4: Subtract line 3 from line 2. Line 5: Enter the amount shown below for your filing status. Line 6: Is the amount on line 4 more than the amount on line 5? Line 7: Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Line 8: Multiply line 1 by line 7. Line 9: Student loan interest deduction.

IRA Deduction Worksheet—Continued from page 30

Worksheet for IRA deduction with columns for 'Your IRA' and 'Spouse's IRA'. Lines 7a-7c, 8, 9, 10, 11a, 11b, 12a, 12b. Includes instructions for calculating the deduction based on age and filing status.

ered by a plan unless you lived apart from your spouse for all of 2010.



You may be able to take the retirement savings contributions credit. See the line 50 instructions on page 38.

to an IRA even if you cannot deduct them. In any case, the income earned on your IRA contributions is not 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 were not 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.

most colleges, universities, and certain vocational schools. You must reduce the expenses by the following benefits.
• Employer-provided educational assistance benefits that are not included in box 1 of Form(s) W-2.
• Excludable U.S. series EE and I savings bond interest from Form 8815.
• Any nontaxable distribution of qualified tuition program earnings.
• Any nontaxable distribution of Coverdell education savings account earnings.
• Any scholarship, educational assistance allowance, or other payment (but not gifts, inheritances, etc.) excluded from income.

For more details on these expenses, see Pub. 970.

Eligible student. An eligible student is a person who:
• Was enrolled in a degree, certificate, or other program (including a program of study abroad that was approved for credit by the institution at which the student was enrolled) leading to a recognized educational credential at an eligible educational institution, and
• Carried at least half the normal full-time workload for the course of study he or she was pursuing.



2010 Form 1040—Line 40

If you can increase your standard deduction by either of these items, use Schedule L to figure your standard deduction. You must attach Schedule L to your return.

If you received a refund in 2010 of an amount that increased your standard deduction in an earlier year, you generally have



paid sales or excise taxes on a new motor vehicle. See Recoveries in Pub. 525.



Keep for Your Records

Standard Deduction Worksheet—Line 40

Complete this worksheet only if Exception 1 on page 33 applies to you. Do not complete this worksheet if you must use Exception 2 on page 33.

Worksheet with 6 numbered questions and input fields for amounts.

2010 Form 1040—Lines 34 Through 40

You cannot 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 is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor or registered optometrist to this effect instead.

You must keep the statement for your records.

Line 39b

If your filing status is married filing separately (box 3 is checked), and your spouse itemizes deductions on his or her return, check the box on line 39b. Also check that box if you were a dual-status alien. But if you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident alien at the end of 2010 and you and your spouse agree to be taxed on your combined worldwide income, do not check the box.

Line 40

Itemized Deductions or Standard Deduction

In most cases, your federal income tax will be less if you take the larger of your itemized deductions or standard deduction.

Itemized Deductions

To figure your itemized deductions, fill in Schedule A.

Standard Deduction

Generally, your standard deduction is: \$5,700 if single or married filing separately; \$11,400 if married filing jointly or qualifying widow(er), or \$8,400 if head of household.

Exception 1. Use the worksheet on page 34 to figure your standard deduction if:

- You, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2010 return, or
- You checked any box on line 39a.

Exception 2. Your standard deduction may be higher if you:

- Had a net disaster loss in 2010 because of a disaster that was declared a federal disaster after 2007 and occurred before 2010, or
- Purchased a new motor vehicle after February 16, 2009, and before January 1, 2010, and paid the sales or excise taxes (or certain other taxes or fees in a state without a sales tax) in 2010.

next to line 36, enter the amount of your deduction and identify it as indicated.

Archer MSA deduction (see Form 8853). Identify as "MSA."

Jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury. Identify as "Jury Pay."

Deductible expenses related to income reported on line 21 from the rental of personal property engaged in for profit. Identify as "PPR."

Reforestation amortization and expenses (see Pub. 535). Identify as "RFST."

Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as "Sub-Pay TRA."

Contributions to section 501(c)(18)(D) pension plans (see Pub. 525). Identify as "501(c)(18)(D)."

Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as "403(b)."

Attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions (see Pub. 525). Identify as "UDC."

Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award includable in your gross income. Identify as "WBF."

Line 37

If line 37 is less than zero, you may have a net operating loss that you can carry to another tax year. See the Instructions for Form 1045 for details.

Tax and Credits

Line 39a

If you were born before January 2, 1946, or were blind at the end of 2010, check the appropriate box(es) on line 39a. If you were married and checked the box on Form 1040, line 6b, and your spouse was born before January 2, 1946, or was blind at the end of 2010, also check the appropriate box(es) for your spouse. Be sure to enter the total number of boxes checked.

Blindness

If you were partially blind as of December 31, 2010, you must get a statement certified by your eye doctor or registered optometrist that:

Line 34

Tuition and Fees

If you paid qualified tuition and fees for yourself, your spouse, or your dependent(s), you may be able to take this deduction. See Form 8917.



You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for line 49 on page 38 for details.

Line 35

Domestic Production Activities Deduction

You may be able to deduct up to 9% of your qualified production activities income from the following activities:

- Construction of real property performed in the United States.
- Engineering or architectural services performed in the United States for construction of real property in the United States.
- Any lease, rental, license, sale, exchange, or other disposition of: a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part in the United States, b. Any qualified film you produced, or c. Electricity, natural gas, or potable water you produced in the United States.

In certain cases, the references above to the United States include Puerto Rico.

Your deduction may be reduced if you had oil-related qualified production activities income.

The deduction does not apply to income derived from:

- The sale of food and beverages you prepared at a retail establishment;
- Property you leased, licensed, or rented for use by any related person;
- The transmission or distribution of electricity, natural gas, or potable water; or
- The lease, rental, license, sale, exchange, or other disposition of land.

For details, see Form 8903 and its instructions.

Line 36

Include in the total on line 36 any of the following write-in adjustments. To find out if you can take the deduction, see the form or publication indicated. On the dotted line



Keep for Your Records

Foreign Earned Income Tax Worksheet—Line 44

If Form 1040, line 43, is zero, do not complete this worksheet.

- 1. Enter the amount from Form 1040, line 43
2. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18
3. Add lines 1 and 2
4. Tax on the amount on line 3. Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for line 44 on page 35 to see which tax computation method applies. (Do not use a second Foreign Earned Income Tax Worksheet to figure the tax on this line).
5. Tax on the amount on line 2. If the amount on line 2 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 2 is \$100,000 or more, use the Tax Computation Worksheet
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44

*Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess. If you do not 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 (which ever 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.
1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.
2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.
3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.
4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet on page D-9 of the Instructions for Schedule D (Form 1040).

structions for Schedule D to figure the amount to enter on Form 1040, line 44. But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet on page 36 instead.

Qualified Dividends and Capital Gain Tax Worksheet

If you do not have to use the Schedule D Tax Worksheet (see above), use the worksheet on page 37 to figure the amount to enter on Form 1040, line 44, if any of the following applies.

- You reported qualified dividends on Form 1040, line 9b.
You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13.
You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet on page 36 instead.

Schedule J. If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J.

Foreign Earned Income Tax Worksheet

If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555 or 2555-EZ, you must figure your tax using the worksheet on page 36.

sure you use the correct column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet on page 86.

However, do not use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

Form 8615. Form 8615 generally must be used to figure the tax for any child who had more than \$1,900 of investment income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), and who either:

- 1. Was under age 18 at the end of 2010, and was age 18 at the end of 2010 and did not have earned income that was more than half of the child's support, or
3. Was a full-time student over age 18 and under age 24 at the end of 2010 and did not have earned income that was more than half of the child's support.

But if the child files a joint return for 2010 or if neither of the child's parents was alive at the end of 2010, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1993, is considered to be age 18 at the end of 2010; a child born on January 1, 1992, is considered to be age 19 at the end of 2010; a child born on January 1, 1987, is considered to be age 24 at the end of 2010.

Schedule D Tax Worksheet. If you have to file Schedule D and Schedule D, line 18 or 19, is more than zero, use the Schedule D Tax Worksheet on page D-10 of the In-

Line 44

Tax

Include in the total on line 44 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described on this page.
Tax from Form 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.
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 2010 for the student. See Form 8863 for more details. Enter the amount and "EGR" in the space next to line 44.

Do you want the IRS to figure the tax on your taxable income for you?

- Yes. See Pub. 967 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.
No. Use one of the following methods to figure your tax.
Tax Table or Tax Computation Worksheet. If your taxable income is less than \$100,000, you must use the Tax Table that begins on page 74 to figure your tax. Be

2010 Form 1040—Lines 45 Through 50

Line 45 Alternative Minimum Tax

Use Form 6251 to figure the amount, if any, of your alternative minimum tax (AMT). Also see the instructions for Form 6251 to see if you must file the form. For example, you may need to file Form 6251 to figure the tax liability limit for certain credits.



An electronic "AMT Assistant" is available on IRS.gov to help you see if you should fill out Form 6251. Enter "AMT Assistant" in the search box.

Line 47 Foreign Tax Credit

If you paid income tax to a foreign country, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

Exception. You do not have to complete Form 1116 to take this credit if all of the following apply.

- 1. All of your gross foreign source income was from interest and dividends and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).
2. If you had dividend income from shares of stock, you held those shares for at least 16 days.
3. You are not filing Form 4563 or excluding income from sources within Puerto Rico.
4. The total of your foreign taxes was not more than \$300 (not more than \$600 if married filing jointly).
5. All of your foreign taxes were:
a. Legally owed and not eligible for a refund, and
b. Paid to countries that are recognized by the United States and do not support terrorism.

For more details on these requirements, see the Instructions for Form 1116. Do you meet all five requirements above?
Yes. Enter on line 47 the smaller of (a) your total foreign taxes, or (b) the amount on Form 1040, line 44.

2010 Form 1040—Line 44



Keep for Your Records

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Before you begin: See the instructions for line 44 on page 35 to see if you can use this worksheet to figure your tax. If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

Worksheet with 19 numbered lines for calculating qualified dividends and capital gain tax. Includes instructions for each line and a final instruction to complete the worksheet.

*If you are filing Form 2555 or 2555-EZ, see the footnote in the worksheet on page 36 before completing this line.

No. See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

Line 48 Credit for Child and Dependent Care Expenses

You may be able to take this credit if you paid someone to care for any of the following persons.

- 1. Your qualifying child under age 13 whom you claim as your dependent.
2. Your disabled spouse who could not care for himself or herself, and who lived with you for more than half the year.
3. Any disabled person not able to care for himself or herself, who lived with you for more than half the year, and whom you claim as a dependent.
4. Any disabled person not able to care for himself or herself, who lived with you for more than half the year, and whom you could have claimed as a dependent except that:

- a. The person filed a joint return, gross income, or
c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's 2010 return.
5. Your child whom you could not claim as a dependent because of the rules for Children of Divorced or Separated Parents that begin on page 16.

For details, use TeleTax topic 602 (see page 91) or see Form 2441.

Line 49 Education Credits

If you (or your dependent) paid qualified expenses in 2010 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you cannot 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) 2010 tax return.

- Your filing status is married filing separately.
The amount on Form 1040, line 38, is \$90,000 or more (\$180,000 or more if married filing jointly).
You are taking a deduction for tuition and fees on Form 1040, line 34, for the same student.

- You, or your spouse, were a nonresident alien for any part of 2010 unless your filing status is married filing jointly.

Line 50 Retirement Savings 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); or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies.
1. The amount on Form 1040, line 38, is more than \$27,750 (\$41,625 if head of household; \$55,500 if married filing jointly).
2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1993; (b) is claimed as a dependent on someone else's 2010 tax return; or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2010 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 does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.
For more details, use TeleTax topic 610 (see page 91) or see Form 8880.



Keep for Your Records

Child Tax Credit Worksheet—Line 51



- To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2010, and meet all the conditions in Steps 1 through 3 on page 15.
- Do not use this worksheet if you answered "Yes" to question 1 or 2 on page 39. Instead, use Pub. 972.

Part 1

1. Number of qualifying children: _____ × \$1,000.
Enter the result.

2. Enter the amount from Form 1040, line 38.

3. Enter the amount shown below for your filing status.

- Married filing jointly — \$110,000
- Single, head of household, or qualifying widow(er) — \$75,000
- Married filing separately — \$55,000

4. Is the amount on line 2 more than the amount on line 3?

No. Leave line 4 blank. Enter -0- on line 5, and go to line 6.

Yes. Subtract line 3 from line 2.

If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

5. Multiply the amount on line 4 by 5% (.05). Enter the result.

6. Is the amount on line 1 more than the amount on line 5?

No.

You cannot take the child tax credit on Form 1040, line 51. You also cannot take the additional child tax credit on Form 1040, line 65. Complete the rest of your Form 1040.

Yes. Subtract line 5 from line 1. Enter the result. Go to *Part 2* on the next page.

Line 51—Child Tax Credit

Three Steps To Take the Child Tax Credit!

- Step 1.** Make sure you have a qualifying child for the child tax credit. Follow Steps 1 through 3 in the instructions for line 6c on page 15.
- Step 2.** Make sure you checked the box on Form 1040, line 6c, column (4), for each qualifying child.
- Step 3.** Answer the questions on this page to see if you can use the worksheet on pages 40 and 41 to figure your credit or if you must use Pub. 972.



Question Who Must Use Pub. 972

1. Are you claiming any of the following credits?
- Mortgage interest credit, Form 8396.
 - Distric of Columbia first-time homebuyer credit, Form 8859.
 - Residential energy efficient property credit, Form 5695, Part II.
- Yes.** You must use Pub. 972 to figure your child tax credit. You will also need the form(s) listed above for any credit(s) you are claiming.
- No.** Continue
2. Are you excluding income from Puerto Rico or are you filing any of the following forms?
- Form 2555 or 2555-EZ (relating to foreign earned income).
 - Form 4563 (exclusion of income for residents of American Samoa).

Yes. You must use Pub. 972 to figure your credit.

No. Use the worksheet on pages 40 and 41 to figure your credit.

Line 52

Residential Energy Credits

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 2010 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.

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 this credit.

For details, see Form 5695.

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 2010.

- 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.

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

Need more information or forms? See page 93.



Keep for Your Records

Child Tax Credit Worksheet—Continued from page 40

Before you begin Part 2: Figure the amount of any credits you are claiming on Form 5695, Part I; Form 8834, Part I; Form 8910; Form 8936; or Schedule R.

Part 2

7. Enter the amount from Form 1040, line 46.

7 [7]

8. Add any amounts from:

Form 1040, line 47 _____

Form 1040, line 48 + _____

Form 1040, line 49 + _____

Form 1040, line 50 + _____

Form 5695, line 11 + _____

Form 8834, line 22 + _____

Form 8910, line 21 + _____

Form 8936, line 14 + _____

Schedule R, line 22 + _____

8 [8]

Enter the total.

9. Are the amounts on lines 7 and 8 the same?

Yes.

You cannot take this credit because there is no tax to reduce. However, you may be able to take the additional child tax credit. See the TIP below.

No. Subtract line 8 from line 7.

10. Is the amount on line 6 more than the amount on line 9?

Yes. Enter the amount from line 9.

Also, you may be able to take the additional child tax credit. See the TIP below.

No. Enter the amount from line 6.

This is your child tax credit.

10 [10]

Enter this amount on Form 1040, line 51.



You may be able to take the additional child tax credit on Form 1040, line 65, if you answered "Yes" on line 9 or line 10 above.

- First, complete your Form 1040 through lines 64a and 64b.
• Then, use Form 8812 to figure any additional child tax credit.

share of any costs of such association or corporation for purposes of this credit. For details, see Form 5695.

Line 53

Other Credits

Include the following credits on line 53 and check the appropriate box(es). If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have rental property. See Form 3800 or Pub. 334.
• Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.
• Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.
• Credit for the elderly or the disabled. See Schedule R.
• District of Columbia first-time homebuyer credit. See Form 8859.
• Qualified plug-in electric drive motor vehicle credit. See Form 8936.
• Qualified plug-in electric vehicle credit. See Form 8834, Part I.
• Qualified electric vehicle credit. You cannot claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have a passive activity electric vehicle credit carried forward from a prior year. See Form 8834, Part II.
• Alternative motor vehicle credit. See Form 8910 if you placed an alternative motor vehicle (such as certain qualified hybrid vehicles) in service during 2010 or converted a motor vehicle to a qualified plug-in electric drive motor vehicle in 2010.
• Alternative fuel vehicle refueling property credit. See Form 8911.
• Credit to holders of tax credit bonds. See Form 8912.

Other Taxes

Line 57

Unreported Social Security and Medicare Tax from Forms 4137 and 8919

Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

Form 4137. If you received tips of \$20 or more in any month and you did not report the full amount to your employer, you must

pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips. You must also pay this tax if your Form(s) W-2 shows allocated tips that you are including in your income on Form 1040, line 7.

To figure the social security and Medicare tax, use Form 4137. If you owe RRRA tax, contact your employer. Your employer will figure and collect the RRRA tax.



You may be charged a penalty equal to 50% of the social security and Medicare tax due on reports you received but did not report to your employer.

Form 8919. If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 57 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040, line 7.

Line 58

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.

- 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 was not rolled over in a qualified rollover contribution.
2. Excess contributions were made to your IRAs Coverdell education savings accounts (ESAs), Archer MSAs, or health savings accounts (HSAs).
3. You received taxable distributions from Coverdell ESAs or qualified tuition programs.
4. You were born before July 1, 1939, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

Exception. If only item (1) applies and distribution code 1 is correctly shown in box 7 of Form 1099-R, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 58. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, line 15b or line 16b, or on Form 4972. Also, enter "No" under the heading Other Taxes to the left of line 58 to indicate that you do not have to file Form 5329. But if distribution code 1 is incorrectly shown in

2010 Form 1040—Lines 58 Through 63

income, unemployment compensation, social security benefits, or other income you received, include the amount withheld in the total on line 61. This should be shown in box 4 of Form 1099 or box 6 of Form SSA-1099.

Line 62
2010 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2010. Include any overpayment that you applied to your 2010 estimated tax from:

- Your 2009 return, or
An amended return (Form 1040X).
If you and your spouse paid joint estimated tax but are now filing separate income tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you cannot agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate returns for 2010. For an example of how to do this, see Pub. 505. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2010 or in 2011 before filing a 2010 return.

2010 Form 1040—Lines 58 Through 61

1099-MISC, the tax is 20% of the EPP shown in box 13. Identify as "EPP."

11. Tax on accumulation distribution of trusts (see Form 4970). Identify as "ADT."

12. Excise tax on insider stock compensation from an expatriated corporation. You may owe a 15% excise tax on the value of nonstatutory stock options and certain other stock-based compensation held by you or a member of your family from an expatriated corporation or its expanded affiliated group in which you were an officer, director, or more-than-10% owner. See section 4985. Identify as "ISC."

13. Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet certain requirements. This income should be shown in box 12 of Form W-2 with code Z, or in box 15b of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B)(ii). See section 409A(a)(1)(B) for details. Identify as "NQDC."

14. Interest on the tax due on installment income from the sale of certain residential lots and time-shares. Identify as "453(0)(3)."

15. Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. Identify as "453A(c)."

16. Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as "FITPP."

17. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "From Form 8697" or "From Form 8866."

18. Any negative amount on Form 8885, line 5, because of advance payments of the health coverage tax credit you received for months you were not eligible. Enter this additional tax as a positive amount. Identify as "HCTC."

Payments

Line 61
Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 61. The amount withheld should be shown in box 2 of Form W-2 or W-2G, and in box 4 of Form 1099-R. Attach Forms W-2G and 1099-R to the front of your return if federal income tax was withheld.

If you received a 2010 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest

1. Additional tax on health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."

2. Additional tax on an HSA because you did not remain an eligible individual during the testing period (see Form 8889, Part III). Identify as "HDPH."

3. Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."

4. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "Med.MSA."

5. Recapture of the following credits.
a. Investment credit (see Form 4255). Identify as "ICR."

b. Low-income housing credit (see Form 8611). Identify as "LIHCR."

c. Qualified plug-in electric vehicle credit (see Form 8834, Part I). Identify as "8834."

d. Indian employment credit (see Form 8845). Identify as "IECR."

e. New markets credit (see Form 8874). Identify as "NMCR."

f. Credit for employer-provided child care facilities (see Form 8882). Identify as "ECCFR."

g. Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."

h. Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."

i. Qualified plug-in electric drive motor vehicle credit (see Form 8936). Identify as "8936."

6. Recapture of federal mortgage subsidy. If you sold your home in 2010 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 "FMFSR."

7. Recapture of COBRA premium assistance. If you received premium assistance under COBRA continuation coverage that covered you, your spouse, or any of your dependents, and your modified adjusted gross income is more than \$125,000 (\$250,000 if married filing jointly), see Pub. 502. Identify as "COBRA."

8. Section 72(m)(5) excess benefits tax (see Pub. 560). Identify as "Sec. 72(m)(5)."

9. Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N. Identify as "UT."

10. 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

box 7 of Form 1099-R or you qualify for an exception for qualified medical expenses, qualified higher education expenses, qualified first-time homebuyer distributions, or a qualified reservist distribution, you must file Form 5329.

Line 59

Include the following amounts on line 59 and check the appropriate box(es).

Form(s) W-2, box 9 (advance earned income credit payments). Enter the total of any amounts shown in box 9 of Form(s) W-2. These are any advance earned income credit payments you received.

Schedule H (household employment taxes). These are the 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.

- You paid any one household employee (defined below) cash wages of \$1,700 or more in 2010. Cash wages include wages paid by check, money order, etc. But do not count amounts paid to an employee who was under age 18 at any time in 2010 and was a student.
You withheld federal income tax during 2010 at the request of any household employee.

- You paid total cash wages of \$1,000 or more in any calendar quarter of 2009 or 2010 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, maids, yard workers, and similar domestic workers.

Form 5405, line 16 (repayment of first-time homebuyer credit). This is the amount of first-time homebuyer credit you have to repay if you:

- Disposed of the home within 36 months after buying it.
Stopped using the home as your main home within 36 months after buying it, or
Bought the home in 2008.
See the Form 5405 instructions for exceptions to the repayment rule.

Line 60
Total Tax

Include in the total on line 60 any of the following taxes. To find out if you owe the tax, see the form or publication indicated. On the dotted line next to line 60, enter the amount of the tax and identify it as indicated.

Divorced Taxpayers
If you got divorced in 2010 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040. If you were divorced and remarried in 2010, enter your present spouse's SSN in the space provided on the front of Form 1040. Also, under the heading Payments to the left of line 62, enter your former spouse's SSN, followed by "DIV."

Name Change
If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040. On the statement, explain all the payments you and your spouse made in 2010 and the name(s) and SSN(s) under which you made them.

Line 63
Making Work Pay Credit
You may be able to take this credit if you have earned income from work. However, you cannot take the credit if:

- Your modified adjusted gross income (AGI) is \$95,000 (\$190,000 if married filing jointly) or more, or

Complete Schedule M if you can take this credit.

Social security number. To take the credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.

You can be claimed as a dependent on someone else's return. (If you are married and claim the making work pay credit on a 2010 joint return, neither you nor your spouse can be claimed as a dependent on anyone else's 2010 return.)

The credit is reduced if:

- Your modified AGI is more than \$75,000 (\$150,000 if married filing jointly), or
You received a \$2.50 economic recovery payment in 2010. You may have received an economic recovery payment in 2010 if:

a. You received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009, and

b. You did not receive an economic recovery payment in 2009.

Complete Schedule M if you can take this credit.

Social security number. To take the credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.

2010 Form 1040—Lines 64a and 64b

Step 5 Earned Income

- 1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of \$108.28 or more?
2. Figure earned income: Form 1040, line 7

Subtract, if included on line 7, any:
• Taxable scholarship or fellowship grant not reported on a Form W-2.

• Amount received for work performed while an inmate in a penal institution (enter "PRI" and the amount subtracted on the dotted line next to Form 1040, line 7).

• Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted on the dotted line next to Form 1040, line 7).

• Amount received as a pension or annuity. Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040, line 64b. See Combat pay, nontaxable on this page.

Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election.

Earned Income =

- 3. Were you self-employed at any time in 2010, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?
4. If you have:
• 3 or more qualifying children, is your earned income less than \$43,352 (\$48,362 if married filing jointly)?
• 2 qualifying children, is your earned income less than \$40,363 (\$45,373 if married filing jointly)?

2010 Form 1040—Lines 64a and 64b

Step 6 How To Figure the Credit

- 1. Do you want the IRS to figure the credit for you?
2. Yes. See Credit figured by the IRS on this page.
No. Go to Worksheet A on page 49.

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, line 7, was also reported on Schedule SE, line 5a. Subtract that amount from the amount on Form 1040, line 7, and enter the result in the first space of Step 5, line 2. Be sure to answer "Yes" to question 3 in Step 5.

Claim for refund. A claim for refund is a return filed only to get a refund of withheld income tax or estimated tax paid. A return is not a claim for refund if the making work pay credit, earned income credit, or any other similar refundable credit is claimed on it.

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, line 7:
1. Enter "Clergy" on the dotted line next to Form 1040, line 64a.
2. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section A, line 2, or Section B, line 2.
3. Subtract that amount from the amount on Form 1040, line 7. Enter the result in the first space of Step 5, line 2.
4. Be sure to answer "Yes" to question 3 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. 3. 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.

Credit figured by the IRS. To have the IRS figure your EIC:
1. Enter "EIC" on the dotted line next to Form 1040, line 64a.
2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 64b. See Combat pay, nontaxable above.
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 on page 48.

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 on page 17 or Members of the military on page 48. A child is considered to have lived with you for all of 2010 if the child was born or died in 2010 and your home was this child's home for the entire time he or she was alive in 2010.

2010 Form 1040—Lines 64a and 64b

Form 4797 filers. If the amount on Form 1040, line 13, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to see if you can take the EIC. Otherwise, stop; you cannot 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 do not 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 has not been reduced or disallowed again for any reason other than a math or clerical error.

• You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other year was because it was determined that a child listed on Schedule EIC was not your qualifying child.

Also, do not file Form 8862 or take the credit for the:
• 2 years after the most recent tax year for which there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or

• 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

Married child. A child who was married at the end of 2010 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule for Children of divorced or separated parents that begins on page 16.

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 do not serve more than 90 days.

Nonresident aliens. If your filing status is married filing jointly, go to Step 2 on page 45. Otherwise, stop; you cannot take the EIC. Enter "No" on the dotted line next to line 64a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2010, the person could not 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 beginning on page 16 applies:
1. Dependency exemption (line 6c).
2. Child tax credits (lines 51 and 65).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 48).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 64a and 64b).

No other person can take any of the six tax benefits listed above unless he or she has a different 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 do not 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 2010. 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 2010.

• 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 2010.

• 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 2010, 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 does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules above, you can claim your daughter as a qualifying child for all of the six tax benefits listed on this page for which you otherwise qualify. Your mother cannot claim any of the six tax benefits listed on this page unless she has a different qualifying child. 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. 596.
If you will not be taking the EIC with a qualifying child, enter "No" on the dotted line next to line 64a. Otherwise, go to Step 3, question 1, on page 46.

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 benefit was issued solely to apply for or receive a federally funded benefit.

To find out how to get an SSN, see page 12. If you will not have an SSN by the date your return is due, see What if You Cannot File on Time? on page 7.

Student. A student is a child who during any part of 5 calendar months of 2010 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school, or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

2010 Form 1040—Lines 64a and 64b


Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC will not be used to determine if you are eligible for the following programs or how much you can receive from them. But if the refund you receive because of the EIC is not spent within a certain period of time, it can count as an asset (or resource) and affect your eligibility:
• Temporary Assistance for Needy Families (TANF).
• Medicaid and supplemental security income (SSI).
• Supplemental Nutrition Assistance Program (food stamps) and low-income housing.

Worksheet A—Earned Income Credit (EIC)—Lines 64a and 64b *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 3, on page 47. Otherwise, use Worksheet B that begins on page 50.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5 on page 47. 1
2. Look up the amount on line 1 above in the EIC Table on pages 52–68 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.
If line 2 is zero,  You cannot take the credit. Enter "No" on the dotted line next to line 64a. 2
3. Enter the amount from Form 1040, line 38. 3
4. Are the amounts on lines 3 and 1 the same?
 Yes. Skip line 5; enter the amount from line 2 on line 6.
 No. Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:
 - No qualifying children, is the amount on line 3 less than \$7,500 (\$12,500 if married filing jointly)?
 - 1 or more qualifying children, is the amount on line 3 less than \$16,450 (\$21,500 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 on pages 52–68 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. 5

Part 3

Your Earned Income Credit

6. **This is your earned income credit.** Enter this amount on Form 1040, line 64a. 6

Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2010.

Worksheet B—Earned Income Credit (EIC)—Lines 64a and 64b *Keep for Your Records*

Use this worksheet if you answered "Yes" to Step 5, question 3, on page 47. 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 or Other Religious Income Filing Schedule SE

- 1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies. 1a
- 1b. Enter any amount from Form 1040, line 29. 1b
- 1c. Enter any amount from Schedule SE, Section B, line 4b, and line 5a. 1c
- 1d. Combine lines 1a, 1b, and 1c. 1d
- 1e. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies. 1e
- 1f. Subtract line 1e from 1d. 1f

Part 2

Self-Employed NOT Required To File Schedule SE

2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, any income or loss from a qualified joint venture reporting only rental real estate income not subject to self-employment tax, or any other amounts exempt from self-employment tax.
 - a. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*. 2a
 - b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*. 2b
 - c. Combine lines 2a and 2b. 2c

**If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the 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 or C-EZ

3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee. 3

Part 4

All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.

- 4a. Enter your earned income from Step 5 on page 47. 4a
 - 4b. Combine lines 1f, 2c, 3, and 4a. **This is your total earned income.** 4b
5. If you have:
 - 3 or more qualifying children, is line 4b less than \$43,352 (\$48,362 if married filing jointly)?
 - 2 qualifying children, is line 4b less than \$40,363 (\$45,373 if married filing jointly)?
 - 1 qualifying child, is line 4b less than \$35,535 (\$40,545 if married filing jointly)?
 - No qualifying children, is line 4b less than \$13,460 (\$18,470 if married filing jointly)? Yes. If you want the IRS to figure your credit, see page 47. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 51).
 No.  You cannot take the credit. Enter "No" on the dotted line next to line 64a.

Worksheet B—Continued from page 50 *Keep for Your Records*

Part 5
All Filers Using
Worksheet B

6. Enter your total earned income from Part 4, line 4b, on page 50. 6

7. Look up the amount on line 6 above in the EIC Table on pages 52–68 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

If line 7 is zero, You cannot take the credit. Enter "No" on the dotted line next to line 64a.

8. Enter the amount from Form 1040, line 38. 8

9. Are the amounts on lines 8 and 6 the same?

- Yes.** Skip line 10; enter the amount from line 7 on line 11.
- No.** Go to line 10.

Part 6

Filers Who
Answered
"No" on
Line 9

10. If you have:

- No qualifying children, is the amount on line 8 less than \$7,500 (\$12,500 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than \$16,450 (\$21,500 if married filing jointly)?

Yes. Leave line 10 blank; enter the amount from line 7 on line 11.

No. Look up the amount on line 8 in the EIC Table on pages 52–68 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

10

Part 7

Your Earned
Income Credit

11. **This is your earned income credit.**

Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC.

Enter this amount on Form 1040, line 64a.



If your EIC for a year after 1996 was reduced or disallowed, see page 48 to find out if you must file Form 8862 to take the credit for 2010.

2010 Earned Income Credit (EIC) Table
Caution. This is not a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you want to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status (single, head of household, or qualifying widow(er)), and the amount you are looking up from your EIC Worksheet is \$2,465, you would enter \$842.

If the amount you are looking up from the worksheet is— At least - But less than	And your filing status is—							
	Single, head of household, or qualifying widow(er) and you have—		Married filing jointly and you have—		Your credit is—			
	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
\$1	\$2	\$9	\$10	\$11	\$2	\$9	\$10	\$11
50	6	26	30	34	6	26	30	34
100	10	43	50	56	10	43	50	56
150	13	60	70	79	13	60	70	79
200	17	77	90	101	17	77	90	101
250	21	94	110	124	21	94	110	124
300	25	111	130	146	25	111	130	146
350	29	128	150	169	29	128	150	169
400	33	145	170	191	33	145	170	191
450	36	162	190	214	36	162	190	214
500	40	179	210	236	40	179	210	236
550	44	196	230	259	44	196	230	259
600	48	213	250	281	48	213	250	281
650	52	230	270	304	52	230	270	304
700	55	247	290	326	55	247	290	326
750	59	264	310	349	59	264	310	349
800	63	281	330	371	63	281	330	371
850	67	298	350	394	67	298	350	394
900	71	315	370	416	71	315	370	416
950	75	332	390	439	75	332	390	439
1,000	78	349	410	461	78	349	410	461
1,050	82	366	430	484	82	366	430	484
1,100	86	383	450	506	86	383	450	506
1,150	90	400	470	529	90	400	470	529
1,200	94	417	490	551	94	417	490	551
1,250	98	434	510	574	98	434	510	574
1,300	101	451	530	596	101	451	530	596
1,350	105	468	550	619	105	468	550	619
1,400	109	485	570	641	109	485	570	641
1,450	113	502	590	664	113	502	590	664
1,500	117	519	610	686	117	519	610	686
1,550	120	536	630	709	120	536	630	709
1,600	124	553	650	731	124	553	650	731
1,650	128	570	670	754	128	570	670	754
1,700	132	587	690	776	132	587	690	776
1,750	136	604	710	799	136	604	710	799
1,800	140	621	730	821	140	621	730	821
1,850	143	638	750	844	143	638	750	844
1,900	147	655	770	866	147	655	770	866
1,950	151	672	790	889	151	672	790	889
2,000	155	689	810	911	155	689	810	911
2,050	159	706	830	934	159	706	830	934
2,100	163	723	850	956	163	723	850	956
2,150	166	740	870	979	166	740	870	979
2,200	170	757	890	1,001	170	757	890	1,001
2,250	174	774	910	1,024	174	774	910	1,024
2,300	178	791	930	1,046	178	791	930	1,046
2,350	182	808	950	1,069	182	808	950	1,069
2,400	186	825	970	1,091	186	825	970	1,091
2,450	189	842	990	1,114	189	842	990	1,114

(Continued on next page)

2010 Earned Income Credit (EIC) Table—Continued (Caution. This is not a tax table.)

And your filing status is—

If the amount you are looking up from the worksheet is—	Your credit is—				Married filing jointly and you have—	Your credit is—				
	At least	But less than	Single, head of household, or qualifying widow(er) and you have—	Married filing jointly and you have—		No Children	One Child	Two Children	Three Children	
5,500	5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	5,650	426	1,896	2,230	2,509	426	1,896	2,230	2,509
5,600	5,650	5,700	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	5,750	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	5,800	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	5,850	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	5,900	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	5,950	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	6,000	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	6,050	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	6,100	457	2,049	2,410	2,711	457	2,049	2,410	2,711
6,050	6,100	6,150	457	2,066	2,430	2,734	457	2,066	2,430	2,734
6,100	6,150	6,200	457	2,083	2,450	2,756	457	2,083	2,450	2,756
6,150	6,200	6,250	457	2,100	2,470	2,779	457	2,100	2,470	2,779
6,200	6,250	6,300	457	2,117	2,490	2,801	457	2,117	2,490	2,801
6,250	6,300	6,350	457	2,134	2,510	2,824	457	2,134	2,510	2,824
6,300	6,350	6,400	457	2,151	2,530	2,846	457	2,151	2,530	2,846
6,350	6,400	6,450	457	2,168	2,550	2,869	457	2,168	2,550	2,869
6,400	6,450	6,500	457	2,185	2,570	2,891	457	2,185	2,570	2,891
6,450	6,500	6,550	457	2,202	2,590	2,914	457	2,202	2,590	2,914
6,500	6,550	6,600	457	2,219	2,610	2,936	457	2,219	2,610	2,936
6,550	6,600	6,650	457	2,236	2,630	2,959	457	2,236	2,630	2,959
6,600	6,650	6,700	457	2,253	2,650	2,981	457	2,253	2,650	2,981
6,650	6,700	6,750	457	2,270	2,670	3,004	457	2,270	2,670	3,004
6,700	6,750	6,800	457	2,287	2,690	3,026	457	2,287	2,690	3,026
6,750	6,800	6,850	457	2,304	2,710	3,049	457	2,304	2,710	3,049
6,800	6,850	6,900	457	2,321	2,730	3,071	457	2,321	2,730	3,071
6,850	6,900	6,950	457	2,338	2,750	3,094	457	2,338	2,750	3,094
6,900	6,950	7,000	457	2,355	2,770	3,116	457	2,355	2,770	3,116
6,950	7,000	7,050	457	2,372	2,790	3,139	457	2,372	2,790	3,139
7,000	7,050	7,100	457	2,389	2,810	3,161	457	2,389	2,810	3,161
7,050	7,100	7,150	457	2,406	2,830	3,184	457	2,406	2,830	3,184
7,100	7,150	7,200	457	2,423	2,850	3,206	457	2,423	2,850	3,206
7,150	7,200	7,250	457	2,440	2,870	3,229	457	2,440	2,870	3,229
7,200	7,250	7,300	457	2,457	2,890	3,251	457	2,457	2,890	3,251
7,250	7,300	7,350	457	2,474	2,910	3,274	457	2,474	2,910	3,274
7,300	7,350	7,400	457	2,491	2,930	3,296	457	2,491	2,930	3,296
7,350	7,400	7,450	457	2,508	2,950	3,319	457	2,508	2,950	3,319
7,400	7,450	7,500	457	2,525	2,970	3,341	457	2,525	2,970	3,341
7,450	7,500	7,550	454	2,542	2,990	3,364	457	2,542	2,990	3,364
7,500	7,550	7,600	454	2,559	3,010	3,386	457	2,559	3,010	3,386
7,550	7,600	7,650	450	2,576	3,030	3,409	457	2,576	3,030	3,409
7,600	7,650	7,700	446	2,593	3,050	3,431	457	2,593	3,050	3,431
7,650	7,700	7,750	443	2,610	3,070	3,454	457	2,610	3,070	3,454
7,700	7,750	7,800	439	2,627	3,090	3,476	457	2,627	3,090	3,476
7,750	7,800	7,850	435	2,644	3,110	3,499	457	2,644	3,110	3,499
7,800	7,850	7,900	431	2,661	3,130	3,521	457	2,661	3,130	3,521
7,850	7,900	7,950	427	2,678	3,150	3,544	457	2,678	3,150	3,544
7,900	7,950	8,000	423	2,695	3,170	3,566	457	2,695	3,170	3,566
7,950	8,000	8,050	420	2,712	3,190	3,589	457	2,712	3,190	3,589
8,000	8,050	8,100	416	2,729	3,210	3,611	457	2,729	3,210	3,611
8,050	8,100	8,150	412	2,746	3,230	3,634	457	2,746	3,230	3,634
8,100	8,150	8,200	408	2,763	3,250	3,656	457	2,763	3,250	3,656
8,150	8,200	8,250	404	2,780	3,270	3,679	457	2,780	3,270	3,679
8,200	8,250	8,300	400	2,797	3,290	3,701	457	2,797	3,290	3,701
8,250	8,300	8,350	397	2,814	3,310	3,724	457	2,814	3,310	3,724
8,300	8,350	8,400	393	2,831	3,330	3,746	457	2,831	3,330	3,746
8,350	8,400	8,450	389	2,848	3,350	3,769	457	2,848	3,350	3,769
8,400	8,450	8,500	385	2,865	3,370	3,791	457	2,865	3,370	3,791
8,450	8,500		381	2,882	3,390	3,814	457	2,882	3,390	3,814

(Continued on next page)

Need more information or forms? See page 93.

2010 Earned Income Credit (EIC) Table—Continued (Caution. This is not a tax table.)

And your filing status is—

If the amount you are looking up from the worksheet is—	Your credit is—				Married filing jointly and you have—	Your credit is—				
	At least	But less than	Single, head of household, or qualifying widow(er) and you have—	Married filing jointly and you have—		No Children	One Child	Two Children	Three Children	
2,500	2,550	2,600	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	2,650	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	2,700	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	2,750	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	2,800	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	2,850	212	944	1,110	1,249	212	944	1,110	1,249
2,800	2,850	2,900	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	2,950	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	3,000	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	3,050	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	3,100	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	3,150	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	3,200	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	3,250	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	3,300	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	3,350	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	3,400	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	3,450	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	3,500	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	3,550	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	3,600	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	3,650	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	3,700	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	3,750	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	3,800	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	3,850	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	3,900	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	3,950	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	4,000	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	4,050	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	4,100	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	4,150	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	4,200	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	4,250	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	4,300	323</							

2010 Earned Income Credit (EIC) Table—Continued (Caution. This is not a tax table.)

And your filing status is—

If the amount you are looking up from the worksheet is—	Your credit is—			Married filing jointly and you have—			Your credit is—			
	At least	But less than		No Children	One Child	Two Children	No Children	One Child	Two Children	Three Children
11,500	11,550	11,600	11,650	148	3,050	4,610	457	3,050	4,610	5,186
11,550	11,600	11,650	11,700	144	3,050	4,630	457	3,050	4,630	5,209
11,600	11,650	11,700	11,750	140	3,050	4,650	457	3,050	4,650	5,231
11,650	11,700	11,750		137	3,050	4,670	457	3,050	4,670	5,254
11,700	11,750			133	3,050	4,690	457	3,050	4,690	5,276
11,750	11,800	11,850	11,900	129	3,050	4,710	457	3,050	4,710	5,299
11,800	11,850	11,900	11,950	125	3,050	4,730	457	3,050	4,730	5,321
11,850	11,900	11,950	12,000	121	3,050	4,750	457	3,050	4,750	5,344
11,900	11,950	12,000		117	3,050	4,770	457	3,050	4,770	5,366
11,950	12,000			114	3,050	4,790	457	3,050	4,790	5,389
12,000	12,050	12,100	12,150	110	3,050	4,810	457	3,050	4,810	5,411
12,050	12,100	12,150	12,200	106	3,050	4,830	457	3,050	4,830	5,434
12,100	12,150	12,200	12,250	102	3,050	4,850	457	3,050	4,850	5,456
12,150	12,200	12,250		98	3,050	4,870	457	3,050	4,870	5,479
12,200	12,250			94	3,050	4,890	457	3,050	4,890	5,501
12,250	12,300	12,350	12,400	91	3,050	4,910	457	3,050	4,910	5,524
12,300	12,350	12,400	12,450	87	3,050	4,930	457	3,050	4,930	5,546
12,350	12,400	12,450	12,500	83	3,050	4,950	457	3,050	4,950	5,569
12,400	12,450	12,500		79	3,050	4,970	457	3,050	4,970	5,591
12,450	12,500			75	3,050	4,990	457	3,050	4,990	5,614
12,500	12,550	12,600	12,650	72	3,050	5,010	455	3,050	5,010	5,636
12,550	12,600	12,650	12,700	68	3,050	5,036	451	3,050	5,036	5,666
12,600	12,650	12,700	12,750	64	3,050	5,036	447	3,050	5,036	5,666
12,650	12,700	12,750		60	3,050	5,036	443	3,050	5,036	5,666
12,700	12,750	12,800	12,850	56	3,050	5,036	439	3,050	5,036	5,666
12,750	12,800	12,850	12,900	52	3,050	5,036	436	3,050	5,036	5,666
12,800	12,850	12,900	12,950	49	3,050	5,036	432	3,050	5,036	5,666
12,850	12,900	12,950		45	3,050	5,036	428	3,050	5,036	5,666
12,900	12,950	13,000	13,050	41	3,050	5,036	424	3,050	5,036	5,666
12,950	13,000	13,050		37	3,050	5,036	420	3,050	5,036	5,666
13,000	13,050	13,100	13,150	33	3,050	5,036	417	3,050	5,036	5,666
13,050	13,100	13,150	13,200	29	3,050	5,036	413	3,050	5,036	5,666
13,100	13,150	13,200	13,250	26	3,050	5,036	409	3,050	5,036	5,666
13,150	13,200	13,250	13,300	22	3,050	5,036	405	3,050	5,036	5,666
13,200	13,250	13,300		18	3,050	5,036	401	3,050	5,036	5,666
13,250	13,300	13,350	13,400	14	3,050	5,036	397	3,050	5,036	5,666
13,300	13,350	13,400	13,450	10	3,050	5,036	394	3,050	5,036	5,666
13,350	13,400	13,450	13,500	7	3,050	5,036	390	3,050	5,036	5,666
13,400	13,450	13,500		3	3,050	5,036	386	3,050	5,036	5,666
13,450	13,500			0	3,050	5,036	382	3,050	5,036	5,666
13,500	13,550	13,600	13,650	0	3,050	5,036	378	3,050	5,036	5,666
13,550	13,600	13,650	13,700	0	3,050	5,036	374	3,050	5,036	5,666
13,600	13,650	13,700	13,750	0	3,050	5,036	371	3,050	5,036	5,666
13,650	13,700	13,750		0	3,050	5,036	367	3,050	5,036	5,666
13,700	13,750	13,800	13,850	0	3,050	5,036	363	3,050	5,036	5,666
13,750	13,800	13,850	13,900	0	3,050	5,036	359	3,050	5,036	5,666
13,800	13,850	13,900	13,950	0	3,050	5,036	355	3,050	5,036	5,666
13,850	13,900	13,950	14,000	0	3,050	5,036	352	3,050	5,036	5,666
13,900	13,950	14,000		0	3,050	5,036	348	3,050	5,036	5,666
13,950	14,000			0	3,050	5,036	344	3,050	5,036	5,666
14,000	14,050	14,100	14,150	0	3,050	5,036	340	3,050	5,036	5,666
14,050	14,100	14,150	14,200	0	3,050	5,036	336	3,050	5,036	5,666
14,100	14,150	14,200	14,250	0	3,050	5,036	332	3,050	5,036	5,666
14,150	14,200	14,250		0	3,050	5,036	329	3,050	5,036	5,666
14,200	14,250	14,300	14,350	0	3,050	5,036	325	3,050	5,036	5,666
14,250	14,300	14,350	14,400	0	3,050	5,036	321	3,050	5,036	5,666
14,300	14,350	14,400	14,450	0	3,050	5,036	317	3,050	5,036	5,666
14,350	14,400	14,450	14,500	0	3,050	5,036	313	3,050	5,036	5,666
14,400	14,450	14,500		0	3,050	5,036	309	3,050	5,036	5,666
14,450	14,500			0	3,050	5,036	306	3,050	5,036	5,666

(Continued on next page)

2010 Earned Income Credit (EIC) Table—Continued (Caution. This is not a tax table.)

And your filing status is—

If the amount you are looking up from the worksheet is—	Your credit is—			Married filing jointly and you have—			Your credit is—			
	At least	But less than		No Children	One Child	Two Children	No Children	One Child	Two Children	Three Children
8,500	8,550	8,600	8,650	378	2,899	3,410	457	2,899	3,410	3,836
8,550	8,600	8,650	8,700	374	2,916	3,430	457	2,916	3,430	3,859
8,600	8,650	8,700	8,750	370	2,933	3,450	457	2,933	3,450	3,881
8,650	8,700	8,750		366	2,950	3,470	457	2,950	3,470	3,904
8,700	8,750			362	2,967	3,490	457	2,967	3,490	3,926
8,750	8,800	8,850	8,900	358	2,984	3,510	457	2,984	3,510	3,949
8,800	8,850	8,900	8,950	355	3,001	3,530	457	3,001	3,530	3,971
8,850	8,900	8,950	9,000	351	3,018	3,550	457	3,018	3,550	3,994
8,900	8,950	9,000		347	3,035	3,570	457	3,035	3,570	4,016
8,950	9,000			343	3,050	3,590	457	3,050	3,590	4,038
9,000	9,050	9,100	9,150	339	3,050	3,610	457	3,050	3,610	4,061
9,050	9,100	9,150	9,200	335	3,050	3,630	457	3,050	3,630	4,084
9,100	9,150	9,200	9,250	328	3,050	3,650	457	3,050	3,650	4,106
9,150	9,200	9,250		324	3,050	3,670	457	3,050	3,670	4,129
9,200	9,250			320	3,050	3,690	457	3,050	3,690	4,151
9,250	9,300	9,350	9,400	316	3,050	3,710	457	3,050	3,710	4,174
9,300	9,350	9,400	9,450	313	3,050	3,730	457	3,050	3,730	4,196
9,350	9,400	9,450	9,500	309	3,050	3,750	457	3,050	3,750	4,219
9,400	9,450	9,500		305	3,050	3,770	457	3,050	3,770	4,241
9,450	9,500			301	3,050	3,790	457	3,050	3,790	4,264
9,500	9,550	9,600	9,650	297	3,050	3,810	457	3,050	3,810	4,286
9,550	9,600	9,650	9,700	293	3,050	3,830	457	3,050	3,830	4,309
9,600	9,650	9,700	9,750	290	3,050	3,850	457	3,050	3,850	4,331
9,650	9,700	9,750		286	3,050	3,870	457	3,050	3,870	4,354
9,700	9,750			282	3,050	3,890	457	3,050	3,890	4,376
9,750	9,800	9,850	9,900	278	3,050	3,910	457	3,050	3,910	4,399
9,800	9,850	9,900	9,950	274	3,050	3,930	457	3,050	3,930	4,421
9,850	9,900	9,950		270	3,050	3,950	457	3,050	3,950	4,444
9,900	9,950	10,000		267	3,050	3,970	457	3,050	3,970	4,466
9,950	10,000			263	3,050	4,010	457	3,050	4,010	4,511
10,000	10,050	10,100	10,150	259	3,050	4,030	457	3,050	4,030	4,534
10,050	10,100	10,150	10,200	255	3,050	4,050	457	3,050	4,050	4,556
10,100	10,150	10,200		251	3,050	4,070	457	3,050	4,070	4,579
10,150	10,200	10,250		247	3,050	4,090	457	3,050	4,090	4,601
10,200	10,250	10,300	10,350	244	3,050	4,110	457	3,050	4,110	4,624
10,300	10,350	10,400	10,450	236	3,050	4,130	457	3,050	4,130</	

2010 Earned Income Credit (EIC) Table—Continued (Caution. This is not a tax table.)

And your filing status is—

If the amount you are looking up from the worksheet is—	Your credit is—			Your credit is—			Your credit is—							
	At least	But less than		No Children	One Child	Two Children	No Children	One Child	Two Children	No Children	One Child	Two Children	Three Children	
17,500	17,500	17,550	0	2,870	4,810	5,439	0	2,870	4,810	5,439	72	3,050	5,036	5,666
17,550	17,550	17,600	0	2,870	4,810	5,439	0	2,870	4,810	5,439	68	3,050	5,036	5,666
17,600	17,600	17,650	0	2,862	4,789	5,418	0	2,862	4,789	5,418	65	3,050	5,036	5,666
17,650	17,650	17,700	0	2,854	4,778	5,408	0	2,854	4,778	5,408	61	3,050	5,036	5,666
17,700	17,700	17,750	0	2,846	4,767	5,397	0	2,846	4,767	5,397	57	3,050	5,036	5,666
17,750	17,750	17,800	0	2,838	4,757	5,386	0	2,838	4,757	5,386	53	3,050	5,036	5,666
17,800	17,800	17,850	0	2,830	4,746	5,376	0	2,830	4,746	5,376	49	3,050	5,036	5,666
17,850	17,850	17,900	0	2,822	4,736	5,365	0	2,822	4,736	5,365	46	3,050	5,036	5,666
17,900	17,900	17,950	0	2,814	4,725	5,355	0	2,814	4,725	5,355	42	3,050	5,036	5,666
17,950	17,950	18,000	0	2,806	4,715	5,344	0	2,806	4,715	5,344	38	3,050	5,036	5,666
18,000	18,000	18,050	0	2,798	4,704	5,334	0	2,798	4,704	5,334	34	3,050	5,036	5,666
18,050	18,050	18,100	0	2,790	4,694	5,323	0	2,790	4,694	5,323	30	3,050	5,036	5,666
18,100	18,100	18,150	0	2,782	4,683	5,313	0	2,782	4,683	5,313	26	3,050	5,036	5,666
18,150	18,150	18,200	0	2,774	4,673	5,302	0	2,774	4,673	5,302	23	3,050	5,036	5,666
18,200	18,200	18,250	0	2,766	4,662	5,292	0	2,766	4,662	5,292	19	3,050	5,036	5,666
18,250	18,250	18,300	0	2,758	4,652	5,281	0	2,758	4,652	5,281	15	3,050	5,036	5,666
18,300	18,300	18,350	0	2,750	4,641	5,271	0	2,750	4,641	5,271	11	3,050	5,036	5,666
18,350	18,350	18,400	0	2,742	4,631	5,260	0	2,742	4,631	5,260	7	3,050	5,036	5,666
18,400	18,400	18,450	0	2,734	4,620	5,250	0	2,734	4,620	5,250	3	3,050	5,036	5,666
18,450	18,450	18,500	0	2,726	4,610	5,239	0	2,726	4,610	5,239	*	3,050	5,036	5,666
18,500	18,500	18,550	0	2,718	4,599	5,229	0	2,718	4,599	5,229	0	3,050	5,036	5,666
18,550	18,550	18,600	0	2,710	4,588	5,218	0	2,710	4,588	5,218	0	3,050	5,036	5,666
18,600	18,600	18,650	0	2,702	4,578	5,207	0	2,702	4,578	5,207	0	3,050	5,036	5,666
18,650	18,650	18,700	0	2,694	4,567	5,197	0	2,694	4,567	5,197	0	3,050	5,036	5,666
18,700	18,700	18,750	0	2,686	4,557	5,186	0	2,686	4,557	5,186	0	3,050	5,036	5,666
18,750	18,750	18,800	0	2,678	4,546	5,175	0	2,678	4,546	5,175	0	3,050	5,036	5,666
18,800	18,800	18,850	0	2,670	4,536	5,165	0	2,670	4,536	5,165	0	3,050	5,036	5,666
18,850	18,850	18,900	0	2,662	4,525	5,155	0	2,662	4,525	5,155	0	3,050	5,036	5,666
18,900	18,900	18,950	0	2,654	4,515	5,144	0	2,654	4,515	5,144	0	3,050	5,036	5,666
18,950	18,950	19,000	0	2,646	4,504	5,134	0	2,646	4,504	5,134	0	3,050	5,036	5,666
19,000	19,000	19,050	0	2,638	4,494	5,123	0	2,638	4,494	5,123	0	3,050	5,036	5,666
19,050	19,050	19,100	0	2,630	4,483	5,113	0	2,630	4,483	5,113	0	3,050	5,036	5,666
19,100	19,100	19,150	0	2,622	4,473	5,102	0	2,622	4,473	5,102	0	3,050	5,036	5,666
19,150	19,150	19,200	0	2,614	4,462	5,092	0	2,614	4,462	5,092	0	3,050	5,036	5,666
19,200	19,200	19,250	0	2,606	4,452	5,081	0	2,606	4,452	5,081	0	3,050	5,036	5,666
19,250	19,250	19,300	0	2,598	4,441	5,071	0	2,598	4,441	5,071	0	3,050	5,036	5,666
19,300	19,300	19,350	0	2,590	4,431	5,060	0	2,590	4,431	5,060	0	3,050	5,036	5,666
19,350	19,350	19,400	0	2,582	4,420	5,049	0	2,582	4,420	5,049	0	3,050	5,036	5,666
19,400	19,400	19,450	0	2,574	4,409	5,039	0	2,574	4,409	5,039	0	3,050	5,036	5,666
19,450	19,450	19,500	0	2,566	4,399	5,028	0	2,566	4,399	5,028	0	3,050	5,036	5,666
19,500	19,500	19,550	0	2,558	4,388	5,018	0	2,558	4,388	5,018	0	3,050	5,036	5,666
19,550	19,550	19,600	0	2,550	4,378	5,007	0	2,550	4,378	5,007	0	3,050	5,036	5,666
19,600	19,600	19,650	0	2,542	4,367	4,997	0	2,542	4,367	4,997	0	3,050	5,036	5,666
19,650	19,650	19,700	0	2,534	4,357	4,986	0	2,534	4,357	4,986	0	3,050	5,036	5,666
19,700	19,700	19,750	0	2,526	4,346	4,976	0	2,526	4,346	4,976	0	3,050	5,036	5,666
19,750	19,750	19,800	0	2,518	4,336	4,965	0	2,518	4,336	4,965	0	3,050	5,036	5,666
19,800	19,800	19,850	0	2,510	4,325	4,955	0	2,510	4,325	4,955	0	3,050	5,036	5,666
19,850	19,850	19,900	0	2,502	4,315	4,944	0	2,502	4,315	4,944	0	3,050	5,036	5,666
19,900	19,900	19,950	0	2,494	4,304	4,934	0	2,494	4,304	4,934	0	3,050	5,036	5,666
19,950	19,950	20,000	0	2,487	4,294	4,923	0	2,487	4,294	4,923	0	3,050	5,036	5,666
20,000	20,000	20,050	0	2,479	4,283	4,913	0	2,479	4,283	4,913	0	3,050	5,036	5,666
20,050	20,050	20,100	0	2,471	4,273	4,902	0	2,471	4,273	4,902	0	3,050	5,036	5,666
20,100	20,100	20,150	0	2,463	4,263	4,892	0	2,463	4,263	4,892	0	3,050	5,036	5,666
20,150	20,150	20,200	0	2,455	4,252	4,881	0	2,455	4,252	4,881	0	3,050	5,036	5,666
20,200	20,200	20,250	0	2,447	4,241	4,870	0	2,447	4,241	4,870	0	3,050	5,036	5,666

*If the amount you are looking up from the worksheet is at least \$18,450 but less than \$18,470, your credit is \$1. Otherwise, you cannot take the credit.

(Continued on next page)

2010 Earned Income Credit (EIC) Table—Continued (Caution. This is not a tax table.)

And your filing status is—

If the amount you are looking up from the worksheet is—	Your credit is—			Your credit is—			Your credit is—							
	At least	But less than		No Children	One Child	Two Children	No Children	One Child	Two Children	No Children	One Child	Two Children	Three Children	
14,500	14,500	14,550	0	3,050	5,036	5,666	302	3,050	5,036	5,666	302	3,050	5,036	5,666
14,550	14,550	14,600	0	3,050	5,036	5,666	298	3,050	5,036	5,666	298	3,050	5,036	5,666
14,600	14,600	14,650	0	3,050	5,036	5,666	294	3,050	5,036	5,666	294	3,050	5,036	5,666
14,650	14,650	14,700	0	3,050	5,036	5,666	290	3,050	5,036	5,666	290	3,050	5,036	5,666
14,700	14,700	14,750	0	3,050	5,036	5,666	286	3,050	5,036	5,666	286	3,050	5,036	5,666
14,750	14,750	14,800	0	3,050	5,036	5,666	283	3,050	5,036	5,666	283	3,050	5,036	5,666
14,800	14,800	14,850	0	3,050	5,036	5,666	279	3,050	5,036	5,666	279	3,050	5,036	5,666
14,850	14,850	14,900	0	3,050	5,036	5,666	275	3,050	5,036	5,666	275	3,050	5,036	5,666
14,900	14,900	14,950	0	3,050	5,036	5,666	271	3,050	5,036	5,666	271	3,050	5,036	5,666
14,950	14,950	15,000	0	3,050	5,036	5,666	267	3,050	5,036	5,666	267	3,050	5,036	5,666
15,000	15,000	15,050	0	3,050	5,036	5,666	264	3,050	5,036	5,666	264	3,050	5,036	5,666
15,050	15,050	15,100	0	3,050	5,036	5,666	260	3,050	5,036	5,666	260	3,050	5,036	5,666
15,100	15,100	15,150	0	3,050	5,036	5,666	256	3,050	5,036	5,666	256	3,050	5,036	5,666
15,150	15,150	15,200	0	3,050	5,036	5,666	252	3,050	5,036	5,666	252	3,050	5,036	5,666
15,200	15,200	15,250	0	3,050	5,036	5,666	248	3,050	5,036	5,666	248	3,050	5,036	5,666
15,250	15,250	15,300	0	3,050	5,036	5,666	244	3,050	5,036	5,666	244	3,050	5,036	5,66

2010 Earned Income Credit (EIC) Table—Continued (Caution. This is not a tax table.)

And your filing status is—

If the amount you are looking up from the worksheet is—	Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—			Your credit is—				
	No Children	One Child	Two Children	No Children	One Child	Two Children	No Children	One Child	Two Children	Three Children	
At least	But less than						Your credit is—				
23,250	23,300	23,350	23,400	0	1,959	3,599	4,228	0	2,760	4,654	5,283
23,300	23,350	23,400	23,450	0	1,951	3,588	4,218	0	2,752	4,643	5,273
23,350	23,400	23,450	23,500	0	1,943	3,578	4,207	0	2,744	4,633	5,262
23,400	23,450	23,500	23,550	0	1,935	3,567	4,197	0	2,736	4,622	5,252
23,450	23,500	23,550	23,600	0	1,927	3,557	4,186	0	2,728	4,612	5,241
23,500	23,550	23,600	23,650	0	1,919	3,546	4,176	0	2,720	4,601	5,231
23,550	23,600	23,650	23,700	0	1,911	3,535	4,165	0	2,712	4,591	5,220
23,600	23,650	23,700	23,750	0	1,903	3,525	4,154	0	2,704	4,580	5,210
23,650	23,700	23,750	23,800	0	1,895	3,514	4,144	0	2,696	4,570	5,199
23,700	23,750	23,800	23,850	0	1,887	3,504	4,133	0	2,688	4,559	5,188
23,750	23,800	23,850	23,900	0	1,879	3,493	4,123	0	2,680	4,548	5,178
23,800	23,850	23,900	23,950	0	1,871	3,483	4,112	0	2,672	4,538	5,167
23,850	23,900	23,950	24,000	0	1,863	3,472	4,102	0	2,664	4,527	5,157
23,900	23,950	24,000	24,050	0	1,855	3,462	4,091	0	2,656	4,517	5,146
23,950	24,000	24,050	24,100	0	1,847	3,451	4,081	0	2,648	4,506	5,136
24,000	24,050	24,100	24,150	0	1,839	3,441	4,070	0	2,640	4,496	5,125
24,050	24,100	24,150	24,200	0	1,831	3,430	4,060	0	2,632	4,485	5,115
24,100	24,150	24,200	24,250	0	1,823	3,420	4,049	0	2,624	4,475	5,104
24,150	24,200	24,250	24,300	0	1,815	3,409	4,039	0	2,616	4,464	5,094
24,200	24,250	24,300	24,350	0	1,807	3,399	4,028	0	2,608	4,454	5,083
24,250	24,300	24,350	24,400	0	1,799	3,388	4,018	0	2,600	4,443	5,073
24,300	24,350	24,400	24,450	0	1,791	3,378	4,007	0	2,592	4,433	5,062
24,350	24,400	24,450	24,500	0	1,783	3,367	3,996	0	2,584	4,422	5,052
24,400	24,450	24,500	24,550	0	1,775	3,356	3,986	0	2,576	4,412	5,041
24,450	24,500	24,550	24,600	0	1,767	3,346	3,975	0	2,568	4,401	5,031
24,500	24,550	24,600	24,650	0	1,759	3,335	3,965	0	2,560	4,391	5,020
24,550	24,600	24,650	24,700	0	1,751	3,325	3,954	0	2,552	4,380	5,009
24,600	24,650	24,700	24,750	0	1,743	3,314	3,944	0	2,544	4,369	4,999
24,650	24,700	24,750	24,800	0	1,735	3,304	3,933	0	2,536	4,359	4,988
24,700	24,750	24,800	24,850	0	1,727	3,293	3,923	0	2,528	4,348	4,977
24,750	24,800	24,850	24,900	0	1,719	3,283	3,912	0	2,520	4,338	4,967
24,800	24,850	24,900	24,950	0	1,711	3,272	3,902	0	2,512	4,327	4,957
24,850	24,900	24,950	25,000	0	1,703	3,262	3,891	0	2,504	4,317	4,946
24,900	24,950	25,000	25,050	0	1,695	3,251	3,880	0	2,496	4,306	4,936
24,950	25,000	25,050	25,100	0	1,687	3,241	3,870	0	2,488	4,296	4,925
25,000	25,050	25,100	25,150	0	1,680	3,230	3,860	0	2,480	4,285	4,915
25,050	25,100	25,150	25,200	0	1,672	3,220	3,849	0	2,472	4,275	4,904
25,100	25,150	25,200	25,250	0	1,664	3,209	3,838	0	2,464	4,264	4,894
25,150	25,200	25,250	25,300	0	1,656	3,199	3,828	0	2,456	4,254	4,883
25,200	25,250	25,300	25,350	0	1,648	3,188	3,817	0	2,448	4,243	4,873
25,250	25,300	25,350	25,400	0	1,640	3,177	3,807	0	2,440	4,233	4,862
25,300	25,350	25,400	25,450	0	1,632	3,167	3,796	0	2,432	4,222	4,852
25,350	25,400	25,450	25,500	0	1,624	3,156	3,786	0	2,424	4,212	4,841
25,400	25,450	25,500	25,550	0	1,616	3,146	3,775	0	2,416	4,201	4,830
25,450	25,500	25,550	25,600	0	1,608	3,135	3,765	0	2,408	4,190	4,820
25,500	25,550	25,600	25,650	0	1,600	3,125	3,754	0	2,400	4,180	4,809
25,550	25,600	25,650	25,700	0	1,592	3,114	3,744	0	2,392	4,169	4,798
25,600	25,650	25,700	25,750	0	1,584	3,104	3,733	0	2,384	4,159	4,788
25,650	25,700	25,750	25,800	0	1,576	3,093	3,723	0	2,376	4,148	4,778
25,700	25,750	25,800	25,850	0	1,568	3,083	3,712	0	2,368	4,138	4,767
25,750	25,800	25,850	25,900	0	1,560	3,072	3,702	0	2,360	4,127	4,757
25,800	25,850	25,900	25,950	0	1,552	3,062	3,691	0	2,352	4,117	4,746
25,850	25,900	25,950	26,000	0	1,544	3,051	3,681	0	2,344	4,106	4,736
25,900	25,950	26,000	26,050	0	1,536	3,041	3,670	0	2,336	4,096	4,725
25,950	26,000	26,050	26,100	0	1,528	3,030	3,660	0	2,328	4,085	4,715
26,000	26,050	26,100	26,150	0	1,520	3,020	3,649	0	2,320	4,075	4,704
26,050	26,100	26,150	26,200	0	1,512	3,009	3,638	0	2,312	4,064	4,694
26,100	26,150	26,200	26,250	0	1,504	2,998	3,628	0	2,304	4,054	4,683
26,150	26,200	26,250	26,300	0	1,496	2,988	3,617	0	2,296	4,043	4,673
26,200	26,250	26,300	26,350	0	1,488	2,977	3,607	0	2,288	4,032	4,662

(Continued on next page)

Need more information or forms? See page 93.

2010 Earned Income Credit (EIC) Table—Continued (Caution. This is not a tax table.)

And your filing status is—

If the amount you are looking up from the worksheet is—	Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—			Your credit is—				
	No Children	One Child	Two Children	No Children	One Child	Two Children	No Children	One Child	Two Children	Three Children	
At least	But less than						Your credit is—				
22,250	22,300	22,350	22,400	0	2,439	4,230	4,860	0	3,050	5,036	5,666
22,300	22,350	22,400	22,450	0	2,431	4,220	4,849	0	3,050	5,036	5,666
22,350	22,400	22,450	22,500	0	2,423	4,209	4,839	0	3,050	5,036	5,666
22,400	22,450	22,500	22,550	0	2,415	4,199	4,828	0	3,050	5,036	5,666
22,450	22,500	22,550	22,600	0	2,407	4,188	4,818	0	3,050	5,036	5,666
22,500	22,550	22,600	22,650	0	2,399	4,178	4,807	0	3,050	5,036	5,666
22,550	22,600	22,650	22,700	0	2,391	4,167	4,797	0	3,050	5,036	5,666
22,600	22,650	22,700	22,750	0	2,383	4,157	4,786	0	3,050	5,036	5,666
22,650	22,700	22,750	22,800	0	2,375	4,146	4,776	0	3,050	5,036	5,666
22,700	22,750	22,800	22,850	0	2,367	4,136	4,765	0	3,050	5,036	5,666
22,750	22,800	22,850	22,900	0	2,359	4,125	4,755	0	3,050	5,036	5,666
22,800	22,850	22,900	22,950	0	2,351	4,115	4,744	0	3,050	5,036	5,666
22,850	22,900	22,950	23,000	0	2,343	4,104	4,734	0	3,050	5,036	5,666
22,900	22,950	23,000	23,050	0	2,335	4,094	4,723	0	3,050	5,036	5,666
22,950	23,000	23,050	23,100	0	2,327	4,083	4,713	0	3,050	5,036	5,666
23,000	23,050	23,100	23,150	0	2,319	4,073	4,702	0	3,050	5,036	5,666
23,050	23,100	23,150	23,200	0	2,311	4,062	4,691	0	3,050	5,036	5,666
23,100	23,150	23,200	23,250	0	2,303	4,051	4,681	0	3,050	5,036	5,666
23,150	23,200	23,250	23,300	0	2,295	4,041	4,670	0	3,050	5,036	5,666
23,200	23,250	23,300	23,350	0	2,287	4,030	4,660	0	3,050	5,036	5,666
23,250	23,300	23,350	23,400	0	2,279	4,020	4,649	0	3,050	5,036	5,666
23,300	23,350	23,400	23,450	0	2,271	4,009	4,639	0	3,050	5,036	5,666
23,350	23,400	23,450	23,500	0	2,263	3,999	4,628	0	3,050	5,036	5,666
23,400	23,450	23,500	23,550	0	2,255	3,988	4,618	0	3,050	5,036	5,666
23,450	23,500	23,550	23,600	0	2,247	3,978	4,607	0	3,050	5,036	5,666
23,500	23,550	23,600	23,650	0	2,239	3,967	4,5				

2010 Earned Income Credit (EIC) Table—Continued (Caution. This is not a tax table.)

And your filing status is—

If the amount you are looking up from the worksheet is—	Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	Your credit is—				Your credit is—			
But less than								
32,250	0	521	1,703	2,333	0	1,322	2,758	3,388
32,300	0	513	1,693	2,322	0	1,314	2,748	3,377
32,350	0	505	1,682	2,312	0	1,306	2,737	3,367
32,400	0	497	1,672	2,301	0	1,298	2,727	3,356
32,450	0	489	1,661	2,291	0	1,290	2,716	3,346
32,500	0	481	1,651	2,280	0	1,282	2,706	3,335
32,550	0	473	1,640	2,270	0	1,274	2,695	3,325
32,600	0	465	1,630	2,259	0	1,266	2,685	3,314
32,650	0	457	1,619	2,249	0	1,258	2,674	3,304
32,700	0	449	1,608	2,238	0	1,250	2,664	3,293
32,750	0	441	1,598	2,227	0	1,242	2,653	3,283
32,800	0	433	1,587	2,217	0	1,234	2,643	3,272
32,850	0	425	1,577	2,206	0	1,226	2,632	3,262
32,900	0	417	1,566	2,196	0	1,218	2,621	3,251
32,950	0	409	1,556	2,185	0	1,210	2,611	3,240
33,000	0	401	1,545	2,175	0	1,202	2,600	3,230
33,050	0	393	1,535	2,164	0	1,194	2,590	3,219
33,100	0	385	1,524	2,154	0	1,186	2,579	3,209
33,150	0	377	1,514	2,143	0	1,178	2,569	3,198
33,200	0	369	1,503	2,133	0	1,170	2,558	3,188
33,250	0	361	1,493	2,122	0	1,162	2,548	3,177
33,300	0	353	1,482	2,112	0	1,154	2,537	3,167
33,350	0	345	1,472	2,101	0	1,146	2,527	3,156
33,400	0	337	1,461	2,091	0	1,138	2,516	3,146
33,450	0	329	1,451	2,080	0	1,130	2,506	3,135
33,500	0	321	1,440	2,070	0	1,122	2,495	3,125
33,550	0	313	1,429	2,060	0	1,114	2,485	3,114
33,600	0	305	1,419	2,048	0	1,106	2,474	3,104
33,650	0	297	1,408	2,038	0	1,098	2,464	3,093
33,700	0	289	1,398	2,027	0	1,090	2,453	3,082
33,750	0	281	1,387	2,017	0	1,082	2,442	3,072
33,800	0	273	1,377	2,006	0	1,074	2,432	3,061
33,850	0	265	1,366	1,996	0	1,066	2,421	3,051
33,900	0	257	1,356	1,985	0	1,058	2,411	3,040
33,950	0	249	1,345	1,975	0	1,050	2,400	3,030
34,000	0	241	1,335	1,964	0	1,042	2,390	3,019
34,050	0	233	1,324	1,954	0	1,034	2,379	3,009
34,100	0	225	1,314	1,943	0	1,026	2,369	2,998
34,150	0	217	1,303	1,933	0	1,018	2,358	2,988
34,200	0	209	1,293	1,922	0	1,010	2,348	2,977
34,250	0	201	1,282	1,912	0	1,002	2,337	2,967
34,300	0	193	1,272	1,901	0	994	2,327	2,956
34,350	0	185	1,261	1,890	0	986	2,316	2,946
34,400	0	177	1,250	1,880	0	978	2,306	2,935
34,450	0	169	1,240	1,869	0	970	2,295	2,925
34,500	0	161	1,229	1,859	0	962	2,285	2,914
34,550	0	153	1,219	1,848	0	954	2,274	2,903
34,600	0	145	1,208	1,838	0	946	2,263	2,893
34,650	0	137	1,198	1,827	0	938	2,253	2,882
34,700	0	129	1,187	1,817	0	930	2,242	2,872
34,750	0	121	1,177	1,806	0	922	2,232	2,861
34,800	0	113	1,166	1,796	0	914	2,221	2,851
34,850	0	105	1,156	1,785	0	906	2,211	2,840
34,900	0	97	1,145	1,775	0	898	2,200	2,830
34,950	0	90	1,135	1,764	0	890	2,190	2,819
35,000	0	82	1,124	1,754	0	882	2,179	2,809
35,050	0	74	1,114	1,743	0	874	2,169	2,798
35,100	0	66	1,103	1,733	0	866	2,158	2,788
35,150	0	58	1,093	1,722	0	858	2,148	2,777
35,200	0	50	1,082	1,711	0	850	2,137	2,767

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Need more information or forms? See page 93.

2010 Earned Income Credit (EIC) Table—Continued (Caution. This is not a tax table.)

And your filing status is—

If the amount you are looking up from the worksheet is—	Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	Your credit is—				Your credit is—			
But less than								
35,250	0	42	1,071	1,701	0	842	2,127	2,756
35,300	0	34	1,061	1,690	0	834	2,116	2,746
35,350	0	26	1,050	1,680	0	826	2,106	2,735
35,400	0	18	1,040	1,669	0	818	2,095	2,724
35,450	0	10	1,029	1,659	0	810	2,084	2,714
35,500	0	*	1,019	1,648	0	802	2,074	2,703
35,550	0	0	1,008	1,638	0	794	2,063	2,693
35,600	0	0	998	1,627	0	786	2,053	2,682
35,650	0	0	987	1,617	0	778	2,042	2,672
35,700	0	0	977	1,606	0	770	2,032	2,661
35,750	0	0	966	1,596	0	762	2,021	2,651
35,800	0	0	956	1,585	0	754	2,011	2,640
35,850	0	0	945	1,575	0	746	2,000	2,630
35,900	0	0	935	1,564	0	738	1,990	2,619
35,950	0	0	924	1,554	0	730	1,979	2,609
36,000	0	0	914	1,543	0	722	1,969	2,598
36,050	0	0	903	1,532	0	714	1,958	2,588
36,100	0	0	892	1,522	0	706	1,948	2,577
36,150	0	0	882	1,511	0	698	1,937	2,567
36,200	0	0	871	1,501	0	690	1,926	2,556
36,250	0	0	861	1,490	0	682	1,916	2,545
36,300	0	0	850	1,480	0	674	1,905	2,535
36,350	0	0	840	1,469	0	666	1,895	2,524
36,400	0	0	829	1,459	0	658	1,884	2,514
36,450	0	0	819	1,448	0	650	1,874	2,503
36,500	0	0	808	1,438	0	642	1,863	2,493
36,550	0	0	798	1,427	0	634	1,853	2,482
36,600	0	0	787	1,417	0	626	1,842	2,472
36,650	0	0	777	1,406	0	618	1,832	2,461
36,700	0	0	766	1,396	0	610	1,821	2,451
36,750	0	0	756	1,385	0	602	1,811	2,440
36,800	0	0	745	1,375	0	594	1,800	2,430
36,850	0	0	734	1,364	0	586	1,790	2,419
36,900	0	0	724	1,353	0	578	1,779	2,409
36,950	0	0	713	1,343	0	571	1,769	2,398
37,000	0	0	703	1,332	0	563	1,758	2,388
37,050	0	0	692	1,322	0	555	1,747	2,377
37,100	0	0	682	1,311	0	547	1,737	2,366
37,150	0	0	671	1,301	0	539	1,726	2,356
37,200	0	0	661	1,290	0	531	1,716	2,345
37,250	0	0	650	1,280	0	523	1,705	2,335
37,300	0	0	640	1,269	0	515	1,695	2,324
37,350	0	0	629	1,259	0	507	1,684	2,314
37,400	0	0	619	1,248	0	499	1,674	2,303
37,450	0	0	608	1,238	0	491	1,663	2,293
37,500	0	0	598	1,227	0	483	1,653	2,282
37,550	0	0	587	1,217	0	475	1,642	2,272
37,600	0	0	577	1,206	0	467	1,632	2,261
37,650	0	0	566	1,196	0	459	1,621	2,251
37,700	0	0	555	1,185	0	451	1,611	2,240
37,750	0	0	545	1,174	0	443	1,600	2,230
37,800	0	0	534	1,164	0	435	1,590	2,219
37,850	0	0	524	1,153	0	427	1,580	2,209
37,900	0	0	513	1,143	0	419	1,568	2,198
37,950	0	0	503	1,133	0	411	1,558	2,187

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Need more information or forms? See page 93.

*If the amount you are looking up from the worksheet is at least \$35,500 but less than \$35,535, your credit is \$3. Otherwise, you cannot take the credit.

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Need more information or forms? See page 93.

2010 Earned Income Credit (EIC) Table—Continued (Caution. This is not a tax table.)

And your filing status is—

If the amount you are looking up from the worksheet is—	Your credit is—				Married filing jointly and you have—				Your credit is—					
	At least	But less than	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
38,000	38,050	0	0	492	1,122	0	0	403	1,547	2,177	0	0	0	988
38,050	38,100	0	0	482	1,111	0	0	385	1,537	2,166	0	0	0	958
38,100	38,150	0	0	471	1,101	0	0	387	1,526	2,156	0	0	0	927
38,150	38,200	0	0	461	1,090	0	0	379	1,516	2,145	0	0	0	897
38,200	38,250	0	0	450	1,080	0	0	371	1,505	2,135	0	0	0	866
38,250	38,300	0	0	440	1,069	0	0	363	1,495	2,124	0	0	0	835
38,300	38,350	0	0	429	1,059	0	0	355	1,484	2,114	0	0	0	804
38,350	38,400	0	0	419	1,048	0	0	347	1,474	2,103	0	0	0	773
38,400	38,450	0	0	408	1,038	0	0	339	1,463	2,093	0	0	0	742
38,450	38,500	0	0	398	1,027	0	0	331	1,453	2,082	0	0	0	711
38,500	38,550	0	0	387	1,017	0	0	323	1,442	2,072	0	0	0	680
38,550	38,600	0	0	376	1,006	0	0	315	1,432	2,061	0	0	0	649
38,600	38,650	0	0	366	995	0	0	307	1,421	2,051	0	0	0	618
38,650	38,700	0	0	355	985	0	0	299	1,411	2,040	0	0	0	587
38,700	38,750	0	0	345	974	0	0	291	1,400	2,029	0	0	0	556
38,750	38,800	0	0	334	964	0	0	283	1,389	2,019	0	0	0	525
38,800	38,850	0	0	324	953	0	0	275	1,379	2,008	0	0	0	494
38,850	38,900	0	0	313	943	0	0	267	1,368	1,998	0	0	0	463
38,900	38,950	0	0	303	932	0	0	259	1,358	1,987	0	0	0	432
38,950	39,000	0	0	292	922	0	0	251	1,347	1,977	0	0	0	401
39,000	39,050	0	0	282	911	0	0	243	1,337	1,966	0	0	0	370
39,050	39,100	0	0	271	901	0	0	235	1,326	1,956	0	0	0	339
39,100	39,150	0	0	261	890	0	0	227	1,316	1,945	0	0	0	308
39,150	39,200	0	0	251	880	0	0	219	1,305	1,935	0	0	0	277
39,200	39,250	0	0	240	869	0	0	211	1,295	1,924	0	0	0	246
39,250	39,300	0	0	229	859	0	0	203	1,284	1,914	0	0	0	215
39,300	39,350	0	0	219	848	0	0	195	1,274	1,903	0	0	0	184
39,350	39,400	0	0	208	837	0	0	187	1,263	1,893	0	0	0	153
39,400	39,450	0	0	197	827	0	0	179	1,253	1,882	0	0	0	122
39,450	39,500	0	0	187	816	0	0	171	1,242	1,872	0	0	0	91
39,500	39,550	0	0	176	806	0	0	163	1,232	1,861	0	0	0	60
39,550	39,600	0	0	166	795	0	0	155	1,221	1,850	0	0	0	29
39,600	39,650	0	0	155	785	0	0	147	1,210	1,840	0	0	0	0
39,650	39,700	0	0	145	774	0	0	139	1,200	1,829	0	0	0	0
39,700	39,750	0	0	134	764	0	0	131	1,189	1,819	0	0	0	0
39,750	39,800	0	0	124	753	0	0	123	1,179	1,808	0	0	0	0
39,800	39,850	0	0	113	743	0	0	115	1,168	1,798	0	0	0	0
39,850	39,900	0	0	103	732	0	0	107	1,158	1,787	0	0	0	0
39,900	39,950	0	0	92	722	0	0	99	1,147	1,777	0	0	0	0
39,950	40,000	0	0	82	711	0	0	91	1,137	1,766	0	0	0	0
40,000	40,050	0	0	71	701	0	0	83	1,126	1,756	0	0	0	0
40,050	40,100	0	0	61	690	0	0	75	1,116	1,745	0	0	0	0
40,100	40,150	0	0	50	680	0	0	67	1,105	1,735	0	0	0	0
40,150	40,200	0	0	40	669	0	0	59	1,095	1,724	0	0	0	0
40,200	40,250	0	0	29	658	0	0	51	1,084	1,714	0	0	0	0
40,250	40,300	0	0	18	648	0	0	43	1,074	1,703	0	0	0	0
40,300	40,350	0	0	8	637	0	0	35	1,063	1,693	0	0	0	0
40,350	40,400	0	0	*	627	0	0	27	1,053	1,682	0	0	0	0
40,400	40,450	0	0	0	616	0	0	19	1,042	1,671	0	0	0	0
40,450	40,500	0	0	0	606	0	0	11	1,031	1,661	0	0	0	0
40,500	40,550	0	0	0	595	0	0	**	1,021	1,650	0	0	0	0
40,550	40,600	0	0	0	585	0	0	0	1,010	1,640	0	0	0	0
40,600	40,650	0	0	0	574	0	0	0	1,000	1,629	0	0	0	0
40,650	40,700	0	0	0	564	0	0	0	989	1,619	0	0	0	0
40,700	40,750	0	0	0	553	0	0	0	979	1,608	0	0	0	0

*If the amount you are looking up from the worksheet is at least \$40,350 but less than \$40,363, your credit is \$1. Otherwise, you cannot take the credit.
 **If the amount you are looking up from the worksheet is at least \$40,500 but less than \$40,545, your credit is \$4. Otherwise, you cannot take the credit.

(Continued on next page)

Need more information or forms? See page 93.

2010 Earned Income Credit (EIC) Table—Continued (Caution. This is not a tax table.)

And your filing status is—

If the amount you are looking up from the worksheet is—	Your credit is—				Married filing jointly and you have—				Your credit is—					
	At least	But less than	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
38,000	38,050	0	0	492	1,122	0	0	403	1,547	2,177	0	0	0	988
38,050	38,100	0	0	482	1,111	0	0	385	1,537	2,166	0	0	0	958
38,100	38,150	0	0	471	1,101	0	0	387	1,526	2,156	0	0	0	927
38,150	38,200	0	0	461	1,090	0	0	379	1,516	2,145	0	0	0	897
38,200	38,250	0	0	450	1,080	0	0	371	1,505	2,135	0	0	0	866
38,250	38,300	0	0	440	1,069	0	0	363	1,495	2,124	0	0	0	835
38,300	38,350	0	0	429	1,059	0	0	355	1,484	2,114	0	0	0	804
38,350	38,400	0	0	419	1,048	0	0	347	1,474	2,103	0	0	0	773
38,400	38,450	0	0	408	1,038	0	0	339	1,463	2,093	0	0	0	742
38,450	38,500	0	0	398	1,027	0	0	331	1,453	2,082	0	0	0	711
38,500	38,550	0	0	387	1,017	0	0	323	1,442	2,072	0	0	0	680
38,550	38,600	0	0	376	1,006	0	0	315	1,432	2,061	0	0	0	649
38,600	38,650	0	0	366	995	0	0	307	1,421	2,051	0	0	0	618
38,650	38,700	0	0	355	985	0	0	299	1,411	2,040	0	0	0	587
38,700	38,750	0	0	345	974	0	0	291	1,400	2,029	0	0	0	556
38,750	38,800	0	0	334	964	0	0	283	1,389	2,019	0	0	0	525
38,800	38,850	0	0	324	953	0	0	275	1,379	2,008	0	0	0	494
38,850	38,900	0	0	313	943	0	0	267	1,368	1,998	0	0	0	463
38,900	38,950	0	0	303	932	0	0	259	1,358	1,987	0	0	0	432
38,950	39,000	0	0	292	922	0	0	251	1,347	1,977	0	0	0	401
39,000	39,050	0	0	282	911	0	0	243	1,337	1,966	0	0	0	370
39,050	39,100	0	0	271	901	0	0	235	1,326	1,956	0	0	0	339
39,100	39,150	0	0	261	890	0	0	227	1,316	1,945	0	0	0	308
39,150	39,200	0	0	251	880	0	0	219	1,305	1,935	0	0	0	277
39,200	39,250	0	0	240	869	0	0	211	1,295	1,924	0	0	0	246
39,250	39,300	0	0	229	859	0	0	203	1,284	1,914	0	0	0	215
39,300	39,350	0	0	219	848	0	0	195	1,274	1,903	0	0	0	184
39,350	39,400	0	0	208	837	0	0	187	1,263	1,893	0	0	0	153
39,400	39,450	0	0	197	827	0	0							

2010 Earned Income Credit (EIC) Table—Continued (Caution. This is not a tax table.)												
And your filing status is—												
If the amount you are looking up from the worksheet is—	Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—			Your credit is—			Your credit is—		
	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than											
46,500	46,550	0	0	0	0	0	0	0	0	0	0	0
46,550	46,600	0	0	0	0	0	0	0	0	0	0	0
46,600	46,650	0	0	0	0	0	0	0	0	0	0	0
46,650	46,700	0	0	0	0	0	0	0	0	0	0	0
46,700	46,750	0	0	0	0	0	0	0	0	0	0	0
46,750	46,800	0	0	0	0	0	0	0	0	0	0	0
46,800	46,850	0	0	0	0	0	0	0	0	0	0	0
46,850	46,900	0	0	0	0	0	0	0	0	0	0	0
46,900	46,950	0	0	0	0	0	0	0	0	0	0	0
46,950	47,000	0	0	0	0	0	0	0	0	0	0	0
47,000	47,050	0	0	0	0	0	0	0	0	0	0	0
47,050	47,100	0	0	0	0	0	0	0	0	0	0	0
47,100	47,150	0	0	0	0	0	0	0	0	0	0	0
47,150	47,200	0	0	0	0	0	0	0	0	0	0	0
47,200	47,250	0	0	0	0	0	0	0	0	0	0	0
47,250	47,300	0	0	0	0	0	0	0	0	0	0	0
47,300	47,350	0	0	0	0	0	0	0	0	0	0	0
47,350	47,400	0	0	0	0	0	0	0	0	0	0	0
47,400	47,450	0	0	0	0	0	0	0	0	0	0	0
47,450	47,500	0	0	0	0	0	0	0	0	0	0	0
47,500	47,550	0	0	0	0	0	0	0	0	0	0	0
47,550	47,600	0	0	0	0	0	0	0	0	0	0	0
47,600	47,650	0	0	0	0	0	0	0	0	0	0	0
47,650	47,700	0	0	0	0	0	0	0	0	0	0	0
47,700	47,750	0	0	0	0	0	0	0	0	0	0	0
47,750	47,800	0	0	0	0	0	0	0	0	0	0	0
47,800	47,850	0	0	0	0	0	0	0	0	0	0	0
47,850	47,900	0	0	0	0	0	0	0	0	0	0	0
47,900	47,950	0	0	0	0	0	0	0	0	0	0	0
47,950	48,000	0	0	0	0	0	0	0	0	0	0	0
48,000	48,050	0	0	0	0	0	0	0	0	0	0	0
48,050	48,100	0	0	0	0	0	0	0	0	0	0	0
48,100	48,150	0	0	0	0	0	0	0	0	0	0	0
48,150	48,200	0	0	0	0	0	0	0	0	0	0	0
48,200	48,250	0	0	0	0	0	0	0	0	0	0	0
48,250	48,300	0	0	0	0	0	0	0	0	0	0	0
48,300	48,350	0	0	0	0	0	0	0	0	0	0	0
48,350	48,362	0	0	0	0	0	0	0	0	0	0	0

2010 Earned Income Credit (EIC) Table—Continued (Caution. This is not a tax table.)												
And your filing status is—												
If the amount you are looking up from the worksheet is—	Single, head of household, or qualifying widow(er) and you have—			Married filing jointly and you have—			Your credit is—			Your credit is—		
	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than											
43,750	43,800	0	0	0	0	0	0	0	0	0	0	966
43,800	43,850	0	0	0	0	0	0	0	0	0	0	966
43,850	43,900	0	0	0	0	0	0	0	0	0	0	945
43,900	43,950	0	0	0	0	0	0	0	0	0	0	934
43,950	44,000	0	0	0	0	0	0	0	0	0	0	924
44,000	44,050	0	0	0	0	0	0	0	0	0	0	913
44,050	44,100	0	0	0	0	0	0	0	0	0	0	903
44,100	44,150	0	0	0	0	0	0	0	0	0	0	892
44,150	44,200	0	0	0	0	0	0	0	0	0	0	882
44,200	44,250	0	0	0	0	0	0	0	0	0	0	871
44,250	44,300	0	0	0	0	0	0	0	0	0	0	861
44,300	44,350	0	0	0	0	0	0	0	0	0	0	850
44,350	44,400	0	0	0	0	0	0	0	0	0	0	840
44,400	44,450	0	0	0	0	0	0	0	0	0	0	829
44,450	44,500	0	0	0	0	0	0	0	0	0	0	819
44,500	44,550	0	0	0	0	0	0	0	0	0	0	808
44,550	44,600	0	0	0	0	0	0	0	0	0	0	797
44,600	44,650	0	0	0	0	0	0	0	0	0	0	787
44,650	44,700	0	0	0	0	0	0	0	0	0	0	776
44,700	44,750	0	0	0	0	0	0	0	0	0	0	766
44,750	44,800	0	0	0	0	0	0	0	0	0	0	755
44,800	44,850	0	0	0	0	0	0	0	0	0	0	745
44,850	44,900	0	0	0	0	0	0	0	0	0	0	734
44,900	44,950	0	0	0	0	0	0	0	0	0	0	724
44,950	45,000	0	0	0	0	0	0	0	0	0	0	713
45,000	45,050	0	0	0	0	0	0	0	0	0	0	703
45,050	45,100	0	0	0	0	0	0	0	0	0	0	692
45,100	45,150	0	0	0	0	0	0	0	0	0	0	682
45,150	45,200	0	0	0	0	0	0	0	0	0	0	671
45,200	45,250	0	0	0	0	0	0	0	0	0	0	661
45,250	45,300	0	0	0	0	0	0	0	0	0	0	650
45,300	45,350	0	0	0	0	0	0	0	0	0	0	640
45,350	45,400	0	0	0	0	0	0	0	0	0	0	629
45,400	45,450	0	0	0	0	0	0	0	0	0	0	618
45,450	45,500	0	0	0	0	0	0	0	0	0	0	608
45,500	45,550	0	0	0	0	0	0	0	0	0	0	597
45,550	45,600	0	0	0	0	0	0	0	0	0	0	587
45,600	45,650	0	0	0	0	0	0	0	0	0	0	576
45,650	45,700	0	0	0	0	0	0	0	0	0	0	566
45,700	45,750	0	0	0	0	0	0	0	0	0	0	555
45,750	45,800	0	0	0	0	0	0	0	0	0	0	545
45,800	45,850	0	0	0	0	0	0	0	0	0	0	534
45,850	45,900	0	0	0	0	0	0	0	0	0	0	524
45,900	45,950	0	0	0	0	0	0	0	0	0	0	513
45,950	46,000	0	0	0	0	0	0	0	0	0	0	503
46,000	46,050	0	0	0	0	0	0	0	0	0	0	492
46,050	46,100	0	0	0	0	0	0	0	0	0	0	482
46,100	46,150	0	0	0	0	0	0	0	0	0	0	471
46,150	46,200	0	0	0	0	0	0	0	0	0	0	461
46,200	46,250	0	0	0	0	0	0	0	0	0	0	450
46,250	46,300	0	0	0	0	0	0	0	0	0	0	439
46,300	46,350	0	0	0	0	0	0	0	0	0	0	429
46,350	46,400	0	0	0	0	0	0	0	0	0	0	418
46,400	46,450	0	0	0	0	0	0	0	0	0	0	408
46,450	46,500	0	0	0	0	0	0	0	0	0	0	397

*If the amount you are looking up from the worksheet is at least \$45,350 but less than \$45,373, your credit is \$2. Otherwise, you cannot take the credit. (Continued on next page)

2010 Form 1040—Lines 65 Through 74a
off-highway business use). Attach Form 4136.

Line 71

Check the box(es) on line 71 to report any credit from Form 2439, 8839, 8801 (line 27), or 8855.

Refund

If you want to directly deposit the amount shown on line 74a 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 74b through 74d (if you want your refund deposited to only one account), or
- Check the box on line 74a 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.



Refund Offset
If you owe past-due federal tax, state income tax, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 73 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. 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 has not paid past-due federal tax, state income tax, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 73 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 TeleTax topic 203 (see page 90) or see Form 8379.

Amount Refunded to You

If you want to check the status of your refund, see page 90. Before checking the status of your refund, please wait at least 72 hours after IRS acknowledges receipt of your e-filed return (3 to 4 weeks after you mail a paper return). But if you filed Form 5405, 8379, or 8839 with your return, allow 14 weeks (11 weeks if you filed electronically).

Lines 74a Through 74d

If you want to directly deposit the amount shown on line 74a 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 74b through 74d (if you want your refund deposited to only one account), or
- Check the box on line 74a 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.

Need more information or forms? See page 93.

official extended duty outside the United States may have additional time to buy a home.

If you constructed your main home, you are treated as having bought it on the date you first occupied it.

- You generally must repay the credit if:
 - You dispose of the home within 36 months after buying it, or
 - You stop using the home as your main home during that 36-month period.
- See Form 5405 and its instructions for more details.

Line 68

Amount Paid With Request for Extension To File

If you filed Form 4868 to get an automatic extension of time to file Form 1040, enter any amount you paid with that form or by electronic funds withdrawal, or credit or debit card. If you paid by credit or debit card, do not include on line 68 the convenience fee you were charged. Also, include any amounts paid with Form 2350.



Line 69

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 2010 and total wages of more than \$106,800, 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 \$6,621.60. But if any one employer withheld more than \$6,621.60, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

You cannot claim a refund for excess tier 2 RRTA tax on Form 1040. Instead, use Form 843.

Line 70

Credit for Federal Tax on Fuels

Enter any credit for federal excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an

Line 65
Additional Child Tax Credit

What is the Additional Child Tax Credit?
This credit is for certain people who have at least one qualifying child as defined in the instructions for line 6c on page 15. The additional child tax credit may give you a refund even if you do not owe any tax.

Two Steps To Take the Additional Child Tax Credit!

Step 1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 51 that begin on page 39.

Step 2. Read the TIP at the end of your Child Tax Credit Worksheet. Use Form 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.

Line 66

American Opportunity Credit

If you meet the requirements to claim an education credit (see the instructions for line 49 on page 38), enter on line 66 the amount, if any, from Form 8863, line 14.

Line 67

First-Time Homebuyer Credit

You may be able to take this credit if:

1. You bought a main home in the United States in 2010 before May 1, and
2. You (and your spouse if married) did not own any other main home during the 3-year period ending on the date you bought the home.

The credit generally is 10% of the purchase price of the home but is limited to \$8,000 (\$4,000 if married filing separately).

You also may be able to take the credit, but it is limited to \$6,500 (\$3,250 if married filing separately), if:

1. You bought a main home in the United States in 2010 before May 1, and
2. You (and your spouse if married) owned and used the home as your main home for any period of 5 consecutive years during the 8-year period ending on the date you bought the new main home in 2010.

In either case, you also may be able to claim the credit if you entered into a written binding contract before May 1, 2010, to buy the home before July 1, 2010, and actually bought the home before October 1, 2010. Also, members of the uniformed services or Foreign Service and employees of the intelligence community on qualified

Ask your financial institution for the correct routing number to enter on line 74b 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 does not allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 74c

Check the appropriate box for the type of account. Do not 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. For a TreasuryDirect® online account, check the "Savings" box.

Line 74d

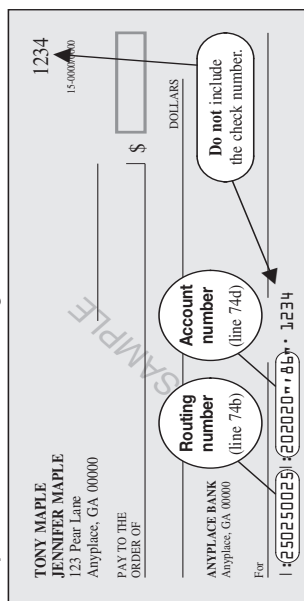
The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Do not include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

Reasons Your Direct Deposit Request May Be Rejected

- If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.
 - Any numbers or letters on lines 74b through 74d are crossed out or whited out.

Sample Check—Lines 74b Through 74d



The routing and account numbers may be in different places on your check.

is not an IRA contribution for 2010. In that case, you must file an amended 2010 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.



For more information on IRAs, see Pub. 590.

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 www.treasurydirect.gov.

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 do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

Line 74a

You cannot 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 74b

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check below, the routing number is 250250025. Tony and Jennifer Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

2010 Form 1040—Lines 74a Through 74d
DIRECT DEPOSIT
Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs on this page.

If you want to directly deposit the amount shown on line 74a 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 74b through 74d (if you want your refund deposited to only one account), or
- Check the box on line 74a 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 do not want your refund directly deposited to your account, do not check the box on line 74a. Draw a line through the boxes on lines 74b and 74d. We will send you a check instead.

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 do not 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.



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 will not accept a deposit for 2010). If you do not, 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 2010 return during 2011 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2011. If you designate your deposit to be for 2010, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit

can enter either your or your spouse's daytime phone number.

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 does not charge you should not sign your return.



Electronic Return Signatures!

To file your return electronically, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN. **Self-Select PIN.** The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—even your Forms W-2.

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2009 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2009 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2009 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return. (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2009 return.) You will also be prompted to enter your date of birth (DOB). Make sure your DOB is accurate and matches the information on record with the Social Security Administration by checking your annual social security statement.

CAUTION You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2010.

TIP If you cannot locate your prior year AGI or prior year PIN, use the Electronic Filing PIN Request. This can be found at IRS.gov. Click on "Electronic Filing PIN Request" under "Online Services." Or you can call 1-866-704-7388.

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 are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2011 tax return. This is April 17, 2012, for most people. If you wish to revoke the authorization before it ends, see Pub. 947.

Sign Your Return

Form 1040 is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter 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* on page 88.

Child's Return

Your child cannot sign the return, either parent can sign the child's name in the space provided. Then, enter "By (your signature), parent for minor child."

Daytime Phone Number

Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit, credit for child and dependent care expenses, etc. If you answer our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you

been made on time and for the required amount.

For most people, the "tax shown on your 2009 return" is the amount on your 2009 Form 1040, line 60, minus the total of any amounts shown on lines 63, 64a, 65, 66, and 67 and Forms 8828, 4137, 4136, 5329 (Parts III through VIII only), 8801 (line 29 only), 8885, and 8919. Also subtract from line 60 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, any look-back interest due under section 167(g) or 460(b), and any write-in tax included on line 60 from Form 8885. When figuring the amount on line 60, include household employment taxes only if line 61 is more than zero or you would have owed the estimated tax penalty for 2009 even if you did not include those taxes. But if you entered an amount on your 2009 Schedule H, line 7, include the total of that amount plus the household employment taxes on your 2009 Form 1040, line 59.

Figuring the Penalty

If the Exception on page 71 does not apply and you choose to figure the penalty yourself, see Form 2210 (or 2210-F for farmers and fishermen) to find out if you owe the penalty. If you do, you can use the form to figure the amount.

Enter any penalty on line 77. Add the penalty to any tax due and enter the total on line 76.

However, if you have an overpayment on line 73, subtract the penalty from the amount you would otherwise enter on line 74a or line 75. Lines 74a, 75, and 77 must equal line 73.

If the penalty is more than the overpayment on line 73, enter -0- on lines 74a and 75. Then subtract line 73 from line 77 and enter the result on line 76.

Do not 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 77 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to IRS.gov, click on "I Need To" and select "Set Up a Payment Agreement." If you use Form 9465, you should receive a response to your request to make installment payments within 30 days. But if you file your return after March 31, it may take us longer to reply.

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 18, 2011. An extension generally will not be granted for more than 6 months. If you pay after April 18, 2011, you will be charged interest on the tax not paid by April 15, 2011. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

Line 77

Estimated Tax Penalty

You may owe this penalty if:

- Line 76 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the "tax shown on your return" is the amount on your 2010 Form 1040, line 60, minus the total of any amounts shown on lines 63, 64a, 65, 66, 67, and 70 and Forms 8828, 4137, 5329 (Parts III through VIII only), 8801 (line 27 only), 8839, 8885, and 8919. Also subtract from line 60 any tax on an excess parachute payment, any excise tax on insider stock compensation, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, any look-back interest due under section 167(g) or 460(b), and any write-in tax included on line 60 from Form 8885. When figuring the amount on line 60, include household employment taxes only if line 61 is more than zero or you would owe the penalty even if you did not include those taxes. But if you entered an amount on Schedule H, line 7, include the total of that amount plus the household employment taxes on Form 1040, line 59.

Exception. You will not owe the penalty if your 2009 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 2009 return and you were a U.S. citizen or resident for all of 2009.
2. The total of lines 61, 62, and 69 on your 2010 return is at least 100% of the tax shown on your 2009 return (110% of that amount if you are not a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2009 return was more than \$150,000 (more than \$75,000 if married filing separately for 2010)). Your estimated tax payments for 2010 must have

Line 76

Amount You Owe

TIP To save interest and penalties, pay your taxes in full by April 18, 2011. You do not have to pay if line 76 is under \$1.

Include any estimated tax penalty from line 77 in the amount you enter on line 76. You can pay by check, money order, or credit or debit card. Do not include any estimated tax payment for 2011 in this payment. Instead, make the estimated tax payment separately.

To pay by check or money order. Make your check or money order payable to the "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your name, address, "2010 Form 1040" and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your tax return.

To help process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX-" or "\$ XXX.00").

Then, complete Form 1040-V following the instructions on that form and enclose it in the envelope with your tax return and payment. Although you do not have to use Form 1040-V, doing so allows us to process your payment more accurately and efficiently.

To pay by credit or debit card. For information on paying your taxes with a credit or debit card, go to www.irs.gov/e-pay.



TIP You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4P or W-4V, or (c) make estimated tax payments for 2011. See Income Tax Withholding and Estimated Tax Payments for 2011 on page 87.

What if You Cannot Pay?

If you cannot pay the full amount shown on line 76 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. Generally, you can have up to 60 months to pay. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 18, 2011. 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.

• Your financial institution(s) will not allow a joint refund to be deposited to an individual account. The IRS is not responsible if a financial institution rejects a direct deposit.

- You request a deposit of your refund to an account that is not in your name (such as your tax preparer's own account).
- You file your 2010 return after December 31, 2011.



CAUTION The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.

Line 75

Applied to Your 2011 Estimated Tax

Enter on line 75 the amount, if any, of the overpayment on line 73 you want applied to your 2011 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.



CAUTION This election to apply part or all of the amount overpaid to your 2011 estimated tax cannot be changed later.

Amount You Owe



IRS e-file offers you the electronic payment option of electronic funds withdrawal (EFW). EFW can be used to pay your current year balance due and can be used to make up to four estimated tax payments. If you are filing early, you can schedule your payment for withdrawal from your account on a future date, up to and including April 18, 2011. If you file your return after April 18, 2011, you can include interest and penalty in your payment. Visit www.irs.gov/e-pay for details.

You can also pay using EFTPS, a free tax payment system that allows you to make payments online or by phone. For more information or details on enrolling, visit www.irs.gov/e-pay or www.eftps.gov or call EFTPS' Customer Service at 1-800-316-6541. TTY/TDD help is available by calling 1-800-733-4829.

correspondence or other items unless required to do so. Attach a copy of Forms W-2 and 2439 to the front of Form 1040. If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Form W-2 and any Forms W-2c. Also attach Forms W-2G and 1099-R to the front of Form 1040 if tax was withheld.

Assemble Your Return

Assemble any schedules and forms behind Form 1040 in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you have to attach certain forms or other documents that cannot be electronically filed. For details, see Form 8453.

2010 Tax Table

See the instructions for line 44 on page 35 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 43, is \$25,300. First, they find the \$25,300–\$5,550 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 \$2,961. This is the tax amount they should enter on Form 1040, line 44.

Sample Table

At least	But less than	Your tax is—		Head of a household
		Single	Married filing jointly	
25,200	25,250	3,365	2,946	3,365
25,250	25,300	3,373	2,954	3,373
25,300	25,350	3,380	2,961	3,380
25,350	25,400	3,388	2,969	3,388
25,400	25,450	3,396	2,977	3,396

If line 43 (taxable income) is—	And you are—		Head of a household
	Single	Married filing jointly	
0	0	0	0
5	1	1	1
15	2	2	2
25	4	4	4
50	6	6	6
75	9	9	9
100	11	11	11
125	14	14	14
150	16	16	16
175	19	19	19
200	21	21	21
225	24	24	24
250	26	26	26
275	29	29	29
300	31	31	31
325	34	34	34
350	36	36	36
375	39	39	39
400	41	41	41
425	44	44	44
450	46	46	46
475	49	49	49
500	51	51	51
525	54	54	54
550	56	56	56
575	59	59	59
600	61	61	61
625	64	64	64
650	66	66	66
675	69	69	69
700	71	71	71
725	74	74	74
750	76	76	76
775	79	79	79
800	81	81	81
825	84	84	84
850	86	86	86
875	88	88	88
900	89	89	89
925	91	91	91
950	94	94	94
975	96	96	96
1,000	99	99	99
1,000			
1,000	101	101	101
1,025	104	104	104
1,050	106	106	106
1,075	109	109	109
1,100	111	111	111
1,125	114	114	114
1,150	116	116	116
1,175	119	119	119
1,200	121	121	121
1,225	124	124	124
1,250	126	126	126
1,275	129	129	129
1,300	129	129	129
2,000			
2,000	201	201	201
2,025	204	204	204
2,050	206	206	206
2,075	209	209	209
2,100	211	211	211
2,125	214	214	214
2,150	216	216	216
2,175	219	219	219
2,200	221	221	221
2,225	224	224	224
2,250	226	226	226
2,275	229	229	229
2,300	231	231	231
2,325	234	234	234
2,350	236	236	236
2,375	239	239	239
2,400	241	241	241
2,425	244	244	244
2,450	246	246	246
2,475	249	249	249
2,500	251	251	251
2,525	254	254	254
2,550	256	256	256
2,575	259	259	259
2,600	261	261	261
2,625	264	264	264
2,650	266	266	266
2,675	269	269	269
3,000			
3,000	303	303	303
3,050	308	308	308
3,100	313	313	313
3,150	318	318	318
3,200	323	323	323
3,250	328	328	328
3,300	333	333	333
3,350	338	338	338
3,400	343	343	343
3,450	348	348	348
3,500	353	353	353
3,550	358	358	358
3,600	363	363	363
3,650	368	368	368
3,700	373	373	373
3,750	378	378	378
3,800	383	383	383
3,850	388	388	388
3,900	393	393	393
3,950	398	398	398
4,000			
4,000	403	403	403
4,050	408	408	408
4,100	413	413	413
4,150	418	418	418
4,200	423	423	423
4,250	428	428	428
4,300	433	433	433
4,350	438	438	438
4,400	443	443	443
4,450	448	448	448
4,500	453	453	453
4,550	458	458	458
4,600	463	463	463
4,650	468	468	468
4,700	473	473	473
4,750	478	478	478
4,800	483	483	483
4,850	488	488	488
4,900	493	493	493
4,950	498	498	498
5,000	498	498	498

(Continued on next page)

* This column must also be used by a qualifying widow(er).

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
2010 Tax Table—Continued											
11,000											
11,000	11,050	1,235	1,103	1,235	1,103	11,000	11,050	1,235	1,103	1,235	1,103
11,050	11,100	1,243	1,108	1,243	1,108	11,050	11,100	1,243	1,108	1,243	1,108
11,100	11,150	1,250	1,113	1,250	1,113	11,100	11,150	1,250	1,113	1,250	1,113
11,150	11,200	1,258	1,118	1,258	1,118	11,150	11,200	1,258	1,118	1,258	1,118
11,200	11,250	1,265	1,123	1,265	1,123	11,200	11,250	1,265	1,123	1,265	1,123
11,250	11,300	1,273	1,128	1,273	1,128	11,250	11,300	1,273	1,128	1,273	1,128
11,300	11,350	1,280	1,133	1,280	1,133	11,300	11,350	1,280	1,133	1,280	1,133
11,350	11,400	1,288	1,138	1,288	1,138	11,350	11,400	1,288	1,138	1,288	1,138
11,400	11,450	1,295	1,143	1,295	1,143	11,400	11,450	1,295	1,143	1,295	1,143
11,450	11,500	1,303	1,148	1,303	1,148	11,450	11,500	1,303	1,148	1,303	1,148
11,500	11,550	1,310	1,153	1,310	1,153	11,500	11,550	1,310	1,153	1,310	1,153
11,550	11,600	1,318	1,158	1,318	1,158	11,550	11,600	1,318	1,158	1,318	1,158
11,600	11,650	1,325	1,163	1,325	1,163	11,600	11,650	1,325	1,163	1,325	1,163
11,650	11,700	1,333	1,168	1,333	1,168	11,650	11,700	1,333	1,168	1,333	1,168
11,700	11,750	1,340	1,173	1,340	1,173	11,700	11,750	1,340	1,173	1,340	1,173
11,750	11,800	1,348	1,178	1,348	1,178	11,750	11,800	1,348	1,178	1,348	1,178
11,800	11,850	1,355	1,183	1,355	1,183	11,800	11,850	1,355	1,183	1,355	1,183
11,850	11,900	1,363	1,188	1,363	1,188	11,850	11,900	1,363	1,188	1,363	1,188
11,900	11,950	1,370	1,193	1,370	1,193	11,900	11,950	1,370	1,193	1,370	1,193
11,950	12,000	1,378	1,198	1,378	1,198	11,950	12,000	1,378	1,198	1,378	1,198
12,000											
12,000	12,050	1,385	1,203	1,385	1,203	12,000	12,050	1,385	1,203	1,385	1,203
12,050	12,100	1,393	1,208	1,393	1,208	12,050	12,100	1,393	1,208	1,393	1,208
12,100	12,150	1,400	1,213	1,400	1,213	12,100	12,150	1,400	1,213	1,400	1,213
12,150	12,200	1,408	1,218	1,408	1,218	12,150	12,200	1,408	1,218	1,408	1,218
12,200	12,250	1,415	1,223	1,415	1,223	12,200	12,250	1,415	1,223	1,415	1,223
12,250	12,300	1,423	1,228	1,423	1,228	12,250	12,300	1,423	1,228	1,423	1,228
12,300	12,350	1,430	1,233	1,430	1,233	12,300	12,350	1,430	1,233	1,430	1,233
12,350	12,400	1,438	1,238	1,438	1,238	12,350	12,400	1,438	1,238	1,438	1,238
12,400	12,450	1,445	1,243	1,445	1,243	12,400	12,450	1,445	1,243	1,445	1,243
12,450	12,500	1,453	1,248	1,453	1,248	12,450	12,500	1,453	1,248	1,453	1,248
12,500	12,550	1,460	1,253	1,460	1,253	12,500	12,550	1,460	1,253	1,460	1,253
12,550	12,600	1,468	1,258	1,468	1,258	12,550	12,600	1,468	1,258	1,468	1,258
12,600	12,650	1,475	1,263	1,475	1,263	12,600	12,650	1,475	1,263	1,475	1,263
12,650	12,700	1,483	1,268	1,483	1,268	12,650	12,700	1,483	1,268	1,483	1,268
12,700	12,750	1,490	1,273	1,490	1,273	12,700	12,750	1,490	1,273	1,490	1,273
12,750	12,800	1,498	1,278	1,498	1,278	12,750	12,800	1,498	1,278	1,498	1,278
12,800	12,850	1,505	1,283	1,505	1,283	12,800	12,850	1,505	1,283	1,505	1,283
12,850	12,900	1,513	1,288	1,513	1,288	12,850	12,900	1,513	1,288	1,513	1,288
12,900	12,950	1,520	1,293	1,520	1,293	12,900	12,950	1,520	1,293	1,520	1,293
12,950	13,000	1,528	1,298	1,528	1,298	12,950	13,000	1,528	1,298	1,528	1,298
13,000											
13,000	13,050	1,535	1,303	1,535	1,303	13,000	13,050	1,535	1,303	1,535	1,303
13,050	13,100	1,543	1,308	1,543	1,308	13,050	13,100	1,543	1,308	1,543	1,308
13,100	13,150	1,550	1,313	1,550	1,313	13,100	13,150	1,550	1,313	1,550	1,313
13,150	13,200	1,558	1,318	1,558	1,318	13,150	13,200	1,558	1,318	1,558	1,318
13,200	13,250	1,565	1,323	1,565	1,323	13,200	13,250	1,565	1,323	1,565	1,323
13,250	13,300	1,573	1,328	1,573	1,328	13,250	13,300	1,573	1,328	1,573	1,328
13,300	13,350	1,580	1,333	1,580	1,333	13,300	13,350	1,580	1,333	1,580	1,333
13,350	13,400	1,588	1,338	1,588	1,338	13,350	13,400	1,588	1,338	1,588	1,338
13,400	13,450	1,595	1,343	1,595	1,343	13,400	13,450	1,595	1,343	1,595	1,343
13,450	13,500	1,603	1,348	1,603	1,348	13,450	13,500	1,603	1,348	1,603	1,348
13,500	13,550	1,610	1,353	1,610	1,353	13,500	13,550	1,610	1,353	1,610	1,353
13,550	13,600	1,618	1,358	1,618	1,358	13,550	13,600	1,618	1,358	1,618	1,358
13,600	13,650	1,625	1,363	1,625	1,363	13,600	13,650	1,625	1,363	1,625	1,363
13,650	13,700	1,633	1,368	1,633	1,368	13,650	13,700	1,633	1,368	1,633	1,368
13,700	13,750	1,640	1,373	1,640	1,373	13,700	13,750	1,640	1,373	1,640	1,373
13,750	13,800	1,648	1,378	1,648	1,378	13,750	13,800	1,648	1,378	1,648	1,378
13,800	13,850	1,655	1,383	1,655	1,383	13,800	13,850	1,655	1,383	1,655	1,383
13,850	13,900	1,663	1,388	1,663	1,388	13,850	13,900	1,663	1,388	1,663	1,388
13,900	13,950	1,670	1,393	1,670	1,393	13,900	13,950	1,670	1,393	1,670	1,393
13,950	14,000	1,678	1,398	1,678	1,398	13,950	14,000	1,678	1,398	1,678	1,398
14,000											
14,000	14,050	1,685	1,403	1,685	1,403	14,000	14,050	1,685	1,403	1,685	1,403
14,050	14,100	1,693	1,408	1,693	1,408	14,050	14,100	1,693	1,408	1,693	1,408
14,100	14,150	1,700	1,413	1,700	1,413	14,100	14,150	1,700	1,413	1,700	1,413
14,150	14,200	1,708	1,418	1,708	1,418	14,150	14,200	1,708	1,418	1,708	1,418
14,200	14,250	1,715	1,423	1,715	1,423	14,200	14,250	1,715	1,423	1,715	1,423
14,250	14,300	1,723	1,428	1,723	1,428	14,250	14,300	1,723	1,428	1,723	1,428
14,300	14,350	1,730	1,433	1,730	1,433	14,300	14,350	1,730	1,433	1,730	1,433
14,350	14,400	1,738	1,438	1,738	1,438	14,350	14,400	1,738	1,438	1,738	1,438
14,400	14,450	1,745	1,443	1,745	1,443	14,400	14,450	1,745	1,443	1,745	1,443
14,450	14,500	1,753	1,448	1,753	1,448	14,450	14,500	1,753	1,448	1,753	1,448
14,500	14,550	1,760	1,453	1,760	1,453	14,500	14,550	1,760	1,453	1,760	1,453
14,550	14,600	1,768	1,458	1,768	1,458	14,550	14,600	1,768	1,458	1,768	1,458
14,600	14,650	1,775	1,463	1,775	1,463	14,600	14,650	1,775	1,463	1,775	1,463
14,650	14,700	1,783	1,468	1,783	1,468	14,650	14,700	1,783	1,468	1,783	1,468
14,700	14,750	1,790	1,473	1,790	1,473	14,700	14,750	1,790	1,473	1,790	1,473
14,750	14,800	1,798	1,478	1,798	1,478	14,750	14,800	1,798	1,478	1,798	1,478
14,800	14,850	1,805	1,483	1,805	1,483	14,800	14,850	1,805	1,483	1,805	1,483
14,850	14,900	1,813	1,488	1,813	1,488	14,850	14,900	1,813	1,488	1,813	1,488
14,900	14,950	1,820	1,493	1,820	1,493	14,900	14,950	1,820	1,493	1,820	1,493
14,950	15,000	1,828	1,498	1,828	1,498	14,950	15,000	1,828	1,498	1,828	1,498
15,000											
15,000	15,050	1,835	1,503	1,835	1,503	15,000	15,050	1,835	1,503	1,835	1,503
15,050	15,100	1,843	1,508	1,843	1,508	15,050	15,100	1,843	1,508	1,843	1,508
15,100	15,150	1,850	1,513	1,850	1,513	15,100	15,150	1,850	1,513	1,850	1,513
15,150	15,200	1,858	1,518	1,858	1,518	15,150	15,200	1,858	1,518	1,858	1,518
15,200	15,250	1,865	1,523	1,865	1,523	15,200	15,250	1,865	1,523	1,865	1,523
15,250	15,300	1,873	1,528	1,873	1,528	15,250	15,300	1,873	1,528	1,873	1,528
15,300	15,350	1,880	1,533	1,880	1,533	15,300	15,350	1,880	1,533	1,880	1,533
15,350	15,400	1,888	1,538	1,888	1,538	15,350	15,400	1,888	1,538	1,888	1,538
15,400	15,450	1,895	1,543	1,895	1,543	15,400	15,450	1,895	1,543	1,895	1,543
15,450	15,500	1,903	1,548	1,903	1,548	15,450	15,500	1,903	1,548	1,903	1,548
15,500	15,550	1									

2010 Tax Table—Continued		2010 Tax Table—Continued		2010 Tax Table—Continued		2010 Tax Table—Continued		2010 Tax Table—Continued		2010 Tax Table—Continued		2010 Tax Table—Continued		2010 Tax Table—Continued		2010 Tax Table—Continued		2010 Tax Table—Continued		2010 Tax Table—Continued					
If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Head of a household	Single	Married filing jointly	Head of a household	At least	But less than	Single	Married filing jointly	Head of a household	At least	But less than	Single	Married filing jointly	Head of a household	At least	But less than	Single	Married filing jointly	Head of a household	At least	But less than	
23,000	23,050	3,035	2,616	3,035	2,616	3,035	2,616	26,000	26,050	3,485	3,086	3,485	3,086	27,000	27,050	3,635	3,216	3,635	3,216	28,000	28,050	3,785	3,386	3,785	3,386
23,050	23,100	3,043	2,624	3,043	2,624	3,043	2,624	26,050	26,100	3,493	3,074	3,493	3,074	27,050	27,100	3,643	3,224	3,643	3,224	28,050	28,100	3,793	3,394	3,793	3,394
23,100	23,150	3,050	2,631	3,050	2,631	3,050	2,631	26,100	26,150	3,501	3,081	3,501	3,081	27,100	27,150	3,651	3,232	3,651	3,232	28,100	28,150	3,803	3,402	3,803	3,402
23,150	23,200	3,058	2,639	3,058	2,639	3,058	2,639	26,150	26,200	3,509	3,089	3,509	3,089	27,150	27,200	3,660	3,240	3,660	3,240	28,150	28,200	3,812	3,410	3,812	3,410
23,200	23,250	3,065	2,646	3,065	2,646	3,065	2,646	26,200	26,250	3,517	3,096	3,517	3,096	27,200	27,250	3,669	3,248	3,669	3,248	28,200	28,250	3,821	3,418	3,821	3,418
23,250	23,300	3,073	2,654	3,073	2,654	3,073	2,654	26,250	26,300	3,525	3,104	3,525	3,104	27,250	27,300	3,678	3,256	3,678	3,256	28,250	28,300	3,830	3,426	3,830	3,426
23,300	23,350	3,080	2,661	3,080	2,661	3,080	2,661	26,300	26,350	3,533	3,112	3,533	3,112	27,300	27,350	3,687	3,264	3,687	3,264	28,300	28,350	3,839	3,434	3,839	3,434
23,350	23,400	3,088	2,669	3,088	2,669	3,088	2,669	26,350	26,400	3,541	3,119	3,541	3,119	27,350	27,400	3,696	3,272	3,696	3,272	28,350	28,400	3,848	3,442	3,848	3,442
23,400	23,450	3,095	2,676	3,095	2,676	3,095	2,676	26,400	26,450	3,549	3,126	3,549	3,126	27,400	27,450	3,705	3,280	3,705	3,280	28,400	28,450	3,857	3,450	3,857	3,450
23,450	23,500	3,103	2,684	3,103	2,684	3,103	2,684	26,450	26,500	3,557	3,134	3,557	3,134	27,450	27,500	3,714	3,288	3,714	3,288	28,450	28,500	3,866	3,458	3,866	3,458
23,500	23,550	3,110	2,691	3,110	2,691	3,110	2,691	26,500	26,550	3,565	3,141	3,565	3,141	27,500	27,550	3,723	3,296	3,723	3,296	28,500	28,550	3,875	3,466	3,875	3,466
23,550	23,600	3,118	2,699	3,118	2,699	3,118	2,699	26,550	26,600	3,573	3,149	3,573	3,149	27,550	27,600	3,732	3,304	3,732	3,304	28,550	28,600	3,884	3,474	3,884	3,474
23,600	23,650	3,125	2,706	3,125	2,706	3,125	2,706	26,600	26,650	3,581	3,156	3,581	3,156	27,600	27,650	3,741	3,312	3,741	3,312	28,600	28,650	3,893	3,482	3,893	3,482
23,650	23,700	3,133	2,714	3,133	2,714	3,133	2,714	26,650	26,700	3,589	3,164	3,589	3,164	27,650	27,700	3,750	3,320	3,750	3,320	28,650	28,700	3,902	3,490	3,902	3,490
23,700	23,750	3,140	2,721	3,140	2,721	3,140	2,721	26,700	26,750	3,597	3,171	3,597	3,171	27,700	27,750	3,759	3,328	3,759	3,328	28,700	28,750	3,911	3,498	3,911	3,498
23,750	23,800	3,148	2,729	3,148	2,729	3,148	2,729	26,750	26,800	3,605	3,179	3,605	3,179	27,750	27,800	3,768	3,336	3,768	3,336	28,750	28,800	3,920	3,506	3,920	3,506
23,800	23,850	3,155	2,736	3,155	2,736	3,155	2,736	26,800	26,850	3,613	3,186	3,613	3,186	27,800	27,850	3,777	3,344	3,777	3,344	28,800	28,850	3,929	3,514	3,929	3,514
23,850	23,900	3,163	2,744	3,163	2,744	3,163	2,744	26,850	26,900	3,621	3,194	3,621	3,194	27,850	27,900	3,786	3,352	3,786	3,352	28,850	28,900	3,938	3,522	3,938	3,522
23,900	23,950	3,170	2,751	3,170	2,751	3,170	2,751	26,900	26,950	3,629	3,201	3,629	3,201	27,900	27,950	3,795	3,360	3,795	3,360	28,900	28,950	3,947	3,530	3,947	3,530
23,950	24,000	3,178	2,759	3,178	2,759	3,178	2,759	26,950	27,000	3,637	3,209	3,637	3,209	27,950	28,000	3,804	3,368	3,804	3,368	28,950	29,000	3,956	3,538	3,956	3,538
24,000	24,050	3,185	2,766	3,185	2,766	3,185	2,766	27,000	27,050	3,645	3,216	3,645	3,216	28,000	28,050	3,812	3,376	3,812	3,376	29,000	29,050	3,965	3,546	3,965	3,546
24,050	24,100	3,193	2,774	3,193	2,774	3,193	2,774	27,050	27,100	3,653	3,224	3,653	3,224	28,050	28,100	3,820	3,384	3,820	3,384	29,050	29,100	3,974	3,554	3,974	3,554
24,100	24,150	3,200	2,781	3,200	2,781	3,200	2,781	27,100	27,150	3,661	3,232	3,661	3,232	28,100	28,150	3,828	3,392	3,828	3,392	29,100	29,150	3,983	3,562	3,983	3,562
24,150	24,200	3,208	2,789	3,208	2,789	3,208	2,789	27,150	27,200	3,669	3,240	3,669	3,240	28,150	28,200	3,836	3,400	3,836	3,400	29,150	29,200	3,992	3,570	3,992	3,570
24,200	24,250	3,215	2,796	3,215	2,796	3,215	2,796	27,200	27,250	3,677	3,248	3,677	3,248	28,200	28,250	3,844	3,408	3,844	3,408	29,200	29,250	4,001	3,578	4,001	3,578
24,250	24,300	3,223	2,804	3,223	2,804	3,223	2,804	27,250	27,300	3,685	3,256	3,685	3,256	28,250	28,300	3,852	3,416	3,852	3,416	29,250	29,300	4,010	3,586	4,010	3,586
24,300	24,350	3,230	2,811	3,230	2,811	3,230	2,811	27,300	27,350	3,693	3,264	3,693	3,264	28,300	28,350	3,860	3,424	3,860	3,424	29,300	29,350	4,019	3,594	4,019	3,594
24,350	24,400	3,238	2,819	3,238	2,819	3,238	2,819	27,350	27,400	3,701	3,272	3,701	3,272	28,350	28,400	3,868	3,432	3,868	3,432	29,350	29,400	4,028	3,602	4,028	3,602
24,400	24,450	3,245	2,826	3,245	2,826	3,245	2,826	27,400	27,450	3,709	3,280	3,709	3,280	28,400	28,450	3,876	3,440	3,876	3,440	29,400	29,450	4,037	3,610	4,037	3,610
24,450	24,500	3,253	2,834	3,253	2,834	3,253	2,834	27,450	27,500	3,717	3,288	3,717	3,288	28,450	28,500	3,884	3,448	3,884	3,448	29,450	29,500	4,046	3,618	4,046	3,618
24,500	24,550	3,260	2,841	3,260	2,841	3,260	2,841	27,500	27,550	3,725	3,296	3,725	3,296	28,500	28,550	3,892	3,456	3,892	3,456	29,500	29,550	4,055	3,626	4,055	3,626
24,550	24,600	3,268	2,849	3,268	2,849	3,268	2,849	27,550	27,600	3,733	3,304	3,733	3,304	28,550	28,600	3,900	3,464	3,900	3,464	29,550	29,600	4,064	3,634	4,064	3,634
24,600	24,650	3,275	2,856	3,275	2,856	3,275	2,856	27,600	27,650	3,741	3,312	3,741	3,312	28,600	28,650	3,908	3,472	3,908	3,472	29,600	29,650	4,073	3,642	4,073	3,642
24,650	24,700	3,283	2,864	3,283	2,864	3,283	2,864	27,650	27,700	3,749	3,320	3,749	3,320	28,650	28,700	3,916	3,480	3,916	3,480	29,650	29,700	4,082	3,650	4,082	3,650
24,700	24,750	3,290	2,871	3,290	2,871	3,290	2,871	27,700	27,750	3,757	3,328	3,757	3,328	28,700	28,750	3,924	3,488	3,924	3,488	29,700	29,750	4,091	3,658	4,091	3,658
24,750	24,800	3,298	2,879	3,298	2,879	3,298	2,879	27,750	27,800	3,765	3,336	3,765	3,336	28,750	28,800	3,932	3,496	3,932	3,496	29,750	29,800	4,100	3,666	4,100	3,666
24,800	24,850	3,305	2,886	3,305	2,886	3,305	2,886	27,800	27,850	3,773	3,344	3,773	3,344	28,800	28,850	3,940	3,504	3,940	3,504	29,800	29,850	4,109	3,674	4,109	3,674
24,850	24,900	3,313	2,894	3,313	2,894	3,313	2,894	27,850	27,900	3,781	3,352	3,781	3,352	28,850	28,900	3,948	3,512	3,948	3,512	29,850	29,900	4,118	3,682	4,118	3,682
24,900	24,950	3,320	2,901	3,320	2,901	3,320	2,901	27,900	27,950	3,789	3,360	3,789	3,360	28,900	28,950	3,956	3,520	3,956	3,520	29,900	29,950	4,127	3,690	4,127	3,690
24,950	25,000	3,328	2,909	3,328	2,909	3,328	2,909	27,950	28,000	3,797	3,368	3,797	3,368	28,950	29,000	3,964	3,528	3,964	3,528	29,950	30,000	4,136	3,698	4,136	3,698
25,000	25,050	3,335	2,916	3,335	2,916	3,335	2,916	28,000	28,050	3,805	3,376	3,805	3,376	29,000	29,050	3,972	3,536	3,972	3,536	30,000	30,050	4,145	3,706	4,145	3,706
25,050	25,100	3,343	2,924	3,343	2,924	3,343	2,924	28,050	28,100	3,813	3,384	3,813	3,384	29,050	29,100	3,980	3,544	3,980	3,544	30,050	30,100	4,154	3,714	4,154	3,714
25,100	25,150	3,350</																							

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
2010 Tax Table—Continued											
41,000		6,438	5,316	6,438	5,556	53,000		9,438	7,116	9,438	8,104
41,050	41,100	6,450	5,324	6,450	5,564	53,050	53,100	9,450	7,124	9,450	8,104
41,150	41,200	6,463	5,331	6,463	5,571	53,150	53,200	9,463	7,131	9,463	8,104
41,250	41,300	6,475	5,339	6,475	5,579	53,200	53,250	9,475	7,139	9,475	8,104
41,350	41,400	6,488	5,346	6,488	5,586	53,250	53,300	9,488	7,146	9,488	8,104
41,400	41,450	6,500	5,354	6,500	5,594	53,300	53,350	9,500	7,154	9,500	8,104
41,450	41,500	6,513	5,361	6,513	5,601	53,350	53,400	9,513	7,161	9,513	8,104
41,500	41,550	6,525	5,369	6,525	5,609	53,400	53,450	9,525	7,169	9,525	8,104
41,550	41,600	6,538	5,376	6,538	5,616	53,450	53,500	9,538	7,176	9,538	8,104
41,600	41,650	6,550	5,384	6,550	5,624	53,500	53,550	9,550	7,184	9,550	8,104
41,650	41,700	6,562	5,391	6,562	5,631	53,550	53,600	9,562	7,191	9,562	8,104
41,700	41,750	6,575	5,399	6,575	5,639	53,600	53,650	9,575	7,199	9,575	8,104
41,750	41,800	6,588	5,406	6,588	5,646	53,650	53,700	9,588	7,206	9,588	8,104
41,800	41,850	6,600	5,414	6,600	5,654	53,700	53,750	9,600	7,214	9,600	8,104
41,850	41,900	6,613	5,421	6,613	5,661	53,750	53,800	9,613	7,221	9,613	8,104
41,900	41,950	6,625	5,429	6,625	5,669	53,800	53,850	9,625	7,229	9,625	8,104
41,950	42,000	6,638	5,436	6,638	5,676	53,850	53,900	9,638	7,236	9,638	8,104
42,000	42,050	6,650	5,444	6,650	5,684	53,900	53,950	9,650	7,244	9,650	8,104
42,050	42,100	6,663	5,451	6,663	5,691	53,950	54,000	9,663	7,251	9,663	8,104
42,100	42,150	6,675	5,459	6,675	5,699	54,000	54,050	9,675	7,259	9,675	8,104
42,150	42,200	6,688	5,466	6,688	5,706	54,050	54,100	9,688	7,266	9,688	8,104
42,200	42,250	6,700	5,474	6,700	5,714	54,100	54,150	9,700	7,274	9,700	8,104
42,250	42,300	6,713	5,481	6,713	5,721	54,150	54,200	9,713	7,281	9,713	8,104
42,300	42,350	6,725	5,489	6,725	5,729	54,200	54,250	9,725	7,289	9,725	8,104
42,350	42,400	6,738	5,496	6,738	5,736	54,250	54,300	9,738	7,296	9,738	8,104
42,400	42,450	6,750	5,504	6,750	5,744	54,300	54,350	9,750	7,304	9,750	8,104
42,450	42,500	6,763	5,511	6,763	5,751	54,350	54,400	9,763	7,311	9,763	8,104
42,500	42,550	6,775	5,519	6,775	5,759	54,400	54,450	9,775	7,319	9,775	8,104
42,550	42,600	6,788	5,526	6,788	5,766	54,450	54,500	9,788	7,326	9,788	8,104
42,600	42,650	6,800	5,534	6,800	5,774	54,500	54,550	9,800	7,334	9,800	8,104
42,650	42,700	6,813	5,541	6,813	5,781	54,550	54,600	9,813	7,341	9,813	8,104
42,700	42,750	6,825	5,549	6,825	5,789	54,600	54,650	9,825	7,349	9,825	8,104
42,750	42,800	6,838	5,556	6,838	5,796	54,650	54,700	9,838	7,356	9,838	8,104
42,800	42,850	6,850	5,564	6,850	5,804	54,700	54,750	9,850	7,364	9,850	8,104
42,850	42,900	6,863	5,571	6,863	5,811	54,750	54,800	9,863	7,371	9,863	8,104
42,900	42,950	6,875	5,579	6,875	5,819	54,800	54,850	9,875	7,379	9,875	8,104
42,950	43,000	6,888	5,586	6,888	5,826	54,850	54,900	9,888	7,386	9,888	8,104
43,000	43,050	6,900	5,594	6,900	5,834	54,900	54,950	9,900	7,394	9,900	8,104
43,050	43,100	6,913	5,601	6,913	5,841	54,950	55,000	9,913	7,401	9,913	8,104
43,100	43,150	6,925	5,609	6,925	5,849	55,000	55,050	9,925	7,409	9,925	8,104
43,150	43,200	6,938	5,616	6,938	5,856	55,050	55,100	9,938	7,416	9,938	8,104
43,200	43,250	6,950	5,624	6,950	5,864	55,100	55,150	9,950	7,424	9,950	8,104
43,250	43,300	6,963	5,631	6,963	5,871	55,150	55,200	9,963	7,431	9,963	8,104
43,300	43,350	6,975	5,639	6,975	5,879	55,200	55,250	9,975	7,439	9,975	8,104
43,350	43,400	6,988	5,646	6,988	5,886	55,250	55,300	9,988	7,446	9,988	8,104
43,400	43,450	7,000	5,654	7,000	5,894	55,300	55,350	10,000	7,454	10,000	8,104
43,450	43,500	7,013	5,661	7,013	5,901	55,350	55,400	10,013	7,461	10,013	8,104
43,500	43,550	7,025	5,669	7,025	5,909	55,400	55,450	10,025	7,469	10,025	8,104
43,550	43,600	7,038	5,676	7,038	5,916	55,450	55,500	10,038	7,476	10,038	8,104
43,600	43,650	7,050	5,684	7,050	5,924	55,500	55,550	10,050	7,484	10,050	8,104
43,650	43,700	7,063	5,691	7,063	5,931	55,550	55,600	10,063	7,491	10,063	8,104
43,700	43,750	7,075	5,699	7,075	5,939	55,600	55,650	10,075	7,499	10,075	8,104
43,750	43,800	7,088	5,706	7,088	5,946	55,650	55,700	10,088	7,506	10,088	8,104
43,800	43,850	7,100	5,714	7,100	5,954	55,700	55,750	10,100	7,514	10,100	8,104
43,850	43,900	7,113	5,721	7,113	5,961	55,750	55,800	10,113	7,521	10,113	8,104
43,900	43,950	7,125	5,729	7,125	5,969	55,800	55,850	10,125	7,529	10,125	8,104
43,950	44,000	7,138	5,736	7,138	5,976	55,850	55,900	10,138	7,536	10,138	8,104
44,000	44,050	7,150	5,744	7,150	5,984	55,900	55,950	10,150	7,544	10,150	8,104
44,050	44,100	7,163	5,751	7,163	5,991	55,950	56,000	10,163	7,551	10,163	8,104
44,100	44,150	7,175	5,759	7,175	5,999	56,000	56,050	10,175	7,559	10,175	8,104

(Continued on next page)

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* This column must also be used by a qualifying widow(er).

(Continued on next page)

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* This column must also be used by a qualifying widow(er).

If line 43 (taxable income) is—		And you are—				Your tax is—	
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	Single	Married filing jointly
59,000							
59,000	59,050	10,936	8,016	10,936	9,604	11,438	11,438
59,050	59,100	10,960	8,034	10,960	9,616	11,456	11,456
59,100	59,150	10,984	8,052	10,984	9,632	11,474	11,474
59,150	59,200	10,975	8,039	10,975	9,641	11,475	11,475
59,200	59,250	10,988	8,046	10,988	9,654	11,488	11,488
59,250	59,300	11,000	8,054	11,000	9,666	11,500	11,500
59,300	59,350	11,013	8,061	11,013	9,679	11,513	11,513
59,350	59,400	11,025	8,069	11,025	9,691	11,525	11,525
59,400	59,450	11,038	8,076	11,038	9,704	11,538	11,538
59,450	59,500	11,050	8,084	11,050	9,716	11,550	11,550
59,500	59,550	11,063	8,091	11,063	9,729	11,563	11,563
59,550	59,600	11,075	8,099	11,075	9,741	11,575	11,575
59,600	59,650	11,088	8,106	11,088	9,754	11,588	11,588
59,650	59,700	11,100	8,114	11,100	9,766	11,600	11,600
59,700	59,750	11,113	8,121	11,113	9,779	11,613	11,613
59,750	59,800	11,125	8,129	11,125	9,791	11,625	11,625
59,800	59,850	11,138	8,136	11,138	9,804	11,638	11,638
59,850	59,900	11,150	8,144	11,150	9,816	11,650	11,650
59,900	59,950	11,163	8,151	11,163	9,829	11,663	11,663
59,950	60,000	11,175	8,159	11,175	9,841	11,675	11,675
60,000							
60,000	60,050	11,188	8,166	11,188	9,854	11,688	11,688
60,050	60,100	11,200	8,174	11,200	9,866	11,700	11,700
60,100	60,150	11,213	8,181	11,213	9,879	11,713	11,713
60,150	60,200	11,225	8,189	11,225	9,891	11,725	11,725
60,200	60,250	11,238	8,196	11,238	9,904	11,738	11,738
60,250	60,300	11,250	8,204	11,250	9,916	11,750	11,750
60,300	60,350	11,263	8,211	11,263	9,929	11,763	11,763
60,350	60,400	11,275	8,219	11,275	9,941	11,775	11,775
60,400	60,450	11,288	8,226	11,288	9,954	11,788	11,788
60,450	60,500	11,300	8,234	11,300	9,966	11,800	11,800
60,500	60,550	11,313	8,241	11,313	9,979	11,813	11,813
60,550	60,600	11,325	8,249	11,325	9,991	11,825	11,825
60,600	60,650	11,338	8,256	11,338	10,004	11,838	11,838
60,650	60,700	11,350	8,264	11,350	10,016	11,850	11,850
60,700	60,750	11,363	8,271	11,363	10,029	11,863	11,863
60,750	60,800	11,375	8,279	11,375	10,041	11,875	11,875
60,800	60,850	11,388	8,286	11,388	10,054	11,888	11,888
60,850	60,900	11,400	8,294	11,400	10,066	11,900	11,900
60,900	60,950	11,413	8,301	11,413	10,079	11,913	11,913
60,950	61,000	11,425	8,309	11,425	10,091	11,925	11,925
61,000							
61,000	61,050	11,438	8,316	11,438	10,104	11,938	11,938
61,050	61,100	11,450	8,324	11,450	10,116	11,950	11,950
61,100	61,150	11,463	8,331	11,463	10,129	11,963	11,963
61,150	61,200	11,475	8,339	11,475	10,141	11,975	11,975
61,200	61,250	11,488	8,346	11,488	10,154	11,988	11,988
61,250	61,300	11,500	8,354	11,500	10,166	12,000	12,000
61,300	61,350	11,513	8,361	11,513	10,179	12,013	12,013
61,350	61,400	11,525	8,369	11,525	10,191	12,025	12,025
61,400	61,450	11,538	8,376	11,538	10,204	12,038	12,038
61,450	61,500	11,550	8,384	11,550	10,216	12,050	12,050
61,500	61,550	11,563	8,391	11,563	10,229	12,063	12,063
61,550	61,600	11,575	8,399	11,575	10,241	12,075	12,075
61,600	61,650	11,588	8,406	11,588	10,254	12,088	12,088
61,650	61,700	11,600	8,414	11,600	10,266	12,100	12,100
61,700	61,750	11,613	8,421	11,613	10,279	12,113	12,113
61,750	61,800	11,625	8,429	11,625	10,291	12,125	12,125
61,800	61,850	11,638	8,436	11,638	10,304	12,138	12,138
61,850	61,900	11,650	8,444	11,650	10,316	12,150	12,150
61,900	61,950	11,663	8,451	11,663	10,329	12,163	12,163
61,950	62,000	11,675	8,459	11,675	10,341	12,175	12,175
62,000							
62,000	62,050	11,688	8,466	11,688	10,354	12,188	12,188
62,050	62,100	11,700	8,474	11,700	10,366	12,200	12,200
62,100	62,150	11,713	8,481	11,713	10,379	12,213	12,213
62,150	62,200	11,725	8,489	11,725	10,391	12,225	12,225
62,200	62,250	11,738	8,496	11,738	10,404	12,238	12,238
62,250	62,300	11,750	8,504	11,750	10,416	12,250	12,250
62,300	62,350	11,763	8,511	11,763	10,429	12,263	12,263
62,350	62,400	11,775	8,519	11,775	10,441	12,275	12,275
62,400	62,450	11,788	8,526	11,788	10,454	12,288	12,288
62,450	62,500	11,800	8,534	11,800	10,466	12,300	12,300
62,500	62,550	11,813	8,541	11,813	10,479	12,313	12,313
62,550	62,600	11,825	8,549	11,825	10,491	12,325	12,325
62,600	62,650	11,838	8,556	11,838	10,504	12,338	12,338
62,650	62,700	11,850	8,564	11,850	10,516	12,350	12,350
62,700	62,750	11,863	8,571	11,863	10,529	12,363	12,363
62,750	62,800	11,875	8,579	11,875	10,541	12,375	12,375
62,800	62,850	11,888	8,586	11,888	10,554	12,388	12,388
62,850	62,900	11,900	8,594	11,900	10,566	12,400	12,400
62,900	62,950	11,913	8,601	11,913	10,579	12,413	12,413
62,950	63,000	11,925	8,609	11,925	10,591	12,425	12,425
63,000							
63,000	63,050	11,938	8,616	11,938	10,604	12,438	12,438
63,050	63,100	11,950	8,624	11,950	10,616	12,450	12,450
63,100	63,150	11,963	8,631	11,963	10,629	12,463	12,463
63,150	63,200	11,975	8,639	11,975	10,641	12,475	12,475
63,200	63,250	11,988	8,646	11,988	10,654	12,488	12,488
63,250	63,300	12,000	8,654	12,000	10,666	12,500	12,500
63,300	63,350	12,013	8,661	12,013	10,679	12,513	12,513
63,350	63,400	12,025	8,669	12,025	10,691	12,525	12,525
63,400	63,450	12,038	8,676	12,038	10,704	12,538	12,538
63,450	63,500	12,050	8,684	12,050	10,716	12,550	12,550
63,500	63,550	12,063	8,691	12,063	10,729	12,563	12,563
63,550	63,600	12,075	8,699	12,075	10,741	12,575	12,575
63,600	63,650	12,088	8,706	12,088	10,754	12,588	12,588
63,650	63,700	12,100	8,714	12,100	10,766	12,600	12,600
63,700	63,750	12,113	8,721	12,113	10,779	12,613	12,613
63,750	63,800	12,125	8,729	12,125	10,791	12,625	12,625
63,800	63,850	12,138	8,736	12,138	10,804	12,638	12,638
63,850	63,900	12,150	8,744	12,150	10,816	12,650	12,650
63,900	63,950	12,163	8,751	12,163	10,829	12,663	12,663
63,950	64,000	12,175	8,759	12,175	10,841	12,675	12,675
64,000							
64,000	64,050	12,188	8,766	12,188	10,854	12,688	12,688
64,050	64,100	12,200	8,774	12,200	10,866	12,700	12,700
64,100	64,150	12,213	8,781	12,213	10,879	12,713	12,713
64,150	64,200	12,225	8,789	12,225	10,891	12,725	12,725
64,200	64,250	12,238	8,796	12,238	10,904	12,738	12,738
64,250	64,300	12,250	8,804	12,250	10,916	12,750	12,750
64,300	64,350	12,263	8,811	12,263	10,929	12,763	12,763
64,350	64,400	12,275	8,819	12,275	10,941	12,775	12,775
64,400	64,450	12,288	8,826	12,288	10,954	12,788	12,788
64,450	64,500	12,300	8,834	12,300	10,966	12,800	12,800
64,500	64,550	12,313	8,841	12,313	10,979	12,813	12,813
64,550	64,600	12,325	8,849	12,325	10,991	12,825	12,825
64,600	64,650	12,338	8,856	12,338	11,004	12,838	12,838
64,650	64,700	12,350	8,864	12,350	11,016	12,850	12,850
64,700	64,750	12,363	8,871	12,363	11,029	12,863	12,863
64,750	64,800	12,375	8,879	12,375	11,041	12,875	12,875
64,800	64,850	12,388	8,886	12,388	11,054	12,888	12,888
64,850	64,900	12,400	8,894	12,400	11,066	12	

2010 Tax Computation Worksheet—Line 44

See the instructions for line 44 on page 35 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.

Enter the amount from line 43	(a)	(b)	(c)	(d)	Tax.
Enter the amount from line 43	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Enter the result here and on Form 1040, line 44	
At least \$100,000 but not over \$171,850	\$	28% (.28)	\$	\$ 6,290.75	\$
Over \$171,850 but not over \$373,650	\$	33% (.33)	\$	\$ 14,883.25	\$
Over \$373,650	\$	35% (.35)	\$	\$ 22,356.25	\$

Section B—Use if your filing status is **Married filing jointly or Qualifying widow(er)**. Complete the row below that applies to you.

Enter the amount from line 43	(a)	(b)	(c)	(d)	Tax.
Enter the amount from line 43	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Enter the result here and on Form 1040, line 44	
At least \$100,000 but not over \$137,300	\$	25% (.25)	\$	\$ 7,637.50	\$
Over \$137,300 but not over \$209,250	\$	28% (.28)	\$	\$ 11,756.50	\$
Over \$209,250 but not over \$373,650	\$	33% (.33)	\$	\$ 22,219.00	\$
Over \$373,650	\$	35% (.35)	\$	\$ 29,692.00	\$

Section C—Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

Enter the amount from line 43	(a)	(b)	(c)	(d)	Tax.
Enter the amount from line 43	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Enter the result here and on Form 1040, line 44	
At least \$100,000 but not over \$104,625	\$	28% (.28)	\$	\$ 5,878.25	\$
Over \$104,625 but not over \$186,825	\$	33% (.33)	\$	\$ 11,109.50	\$
Over \$186,825	\$	35% (.35)	\$	\$ 14,846.00	\$

Section D—Use if your filing status is **Head of household**. Complete the row below that applies to you.

Enter the amount from line 43	(a)	(b)	(c)	(d)	Tax.
Enter the amount from line 43	Multiplication amount	Multiply (a) by (b)	Subtraction amount	Subtract (d) from (c). Enter the result here and on Form 1040, line 44	
At least \$100,000 but not over \$117,650	\$	25% (.25)	\$	\$ 5,152.50	\$
Over \$117,650 but not over \$190,550	\$	28% (.28)	\$	\$ 8,682.00	\$
Over \$190,550 but not over \$373,650	\$	33% (.33)	\$	\$ 18,209.50	\$
Over \$373,650	\$	35% (.35)	\$	\$ 25,682.50	\$

2010 Tax Table—Continued

If line 43 (taxable income) is—	And you are—				Your tax is—
	Single	Married filing jointly	Married filing separately	Head of a household	
99,000	99,000	99,050	99,100	99,150	21,436
99,000	99,050	99,100	99,150	99,200	21,440
99,000	99,050	99,100	99,150	99,200	21,444
99,000	99,050	99,100	99,150	99,200	21,448
99,000	99,050	99,100	99,150	99,200	21,452
99,000	99,050	99,100	99,150	99,200	21,456
99,000	99,050	99,100	99,150	99,200	21,460
99,000	99,050	99,100	99,150	99,200	21,464
99,000	99,050	99,100	99,150	99,200	21,468
99,000	99,050	99,100	99,150	99,200	21,472
99,000	99,050	99,100	99,150	99,200	21,476
99,000	99,050	99,100	99,150	99,200	21,480
99,000	99,050	99,100	99,150	99,200	21,484
99,000	99,050	99,100	99,150	99,200	21,488
99,000	99,050	99,100	99,150	99,200	21,492
99,000	99,050	99,100	99,150	99,200	21,496
99,000	99,050	99,100	99,150	99,200	21,500
99,000	99,050	99,100	99,150	99,200	21,504
99,000	99,050	99,100	99,150	99,200	21,508
99,000	99,050	99,100	99,150	99,200	21,512
99,000	99,050	99,100	99,150	99,200	21,516
99,000	99,050	99,100	99,150	99,200	21,520
99,000	99,050	99,100	99,150	99,200	21,524
99,000	99,050	99,100	99,150	99,200	21,528
99,000	99,050	99,100	99,150	99,200	21,532
99,000	99,050	99,100	99,150	99,200	21,536
99,000	99,050	99,100	99,150	99,200	21,540
99,000	99,050	99,100	99,150	99,200	21,544
99,000	99,050	99,100	99,150	99,200	21,548
99,000	99,050	99,100	99,150	99,200	21,552
99,000	99,050	99,100	99,150	99,200	21,556
99,000	99,050	99,100	99,150	99,200	21,560
99,000	99,050	99,100	99,150	99,200	21,564
99,000	99,050	99,100	99,150	99,200	21,568
99,000	99,050	99,100	99,150	99,200	21,572
99,000	99,050	99,100	99,150	99,200	21,576
99,000	99,050	99,100	99,150	99,200	21,580
99,000	99,050	99,100	99,150	99,200	21,584
99,000	99,050	99,100	99,150	99,200	21,588
99,000	99,050	99,100	99,150	99,200	21,592
99,000	99,050	99,100	99,150	99,200	21,596
99,000	99,050	99,100	99,150	99,200	21,600
99,000	99,050	99,100	99,150	99,200	21,604
99,000	99,050	99,100	99,150	99,200	21,608
99,000	99,050	99,100	99,150	99,200	21,612
99,000	99,050	99,100	99,150	99,200	21,616
99,000	99,050	99,100	99,150	99,200	21,620
99,000	99,050	99,100	99,150	99,200	21,624
99,000	99,050	99,100	99,150	99,200	21,628
99,000	99,050	99,100	99,150	99,200	21,632
99,000	99,050	99,100	99,150	99,200	21,636
99,000	99,050	99,100	99,150	99,200	21,640
99,000	99,050	99,100	99,150	99,200	21,644
99,000	99,050	99,100	99,150	99,200	21,648
99,000	99,050	99,100	99,150	99,200	21,652
99,000	99,050	99,100	99,150	99,200	21,656
99,000	99,050	99,100	99,150	99,200	21,660
99,000	99,050	99,100	99,150	99,200	21,664
99,000	99,050	99,100	99,150	99,200	21,668
99,000	99,050	99,100	99,150	99,200	21,672
99,000	99,050	99,100	99,150	99,200	21,676
99,000	99,050	99,100	99,150	99,200	21,680
99,000	99,050	99,100	99,150	99,200	21,684
99,000	99,050	99,100	99,150	99,200	21,688
99,000	99,050	99,100	99,150	99,200	21,692
99,000	99,050	99,100	99,150	99,200	21,696
99,000	99,050	99,100	99,150	99,200	21,700
99,000	99,050	99,100	99,150	99,200	21,704
99,000	99,050	99,100	99,150	99,200	21,708
99,000	99,050	99,100	99,150	99,200	21,712
99,000	99,050	99,100	99,150	99,200	21,716
99,000	99,050	99,100	99,150	99,200	21,720
99,000	99,050	99,100	99,150	99,200	21,724
99,000	99,050	99,100	99,150	99,200	21,728
99,000	99,050	99,100	99,150	99,200	21,732
99,000	99,050	99,100	99,150	99,200	21,736
99,000	99,050	99,100	99,150	99,200	21,740
99,000	99,050	99,100	99,150	99,200	21,744
99,000	99,050	99,100	99,150	99,200	21,748
99,000	99,050	99,100	99,150	99,200	21,752
99,000	99,050	99,100	99,150	99,200	21,756
99,000	99,050	99,100	99,150	99,200	21,760
99,000	99,050	99,100	99,150	99,200	21,764
99,000	99,050	99,100	99,150	99,200	21,768
99,000	99,050	99,100	99,150	99,200	21,772
99,000	99,050	99,100	99,150	99,200	21,776
99,000	99,050	99,100	99,150	99,200	21,780
99,000	99,050	99,100	99,150	99,200	21,784
99,000	99,050	99,100	99,150	99,200	21,788
99,000	99,050	99,100	99,150	99,200	21,792
99,000	99,050	99,100	99,150	99,200	21,796
99,000	99,050	99,100	99,150	99,200	21,800
99,000	99,050	99,100	99,150	99,200	21,804
99,000	99,050	99,100	99,150	99,200	21,808
99,000	99,050	99,100	99,150	99,200	21,812
99,000	99,050	99,100	99,150	99,200	21,816
99,000	99,050	99,100	99,150	99,200	21,820
99,000	99,050	99,100	99,150	99,200	21,824
99,000	99,050	99,100	99,150	99,200	21,828
99,000	99,050	99,100	99,150	99,200	21,832
99,000	99,050	99,100	99,150	99,200	21,836
99,000	99,050	99,100	99,150	99,200	21,840
99,000	99,050	99,100	99,150	99,200	21,844
99,000	99,050	99,100	99,150	99,200	21,848
99,000	99,050	99,100	99,150	99,200	21,852
99,000	99,050	99,100	99,150	99,200	21,856
99,000	99,050	99,100	99,150	99,200	21,860
99,000	99,050	99,100	99,150	99,200	21,864
99,000	99,050	99,100	99,150	99,200	21,868
99,000	99,050	99,100	99,150	99,200	21,872
99,000	99,050	99,100	99,150	99,200	21,876
99,000	99,050	99,100	99,150	99,200	21,880
99,000	99,050	99,100	99,150	99,200	21,884
99,000	99,050	99,100	99,150	99,200	21,888
99,000	99,050	99,100	99,150	99,200	21,892
99,000	99,050	99,100	99,150	99,200	21,896
99,000	99,050	99,100	99,150	99,200	21,900
99,000	99,050	99,100	99,150	99,200	21,904
99,000	99,050	99,100	99,150	99,200	21,908
99,000	99,050	99,100	99,150	99,200	21,912
99,000	99,050	99,100	99,150	99,200	21,916
99,000	99,050	99,100	99,150	99,200	21,920
99,000	99,050	99,100			

General Information

How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 6c, column (4).
- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, deduction for exemptions, taxable income, total tax, federal income tax withheld, and refund or amount you owe.
- Be sure you used the correct method to figure your tax. See the instructions for line 44 on page 35.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.
- Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.
- If you live in an apartment, be sure to include your apartment number in your address.
- If you are taking the standard deduction, see pages 33 and 34 to be sure you entered the correct amount on line 40.
- If you received capital gain distributions but were not required to file Schedule D, make sure you checked the box on line 13.
- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of children you have.
- Remember to sign and date Form 1040 and enter your occupation(s).
- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return* on page 73.
- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 76 on page 71 for details.
- Do not file more than one original return for the same year, even if you have not gotten your refund or have not heard from

the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.

TIP

You can use the IRS Withholding Calculator at www.irs.gov/individuals instead of Pub. 919 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 do not have to make estimated tax payments if you expect that your 2011 Form 1040 will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2011 is \$1,000 or more, see Form 1040-ES. It has a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub. 505.

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 would not 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 did not file a joint return and are now liable for an unpaid or understated tax. To request relief, you generally must file Form 8857 no later than 2 years after the date on which the IRS first attempted to collect the tax from you. Do not file Form 8857 with your Form 1040. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-866-897-4270.

Income Tax Withholding and Estimated Tax Payments for 2011

If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2011 pay. For details on how to complete Form W-4, see Pub. 919. If you have pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compen-

phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Protection Specialized Unit at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 4535.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is the act of 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 does not initiate contacts with taxpayers via emails. Also, the IRS does not 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, or forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. If you can forward suspicious emails to the Federal Trade Commission at spam@ftc.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See page 71 for details on how to pay any tax you owe.

You may be able to deduct this gift on your 2011 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 Pub. 552.

Amended Return

File Form 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

Need a Copy of Your Tax Return?

If you need a copy of your tax return, use Form 4506. There is a \$57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or 4506T-EZ or call us at 1-800-908-9946.

Death of a Taxpayer

If a taxpayer died before filing a return for 2010, 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 did not 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 informa-

tion is not provided, it may delay the processing of the return.

If your spouse died in 2010 and you did not remarry in 2010, or if your spouse died in 2011 before filing a return for 2010, you can file a joint return. A joint return should show your spouse's 2010 income before death and your income for all of 2010. 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 income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number should not 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 TeleTax topic 356 (see page 91) or see Pub. 559.

Past Due Returns

The integrity of our tax system and well-being of our country depend, to a large degree, on the timely filing and payment of taxes by each individual, family, and business in this country. Those choosing not to file and pay their fair share increase the burden on the rest of us to support our schools, maintain and repair roadways, and the many other ways our tax dollars help to make life easier for all citizens.

Some people don't know they should file a tax return; some don't file because they expect a refund; and some don't file because they owe taxes. Encourage your family, neighbors, friends, and coworkers to do their fair share by filing their federal tax returns and paying any tax due on time.

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 (see page 90) or visit IRS.gov and click on "Individuals" for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 instructions. For example, if you are filing a 2007 return in 2011, use the address on the last page of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

return (if available), all your Forms W-2, 1099, and 1098 for 2010, and any other information about your 2010 income and expenses.

Everyday Tax Solutions

You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or look in the phone book under "United States Government, Internal Revenue Service."

IRS Videos

The IRS Video portal www.irs/videos.gov contains video and audio presentations on topics of interest to small businesses, individuals, and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

Help for People With Disabilities

Telephone help is available using TTY/TDD equipment by calling 1-800-829-4059. Braille materials are available at libraries that have special services for people with disabilities.

Tax Services in Other Languages

To better serve taxpayers whose native language is not English, we have products and services in various languages.

For Spanish speaking taxpayers, we have:

- Spanish Publication 17, El Impuesto Federal sobre los Ingresos, and
- www.irs.gov/espanol.

We also offer a Basic Tax Responsibilities CD/DVD in the following languages.

- Spanish.
- Chinese.
- Vietnamese.
- Korean.
- Russian.

To get a copy of this CD/DVD, call the National Distribution Center at 1-800-829-3676 and ask for Pub. 4580 in your language.



The IRS Taxpayer Assistance Centers provide over-the-phone interpreter assistance in more than 170 different languages. To find the number, see Everyday Tax Solutions above.

Interest and Penalties

You do not have to figure the amount of any interest or penalties you may owe. Be-

cause figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 76.

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 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 do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$135 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 is not 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 does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 IRB 609, available at www.irs.gov/irb/2010-17_IRB/ar13.html.

Other. Other penalties can be imposed for 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, or making a false statement. See Pub. 17 for details on some of these penalties.

Refund Information



Go to irs.gov and click on *Where's My Refund*. Have a copy of your tax return handy. You will need to provide 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.



Refunds are sent out weekly on Fridays. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.

If you do not have Internet access, call:

- 1-800-829-1954 during the hours shown on page 92, or
- 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

Do not send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

Refund information also is available in Spanish at www.irs.gov/espanol and the phone numbers listed above.

where's my refund?

You can go online to check the status of your refund 72 hours after IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after you mail a paper return. But if you filed Form 5405, 8379, or 8839 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.

What Is TeleTax?

Recorded Tax Information

Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call 1-800-829-4477. Have paper and pencil handy to take notes.

Topics by Internet

TeleTax topics are also available at www.irs.gov/taxtopics.

TeleTax Topics

All topics are available in Spanish.

Topic No.	Subject
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, and outreach programs
102	Tax assistance for individuals with disabilities and the hearing impaired
103	Tax help for small businesses and self-employed
104	Taxpayer Advocate Service—Help for problem situations
105	Armed Forces tax information
107	Tax relief in disaster situations
IRS Procedures	
151	Your appeal rights
152	Refund information
153	What to do if you haven't filed your tax return

Topic No.	Subject	Topic No.	Subject
154	Forms W-2 and Form 1099-R—What to do if not received	205	Innocent spouse relief (and separation of liability and equitable relief)
155	Forms and publications—How to order	206	Dishonored payments
156	Copy of your tax return—How to get one	Alternative Filing Methods	
157	Change of address—How to notify IRS	253	Substitute tax forms
158	Ensuring proper credit of payments	254	How to choose a tax return preparer
159	Prior year(s) Form W-2—How to get a copy of	255	Self-select PIN signature method for online registration
160	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)	General Information	
Collection		301	When, where, and how to file
201	The collection process	303	Checklist of common errors when preparing your tax return
202	Tax payment options	304	Extension of time to file your tax return
203	Failure to pay, child support and federal non-tax and state income tax obligations	305	Recordkeeping
204	Offers in compromise	306	Penalty for underpayment of estimated tax
		307	Backup withholding
		308	Amended returns
		309	Roth IRA contributions

Other Ways To Get Help

Send Your Written Tax Questions to the IRS

You should get an answer in about 30 days. For the mailing address, call us at 1-800-829-1040 (hearing impaired customers with access to TTY/TDD equipment may call 1-800-829-4059). Do not send questions with your return.

Research Your Tax Questions Online

You can find answers to many of your tax questions online in several ways by accessing www.irs.gov/help and then clicking on "Help With Tax Questions." Here are some of the methods you may want to try.

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Tax topics. This is an online version of the TeleTax topics listed on pages 90 and 91.

Interactive Tax Assistant (ITA). The ITA provides answers to a limited number of tax law questions using a probe and response process. You can access the ITA at www.irs.gov/ita.

Free Help With Your Return

Free help in preparing your return is available nationwide from IRS-sponsored volunteers. These volunteers are trained and certified to prepare federal income tax returns by passing an IRS test. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers. The Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 or older with their tax return preparation. VITA/TCE tax preparation sites must adhere to strict quality standards necessary to prepare accurate returns. Free electronic filing is offered by IRS authorized e-file providers at many of the VITA/TCE locations nationwide. Volunteers will help you with claiming the credits and deductions you may be entitled to. If you are a member of the military, you can also get assistance on military tax benefits, such as combat zone tax benefits, at an office within your installation. For more information on these programs, go to irs.gov and enter keyword "VITA" in the upper right corner. Or, call us at 1-800-829-1040. To find the nearest AARP Tax-Aide site, visit AARP.org/money/taxaide or call 1-888-227-6669.

When you go for help, take proof of identity and social security numbers (or individual taxpayer identification numbers) for your spouse, your dependents, and yourself. Take a copy of your 2009 tax

TeleTax Topics

(Continued)

Topic No.	Subject
310	Coverdell education savings accounts
311	Power of attorney information
312	Disclosure authorizations
313	Qualified tuition programs (QTTPs)
Which Forms to File	
352	Which form—1040, 1040A, or 1040EZ?
356	Decedents
Types of Income	
401	Wages and salaries
403	Interest received
404	Dividends
407	Business income
409	Capital gains and losses
410	Pensions and annuities
411	Pensions—The general rule and the simplified method
412	Lump-sum distributions
413	Rollovers from retirement plans
414	Rental income and expenses
415	Renting residential and vacation property
416	Farming and fishing income
417	Earnings for clergy
418	Unemployment compensation
419	Gambling income and expenses
420	Bartering income
421	Scholarship and fellowship grants
423	Social security and equivalent railroad retirement benefits
424	401(k) plans
425	Passive activities—Losses and credits
427	Stock options
429	Traders in securities (information for Form 1040 filers)
430	Exchange of policyholder interest for stock
431	Canceled debt—Is it taxable or not?
Adjustments to Income	
451	Individual retirement arrangements (IRAs)
452	Alimony paid
453	Bad debt deduction
455	Moving expenses
456	Student loan interest deduction
457	Tuition and fees deduction
458	Educator expense deduction
Itemized Deductions	
501	Should I itemize?
502	Medical and dental expenses
503	Deductible taxes
504	Home mortgage points

Topic No.

Subject

755	Employer identification number (EIN)—How to apply
756	Employment taxes for household employees
757	Forms 941 and 944—Deposit requirements
758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
759	A new tax exemption and business credit are available for qualified employers under the Hire Act of 2010
760	FICA tax refunds for medical residents—Employee claims
761	Tips—Withholding and reporting
762	Independent contractor vs. employee
763	The Affordable Care Act of 2010 offers employers new tax deductions and credits

Electronic Media Filers—1099 Returns and Related Information

801	Who must file electronically
802	Applications, forms, and information
803	Waivers and extensions
804	Test files and combined federal and state filing
805	Electronic filing of information returns

Tax Information for Aliens and U.S. Citizens Living Abroad

851	Resident and nonresident aliens
856	Foreign tax credit
857	Individual taxpayer identification number (ITIN)—Form W-7
858	Alien tax clearance

Tax Information for Residents of Puerto Rico (in Spanish only)

901	Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return?
902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
903	Federal employment tax in Puerto Rico
904	Tax assistance for residents of Puerto Rico

Tax Information for Residents of Puerto Rico (in Spanish only)

Topic numbers are effective January 1, 2011.

Calling the IRS



TIP

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See *Making the Call* below. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 10:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone.

If you want to check the status of your 2010 refund, see Refund Information on page 90.

- Your personal identification number (PIN) if you have one.
- Your date of birth.
- The numbers in your street address.
- Your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

Before You Call

IRS representatives care about the quality of the service provided to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available.

- Your social security number.
- The amount of refund and filing status shown on your tax return.
- The "Caller ID Number" shown at the top of any notice you received.

Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

Making the Call

Call 1-800-829-1040 (hearing-impaired customers with TTY/TDD equipment may

Quick and Easy Access to Tax Help and Tax Products

TIP If you live outside the United States, see Pub. 54 to find out how to get help and tax products.



Internet

You can access IRS.gov 24 hours a day, 7 days a week.



Phone

Online services and help. Go to IRS.gov to obtain information on:

- **Free File**—Use free tax software to prepare and e-file your tax return at www.irs.gov/efile.
- **Interactive Tax Assistant**—Provides answers to a limited number of tax law questions using a probe and response process.
- **Online Services**—Conduct business with the IRS electronically.
- **Taxpayer Advocate Service**—Helps taxpayers resolve problems with the IRS.
- **Where's My Refund**—Your refund status any time from anywhere.
- **Free Tax Return Preparation**—Free tax assistance and preparation.
- **Recent Tax Changes**—Highlights on newly enacted tax law.
- **Innocent Spouses**—Tax information for innocent spouses.
- **Disaster Tax Relief**—Tax relief provisions for disaster situations.
- **Identity Theft and Your Tax Records**—Safeguard your identity and tax records.
- **Online Payment Agreement (OPA) Application**—Online agreements.
- **Applying for Offers in Compromise**—Information on offers in compromise.

Tax forms and publications. Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 working days.

Tax help and questions. Call 1-800-829-1040.

Hearing Impaired TTY/TDD. Call 1-800-829-4059.

TeleTax information - 24 hour tax information. Call 1-800-829-4477. See pages 90 and 91 for topic numbers and details.

Refund hotline. Call 1-800-829-1954.

National Taxpayer Advocate helpline. Call 1-877-777-4778.



Walk-In

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Also, some grocery stores, copy centers, city and county government offices, and credit unions have reproducible tax products available to photocopy or print from a DVD.



Mail

You can order forms, instructions, and publications by completing the order blank on page 96. You should receive your order within 10 days after we receive your request.



DVD

Buy IRS Pub. 1796, **IRS Tax Products DVD**, from National Technical Information Service (NTIS) at www.irs.gov/orders for \$30 (no handling fee) or call 1-877-233-6767 toll-free to buy the DVD for \$30 (plus a \$6 handling fee). Price and handling fee are subject to change. The first release will ship early January 2011 and the final release will ship early March 2011.

Other ways to get help. See page 89 for information.

Online ordering of products. To order tax products delivered by mail, go to www.irs.gov/formspubs.

- For current year products, click on "Forms and publications by U.S. mail."
- For tax products on a DVD, click on "Tax products on DVD (Pub. 1796)." See *DVD* on this page.

To get information, forms, and publications in Spanish, go to www.irs.gov/espanol.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility

for, and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

We Welcome Comments on Forms

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can email us at taxforms@irs.gov. (The asterisk must be included in the address.) Enter "Forms Comment" on the subject line. Or you can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W-CAR-MP:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the last page of these instructions.

Order Form for Forms and Publications

The most frequently ordered forms and publications are listed on the order form below. You will receive two copies of each form, one copy of the instructions, and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.



For faster ways of getting the items you need, go to www.irs.gov/formspubs.

Print or type your name and address accurately in the space provided below to ensure delivery of your order. Enclose the order form in an envelope and mail it to the IRS address shown on this page. You should receive your order within 10 days after receipt of your request.

Do not send your tax return to the address shown on this page. Instead, see the last page of these instructions.

Mail Your Order Form To:
Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

How To Use the Order Form

Circle the items you need on the order form below. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.



Save Money and Time by Going Online!
Download or order these and other tax products at www.irs.gov/formspubs

Name _____
Postal mailing address _____
Apt./Suite/Room _____

City _____ State _____ ZIP code _____
Foreign country _____ International postal code _____

Daytime phone number _____
(_____) _____

Circle the forms and publications you need. The instructions for any form you order will be included.

Use the blank spaces to order items not listed.

1040	Schedule F (1040)	1040-ES (2011)	4684	8863	Pub. 523	Pub. 554	Pub. 946
Schedule A (1040)	Schedule H (1040)	1040-V	4868	9465	Pub. 525	Pub. 575	Pub. 970
Schedule B (1040A or 1040)	Schedule J (1040)	1040X	5405	Pub. 1	Pub. 526	Pub. 583	Pub. 972
Schedule C (1040)	Schedule L (1040A or 1040)	2106	6251	Pub. 17	Pub. 527	Pub. 587	Pub. 4681
Schedule C-EZ (1040)	Schedule M (1040A or 1040)	2441	8283	Pub. 334	Pub. 529	Pub. 590	
Schedule D (1040)	Schedule R (1040A or 1040)	3903	8606	Pub. 463	Pub. 535	Pub. 596	
Schedule D-1 (1040)	Schedule SE (1040)	4506	8812	Pub. 501	Pub. 547	Pub. 910	
Schedule E (1040)	1040A	4506-T	8822	Pub. 502	Pub. 550	Pub. 915	
Schedule EIC (1040A or 1040)	1040EZ	4562	8829	Pub. 505	Pub. 551	Pub. 919	

Reported time and cost burdens are national averages, and do not necessarily reflect a "typical" case. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 18 hours, with an average cost of \$240 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 23 hours and \$300; for taxpayers filing Form 1040A, it is about 9 hours and \$130; and for taxpayers filing Form 1040EZ, it is about 7 hours and \$60.

Within each of these estimates there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 12 hours and \$160, while business taxpayers are expected to have an average burden of about 32 hours and \$410.

Similarly, tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

The estimates of burden below do not reflect any future legislative changes after November 15, 2010, that may affect the 2010 tax year. Any changes to burden estimates will be included in the annual Paperwork Reduction Act submission from the IRS to the Office of Management and Budget (OMB) and will be made publicly available on www.reginfo.gov.

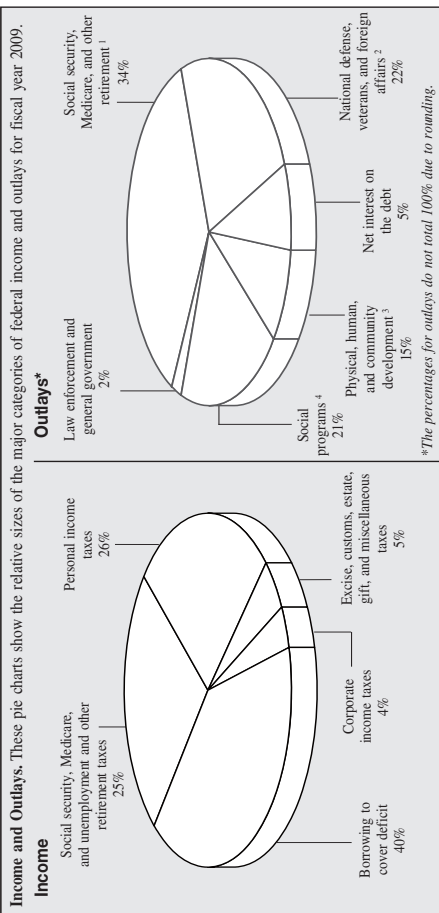
If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under "Welcome Comments on Forms on page 94."

Estimated Average Taxpayer Burden for Individuals by Activity

Primary Form Filed or Type of Taxpayer	Percentage of Returns	Average Time Burden (Hours)					All Other	Average Cost (Dollars)**
		Total Time*	Record Keeping	Tax Planning	Form Completion	Form Submission		
All taxpayers	100	18	8	2	4	1	3	\$240
Primary forms filed								
1040	70	23	11	3	5	1	3	300
1040A	19	9	3	1	2	1	1	130
1040EZ	11	7	2	1	2	1	1	60
Type of taxpayer								
Nonbusiness***	69	12	5	2	3	1	2	160
Business***	31	32	17	4	6	1	4	410

*Detail may not add to total time due to rounding.
**Dollars rounded to the nearest \$10.
***You are considered a "business" filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are considered a "nonbusiness" filer if you did not file any of those schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

Major Categories of Federal Income and Outlays for Fiscal Year 2009



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 receiving the President's proposal, the Congress reviews it and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and the surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2009 (which began on October 1, 2008, and ended on September 30, 2009), federal income was \$2.105 trillion and outlays were \$3.518 trillion, leaving a deficit of \$1.413 trillion.

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 22% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 3% 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 13% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

2010 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 44 on page 35.

Schedule X—if your filing status is Single

If your taxable income is:	But not over—	The tax is:	of the amount over—
Over— \$0	\$8,375	10%	\$0
8,375	34,000	\$837.50 + 15%	8,375
34,000	82,400	4,681.25 + 25%	34,000
82,400	171,850	16,781.25 + 28%	82,400
171,850	373,650	41,827.25 + 33%	171,850
373,650	.....	108,421.25 + 35%	373,650

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—
Over— \$0	\$16,750	10%	\$0
16,750	68,000	\$1,675.00 + 15%	16,750
68,000	137,300	9,362.50 + 25%	68,000
137,300	209,250	26,687.50 + 28%	137,300
209,250	373,650	46,833.50 + 33%	209,250
373,650	.....	101,085.50 + 35%	373,650

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—
Over— \$0	\$8,375	10%	\$0
8,375	34,000	\$837.50 + 15%	8,375
34,000	68,650	4,681.25 + 25%	34,000
68,650	104,625	13,343.75 + 28%	68,650
104,625	186,825	23,416.75 + 33%	104,625
186,825	.....	50,542.75 + 35%	186,825

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—
Over— \$0	\$11,950	10%	\$0
11,950	45,550	\$1,195.00 + 15%	11,950
45,550	117,650	6,235.00 + 25%	45,550
117,650	190,550	24,260.00 + 28%	117,650
190,550	373,650	44,672.00 + 33%	190,550
373,650	.....	105,095.00 + 35%	373,650

Note. The percentages on this page exclude undistributed offsetting receipts, which were \$93 billion in fiscal year 2009. In the budget, these receipts are offset against spending in financing 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.



2010 Instructions for Schedule A (Form 1040)

Itemized Deductions

Use Schedule A (Form 1040) to figure your itemized deductions. In most cases, your federal income tax will be less if you take the larger of your itemized deductions or your standard deduction.

If you itemize, you can deduct a part of your medical and dental expenses and unreimbursed employee business expenses, and amounts you paid for certain taxes, interest, contributions, and miscellaneous expenses. You can also deduct certain casualty and theft losses.

If you and your spouse paid expenses jointly and are filing separate returns for 2010, see Pub. 504 to figure the portion of joint expenses that you can claim as itemized deductions.

Do not include on Schedule A items deducted elsewhere, such as on Form 1040 or Schedule C, C-EZ, E, or F.



Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Itemized deductions limitation. Your itemized deductions are no longer limited because of your adjusted gross income (AGI).

New motor vehicle taxes. You can no longer deduct certain state and local sales and excise taxes paid for a 2010 purchase of a new motor vehicle. However, if you paid these taxes in 2010 for a new motor vehicle you purchased in 2009, you may still be able to deduct these amounts. See the instructions for line 7.

Qualified charitable distributions. The provision that excludes up to \$100,000 of qualified charitable distributions from income has been extended. If you elect a qualified charitable distribution made in January, 2011, will be treated as made in 2010. For more details, see Pub. 590.

Standard mileage rates. The 2010 rate for use of your vehicle to get medical care is 16.5 cents a mile. The 2010 rate for use of your vehicle to do volunteer work for certain charitable organizations is still 14 cents a mile.

Personal casualty and theft loss limit. Generally, each personal casualty or theft loss is limited to the excess of the loss over \$100 (\$500 in 2009). The 10%-of-AGI limit continues to apply to the net loss.

Disaster losses. The special limitation rule for an area determined by the President of the United States to warrant federal disaster assistance has expired. See *Disaster losses* on page A-9.

self-employment tax or household employment taxes.



If you were age 65 or older but not entitled to social security benefits, you can deduct premiums you voluntarily paid for Medicare A coverage.

- Nursing care for a healthy baby. But you may be able to take a credit for the amount you paid. See the instructions for Form 1040, line 48.
- Illegal operations or drugs.
- Imported drugs not approved by the U.S. Food and Drug Administration (FDA). This includes foreign-made versions of U.S.-approved drugs manufactured without FDA approval.
- Nonprescription medicines (including nicotine gum and certain nicotine patches).
- Travel your doctor told you to take for rest or a change.
- Funeral, burial, or cremation costs.

Enter the total of your medical and dental expenses (see page A-1), after you reduce these expenses by any payments received from insurance or other sources. See *Reimbursements* on this page.

Do not forget to include insurance premiums you paid for medical and dental care. But if you claimed the self-employed health insurance deduction on Form 1040, line 29, reduce the premiums by the amount on line 29.

If, during 2010, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must complete Form 8885 before completing Schedule A, line 1. When figuring the amount of insurance premiums you can deduct on Schedule A, do not include:

- Any amounts you included on Form 8885, line 4.
- Any qualified health insurance premiums you paid to -U.S. Treasury—HCTC, or
- Any health coverage tax credit advance payments shown in box 1 of Form 1099-H.

Whose medical and dental expenses can you include? You can include medical and dental bills you paid for anyone who was one of the following either when the services were provided or when you paid for them.

- Yourself and your spouse.
- All dependents you claim on your return.
- Your child whom you do not claim as a dependent because of the rules for children of divorced or separated parents.
- Any person you could have claimed as a dependent on your return except that person received \$3,650 or more of gross income or filed a joint return.
- Any person you could have claimed as a dependent except that you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2010 return.

Example. You provided over half of your mother's support but cannot claim her as a dependent because she received wages of \$3,650 in 2010. You can include on line 1 any medical and dental expenses you paid in 2010 for your mother.

Reimbursements. If your insurance company paid the provider directly for part of your expenses, and you paid only the amount that remained, include on line 1 only the amount you paid. If you received a reimbursement in 2010 for medical or dental expenses you paid in 2010, reduce your 2010 expenses by this amount. If you received a reimbursement in 2010 for prior year medical or dental expenses, do not reduce your 2010 expenses by this amount. But if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement in income on Form 1040, line 21. See Pub. 502 for details on how to figure the amount to include.

Cafeteria plans. Do not include on line 1 insurance premiums paid by an employer-sponsored health insurance plan (cafeteria plan) unless the premiums are included in box 1 of your Form(s) W-2. Also, do not include any other medical and dental expenses paid by the plan unless the amount paid is included in box 1 of your Form(s) W-2.

Line 1 Medical and Dental Expenses

Enter the total of your medical and dental expenses (see page A-1), after you reduce these expenses by any payments received from insurance or other sources. See *Reimbursements* on this page.



Do not forget to include insurance premiums you paid for medical and dental care. But if you claimed the self-employed health insurance deduction on Form 1040, line 29, reduce the premiums by the amount on line 29.



If, during 2010, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must complete Form 8885 before completing Schedule A, line 1. When figuring the amount of insurance premiums you can deduct on Schedule A, do not include:

- Any amounts you included on Form 8885, line 4.
- Any qualified health insurance premiums you paid to -U.S. Treasury—HCTC, or
- Any health coverage tax credit advance payments shown in box 1 of Form 1099-H.

Whose medical and dental expenses can you include? You can include medical and dental bills you paid for anyone who was one of the following either when the services were provided or when you paid for them.

- A program to stop smoking and for prescription medicines to alleviate nicotine withdrawal.
- A weight-loss program as treatment for a specific disease (including obesity) diagnosed by a doctor.
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as eyeglasses, contact lenses, hearing aids, braces, crutches, wheelchairs, and guide dogs, including the cost of maintaining them.
- Surgery to improve defective vision, such as laser eye surgery or radial keratotomy.
- Lodging expenses (but not meals) while away from home to receive medical care in a hospital or a medical care facility related to a hospital, provided there was no significant element of personal pleasure, recreation, or vacation in the travel. Do not deduct more than \$50 a night for each eligible person.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can claim what you spent for gas and oil to go to and from the place you received the care; or you can claim 16.5 cents a mile. Add parking and tolls to the amount you claim under either method.

Deceased taxpayer. Certain medical expenses paid out of a deceased taxpayer's estate can be claimed on the deceased taxpayer's final return. See Pub. 502 for details.

Limit on long-term care premiums you can deduct. The amount you can deduct for qualified long-term care contracts (as defined in Pub. 502) depends on the age, at the end of 2010, of the person for whom the premiums were paid. See the chart below for details.

If the person was, at the end of 2010, age . . .	THEN the most you can deduct is . . .
40 or under	\$ 330
41–50	\$ 620
51–60	\$ 1,230
61–70	\$ 3,290
71 or older	\$ 4,110

Examples of Medical and Dental Payments You Cannot Deduct

- The cost of diet food.
- Cosmetic surgery unless it was necessary to improve a deformity related to an accidental abnormality, an injury from an accident or trauma, or a disfiguring disease.
- Life insurance or income protection policies.
- The Medicare tax on your wages and tips or the Medicare tax paid as part of the

W-2. If you are a retired public safety officer, you cannot deduct any premiums you paid to the extent they were paid for with a tax-free distribution from your retirement plan.



If, during 2010, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must reduce your insurance premiums by any amounts used to figure the health coverage tax credit. See the instructions for line 1 on page A-2.

- Prescription medicines or insulin.
- Acupuncturists, chiropractors, dentists, eye doctors, medical doctors, occupational therapists, osteopathic doctors, physical therapists, podiatrists, psychiatrists, psychoanalysts (medical care only), and psychologists.
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.
- Diagnostic tests, such as a full-body scan, pregnancy test, or blood sugar test kit.
- Nursing help (including your share of the employment taxes paid). If you paid someone to do both nursing and housework, you can deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, and lab fees.
- Qualified long-term care services (see Pub. 502).
- The supplemental part of Medicare insurance (Medicare B).
- The premiums you pay for Medicare Part D insurance.

Medical and Dental Expenses

You can deduct only the part of your medical and dental expenses that exceeds 7.5% of the amount on Form 1040, line 38.

Pub. 502 discusses the types of expenses you can and cannot deduct. It also explains when you can deduct capital expenses and special care expenses for disabled persons.


If you received a distribution from a health savings account or a medical savings account in 2010, see Pub. 969 to figure your deduction.



Examples of Medical and Dental Payments You Can Deduct

To the extent you were not reimbursed, you can deduct what you paid for:

- Insurance premiums for medical and dental care, including premiums for qualified long-term care contracts as defined in Pub. 502. But see *Limit on long-term care premiums you can deduct* on page A-2. Reduce the insurance premiums by any self-employed health insurance deduction you claimed on Form 1040, line 29. You cannot deduct insurance premiums paid with pretax dollars because the premiums are not included in box 1 of your Form(s)

Line 5
 You can elect to deduct state and local general sales taxes instead of state and local income taxes. **You cannot deduct both.**

State and Local Income Taxes


If you deduct state and local income taxes, check box a on line 5. Include on this line the state and local income taxes listed below.

- State and local income taxes withheld from your salary during 2010. Your Form(s) W-2 will show these amounts. Forms W-2G, 1099-G, 1099-R, and 1099-MISC may also show state and local income taxes withheld.
- State and local income taxes paid in 2010 for a prior year, such as taxes paid with your 2009 state or local income tax return. Do not include penalties or interest.
- State and local estimated tax payments made during 2010, including any part of a prior year refund that you chose to have credited to your 2010 state or local income taxes.
- Mandatory contributions you made to the California, New Jersey, or New York Nonoccupational Disability Benefit Fund, Rhode Island Temporary Disability Benefit Fund, or Washington State Supplemental Workmen's Compensation Fund.
- Mandatory contributions to the Alaska, California, New Jersey, or Pennsylvania state unemployment fund.
- Mandatory contributions to state family leave programs, such as the New Jersey Family Leave Insurance (FLI) program and the California Paid Family Leave program.

Do not reduce your deduction by any:


- State or local income tax refund or credit you expect to receive for 2010, or
- Refund of, or credit for, prior year state and local income taxes you actually received in 2010. Instead, see the instructions for Form 1040, line 10.

State and Local General Sales Taxes
 If you elect to deduct state and local general sales taxes, you **must** check box b on line 5. To figure your deduction, you can use either your actual expenses or the optional sales tax tables.

 You cannot deduct new motor vehicle taxes on line 7 of Schedule A if you make this election.

Actual Expenses
 Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2010 if the tax rate was the same as the general sales tax rate. However, sales taxes on food, clothing, medical supplies, and motor


vehicles are deductible as a general sales tax even if the tax rate was less than the general sales tax rate. If you paid sales tax on a motor vehicle at a rate higher than the general sales tax rate, you can deduct only the amount of tax that you would have paid at the general sales tax rate on that vehicle. Motor vehicles include cars, motorcycles, utility homes, recreational vehicles, sport utility vehicles, trucks, vans, and off-road vehicles. Also include any state and local general sales taxes paid for a leased motor vehicle. Do not include sales taxes paid on items used in your trade or business.

 You must keep your actual receipts showing general sales taxes paid to use this method.

Refund of general sales taxes. If you received a refund of state or local general sales taxes in 2010 for prior year purchases, do not reduce your 2010 state and local general sales taxes by this amount. But if you deducted your actual state and local general sales taxes in the earlier year and the deduction reduced your tax, you may have to include the refund in income on Form 1040, line 21. See Recoveries in Pub. 525 for details.

Optional Sales Tax Tables
 Instead of using your actual expenses, you can use the tables on pages A-12 through A-14 to figure your state and local general sales tax deduction. You may also be able to add the state and local general sales taxes paid on certain specified items.

To figure your state and local general sales tax deduction using the tables, complete the worksheet on page A-4 or use the 2010 Sales Tax Deduction Calculator on the IRS website. To use the 2010 Sales Tax Deduction Calculator, go to IRS.gov and enter "sales tax deduction calculator" in the search box.

 If your filing status is married filing separately, both you and your spouse elect to deduct sales taxes, and your spouse elects to use the optional sales tax tables, you also must use the tables to figure your state and local general sales tax deduction.

Instructions for Line 5b Worksheet
Line 1. If you lived in the same state for all of 2010, enter the applicable amount, based on your 2010 income and exemptions, from the optional state sales tax table for your state on page A-12 or A-13. Read down the "At least—But less than" columns for your state and find the line that includes your 2010 income. If married filing separately, do not include your spouse's income. Your 2010 income is the amount shown on your Form 1040, line 38, **plus** any nontaxable items, such as the following.

- Tax-exempt interest.
- Veterans' benefits.
- Nontaxable combat pay.
- Workers' compensation.
- Nontaxable part of social security and railroad retirement benefits.
- Nontaxable part of IRA, pension, or annuity distributions. Do not include rollovers.
- Public assistance payments.
- Economic recovery payments.

The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d.

What if you lived in more than one state? If you lived in more than one state during 2010, look up the table amount for each state using the above rules. If there is no table for your state, the table amount is considered to be zero. Multiply the table amount for each state you lived in by a fraction. The numerator of the fraction is the number of days you lived in the state during 2010 and the denominator is the total number of days in the year (365). Enter the total of the prorated table amounts for each state on line 1. However, if you also lived in a locality during 2010 that imposed a local general sales tax, do not enter the total on line 1. Instead, complete a separate worksheet for each state you lived in and enter the prorated amount for that state on line 1.

Example. You lived in State A from January 1 through August 31, 2010 (243 days), and in State B from September 1 through December 31, 2010 (122 days). The table amount for State A is \$500. The table amount for State B is \$400. You would figure your state general sales tax as follows.

State A:	\$500 x 243/365 =	\$333
State B:	\$400 x 122/365 =	134
Total		= \$467

If none of the localities in which you lived during 2010 imposed a local general sales tax, enter \$467 on line 1 of your worksheet. Otherwise, complete a separate worksheet for State A and State B. Enter \$333 on line 1 of the State A worksheet and \$134 on line 1 of the State B worksheet.

Line 2. If you checked the "No" box, enter -0- on line 2, and go to line 3. If you checked the "Yes" box, and lived in the same locality for all of 2010, enter the applicable amount, based on your 2010 income and exemptions, from the optional local sales tax table for your locality on page A-14. Read down the "At least—But less than" columns for your locality and find the line that includes your 2010 income. See the line 1 instructions on this page to figure your 2010 income. The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d.

What if you lived in more than one locality? If you lived in more than one locality during 2010, look up the table amount

for each locality using the above rules. If there is no table for your locality, the table amount is considered to be zero. Multiply the table amount for each locality you lived in by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2010 and the denominator is the total number of days in the year (365). If you lived in more than one locality in the same state and the local general sales tax rate was the same for each locality, enter the total of the prorated table amounts for each locality in that state on line 2. Otherwise, complete a separate worksheet for lines 2 through 6 for each locality and enter the applicable prorated amount on line 2 of the applicable worksheet.

State and Local General Sales Tax Deduction Worksheet—Line 5b
 (See the Instructions for Line 5b Worksheet that begin on page A-3.)

Keep for Your Records

Instead of using this worksheet, you can find your deduction by using the 2010 Sales Tax Deduction Calculator at IRS.gov.



Before you begin: See the instructions for line 1 on pages A-3 if you:

- Lived in more than one state during 2010, or
- Had any **nontaxable** income in 2010.

1. Enter your state general sales taxes from the applicable table on page A-12 or A-13 (see page A-3) . . . **1.** \$ _____

Next. If, for all of 2010, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, Rhode Island, or West Virginia, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, California (Los Angeles County only), Colorado, Georgia, Illinois, Louisiana, Missouri, New York State, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2010?
 No, Enter -0- **2.** \$ _____

Yes, Enter your base local general sales taxes from the applicable table on page A-14 (see page A-3)

3. Did your locality impose a local general sales tax in 2010? Residents of California and Nevada see the instructions for Line 3 on page A-5.

No, Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

Yes, Enter your local general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2010, see page A-5 **3.** _____

4. Did you enter -0- on line 2 above?
 No, Skip lines 4 and 5 and go to line 6.

Yes, Enter your state general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 **4.** _____

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) **5.** _____

6. Did you enter -0- on line 2 above?
 No, Multiply line 2 by line 3

Yes, Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2010, see the instructions on page A-5

7. Enter your state and local general sales taxes paid on specified items, if any (see page A-5) **6.** \$ _____

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5. Be sure to check box b on that line **7.** \$ _____

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5. Be sure to check box b on that line **8.** \$ _____

tion, which is figured on line 6 of the worksheet.

Locality 1: $100 \times 243/365 = \$ 67$
 Locality 2: $\$150 \times 122/365 = \frac{50}{122}$
 Total = \$117

Line 3. If you lived in California, check the "No" box if your combined state and local general sales tax rate is 8.2500%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than 8.2500%.

If you lived in Nevada, check the "No" box if your combined state and local general sales tax rate is 6.8500%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than 6.8500%.

What if your local general sales tax rate changed during 2010? If you checked the "Yes" box and your local general sales tax rate changed during 2010, figure the rate to enter on line 3 as follows. Multiply each tax rate for the period it was in effect by a fraction. The numerator of the fraction is the number of days the rate was in effect during 2010 and the denominator is the total number of days in the year (365). Enter the total of the prorated tax rates on line 3.

Example. Locality 1 imposed a 1% local general sales tax from January 1 through September 30, 2010 (273 days). The rate increased to 1.75% for the period from October 1 through December 31, 2010 (92 days). You would enter "1.189" on line 3, figured as follows.

January 1 – September 30: $1.00 \times 273/365 = 0.748$
 October 1 – December 31: $1.75 \times 92/365 = \frac{0.441}{1.189}$
 Total = 1.189

What if you lived in more than one locality in the same state during 2010? Complete a separate worksheet for lines 2 through 6 for each locality in your state if you lived in more than one locality in the same state during 2010 and either of the following applies.

- Each locality did not have the same local general sales tax rate.
- You lived in Los Angeles County, CA.

To figure the amount to enter on line 3 of the worksheet for each locality in which you lived (except a locality for which you used the table on page A-14 to figure your local general sales tax deduction), multiply the local general sales tax rate by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2010 and the denominator is the total number of days in the year (365).

Example. You lived in Locality 1 from January 1 through August 31, 2010 (243 days), and in Locality 2 from September 1 through December 31, 2010 (122 days). The local general sales tax rate for Locality 1 is 1%. The rate for Locality 2 is 1.75%. You would enter "0.666" on line 3 for the

Locality 1 worksheet and "0.585" for the Locality 2 worksheet, figured as follows.

Locality 1: $1.00 \times 243/365 = 0.666$
 Locality 2: $1.75 \times 122/365 = 0.585$

Line 6. If you lived in more than one locality in the same state during 2010, you should have completed line 1 only on the first worksheet for that state and separate worksheets for lines 2 through 6 for any other locality within that state in which you lived during 2010. If you checked the "Yes" box on line 6 of any of those worksheets, multiply line 5 of that worksheet by the amount that you entered on line 1 for that state on the first worksheet.

Line 7. Enter on line 7 any state and local general sales taxes paid on the following specified items. If you are completing more than one worksheet, include the total for line 7 on only one of the worksheets.

1. A motor vehicle (including a car, motorcycle, motor home, recreational vehicle, sport utility vehicle, truck, van, and off-road vehicle). Also include any state and local general sales taxes paid for a leased motor vehicle. If the state sales tax rate on these items is higher than the general sales tax rate, only include the amount of tax you would have paid at the general sales tax rate.
2. An aircraft or boat, if the tax rate was the same as the general sales tax rate.
3. A home (including a mobile home or prefabricated home) or substantial addition to or major renovation of a home, but only if the tax rate was the same as the general sales tax rate and any of the following applies.
 - a. Your state or locality imposes a general sales tax directly on the sale of a home or on the cost of a substantial addition or major renovation.
 - b. You purchased the materials to build a home or substantial addition, or to perform a major renovation and paid the sales tax directly.
 - c. Under your state law, your contractor is considered your agent in the construction of the home or substantial addition or the performance of a major renovation. The contract must state that the contractor is authorized to act in your name and must follow your directions on construction decisions. In this case, you will be considered to have purchased any items subject to a sales tax and to have paid the sales tax directly.

Do not include sales taxes paid on items used in your trade or business. If you received a refund of state or local general sales taxes in 2010, see *Refund of general sales taxes* on page A-3.

Line 6 Real Estate Taxes

Include taxes (state, local, or foreign) you paid on real estate you own that was not used for business, but only if the taxes are based on the assessed value of the property. Also, the assessment must be made uniformly on property throughout the community, and the proceeds must be used for general community or governmental purposes. Pub. 530 explains the deductions homeowners can take.

Do not include the following amounts on line 6.

- Itemized charges for services to specific property or persons (for example, a \$20 monthly charge per house for trash collection, a \$5 charge for every 1,000 gallons of water consumed, or a flat charge for mowing a lawn that had grown higher than permitted under a local ordinance).
- Charges for improvements that tend to increase the value of your property (for example, an assessment to build a new sidewalk). The cost of a property improvement is added to the basis of the property. However, a charge is deductible if it is used only to maintain an existing public facility in service (for example, a charge to repair an existing sidewalk, and any interest included in that charge).

If your mortgage payments include your real estate taxes, you can deduct only the amount the mortgage company actually paid to the taxing authority in 2010.

If you sold your home in 2010, any real estate tax charged to the buyer should be shown on your settlement statement and in box 5 of any Form 1099-S you received. This amount is considered a refund of real estate taxes. See *Refunds and rebates* below. Any real estate taxes you paid at closing should be shown on your settlement statement.

CAUTION You must look at your real estate tax bill to decide if any non-deductible itemized charges, such as those listed above, are included in the bill. If your taxing authority (or lender) does not furnish you a copy of your real estate tax bill, ask for it.

Refunds and rebates. If you received a refund or rebate in 2010 of real estate taxes you paid in 2010, reduce your deduction by the amount of the refund or rebate. If you received a refund or rebate in 2010 of real estate taxes you paid in an earlier year, do not reduce your deduction by this amount. Instead, you must include the refund or rebate in income on Form 1040, line 21, if you deducted the real estate taxes in the earlier year and the deduction reduced your tax. See *Recoveries* in Pub. 525 for details on how to figure the amount to include in income.

Line 7 New Motor Vehicle Taxes

You cannot deduct new motor vehicle taxes on line 7 if:

- The new motor vehicle was purchased after 2009, or
- You elected to deduct state and local general sales taxes on line 5b, or
- The amount on Form 1040, line 38, is equal to or greater than \$135,000 (\$260,000 if married filing jointly).

You may be able to deduct state and local sales and excise taxes (or certain other taxes or fees in a state without a sales tax) paid in 2010 for the purchase of any new motor vehicle(s) after February 16, 2009, and before January 1, 2010. To figure the amount you can deduct, you will need to complete the *Worksheet for Line 7* on the back of Schedule A.

Instructions for Worksheet for Line 7

Line 1. Enter the state and local sales and excise taxes you paid in 2010 from your sales invoice(s) relating to any new motor vehicle(s) (defined below) purchased after February 16, 2009, and before January 1, 2010.

States with no sales tax. The states of Alaska, Delaware, Hawaii, Montana, New Hampshire, and Oregon do not have a sales tax. However, you may be charged other taxes or fees on the purchase of a new motor vehicle in one of these six states that is similar to a sales tax. The taxes or fees that qualify must be assessed on the purchase of the vehicle and must be based on the vehicle's sales price or as a per unit fee. You can include these taxes or fees on line 1 of the *Worksheet for Line 7*.

One example of a fee you can include on line 1 of the worksheet is the 3.75% document fee when registering a title with the Delaware Division of Motor Vehicles. The fee is 3.75% of the purchase price.

New motor vehicle. A new motor vehicle is any of the following. The original use of the vehicle must begin with you.

- A passenger automobile or light truck that is self-propelled, designed to transport people or property on a street or highway, and the gross vehicle weight rating of the vehicle is not more than 8,500 pounds.
- A motorcycle (defined below) with a gross vehicle weight rating of not more than 8,500 pounds.
- A motor home (defined below).

Motorcycle. A vehicle with motive power having a seat or saddle for the use of the rider and designed to travel on not more than three wheels in contact with the ground.

Motor home. A multi-purpose vehicle with motive power that is designed to pro-

vide temporary, residential, accommodations, as evidenced by the presence of at least four of the following facilities.

- Cooking.
- Refrigeration or ice box.
- Self-contained toilet.
- Heating and/or air conditioning.
- Potable water supply system including a faucet and sink.
- Separate 110-125 volt electrical power supply and/or propane.

Line 2. Enter on line 2 the cost of the new motor vehicle(s). Do not include on line 2 any state or local sales or excise taxes you entered on line 1.

Line 3. If you check the "Yes" box, the amount you can include for state or local sales and excise taxes is limited to the taxes imposed on the first \$49,500 of the purchase price of each new motor vehicle. To figure the amount to enter on line 3, you will need to know the rate(s) of tax that apply in the state and locality where you purchased each new motor vehicle. If the state and locality where you purchased a new motor vehicle imposes a fixed rate, multiply the combined state and local rate by the smaller of \$49,500 or the purchase price (before taxes) of the new motor vehicle. See the *Example* below.

Some taxing jurisdictions may provide for a sales tax that is limited to a certain dollar amount per purchase. One example is Manatee County, Florida. Manatee County charges an additional 1/4% (0.005) discretionary sales tax that is collected on the first \$5,000 of a purchase, not to exceed \$25.

Example. You purchased a new motor vehicle on December 3, 2009, for \$56,500 before taxes. You paid the sales tax on February 3, 2010. The state where you purchased the vehicle imposes a fixed sales tax rate of 5% and the locality also charges a fixed rate of 1% for a combined fixed sales tax rate of 6%. The amount of sales tax you can include on line 3 is \$2,970 (\$49,500 \times 6%) (06).

Refunds and recoveries. If you received a refund in 2010 of new motor vehicle taxes you paid in 2009, you generally must include the refund in income on Form 1040, line 21, if you deducted the new motor vehicle taxes in 2009 and the deduction reduced your tax.

If you recover any portion of your new motor vehicle tax deduction in future tax years, you generally have to include that amount in your income at that time. See *Recoveries* in Pub. 525 for details.

Line 8 Other Taxes

If you had any deductible tax not listed on line 5, 6, or 7, list the type and amount of

tax. Enter only one total on line 8. Include on this line:

- State and local personal property taxes you paid, if the taxes were based on value alone and were imposed on a yearly basis; and
- Income tax you paid to a foreign country or U.S. possession.



TIP You may want to take a credit for the foreign tax instead of a deduction. See the instructions for Form 1040, line 47, for details.

Interest You Paid

Whether your interest expense is treated as investment interest, personal interest, or business interest depends on how and when you used the loan proceeds. See Pub. 535 for details.

In general, if you paid interest in 2010 that applies to any period after 2010, you can deduct only amounts that apply for 2010.

Lines 10 and 11 Home Mortgage Interest

A home mortgage is any loan that is secured by your main home or second home. It includes first and second mortgages, home equity loans, and refinanced mortgages.

A home can be a house, condominium, cooperative, mobile home, boat, or similar property. It must provide basic living accommodations including sleeping space, toilet, and cooking facilities.

Limit on home mortgage interest. If you took out any mortgages after October 13, 1987, your deduction may be limited. Any additional amounts borrowed after October 13, 1987, on a line-of-credit mortgage you had on that date are treated as a mortgage taken out after October 13, 1987. If you refinanced a mortgage you had on October 13, 1987, treat the new mortgage as taken out on or before October 13, 1987. But if you refinanced for more than the balance of the old mortgage, treat the excess as a mortgage taken out after October 13, 1987.

See Pub. 936 to figure your deduction if either (1) or (2) below applies. If you had more than one home at the same time, the dollar amounts in (1) and (2) apply to the total mortgages on both homes.

1. You took out any mortgages after October 13, 1987, and used the proceeds for purposes other than to buy, build, or improve your home, and all of these mortgages totaled over \$100,000 at any time during 2010. The limit is \$50,000 if married filing separately. An example of this type of mortgage is a home equity loan used to pay off credit card bills, buy a car, or pay tuition.

2. You took out any mortgages after October 13, 1987, and used the proceeds to buy, build, or improve your home, and these mortgages plus any mortgages you took out on or before October 13, 1987, totaled over \$1 million at any time during 2010. The limit is \$500,000 if married filing separately.

CAUTION If the total amount of all mortgages is more than the fair market value of the home, additional limits apply. See Pub. 936.

Line 10
Enter on line 10 mortgage interest and points reported to you on Form 1098 under your social security number (SSN). If this form shows any refund of overpaid interest, do not reduce your deduction by the refund. Instead, see the instructions for Form 1040, line 21. If you and at least one other person were liable for and paid interest on the mortgage, and the interest was reported on Form 1098 under the other person's SSN, report your share of the interest on line 11 (as explained in the line 11 instructions on this page).

If you paid more interest to the recipient than is shown on Form 1098, see Pub. 936 to find out if you can deduct the additional interest. If you can, attach a statement explaining the difference and enter "See attached" to the right of line 10.

CAUTION If you are claiming the mortgage interest credit (for holders of qualified mortgage credit certificates issued by state or local

governmental units or agencies), subtract the amount shown on Form 8396, line 3, from the total deductible interest you paid on your home mortgage. Enter the result on line 10.

Line 11
If you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 11.

If you bought your home from the recipient, be sure to show that recipient's name, identifying number, and address on the dotted lines next to line 11. If the recipient is an individual, the identifying number is his or her social security number (SSN). Otherwise, it is the employer identification number. You must also let the recipient know your SSN. If you do not show the required information about the recipient or let the recipient know your SSN, you may have to pay a \$50 penalty.

If you and at least one other person (other than your spouse if filing jointly) were liable for and paid interest on the mortgage, and the other person received the Form 1098, attach a statement to your return showing the name and address of that person. To the right of line 11, enter "See attached."

Line 12
Points Not Reported on Form 1098
Points are shown on your settlement statement. Points you paid only to borrow money are generally deductible over the

life of the loan. See Pub. 936 to figure the amount you can deduct. Points paid for other purposes, such as for a lender's services, are not deductible.

Refinancing. Generally, you must deduct points you paid to refinance a mortgage over the life of the loan. This is true even if the new mortgage is secured by your main home.

If you used part of the proceeds to improve your main home, you may be able to deduct the part of the points related to the improvement in the year paid. See Pub. 936 for details.

TIP If you paid off a mortgage early, deduct any remaining points in the year you paid off the mortgage. However, if you refinanced your mortgage with the same lender, see Mortgage ending early in Pub. 936 for an exception.

Line 13
Mortgage Insurance Premiums
Enter the qualified mortgage insurance premiums you paid under a mortgage insurance contract issued after December 31, 2006, in connection with home acquisition debt that was secured by your first or second home. Box 4 of Form 1098 may show the amount of premiums you paid in 2010. If you and at least one other person (other than your spouse if filing jointly) were liable for and paid the premiums in connection with the loan, and the premiums were reported on Form 1098 under the other person's SSN, report your share of the pre-

miums on line 13. See *Prepaid mortgage insurance premiums* below if you paid any premiums allocable to any period after 2010.

Qualified mortgage insurance is mortgage insurance provided by the Department of Veterans Affairs, the Federal Housing Administration, or the Rural Housing Service (or their successor organizations), and private mortgage insurance (as defined in section 2 of the Homeowners Protection Act of 1998 as in effect on December 20, 2006).

2. You have no other deductible investment expenses.

3. You have no disallowed investment interest expense from 2009.

CAUTION Alaska Permanent Fund dividends, including those reported on Form 8814, are not investment income.

For more details, see Pub. 550.

Gifts to Charity

You can deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also deduct what you gave to organizations that work to prevent cruelty to children or animals. Certain whaling captains may be able to deduct expenses paid in 2010 for Native Alaskan subsistence bowhead whale hunting activities. See Pub. 526 for details.

To verify an organization's charitable status, you can:

- Check with the organization to which you made the donation. The organization should be able to provide you with verification of its charitable status.
- See Pub. 78 for a list of most qualified organizations. You can access Pub. 78 at www.irs.gov/charities under Search for Charities.
- Call our Tax Exempt/Government Entities Customer Account Services at 1-877-829-5500.

Examples of Qualified Charitable Organizations

- Churches, mosques, synagogues, temples, etc.
- Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, United Way, etc.
- Fraternal orders, if the gifts will be used for the purposes listed earlier on this page.
- Veterans' and certain cultural groups.
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Federal, state, and local governments if the gifts are solely for public purposes.

Contributions You Can Deduct

Contributions can be in cash, property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you can take the actual

cost of gas and oil or 14 cents a mile. Add parking and tolls to the amount you claim under either method. But do not deduct any amounts that were repaid to you.

Gifts from which you benefit. If you made a gift and received a benefit in return, such as food, entertainment, or merchandise, you can generally only deduct the amount that is more than the value of the benefit. But this rule does not apply to certain membership benefits provided in return for an annual payment of \$75 or less or to certain items or benefits of token value. For details, see Pub. 526.

Example. You paid \$70 to a charitable organization to attend a fund-raising dinner and the value of the dinner was \$40. You can deduct only \$30.

Gifts of \$250 or more. You can deduct a gift of \$250 or more only if you have a statement from the charitable organization showing the information in (1) and (2) next.

1. The amount of any money contributed and a description (but not value) of any property donated.
2. Whether the organization did or did not give you any goods or services in return for your contribution. If you did receive any goods or services, a description and estimate of the value must be included. If you received only intangible religious benefits (such as admission to a religious ceremony), the organization must state this, but it does not have to describe or value the benefit.

In figuring whether a gift is \$250 or more, do not combine separate donations. For example, if you gave your church \$25 each week for a total of \$1,300, treat each \$25 payment as a separate gift. If you made donations through payroll deductions, treat each deduction from each paycheck as a separate gift. See Pub. 526 if you made a separate gift of \$250 or more through payroll deduction.

TIP You must get the statement by the date you file your return or the due date (including extensions) for filing your return, whichever is earlier. Do not attach the statement to your return. Instead, keep it for your records.

Limit on the amount you can deduct. See Pub. 526 to figure the amount of your deduction if any of the following applies.

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040, line 38.
2. Your gifts of capital gain property are more than 20% of the amount on Form 1040, line 38.
3. You gave gifts of property that increased in value or gave gifts of the use of property.

Limit on the amount you can deduct. See Pub. 526 to figure the amount of your deduction if any of the following applies.

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040, line 38.
2. Your gifts of capital gain property are more than 20% of the amount on Form 1040, line 38.
3. You gave gifts of property that increased in value or gave gifts of the use of property.

Complete and attach Form 4952 to figure your deduction.

Exception. You do not have to file Form 4952 if all three of the following apply.

1. Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.

Complete and attach Form 4952 to figure your deduction.

Line 14
Investment Interest

Investment interest is interest paid on money you borrowed that is allocable to property held for investment. It does not include any interest allocable to passive activities or to securities that generate tax-exempt income.

Complete and attach Form 4952 to figure your deduction.

Limit on amount you can deduct. You cannot deduct your mortgage insurance premiums if the amount on Form 1040, line 38, is more than \$109,000 (\$54,500 if married filing separately). If the amount on Form 1040, line 38, is more than \$100,000 (\$50,000 if married filing separately), your deduction is limited and you must use the worksheet on page A-7 to figure your deduction.

Limit on amount you can deduct. You cannot deduct your mortgage insurance premiums if the amount on Form 1040, line 38, is more than \$109,000 (\$54,500 if married filing separately). If the amount on Form 1040, line 38, is more than \$100,000 (\$50,000 if married filing separately), your deduction is limited and you must use the worksheet on page A-7 to figure your deduction.

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Limit on amount you can deduct. You cannot deduct your mortgage insurance premiums if the amount on Form 1040, line 38, is more than \$109,000 (\$54,500 if married filing separately). If the amount on Form 1040, line 38, is more than \$100,000 (\$50,000 if married filing separately), your deduction is limited and you must use the worksheet on page A-7 to figure your deduction.

Limit on amount you can deduct. You cannot deduct your mortgage insurance premiums if the amount on Form 1040, line 38, is more than \$109,000 (\$54,500 if married filing separately). If the amount on Form 1040, line 38, is more than \$100,000 (\$50,000 if married filing separately), your deduction is limited and you must use the worksheet on page A-7 to figure your deduction.

Before you begin: See the instructions for line 13 above to see if you must use this worksheet to figure your deduction.

1. Enter the total premiums you paid in 2010 for qualified mortgage insurance for a contract issued after December 31, 2006 1.

2. Enter the amount from Form 1040, line 38 2.

3. Enter \$100,000 (\$50,000 if married filing separately) 3.

4. Is the amount on line 2 more than the amount on line 3?
 No. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 13. Do not complete the rest of this worksheet.
 Yes. Subtract line 3 from line 2. If the result is not a multiple of \$1,000 (\$500 if married filing separately), increase it to the next multiple of \$1,000 (\$500 if married filing separately). For example, increase \$425 to \$1,000, increase \$2,025 to \$3,000; or if married filing separately, increase \$425 to \$500, increase \$2,025 to \$2,500, etc. 4.

5. Divide line 4 by \$10,000 (\$5,000 if married filing separately). Enter the result as a decimal. If the result is 1.0 or more, enter 1.0 5.

6. Multiply line 1 by line 5 6.

7. Mortgage insurance premiums deduction. Subtract line 6 from line 1. Enter the result here and on Schedule A, line 13 7.

Mortgage Insurance Premiums Deduction Worksheet—Line 13

Before you begin: See the instructions for line 13 above to see if you must use this worksheet to figure your deduction.

1. Enter the total premiums you paid in 2010 for qualified mortgage insurance for a contract issued after December 31, 2006 1.

2. Enter the amount from Form 1040, line 38 2.

3. Enter \$100,000 (\$50,000 if married filing separately) 3.

4. Is the amount on line 2 more than the amount on line 3?
 No. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 13. Do not complete the rest of this worksheet.
 Yes. Subtract line 3 from line 2. If the result is not a multiple of \$1,000 (\$500 if married filing separately), increase it to the next multiple of \$1,000 (\$500 if married filing separately). For example, increase \$425 to \$1,000, increase \$2,025 to \$3,000; or if married filing separately, increase \$425 to \$500, increase \$2,025 to \$2,500, etc. 4.

5. Divide line 4 by \$10,000 (\$5,000 if married filing separately). Enter the result as a decimal. If the result is 1.0 or more, enter 1.0 5.

6. Multiply line 1 by line 5 6.

7. Mortgage insurance premiums deduction. Subtract line 6 from line 1. Enter the result here and on Schedule A, line 13 7.

Contributions You Cannot Deduct

- Travel expenses (including meals and lodging) while away from home, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
 - Political contributions.
 - Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
 - Cost of raffle, bingo, or lottery tickets.
- But you may be able to deduct these expenses on line 28. See the instructions on page A-10 for details.

Line 17 Other Than by Cash or Check

- Enter your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. For more details on determining the value of donated property, see Pub. 561.
- If the amount of your deduction is more than \$500, you must complete and attach Form 8283. For this purpose, the "amount of your deduction" means your deduction before applying any income limits that could result in a carryover of contributions. If you deduct more than \$500 for a contribution of a motor vehicle, boat, or airplane, you must also attach a statement from the charitable organization to your return. The organization may use Form 1098-C to provide the required information. If your total deduction is over \$5,000, you may also have to get appraisals of the values of the donated property. This amount is \$500 for certain contributions of clothing and household items (see below). See Form 8283 and its instructions for details.

Line 16 Gifts by Cash or Check

CAUTION If you contributed money for the relief of victims in areas affected by the January 12, 2010, earthquake in Haiti and chose to deduct those amounts on your 2009 return instead of your 2010 return, do not include those amounts again on line 16.

Enter on line 16 the total gifts you made in cash or by check (including out-of-pocket expenses).

Recordkeeping. For any contribution made in cash, regardless of the amount, you must maintain a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date,

and amount of the contribution. If you made contributions through payroll deduction, see Pub. 526 for information on the records you must keep. Do not attach the record to your tax return. Instead, keep it with your other tax records.

Haiti relief contributions. If you made a contribution by phone or text message for the relief of victims in areas affected by the January 12, 2010, earthquake in Haiti, you can satisfy the recordkeeping requirement if you have a telephone bill showing the name of the donee organization, the date of the contribution, and the amount of the contribution.

CAUTION If your total deduction for gifts of property is over \$500, you must file a "qualified conservation contribution" return. See Pub. 526 for details.

Line 18 Carryover From Prior Year

Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details.

Casualty and Theft Losses

Line 20 Complete and attach Form 4684 to figure the amount of your loss to enter on line 20. You may be able to deduct part or all of each loss caused by theft, vandalism, fire, storm, or similar causes; car, boat, and other accidents; and corrosive/drywall. You may also be able to deduct money you had in a financial institution but lost because of the insolvency or bankruptcy of the institution.

You can deduct personal casualty or theft losses only to the extent that:

1. The amount of each separate casualty or theft loss is more than \$100, and
2. The total amount of all losses during the year (reduced by the \$100 limit discussed in (1) above) is more than 10% of the amount on Form 1040, line 38.

Disaster losses. The special rules that were in effect in 2008 and 2009 for losses of personal use property attributable to federally declared disasters do not apply to losses after 2009. However, the special rules apply to a loss you are deducting in 2010 from a disaster that was declared a federal disaster in tax years beginning after 2007 and that occurred before 2010 but which you could not deduct in the year it occurred because you were not sure whether part of it would be reimbursed and it would be reasonably certain in 2010 that it would not be reimbursed. See Form 4684 and its instructions for details.

Contributions of clothing and household items. A deduction for these contributions will be allowed only if the items are in good used condition or better. However, this rule does not apply to a contribution of any single item for which a deduction of more than \$500 is claimed and for which you include a qualified appraisal and Form 8283 with your tax return.

Recordkeeping. If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the organization's name and address, the date and location of the gift, and a description of the property. For each gift of property, you should also keep reliable written records that include:

- How you figured the property's value at the time you gave it. If the value was determined by an appraisal, keep a signed copy of the appraisal.

Use Schedule A, line 23, to deduct the costs of proving that you had a property loss. Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.

Job Expenses and Certain Miscellaneous Deductions

You can deduct only the part of these expenses that exceeds 2% of the amount on Form 1040, line 38.

Pub. 529 discusses the types of expenses that can and cannot be deducted.

Examples of Expenses You Cannot Deduct

- Political contributions.
- Legal expenses for personal matters that do not produce taxable income.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Commuting expenses. See Pub. 529 for the definition of commuting.
- Travel expenses for employment away from home if that period of employment exceeds 1 year. See Pub. 529 for an exception for certain federal employees.
- Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Club dues.
- Expenses of adopting a child. But you may be able to take a credit for adoption expenses. See Form 8839 for details.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 21 Unreimbursed Employee Expenses

Enter the total ordinary and necessary job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your Form W-2 are not considered reimbursements.)

An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

But you must fill in and attach Form 2106 if either (1) or (2), next, applies.

1. You claim any travel, transportation, meal, or entertainment expenses for your job.
2. Your employer paid you for any of your job expenses that you would otherwise report on line 21.

TIP If you used your own vehicle, are using the standard mileage rate, and (2) above does not apply, you may be able to file Form 2106-EZ instead.

If you do not have to file Form 2106 or 2106-EZ, list the type and amount of each expense on the dotted line next to line 21. If you need more space, attach a statement showing the type and amount of each expense. Enter the total of all these expenses on line 21.

CAUTION Do not include on line 21 any educator expenses you deducted on Form 1040, line 23.

Examples of other expenses to include on line 21 are:

- Safety equipment, small tools, and supplies needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals, and other costs to look for a new job in your present occupation, even if you do not get a new job.

Certain business use of part of your home. For details, including limits that apply, use TeleTax topic 509 (see the Form 1040 instructions) or see Pub. 587.

- Certain educational expenses. For details, use TeleTax topic 513 (see the Form 1040 instructions) or see Pub. 970. Reduce your educational expenses by any tuition and fees deduction you claimed on Form 1040, line 34.

You may be able to take a credit for your educational expenses instead of a deduction. See Form 8863 for details.

TIP You may be able to take a credit for your educational expenses instead of a deduction. See Form 8863 for details.

Line 22 Tax Preparation Fees

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit or debit card, include the convenience fee you were charged on line 23 instead of this line.

Line 23 Other Expenses

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But do not include any personal expenses. List the type and amount of each expense on the dotted lines next to line 23. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 23.

Examples of expenses to include on line 23 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.

- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see Pub. 529.
- Casualty and theft losses of property used in performing services as an employee from Form 4684, lines 35 and 41b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.
- Convenience fee charged by the card processor for paying your income tax (including estimated tax payments) by credit or debit card. The deduction is claimed for the year in which the fee was charged to your card.

Other Miscellaneous Deductions

Line 28 Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 28. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 28.

- Gambling losses, but only to the extent of gambling winnings reported on Form 1040, line 21.
- Casualty and theft losses of income-producing property from Form 4684, lines 35 and 41b, or Form 4797, line 18a.
- Loss from other activities from Schedule K-1 (Form 1065-B), box 2.
- Federal estate tax on income in respect of a decedent.
- Amortizable bond premium on bonds acquired before October 23, 1986.

Other Miscellaneous Deductions

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- Loss from other activities from Schedule K-1 (Form 1065-B), box 2.
- Federal estate tax on income in respect of a decedent.
- Amortizable bond premium on bonds acquired before October 23, 1986.

2010 Optional State and Certain Local Sales Tax Tables

tions are less than your standard deduction, check the box on line 30.

- Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.
• Certain unrecovered investment in a pension.
• Impairment-related work expenses of a disabled person.
For more details, see Pub. 529.

Total Itemized Deductions

Line 30

If you elect to itemize for state tax or other purposes even though your itemized deduc-

Table with columns for Income, Exemptions (1-5), and various state percentages (Alabama, Arizona, Arkansas, California, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Nebraska, Nevada, New York, North Carolina, North Dakota, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming). Each state section includes a grid of income levels and exemption counts.

(Continued on next page)

2010 Optional State and Certain Local Sales Tax Tables (Continued)

Table with columns for Income (At least, But less than), Exemptions (1-5, Over), and various state/local sales tax rates (e.g., Nevada, New Jersey, New Mexico, Ohio, Oklahoma, Pennsylvania, Rhode Island, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming).

Which Optional Local Sales Tax Table Should I Use?

Table with columns for IF you live in the state of... (Alaska, Arizona, Arkansas, California, Colorado, Georgia, Illinois, Louisiana, Mississippi, New York, North Carolina, South Carolina, Tennessee, Utah, Virginia) and THEN use Local Table... (A, B, C, D).

2010 Optional Local Sales Tax Tables for Certain Local Jurisdictions (Based on a local sales tax rate of 1 percent)*

Table with columns for Income (At least, But less than), Local Table A Exemptions (1-5, Over), Local Table B Exemptions (1-5, Over), Local Table C Exemptions (1-5, Over), and Local Table D Exemptions (1-5, Over).

*If your local rate is more than 1 percent, the local portion of your deduction for sales tax will be increased. See the instructions for line 3 of the State and Local General Sales Tax Deduction Worksheet.



2010 Instructions for Schedule C

Profit or Loss From Business

Use Schedule C (Form 1040) to report income or loss from a business you operated or a profession you practiced as a sole proprietor. An activity qualifies as a business if your primary purpose for engaging in the activity is for income or profit and you are involved in the activity with continuity and regularity. For example, a sporadic activity or a hobby does not qualify as a business. To report income from a nonbusiness activity, see the instructions for Form 1040, line 21, or Form 1040NR, line 21.

Also, use Schedule C to report (a) wages and expenses you had as a statutory employee, (b) income and deductions of qualified joint ventures, and (c) certain income shown on Form 1099-MISC, Miscellaneous Income. See the *Instructions for Recipient* (back of Copy B of Form 1099-MISC) for the types of income to report on Schedule C.

Small businesses and statutory employees with expenses of \$5,000 or less may be able to file Schedule C-EZ instead of Schedule C. See Schedule C-EZ for details.

You may be subject to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Increase in section 179 expense. You may now deduct up to \$500,000 of the cost of section 179 property placed in service in 2010. This deduction is phased out if the cost of the property exceeds \$2,000,000. The cost of certain qualified real property placed in service in 2010 may also be deducted but is limited to \$250,000. For more details, see Pub. 946.

Extension of special allowance. The special first-year depreciation allowance has been extended to property placed in service in 2010. See Pub. 946 for details on which property is eligible for the special allowance.

Increased deduction for start-up costs. If your business began in 2010, you can deduct up to \$5,000 of certain business start-up costs paid or incurred after October 22, 2004, in tax years before 2010, and up to \$10,000 of certain business start-up costs paid or incurred in 2010. See page C-9 for more details.

Standard mileage rate. The business standard mileage rate for 2010 decreased to 50 cents per mile. See the instructions for line 9 beginning on page C-4 for more details.

Reportable transaction penalties limited. The penalties for failure to disclose a reportable transaction have changed. See the Instructions for Form 8886 for more details.

Removal of cellular phones and similar telecommunications equipment from listed property. Beginning in taxable years beginning after December 31, 2009, listed

information, see the Instructions for Form SS-4.

Heavy highway vehicle use tax. If you use certain highway trucks, truck-trailers, tractor-trailers, or buses in your trade or business, you may have to pay a federal highway motor vehicle use tax. See the Instructions for Form 2290 to find out if you must pay this tax.

Information returns. You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. You may also have to file an information return if you sold \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or other similar basis for resale. For details, see the 2010 General Instructions for Certain Information Returns (Forms 1098, 1099, 3921, 3922, 5498, and W-2G).

If you received cash of more than \$10,000 in one or more related transactions in your trade or business, you may have to file Form 8300. For details, see Pub. 1544.

Husband-Wife

Qualified Joint Venture

If you and your spouse each materially participate (see *Material participation* on page C-5) as the only members of a jointly owned and operated business and you file a joint return for the tax year, you can make an election to be taxed as a qualified joint venture instead of a partnership. This election, in most cases, will not increase the total tax owed on the joint return, but it does give each of you credit for social security earnings on which retirement benefits are based and for Medicare coverage. By making the election, you will not be required to file Form 1065 for any year the election is in effect and will instead report the income and deductions directly on your joint return. If you and your spouse filed a Form 1065 for the year prior to the election, the partnership terminates at the end of the tax year immediately preceding the year the election takes effect.

Note. Mere joint ownership of property that is not a trade or business does not qualify for the election.

Making the election. To make this election, you must divide all items of income, gain, loss, deduction, and credit attributable to the business between you and your spouse in accordance with your respective interests in the venture. Each of you must file a separate Schedule C, C-EZ, or F. On each line of your separate Schedule C, C-EZ, or F, you must enter your share of the applicable income, deduction, or loss. Each of you must also file a separate Schedule SE to pay self-employment tax, as applicable.

Once made, the election can be revoked only with the permission of the IRS. However, the election technically remains in effect only for as long as the spouses filing as a qualified joint venture continue to meet the requirements for filing the election. If the spouses fail to meet the qualified joint venture requirements for a year, a new elec-

tion will be necessary for any future year in which the spouses meet the requirements to be treated as a qualified joint venture.

The election generally does not require that you and your spouse obtain an employer identification number (EIN) since you and your spouse will file as sole proprietors. However, you may need an EIN to file other returns such as employment or excise tax returns. To apply for an EIN, see the Instructions for Form SS-4.

For more information on qualified joint ventures, go to IRS.gov. Enter "QJV election," in the search box and select "Benefits of Qualified Joint Ventures for Family Businesses."

Rental real estate business. If you and your spouse make the election for your rental real estate business, you must each report your share of income and deductions on Schedule C or C-EZ instead of Schedule E. Rental real estate income generally is not included in net earnings from self-employment subject to self-employment tax and generally is subject to the passive loss limitation rules. Electing qualified joint venture status and using the Schedule C or C-EZ self-employment tax or the passive loss limitation rules.

If you and your spouse have a rental real estate business not otherwise subject to self-employment tax, and no other income subject to self-employment, you each must check the box on Schedule C, line 1, in that case, you and your spouse each should not file Schedule SE. However, if there are other net earnings from self-employment of \$400 or more, the spouses(s) with the other net earnings from self-employment should file Schedule SE without including the amount of net profit from rental real estate business from Schedule C on Schedule SE, line 2. In that case, do not check the box on line 1 of Schedule C.

Exception—Community Income

If you and your spouse wholly own an unincorporated business as community property under the community property laws of a state, foreign country, or U.S. possession, the income and deductions are reported as follows.

- If only one spouse participates in the business, all of the income from that business is the self-employment earnings of the spouse who carried on the business.
- If both spouses participate, the income and deductions are allocated to the spouses based on their distributive shares.
- If either or both you and your spouse are partners in a partnership, see Pub. 541.
- If you and your spouse elected to treat the business as a qualifying joint venture, see *Husband-Wife Qualified Joint Venture* on this page.

The only states with community property laws are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. A change in your reporting position will be treated as a conversion of the entity.

Reportable Transaction Disclosure Statement

Use Form 8886 to disclose information for each reportable transaction in which you participated. Form 8886 must be filed for each tax year that your federal income tax liability is affected by your participation in the transaction. You may have to pay a penalty if you are required to file Form 8886 but do not do so. You may also have to pay interest and penalties on any reportable transaction understatements. The following are reportable transactions.

- Any listed transaction that is the same or substantially similar to tax avoidance transactions identified by the IRS.
 - Any transaction offered to you or a related party under conditions of confidentiality for which you paid an advisor a fee of at least \$50,000.
 - Certain transactions for which you or a related party have contractual protection against disallowance of the tax benefits.
 - Certain transactions resulting in a loss of at least \$2 million in any single tax year or \$4 million in any combination of tax years. (At least \$50,000 for a single tax year if the loss arose from a foreign currency transaction defined in section 988(c)(1), whether or not the loss flows through from an S corporation or partnership.)
 - Certain transactions of interest entered into after November 1, 2006, that are the same or substantially similar to one of the types of transactions that the IRS has identified by published guidance as a transaction of interest.
- See the Instructions for Form 8886 for more details.

Capital Construction Fund

Do not claim on Schedule C or C-EZ the deduction for amounts contributed to a capital construction fund set up under chapter 535 of title 46 of the United States Code. Instead, reduce the amount you would otherwise enter on Form 1040, line 43, by the amount of the deduction. Next to line 43, enter "CCF" and the amount of the deduction. For details, see Pub. 595.

Additional Information

See Pub. 334 for more information for small businesses.

Specific Instructions

Filers of Form 1041. Do not complete the block labeled "Social security number (SSN)." Instead, enter the employer identification number (EIN) issued to the estate or trust on line D.

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. If you owned more than one business, you must complete a separate Schedule C for each business. Give the general field or activity and the

include any recapture of the deduction for clean-fuel vehicles, and clean-fuel vehicle refueling property used in your business. See Regulations section 1.179A-1 for details.

If the business use percentage of any listed property (defined in the instructions for line 13) dropped to 50% or less in 2010, report on this line any recapture of excess depreciation, including any section 179 expense deduction. Use Part IV of Form 4797 to figure the recapture. Also, if the business use percentage drops to 50% or less on leased listed property (other than a vehicle), include on this line any inclusion amount. See chapter 5 of Pub. 946 to figure the amount.

Part II. Expenses

Capitalizing costs of property. If you produced or acquired personal property or acquired property for resale, certain expenses attributable to the property generally must be included in inventory costs or capitalized. In addition to direct costs, producers of inventory property generally must also include part of certain indirect costs in their inventory. Purchasers of personal property acquired for resale must include part of certain indirect costs in inventory only if the average annual gross receipts for the 3 prior tax years exceed \$10 million. Also, you must capitalize part of the indirect costs that benefit real or tangible personal property constructed for use in a trade or business, or noninventory property produced for sale to customers. Reduce the amounts on lines 8 through 26 and Part V by amounts capitalized. See Pub. 538 for a discussion of uniform capitalization rules.

Exception for certain producers. Producers who account for inventoriable items in the same manner as materials and supplies that are not incidental can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See Part III, *Cost of Goods Sold* on page C-8 for more details.

Exception for creative property. If you are a freelance artist, author, or photographer, you may be exempt from the capitalization rules. However, your personal efforts must have created or reasonably be expected to create the property. This exception does not apply to any expense related to printing, photographic plates, motion picture films, video tapes, or similar items. These expenses are subject to the capitalization rules. For details, see *Uniform Capitalization Rules* in Pub. 538.

Line 9

You can deduct the actual expenses of operating your car or truck or take the standard mileage rate. You must use actual expenses if you used your vehicle for hire (such as a taxicab) or you used five or more vehicles simultaneously in your business (such as in fleet operations). You cannot use actual expenses for a leased vehicle if

Line 1

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Forms 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference.

Statutory employees. If you received a Form W-2 and the "Statutory employee" box in box 13 of that form was checked, report your income and expenses related to that income on Schedule C or C-EZ. Enter your statutory employee income from box 1 of Form W-2 on line 1 of Schedule C or C-EZ and check the box on that line. Social security and Medicare tax should have been withheld from your earnings; as a result, you do not owe self-employment tax on these earnings. Statutory employees include full-time life insurance agents, certain traveling salespersons, and certain homeworkers.

If you had both self-employment income and statutory employee income, you must file two Schedules C. You cannot use Schedule C-EZ or combine these amounts on a single Schedule C.

Qualified joint ventures reporting only rental real estate income. See the instructions under *Rental real estate business* on page C-2.

Installment sales. Generally, the installment method cannot be used to report income from the sale of (a) personal property regularly sold under the installment method, or (b) real property held for resale to customers. But the installment method can be used to report income from sales of certain residential lots and timeshares if you elect to pay interest on the tax due on that income after the year of sale. See section 453(j)(2)(B) for details. If you make this election, include the interest in the total on Form 1040, line 60. Also, enter "453(j)(3)" and the amount of the interest on the dotted line to the left of line 60.

If you use the installment method, attach a schedule to your return. Show separately for 2010 and the 3 preceding years: gross sales; cost of goods sold; gross profit; percentage of gross profit to gross sales; amounts collected; and gross profit on amounts collected.

Line 6

Report on line 6 amounts from finance revenue income, scrap sales, bad debts you recovered, interest (such as on notes and tax amounts receivable), state gasoline or fuel tax refunds you received in 2010, credit for biodiesel and renewable diesel fuels claimed on line 8 of Form 8864, credit for alcohol and cellulose/biofuel fuels claimed on line 7 of Form 6478, credit for federal tax paid on fuels claimed on your 2009 Form 1040, prizes and awards related to your trade or business, and other kinds of miscellaneous business income. Include amounts you received in your trade or business as shown on Form 1099-PATR. Also,

hours during the tax year than you spent performing management services in connection with the activity (regardless of whether the person was compensated for the services).

Rental of property. Generally, a rental activity (such as long-term equipment leasing or rental real estate) is a passive activity even if you materially participated in the activity. However, if you materially participated in a rental real estate activity as a real estate professional, it is not a passive activity. Also, if you met any of the five exceptions listed under *Rental Activities* in the Instructions for Form 8582, the rental of the property is not treated as a rental activity and the material participation rules above apply. See *Activities That Are Not Passive Activities* in the Instructions for Form 8582 for the definition of a real estate professional.

Exception for oil and gas. If you are filing Schedule C to report income and deductions from an oil or gas well in which you own a working interest directly or through an entity that does not limit your liability, check the "Yes" box. The activity of owning a working interest is not a passive activity, regardless of your participation.

Limit on losses. Your loss may be limited if:

- You checked the "No" box on line G, or
- You are a qualified joint venture reporting only rental real estate income, but not as a real estate professional. In these situations you may have a loss from a passive activity, and you may have to use Form 8582 to figure your allowable loss, if any, to enter on Schedule C, line 31.

Generally, you can deduct losses from passive activities only to the extent of income from passive activities. For details, see Pub. 925.

Line H

If you started or acquired this business in 2010, check the box on line H. Also check this business after temporarily closing it, and you did not file a 2009 Schedule C or C-EZ for this business.

Part I. Income

Except as otherwise provided in the Internal Revenue Code, gross income includes income from whatever source derived. In certain circumstances, however, gross income does not include extraterritorial income that is qualifying foreign trade territorial income exclusion. Report it on Schedule C as explained in the Instructions for Form 8873.

If you were a debtor in a chapter 11 bankruptcy case during 2010, see *Chapter 11 Bankruptcy Cases under Income* in the Instructions for Form 1040 and page SE-2 of the instructions for Schedule SE (Form 1040).

Work you did as an investor in an activity is not treated as participation unless you were directly involved in the day-to-day management or operations of the activity. Work done as an investor includes:

- Studying and reviewing financial statements or reports on the activity.
- Preparing or compiling summaries or analyses of the finances or operations of the activity for your own use, and
- Monitoring the finances or operations of the activity in a nonmanagerial capacity.

Participation by your spouse during the tax year in an activity you own can be counted as your participation in the activity. This rule applies even if your spouse did not own an interest in the activity and whether or not you and your spouse file a joint return. However, this rule does not apply for purposes of determining whether you and your spouse can elect to have your business treated as a qualified joint venture instead of a partnership (see *Husband/Wife Qualified Joint Venture* on page C-2).

For purposes of the passive activity rules, you materially participated in the operation of this trade or business activity during 2010 if you met any of the following seven tests.

1. You participated in the activity for more than 500 hours during the tax year.
2. Your participation in the activity for the tax year was substantially all of the participation in the activity of all individuals (including individuals who did not own any interest in the activity) for the tax year.
3. You participated in the activity for more than 100 hours during the tax year, and you participated at least as much as any other person for the tax year. This includes individuals who did not own any interest in the activity.
4. The activity is a significant participation activity for the tax year, and you participated in all significant participation activities for more than 500 hours during the year. An activity is a "significant participation activity" if it involves the conduct of a trade or business, you participated in the activity for more than 100 hours during the tax year, and you did not materially participate under any of the material participation tests (other than this test 4).
5. You materially participated in the activity for any 5 of the prior 10 tax years.
6. The activity is a personal service activity in which you materially participated for any 3 prior tax years. A personal service activity is an activity that involves performing personal services in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, consulting, or any other trade or business in which capital is not a material income-producing factor.
7. Based on all the facts and circumstances, you participated in the activity on a regular, continuous, and substantial basis for more than 100 hours during the tax year. Your participation in managing the activity does not count in determining if you meet this test if any person (except you) (a) received compensation for performing management services in connection with the activity, or (b) spent more

only in part for the year of the payment. See chapter 1 of Pub. 555.

If you use the accrual method, report income when you earn it and deduct expenses when you incur them even if you do not pay them during the tax year. Accrual-basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash-basis taxpayer. Other rules determine the timing of deductions based on economic performance. See Pub. 538.

To change your accounting method, you generally must file Form 3115. You may also have to make an adjustment to prevent amounts of income or expense from being duplicated or omitted. This is called a section 481(a) adjustment.

Example. You change to the cash method of accounting and choose to account for inventoriable items in the same manner as materials and supplies that are not incidental. You accrued sales in 2009 for which you received payment in 2010. You must report those sales in both years as a result of changing your accounting method and must make a section 481(a) adjustment to prevent duplication of income.

A net negative section 481(a) adjustment is taken into account entirely in the year of the change. A net positive section 481(a) adjustment is generally taken into account over a period of 4 years. Include any net positive section 481(a) adjustments on line 6. If the net section 481(a) adjustment is negative, report it in Part V.

For details on figuring section 481(a) adjustments, see the Instructions for Form 3115, and Rev. Proc. 2006-12, 2006-3 IRB 310, available at www.irs.gov/irb/2006-03_IRB/ar14.html. Also see Rev. Proc. 2006-37, 2006-38 IRB 499, available at www.irs.gov/irb/2006-38_IRB/ar10.html.

Line G

If your business activity was not a rental activity and you met any of the material participation tests, explained next, or the exception for oil and gas applies (explained later on page 4), check the "Yes" box. Otherwise, check the "No" box. If you check the "No" box, this business is a passive activity. If you have a loss from this business, see *Limit on losses* on page 4. If you have a profit from this business activity but have current year losses from other passive activities or you have prior year unallowed passive activity losses, see the Instructions for Form 8582.

Material participation. For purposes of the seven material participation tests listed below, participation generally includes any work you did in connection with an activity if you owned an interest in the activity at the time you did the work. The capacity in which you did the work does not matter. However, work is not treated as participation if it is work that an owner would not customarily do in the same type of activity and one of your main reasons for doing the work was to avoid the disallowance of losses or credits from the activity under the passive activity rules.

type of product or service. If your general field or activity is wholesale or retail trade, or services connected with production services (mining, construction, or manufacturing), also give the type of customer or client. For example, "wholesale sale of hardware to retailers" or "appraisal of real estate for lending institutions."

Line D

Enter on line D the employer identification number (EIN) that was issued to you on Form SS-4. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). If you do not have an EIN, leave line D blank.

You need an EIN only if you have a qualified retirement plan or are required to file employment, excise, alcohol, tobacco, or firearms returns, or are a payer of gambling winnings. If you need an EIN, see the Instructions for Form SS-4.

Single member LLCs. If you are the sole owner of an LLC that is not treated as a separate entity for federal income tax purposes, you may have an EIN that was issued to the LLC (and in the LLC's legal name) if you are required to file employment tax returns and certain excise tax returns. However, you should enter on line D only the EIN issued to you and in your name as a sole proprietor. If you do not have such an EIN, leave line D blank. Do not enter on line D the EIN issued to the LLC.

Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any. If you conducted the business from your home located at the address shown on Form 1040, page 1, you do not have to complete this line.

Line F

Generally, you can use the cash method, accrual method, or any other method permitted by the Internal Revenue Code. In all cases, the method used must clearly reflect income. Unless you are a qualifying taxpayer or a qualifying small business taxpayer (see the Part III instructions on page C-8), you must use the accrual method for sales and purchases of inventory items. Special rules apply to long-term contracts (see section 460 for details).

If you use the cash method, show all items of taxable income actually or constructively received during the year (including property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Also, show amounts actually paid during the year for deductible expenses. However, if the payment of an expenditure creates an asset having a useful life that extends substantially beyond the close of the year, it may not be deductible or may be deductible

you previously used the standard mileage rate for that vehicle.

You can take the standard mileage rate for 2010 only if you:

- Owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or
- Leased the vehicle and are using the standard mileage rate for the entire lease period (except the period, if any, before 1998).

If you take the standard mileage rate:

- Multiply the number of business miles driven by 50 cents, and
- Add to this amount your parking fees and tolls, and enter the total on line 9.

Do not deduct depreciation, rent or lease payments, or your actual operating expenses.

If you deduct actual expenses:

- Include on line 9 the business portion of expenses for gasoline, oil, repairs, insurance, tires, license plates, etc., and
- Show depreciation on line 13 and rent or lease payments on line 20a.

For details, see chapter 4 of Pub. 463.

Information on your vehicle. If you claim any car and truck expenses, you must provide certain information on the use of your vehicle by completing one of the following:

- Schedule C, Part IV, or Schedule C-EZ, Part III, if: (a) you are claiming the standard mileage rate; you lease your vehicle, or your vehicle is fully depreciated; and (b) you are not required to file Form 4562 for any other reason. If you used more than one vehicle during the year, attach your own schedule with the information requested in Schedule C, Part IV, or Schedule C-EZ, Part III, for each additional vehicle.
- Form 4562, Part V, if you are claiming depreciation on your vehicle or you are required to file Form 4562 for any other reason (see the instructions for line 13).

Line 11

Enter the total cost of contract labor for the tax year. Contract labor includes payments to persons you do not treat as employees (for example, independent contractors) for services performed for your trade or business. Do not include contract labor deducted elsewhere on your return, such as contract labor includible on line 17, 21, 26, or 37. Also, do not include salaries and wages paid to your employees; instead see line 26.

You must file Form 1099-MISC, Miscellaneous Income, to report contract labor payments of \$600 or more during the year. See the instructions for Form 1099-MISC for details.

Line 12

Enter your deduction for depletion on this line. If you have timber depletion, attach Form T. See chapter 9 of Pub. 535 for details.

Line 13

Depreciation and section 179 expense deduction. Depreciation is the annual deduction allowed to recover the cost or other basis of business or investment property having a useful life substantially beyond the tax year. You can also depreciate improvements made to leased business property. However, stock in trade, inventories, and land are not depreciable. Depreciation starts when you first use the property in your business or for the production of income. It ends when you take the property out of service, deduct all your depreciable cost or other basis, or no longer use the property in your business or for the production of income. You can also elect under section 179 to expense part or all of the cost of certain property you bought in 2010 for use in your business. See the instructions for Form 4562 and Pub. 946 to figure the amount to enter on line 13.

When to attach Form 4562. You must complete and attach Form 4562 only if you are claiming:

- Depreciation on property placed in service during 2010;
- Depreciation on listed property (defined below), regardless of the date it was placed in service; or
- A section 179 expense deduction.

If you acquired depreciable property for the first time in 2010, see Pub. 946.

Listed property generally includes but is not limited to:

- Passenger automobiles weighing 6,000 pounds or less;
- Any other property used for transportation if the nature of the property lends itself to personal use, such as motorcycles, pickup trucks, etc.;
- Any property used for entertainment or recreational purposes (such as photographic, phonographic, communication, and video recording equipment); and
- Computers or peripheral equipment.

Exceptions. Listed property does not include photographic, phonographic, communication, or video equipment used exclusively in your trade or business or at your regular business establishment. It also does not include any computer or peripheral equipment used exclusively at a regular business establishment and owned or leased by the person operating the establishment. For purposes of these exceptions, a portion of your home is treated as a regular business establishment only if that portion meets the requirements under section 280A(c)(1) for deducting expenses for the business use of your home.

See the instructions for line 6 on page C-4 if the business use percentage of any listed property dropped to 50% or less in 2010.

Line 14

Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 19. Examples are accident and health plans, group-term life insurance, and de-

pendent care assistance programs. If you made contributions on your behalf as a self-employed person to a dependent care assistance program, complete Form 2441, Parts I and III, to figure your deductible contributions to that program.

You cannot deduct contributions you made on your behalf as a self-employed person for group-term life insurance.

Do not include on line 14 any contributions you made on your behalf as a self-employed person to an accident and health plan. However, you may be able to deduct on Form 1040, line 29, or Form 1040NR, line 29, the amount you paid for health insurance on behalf of yourself, your spouse, and dependents, even if you do not itemize your deductions. See the instructions for Form 1040, line 29, or Form 1040NR, line 29, for details.

You must reduce your line 14 deduction by the amount of any credit for small employer health insurance premiums determined on Form 8941. See Form 8941 and its instructions to determine which expenses are eligible for the credit.

Line 15

Deduct premiums paid for business insurance on line 15. Deduct on line 14 amounts paid for employee accident and health insurance. Do not deduct amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability. For details, see chapter 6 of Pub. 535.

Lines 16a and 16b

Interest allocation rules. The tax treatment of interest expense differs depending on its type. For example, home mortgage interest and investment interest are treated differently. "Interest allocation" rules require you to allocate (classify) your interest expense so it is deducted (or capitalized) on the correct line of your return and receives the right tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule C or C-EZ.

Generally, you allocate interest expense by tracing how the proceeds of the loan were used. See chapter 4 of Pub. 535 for details.

If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in connection with your trade or business, see chapter 4 of Pub. 535 to figure the amount that is deductible on Schedule C or C-EZ.

How to report. If you have a mortgage on real property used in your business (other than your main home), enter on line 16a the interest you paid for 2010 to banks or other financial institutions for which you received a Form 1098 (or similar statement). If you did not receive a Form 1098, enter the interest on line 16b.

If you paid more mortgage interest than is shown on Form 1098, see chapter 4 of Pub. 535 to find out if you can include the additional interest. If you can, include the amount on line 16a. Attach a statement to

your return explaining the difference and enter "See attached" in the margin next to line 16a.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage and the other person received the Form 1098, include your share of the interest on line 16b. Attach a statement to your return showing the name and address of the person who received the Form 1098. In the margin next to line 16b, enter "See attached."

If you paid interest in 2010 that also applies to future years, deduct only the part that applies to 2010.

Line 17

Include on this line fees charged by accountants and attorneys that are ordinary and necessary expenses directly related to operating your business.

Include fees for tax advice related to your business and for preparation of the tax forms related to your business. Also include expenses incurred in resolving asserted tax deficiencies relating to your business.

For more information, see Pub. 334 or 535.

Line 18

Include on this line your expenses for office supplies and postage.

Line 19

Enter your deduction for contributions to a pension, profit-sharing, or annuity plan, or plan for the benefit of your employees. If the plan included you as a self-employed person, enter contributions made as an employer on your behalf on Form 1040, line 28, or Form 1040NR, line 28, not on Schedule C.

In most cases, you must file the applicable form listed below if you maintain a pension, profit-sharing, or other funded-deferred compensation plan. The filing requirement is not affected by whether or not the plan qualified under the Internal Revenue Code, or whether or not you claim a deduction for the current tax year. There is a penalty for failure to timely file these forms.

Form 5500-EZ. File this form if you have a one-participant retirement plan that meets certain requirements. A one-participant plan is a plan that covers only you (or you and your spouse).

Form 5500-SF. File this form if you have a small plan (fewer than 100 participants in most cases) that meets certain requirements.

Form 5500. File this form for a plan that does not meet the requirements for filing Form 5500-EZ or Form 5500-SF.

For details, see Pub. 560.

Lines 20a and 20b
If you rented or leased vehicles, machinery, or equipment, enter on line 20a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduction by an amount called the inclusion amount. See *Leasing a Car* in chapter 4 of Pub. 463 to figure this amount.

Enter on line 20b amounts paid to rent or lease other property, such as office space in a building.

Line 21

Deduct the cost of incidental repairs and maintenance that do not add to the property's value or appreciably prolong its life. Do not deduct the value of your own labor. Do not deduct amounts spent to restore or replace property; they must be capitalized.

Line 22

In most cases, you can deduct the cost of materials and supplies only to the extent you actually consumed and used them in your business during the tax year (unless you deducted them in a prior tax year). However, if you had incidental materials and supplies on hand for which you kept no inventories or records of use, you can deduct the cost of those items, actually purchased during the tax year, provided that method clearly reflects income.

You can also deduct the cost of books, professional instruments, equipment, etc., if you normally use them within a year. However, if their usefulness extends substantially beyond a year, you must generally recover their costs through depreciation.

Line 23

You can deduct the following taxes and licenses on this line:

- State and local sales taxes imposed on you as the seller of goods or services. If you collected this tax from the buyer, you must also include the amount collected in gross receipts or sales on line 1.
- Real estate and personal property taxes on business assets.
- Licenses and regulatory fees for your trade or business paid each year to state or local governments. But some licenses, such as liquor licenses, may have to be amortized. See chapter 8 of Pub. 535 for details.
- Social security and Medicare taxes paid to match required withholding from your employees' wages. Reduce your deduction by the amount shown on Form 8846, line 4.
- Federal unemployment tax paid.
- Federal highway use tax.
- Contributions to state unemployment insurance fund or disability benefit fund if they are considered taxes under state law.

Do not deduct the following:

- Federal income taxes, including your self-employment tax. However, you can deduct one-half of your self-employment tax on Form 1040, line 27, (or Form 1040NR, line 27, when covered under the U.S. social security system due to an international social security agreement).
- Estate and gift taxes.
- Taxes assessed to pay for improvements, such as paving and sewers.
- Taxes on your home or personal use property.
- State and local sales taxes on property purchased for use in your business. Instead, treat these taxes as part of the cost of the property.
- State and local sales taxes imposed on the buyer that you were required to collect and pay over to state or local governments. These taxes are not included in gross receipts or sales nor are they a deductible expense. However, if the state or local government allowed you to retain any part of the sales tax you collected, you must include that amount as income on line 6.
- Other taxes and license fees not related to your business.

Line 24a

Enter your expenses for lodging and transportation connected with overnight travel for business while away from your tax home. In most cases, your tax home is your main place of business, regardless of where you maintain your family home. You cannot deduct expenses paid or incurred in connection with employment away from home if that period of employment exceeds 1 year. Also, you cannot deduct travel expenses for your spouse, your dependent, or any other individual unless that person is your employee, the travel is for a *bona fide* business purpose, and the expenses would otherwise be deductible by that person.

Do not include expenses for meals and entertainment on this line. Instead, see the instructions for line 24b.

Instead of keeping records of your actual incidental expenses, you can use an optional method for deducting incidental expenses only if you did not pay or incur meal expenses on a day you were traveling away from your tax home. The amount of the deduction is \$5 a day. Incidental expenses include fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewesses and others on ships, and hotel servants in foreign countries. They do not include expenses for laundry, cleaning and pressing of clothing, lodging taxes, or the costs of telegrams or telephone calls. You cannot use this method on any day that you use the standard meal allowance (as explained in the instructions for line 24b).

You cannot deduct expenses for attending a convention, seminar, or similar meeting held outside the North American area unless the meeting is directly related to your trade or business and it is reasonable for the meeting to be held outside the North American area as within it. These rules apply to both employers and employ-

ees. Other rules apply to luxury water travel.

For details on travel expenses, see chapter 1 of Pub. 463.

Line 24b

Enter your total deductible business meal and entertainment expenses. This includes expenses for meals while traveling away from home for business and for meals that are business-related entertainment.

Deductible expenses. Business meal expenses are deductible only if they are (a) directly related to or associated with the active conduct of your trade or business, (b) not lavish or extravagant, and (c) incurred while you or your employee is present at the meal.

You cannot deduct any expense paid or incurred for a facility (such as a yacht or hunting lodge) used for any activity usually considered entertainment, amusement, or recreation.

Also, you cannot deduct membership dues for any club organized for business, pleasure, recreation, or other social purpose. This includes country clubs, golf and athletic clubs, airline and hotel clubs, and clubs operated to provide meals under conditions favorable to business discussion. But it does not include civic or public service organizations, professional organizations (such as bar and medical associations), business leagues, trade associations, chambers of commerce, boards of trade, and real estate boards, unless a principal purpose of the organization is to entertain, or provide entertainment facilities for, members or their guests.

There are exceptions to these rules as well as other rules that apply to sky-box rentals and tickets to entertainment events. See chapters 1 and 2 of Pub. 463.

Standard meal allowance. Instead of deducting the actual cost of your meals while traveling away from home, you can use the standard meal allowance for your daily meals and incidental expenses. Under this method, you deduct a specified amount, depending on where you travel, instead of keeping records of your actual meal expenses. However, you must still keep records to prove the time, place, and business purpose of your travel.

The standard meal allowance is the federal M&IE rate. You can find these rates on the Internet at www.gsa.gov. Click on "Per Diem Rates" for links to locations inside and outside the continental United States.

See chapter 1 of Pub. 463 for details on how to figure your deduction using the standard meal allowance, including special rules for partial days of travel.

Amount of deduction. In most cases, you can deduct only 50% of your business meal and entertainment expenses, including meals incurred while away from home on business. However, for individuals subject to the Department of Transportation (DOT) hours of service limits, that percentage is increased to 80% for business meals consumed during, or incident to, any period of duty for which those limits are in effect.

Individuals subject to the DOT hours of service limits include the following:

- Certain air transportation workers (such as pilots, crew, dispatchers, mechanics, and control tower operators) who are under Federal Aviation Administration regulations.
- Interstate truck operators who are under DOT regulations.
- Certain merchant mariners who are under Coast Guard regulations.

However, you can fully deduct meals, incidentals, and entertainment furnished or reimbursed to an employee if you properly treat the expense as wages, subject to withholding. You can also fully deduct meals, incidentals, and entertainment provided to a nonemployee to the extent the expenses are includable in the gross income of that person and reported on Form 1099-MISC. See Pub. 535 for details and other exceptions.

Daycare providers. If you qualify as a family daycare provider, you can use the standard meal and snack rates, instead of actual costs, to compute the deductible cost of meals and snacks provided to eligible children. See Pub. 587 for details, including recordkeeping requirements.

Line 25

Deduct utility expenses only for your trade or business.

Local telephone service. If you used your home phone for business, do not deduct the base rate (including taxes) of the first phone line into your residence. But you can deduct any additional costs you incurred for business that are more than the base rate of the first phone line. For example, if you had a second line, you can deduct the business percentage of the charges for that line, including the base rate charges.

Line 26

Enter the total salaries and wages for the tax year. Do not include salaries and wages deducted elsewhere on your return or amounts paid to yourself. Reduce your deduction by the amounts claimed on:

- Form 5884, Work Opportunity Credit,
- Form 8844, Empowerment Zone and Renewal Community Employment Credit, line 2;
- Form 8845, Indian Employment Credit, line 4; and
- Form 8932, Credit for Employer Deferral Wage Payments, line 2.

If you provided taxable fringe benefits to your employees, such as personal use of a car, do not deduct as wages the amount applicable to depreciation and other expenses claimed elsewhere.

In most cases, you are required to file Form W-2, Wage and Tax Statement, for each employee. See the Instructions for Forms W-2 and W-3.

Line 30

Business use of your home. You may be able to deduct certain expenses for business use of your home, subject to limitations. You must attach Form 8829, if you claim this deduction. For details, see the Instructions for Form 8829 and Pub. 587.

Line 31

If you have a loss, the amount of loss you can deduct this year may be limited. Go to line 32 before entering your loss on line 31. If you answered "No" on line G or are a qualified joint venture reporting only rental real estate, also see the Instructions for Form 8582. Enter the net profit or deductible loss here. Combine this amount with any profit or loss from other businesses and enter the total on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13. Nonresident aliens using Form 1040NR should also enter the total on Schedule SE, line 2, if you are covered under the U.S. social security system due to an international security agreement currently in effect. See the Schedule SE Instructions for information on international social security agreements, Estates and trusts should enter the total on Form 1041, line 3.

Excess farm loss rules. If your Schedule C activity includes processing a farm commodity as part of your farming business, your deductible loss from that activity may be limited if you received certain subsidies. See page F-7 of the Instructions for Schedule F for a list of those subsidies. Use one of the worksheets beginning on page F-9 to determine if you have an excess farm loss. See the Instructions for Schedule F for more details on how to complete the worksheets.

Statutory employees and qualified joint ventures reporting only rental real estate income not subject to self-employment tax. Include your net profit or deductible loss from line 31 with other Schedule C amounts on Form 1040, line 12, or on Form 1040NR, line 13. However, do not report this amount on Schedule SE, line 2. If you were a statutory employee and are required to file Schedule SE because of other self-employment income, see page SE-4 of the Instructions for Schedule SE.

Rental real estate activity. Unless you are a qualifying real estate professional, a rental real estate activity is a passive activity, even if you materially participated in the activity. If you have a loss, you may need to file Form 8582 to figure your deductible loss to enter on line 31. See the Instructions for Form 8582.

Notary public. Do not enter your net profit from line 31 on Schedule SE, line 2, unless you are required to file Schedule SE because of other self-employment income. See page SE-4 of the Instructions for Schedule SE.

Community income. If you and your spouse had community income and are filing separate returns, see page SE-2 of the Instructions for Schedule SE before figuring self-employment tax.

Earned income credit. If you have a net profit on line 31, this amount is earned income and may qualify you for the earned income credit (EIC).

To figure your EIC, use the instructions for Form 1040, lines 64a and 64b. Complete all applicable steps plus Worksheet B. If you are required to file Schedule SE, remember to enter one-half of your self-employment tax in Part 1, line 1d, of Worksheet B.

Line 32

At-risk rules. In most cases, if you have a business loss and amounts invested in the business for which you are not at risk, you must complete Form 6198 to figure your allowable loss. The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the business.

Check box 32b if you have amounts invested in this business for which you are not at risk, such as the following:

- Nonrecourse loans used to finance the business, or to acquire property used in the business, or to acquire the business that are not secured by your own property (other than property used in the business). However, there is an exception for certain nonrecourse financing borrowed by you in connection with holding real property.
- Cash, property, or borrowed amounts used in the business (or contributed to the business, or used to acquire the business) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).
- Amounts borrowed for use in the business from a person who has an interest in the business, other than as a creditor, or who is related under section 465(b)(3)(C) to a person (other than you) having such an interest.

Figuring your deductible loss. If all amounts are at risk in this business, check box 32a. If you answered "Yes" on line G, enter your loss on line 31. But if you answered "No" on line G or are a qualified joint venture reporting only rental real estate, you may need to complete Form 8582 to figure your allowable loss to enter on line 31. See the Instructions for Form 8582 for details.

If you checked box 32b, first complete Form 6198 to determine the amount of your deductible loss. If you answered "Yes" on line G, enter that amount on line 31. If you answered "No" on line G or are a qualified joint venture reporting only rental real estate, you may need to complete Form 8582 to figure your allowable loss to enter on line 31. See the Instructions for Form 8582 for details.

If you checked box 32b, first complete Form 6198 to determine the amount of your deductible loss. If you answered "Yes" on line G, enter that amount on line 31. If you answered "No" on line G or are a qualified joint venture reporting only rental real estate, you may need to complete Form 8582 to figure your allowable loss to enter on line 31. See the Instructions for Form 8582 for details.

Figuring your deductible loss. If all amounts are at risk in this business, check box 32a. If you answered "Yes" on line G, enter your loss on line 31. But if you answered "No" on line G or are a qualified joint venture reporting only rental real estate, you may need to complete Form 8582 to figure your allowable loss to enter on line 31. See the Instructions for Form 8582 for details.

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Figuring your deductible loss. If all amounts are at risk in this business, check box 32a. If you answered "Yes" on line G, enter your loss on line 31. But if you answered "No" on line G or are a qualified joint venture reporting only rental real estate, you may need to complete Form 8582 to figure your allowable loss to enter on line 31. See the Instructions for Form 8582 for details.

Figuring your deductible loss. If all amounts are at risk in this business, check box 32a. If you answered "Yes" on line G, enter your loss on line 31. But if you answered "No" on line G or are a qualified joint venture reporting only rental real estate, you may need to complete Form 8582 to figure your allowable loss to enter on line 31. See the Instructions for Form 8582 for details.

For details, see the Instructions for Form 6198 and Pub. 925.

Part III. Cost of Goods Sold

In most cases, if you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, you must take inventories into account at the beginning and end of your tax year.

Exception for certain taxpayers. If you are a qualifying taxpayer or a qualifying small business taxpayer (discussed next), you can account for inventoriable items in the same manner as materials and supplies that are not incidental. Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method). Enter amounts paid for all raw materials and merchandise during 2010 on line 36. The amount you can deduct for 2010 is figured on line 42.

Qualifying taxpayer. This is a taxpayer (a) whose average annual gross receipts for the 3 prior tax years are \$10 million or less, (b) whose business is not a tax shelter (as defined in section 448(d)(3)), and (c) whose principal business activity is not an ineligible activity as explained in Rev. Proc. 2002-28. You can find Rev. Proc. 2002-28 on page 815 of Internal Revenue Bulletin 2002-18 at www.irs.gov/pub/irs-irb/02-18.pdf.

Qualifying small business taxpayer. This is a taxpayer (a) whose average annual gross receipts for the 3 prior tax years are \$10 million or less, (b) whose business is not a tax shelter (as defined in section 448(d)(3)), and (c) whose principal business activity is not an ineligible activity as explained in Rev. Proc. 2002-28. You can find Rev. Proc. 2002-28 on page 815 of Internal Revenue Bulletin 2002-18 at www.irs.gov/pub/irs-irb/02-18.pdf.

Changing accounting methods. File Form 3115 if you are a qualifying taxpayer or a qualifying small business taxpayer and want to change to the cash method or to account for inventoriable items as non-inventorial materials and supplies.

Additional information. For additional guidance on this method of accounting for inventoriable items, see the following:

- Pub. 538 discusses both exceptions.
- If you are a qualifying taxpayer, see Rev. Proc. 2001-10 on page 272 of Internal Revenue Bulletin 2001-2, at www.irs.gov/pub/irs-irb01-02.pdf.
- If you are a qualifying small business taxpayer, see Rev. Proc. 2002-28, on page 815 of Internal Revenue Bulletin 2002-18 at www.irs.gov/pub/irs-irb/02-18.pdf.

Certain direct and indirect expenses may have to be capitalized or included in inventory. See the instructions for Part II on page C-4. See Pub. 538 for additional information.

Line 33

Your inventories can be valued at cost, the lower of cost or market, or any other method approved by the IRS. However, you are required to use cost if you are using the cash method of accounting.

Line 35

If you are changing your method of accounting beginning with 2010, refigure last year's closing inventory using your new method of accounting and enter the result on line 35. If there is a difference between last year's closing inventory and the refigured amount, attach an explanation and take it into account when figuring your section 481(a) adjustment. For details, see the example on page C-3 under Line F.

Line 41

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, enter on line 41 the portion of your raw materials and merchandise purchased for resale that is included on line 40 and was not sold during the year.

Part IV. Information on Your Vehicle

Line 44b

In most cases, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the Instructions for Form 2106.

Part V. Other Expenses

Include all ordinary and necessary business expenses not deducted elsewhere on Schedule C. List the type and amount of each expense separately in the space provided. Enter the total on lines 48 and 27. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal, living, and family expenses. Do not include charitable contributions. Also, you cannot deduct fines or penalties paid to a government for violating any law. For details on business expenses, see Pub. 535.

Amortization. Include amortization in this part. For amortization that begins in 2010, you must complete and attach Form 4562. You can elect to amortize such costs as:

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Principal Business or Professional Activity Codes (continued)	Hospitals 62000 Hospitals 62100 Nursing & residential care facilities 62300 Nursing & residential care facilities 62300 Social assistance 62400 Child day care services 62420 Community food & housing, emergency & other relief services 62410 Individual & family services 62430 Vocational rehabilitation services	Educational Services 61000 Educational services (including schools, colleges, & universities)	Finance & Insurance 62000 Credit intermediation & related activities 62200 Depository credit intermediation (including commercial banking, savings institutions, & credit unions) 62220 Nondepository credit intermediation (including sales financing & consumer lending) 62230 Activities related to credit intermediation (including loan brokers)	Insurance Agents, Brokers, & Related Activities 62420 Insurance agencies & brokers 62490 Other insurance related activities	Securities, Commodity Contracts, & Other Financial Instruments, & Related Activities 62310 Commodity contracts brokers 62310 Commodity contracts dealers 62310 Investment bankers & securities dealers 62320 Securities & commodity brokers 62390 Other financial investment activities (including investment advisers)	Health Care & Social Assistance 62100 Ambulatory health care services 62160 Home health care services 62150 Medical & diagnostic laboratories 62130 Offices of chiropractors 62120 Offices of dentists 62130 Offices of mental health practitioners (except psychiatrists) 62130 Offices of optometrists 62130 Offices of physical, occupational, & speech therapists, & audiologists 62111 Offices of physicians (except mental health specialists) 62112 Offices of physicians, mental health specialists 62191 Offices of podiatrists 62199 Offices of all other miscellaneous health practitioners	Food Manufacturing 31100 Animal food mfg. 31180 Bakeries & tortilla mfg.	Food Processing 20000 Dairy product mfg. 20100 Fruit & vegetable preserving & specialty food mfg. 20200 Grain & oilseed milling 20300 Animal slaughtering & processing 20400 Seafood product preparation & packaging 20500 Sugar, confectionery & other food mfg. (including coffee, tea, flavonings, & seasonings)	Leather & Allied Product Manufacturing 31600 Footwear mfg. (including leather, rubber, & plastics) 31610 Leather & hide tanning & finishing 31690 Other leather & allied product mfg.	Metal and Nonmetallic Mineral Product Manufacturing 32700 Cement & concrete product mfg. 32710 Clay product & refractory mfg. 32720 Glass & glass product mfg. 32740 Lime & gypsum product mfg. 32790 Other nonmetallic mineral product mfg.	Mining 21000 Coal mining 21200 Metal ore mining 21290 Nonmetallic mineral mining & quarrying 21310 Support activities for mining mfg.	Personal & Laundry Services 81210 Beauty salons 81212 Barber shops 81220 Crematories & cosmetologists 81230 Coin-operated laundries & drycleaners 81230 Drycleaning & laundry services (except) (including laundry & drycleaning dropoff & pickup sites) 81220 Funeral homes & funeral services 81230 Linen & uniform supply 81213 Nail salons 81290 Parking lots & garages 81290 Pet care (except veterinary services) 81290 Photofinishing 81290 Personal care services (including dental & weight reducing centers) 81290 All other personal services 81290 Automotive body, paint, interior, & glass repair 81110 Automotive mechanical & electrical repair & maintenance 81190 Other automotive repair & maintenance (including oil change & lubrication shops & car washes) 81130 Commercial & industrial machinery & equipment rental & leasing 81130 Commercial electronics & consumer electronics 81220 Formal wear & costume rental 81230 General rental centers 81230 Video tape & disc rental
<p>remove architectural or transportation barriers to individuals with disabilities and the elderly. However, you cannot take both a credit (on Form 8826) and a deduction for the same expenditure.</p> <p>Qualified disaster expenses. You can elect to deduct certain expenses you paid or incurred as a result of a federally declared disaster occurring before January 1, 2011. For more information, see chapter 7 of Pub. 535.</p> <p>Film and television production expenses. You can elect to deduct costs of certain qualified film and television productions. For details, see Pub. 535.</p> <p>Forestation and reforestation costs. Reforestation costs are generally capital expenditures. However, for each qualified timber property, you can elect to expense up to \$10,000 (\$5,000 if married filing separately) of qualifying reforestation costs paid or incurred in 2010.</p> <p>You can elect to amortize the remaining costs over 84 months. For amortization that begins in 2010, you must complete and attach Form 4562.</p> <p>The amortization election does not apply to trusts, and the expense election does not apply to estates and trusts. For details on reforestation expenses, see chapters 7 and 8 of Pub. 535.</p>	<p>income in the year collected. For details, see Pub. 535.</p> <p>Business start-up costs. If your business began in 2010, you can elect to deduct up to \$5,000 of certain business start-up costs paid or incurred after October 24, 2004, in 2010 and up to \$10,000 of certain business start-up costs paid or incurred in 2010. The \$5,000 limit is reduced (but not below zero) by the amount by which your total start-up costs exceed \$50,000 and the \$10,000 limit is reduced (but not below zero) by the amount by which your start-up costs exceed \$60,000.</p> <p>For details, see chapters 7 and 8 of Pub. 535. For amortization that begins in 2010, you must complete and attach Form 4562.</p> <p>Costs of making commercial buildings energy efficient. You may be able to deduct part or all of the cost of modifying existing commercial buildings to make them energy efficient. For details, see section 179D. Notice 2006-52, and Notice 2008-40. Notice 2006-52, 2006-26 I.R.B. 1175, is available at www.irs.gov/irb/2006-26_IRB/ar11.html. Notice 2008-40, 2008-14 I.R.B. 725, is available at www.irs.gov/irb/2008-14_IRB/ar12.html.</p>	<p>Deduction for removing barriers to individuals with disabilities and the elderly. You may be able to deduct up to \$15,000 of costs paid or incurred in 2010 to</p>	<p>of real estate agents and brokers) and enter it on Schedule C or C-EZ, line B.</p> <p>Note. If your principal source of income is from farming activities, you should file Schedule F.</p>	<p>Support activities for agriculture & forestry 91000 Agriculture 91100 Livestock raising (including dairy farming) 91200 Crop production (including cotton, sugarcane, & other crops) 91300 Support activities for agriculture & forestry</p> <p>Arts, Entertainment, & Recreation Industries 71000 Amusement parks & arcades 71300 Gaming industries 71390 Other amusement & recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks, miniature golf courses) 71200 Museums, historical sites, & similar institutions 71100 Performing arts, spectator sports, & related industries 71140 Agents & managers for artists, athletes, entertainers, & other public figures 71150 Independent artists, writers, & performers 71110 Performing arts companies 71130 Promoters of performing arts, sports, & similar events</p>	<p>Investigation & security services 80000 Janitorial services 80700 Landscape services 80110 Office administrative services (including call centers, including answering services & telemarketing bureaus) 80150 Travel arrangement & reservation services 80490 Other business support services (including reporting & stenotype services) 80790 Other services to buildings & dwellings 80900 Other support services (including packaging & conversion & trade show organizers)</p> <p>Waste Management & Remediation Services 80000 Waste management & remediation services</p> <p>Agriculture, Forestry, Hunting, & Fishing 91000 Animal production (including breeding of cats and dogs) 91100 Fishing & logging (including forest nurseries & timber tracts) 91420 Hunting & trapping (management) services</p>	<p>Structural steel & precast concrete construction 23820 Tile & terrazzo contractors 23830 Other building equipment contractors 23890 Other building finishing contractors 23810 Other foundation, structure, & building exterior contractors 23890 All other specialty trade contractors</p>	<p>Structural steel & precast concrete construction 23820 Tile & terrazzo contractors 23830 Other building equipment contractors 23890 Other building finishing contractors 23810 Other foundation, structure, & building exterior contractors 23890 All other specialty trade contractors</p>	<p>Structural steel & precast concrete construction 23820 Tile & terrazzo contractors 23830 Other building equipment contractors 23890 Other building finishing contractors 23810 Other foundation, structure, & building exterior contractors 23890 All other specialty trade contractors</p>	<p>Structural steel & precast concrete construction 23820 Tile & terrazzo contractors 23830 Other building equipment contractors 23890 Other building finishing contractors 23810 Other foundation, structure, & building exterior contractors 23890 All other specialty trade contractors</p>	<p>Structural steel & precast concrete construction 23820 Tile & terrazzo contractors 23830 Other building equipment contractors 23890 Other building finishing contractors 23810 Other foundation, structure, & building exterior contractors 23890 All other specialty trade contractors</p>	<p>Structural steel & precast concrete construction 23820 Tile & terrazzo contractors 23830 Other building equipment contractors 23890 Other building finishing contractors 23810 Other foundation, structure, & building exterior contractors 23890 All other specialty trade contractors</p>	<p>Structural steel & precast concrete construction 23820 Tile & terrazzo contractors 23830 Other building equipment contractors 23890 Other building finishing contractors 23810 Other foundation, structure, & building exterior contractors 23890 All other specialty trade contractors</p>

C-10

C-9

Department of the Treasury
Internal Revenue Service

2010 Instructions for Schedule D

Capital Gains and Losses

Use Schedule D (Form 1040) to report the following.

- The sale or exchange of a capital asset (defined on this page) not reported on another form or schedule.
- Gains from involuntary conversions (other than from casualty or theft) of capital assets not held for business or profit.
- Capital gain distributions not reported directly on Form 1040, line 13 (or effectively connected capital gain distributions not reported directly on Form 1040NR, line 14).
- Nonbusiness bad debts.

Additional Information. See Pub. 544 and Pub. 550 for more details. For a comprehensive filled-in example of Schedule D, see Pub. 550.

Use Form 8824 to report like-kind exchanges. A like-kind exchange occurs when you exchange business or investment property for property of a like kind.

Capital Asset

Most property you own and use for personal purposes, pleasure, or investment is a capital asset. For example, your house, furniture, car, stocks, and bonds are capital assets. A capital asset is any property held by you except the following:

- Stock in trade or other property included in inventory or held mainly for sale to customers. But see the *Tip* on this page.
- Accounts or notes receivable for services performed in the ordinary course of your trade or business or as an employee, or from the sale of stock in trade or other property held mainly for sale to customers.
- Depreciable property used in your trade or business, even if it is fully depreciated.
- Real estate used in your trade or business.
- Copyrights, literary, musical, or artistic compositions, letters or memoranda, or similar property (a) created by your personal efforts; (b) prepared or produced for you (in the case of letters, memoranda, or similar property); or (c) that you received from someone who created them or for whom they were created, as mentioned in (a) or (b), in a way (such as by gift) that entitled you to the basis of the previous owner. But see the *Tip* on this page.
- U.S. Government publications, including the Congressional Record, that you received from the Government, other than by purchase at the normal sales price, or that you got from someone who had received it in a similar way, if your basis is determined by reference to the previous owner's basis.
- Certain commodities derivative financial instruments held by a dealer and not connected to the dealer's activities as a dealer. See section 1221(a)(6).
- Certain hedging transactions entered into in the normal course of your trade or business. See section 1221(a)(7).
- Supplies regularly used in your trade or business.



You can elect to treat as capital assets certain musical compositions or copyrights you sold or exchanged. See Pub. 550 for details.

Basis and Recordkeeping

Basis is the amount of your investment in property for tax purposes. The basis of property you buy is usually its cost. You need to know your basis to figure any gain or loss on the sale or other disposition of the property. You must keep accurate records that show the basis and adjusted basis of your property. Your records should show the purchase price, including commissions; increases to basis, such as a cost of improvements; and decreases to basis, such as depreciation, nondividend distributions on stock, and stock splits.

For more information on basis, see page D-7 and these publications.

- Pub. 551, Basis of Assets.
- Pub. 550, Investment Income and Expenses (Including Capital Gains and Losses).

If you lost or did not keep records to determine your basis in securities, contact your broker for help.



The IRS partners with companies that offer Schedule D software that can import trades from many brokerage firms and accounting software to help you keep track of your adjusted basis in securities. To find out more, go to www.irs.gov/efile.

Short Term or Long Term

Separate your capital gains and losses according to how long you held or owned the property. The holding period for short-term capital gains and losses is 1 year or less. The holding period for long-term capital gains and losses is more than 1 year. To figure the holding period, begin counting on the day after you received the property and include the day you disposed of it.

If you disposed of property that you acquired by inheritance from someone who died before 2010, report the disposition as a long-term gain or loss, regardless of how long you held the property. If you acquired the property from someone who died after 2009, see Pub. 4895.

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Property acquired from a decedent who died after 2009. Special rules apply when determining the basis and holding period of property acquired from someone who died after 2009. For details, see Pub. 4895.

General Instructions Other Forms You May Have To File

Use Form 4797 to report the following.

- The sale or exchange of:
 - Property used in a trade or business;
 - Depreciable and amortizable property;
 - Oil, gas, geothermal, or other mineral property; and
 - Section 126 property.
- The involuntary conversion (other than from casualty or theft) of property used in a trade or business and capital assets held for business or profit.
- The disposition of noncapital assets other than inventory or property held primarily for sale to customers in the ordinary course of your trade or business.
- Ordinary loss on the sale, exchange, or worthlessness of small business investment company (section 1242) stock.
- Ordinary loss on the sale, exchange, or worthlessness of small business (section 1244) stock.
- Ordinary gain or loss on securities held in connection with your trading business, if you previously made a mark-to-market election. See *Traders in Securities* on page D-3.

Use Form 4684 to report involuntary conversions of property due to casualty or theft.

Use Form 6781 to report gains and losses from section 1256 contracts and straddles.

<p>Principal Business or Professional Activity Codes (continued)</p> <p>General Merchandise Stores 452000 Other merchandise stores 452000 Health & Personal Care Stores</p> <p>446120 Cosmetics, beauty supplies, & perfume stores 446130 Optical goods stores 446110 Pharmacies & drug stores 446190 Other health & personal care stores</p> <p>Motor Vehicle & Parts Dealers 441300 Automotive parts, accessories, & tire stores 441222 Boat dealers 441221 Motorcycle dealers 441210 Recreational vehicle dealers (including motor home & travel trailer dealers)</p> <p>441120 Used car dealers 441229 All other motor vehicle dealers</p> <p>Sporting Goods, Hobby, Book, & Music Stores 451211 Book stores 451140 Musical instrument & supplies stores 451212 News dealers & newsstands 451220 Pre-recorded tape, compact disc, & record stores 451130 Sewing, needlework, & piece goods stores 451110 Sporting goods stores</p> <p>Miscellaneous Goods Retailers 453920 Art dealers 453110 Florists 453220 Gift, novelty, & souvenir stores 453930 Manufactured (mobile) home dealers 453210 Office supplies & stationery</p> <p>453910 Pet & pet supplies stores 453310 Used merchandise stores 453990 All other miscellaneous store retailers (including tobacco, candle, & trophy shops)</p> <p>Nonstore Retailers 454112 Electronic auctions 454111 Electronic shopping 45310 Fuel dealers 454113 Mail-order houses</p> <p>Retail Trade 44130 Hardware stores 444200 Lawn and garden equipment & supplies stores 444120 Paint & wallpaper stores 444190 Other building materials dealers</p> <p>Clothing & Accessories Stores 448130 Children's & infants' clothing stores 448150 Clothing accessories stores 448130 Family clothing stores 448320 Luggage & leather goods stores 448110 Men's clothing stores 448210 Shoe stores 448120 Women's clothing stores 448190 Other clothing stores</p> <p>Electronic & Appliance Stores 443130 Camera & photographic supplies stores 443110 Computer & software stores 443111 Household appliance stores 443112 Radio, television, & other electronics stores</p> <p>Food & Beverage Stores 445310 Beer, wine, & liquor stores 445220 Fish & seafood markets 445230 Fruit & vegetable markets 445100 Grocery stores (including supermarkets & convenience stores without gas)</p> <p>445210 Meat markets 445290 Other specialty food stores</p> <p>Furniture & Home Furnishing Stores 442110 Furniture stores 442200 Home furnishings stores</p> <p>Gasoline Stations 447100 Gasoline stations (including convenience stores with gas)</p>	<p>454210 Vending machine operators 454390 Other direct selling establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)</p> <p>Transportation & Warehousing 481000 Air transportation 485110 Charter bus industry 484110 General freight trucking, local 484120 General freight trucking, long distance 485210 Interurban & rural bus transportation 486000 Pipeline transportation 482110 Rail transportation 487000 Seismic & sightseeing transportation 485410 School & employee bus transportation 484200 Specialized freight trucking (including household moving vans)</p> <p>485300 Taxi & limousine service 485110 Urban transit systems 483000 Water transportation 485990 Other transit & ground passenger transportation 488000 Support activities for transportation (including motor vehicle towing)</p> <p>Couriers & Messengers 492000 Couriers & messengers</p> <p>Warehousing & Storage Facilities 493100 Warehousing & storage (except leases of min Warehouses & self-storage units)</p> <p>Utilities 221000 Utilities</p> <p>Wholesale Trade Merchant Wholesalers, Durable Goods 423600 Electrical & electronic goods 423700 Furniture & home furnishing 423700 Hardware, plumbing & heating equipment & supplies</p> <p>Wholesale Electronic Markets and Agents & Brokers 425110 Business to business electronic markets 425120 Wholesale trade agents & brokers</p> <p>999999 Unclassified establishments (unable to classify)</p>
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ble D, even though the loss is not deductible. For example, you have a loss on the sale of a vacation home that is not your main home and you received a Form 1099-S for the transaction. Report the amount on line 1 or 8, depending on how long you owned the home. Complete columns (a) through (e). Because the loss is not deductible, enter -0- in column (f).

Capital Losses

You can deduct capital losses up to the amount of your capital gains plus \$3,000 (or \$1,500 if married filing separately). You may be able to use capital losses that exceed this limit in future years. For details, see the instructions for line 21 on page D-9. Be sure to report all of your capital gains and losses (except nondeductible losses) even if you cannot use all of your losses in 2010.

Nondeductible Losses

Do not deduct a loss from the direct or indirect sale or exchange of property between any of the following:

- Members of a family.
- A corporation and an individual owning more than 50% of the corporation's stock (unless the loss is from a distribution in complete liquidation of a corporation).
- A grantor and a fiduciary of a trust.
- A fiduciary and a beneficiary of the same trust.
- A fiduciary and a beneficiary of another trust created by the same grantor.

An executor of an estate and a beneficiary of that estate, unless the sale or exchange was to satisfy a pecuniary bequest (that is, a bequest of a sum of money).

- An individual and a tax-exempt organization controlled by the individual or the individual's family.

See Pub. 544 for more details on sales and exchanges between related parties.

If you disposed of (a) an asset used in an activity to which the at-risk rules apply or (b) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, see the Instructions for Form 6198.

Items for Special Treatment

• Transactions by a securities dealer.

- Bonds and other debt instruments.
- Certain real estate subdivided for sale that may be considered a capital asset. See section 1237.
- Gain on the sale of depreciable property to a more than 50% owned entity or to a trust of which you are a beneficiary. See Pub. 544.
- Gain on the disposition of stock in an interest charge domestic international sales corporation. See section 995(c).

quirement of Test 1, and both spouses met Test 2, and

- You did not remarry before the sale or exchange.

Capital Gain Distributions

These distributions are paid by a mutual fund or other regulated investment company (or real estate investment trust from its not realized long-term capital gains. Distributions of net realized short-term capital gains are not treated as capital gains. Instead, they are included on Form 1099-DIV as ordinary dividends.

Enter on line 13 the total capital gain distributions paid to you during the year, regardless of how long you held your investment. This amount is shown in box 24 of Form 1099-DIV.

If there is an amount in box 2b, excluded that amount on line 11 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 if you complete line 19 of Schedule D.

If there is an amount in box 2c, see **Exclusion of Gain on Qualified Small Business (QSB) Stock** on page D-4.

If there is an amount in box 2d, include that amount on line 4 of the 28% Rate Gain Worksheet on page D-8 if you complete line 18 of Schedule D.

If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 13 only the amount that belongs to you. Attach a statement showing the full amount you received and the amount you received as a nominee. See the Instructions for Schedule B for filing requirements for Forms 1099-DIV and 1096.

Sale of Your Home

If you sold or exchanged your main home, do not report it on your tax return unless you cannot exclude all of your gain from income. Any gain you cannot exclude is taxable. Generally, if you meet the two following tests, you can exclude up to \$250,000 of gain. If both you and your spouse meet these tests and you file a joint return, you can exclude up to \$500,000 of gain (but only one spouse needs to meet the ownership requirement in Test 1).

Test 1. You owned and used the home as your main home for 2 years or more during the 5-year period ending on the date you sold or exchanged your home.

Test 2. You have not excluded gain on the sale or exchange of another main home during the 2-year period ending on the date of the sale or exchange of your home.

Even if you do not meet one or both of the above two tests, you still can claim an exclusion if you sold or exchanged the home because of a change in place of employment, health, or certain unforeseen circumstances. In this case, the maximum amount of gain you can exclude is reduced.

If your spouse died before the sale or exchange, you can exclude up to \$500,000 of gain if:

- The sale or exchange is no later than 2 years after your spouse's death,
- Just before your spouse's death, both spouses met the use requirement of Test 1, and
- At least one spouse met the ownership re-

The following facts and circumstances should be considered in determining if your activity is a business.

- Typical holding periods for securities bought and sold.
- The frequency and dollar amount of your trades during the year.
- The extent to which you pursue the activity to produce income for a livelihood.
- The amount of time you devote to the activity.

You are considered an investor, and not a trader, if your activity does not meet the above definition of a business. It does not matter whether you call yourself a trader or a "day trader."

Like an investor, a trader must report each sale of securities (taking into account commissions and any other costs of acquiring or disposing of the securities) on Schedule D or D-1 or on an attached statement containing all the same information for each sale in a similar format. However, if a trader previously made the mark-to-market election (see below), each transaction is reported in Part II of Form 4797 instead of on Schedules D and D-1. Regardless of whether a trader reports his or her gains and losses on Schedules D and D-1 or Form 4797, the gain or loss from the disposition of securities is not taken into account when figuring net earnings from self-employment on Schedule SE. See the Instructions for Schedule SE for an exception that applies to section 1256 contracts.

The limitation on investment interest expense that applies to investors does not apply to interest paid or incurred in a trading business. A trader reports interest expense and other expenses (excluding commissions and other costs of acquiring or disposing of securities) from a trading business on Schedule C (instead of Schedule A).

A trader also may hold securities for investment. The rules for investors generally will apply to those securities. Allocate interest and other expenses between your trading business and your investment securities.

Mark-To-Market Election for Traders

A trader may make an election under section 475(f) to report all gains and losses from securities held in connection with a trading business as ordinary income (or loss), including those from securities held at the end of the year. Securities held at the end of the year are "marked to market" by treating them as if they were sold (and reacquired) for fair market value on the last business day of the year. Generally, the election must be made by the due date (not including extensions) of the tax return for the year prior to the year for which the election becomes effective. To be effective for 2010, the election must have been made by April 15, 2010.

Starting with the year the election becomes effective, a trader reports all gains and losses from securities held in connection with the trading business, including securities held at the end of the year, in Part II of Form 4797. If you previously made the election, see the Instructions for Form

tion of the constructive ownership transaction was open in any prior year, you may have to pay interest. See section 1260(b) for details, including how to figure the interest. Include the interest as an additional tax on Form 1040, line 60 (or Form 1040NR, line 59). Write "Section 1260(b) interest" and the amount of the interest to the left of line 60 (or Form 1040NR, line 59). This interest is not deductible.

- The sale of publicly traded securities, if you elect to postpone gain by purchasing common stock or a partnership interest in a specialized small business investment company during the 60-day period that began on the date of the sale. See Pub. 550.
- The sale of qualified securities, held for at least 3 years, to an employee stock ownership plan or eligible worker-owned cooperative, if you elect to postpone gain by purchasing qualified replacement property. See Pub. 550.
- Gain or loss from the disposition of stock or other securities in an investment club. See Pub. 550.

Wash Sales

A wash sale occurs when you sell or otherwise dispose of stock or securities (including a contract or option to acquire or sell stock or securities) at a loss and, within 30 days before or after the sale or disposition, you:

1. Buy substantially identical stock or securities,
2. Acquire substantially identical stock or securities in a fully taxable trade,
3. Enter into a contract or option to acquire substantially identical stock or securities, or
4. Acquire substantially identical stock or securities for your individual retirement arrangement (IRA) or Roth IRA.

You cannot deduct losses from wash sales unless the loss was incurred in the ordinary course of your business as a dealer in stock or securities. The basis of the substantially identical property (or contract or option to acquire such property) is its cost increased by the disallowed loss (except in the case of (4) above). For more details on wash sales, see Pub. 550.

Report a wash sale transaction on line 1 or 8. Enter the full amount of the (loss) in column (f). Directly below the line on which you reported the loss, enter "Wash Sale" in column (a), and enter as a positive amount in column (f) the amount of the loss not allowed.

Traders in Securities

You are a trader in securities if you are engaged in the business of buying and selling securities for your own account. To be engaged in business as a trader in securities, all of the following statements must be true.

- You must seek to profit from daily market movements in the prices of security, and not from dividends, interest, or capital appreciation.
- Your activity must be substantial.
- You must carry on the activity with continuity and regularity.

4797. For details on making the mark-to-market election for 2011, see Pub. 550 or Rev. Proc. 99-17, 1999-1 CB. 503. You can find Rev. Proc. 99-17 starting on the bottom of page 52 of Internal Revenue Bulletin 1999-7 at www.irs.gov/pub/irs-irb99-07.pdf.

If you hold securities for investment, you must identify them as such in your records on the day you acquired them (for example, by holding the securities in a separate brokerage account). Securities held for investment are not marked-to-market.

Short Sales

A short sale is a contract to sell property you borrowed for delivery to a buyer. At a later date, you either buy substantially identical property and deliver it to the lender or deliver property that you held but did not want to transfer at the time of the sale. Usually, your holding period is the amount of time you actually held the property eventually delivered to the lender to close the short sale. However, your gain when closing a short sale is short term if you (a) held substantially identical property for 1 year or less on the date of the short sale, or (b) acquired property substantially identical to the property sold short after the short sale but on or before the date you close the short sale. If you held substantially identical property for more than 1 year on the date of a short sale, any loss realized on the short sale is a long-term capital loss, even if the property used to close the short sale was held 1 year or less.

Demutualization of Life Insurance Companies

Demutualization of a life insurance company occurs when a mutual life insurance company changes to a stock company. If you were a policyholder or annuitant of the mutual company, you may have received either stock in the stock company or cash in exchange for your equity interest in the mutual company. The basis of your equity interest in the mutual company is considered to be zero.

If the demutualization transaction qualifies as a tax-free reorganization, no gain is recognized on the exchange of your equity interest in the mutual company for stock in the stock company. The company can advise you if the transaction is a tax-free reorganization. Because the basis of your equity interest in the mutual company is considered to be zero, your basis in the stock received is zero. Your holding period for the new stock includes the period you held the equity interest in the mutual company. If you received cash in exchange for your equity interest, you must recognize a capital gain in an amount equal to the cash received. If you held the equity interest for more than 1 year, report the gain as a long-term capital gain on line 8. If you held the equity interest for 1 year or less, report the gain as a short-term capital gain on line 1.

If the demutualization transaction does not qualify as a tax-free reorganization, you must recognize a capital gain in an amount equal to the cash and fair market value of the stock received. If you held the equity interest for more than 1 year, report the gain as a long-term capital gain on line 8. If you held the equity interest for 1 year or less, report the gain as a short-term capital gain on line 1. Your holding period for the gain on line 1.

Undistributed Capital Gains

Include on line 11 the amount from box 1a of Form 2439. This represents your share of the undistributed long-term capital gains of the regulated investment company (including a mutual fund) or real estate investment trust.

If there is an amount in box 1b, include that amount on line 11 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 if you complete line 19 of Schedule D.

If there is an amount in box 1c, see *Exclusion of Gain on Qualified Small Business (QSB) Stock* on this page.

If there is an amount in box 1d, include that amount on line 4 of the 28% Rate Gain

new stock begins on the day after you received the stock.

Exclusion of Gain on Qualified Small Business (QSB) Stock

Section 1202 allows for an exclusion of up to 50% of the eligible gain on the sale or exchange of QSB stock. The section 1202 exclusion applies only to QSB stock held for more than 5 years. The exclusion can be up to 60% for certain empowerment zone business stock. See *Empowerment Zone Business Stock* on page D-5.

To be QSB stock, the stock must meet all of the following tests:

- 1. It must be stock in a C corporation (that is, not S corporation stock).
- 2. It must have been originally issued after August 10, 1993.
- 3. As of the date the stock was issued, the corporation was a domestic C corporation with total gross assets of \$50 million or less (a) at all times after August 9, 1993, and before the stock was issued, and (b) immediately after the stock was issued. Gross assets include those of any predecessor of the corporation. All corporations that are members of the same parent-subsidiary controlled group are treated as one corporation.
- 4. You must have acquired the stock at its original issue (either directly or through an underwriter), either in exchange for money or other property or as pay for services (other than as an underwriter) to the corporation. In certain cases, you may meet this test if you acquired the stock from another person who met the test (such as by gift or inheritance) or through a conversion or exchange of QSB stock you held.
- 5. During substantially all the time you held the stock:

- a. The corporation was a C corporation, and at least 80% of the value of the corporation's assets were used in the active conduct of one or more qualified businesses (defined below), and
- c. The corporation was not a foreign corporation, DISC, former DISC, regulated investment company, real estate investment trust, REMIC, EASIT, cooperative, or a corporation that has made (or that has a subsidiary that has made) a section 936 election.

TIP

SSBIC. A specialized small business investment company (SSBIC) is treated as having met test 5b.

Qualified Business

A qualified business is any business that is not one of the following:

- A business involving services performed in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, consulting, athletics, financial services, or brokerage services.
- A business whose principal asset is the reputation or skill of one or more employees.
- Banking, insurance, financing, leasing, investing, or similar business.

ported the gain, enter in column (a) "Section 1045 rollover," and enter the amount of the postponed gain as a (loss) in column (f).

Rollover of Gain From Empowerment Zone Assets

If you sold a qualified empowerment zone asset that you held for more than 1 year, you may be able to elect to postpone part or all of the gain that you would otherwise include on Schedule D. If you make the election, the gain on the sale generally is recognized only to the extent, if any, that the amount realized on the sale exceeds the cost of qualified empowerment zone assets (replacement property) you purchased during the 60-day period beginning on the date of the sale. The following rules apply:

- No portion of the cost of the replacement property may be taken into account to the extent the cost is taken into account to exclude gain on a different empowerment zone asset.
- The replacement property must qualify as an empowerment zone asset with respect to the same empowerment zone as the asset sold.
- You must reduce the basis of the replacement property by the amount of postponed gain.
- This election does not apply to any gain (a) treated as ordinary income or (b) attributable to real property, or an intangible asset, that is not an integral part of an enterprise zone business.
- The District of Columbia enterprise zone is not treated as an empowerment zone for this purpose.
- The election is irrevocable without IRS consent.

See section 1397C for the definition of empowerment zone and enterprise zone business. You can find out if your business is located within an empowerment zone by using the RC/EZ/EC Address Locator at www.hud.gov/locator.

Qualified empowerment zone assets are:

- 1. Tangible property, if:
 - a. You acquired the property after December 21, 2000,
 - b. The original use of the property in the empowerment zone began with you, and
 - c. Substantially all of the use of the property, during substantially all of the time that you held it, was in your enterprise zone business; and
- 2. Stock in a domestic corporation or a capital or profits interest in a domestic partnership, if:
 - a. You acquired the stock or partnership interest after December 21, 2000, solely in exchange for cash, from the corporation at its original issue (directly or through an underwriter) or from the partnership;
 - b. The business was an enterprise zone business (or a new business being organized as an enterprise zone business) as of the time you acquired the stock or partnership interest; and
 - c. The business, qualified as an enterprise zone business during substantially all

- A farming business (including the raising or harvesting of trees).
 - A business involving the production of products for which percentage depletion can be claimed.
 - A business of operating a hotel, motel, restaurant, or similar business.
- For more details about limits and additional requirements that may apply, see Pub. 550 or section 1202.

Empowerment Zone Business Stock

You generally can exclude up to 60% of your gain if you meet the following additional requirements:

- 1. The stock you sold or exchanged was in a corporation that qualified as an empowerment zone business during substantially all of the time you held the stock.
- 2. You acquired the stock after December 21, 2000.

Requirement 1 will still be met if the corporation ceased to qualify after the 5-year period that began on the date you acquired the stock. However, the gain that qualifies for the 60% exclusion cannot be more than the gain you would have had if you had sold the stock on the date the corporation ceased to qualify.

For more information about empowerment zone businesses, see section 1397C.

Pass-Through Entities

If you held an interest in a pass-through entity (a partnership, S corporation, or mutual fund) or other regulated investment company that sold QSB stock, to qualify for the exclusion you must have held the interest on the date the pass-through entity acquired the QSB stock and at all times thereafter until the stock was sold.

How To Report

Report on line 8 the entire gain realized on the sale of QSB stock. Complete all columns as indicated. Directly below the line on which you reported the gain, enter in column (a) "Section 1202 exclusion" and the allowable exclusion. If you are completing line 18 of Schedule D, enter a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet on page D-8; if you excluded 60% of the gain, enter $\frac{2}{3}$ of the exclusion.

Report on line 8 the entire gain realized on the sale of QSB stock. Complete all columns as indicated. Directly below the line on which you reported the gain, enter in column (a) "Section 1202 exclusion" and the allowable exclusion. If you are completing line 18 of Schedule D, enter a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet on page D-8; if you excluded 60% of the gain, enter $\frac{2}{3}$ of the exclusion.

Gain from Form 1099-DIV

If you received a Form 1099-DIV with a gain in box 2c, part or all of that gain (which is also included in box 2b) may be eligible for the section 1202 exclusion. In column (a) of line 8, enter the name of the corporation whose stock was sold. In column (f), enter the amount of your allowable exclusion as a loss. If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet on page D-8; if you excluded 60% of the gain, enter $\frac{2}{3}$ of the exclusion.

Gain from Form 2439

If you received a Form 2439 with a gain in box 1c, part or all of that gain (which is also included in box 1a) may be eligible for the section 1202 exclusion. In column (a) of line 8, enter the

name of the corporation whose stock was sold. In column (f), enter the amount of your allowable exclusion as a loss. If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet on page D-8; if you excluded 60% of the gain, enter $\frac{2}{3}$ of the exclusion.

Gain from an installment sale of QSB stock

If all payments are not received in the year of sale, a sale of QSB stock that is not traded on an established securities market generally is treated as an installment sale and is reported on Form 6252. Figure the allowable section 1202 exclusion for the year by multiplying the total amount of the exclusion by a fraction, the numerator of which is the amount of eligible gain to be recognized for the tax year and the denominator of which is the total amount of eligible gain. In column (a) of line 8, enter the name of the corporation whose stock was sold. In column (f), enter the amount of your allowable exclusion as a loss. If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet on page D-8; if you excluded 60% of the gain, enter $\frac{2}{3}$ of the exclusion.

Alternative minimum tax

You must enter 7% of your allowable exclusion for the year on line 13 of Form 6251.

Rollover of Gain From QSB Stock

If you sold QSB stock (defined on page D-4) that you held for more than 6 months, you can elect to postpone gain if you purchase other QSB stock during the 60-day period that began on the date of the sale. A pass-through entity also can make the election to postpone gain. The benefit of the postponed gain applies to your share of the entity's postponed gain if you held an interest in the entity for the entire period the entity held the QSB stock. If a pass-through entity sold QSB stock held for more than 6 months and you held an interest in the entity for the entire period the entity held the stock, you also can elect to postpone gain if you, rather than the pass-through entity, purchase the replacement QSB stock within the 60-day period. If you were a partner in a partnership that sold or bought QSB stock, see box 11 of the Schedule K-1 (Form 1065) sent to you by the partnership and Regulations section 1.1045-1.

You must recognize gain to the extent the sale proceeds exceed the cost of the replacement stock. Reduce the basis of the replacement stock by any postponed gain.

You must make the election no later than the due date (including extensions) for filing your tax return for the tax year in which the QSB stock was sold. If your original return was filed on time, you can make the election on an amended return filed no later than 6 months after the due date of your return (excluding extensions). Write "Filed pursuant to section 301.9100-2" at the top of the amended return.

To make the election, report the entire gain realized on the sale on line 1 or 8. Directly below the line on which you re-

of the time you held the stock or partnership interest.

How to report. Report the entire gain realized from the sale as you otherwise would without regard to the election. On Schedule D, line 8, enter "Section 1397B Rollover" in column (a) and enter as a loss in column (f) the amount of gain included on Schedule D that you are electing to postpone. If you are reporting the sale directly on Schedule D, line 8, use the line directly below the line on which you are reporting the sale.

See section 1397B for more details.

Exclusion of Gain From DC Zone Assets

If you sold or exchanged a District of Columbia Enterprise Zone (DC Zone) asset that you acquired after 1997 and held for more than 5 years, you may be able to exclude the amount of qualified capital gain that you would otherwise include on Schedule D. The exclusion applies to an interest in, or property of, certain businesses operating in the District of Columbia.

DC Zone asset. A DC Zone asset is any of the following:

- DC Zone business stock.
- DC Zone partnership interest.
- DC Zone business property.

Qualified capital gain. Qualified capital gain is any gain recognized on the sale or exchange of a DC Zone asset that is a capital asset or property used in a trade or business. It does not include any of the following gains:

- Gain treated as ordinary income under section 1245.
- Section 1250 gain figured as if section 1250 applied to all depreciation rather than the additional depreciation.
- Gain attributable to real property, or an intangible asset, that is not an integral part of a qualified community business.

See *Sales and Exchanges Between Related Persons* in chapter 2 of Pub. 544.

See section 1400F for more details and special rules.

How to report. Report the entire gain realized from the sale or exchange as you otherwise would without regard to the election. On Schedule D, line 8, enter "Qualified Community Asset" in column (a) and enter as a loss in column (f) the amount of the allowable exclusion. If you are reporting the sale directly on Schedule D, line 8, use the line directly below the line on which you are reporting the sale.

Specific Instructions Lines 1 and 8

Enter all sales and exchanges of capital assets, including stocks, bonds, etc., and real estate (if not reported on Form 4684, 4797, 6252, 6781, or 8824). But do not report the sale or exchange of your main home unless required (see page D-2). Include these transactions even if you did not receive a Form 1099-B or 1099-S (or substitute statement) for the transaction. You can use stock ticker symbols or abbreviations to describe the property as long as they are based on the descriptions of the property as shown on Form 1099-B or 1099-S (or substitute statement).

You must enter the details of each transaction on a separate line of Schedule D. If you have more than five transactions to report on line 1 or line 8, you can report the additional transactions on Schedule D-1. Instead of reporting your transactions on Schedules D and D-1, you can report them on an attached statement containing all the same information as Schedules D and D-1 and in a similar format. Use as many

that you otherwise, include on Schedule D. The exclusion applies to an interest in, or property of, certain renewal community businesses.

Qualified community asset. A qualified community asset is any of the following:

- Qualified community stock.
- Qualified community partnership interest.
- Qualified community business property.

Qualified capital gain. Qualified capital gain is any gain recognized on the sale or exchange of a qualified community asset but does not include any of the following:

- Gain treated as ordinary income under section 1245.
- Section 1250 gain figured as if section 1250 applied to all depreciation rather than the additional depreciation.
- Gain attributable to real property, or an intangible asset, that is not an integral part of a qualified community business.

See *Sales and Exchanges Between Related Persons* in chapter 2 of Pub. 544.

See section 1400F for more details and special rules.

How to report. Report the entire gain realized from the sale or exchange as you otherwise would without regard to the election. On Schedule D, line 8, enter "Qualified Community Asset" in column (a) and enter as a loss in column (f) the amount of the allowable exclusion. If you are reporting the sale directly on Schedule D, line 8, use the line directly below the line on which you are reporting the sale.

Column (e)—Cost or Other Basis

In general, the cost or other basis is the cost of the property plus purchase commissions and improvements, minus depreciation, amortization, and depletion. If you inherited the property, got it as a gift, or received it in a tax-free exchange, involuntary conversion, or "wash sale" of stock, you may not be able to use the actual cost as the basis. If you do not use the actual cost, attach an explanation of your basis.

If you sold stock, adjust your basis by subtracting all the nondividend distributions you received before the sale. Also adjust your basis for any stock splits. See Pub. 550 for details.

If you elected to recognize gain on an asset held on January 1, 2001, your basis in the asset is its closing market price or fair market value, whichever applies, on the date of the deemed sale and reacquisition, whether the deemed sale resulted in a gain or an unallowed loss.

You may elect to use an average basis for all shares of a mutual fund (or other regulated investment company) if you acquired the shares at various times and prices and you left the shares on deposit in an account handled by a custodian or agent who acquired or redeemed those shares. If you are reporting an average basis, include "AVGB" in column (a) of Schedule D. For

more details, see Pub. 551.

Column (d)—Sales Price

Enter in this column either the gross sales price or the net sales price from the sale. If you sold stocks or bonds and you received a Form 1099-B (or substitute statement) from your broker that shows gross sales price, enter that amount in column (d). But if Form 1099-B (or substitute statement) indicates that gross proceeds minus commissions and option premiums were reported to the IRS, enter that net amount in column (d). If you enter the net amount in column (d), do not include the commissions and option premiums from the sale in column (e).

You should not have received a Form 1099-B (or substitute statement) for a transaction merely representing the return of your original investment in a nontransferable obligation, such as a savings bond or a certificate of deposit. But if you did, report the amount shown on Form 1099-B (or substitute statement) in both columns (d) and (e).

Be sure to add all sales price entries on lines 1 and 8, column (d), to amounts on lines 2 and 9, column (d). Enter the totals on lines 3 and 10.

Capital Loss Carryover Worksheet—Lines 6 and 14

Use this worksheet to figure your capital loss carryovers from 2009 to 2010 if your 2009 Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2009 Schedule D, line 16, or (b) the amount on your 2009 Form 1040, line 41 (or your 2009 Form 1040NR, line 38, if applicable), is less than zero. Otherwise, you do not have any carryovers.

1. Enter the amount from your 2009 Form 1040, line 41, or your 2009 Form 1040NR, line 38. If a loss, enclose the amount in parentheses.
2. Did you file Form 8914 (to claim an exemption amount for housing a Midwestern displaced individual) for 2009?
 No. Enter -0-
 Yes. Enter the amount from your 2009 Form 8914, line 6
3. Subtract line 2 from line 1. If the result is less than zero, enclose it in parentheses.
4. Enter the loss from your 2009 Schedule D, line 21, as a positive amount.
5. Combine lines 3 and 4. If zero or less, enter -0-.
6. Enter the smaller of line 4 or line 5.
7. Enter the loss from your 2009 Schedule D, line 7, as a positive amount.
8. Enter any gain from your 2009 Schedule D, line 15. If a loss, enter -0-.
9. Add lines 6 and 8.
10. Short-term capital loss carryover for 2010. Subtract line 9 from line 7. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 6.
11. If line 15 of your 2009 Schedule D is a loss, go to line 11; otherwise, skip lines 11 through 15.
12. Enter any gain from your 2009 Schedule D, line 15, as a positive amount.
13. Subtract line 7 from line 6. If zero or less, enter -0-.
14. Add lines 12 and 13.
15. Long-term capital loss carryover for 2010. Subtract line 14 from line 11. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14.

For more details, see Pub. 551.

Increase the cost or other basis of an original issue discount (OID) debt instrument by the amount of OID that has been included in gross income for that instrument. See Pub. 550 for details.

If a charitable contribution deduction is allowed because of a bargain sale of property to a charitable organization, the adjusted basis for purposes of determining gain from the sale is the amount that has the same ratio to the adjusted basis as the amount realized has to the fair market value. See Pub. 544 for details.

Increase your cost or other basis by any expense of sale, such as broker's fees, commissions, state and local transfer taxes, and option premiums, before making an entry in column (e), unless you reported the net sales price in column (d).

Keep for Your Records

Use this worksheet to figure your capital loss carryovers from 2009 to 2010 if your 2009 Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2009 Schedule D, line 16, or (b) the amount on your 2009 Form 1040, line 41 (or your 2009 Form 1040NR, line 38, if applicable), is less than zero. Otherwise, you do not have any carryovers.

Schedules D-1 or attached statements as you need. Enter on Schedule D, lines 2 and 9, the combined totals from all your Schedules D-1 or the attached statements. Do not enter "available upon request" and summarize totals in lieu of reporting the details of each transaction on Schedules D and D-1 or attached statements.

If you e-file your return but elect not to include your transactions on the electronic short-term capital gain (or loss) or long-term capital gain (or loss) records, you must attach Schedule D-1 (or a statement with the same information) to Form 8453 and mail the forms to the IRS.

CAUTION Add the following amounts reported to you for 2010 on Forms 1099-B or 1099-S (or substitute statements) that you are not reporting on another form or schedule included with your return: (a) proceeds from transactions involving stocks, bonds, and other securities; and (b) gross proceeds from real estate transactions (other than the sale of your main home if you are not required to report it). If this total is more than the total of lines 3 and 10, attach an explanation of the difference (for example, you were the nominee for the actual owner of the property).

Column (b)—Date Acquired

Enter in this column the date you acquired the asset. Use the trade date for stocks and bonds traded on an exchange or over-the-counter market. For stock or other property sold short, enter the date the stock or property was delivered to the broker or lender to close the short sale.

The date acquired for an asset you held on January 1, 2001, for which you made an election to recognize any gain in a deemed sale is the date of the deemed sale and reacquisition.

If you disposed of property that you acquired by inheritance from someone who died before 2010, report the gain or (loss) on line 8 and enter "INHERITED" in column (b) instead of the date you acquired the property. If you inherited the property from someone who died after 2009, see Pub. 4895.

If you sold a block of stock (or similar property) that you acquired through several different purchases, you may report the sale on one line and enter "VARIOUS" in column (b). However, you still must report the short-term gain or (loss) on the sale in Part I and the long-term gain or (loss) in Part II.

Column (c)—Date Sold

Enter in this column the date you sold the asset. Use the trade date for stocks and bonds traded on an exchange or over-the-counter market. For stock or other property sold short, enter the date you sold the stock or property you borrowed to open the short sale transaction.

that you otherwise, include on Schedule D. The exclusion applies to an interest in, or property of, certain renewal community businesses.

Qualified community asset. A qualified community asset is any of the following:

- Qualified community stock.
- Qualified community partnership interest.
- Qualified community business property.

Qualified capital gain. Qualified capital gain is any gain recognized on the sale or exchange of a qualified community asset but does not include any of the following:

- Gain treated as ordinary income under section 1245.
- Section 1250 gain figured as if section 1250 applied to all depreciation rather than the additional depreciation.
- Gain attributable to real property, or an intangible asset, that is not an integral part of a qualified community business.

See *Sales and Exchanges Between Related Persons* in chapter 2 of Pub. 544.

See section 1400F for more details and special rules.

How to report. Report the entire gain realized from the sale or exchange as you otherwise would without regard to the election. On Schedule D, line 8, enter "Qualified Community Asset" in column (a) and enter as a loss in column (f) the amount of the allowable exclusion. If you are reporting the sale directly on Schedule D, line 8, use the line directly below the line on which you are reporting the sale.

Specific Instructions Lines 1 and 8

Enter all sales and exchanges of capital assets, including stocks, bonds, etc., and real estate (if not reported on Form 4684, 4797, 6252, 6781, or 8824). But do not report the sale or exchange of your main home unless required (see page D-2). Include these transactions even if you did not receive a Form 1099-B or 1099-S (or substitute statement) for the transaction. You can use stock ticker symbols or abbreviations to describe the property as long as they are based on the descriptions of the property as shown on Form 1099-B or 1099-S (or substitute statement).

You must enter the details of each transaction on a separate line of Schedule D. If you have more than five transactions to report on line 1 or line 8, you can report the additional transactions on Schedule D-1. Instead of reporting your transactions on Schedules D and D-1, you can report them on an attached statement containing all the same information as Schedules D and D-1 and in a similar format. Use as many

that you otherwise, include on Schedule D. The exclusion applies to an interest in, or property of, certain renewal community businesses.

Qualified community asset. A qualified community asset is any of the following:

- Qualified community stock.
- Qualified community partnership interest.
- Qualified community business property.

Qualified capital gain. Qualified capital gain is any gain recognized on the sale or exchange of a qualified community asset but does not include any of the following:

- Gain treated as ordinary income under section 1245.
- Section 1250 gain figured as if section 1250 applied to all depreciation rather than the additional depreciation.
- Gain attributable to real property, or an intangible asset, that is not an integral part of a DC Zone business.

See *Sales and Exchanges Between Related Persons* in chapter 2 of Pub. 544.

See section 1400B for more details.

How to report. Report the entire gain realized from the sale or exchange as you otherwise would without regard to the election. On Schedule D, line 8, enter "DC Zone Asset" in column (a) and enter as a loss in column (f) the amount of the allowable exclusion. If you are reporting the sale directly on Schedule D, line 8, use the line directly below the line on which you are reporting the sale.

Exclusion of Gain From Qualified Community Assets

If you sold or exchanged a qualified community asset that you acquired after 2001 and held for more than 5 years, you may be able to exclude the qualified capital gain

able to exclude the qualified capital gain

Column (f)—Gain or (Loss)
You must make a separate entry in this column for each transaction reported on lines 1 and 8 and any other line(s) that applies to you. For lines 1 and 8, subtract the amount in column (e) from the amount in column (d). Enter negative amounts in parentheses.

Line 18

If you checked "Yes" on line 17, complete the worksheet below if either of the following apply to 2010:

- You reported in Part II a section 1202 exclusion from the eligible gain on qualified small business stock (see page D-4).
- You reported in Part II a collectibles gain or (loss). A collectibles gain or (loss) is any long-term gain or deductible long-term loss from the sale or exchange of a collectible that is a capital asset.

Collectibles include works of art, rugs, antiques, metals (such as gold, silver, and platinum bullion), gems, stamps, coins, alcoholic beverages, and certain other tangible property.

Include on the worksheet any gain (but not loss) from the sale or exchange of an interest in a partnership, S corporation, or trust held for more than 1 year and attributable to unrealized appreciation of collectibles. For details, see Regulations section 1.1(h)-1. Also, attach the statement required under Regulations section 1.1(h)-1(e).

Line 19

If you checked "Yes" on line 17, complete the worksheet on page D-9 if any of the following apply to 2010:

- You sold or otherwise disposed of section 1250 property (generally, real property that you depreciated) held more than 1 year.
- You received installment payments for section 1250 property held more than 1 year for which you are reporting gain on the installment method.
- You received a Schedule K-1 from an estate or trust, partnership, or S corporation

that shows "unrecaptured section 1250 gain reported in prior years (excluding section 1250 ordinary income recapture). However, if you chose not to treat all of the gain from payments received after May 6, 1997, and before August 24, 1999, as unrecaptured section 1250 gain, use only the amount you chose to treat as unrecaptured section 1250 gain for those payments to reduce the total unrecaptured section 1250 gain remaining to be reported for the sale. Include this amount on line 12.

Instructions for the Unrecaptured Section 1250 Gain Worksheet

Lines 1 through 3. If you had more than one property described on line 1, complete lines 1 through 3 for each property on a separate worksheet. Enter the total of the line 3 amounts for all properties on line 3 and go to line 4.

Line 4. To figure the amount to enter on line 4, follow the steps below for each installment sale of trade or business property held more than 1 year:

- **Step 1.** Figure the smaller of (a) the depreciation allowed or allowable, or (b) the total gain for the sale. This is the smaller of line 22 or line 24 of your 2010 Form 4797 (or the comparable lines of Form 4797 for the year of sale).
- **Step 2.** Reduce the amount figured in step 1 by any section 1250 ordinary income recapture for the sale. This is the amount on line 26 of your 2010 Form 4797 (or the comparable line of Form 4797 for the year of sale) for the property. The result is your total unrecaptured section 1250 gain that must be allocated to the installment payments received from the sale.

Step 3. Generally, the amount of section 1231 gain on each installment payment is treated as unrecaptured section 1250 gain until the total unrecaptured section 1250 gain figured in step 2 has been used in full. Figure the amount of gain treated as unrecaptured section 1250 gain for installment payments received in 2010 as the smaller of (a) the amount from line 26, or line 37 of your 2010 Form 4797 (or the comparable line of Form 4797 for the year of sale) and (b) the amount of unrecaptured section 1250 gain remaining to be reported. This amount is generally the total unrecaptured

your total unrecaptured section 1250 gain that must be allocated to the installment payments received from the sale.

- **Step 3.** Generally, the amount of capital gain on each installment payment is treated as unrecaptured section 1250 gain figured in step 2 has been used in full. Figure the amount of gain treated as unrecaptured section 1250 gain for installment payments received in 2010 as the smaller of (a) the amount from line 26 or line 37 of your 2010 Form 6252, whichever applies, or (b) the amount of unrecaptured section 1250 gain remaining to be reported. This amount is generally the total unrecaptured section 1250 gain for the sale reduced by all gain reported in prior years (excluding section 1250 ordinary income recapture). However, if you chose not to treat all of the gain from payments received after May 6, 1997, and before August 24, 1999, as unrecaptured section 1250 gain, use only the amount you chose to treat as unrecaptured

Line 21

You have a capital loss carryover from 2010 to 2011 if you have a loss on line 16 and either:

section 1250 gain for those payments to reduce the total unrecaptured section 1250 gain remaining to be reported for the sale. Include this amount on line 12.

Other sales or dispositions of section 1250 property. For each sale of property held more than 1 year (for which you did not make an entry in Part I of Form 4797), figure the smaller of (a) the depreciation allowed or allowable, or (b) the total gain for the sale. This is the smaller of line 22 or line 24 of Form 4797 for the property. Next, reduce that amount by any section 1250 ordinary income recapture for the sale. This is the amount from line 26 of Form 4797 for the property. The result is the total unrecaptured section 1250 gain for the sale. Include this amount on line 12.



To figure any capital loss carryover to 2011, you will use the Capital Loss Carryover Worksheet in the 2011 Instructions for Schedule D. If you want to figure your carryover to 2011 now, see Pub. 550.

Keep for Your Records



Unrecaptured Section 1250 Gain Worksheet—Line 19

If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.

1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the smaller of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4. If you had more than one such property, see instructions.
2. Enter the amount from Form 4797, line 26, for the property for which you made an entry on line 1.
3. Subtract line 2 from line 1.
4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year (see instructions).
5. Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain".
6. Add lines 3 through 5.
7. Enter the smaller of line 6 or the gain from Form 4797, line 7.
8. Enter the amount, if any, from Form 4797, line 8.
9. Subtract line 8 from line 7. If zero or less, enter -0-
10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain (see instructions).
11. Enter the total of any amounts reported to you on a Schedule K-1, Form 1099-DIV, or Form 2439 as "unrecaptured section 1250 gain" from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company).
12. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale (see instructions).
13. Add lines 9 through 12.
14. If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the 28% Rate Gain Worksheet on page D-8. Otherwise, enter -0-.
15. Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-.
16. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C*.
17. Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-.
18. Unrecaptured section 1250 gain. Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19.

*If you are filing Form 2555 or 2555-EZ (relating to foreign earned income), see the footnote in the Foreign Earned Income Tax Worksheet on page 38 of the Form 1040 instructions before completing this line.

Keep for Your Records



28% Rate Gain Worksheet—Line 18

1. Enter the total of all collectibles gain or (loss) from items you reported on line 8, column (f), of Schedules D and D-1.
2. Enter as a positive number the amount of any section 1202 exclusion you reported on line 8, column (f), of Schedules D and D-1, for which you excluded 50% of the gain, plus 5% of any section 1202 exclusion you reported on line 8, column (f), of Schedules D and D-1, for which you excluded 60% of the gain.
3. Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zero); Form 6252, Form 6781, Part II; and Form 8824.
4. Enter the total of any collectibles gain reported to you on:
 - Form 1099-DIV, box 2d;
 - Form 2439, box 1d; and
 - Schedule K-1 from a partnership, S corporation, estate, or trust.
5. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C.
6. If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-.
7. Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18.



2010 Instructions for Schedule E (Form 1040)

Supplemental Income and Loss

Use Schedule E (Form 1040) to report income or loss from rental real estate, royalties, partnerships, S corporations, estates, trusts, and residual interests in REMICs. You can attach your own schedule(s) to report income or loss from any of these sources. Use the same format as on Schedule E. Enter separately on Schedule E the total income and the total loss for each part. Enclose loss figures in parentheses.

zation that began in 2010, to make an election under section 179 to expense certain property, or to report information on listed property.

- Form 4684 to report a casualty or theft gain or loss involving property used in your trade or business or income-producing property.
- Form 4797 to report sales, exchanges, and involuntary conversions (not from a casualty or theft) of trade or business property.
- Form 6198 to figure your allowable loss from an at-risk activity.
- Form 8082 to notify the IRS of any inconsistent tax treatment for an item on your return.
- Form 8582 to figure allowable passive activity loss.
- Form 8824 to report like-kind exchanges.

Reportable Transaction Disclosure Statement

Use Form 8886 to disclose information for each reportable transaction in which you participated. Form 8886 must be filed for each tax year that your federal income tax liability is affected by your participation in the transaction. You may have to pay a penalty if you are required to file Form 8886 but do not do so. You may also have to pay interest and penalties on any reportable transaction understatements. The following are reportable transactions.

- Any listed transaction that is the same as or substantially similar to tax avoidance transactions identified by the IRS.
- Any transaction offered to you or a related party under conditions of confidentiality for which you paid an advisor a fee of at least \$50,000.
- Certain transactions for which you or a related party have contractual protection against disallowance of the tax benefits.
- Certain transactions resulting in a loss of at least \$2 million in any single tax year or \$4 million in any combination of tax years. (At least \$50,000 for a single tax year if the loss arose from a foreign currency transaction defined in section 988(c)(1), whether or not the loss flows through from an S corporation or partnership.)

Single-member limited liability company (LLC). In most cases, a single-member domestic LLC is not treated as a separate entity for federal income tax purposes. If you are the sole member of a domestic LLC, file Schedule E (or Schedule C, C-EZ, or F, if applicable). However, you can elect to treat a domestic LLC as a corporation. See Form 8832 for details on the election and the tax treatment of a foreign LLC.

Information returns. You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. You generally use Form 1099-MISC. Miscellaneous Income, to report rents and payments of fees and other nonemployee compensation. For details, see the Instructions for Form 8886 for more details.

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Cat. No. 24132T

Schedule D Tax Worksheet

Keep for Your Records

Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42) to figure your tax.

Exception: Do not use the Qualified Dividends and Capital Gain Tax Worksheet or this worksheet to figure your tax if:

- Line 15 or line 16 of Schedule D is zero or less and you have no qualified dividends on Form 1040, line 9b (or Form 1040NR, line 10b); or
- Form 1040, line 43 (or Form 1040NR, line 41) is zero or less.

Instead, see the instructions for Form 1040, line 44 (or Form 1040NR, line 42).

1.	Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 41). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44.)	1.	
2.	Enter your qualified dividends from Form 1040, line 9b (or Form 1040NR, line 10b)	2.	
3.	Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g	3.	
4.	Enter the amount from Form 4952, line 4e*	4.	
5.	Subtract line 4 from line 3. If zero or less, enter -0-	5.	
6.	Subtract line 5 from line 2. If zero or less, enter -0-	6.	
7.	Enter the smaller of line 15 or line 16 of Schedule D	7.	
8.	Enter the smaller of line 3 or line 4	8.	
9.	Subtract line 8 from line 7. If zero or less, enter -0-	9.	
10.	Add lines 6 and 9	10.	
11.	Add lines 18 and 19 of Schedule D**	11.	
12.	Enter the smaller of line 9 or line 11	12.	
13.	Subtract line 12 from line 10	13.	
14.	Subtract line 13 from line 1. If zero or less, enter -0-	14.	
15.	Enter:		
	• \$34,000 if single or married filing separately;	15.	
	• \$68,000 if married filing jointly or qualifying widow(er); or	16.	
	• \$45,850 if head of household	17.	
16.	Enter the smaller of line 1 or line 15	16.	
17.	Enter the smaller of line 14 or line 16	17.	
18.	Subtract line 10 from line 1. If zero or less, enter -0-	18.	
19.	Enter the larger of line 17 or line 18	19.	
20.	Subtract line 17 from line 16. This amount is taxed at 0%.	20.	
	If lines 17 and 16 are the same, skip lines 21 through 33 and go to line 34. Otherwise, go to line 21.		
21.	Enter the smaller of line 1 or line 13	21.	
22.	Enter the amount from line 20 (if line 20 is blank, enter -0-)	22.	
23.	Subtract line 22 from line 21. If zero or less, enter -0-	23.	
24.	Multiply line 23 by 15% (15)	24.	
	If Schedule D, line 19, is zero or blank, skip lines 25 through 30 and go to line 31. Otherwise, go to line 25.		
25.	Enter the smaller of line 9 above or Schedule D, line 19	25.	
26.	Add lines 10 and 19	26.	
27.	Enter the amount from line 1 above	27.	
28.	Subtract line 27 from line 26. If zero or less, enter -0-	28.	
29.	Subtract line 28 from line 25. If zero or less, enter -0-	29.	
30.	Multiply line 29 by 25% (25)	30.	
	If Schedule D, line 18, is zero or blank, skip lines 31 through 33 and go to line 34. Otherwise, go to line 31.		
31.	Add lines 19, 20, 23, and 29	31.	
32.	Subtract line 31 from line 1	32.	
33.	Multiply line 32 by 28% (28)	33.	
34.	Figure the tax on the amount on line 19 if the amount on line 19 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet	34.	
35.	Add lines 24, 30, 33, and 34	35.	
36.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	36.	
37.	Enter the smaller of line 35 or line 36. Also include this amount on Form 1040, line 44 (or Form 1040NR, line 42). (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions)	37.	

*If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

**If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44, before completing this line.

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At-Risk Rules

In most cases, you must complete Form 6198 to figure your allowable loss if you have:

- A loss from an activity carried on as a trade or business or for the production of income, and
- Amounts in the activity for which you are not at risk.

The at-risk rules in most cases limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the activity. However, the at-risk rules do not apply to losses from an activity of holding real property placed in service before 1987.

They also do not apply to losses from your interest acquired before 1987 in a pass-through entity engaged in such activity. The activity of holding mineral property does not qualify for this exception.

In most cases, you are not at risk for amounts such as the following:

- Nonrecourse loans used to finance the activity, to acquire property used in the activity, or to acquire your interest in the activity that are not secured by your own property (other than property used in the activity). However, there is an exception for certain nonrecourse financing borrowed by you in connection with the activity of holding real property (other than mineral property). See *Qualified nonrecourse financing* below.

• Cash, property, or borrowed amounts used in the activity (or contributed to the activity, or used to acquire your interest in the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).

• Amounts borrowed for use in the activity from a person who has an interest in the activity (other than as a creditor) or who is related under section 465(b)(3)(C) to a person (other than you) having such an interest.

Qualified nonrecourse financing. Qualified nonrecourse financing is treated as an amount at risk if it is secured by real property used in an activity of holding real property subject to the at-risk rules. Qualified nonrecourse financing is financing for which no one is personally liable for repayment and is:

- Borrowed by you in connection with the activity of holding real property (other than mineral property).
- Not convertible from a debt obligation to an ownership interest, and
- Loaned or guaranteed by any federal, state, or local government, or borrowed by you from a qualified person.

Qualified person. A qualified person is a person who actively and regularly engages in the business of lending money, such as a

bank or savings and loan association. A qualified person cannot be:

- More than half of the personal services you performed in trades or businesses during the year were performed in real property trades or businesses in which you materially participated.

• You performed more than 750 hours of services during the year in real property trades or businesses in which you materially participated.

If you are married filing jointly, either you or your spouse must meet both of the above conditions without taking into account services performed by the other spouse.

A real property trade or business is any real property development, redevelopment, construction, reconstruction, acquisition, conversion, rental, operation, management, leasing, or brokerage trade or business. Services you performed as an employee are not treated as performed in a real property trade or business unless you owned more than 5% of the stock (or more than 5% of the capital or profits interest) in the employer.

For purposes of this rule, each interest in real estate is a separate activity unless you elect to treat all your interests in real estate as one activity. To make this election, attach a statement to your original tax return that declares you are a qualifying taxpayer for the year and you are making the election under section 469(c)(7)(A). The election applies for the year made and all later years in which you are a real estate professional. You can revoke the election only if your facts and circumstances materially change.

If you were a real estate professional for 2010, complete Schedule E, line 43.

Other activities. The rental of your home for that also used for personal purposes is not a passive activity. See the instructions for line 2 on page E-4.

A working interest in an oil or gas well you held directly or through an entity that did not limit your liability is not a passive activity even if you did not materially participate.

Royalty income not derived in the ordinary course of a trade or business reported on Schedule E in most cases is not considered income from a passive activity.

For more details on passive activities, see the Instructions for Form 8582 and Pub. 925.

Exception for Certain Rental Real Estate Activities

If you meet all of the following conditions, your rental real estate losses are not limited by the passive activity loss rules. If you do not meet all of these conditions, see the Instructions for Form 8582 to find out if you must complete and attach Form 8582 to figure any losses allowed.

Activities That Are Not Passive Activities

Activities of real estate professionals. If you were a real estate professional for 2010, any rental real estate activity in which you materially participated is not a passive activity. You were a real estate pro-

1. Rental real estate activities are your only passive activities.

2. You do not have any prior year unallowed losses from any passive activities.

3. All of the following apply if you have an overall net loss from these activities:

- a. You actively participated (defined below) in all of the rental real estate activities;
- b. If married filing separately, you lived apart from your spouse all year;
- c. Your overall net loss from these activities is \$25,000 or less (\$12,500 or less if married filing separately);
- d. You have no current or prior year unallowed credits from passive activities; and
- e. Your modified adjusted gross income (defined below) is \$100,000 or less (\$50,000 or less if married filing separately).

Active participation. You can meet the active participation requirement without regular, continuous, and substantial involvement in real estate activities. But you must have participated in making management decisions or arranging for others to provide services (such as repairs) in a significant and bona fide sense. Such management decisions include:

- Approving new tenants,
- Deciding on rental terms,
- Approving capital or repair expenditures, and
- Other similar decisions.

You are not considered to actively participate if, at any time during the tax year, your interest (including your spouse's interest) in the activity was less than 10% by value of all interests in the activity. If you are a limited partner, you are also not treated as actively participating in a partnership's rental real estate activities.

Modified adjusted gross income. This is your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37, without taking into account:

- Any allowable passive activity loss,
- Rental real estate losses allowed for real estate professionals (see *Activities of real estate professionals* on page E-2),
- Taxable social security or tier 1 railroad retirement benefits,
- Deductible contributions to a traditional IRA or certain other qualified retirement plans under section 219,
- The student loan interest deduction,
- The tuition and fees deduction,
- The domestic production activities deduction,
- The deduction for one-half of self-employment tax,
- The exclusion from income of interest from Series EE and I U.S. savings bonds used to pay higher education expenses, and

• Any excluded amounts under an employer's adoption assistance program.

Recordkeeping

You must keep records to support items reported on Schedule E in case the IRS has questions about them. If the IRS examines your tax return, you may be asked to explain the items reported. Good records will help you explain any item and arrive at the correct tax with a minimum of effort. If you do not have records, you may have to spend time getting statements and receipts from various sources. If you cannot produce the correct documents, you may have to pay additional tax and be subject to penalties.

Specific Instructions

Filers of Form 1041. If you are a fiduciary filing Schedule E with Form 1041, enter the estate's or trust's employer identification number (EIN) in the space for "Your social security number."

Part I



Before you begin, see the instructions for lines 3 and 4 on page E-4 to determine if you should report your rental real estate and royalty income on Schedule C, Schedule C-EZ, or Form 4835 instead of Schedule E.

Income or Loss From Rental Real Estate and Royalties

Use Part I to report the following:

- Income and expenses from rental real estate (including personal property leased with real estate).
- Royalty income and expenses.
- For an estate or trust only, farm rental income and expenses based on crops or livestock produced by the tenant. **Do not** file Form 4835 or Schedule F (Form 1040) for this purpose.

If you own a part interest in a rental real estate property, report only your part of the income and expenses on Schedule E.

Complete lines 1 and 2 for each rental real estate property. Leave these lines blank for each royalty property.

If you have more than three rental real estate or royalty properties, complete and attach as many Schedules E as you need to list them. But fill in the "Totals" column on only one Schedule E. The figures in the "Totals" column on that Schedule E should be the combined totals for all properties reported on your Schedules E. If you are also using page 2 of Schedule E, use the

same Schedule E on which you entered the combined totals for Part I.

Personal property. Do not use Schedule E to report income and expenses from the rental of personal property, such as equipment or vehicles. Instead, use Schedule C or C-EZ if you are in the business of renting personal property. You are in the business of renting personal property if the primary purpose for renting the property is income or profit and you are involved in the rental activity with continuity and regularity.

If your rental of personal property is not a business, see the instructions for Form 1040, lines 21 and 36, to find out how to report the income and expenses.

Husband-wife qualified joint venture. Do not use Schedule E to report income and expenses from a rental real estate business that is a qualified joint venture conducted by you and your spouse, if you file a joint return for the tax year.

If you and your spouse each materially participate as the only members of a jointly owned and operated business and you file a joint return for the tax year, you can make an election to be taxed as a qualified joint venture instead of a partnership. This election in most cases will not increase the total tax owed on the joint return, but it does give each of you credit for social security earnings on which retirement benefits are based and for Medicare coverage. For an explanation of "material participation," see the instructions for Schedule C, line G.

To make the election, you must divide all items of income, gain, loss, deduction, and credit attributable to the business between you and your spouse in accordance with your respective interests in the venture. Each of you must file a separate Schedule C or C-EZ. On each line of your separate Schedule C or C-EZ, you must enter your share of the applicable income, deduction, or loss. Each of you also must file a separate Schedule SE to pay SE tax, as applicable (but see the Note below regarding rental income reported on Schedule E). See the instructions for Schedules C or C-EZ and SE and Pub. 527 for more details.

As long as you remain qualified, your election cannot be revoked without IRS consent.

For more information on qualified joint ventures, go to IRS.gov. Enter "QJV election" in the search box and select "Benefits of Qualified Joint Ventures for Family Businesses."

Note. Rental income reported on Schedule E is not taxable for self-employment tax purposes. Electing qualified joint venture status and using the Schedule C or C-EZ does not alter the application of the self-employment tax or the passive loss limitation rules.

Extraterritorial income exclusion. Except as otherwise provided in the Internal Revenue

nificant value to the property or extend its life. Examples of repairs are fixing a broken lock or painting a room. Improvements that increase the value of the property or extend its life, such as replacing a roof or renovating a kitchen, must be capitalized and depreciated (that is, they cannot be deducted in full in the year they are paid or incurred). See the instructions for line 20 on this page.

Line 17

You can deduct the cost of ordinary and necessary telephone calls related to your rental activities or royalty income (for example, calls to the renter). However, the base rate (including taxes and other charges) for local telephone service for the first telephone line into your residence is a personal expense and is not deductible.

Line 18

Enter on line 18 any ordinary and necessary expenses not listed on lines 5 through 17 and line 20.

You may be able to deduct, on line 18, part or all of the cost of modifying existing commercial buildings to make them energy efficient. For details, see section 179D, Notice 2006-52, and Notice 2008-40. You can find Notice 2006-52 on page 1175 of Internal Revenue Bulletin 2006-26 at www.irs.gov/irb/2006-26_IRB/ar11.html. You can find Notice 2008-40 on page 725 of Internal Revenue Bulletin 2008-14 at www.irs.gov/irb/2008-14_IRB/ar12.html.

Line 20

Depreciation is the annual deduction you must take to recover the cost or other basis of business or investment property having a useful life substantially beyond the tax year. Land is not depreciable.

Depreciation starts when you first use the property in your business or for the production of income. It ends when you deduct all your depreciable cost or other basis or no longer use the property in your business or for the production of income.

See the Instructions for Form 4562 to figure the amount of depreciation to enter on line 20. Be sure to enter the total of all your depreciation in the "Totals" column even if you have only one property.

You must complete and attach Form 4562 only if you are claiming:

- Depreciation on property first placed in service during 2010.
• Depreciation on listed property (defined in the Instructions for Form 4562), including a vehicle, regardless of the date it was placed in service, or

- A section 179 expense deduction or amortization of costs that began in 2010. See Pub. 527 for more information on depreciation of residential rental property.

See Pub. 527 and Pub. 463 for details.

Line 10

Include on line 10 fees for tax advice and the preparation of tax forms related to your rental real estate or royalty properties.

Do not deduct legal fees paid or incurred to defend or protect title to property, to recover property, or to develop or improve property. Instead, you must capitalize these fees and add them to the property's basis.

Lines 12 and 13

In most cases, to determine the interest expense allocable to your rental activities, you must have records to show how the proceeds of each debt were used. Specific tracing rules apply for allocating debt-producing and repayment. See Pub. 535 for details.

If you have a mortgage on your rental property, enter on line 12 the amount of interest you paid for 2010 to banks or other financial institutions. Be sure to enter the total of all your mortgage interest in the "Totals" column even if you have only one property.

Do not deduct prepaid interest when you paid it. You can deduct it only in the year to which it is properly allocable. Points, including loan origination fees, charged only for the use of money must be deducted over the life of the loan.

If you paid \$600 or more in interest on a mortgage during 2010, the recipient should send you a Form 1098 or similar statement by January 31, 2011, showing the total interest received from you.

If you paid more mortgage interest than is shown on your Form 1098 or similar statement, see Pub. 535 to find out if you can deduct part or all of the additional interest. If you can, enter the entire deductible amount on line 12. Attach a statement to your return explaining the difference. On the dotted line next to line 12, enter "See attached."

Note. If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 13.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage, and the other person received Form 1098, report your share of the deductible interest on line 13. Attach a statement to your return showing the name and address of the person who received Form 1098. On the dotted line next to line 13, enter "See attached."

Line 14

You can deduct the cost of repairs made to keep your property in good working condition. Repairs in most cases do not add sig-

Enter your total expenses for mortgage interest (line 12), total expenses before depreciation expense or depletion (line 19), and depreciation expenses or depletion (line 20) in the "Totals" column even if you have only one property.

Renting out part of your home. If you rent only part of your home or other property, deduct the part of your expenses that applies to the rented part.

Credit or deduction for access expenditures. You may be able to claim a tax credit for eligible expenditures paid or incurred in 2010 to provide access to your business for individuals with disabilities. See Form 8826 for details.

You can also elect to deduct up to \$15,000 of qualified costs paid or incurred in 2010 to remove architectural or transportation barriers to individuals with disabilities and the elderly.

You cannot take both the credit and the deduction for the same expenditures.

Line 6

You can deduct ordinary and necessary auto and travel expenses related to your rental activities, including 50% of meal expenses incurred while traveling away from home. In most cases you can either deduct your actual expenses or take the standard mileage rate. You must use actual expenses if you used more than four vehicles simultaneously in your rental activities (as in fleet operations). You cannot use actual expenses for a leased vehicle if you previously used the standard mileage rate for that vehicle.

You can use the standard mileage rate for 2010 only if you:

- Owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or
• Leased the vehicle and are using the standard mileage rate for the entire lease period (except the period, if any, before 1998).

If you take the standard mileage rate, multiply the number of miles driven in connection with your rental activities by 50. Include this amount and your parking fees and tolls on line 6.

You cannot deduct rental or lease payments, depreciation, or your actual auto expenses if you use the standard mileage rate.

If you deduct actual auto expenses:
• Include on line 6 the rental activity portion of the cost of gasoline, oil, repairs, insurance, tires, license plates, etc., and
• Show auto rental or lease payments on line 18 and depreciation on line 20.

If you claim any auto expenses (actual or the standard mileage rate), you must complete Part V of Form 4562 and attach Form 4562 to your tax return.

If you were a real estate dealer, include on line 3 only the rent received from real estate (including personal property leased with this real estate) you held for the primary purpose of renting to produce income. Do not use Schedule E to report estate and expenses from rentals of real estate you held for sale to customers in the ordinary course of your business as a real estate dealer. Instead use Schedule C or C-EZ for those rentals.

For more details on rental income, use TeleTax topic 414 (see What is TeleTax? in the Instructions for Form 1040), or see Pub. 527.

Rental income from farm production or crop shares. Report farm rental income and expenses on Form 4835 if:

- You are an individual,
• You report rental income based on crops or livestock produced by the tenant, and
• You did not materially participate in the management or operation of the farm.

Line 4

Report on line 4 royalties from oil, gas, or mineral properties (not including operating interests), copyrights, and patents. Use a separate column (A, B, or C) for each royalty property. Be sure to enter the total of all your royalties in the "Totals" column even if you have only one source of royalties.

If you received \$10 or more in royalties during 2010, the payer should send you a Form 1099-MISC or similar statement by January 31, 2011, showing the amount you received.

If you are in business as a self-employed writer, inventor, artist, etc., report your royalty income and expenses on Schedule C or C-EZ.

You may be able to treat amounts received as "royalties" for the transfer of a patent or amounts received on the disposal of coal and iron ore as the sale of a capital asset. For details, see Pub. 544.

Enter on line 4 the gross amount of royalty income, even if state or local taxes were withheld from oil or gas payments you received. Include taxes withheld by the producer on line 16.

General Instructions for Lines 5 Through 21

Enter your rental and royalty expenses for each property in the appropriate column. You can deduct all ordinary and necessary expenses, such as taxes, interest, repairs, insurance, management fees, agents' commissions, and depreciation.

Do not deduct the value of your own labor or amounts paid for capital investments or capital improvements.

• 10% of the total days it was rented to others at a fair rental price.

If you checked "No," you can deduct all your expenses for the rental part, subject to the At-Risk Rules and the Passive Activity Loss Rules explained beginning on page E-2.

If you checked "Yes" and rented the unit out for fewer than 15 days in 2010, do not report the rental income and do not deduct any rental expenses. If you itemize deductions on Schedule A, you can deduct allowable interest, taxes, and casualty losses.

If you checked "Yes" and rented the unit out for at least 15 days in 2010, you may not be able to deduct all your rental expenses. You can deduct all the following expenses for the rental part on Schedule E:

- Mortgage interest,
• Real estate taxes,
• Casualty losses,
• Other rental expenses not related to your use of the unit as a home, such as advertising expenses and rental agents' fees.

If any income is left after deducting these expenses, you can deduct other expenses, including depreciation, up to the amount of remaining income. You can carry over to 2011 the amounts you cannot deduct.



Regardless of whether you answered "No" or "Yes" to Question 2, expenses related to days of personal use do not qualify as rental expenses. You must allocate your personal use to total use of the property. For example, you used your property for personal use for 7 days and rented it for 63 days. In most cases, 10% (7/70) of your expenses are not rental expenses and cannot be deducted on Schedule E.

See Pub. 527 for details.

Line 3

If you received rental income from real estate (including personal property leased with real estate), report the income on line 3. Use a separate column (A, B, or C) for each rental property. Include income received for renting a room or other space. If you received services or property instead of money as rent, report the fair market value of what you received as rental income.

Be sure to enter the total of all your rents in the "Totals" column even if you have only one property.

If you provided significant services to the renter, such as maid service, report the rental activity on Schedule C or C-EZ, not on Schedule E. Significant services do not include the furnishing of heat and light, cleaning of public areas, trash collection, or similar services.

nue Code, gross income includes all income from whatever source derived. Gross income, however, does not include extraordinary income that is qualifying foreign trade income under certain circumstances. Use Form 8873 to figure the extraterritorial income exclusion. Report it on Schedule E as explained in the Instructions for Form 8873.

Chapter 11 bankruptcy cases. If you were a debtor in a chapter 11 bankruptcy case, see Chapter 11 Bankruptcy Cases under Income in the Instructions for Form 1040.

Line 1

For rental real estate property only, show all of the following:

- The kind of property you rented (for example, townhouse, commercial building, mobile home, or self-storage unit).
• The street address, city or town, state, and ZIP code. If the property is located in a foreign country, enter the city, province or state, country, and postal code.
• Your percentage of ownership in the property, if less than 100%.

Line 2

If you rented out a dwelling unit that you also used for personal purposes during the year, you may not be able to deduct all the expenses for the rental part. "Dwelling unit" (unit) means a house, apartment, condominium, or similar property.

A day of personal use is any day, or part of a day, that the unit was used by:

- You for personal purposes,
• Any other person for personal purposes, if that person owns part of the unit (unless rented to that person under a "shared equity" financing agreement),
• Anyone in your family (or in the family of someone else who owns part of the unit) unless the unit is rented at a fair rental price to that person as his or her main home,
• Anyone who pays less than a fair rental price for the unit, or
• Anyone under an agreement that lets you use some other unit.

Do not count as personal use:

- Any day you spent working substantially full time repairing and maintaining the unit, even if family members used it for recreational purposes on that day, or
• Any days you used the unit as your main home before or after renting it or offering it for rent, if you rented or tried to rent it for at least 12 consecutive months (or for a period of less than 12 consecutive months at the end of which you sold or exchanged it).

Check "Yes" if you or your family used the unit for personal purposes in 2010 more than the greater of:

- 14 days, or

See Pub. 946 for a more comprehensive guide to depreciation.

If you have an economic interest in mineral property, you may be able to take a deduction for depletion. Mineral property includes oil and gas wells, mines, and other natural deposits (including geothermal deposits). See Pub. 535 for details.

Separating cost of land and buildings. If you buy buildings and your cost includes the cost of the land on which they stand, you must divide the cost between the land and the buildings to figure the basis for depreciation of the buildings. The part of the cost that you allocate to each asset is the ratio of the fair market value of that asset to the fair market value of the whole property at the time you buy it.

If you are not certain of the fair market values of the land and the buildings, you can divide the cost between them based on their assessed values for real estate tax purposes.

Line 22

If you have amounts for which you are not at risk, use Form 6198 to determine the amount of your deductible loss. Enter that amount in the appropriate column of Schedule E, line 22. In the space to the left of line 22, enter "Form 6198." Attach Form 6198 to your return. For details on the at-risk rules, see page E-2.

Line 23

Do not complete line 23 if the amount on line 22 is from royalty properties.

If you have a rental real estate loss from a passive activity (defined on page E-2), the amount of loss you can deduct may be limited by the passive activity loss rules. You may need to complete Form 8582 to figure the amount of loss, if any, to enter on line 23. See the Instructions for Form 8582 to determine if your loss is limited.

If your rental real estate loss is not from a passive activity or you meet the exception for certain rental real estate activities (explained on page E-2), you do not have to complete Form 8582. Enter the loss from line 22 on line 23.

If you have an unallowed rental real estate loss from a prior year that after completing Form 8582 you can deduct this year, include that loss on line 23.

Parts II and III

If you need more space in Part II or III to list your income or losses, attach a continuation sheet using the same format as shown in Part II or III. However, be sure to complete the "Totals" columns for lines 29a and 29b, or lines 34a and 34b, as appropriate. If you also completed Part I on more than one Schedule E, use the same Sched-

If you have a current year loss, or a prior year unallowed loss, from a partnership or an S corporation, see *At-Risk Rules* and *Passive Activity Loss Rules* beginning on page E-2.

Partners and S corporation shareholders should get a separate statement of income, expenses, deductions, and credits for each activity engaged in by the partnership and S corporation. If you are subject to the at-risk rules for any activity, check the box on the appropriate line in Part II, column (e) of Schedule E, and use Form 6198 to figure the amount of any deductible loss. If the activity is nonpassive, enter any deductible loss from Form 6198 on the appropriate line in Part II, column (f) of Schedule E.

If you have a passive activity loss, in most cases you need to complete Form 8582 to figure the amount of the allowable loss to enter in Part II, column (f), for that activity. But if you are a general partner or an S corporation shareholder reporting your share of a partnership or an S corporation loss from a rental real estate activity and you meet all of the conditions listed on page E-2 under *Exception for Certain Rental Real Estate Activities*, you do not have to complete Form 8582. Instead, enter your allowable loss in Part II, column (f). If you have passive activity income, complete Part II, column (g), for that activity.

If you have nonpassive income or losses, complete Part II, columns (h) through (j), as appropriate.

Domestic Partnerships

See the Schedule K-1 instructions before entering on your return other partnership items from a passive activity or income or loss from any publicly traded partnership.

You can deduct unreimbursed ordinary and necessary expenses you paid on behalf of the partnership if you were required to pay these expenses under the partnership agreement. See the instructions for line 27 on page E-7 for how to report these expenses.

Report allowable interest expense paid or incurred from debt-financed acquisitions in Part II or on Schedule A depending on the type of expenditure to which the interest is allocated. See Pub. 535 for details.

If you claimed a credit for federal tax on gasoline or other fuels on your 2009 Form 1040 or Form 1040NR based on information received from the partnership, enter as income in column (g) or column (j), whichever applies, the amount of the credit claimed for 2009.

Part or all of your share of partnership income or loss from the operation of the business may be considered net earnings from self-employment that must be reported on Schedule SE. Enter the amount from Schedule K-1 (Form 1065), box 14, code A (or from Schedule K-1 (Form 1065-B), box 9 (code J1)), on Schedule SE,

after you reduce this amount by any allowable expenses attributable to that income.

Foreign Partnerships

Follow the instructions below in addition to the instructions above for *Domestic Partnerships*.

If you are a U.S. person, you may have received Forms 1099-B, 1099-DIV, and 1099-INT reporting your share of certain partnership income, because payors of income to the foreign partnership in most cases are required to allocate and report payments of that income directly to each of the partners of the foreign partnership. If you received both Schedule K-1 and Form 1099 for the same type and source of partnership income, report only the income shown on Schedule K-1 in accordance with its instructions.

If you are not a U.S. person, you may have received Forms 1042-S reporting your share of certain partnership income, because payors of income to the foreign partnership in most cases are required to allocate and report payments of that income directly to each of the partners of the foreign partnership. If you received both Schedule K-1 and Form 1042-S for the same type and source of partnership income, report the income on your return as follows.

For all income effectively connected with the conduct of a trade or business in the United States, report only the income shown on Schedule K-1 in accordance with its instructions.

For all income not effectively connected with the conduct of a trade or business in the United States, report on page 4 of Form 1040NR only the income shown on Form 1042-S (if you are required to file Form 1040NR).

Requirement to file Form 8665. If you are a U.S. person, you may have to file Form 8665 if any of the following applies.

- 1. You controlled a foreign partnership (that is, you owned more than a 50% direct or indirect interest in the partnership).
- 2. You owned at least a 10% direct or indirect interest in a foreign partnership while U.S. persons controlled that partnership.
- 3. You had an acquisition, disposition, or change in proportional interest of a foreign partnership that:

- a. Increased your direct interest to at least 10% or reduced your direct interest of at least 10% to less than 10%, or
- b. Changed your direct interest by at least a 10% interest.
- 4. You contributed property to a foreign partnership in exchange for a partnership interest if:

- a. Immediately after the contribution, you owned, directly or indirectly, at least a 10% interest in the partnership, or

b. The value of the property you contributed, when added to the value of any other property or any related person contributed to the partnership during the 12-month period ending on the date of transfer, exceeds \$100,000.

Also, you may have to file Form 8865 to report certain dispositions by a foreign partnership of property you previously contributed to that partnership if you were a partner at the time of the disposition.

For more details, including penalties for failing to file Form 8865, see Form 8865 and its separate instructions.

S Corporations

If you are a shareholder in an S corporation, your share of the corporation's aggregate losses and deductions (combined income, losses, and deductions) is in most cases limited to the adjusted basis of your corporate stock and any debt the corporation owes you. Any loss or deduction not allowed this year because of the basis limitation can be carried forward and deducted in a later year subject to the basis limitation for that year.

If you are claiming a deduction for your share of an aggregate loss, attach to your return a computation of the adjusted basis of your corporate stock and of any debt the corporation owes you. See the Schedule K-1 instructions for details.

After applying the basis limitation, the deductible amount of your aggregate losses and deductions may be further reduced by the at-risk rules and the passive activity loss rules. See page E-2.

Distributions of prior year accumulated earnings and profits of S corporations are dividends and are reported on Form 1040, line 9a.

Interest expense relating to the acquisition of shares in an S corporation may be fully deductible on Schedule E. For details, see Pub. 535.

Your share of the net income of an S corporation is not subject to self-employment tax.

Line 27

If you answered "Yes," on line 27, follow the instructions below. If you fail to follow these instructions, the IRS may send you a notice of additional tax due because the amounts reported by the partnership or S corporation on Schedule K-1 do not match the amounts you reported on your tax return.

Losses Not Allowed in Prior Years Due to the At-Risk or Basis Limitations

- Enter your total prior year unallowed losses that are now deductible on a separate line in column (h) of line 28. Do not combine these losses with, or net them against,

any current year amounts from the partnership or S corporation.

Prior Year Unallowed Losses From a Passive Activity Not Reported on Form 8582

- Enter on a separate line in column (f) of line 28 your total prior year unallowed losses not reported on Form 8582. Such losses include prior year unallowed losses now deductible because you did not have an overall loss from all passive activities or you disposed of your entire interest in a passive activity in a fully taxable transaction. Do not combine these losses with, or net them against, any current year amounts from the partnership or S corporation.
- Enter "PYA" in column (a) of the same line.

Unreimbursed Partnership Expenses

- You can deduct unreimbursed ordinary and necessary partnership expenses you paid on behalf of the partnership on Schedule E if you were required to pay these expenses under the partnership agreement (except amounts deductible only as itemized deductions, which you must enter on Schedule A).
- Enter unreimbursed partnership expenses from nonpassive activities on a separate line in column (h) of line 28. Do not combine these expenses with, or net them against, any other amounts from the partnership.
- If the expenses are from a passive activity and you are not required to file Form 8582, enter the expenses related to a passive activity on a separate line in column (f) of line 28. Do not combine these expenses with, or net them against, any other amounts from the partnership.
- Enter "UPE" in column (a) of the same line.

Line 28

For nonpassive income or loss (and passive income or losses for which you are not filing Form 8582), enter in the applicable column of line 28 your current year ordinary income or loss from the partnership or S corporation. Report each related item required to be reported on Schedule E (including items of income or loss stated separately on Schedule K-1) in the applicable column of a separate line following the line on which you reported the current year ordinary income or loss. Also enter a description of the related item (for example, depletion) in column (a) of the same line.

If you are required to file Form 8582, see the Instructions for Form 8582 before completing Schedule E.

Part III
Income or Loss From Estates and Trusts

If you are a beneficiary of an estate or trust, use Part III to report your part of the income (even if not received) or loss. You should receive a Schedule K-1 (Form 1041) from the fiduciary. Your copy of Schedule K-1 and its instructions will tell you where on your return to report the items from Schedule K-1. Do not attach Schedule K-1 to your return. Keep it for your records.

If you are treating items on your tax return differently from the way the estate or trust reported them on its return, you may have to file Form 8082.

If you have estimated taxes credited to you from a trust (Form 1041, Schedule K-1, box 13, code A), enter "ES payment claimed" and the amount on the dotted line next to line 37. Do not include this amount in the total on line 37. Instead, enter the amount on Form 1040, line 62, or Form 1040NR, line 61.

A U.S. person who transferred property to a foreign trust may have to report the income received by the trust as a result of the transferred property if, during 2010, the trust had a U.S. beneficiary. See section 679. An individual who received a distribution from, or who was the grantor of or transferor to, a foreign trust must also complete Part III of Schedule B (Form 1040A or 1040) and may have to file Form 3520. In addition, the owner of a foreign trust must ensure that the trust files an annual information return on Form 3520-A.

Part IV
Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)

If you are the holder of a residual interest in a REMIC, use Part IV to report your total share of the REMIC's taxable income or loss for each quarter included in your tax year. You should receive Schedule Q (Form 1066) and instructions from the REMIC for each quarter. Do not attach Schedules Q to your return. Keep them for your records.

If you are treating REMIC items on your tax return differently from the way the REMIC reported them on its return, you may have to file Form 8082.

If you are the holder of a residual interest in more than one REMIC, attach a continuation sheet using the same format as in Part IV. Enter the combined totals of columns (d) and (e) on Schedule E, line 39. If you also completed Part I on more than one Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

REMIC income or loss is not income or loss from a passive activity.

Note. If you are the holder of a regular interest in a REMIC, do not use Schedule E to report the income you received. Instead, report it on Form 1040, line 8a.

Column (c). Report the total of the amounts shown on Schedule(s) Q, line 2c. This is the smallest amount you are allowed to report as your taxable income (Form 1040, line 43). It is also the smallest amount you are allowed to report as your alternative minimum taxable income (AMTI) on Form 6251, line 28.

If the amount in column (c) is larger than your taxable income would otherwise be, enter the amount from column (c) on Form 1040, line 43. Similarly, if the amount in column (c) is larger than your AMTI would otherwise be, enter the amount from column (c) on Form 6251, line 28. Enter "Sch. Q" on the dotted line to the left of this amount on Form 1040, line 43, and Form 6251, line 28, if applicable.

Note. These rules also apply to estates and trusts that hold a residual interest in a REMIC. Be sure to make the appropriate entries on the comparable lines on Form 1041.

Do not include the amount shown in column (c) in the total on Schedule E, line 39.

Column (e). Report the total of the amounts shown on Schedule(s) Q, line 3b. If you itemize your deductions, include this amount on Schedule A (Form 1040), line 23.

Part V
Summary

Line 42

You will not be charged a penalty for underpayment of estimated tax if:

- 1. Your gross farming or fishing income for 2009 or 2010 is at least two-thirds of your gross income, and
2. You file your 2010 tax return and pay the tax due by March 1, 2011.

Worksheet 1 — Excess farm loss from an interest in a partnership or S corporation involved in farming business(es)

Keep for Your Records



In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farm businesses.

Table with 22 numbered rows for calculating excess farm loss. Rows include: 1. Enter the amount from your 2010 Schedule(s) E, line 31...; 2. Subtract \$300,000...; 3. Enter the amount from your 2010 Schedule(s) E, line 30...; 4. Is line 3 greater than or equal to line 2?...; 5. Enter your net gain/loss from the sale of farming business property reported on Form 4797...; 6. Enter your net gain/loss from the sale of farming business property reported on Schedule D...; 7. Combine line 5 and line 6...; 8. Add line 3 and line 7...; 9. Enter the amount from your 2009 Schedule(s) E, line 32...; 10. Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D...; 11. Enter the amount from your 2008 Schedule(s) E, line 32...; 12. Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D...; 13. Enter the amount from your 2007 Schedule(s) E, line 32...; 14. Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D...; 15. Enter the amount from your 2006 Schedule(s) E, line 32...; 16. Enter your combined net gain/loss from the sale of farming business property reported on your 2006 Form 4797 and Schedule D...; 17. Enter the amount from your 2005 Schedule(s) E, line 32...; 18. Enter your combined net gain/loss from the sale of farming business property reported on your 2005 Form 4797 and Schedule D...; 19. Combine lines 9 through 18...; 20. Enter the greater of line 19 or \$300,000...; 21. Add line 8 and line 20...; 22. Excess farm loss. Subtract line 1 from line 21...



2010 Instructions for Schedule F

Profit or Loss From Farming

Use Schedule F (Form 1040) to report farm income and expenses. File it with Form 1040, 1040NR, 1041, 1065, or 1065-B.

Your farming activity may subject you to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

Additional information. Pub. 225 has more information and examples to help you complete your farm tax return. It also lists important dates that apply to farmers.

General Instructions

- Form 8903 to take a deduction for income from domestic production activities.
- Single-member limited liability company (LLC).** Generally, a single-member domestic LLC is not treated as a separate entity for federal income tax purposes. If you are the sole member of a domestic LLC engaged in the business of farming, file Schedule F. However, you can elect to treat a domestic LLC as a corporation. See Form 8832 for details on the election.
- Heavy highway vehicle use tax.** If you use certain highway trucks, truck-trailers, tractors, or buses in your farming business, you may have to pay a federal highway motor vehicle use tax. See the Instructions for Form 2290 to find out if you owe this tax.
- Information returns.** You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. You may also have to file an information return if you sold \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or other similar basis for resale. For details, see the 2010 General Instructions for Certain Information Returns (Forms 1098, 1099, 3921, 3922, 5498, and W-2G).
- If you received cash of more than \$10,000 in one or more related transactions in your farming business, you may have to file Form 8300. For details, see Pub. 1544.
- Reportable transaction disclosure statement.** If you entered into a reportable transaction in 2010, you must file Form 8886 to disclose information if your federal income tax liability is affected by your participation in the transaction. You may have to pay a penalty if you are required to file Form 8886 but do not do so. You may also have to pay interest and penalties on any reportable transaction understatements. For more information on reportable transactions, see *Reportable Transaction Disclosure Statement* in the Instructions for Schedule C.
- Husband-and-wife farm.** If you and your spouse jointly own and operate a farm as an unincorporated business and share in the profits and losses, you each can be taxed as a partner. See Schedule F Form 1065, or you each can file Schedule F as a qualified joint venture.

Other Schedules and Forms You May Have To File

- Schedule E, Part I, to report rental income from pastureland based on a flat charge. However, report on Schedule F, line 10, pasture income received from taking care of someone else's livestock. Also see Schedule E, Part I, to report farm rental income and expenses of a trust or estate based on crops or livestock produced by a tenant.
- Schedule J to figure your tax by averaging your farm income over the previous 3 years. Doing so may reduce your tax.
- Schedule SE to pay self-employment tax on income from your farming business.
- Form 3800 to claim any general business credits.
- Form 4562 to claim depreciation (including the special allowance) on assets placed in service in 2010, to claim amortization that began in 2010, to make an election under section 179 to expense certain property, or to report information on vehicles and other listed property.
- Form 4684 to report a casualty or theft gain or loss involving farm business property, including purchased livestock held for draft, breeding, sport, or dairy purposes. See Pub. 225 for more information on how to report various farm losses, such as losses due to death of livestock or damage to crops or other farm property.
- Form 4797 to report sales, exchanges, or involuntary conversions (other than from a casualty or theft) of certain farm property. Also use this form to report sales of livestock held for draft, breeding, sport, or dairy purposes.
- Form 4835 to report rental income based on crop or livestock shares produced by a tenant if you did not materially participate in the management or operation of a farm. This income is not subject to self-employment tax. See Pub. 225.
- Form 6198 to figure your allowable loss if you have a business loss and you have amounts invested in the business for which you are not at risk.
- Form 8582 to figure your deductible loss from passive activities.
- Form 8824 to report like-kind exchanges.

What's New

Increase in section 179 expense. You may now deduct up to \$500,000 of the cost of section 179 property placed in service in 2010. This deduction is phased out if the cost of the property exceeds \$2,000,000. The cost of certain qualified real property placed in service in 2010 may also be deducted but is limited to \$250,000. For more details, see Pub. 946.

Extension of special allowance. The special first-year depreciation allowance has been extended to property placed in service in 2010. See Pub. 946 for details on which property is eligible for the special allowance.

Increased deduction for start-up costs. If your farming business began in 2010, you can deduct up to \$5,000 of certain business start-up costs paid or incurred after October 22, 2004, in tax years before 2010, and up to \$10,000 of certain business start-up costs paid or incurred in 2010. See page F-6 for more details.

Standard mileage rate. The business standard mileage rate for 2010 decreased to 50 cents per mile. See page F-5 for more details.

New credit for small employer health insurance premiums. If your line 17 expenses include the cost of providing health insurance coverage to your employees, you must reduce your expenses by the amount of any credit determined on Form 8941. See page F-5 and Form 8941 and its instructions.

Limitation on excess farm losses. If you received certain subsidies in 2010, your losses may be reduced or eliminated. See page F-7.

Reportable transaction penalties limited. The penalties for failure to disclose a reportable transaction have changed. See Pub. 550 and the Instructions for Form 8886 for more details.

Qualified Joint Venture

If you and your spouse each materially participate as the only members of a jointly owned and operated farm, and you file a joint return for the tax year, you can elect to be treated as a qualified joint venture instead of a partnership. This election in most cases will not increase the total tax owed on the joint return, but it does give each of you credit for social security earnings on which retirement benefits are based and for Medicare coverage without filing a partnership return. For an explanation of "material participation," see the instructions for Schedule C, line G, and the instructions for line E on this page.

Making the election. To make this election, you must divide all items of income, gain, loss, deduction, and credit attributable to the farming business between you and your spouse in accordance with your respective interests in the venture. Each of you must file a separate Schedule F. On each line of your separate Schedule F, you must enter your share of the applicable income, deduction, or loss. Each of you must also file a separate Schedule SE to pay self-employment tax, as applicable.

As long as you remain qualified, your election cannot be revoked without IRS consent.

For more information on qualified joint ventures, go to IRS.gov. Enter "QJV election" in the search box and select "Benefits of Qualified Joint Ventures for Family Businesses."

Exception—Community Income

If you and your spouse wholly own an unincorporated farming business as community property under the community property laws of a state, foreign country, or U.S. possession, the income and deductions are reported as follows.

- If only one spouse participates in the business, all of the income from that business is the self-employment earnings of the spouse who carried on the business.
- If both spouses participate, the income and deductions are allocated to the spouses based on their distributive shares.
- If either or both you and your spouse are partners in a partnership, see Pub. 541.
- If you and your spouse elected to treat the business as a qualifying joint venture, see *Husband-and-Wife Farm* on page F-1.

The only states with community property laws are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. A change in your reporting position will be treated as a conversion of the entity.

Estimated Tax

If you had to make estimated tax payments for 2010 and you underpaid your estimated tax, you will not be charged a penalty if both of the following apply.

- Your gross farming or fishing income for 2009 or 2010 is at least two-thirds of your gross income.
- You file your 2010 tax return and pay the tax due by March 1, 2011.

For details, see chapter 15 of Pub. 225.

Specific Instructions

Form 1041, 1065, and 1065-B. Do not complete the block labeled "Social security number (SSN)." Instead, enter the employer identification number (EIN) issued to the estate, trust, or partnership on line D.

Line B

On line B, enter one of the 14 principal agricultural activity codes listed in Part IV on page 2 of Schedule F. Select the code that best describes the source of most of your income.

Line C

If you use the cash method, check box 1, "Cash." Complete Schedule F, Parts I and II. In most cases, report income in the year in which you actually or constructively received it and deduct expenses in the year you paid them. However, if the payment of an expenditure creates an asset having a useful life that extends substantially beyond the close of the year, it may not be deductible or may be deductible only in part for the year of the payment. See chapter 2 of Pub. 225.

If you use an accrual method, check box 2, "Accrual." Complete Schedule F, Parts II, III, and Part I, line 11. Generally, report income in the year in which you earned it and deduct expenses in the year you incurred them, even if you did not pay them in that year. Accrual basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash-basis taxpayer. Other rules determine the timing of deductions based on economic performance. See Pub. 338.

Farming syndicates. Farming syndicates cannot use the cash method of accounting. A farming syndicate may be a partnership, any other noncorporate group, or an S corporation if:

- The interests in the business have at any time been offered for sale in a way that would require registration with any federal or state agency, or
- More than 35% of the loss during any tax year is shared by limited partners or limited entrepreneurs. A limited partner is one who can lose only the amount invested or required to be invested in the partnership. A limited entrepreneur is a person who does not take any active part in managing the business.

Line D

Enter on line D the employer identification number (EIN) that was issued to you. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Form 1099-MISC that you received). **If you do not have an EIN, leave line D blank.**

You need an EIN only if you have a qualified retirement plan or are required to file employment, excise, alcohol, tobacco, or firearms returns, or are a payer of gambling winnings. If you need an EIN, see the Instructions for Form SS-4.

or firearms returns, or are a payer of gambling winnings. If you need an EIN, see the Instructions for Form SS-4.

Single-member LLCs. If you are the sole owner of an LLC that is not treated as a separate entity for federal income tax purposes, you may have an EIN that was issued to the LLC (and in the LLC's legal name) if you are required to file employment tax returns and certain excise tax returns. However, you should enter on line D only the EIN issued to you and in your name as the sole proprietor of your farming business. If you do not have such an EIN, leave line D blank. Do not enter on line D the EIN issued to the LLC.

Single-member limited liability companies (LLCs) with employees. Single-member LLCs that are disregarded as entities separate from their owner for federal income tax purposes are required to file employment tax returns using the LLC's name and employer identification number (EIN) rather than the LLC owner's name and EIN. Single-member LLCs not previously needing an EIN may need to obtain an EIN for the payment and reporting of these taxes. For more information, see the Instructions for Form SS-4.

Filers of Forms 1041, 1065, and 1065-B. Enter on line D the EIN issued to the estate, trust, or partnership.

Line E

Material participation. For the definition of material participation for purposes of the passive activity rules, see the instructions for Schedule C, line G, on page C-3. If you meet any of the material participation tests described in those instructions, check the "Yes" box.

If you are a retired or disabled farmer, you are treated as materially participating in a farming business if you materially participated 5 or more of the 8 years preceding your retirement or disability. Also, a surviving spouse is treated as materially participating in a farming activity if he or she actively manages the farm and the real property used for farming meets the estate tax rules for special valuation of farm property passed from a qualifying decedent.

Check the "No" box if you did not materially participate. If you checked "No" and you have a loss from this business, see *Limit on passive losses below*. If you have a profit from this business activity but have current year losses from other passive activities or prior year unallowed passive activity losses, see the Instructions for Form 8582.

Limit on passive losses. If you checked the "No" box and you have a loss from this business, you may have to use Form 8582 to figure your allowable loss, if any, to enter on Schedule F, line 36. In most cases, you can deduct losses from passive activities only to the extent of income from passive activities. For details, see Pub. 925.

penes in the first tax year for which you can make this election and by applying the special rules, discussed later on this page.



In the case of a partnership or S corporation, the election must be made by the partner, shareholder, or member. This election cannot be made by tax shelters, farming syndicates, partnerships, or corporations required to use the accrual method of accounting under section 447 or 448(a)(3).

Unless you obtain IRS consent, you must make this election for the first tax year in which you engage in a farming business involving the production of property subject to the capitalization rules. You cannot revoke this election without IRS consent.

Special rules. If you make the election to deduct preproductive expenses for plants:

- Any gain you realize when disposing of the plants is ordinary income up to the amount of the preproductive expenses you deducted, and
- The alternative depreciation rules apply to property placed in service in any tax year your election is in effect.

For details, see *Uniform Capitalization Rules* in chapter 6 of Pub. 225.

Prepaid farm supplies. In most cases, if you use the cash method of accounting and your prepaid farm supplies are more than 50% of your other deductible farm expenses, your deduction for those supplies may be limited. Prepaid farm supplies include expenses for feed, seed, fertilizer, and similar farm supplies not used or consumed during the year. They also include the cost of poultry that would be allowable as a deduction in a later tax year if you were to (a) capitalize the cost of poultry bought for use in your farming business and deduct it ratably over the lesser of 12 months or the useful life of the poultry, and (b) deduct the cost of poultry bought for resale in the year you sell or otherwise dispose of it.

If the limit applies, you can deduct prepaid farm supplies that do not exceed 50% of your other deductible farm expenses in the year of payment. You can deduct the excess only in the year you use or consume the supplies (other than poultry, which is deductible as explained above). For details and exceptions to these rules, see chapter 4 of Pub. 225.

Whether or not this 50% limit applies, your expenses for livestock feed paid during the year but consumed in the later year may be subject to the rules explained later in the line 18 instructions.

- Personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.
- Expenses of raising anything you or your family used.
- The value of animals you raised that died.
- Inventory losses.
- Personal losses.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

Capitalizing costs of property. If you produced real or tangible personal property or acquired property for resale, certain expenses must be included in inventory costs or capitalized. These expenses include the direct costs of the property and the share of any indirect costs allocable to that property. However, these rules generally do not apply to expenses of:

1. Producing any plant that has a preproductive period of 2 years or less.
2. Raising animals, or
3. Replanting certain crops if they were lost or damaged by reason of freezing temperatures, disease, drought, pests, or casualty.



Exceptions (1) and (2) do not apply to tax shelters, farming syndicates, partnerships, or corporations required to use the accrual method of accounting under section 447 or 448(a)(3).

If you capitalize your expenses, do not reduce your deductions on lines 12 through 34e by the capitalized expenses. Instead, enter the total amount capitalized in parentheses on line 34f (to indicate a negative amount) and enter "763A" in the space to the left of the total. See *Preproductive period expenses* on page F-7 for details.

But you may be able to currently deduct rather than capitalize the expenses of producing a plant with a preproductive period of more than 2 years. See *Election to deduct certain preproductive period expenses* next.

Election to deduct certain preproductive period expenses. If the preproductive period of any plant you produce is more than 2 years, you can elect to currently deduct the expenses rather than capitalize them. But you cannot make this election for the costs of planting or growing citrus or almond groves incurred before the end of the fourth tax year beginning with the tax year you planted them in their permanent grove. You are treated as having made the election by deducting the preproductive period ex-

- Income from cancellation of debt. In most cases, if a debt is canceled or forgiven, you must include the canceled amount in income. If a federal agency, financial institution, or credit union canceled or forgave a debt you owed of \$600 or more, it should send you a Form 1099-C or similar statement, by January 31, 2011, showing the amount of debt canceled in the canceled debt from income. See Pub. 4681 for details.
- State gasoline or fuel tax refunds you received in 2010.
- The amount of credit for alcohol and cellulosic biofuel fuels claimed on Form 8864.
- The amount of credit for biodiesel and renewable diesel fuels claimed on Form 8864.
- The amount of credit for federal tax paid on fuels claimed on your 2009 Form 1040. For information on including the credit in income, see chapter 2 of Pub. 510.
- Any recapture of excess depreciation on any listed property, including any section 179 expense deduction, if the business use percentage of that property decreased to 50% or less in 2010. Use Part IV of Form 4797 to figure the recapture. See the instructions for Schedule C, line 13, for the definition of listed property.
- The inclusion amount on leased listed property (other than vehicles) when the business use percentage drops to 50% or less. See chapter 5 of Pub. 946 to figure the amount.
- Any recapture of the deduction for clean-fuel vehicles and clean-fuel vehicle refueling property used in your farming business. For details on how to figure recapture, see Regulations section 1.179A-1.
- Any income from breeding fees, or fees from renting teams, machinery, or land.
- The gain or loss on the sale of commodity futures contracts if the contracts were made to protect you from price changes. These are a form of business insurance and are considered hedges. If you had a loss in a closed futures contract, enter the amount of the loss in parentheses.

For property acquired and hedging positions established, you must clearly identify on your books and records both the hedging transaction and the item(s) or aggregate risk being hedged.

Purchase or sales contracts are not true hedges if they offset losses that already occurred. If you bought or sold commodity futures with the hope of making a profit due to favorable price changes, report the profit or loss on Form 6781 instead of this line.



For property acquired and hedging positions established, you must clearly identify on your books and records both the hedging transaction and the item(s) or aggregate risk being hedged.

Part II. Farm Expenses

Do not deduct the following.

Lines 7a Through 7c

Commodity Credit Corporation (CCC) loans. In most cases, you do not report CCC loan proceeds as income. However, if you pledge part or all of your production to secure a CCC loan, you can elect to report the loan proceeds as income in the year you receive them, instead of the year you sell the crop. If you make this election (or made the election in a prior year), report loan proceeds you received in 2010 on line 7a. Attach a statement to your return showing the details of the loan(s).

Forfeited CCC loans. Include the full amount forfeited on line 7b, even if you reported the loan proceeds as income. This amount may be reported to you on Form 1099-A.

If you did not elect to report the loan proceeds as income, also include the forfeited amount on line 7c.

If you did elect to report the loan proceeds as income, you generally will not have an entry on line 7c. But if the amount forfeited is different from your basis in the commodity, you may have an entry on line 7c.

See chapter 3 of Pub. 225 for details on the tax consequences of electing to report CCC loan proceeds as income or forfeiting CCC loans.

If you received a CCC loan in 2010, your farm losses may be reduced or eliminated. See page F-7 for more details.

Lines 8a Through 8d

In most cases, you must report crop insurance proceeds in the year you receive them. Federal crop disaster payments are treated as crop insurance proceeds. However, if 2010 was the year of damage, you can elect to include certain proceeds in income for 2011. To make this election, check the box on line 8c and attach a statement to your return. See chapter 3 of Pub. 225 for a description of the proceeds for which an election can be made and for what you must include in your statement.

In most cases, if you elect to defer any eligible crop insurance proceeds, you must defer all such crop insurance proceeds (including federal crop disaster payments). Enter on line 8a the total crop insurance proceeds you received in 2010, even if you elect to include them in income for 2011.

Enter on line 8b the taxable amount of the proceeds you received in 2010. Do not include proceeds you elect to include in income for 2011.

Enter on line 8d the amount, if any, of crop insurance proceeds you received in 2009 and elected to include in income for 2010.

Line 10

Use this line to report income not shown on lines 1 through 9, such as the following:

- Illegal federal irrigation subsidies. See chapter 3 of Pub. 225.
- Bartering income.

Lines 5a and 5b

If you received distributions from a cooperative in 2010, you should receive a Form 1099-PATR. On line 5a, show your total distributions from cooperatives. This includes patronage dividends, nonpatronage distributions, per-unit retain allocations, and redemptions of nonqualified written notices of allocation and per-unit retain certificates.

Show patronage dividends received in cash and the dollar amount of qualified written notices of allocation. If you received property as patronage dividends, report the fair market value of the property as income. Include cash advances received from a marketing cooperative. If you received per-unit retains in cash, show the amount of cash. If you received qualified per-unit retain certificates, show the stated dollar amount of the certificates.

Do not include as income on line 5b patronage dividends from buying personal or family items, capital assets, or depreciable assets. Enter these amounts on line 5a only. Because you do not report patronage dividends from these items as income, you must subtract the amount of the dividend from the cost or other basis of these items.

Lines 6a and 6b

Enter on line 6a the total of the following amounts.

- Direct payments.
- Counter-cyclical payments.
- Price support payments.
- Market gain from the repayment of a secured Commodity Credit Corporation (CCC) loan for less than the original loan amount.
- Diversion payments.
- Cost-share payments (sight drafts).
- Payments in the form of materials (such as fertilizer or lime) or services (such as grading or building dams).

These amounts are government payments you received and are usually reported to you on Form 1099-G. You may also receive Form CCC-1099-G from the Department of Agriculture showing the amounts and types of payments made to you.

On line 6b, report only the taxable amount. For example, do not report the market gain shown on Form CCC-1099-G on line 6b if you elected to report CCC loan proceeds as income in the year received (see *Lines 7a Through 7c* next). No gain results from redemption of the commodity because you previously reported the CCC loan proceeds as income. You are treated as repurchasing the commodity for the amount of the loan repayment. However, if you did not report the CCC loan proceeds under the election, you must report the market gain on line 6b.

If you received a direct or counter-cyclical payment in 2010, your farm losses may be reduced or eliminated. See page F-7 for more details.

Part I. Farm Income—Cash Method

In Part I, show income received for items listed on lines 1 through 10. In most cases, include both the cash actually or constructively received and the fair market value of goods or other property received for these items. Income is constructively received when it is credited to you, or your direct or indirect share for you to use. However, direct payments or counter-cyclical payments received under the Farm Security and Rural Investment Act of 2002 are required to be included in income only in the year of actual receipt.

If you ran the farm yourself and received rents based on crop shares or farm production, report these rents as income on line 4.

Sales of livestock because of weather-related conditions. If you sold livestock because of drought, flood, or other weather-related conditions, you can elect to report the income from the sale in the year after the year of sale if all of the following apply.

- Your main business is farming.
- You can show that you sold the livestock only because of weather-related conditions.
- Your area qualified for federal aid.

See chapter 3 of Pub. 225 for details.

Chapter 11 bankruptcy. If you were a debtor in a chapter 11 bankruptcy case during 2010, see *Chapter 11 Bankruptcy Cases under Income* in the instructions for Form 1040 and page SE-2 of the instructions for Schedule SE (Form 1040).

Forms 1099 or CCC-1099-G. If you received Forms 1099 or CCC-1099-G showing amounts paid to you, first determine if the amounts are to be included with farm income. Then use the following chart to determine where to report the income on Schedule F. Include the Form 1099 or CCC-1099-G amounts in the total amount reported on that line.

Form	Where to report
1099-PATR	Line 5a
1099-A	Line 7b
1099-MISC for crop insurance	Line 8a
1099-G or CCC-1099-G	Line 8a
• for disaster payments	Line 8a
• for other agricultural program payments	Line 6a

You may also receive Form 1099-MISC for other types of income. In this case, report it on whichever line best describes the income. For example, if you received a Form 1099-MISC for custom farming work, include this amount on line 9. "Custom hire (machine work) income."

Line 12
You can deduct the actual expenses of operating your car or truck or take the standard mileage rate. You must use actual expenses if you used your vehicle for hire or you used five or more vehicles simultaneously in your farming business (such as in fleet operations). You cannot use actual expenses for a leased vehicle if you previously used the standard mileage rate for that vehicle.
You can take the standard mileage rate for 2010 only if you:

- Owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or
- Leased the vehicle and are using the standard mileage rate for the entire lease period (except the period, if any, before 1998).

If you take the standard mileage rate:

- Multiply the number of business miles driven by 50 cents, and
- Add to this amount your parking fees and tolls, and enter the total on line 12.

Do not deduct depreciation, rent or lease payments, or your actual operating expenses.

If you deduct actual expenses:

- Include on line 12 the business portion of expenses for gasoline, oil, repairs, insurance, tires, license plates, etc., and
- Show depreciation on line 16 and rent or lease payments on line 26a.

If you claim any car or truck expenses (actual or the standard mileage rate), you must provide the information requested on Form 4562, Part V. Be sure to attach Form 4562 to your return.

For details, see chapter 4 of Pub. 463.

Line 14
Deductible conservation expenses generally are those that are paid to conserve soil and water for land used in farming, to prevent erosion of land used for farming, or for endangered species recovery. These expenses include (but are not limited to) costs for the following:

- The treatment or movement of earth, such as leveling, grading, conditioning, terracing, contour furrowing, and the restoration of soil fertility.
- The construction, control, and protection of diversion channels, drainage ditches, irrigation ditches, earthen dams, watercourses, outlets, and ponds.
- The eradication of brush.
- The planting of windbreaks.
- The achievement of site-specific management actions recommended in recovery plans approved pursuant to the Endangered Species Act of 1973.

These expenses can be deducted only if they are consistent with a conservation plan approved by the Natural Resources Conservation Service of the Department of Agriculture or a recovery plan approved pursuant to the Endangered Species Act of 1973, for the area in which your land is

located. If no plan exists, the expenses must be consistent with a plan of a comparable state agency. You cannot deduct the expenses if they were paid or incurred for land used in farming in a foreign country.

Do not deduct expenses you paid or incurred to drain or fill wetlands, or to prepare land for center pivot irrigation systems.

Your deduction cannot exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the limit, the excess can be carried forward and deducted in later tax years. However, the amount deductible for any one year cannot exceed the 25% gross income limit for that year.

For details, see chapter 5 of Pub. 225.

Line 15
Enter amounts paid for custom hire or machine work (the machine operator furnished the equipment).

Do not include amounts paid for rental or lease of equipment you operated yourself. Instead, report those amounts on line 26a.

Line 16
You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature.

Do not deduct depreciation on your home, furniture or other personal items, land, livestock you bought or raised for resale, or other property in your inventory.

You can also elect under section 179 to expense a portion of the cost of certain property you bought in 2010 for use in your farming business. The section 179 election is made on Form 4562.

For information about depreciation and the section 179 deduction, see Pub. 946 and chapter 7 of Pub. 225. For details on the special depreciation allowance, see chapter 3 of Pub. 946.

See the Instructions for Form 4562 for information on when you must complete and attach Form 4562.

Line 17
Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 25. Examples are accident and health plans, group-term life insurance, and dependent care assistance programs. If you made contributions on your behalf as a self-employed person to a dependent care assistance program, complete Form 2441, Parts I and III, to figure your deductible contributions to that program.

Contributions you made on your behalf as a self-employed person to an accident and health plan or for group-term life insurance are not deductible on Schedule F. However, you may be able to deduct on

Form 1040, line 29 (or on Form 1040NR, line 29), the amount you paid for health insurance on behalf of yourself, your spouse, and dependents even if you do not itemize your deductions. See the instructions for Form 1040, line 29, or Form 1040NR, line 29, for details.

You must reduce your line 17 deduction by the amount of any credit for small employer health insurance premiums determined on Form 8941. See Form 8941 and its instructions to determine which expenses are eligible for the credit.

Line 18
If you use the cash method, you cannot deduct when paid the cost of feed your livestock will consume in a later year unless all of the following apply:

- The payment was for the purchase of feed rather than a deposit.
- The prepayment had a business purpose and was not made merely to avoid tax.
- Deducting the prepayment will not materially distort your income.

If all of the above apply, you can deduct the prepaid feed when paid, subject to the overall limit for *Prepaid farm supplies* explained on page F-4. If all of the above do not apply, you can deduct the prepaid feed only in the year it is consumed.

Line 20
Do not include the cost of transportation incurred in purchasing livestock held for resale as freight paid. Instead, add these costs to the cost of the livestock and deduct them when the livestock is sold.

Line 22
Deduct on this line premiums paid for farm business insurance. Deduct on line 17 amounts paid for employee accident and health insurance. Amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability are not deductible. For details, see chapter 6 of Pub. 535.

Lines 23a and 23b
Interest allocation rules. The tax treatment of interest expense differs depending on its type. For example, home mortgage interest and investment interest are treated differently. "Interest allocation" rules require you to allocate (classify) your interest expense so it is deducted (or capitalized) on the correct line of your return and receives the right tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule F.

In most cases, you allocate interest expense by tracing how the proceeds of the loan are used. See chapter 4 of Pub. 535 for details.

If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in your farming

business, see chapter 4 of Pub. 535 to figure the amount to include on lines 23a and 23b.

How to report. If you have a mortgage on real property used in your farming business (other than your main home), enter on line 23a the interest you paid for 2010 to banks or other financial institutions for which you received a Form 1098 (or similar statement) if you did not receive a Form 1098, enter the interest on line 23b.

If you paid more mortgage interest than is shown on Form 1098, see chapter 4 of Pub. 535 to find out if you can deduct the additional interest. If you can, include the amount on line 23a. Attach a statement to your return explaining the difference and enter "See attached" in the margin next to line 23a.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage and the other person received the Form 1098, include your share of the interest on line 23b. Attach a statement to your return showing the name and address of the person who received the Form 1098. In the margin next to line 23b, enter "See attached."

Do not deduct interest you prepaid in 2010 for later years; include only the part that applies to 2010.

Line 24
Enter the amounts you paid for farm labor. Do not include amounts paid to yourself. Reduce your deduction by the amounts claimed on:

- Form 5884, Work Opportunity Credit, line 2;
- Form 8844, Empowerment Zone and Renewal Community Employment Credit, line 2;
- Form 8845, Indian Employment Credit, line 4; and
- Form 8932, Credit for Employer Deferral Wage Payments, line 2.

Include the cost of boarding farm labor but not the value of any products they used from the farm. Include only what you paid to household help to care for farm laborers.

Caution
If you provided taxable fringe benefits to your employees, such as personal use of a car, do not include in farm labor the amounts you depreciated or deducted elsewhere.

Line 25
Enter your deduction for contributions to employee pension, profit-sharing, or annuity plans. If the plan included you as a self-employed person, enter contributions made as an employer on your behalf on Form 1040, line 28 (or on Form 1040NR, line 28), not on Schedule F.

In most cases, you must file the application, listed next if you maintain a pension, profit-sharing, or other funded-deferred compensation plan. The filing requirement is not affected by whether or not the plan qualified under the

Internal Revenue Code, or whether or not you claim a deduction for the current tax year. There is a penalty for failure to timely file these forms.

Form 5500-EZ. File this form if you have a one-participant retirement plan that meets certain requirements. A one-participant plan is a plan that covers only you (or you and your spouse).

Form 5500-SF. File this form if you have a small plan (fewer than 100 participants in most cases) that meets certain requirements.

Form 5500. File this form for a plan that does not meet the requirements for filing Form 5500-EZ or Form 5500-SF.

For details, see Pub. 560.

Lines 26a and 26b
If you rented or leased vehicles, machinery, or equipment, enter on line 26a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduction by an inclusion amount. See *Leasing a Car* in chapter 4 of Pub. 463 to figure this amount.

Enter on line 26b amounts paid to rent or lease other property such as pasture or farmland.

Line 27
Enter amounts you paid for incidental repairs and maintenance of farm buildings, machinery, and equipment that do not add to the property's value or appreciably prolong its life.

Do not deduct repairs or maintenance on your home.

Line 31
You can deduct the following taxes on this line:

- Real estate and personal property taxes on farm business assets.
- Social security and Medicare taxes you paid to match what you are required to withhold from farm employees' wages.
- Federal unemployment tax.
- Federal highway use tax.
- Contributions to state unemployment insurance fund or disability benefit fund if they are considered taxes under state law.

Do not deduct the following taxes on this line:

- Federal income taxes, including your self-employment tax. However, you can deduct one-half of your self-employment tax on Form 1040, line 27 or Form 1040NR, line 27.
- Estate and gift taxes.
- Taxes assessed for improvements, such as paving and sewers.
- Taxes on your home or personal use property.
- State and local sales taxes on property purchased for use in your farming business.

Instead, treat these taxes as part of the cost of the property.

- Other taxes not related to your farming business.

Line 32
Enter amounts you paid for gas, electricity, water, and other utilities for business use on the farm. Do not include personal utilities. You cannot deduct the base rate (including taxes) of the first telephone line into your residence, even if you use it for your farming business. But you can deduct expenses you paid for your farming business that are more than the cost of the base rate for the first phone line. For example, if you had a second phone line, you can deduct the business percentage of the charges for that line, including the base rate charges.

Lines 34a Through 34f
Include all ordinary and necessary farm expenses not deducted elsewhere on Schedule F, such as advertising, office supplies, etc. Do not include fines or penalties paid to a government for violating any law.

At-risk loss deduction. Any loss from this activity that was not allowed as a deduction last year because of the at-risk rules is treated as a deduction allocable to this activity in 2010. However, for the loss to be deductible, the amount "at risk" must be increased.

Bad debts. See chapter 10 of Pub. 535.

Business start-up costs. If your farming business began in 2010, you can elect to deduct up to \$5,000 of certain business start-up costs paid or incurred after October 22, 2004, in tax years before 2010, and up to \$10,000 of certain business start-up costs paid or incurred in tax years beginning in 2010. The \$5,000 limit is reduced (but not below zero) by the amount by which your start-up costs exceed \$50,000, and the \$10,000 limit is reduced (but not below zero) by the amount by which your start-up costs exceed \$60,000. Your remaining start-up costs can be amortized over a 180-month period, beginning with the month the farming business began. For details, see chapters 4 and 7 of Pub. 225. For amortization that begins in 2010, you must complete and attach Form 4562.

Business use of your home. You may be able to deduct certain expenses for business use of your home, subject to limitations. Use the worksheet in Pub. 587 to figure your allowable deduction. Do not use Form 8829.

Forestation and reforestation costs. Reforestation costs are generally capital expenditures. However, for each qualified timber property, you can elect to expense up to \$10,000 (\$5,000 if married filing separately) of qualifying reforestation costs paid or incurred in 2010.

You can elect to amortize the remaining costs over 84 months. For amortization that begins in 2010, you must complete and attach Form 4562.

Schedule E interest in a partnership or S corporation involved in a farming business, and farm rental income or loss reported on Form 4835.

• Use Worksheet 5 if your farming business is limited to only farm rental income or loss reported on Form 4835.

If you file multiple copies of Schedule F, Schedule C, or Schedule E as part of your farming business, you must combine the income, deductions, and net gain/loss for purposes of determining whether you have an excess farm loss on the worksheets. If you sold any property used in your farming businesses, you must include any gain or loss on the sale of that property (reported on Form 4797, Sales of Business Property, or Schedule D (Form 1040), Capital Gains and Losses). Be sure to include the gain or loss attributable to property used in your farming business or businesses, as defined earlier in *Farming Businesses defined*. Do not include gain or loss attributable to property used in nonfarming businesses or nonbusiness property.

Part III. Farm Income—Accrual Method

If you use an accrual method, report farm income when you earn it, not when you receive it. In most cases, you must include animals and crops in your inventory if you use this method. See Pub. 225 for exceptions, inventory methods, how to change methods of accounting, and rules that require certain costs to be capitalized or included in inventory.

Chapter 11, bankruptcy. If you were a debtor in a chapter 11 bankruptcy case during 2010, see the instructions for Form 1040 and page SE-2 of the instructions for Schedule SE (Form 1040).

Lines 39a Through 41c

See the instructions for lines 5e through 7c on page F-3.

Line 44

See the instructions for line 10 that begin on page F-3.

ment amount in this activity is not at risk and you did not receive a subsidy, first complete Form 6198 to determine the amount of your deductible loss. If you checked the "Yes" box on line E, enter that amount on line 36 and on Form 1040, line 18, and Schedule SE, line 1a. Nonresident aliens — enter the deductible loss on Form 1040NR, line 19 (and Schedule SE, line 1a if applicable — see *Nonresident aliens* under the line 36 instructions, earlier). Estates and trusts — enter the deductible loss on Form 1041, line 6. Partnerships — do not complete Form 6198; enter your profit or loss on line 36 and on Form 1065, line 5 (or Form 1065-B, line 7).



If you checked box 37b because some investment is not at risk and you do not attach Form 6198, the processing of your return may be delayed.

Any loss from this activity not allowed for 2010 only because of the at-risk rules is treated as a deduction allocable to the activity in 2011.

For details, see Pub. 925 and the Instructions for Form 6198.

Excess farm loss worksheets. You may complete one of these worksheets to determine if you have an excess farm loss in 2010. Do not attach these worksheets to your return; keep them for your records. You will need them next year when any excess farm loss may be deducted, as discussed above. Which worksheet you should use depends on your farming business, or businesses, as explained in *Farming Businesses defined*, earlier.

• Use Worksheet 1 if your farming business or businesses include only profit or loss reported on Schedule F (including multiple copies of Schedule F).

• Use Worksheet 2 if your farming business includes Schedule F and any Schedule C activity of processing a farm commodity.

• Use Worksheet 3 if your farming business includes Schedule F and a Schedule E interest in a partnership or S corporation involved in a farming business.

• Use Worksheet 4 if your farming business includes Schedule F, Schedule C activities of processing a farm commodity, a

figure, your instructions for Form 8582.

Box 37b because all your investment is at risk and you received a subsidy. Use one of the worksheets beginning on page F-9 to determine if you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a pro rata basis among those farming businesses.

If you checked the "Yes" box on line E, enter that amount on Form 1040, line 18, and Schedule SE, line 1a. Nonresident aliens — enter the deductible loss on Form 1040NR, line 19 (and Schedule SE, line 1a if applicable — see *Nonresident aliens* under the line 36 instructions, earlier). Estates and trusts — enter the deductible loss on Form 1041, line 6. Partnerships — enter this amount on Form 1065, line 5 (or Form 1065-B, line 7).

But if you checked the "No" box on line E, see the Instructions for Form 8582 to determine your further loss limitation. If your at-risk amount is zero or less, enter -0- on line 36. Be sure to attach Form 6198 to your return.

Box 37b because some investment is not at risk and you received a subsidy. Use one of the worksheets beginning on the next page to determine if you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an excess farm loss amount on a pro rata basis among those farming businesses.

If you checked the "Yes" box on line E, first complete Form 6198 to determine the amount of your deductible loss and enter that amount on Form 1040, line 18, and Schedule SE, line 1a. Nonresident aliens — enter the deductible loss on Form 1040NR, line 19 (and Schedule SE, line 1a if applicable — see *Nonresident aliens* under the line 36 instructions, earlier). Estates and trusts — enter the deductible loss on Form 1041, line 6. Partnerships — do not complete Form 6198; enter your profit or loss on line 36 and on Form 1065, line 5 (or Form 1065-B, line 7).

But if you checked the "No" box on line E, see the Instructions for Form 8582 to determine your further loss limitation. If your at-risk amount is zero or less, enter -0- on line 36. Be sure to attach Form 6198 to your return.

Box 37b because some investment is at risk and you did not receive a subsidy. If you checked box 37b because some invest-

The worksheets beginning on page F-9 may be used to determine if you have an excess farm loss. These worksheets are provided for your recordkeeping purposes only, and which worksheet you should use will depend on the nature and extent of your farming businesses.

Any excess farm loss not allowed in 2010 may be carried forward and deducted on Schedule F in the first year in which you do not have an excess farm loss. In determining your excess farm loss for a year in which you received a subsidy described above, do not take into account any deduction for losses from fire, storm, or other casualty, or from disease or drought involving any farming business. Also, you must determine any excess farm loss before calculating any limits due to passive activity on Form 8582.

At-risk rules. In most cases, if you have a loss from a farming activity and amounts invested in the activity for which you are not at risk, you must complete Form 6198 to figure your allowable loss. The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the activity.

Check box 37b if you have amounts invested in this activity for which you are not at risk, such as the following:

- Nonrecourse loans used to finance the activity, to acquire property used in the activity, or to acquire the activity that are not secured by your own property (other than property used in the activity). However, there is an exception for certain nonrecourse financing borrowed by you in connection with holding real property.

- Cash, property, or borrowed amounts used in the activity (or contributed to the activity, or used to acquire the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).

• Amounts borrowed for use in the activity from a person who has an interest in the activity, other than as a creditor, or who is related under section 465(b)(3)(C) to a person (other than you) having such an interest.

Figuring your deductible loss. Before determining your deductible loss, you must check box 37a or 37b to determine if your loss on line 36 is further limited by the excess farm loss rules or the at-risk rules. Follow the instructions below that apply to your box 37 activity.

Box 37a because all your investment is at risk and you did not receive a subsidy. If all your investment amounts are at risk in this activity and you did not receive a subsidy, check box 37a. If you checked the "Yes" box on line E, enter your loss on line 36 and on Form 1040, line 18, and Schedule SE, line 1a. Nonresident aliens — enter the deductible loss on Form 1040NR, line 19 (and Schedule SE, line 1a if applicable — see *Nonresident aliens* under the line 36 instructions, earlier). Estates and trusts — enter the deductible loss on Form 1041, line 6.

But if you checked the "No" box on line E, you may need to complete Form 8582 to

determine the amount of your loss at risk before entering the loss on line 36.

Community income. If you and your spouse had community income and are filing separate returns, see page SE-2 of the instructions for Schedule SE before figuring self-employment tax.

Earned income credit. If you have a net profit on line 36, this amount is earned income and may qualify you for the earned income credit if you meet certain conditions. See the instructions for Form 1040, lines 64a and 64b, for details.

Conservation Reserve Program (CRP) payments. If you received social security retirement or disability benefits in addition to CRP payments, the CRP payments are not subject to self-employment tax. You will deduct these payments from your net farm profit or loss on line 1b of Schedule SE. Do not make any adjustment on Schedule F.

Line 37

Excess farm loss rules. If you received certain subsidies in 2010, your farm loss may be reduced or eliminated. Check box 37b if you received one of the subsidies below.

- Any direct or counter-cyclical payments under title I of the Food, Conservation, and Energy Act of 2008 (or any payment you elected instead of this payment).
- Any Commodity Credit Corporation loan.

Your excess farm loss for a year is the amount by which your total deductions from your farming businesses exceed your total gross income or gain from your farming businesses, plus a threshold amount. The threshold amount is the greater of \$300,000 (\$150,000 if your filing status is married filing separately) or your total net profit or loss from farming businesses for the last five years (2005-2009), including for each of those years any net gain from the sale of property used in your farming businesses. To determine if you have an excess farm loss, use one of the worksheets beginning on page F-9.

Farming businesses defined. For purposes of calculating your excess farm loss for the year, farming business has the meaning used in section 263A(e)(4) (generally the trade or business of farming, including operating a nursery or sod farm or raising or harvesting of trees bearing fruit, nuts, or other crops, or ornamental trees).

Farming business also includes the trade or business of processing a farm commodity even if it is not incidental to your farm. Additionally, farming business includes participating in a cooperative that processes a farm commodity. As a result, any activity reported on Schedule C that involves processing a farm commodity must be included when determining your excess farm loss, and any losses from that Schedule C activity may be limited by the excess farm loss rules. Farming business also includes any interest in a partnership or S corporation involved in a farming business.

The amortization election does not apply to trusts, and the expense election does not apply to estates and trusts. For details on retroactive expenses, see chapters 4 and 7 of Pub. 225.

Legal and professional fees. You can include on this line fees charged by accountants and attorneys that are ordinary and necessary expenses directly related to your farming business. Include fees for tax advice and for the preparation of tax forms related to your farming business. Also include expenses incurred in resolving asserted tax deficiencies related to your farming business.

Tools. You can deduct the amount you paid for tools that have a short life or cost a small amount, such as shovels and rakes.

Travel, meals, and entertainment. In most cases, you can deduct expenses for farm business travel and 50% of your business meals and entertainment. But there are exceptions and limitations. See the instructions for Schedule C, lines 24a and 24b.

Preproductive period expenses. If you had preproductive period expenses in 2010 that you are capitalizing, enter the total of these expenses in parentheses on line 34f (to indicate a negative amount) and enter "265A" in the space to the left of the total.

For details, see page F-4, *Capitalizing costs of property*, and *Uniform Capitalization Rules* in chapter 6 of Pub. 225.

Line 35

If line 34f is a negative amount, subtract it from the total of lines 12 through 34c. Enter the result on line 35.

Line 36

If you have a loss, the amount of loss you can deduct this year may be limited. If you checked the "No" box on line E, also see the instructions for Form 8582.

Individuals. Enter your net profit or deductible loss here and on Form 1040, line 18, and Schedule SE, line 1a. Complete line 37 before entering the loss on line 36.

Nonresident aliens. Enter the net profit or deductible loss here and on Form 1040NR, line 19. You should also enter this amount on Schedule SE, line 1a if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the Schedule SE instructions for information on international social security agreements.

Partnerships. Enter the net profit or deductible loss here and on Form 1065, line 5 (or Form 1065-B, line 7). Because the excess farm loss rules are applied at the partner level, the partnership will notify each partner on the Schedule K-1 if the partnership received one of the subsidies discussed later. Each partner should complete one of the excess farm loss worksheets to determine if there is an excess farm loss.

Trusts and estates. Enter the net profit or deductible loss here and on Form 1041, line 6. If you have a loss, complete line 37 to

Excess Farm Loss Worksheet 1—Schedule F farming business only Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming business.

1. Enter the amount from your 2010 Schedule(s) F, line 35. Is this amount less than 300,000 (150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2010. If no, continue to line 2.
2. Subtract 300,000 (150,000 if married filing separately) from line 1.
3. Enter the amount from your 2010 Schedule(s) F, line 11.
4. Is line 3 greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2010. If no, continue to line 5.
5. Enter your net gain/loss from the sale of farming business property reported on Form 4797.
6. Enter your net gain/loss from the sale of farming business property reported on Schedule D.
7. Combine line 5 and line 6. If zero or less, enter -0-.
8. Add line 3 and line 7. Is this greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2010. If no, continue to line 9.
9. Enter the amount from your 2009 Schedule(s) F, line 36.
10. Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D. If zero or less, enter -0-.
11. Enter the amount from your 2008 Schedule(s) F, line 36.
12. Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D. If zero or less, enter -0-.
13. Enter the amount from your 2007 Schedule(s) F, line 36.
14. Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D. If zero or less, enter -0-.
15. Enter the amount from your 2006 Schedule(s) F, line 36.
16. Enter your combined net gain/loss from the sale of farming business property reported on your 2006 Form 4797 and Schedule D. If zero or less, enter -0-.
17. Enter the amount from your 2005 Schedule(s) F, line 36.
18. Enter your combined net gain/loss from the sale of farming business property reported on your 2005 Form 4797 and Schedule D. If zero or less, enter -0-.
19. Combine lines 9 through 18. If zero or less, enter -0-.
20. Enter the greater of line 19 or 300,000 (150,000 if married filing separately).
21. Add line 8 and line 20.
22. Excess farm loss. Subtract line 1 from line 21. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a pro rata basis among those farming businesses.

Excess Farm Loss Worksheet 2—Schedule F farming business(es) and Schedule C activity of processing a farm commodity Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming businesses.

1. Enter the amount from your 2010 Schedule(s) F, line 35.
2. Enter the total amount from your 2010 Schedule(s) C, line 28 and line 30.
3. Add lines 1 and 2. Is this amount less than 300,000 (150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2010. If no, continue to line 4.
4. Subtract 300,000 (150,000 if married filing separately) from line 3.
5. Enter the amount from your 2010 Schedule(s) F, line 11.
6. Enter the amount from your 2010 Schedule(s) C, line 7.
7. Combine line 5 and line 6.
8. Is line 7 greater than or equal to line 4? If yes, stop here. You do not have an excess farm in 2010. If no, continue to line 9.
9. Enter your net gain/loss from the sale of farming business property reported on Form 4797.
10. Enter your net gain/loss from the sale of farming business property reported on Schedule D.
11. Combine line 9 and line 10. If zero or less, enter -0-.
12. Add line 7 and line 11. Is this greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2010. If no, continue to line 13.
13. Enter the amount from your 2009 Schedule(s) F, line 36.
14. Enter the amount from your 2009 Schedule(s) C, line 31.
15. Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D. If zero or less, enter -0-.
16. Enter the amount from your 2008 Schedule(s) F, line 36.
17. Enter the amount from your 2008 Schedule(s) C, line 31.
18. Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D. If zero or less, enter -0-.
19. Enter the amount from your 2007 Schedule(s) F, line 36.
20. Enter the amount from your 2007 Schedule(s) C, line 31.
21. Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D. If zero or less, enter -0-.
22. Enter the amount from your 2006 Schedule(s) F, line 36.
23. Enter the amount from your 2006 Schedule(s) C, line 31.
24. Enter your combined net gain/loss from the sale of farming business property reported on your 2006 Form 4797 and Schedule D. If zero or less, enter -0-.
25. Enter the amount from your 2005 Schedule(s) F, line 36.
26. Enter the amount from your 2005 Schedule(s) C, line 31.
27. Enter your combined net gain/loss from the sale of farming business property reported on your 2005 Form 4797 and Schedule D. If zero or less, enter -0-.
28. Combine lines 13 through 27. If zero or less, enter -0-.
29. Enter the greater of line 28 or 300,000 (150,000 if married filing separately).
30. Add line 12 and line 29.
31. Excess farm loss. Subtract line 3 from line 30. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a pro rata basis among those farming businesses.

Excess Farm Loss Worksheet 3—Schedule F farming business(es) and Schedule E partnership or S corporation income or loss from farming business(es)

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming businesses.

- 1. Enter the amount from your 2010 Schedule(s) F, line 35.
2. Enter the amount from your 2010 Schedule(s) E, line 31.
3. Add lines 1 and 2. Is this amount less than 300,000 (150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2010. If no, continue to line 4.
4. Subtract 300,000 (150,000 if married filing separately) from line 3.
5. Enter the amount from your 2010 Schedule(s) F, line 11.
6. Enter the amount from your 2010 Schedule(s) E, line 30.
7. Combine line 5 and line 6.
8. Is line 7 greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2010. If no, continue to line 9.
9. Enter your net gain/loss from the sale of farming business property reported on Form 4797.
10. Enter your net gain/loss from the sale of farming business property reported on Schedule D.
11. Combine line 9 and line 10. If zero or less, enter -0-.
12. Add line 7 and line 11. Is this greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2010. If no, continue to line 13.
13. Enter the amount from your 2009 Schedule(s) F, line 36.
14. Enter the amount from your 2009 Schedule(s) E, line 32.
15. Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D. If zero or less, enter -0-.
16. Enter the amount from your 2008 Schedule(s) F, line 36.
17. Enter the amount from your 2008 Schedule(s) E, line 32.
18. Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D. If zero or less, enter -0-.
19. Enter the amount from your 2007 Schedule(s) F, line 36.
20. Enter the amount from your 2007 Schedule(s) E, line 32.
21. Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D. If zero or less, enter -0-.
22. Enter the amount from your 2006 Schedule(s) F, line 36.
23. Enter the amount from your 2006 Schedule(s) E, line 32.
24. Enter your combined net gain/loss from the sale of farming business property reported on your 2006 Form 4797 and Schedule D. If zero or less, enter -0-.
25. Enter the amount from your 2005 Schedule(s) F, line 36.
26. Enter the amount from your 2005 Schedule(s) E, line 32.
27. Enter your combined net gain/loss from the sale of farming business property reported on your 2005 Form 4797 and Schedule D. If zero or less, enter -0-.
28. Combine lines 13 through 27. If zero or less, enter -0-.
29. Enter the greater of line 28 or 300,000 (150,000 if married filing separately).
30. Add line 12 and line 29.
31. Excess farm loss. Subtract line 3 from line 30. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a pro rata basis among those farming businesses.

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Excess Farm Loss Worksheet 4—Schedule F farming business(es), Schedule C activity of processing a farm commodity, Schedule E partnership or S corporation income or loss from farming business(es), and Form 4835 rental income or loss

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming businesses.

- 1. Enter the amount from your 2010 Schedule(s) F, line 35.
2. Enter the total amount from your 2010 Schedule(s) C, line 28 and line 30, for activity of processing a farm commodity.
3. Enter the amount from your 2010 Schedule(s) E, line 31, for interest in a partnership or S corporation involved in farming businesses.
4. Enter the amount from your 2010 Form 4835, line 31.
5. Add lines 1, 2, 3, and 4. Is this amount less than 300,000 (150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2010. If no, continue to line 6.
6. Subtract 300,000 (150,000 if married filing separately) from line 5.
7. Enter the amount from your 2010 Schedule(s) F, line 11.
8. Enter the amount from your 2010 Schedule(s) C, line 7.
9. Enter the amount from your 2010 Schedule(s) E, line 30.
10. Enter the amount from your 2010 Form 4835, line 7.
11. Combine lines 7, 8, 9, and 10.
12. Is line 11 greater than or equal to line 6? If yes, stop here. You do not have an excess farm loss in 2010. If no, continue to line 13.
13. Enter your net gain/loss from the sale of farming business property reported on Form 4797.
14. Enter your net gain/loss from the sale of farming business property reported on Schedule D.
15. Combine line 13 and line 14. If zero or less, enter -0-.
16. Add lines 11 and 15. Is this greater than or equal to line 6? If yes, stop here. You do not have an excess farm loss in 2010. If no, continue to line 17.
17. Enter the amount from your 2009 Schedule(s) F, line 36.
18. Enter the amount from your 2009 Schedule(s) C, line 31.
19. Enter the amount from your 2009 Schedule(s) E, line 32.
20. Enter the amount from your 2009 Form 4835, line 32.
21. Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D. If zero or less, enter -0-.
22. Enter the amount from your 2008 Schedule(s) F, line 36.
23. Enter the amount from your 2008 Schedule(s) C, line 31.
24. Enter the amount from your 2008 Schedule(s) E, line 32.
25. Enter the amount from your 2008 Form 4835, line 32.
26. Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D. If zero or less, enter -0-.
27. Enter the amount from your 2007 Schedule(s) F, line 36.
28. Enter the amount from your 2007 Schedule(s) C, line 31.

(Continued on next page)

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Excess Farm Loss Worksheet 4 (Continued)

29.	Enter the amount from your 2007 Schedule(s) E, line 32	29.
30.	Enter the amount from your 2007 Form 4835, line 32	30.
31.	Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D. If zero or less, enter -0-	31.
32.	Enter the amount from your 2006 Schedule(s) F, line 36	32.
33.	Enter the amount from your 2006 Schedule(s) C, line 31	33.
34.	Enter the amount from your 2006 Schedule(s) E, line 32	34.
35.	Enter the amount from your 2006 Form 4835, line 32	35.
36.	Enter your combined net gain/loss from the sale of farming business property reported on your 2006 Form 4797 and Schedule D. If zero or less, enter -0-	36.
37.	Enter the amount from your 2005 Schedule(s) F, line 36	37.
38.	Enter the amount from your 2005 Schedule(s) C, line 31	38.
39.	Enter the amount from your 2005 Schedule(s) E, line 32	39.
40.	Enter the amount from your 2005 Form 4835, line 32	40.
41.	Enter your combined net gain/loss from the sale of farming business property reported on your 2005 Form 4797 and Schedule D. If zero or less, enter -0-	41.
42.	Combine lines 17 through 41. If zero or less, enter -0-	42.
43.	Enter the greater of line 42 or 300,000 (150,000 if married filing separately)	43.
44.	Add lines 16 and 43	44.
45.	Excess farm loss. Subtract line 5 from line 44. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a <i>pro rata</i> basis among those farming businesses	45.

Excess Farm Loss Worksheet 5—Form 4835 for farm rental income or loss from farming business



CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming business.

1.	Enter the amount from your 2010 Form 4835, line 31. Is this amount less than 300,000 (150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2010. If no, continue to line 2	1.
2.	Subtract 300,000 (150,000 if married filing separately) from line 1	2.
3.	Enter the amount from your 2010 Form 4835, line 7	3.
4.	Is line 3 greater than or equal to line 2? If yes, stop here. You do not have an excess farm in 2010. If no, continue to line 5	4.
5.	Enter your net gain/loss from the sale of farming business property reported on Form 4797	5.
6.	Enter your net gain/loss from the sale of farming business property reported on Schedule D	6.
7.	Combine line 5 and line 6. If zero or less, enter -0-	7.
8.	Add line 3 and line 7. Is this greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2010. If no, continue to line 9	8.
9.	Enter the amount from your 2009 Form 4835, line 32	9.
10.	Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D. If zero or less, enter -0-	10.
11.	Enter the amount from your 2008 Form 4835, line 32	11.
12.	Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D. If zero or less, enter -0-	12.
13.	Enter the amount from your 2007 Form 4835, line 32	13.
14.	Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D. If zero or less, enter -0-	14.
15.	Enter the amount from your 2006 Form 4835, line 32	15.
16.	Enter your combined net gain/loss from the sale of farming business property reported on your 2006 Form 4797 and Schedule D. If zero or less, enter -0-	16.
17.	Enter the amount from your 2005 Form 4835, line 32	17.
18.	Enter your combined net gain/loss from the sale of farming business property reported on your 2005 Form 4797 and Schedule D. If zero or less, enter -0-	18.
19.	Combine lines 9 through 18. If zero or less, enter -0-	19.
20.	Enter the greater of line 19 or 300,000 (150,000 if married filing separately)	20.
21.	Add lines 8 and 20	21.
22.	Excess farm loss. Subtract line 1 from line 21. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a <i>pro rata</i> basis among those farming businesses	22.



2010 Instructions for Schedule J

Use Schedule J (Form 1040) to elect to figure your 2010 income tax by averaging over the previous 3 years (base years), all or part of your 2010 taxable income from your trade or business of farming or fishing. This election may give you a lower tax if your 2010 income from farming or fishing is high and your taxable income for one or more of the 3 prior years was low.

In order to qualify for this election, you are not required to have been in the business of farming or fishing during any of the base years.

You may elect to average farming or fishing income even if your filing status was not the same in the election year and the base years.

This election does not apply when figuring your alternative minimum tax on Form 6251. Also, you do not have to recompute, because of this election, the tax liability of any minor child who was required to use your tax rates in the prior years.

ment entered into before the tenant begins significant activities on the land.

A farming business does not include:

- Contract harvesting of an agricultural or horticultural commodity grown or raised by someone else, or
- Merely buying or reselling plants or animals grown or raised by someone else.

Fishing business. A fishing business is the trade or business of fishing in which the fish harvested, either in whole or in part, are intended to enter commerce or enter commerce through sale, barter, or trade. This includes:

1. The catching, taking, or harvesting of fish;
2. The attempted catching, taking, or harvesting of fish;
3. Any other activity which can reasonably be expected to result in the catching, taking, or harvesting of fish;
4. Any operations at sea in support of, or in preparation for, any activity described in (1) through (3) above;
5. Leasing a fishing vessel, but only if the lease payments are (a) based on a share of the catch (or a share of the proceeds from the sale of the catch) from the lessee's use of the vessel in a fishing business (not a fixed payment), and (b) determined under a written lease entered into before the lessee begins any significant fishing activities resulting in the catch; and
6. Compensation as a crew member on a vessel engaged in a fishing business, but only if the compensation is based on a share of the catch (or a share of the proceeds from the sale of the catch).

Qualified settlement income is any taxable interest and punitive damage awards you received (whether as lump sums or periodic payments) in connection with the Exxon Valdez civil action described above. Qualified settlement income includes all such awards, whether received before or after the judgment and whether related to a settlement or a judgment.

Additional Information

See Pub. 225 and Regulations section 1.1301-1T for more information.

Specific Instructions

Line 2a

Elected Farm Income

To figure your elected farm income, first figure your taxable income from farming or fishing. This includes all income, gains, losses, and deductions attributable to your farming or fishing business. If you conduct both farming and fishing businesses, you must figure your elected farm income by combining income, gains, losses, and deductions attributable to your farming and fishing businesses.

Elected farm income also includes any gain or loss from the sale or other disposition of property regularly used in your farming or fishing business for a substantial period of time. However, if such gain or loss is realized after cessation of the farming or fishing business, the gain or loss is treated as attributable to a farming or fishing business only if the property is sold within a reasonable time after cessation of the farming or fishing business. A sale or other disposition within 1 year of the cessation is considered to be within a reasonable time.

Elected farm income does not include income, gain, or loss from the sale or other disposition of land or from the sale of development rights, grazing rights, and other similar rights.

You should find your income, gains, losses, and deductions from farming or fishing reported on different tax forms, such as:

- 2010 Form 1040, line 7, or Form 1040NR, line 8, income from wages and other compensation you received (a) as a shareholder in an S corporation engaged in a farming or fishing business or (b) as a crew member on a vessel engaged in a fishing business (but see *Fishing business* on page J-1);
- 2010 Form 1040, line 21, or Form 1040NR, line 21, income from Exxon Valdez litigation;
- 2010 Form 1040, line 27, or Form 1040NR, line 27, deduction for one-half of self-employment tax, but only to the extent that deduction is attributable to your farming or fishing business;
- 2010 Form 1040, line 43, or Form 1040NR, line 41, CCF reduction, except to the extent that any earnings (without regard to the carryback of any net operating or net capital loss) from the operation of agreement vessels in the fisheries of the United States or in the foreign or domestic commerce of the United States are not attributable to your fishing business;
- Schedule C or C-EZ;
- Schedule D;
- Schedule E, Part II;
- Schedule E, Part I;
- Schedule F;

- Form 4797; and
- Form 4835.

Your elected farm income is the amount of your taxable income from farming or fishing that you elect to include on line 2a. However, you do not have to include all of your taxable income from farming or fishing on line 2a. It may be to your advantage to include less than the entire amount, depending on how the amount you include on line 2a affects your tax bracket for the current and prior 3 tax years.

If you received certain subsidies in 2010, your elected farm income cannot include excess farm losses. See the Instructions for Schedule F (Form 1040). Your elected farm income cannot exceed your taxable income.

Instructions for 2007 Taxable Income Worksheet

Line 2. Any net capital loss deduction on your 2007 Schedule D, line 21, is not allowed for income averaging purposes to the extent it did not reduce your capital loss carryover to 2008. This could happen if the taxable income before subtracting extensions—shown on your 2007 Form 1040, line 41, or your 2007 Form 1040NR, line 38 (or as previously adjusted)—was less than zero. Enter on line 2 the amount by which your 2007 capital loss carryover to 2008 (the sum of your short- and long-term capital loss carryovers) exceeds the excess of the loss on your 2007 Schedule D, line 16, over the loss on your 2007 Schedule D, line 21. If you had any Net Operating Loss (NOL) carrybacks to 2007, be sure you refigured your 2007 capital loss carryover to 2008.

Line 3. If you had an NOL for 2007, enter the amount of that NOL from line 25 of the 2007 Form 1045, Schedule A, you filed with Form 1045 or Form 1040X. If you did not have an NOL for 2007, enter the portion, if any, of the NOL carryovers and carrybacks to 2007 that were not used in 2007 and were carried to years after 2007.

Example. John Farmington, who is single, did not use income averaging for 2007, 2008, or 2009. For 2010, John has \$18,000 of elected farm income on Schedule J, line 2a. The taxable income before subtracting exemptions on his 2007 Form 1040, line 41, is \$4,250. A deduction for exemptions of \$3,400 is shown on line 42, and line 43, taxable income, is \$850. However, John had a \$21,450 NOL for 2008, \$9,000 of which was remaining to carry to 2007 after the NOL was carried back to 2006. To complete line 1 of the 2007 Taxable Income Worksheet, John combines the \$9,000 NOL deduction with the \$850 from his 2007 Form 1040, line 43. The result is a negative \$8,150. John's 2007 taxable income, which he enters as a positive amount on line 1 of the 2007 Taxable Income Worksheet.

When John filed his 2007 tax return, he had a \$3,000 net capital loss deduction on Schedule D, line 21 (which was also entered on your 2008 Schedule J, line 15).

Line 4. Enter the tax on the amount on line 3 using:

- The 2010 Tax Table, Tax Computation Worksheet, or Qualified Dividends and Capital Gain Tax Worksheet from the 2010 Instructions for Form 1040 or Form 1040NR;
- The 2010 Foreign Earned Income Tax Worksheet from the 2010 Instructions for Form 1040; or
- The Schedule D Tax Worksheet in the 2010 Instructions for Schedule D.

Enter the tax on line 4.

Line 5

If you used Schedule J to figure your tax for:

- 2009 (that is, you entered the amount from the 2009 Schedule J, line 23, on line 44 of your 2009 Form 1040, on line 41 of your 2009 Form 1040NR, or on Form 1040X for 2009), enter on line 5 the amount from your 2009 Schedule J, line 11.
- 2008 but not 2009, enter on line 5 the amount from your 2008 Schedule J, line 15.

• Form 4797; and
• Form 4835.

Your elected farm income is the amount of your taxable income from farming or fishing that you elect to include on line 2a. However, you do not have to include all of your taxable income from farming or fishing on line 2a. It may be to your advantage to include less than the entire amount, depending on how the amount you include on line 2a affects your tax bracket for the current and prior 3 tax years.

If you received certain subsidies in 2010, your elected farm income cannot include excess farm losses. See the Instructions for Schedule F (Form 1040). Your elected farm income cannot exceed your taxable income.

Lines 2b and 2c

Complete lines 2b and 2c if the amount of your elected farm income on line 2a includes net capital gain. Net capital gain is the excess, if any, of net long-term capital gain over net short-term capital loss.

Line 2b. Enter on line 2b the portion of your elected farm income on line 2a treated as net capital gain. The amount you enter on line 2b cannot exceed the smaller of your total net capital gain or the net capital gain attributable to your farming or fishing business.

Line 2c. Enter on line 2c the smaller of line 2b or the unrecaptured section 1250 gain attributable to your farming or fishing business, if any.

Line 4

Figure the tax on the amount on line 3 using:

- The 2010 Tax Table, Tax Computation Worksheet, or Qualified Dividends and Capital Gain Tax Worksheet from the 2010 Instructions for Form 1040 or Form 1040NR;
- The 2010 Foreign Earned Income Tax Worksheet from the 2010 Instructions for Form 1040; or
- The Schedule D Tax Worksheet in the 2010 Instructions for Schedule D.

Enter the tax on line 4.

Line 5

If you used Schedule J to figure your tax for:

- 2009 (that is, you entered the amount from the 2009 Schedule J, line 23, on line 44 of your 2009 Form 1040, on line 41 of your 2009 Form 1040NR, or on Form 1040X for 2009), enter on line 5 the amount from your 2009 Schedule J, line 11.
- 2008 but not 2009, enter on line 5 the amount from your 2008 Schedule J, line 15.

2007 Qualified Dividends and Capital Gain Tax Worksheet—Line 8

Keep for Your Records

Use this worksheet only if both of the following apply.

- Your elected farm income on your 2010 Schedule J, line 2a, does not include any net capital gain.
You (a) entered qualified dividends on your 2007 Form 1040, line 9b (or your 2007 Form 1040A, line 9b, or 2007 Form 1040NR, line 10b); (b) entered capital gain distributions directly on your 2007 Form 1040, line 13 (or your 2007 Form 1040A, line 10, or 2007 Form 1040NR, line 14) and were not required to file Schedule D; or (c) filed Schedule D in 2007 and you answered "Yes" on lines 17 and 20 of that Schedule D.

1. Amount from your 2010 Schedule J, line 7. If for 2007 you filed Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page J-6.
2. Amount from your 2007 Form 1040, line 9b* (or your 2007 Form 1040A, line 9b, or 2007 Form 1040NR, line 10b).
3. Did you file Schedule D in 2007?
4. Add lines 2 and 3.
5. Amount, if any, from your 2007 Form 4952, line 4g.
6. Subtract line 5 from line 4. If zero or less, enter -0-.
7. Subtract line 6 from line 1. If zero or less, enter -0-.
8. Enter the smaller of:
9. Is the amount on line 7 equal to or more than the amount on line 8?
10. Subtract line 9 from line 8.
11. Multiply line 10 by 5% (.05).
12. Are the amounts on lines 6 and 10 the same?
13. Enter the amount from line 10 (if line 10 is blank, enter -0-).
14. Subtract line 13 from line 12.
15. Multiply line 14 by 15% (.15).
16. Figure the tax on the amount on line 7. Use the 2007 Tax Rate Schedules on page J-4.
17. Add lines 11, 15, and 16.
18. Figure the tax on the amount on line 1. Use the 2007 Tax Rate Schedules on page J-4.
19. Tax. Enter the smaller of line 17 or line 18 here and on your 2010 Schedule J, line 8. If for 2007 you filed Form 2555 or 2555-EZ, do not enter this amount on Schedule J, line 8. Instead, enter it on line 4 of the worksheet on page J-6.

*If for 2007 you filed Form 2555 or 2555-EZ, see the footnote in the worksheet on page J-6 before completing this line.

2007 Foreign Earned Income Tax Worksheet—Line 8

Keep for Your Records

Use this worksheet if you claimed the foreign earned income exclusion or housing exclusion on your 2007 Form 1040 using Form 2555 or 2555-EZ. However, if Schedule J, line 7, is zero or less, do not complete this worksheet.

1. Enter the amount from your 2010 Schedule J, line 7.
2. Enter the amount from your (and your spouse's, if filing jointly) 2007 Form 2555, lines 45, or Form 2555-EZ, line 18.
3. Add lines 1 and 2.
4. Tax on the amount on line 3. Use the 2007 Tax Rate Schedules on page J-4, the 2007 Qualified Dividends and Capital Gain Tax Worksheet on page J-5, * or the 2007 Schedule D Tax Worksheet in the 2007 Schedule D instructions, * whichever applies.
5. Tax on the amount on line 2. Use the 2007 Tax Rate Schedules on page J-4. Also include this amount on your 2010 Schedule J, line 8.
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on your 2010 Schedule J, line 8.

*Enter the amount from line 3 above on line 1 of the 2007 Qualified Dividends and Capital Gain Tax Worksheet or the 2007 Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you had a capital gain excess. To find out if you had a capital gain excess, subtract the amount from your 2010 Schedule J, line 7, from line 6 of your 2007 Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your 2007 Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.

If you did not 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 had a capital gain excess, complete a second 2007 Qualified Dividends and Capital Gain Tax Worksheet or 2007 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 2007 Foreign Earned Income Tax Worksheet above.

1. Reduce the amount you would otherwise enter on line 3 of your 2007 Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your 2007 Schedule D Tax Worksheet (but not below zero) by your capital gain excess.

2. Reduce the amount you would otherwise enter on your 2007 Form 1040, line 9b, (but not below zero) by any of your capital gain excess not used in (1) above.

3. Reduce the amount on your 2007 Schedule D (Form 1040), line 18, (but not below zero) by your capital gain excess.

4. Include your capital gain excess as a loss on line 16 of your 2007 Unrecaptured Section 1250 Gain Worksheet on page D-9 of the 2007 Instructions for Schedule D (Form 1040).

Line 9

If you used Schedule J to figure your tax for:

- 2009 (that is, you entered the amount from the 2009 Schedule J, line 23, on line 44 of your 2009 Form 1040, on line 41 of your 2009 Form 1040NR, or on Form 1040X for 2009), enter on line 9 the amount from your 2009 Schedule J, line 15.

- 2008 but not 2009, enter on line 9 the amount from your 2008 Schedule J, line 3.

If you figured your tax for both 2008 and 2009 without using Schedule J, enter on line 9 the taxable income from your 2008 tax return (or as previously adjusted by the IRS or corrected on an amended return). But if that amount is zero or less, complete the worksheet below to figure the amount to enter on line 9.

If you did not file a tax return for 2008, use the amount you would have reported as your taxable income had you been required to file a tax return. Be sure to keep all your records for 2008 until at least 3 years after April 18, 2011 (or the date you file your 2010 tax return, if later).

Instructions for 2008 Taxable Income Worksheet

Line 2. Any net capital loss deduction on 2008 Schedule D, line 21, is not allowed for income averaging purposes to the extent it did not reduce your capital loss carryover to 2009. This could happen if the

taxable income before subtracting exemptions—shown on your 2008 Form 1040, line 41, or your 2008 Form 1040NR, line 38 (or as previously adjusted)—was less than zero. Enter on line 2 the amount by which your 2008 capital loss carryover to 2009 (the sum of your short- and long-term capital loss carryovers) exceeds the excess of the loss on your 2008 Schedule D, line 16, over the loss on your 2008 Schedule D, line 21. If you had any NOL carrybacks to 2008, be sure you refigured your 2008 capital loss carryover to 2009.

Line 3. If you had an NOL for 2008, enter the amount of that NOL from line 25 of the 2008 Form 1045, Schedule A. If you did not have an NOL for 2008, enter the portion, if any, of the NOL carryovers and carrybacks to 2008 that were not used in 2008 and were carried to years after 2008.

Example. John Farmington did not use income averaging for 2007, 2008, or 2009. The taxable income before subtracting exemptions on his 2008 Form 1040, line 41, is a negative \$29,900. A deduction for exemptions of \$3,500 is shown on line 42, and line 43, taxable income, is limited to zero. John subtracts from the \$29,900 loss the \$3,500 deduction for exemptions. The result is a negative \$33,400. John's 2008 taxable income, which he enters as a positive amount on line 1 of the 2008 Taxable Income Worksheet.

2008 Taxable Income Worksheet—Line 9

Complete this worksheet if you did not use Schedule J to figure your tax for 2009 and your 2008 taxable income was zero or less. See the instructions above before completing this worksheet.

- 1. Figure the taxable income from your 2008 tax return (or as previously adjusted) without limiting it to zero. If you had an NOL for 2008, do not include any NOL carryovers or carrybacks to 2008. Enter the result as a positive amount 1.
- 2. If there is a loss on your 2008 Schedule D, line 21, add that loss (as a positive amount) and your 2008 capital loss carryover to 2009. Subtract from that sum the amount of the loss on your 2008 Schedule D, line 16, and enter the result 2.
- 3. If you had an NOL for 2008, enter it as a positive amount. Otherwise, enter as a positive amount the portion, if any, of the NOL carryovers and carrybacks to 2008 that were not used in 2008 and were carried to years after 2008 3.
- 4. Add lines 2 and 3. 4.
- 5. Subtract line 4 from line 1. Enter the result as a negative amount on Schedule J, line 9 5.

Line 12

If line 11 is zero or less, enter -0- on line 12. Otherwise, figure the tax on the amount on line 11 using:

- The 2008 Tax Rate Schedules below, Capital Gain Tax Schedules below, and Capital Gain Tax Worksheet on page J-9.
- The 2008 Schedule D Tax Worksheet in the 2008 Schedule D instructions (but use the 2008 Tax Rate Schedules below

when figuring the tax on the Schedule D Tax Worksheet, lines 33 and 35), or Worksheet on page J-10.

If your elected farm income includes net capital gain, you must use the 2008 Schedule D Tax Worksheet to figure the tax on the amount on line 11. However, if you had a capital loss that resulted in a capital loss carryover to 2009, do not reduce the elected farm income allocated to 2008 by any part of the carryover.

use the 2008 Schedule D Tax Worksheet to figure the tax on the amount on line 3 of that worksheet.

When completing the Schedule D Tax Worksheet, you must allocate 1/3 of the amount on line 2b (and 1/3 of the amount on line 2c, if any) to 2008. If for 2008 you had a capital loss that resulted in a capital loss carryover to 2009, do not reduce the elected farm income allocated to 2008 by any part of the carryover.

2008 Tax Rate Schedules—Line 12

Keep for Your Records

Table with columns for Schedule X, Schedule Y-1, Schedule Y-2, and Schedule Z. Each column contains a table with rows for 'If Schedule J, line 11, is: Over', 'But not over', and 'Enter on Schedule J, line 12'. The final column shows 'of the amount over' with percentages (10%, 15%, 25%, 28%, 33%, 35%) and dollar amounts.

Keep for Your Records

2008 Qualified Dividends and Capital Gain Tax Worksheet—Line 12

Keep for Your Records

Use this worksheet only if both of the following apply.
• Your elected farm income on your 2010 Schedule J, line 2a, does not include any net capital gain.
• You (a) entered qualified dividends on your 2008 Form 1040, line 9b (or your 2008 Form 1040A, line 9b, or 2008 Form 1040NR, line 10b); (b) entered capital gain distributions directly on your 2008 Form 1040, line 13 (or your 2008 Form 1040A, line 10, or 2008 Form 1040NR, line 14); and were not required to file Schedule D; or (c) filed Schedule D in 2008 and you answered "Yes" on lines 17 and 20 of that Schedule D.

1. Amount from your 2010 Schedule J, line 11. If for 2008 you filed Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page J-10.
2. Amount from your 2008 Form 1040, line 9b* (or your 2008 Form 1040A, line 9b, or 2008 Form 1040NR, line 10b).
3. Did you file Schedule D in 2008?
4. Add lines 2 and 3.
5. Amount, if any, from your 2008 Form 4952, line 4g.
6. Subtract line 5 from line 4. If zero or less, enter -0-.
7. Subtract line 6 from line 1. If zero or less, enter -0-.
8. Enter the smaller of:
• The amount on line 1, or
• \$32,550 if single or married filing separately or if you checked filing status box 1, 2, 3, 4, or 5 on Form 1040NR; \$65,100 if married filing jointly or qualifying widow(er) or if you checked filing status box 6 on Form 1040NR; \$43,650 if head of household.
9. Is the amount on line 7 equal to or more than the amount on line 8?
10. Subtract line 9 from line 8.
11. Are the amounts on lines 6 and 10 the same?
12. Enter the amount from line 10 (if line 10 is blank, enter -0-).
13. Subtract line 12 from line 11.
14. Multiply line 13 by 15% (15).
15. Figure the tax on the amount on line 7. Use the 2008 Tax Rate Schedules on page J-8.
16. Add lines 14 and 15.
17. Figure the tax on the amount on line 1. Use the 2008 Tax Rate Schedules on page J-8.
18. Tax. Enter the smaller of line 16 or line 17 here and on your 2010 Schedule J, line 12. If for 2008 you filed Form 2555 or 2555-EZ, do not enter this amount on Schedule J, line 12. Instead, enter it on line 4 of the worksheet on page J-10.

*If for 2008 you filed Form 2555 or 2555-EZ, see the footnote in the worksheet on page J-10 before completing this line.

2008 Foreign Earned Income Tax Worksheet—Line 12

Keep for Your Records

Use this worksheet if you claimed the foreign earned income exclusion or housing exclusion on your 2008 Form 1040 using Form 2555 or 2555-EZ. However, if Schedule J, line 11, is zero or less do not complete this worksheet.

1. Enter the amount from your 2010 Schedule J, line 11.
2. Enter the amount from your (and your spouse's, if filing jointly) 2008 Form 2555, lines 45 and 50, or Form 2555-EZ, line 18.
3. Add lines 1 and 2.
4. Tax on the amount on line 3. Use the 2008 Tax Rate Schedules on page J-8, the 2008 Qualified Dividends and Capital Gain Tax Worksheet on page J-9,* or the 2008 Schedule D Tax Worksheet in the 2008 Schedule D instructions,* whichever applies.
5. Tax on the amount on line 2. Use the 2008 Tax Rate Schedules on page J-8.
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on your 2010 Schedule J, line 12.
*Enter the amount from line 3 above on line 1 of the 2008 Qualified Dividends and Capital Gain Tax Worksheet or the 2008 Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you had a capital gain excess. To find out if you had a capital gain excess, subtract the amount from your 2010 Schedule J, line 11, from line 6 of your 2008 Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your 2008 Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess. If you did not 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 had a capital gain excess, complete a second 2008 Qualified Dividends and Capital Gain Tax Worksheet or 2008 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 2008 Foreign Earned Income Tax Worksheet above. 1. Reduce the amount you would otherwise enter on line 3 of your 2008 Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your 2008 Schedule D Tax Worksheet (but not below zero) by your capital gain excess. 2. Reduce the amount you would otherwise enter on your 2008 Form 1040, line 9b, (but not below zero) by any of your capital gain excess not used in (1) above. 3. Reduce the amount on your 2008 Schedule D (Form 1040), line 18, (but not below zero) by your capital gain excess. 4. Include your capital gain excess as a loss on line 16 of your 2008 Unrecaptured Section 1250 Gain Worksheet on page D-9 of the 2008 Instructions for Schedule D (Form 1040).

2009 Tax Rate Schedules—Line 16

Schedule X—Use if your 2009 filing status was Single or you checked filing status box 1 or 2 on Form 1040NR		Schedule Y-2—Use if your 2009 filing status was Married filing separately or you checked filing status box 3, 4, or 5 on Form 1040NR	
If Schedule J, line 15, is: Over—	Enter on Schedule J, line 16	But not over—	Enter on Schedule J, line 16
\$0	\$8,350	\$8,350	\$0
8,350	33,950	33,950	8,350
33,950	82,250	82,250	33,950
82,250	171,550	171,550	82,250
171,550	372,950	372,950	171,550
372,950	.....	.....	372,950
	10%		10%
	\$835.00 +		\$835.00 +
	4.675.00 +		4.675.00 +
	16.750.00 +		16.750.00 +
	41.754.00 +		41.754.00 +
	108.216.00 +		108.216.00 +
	35%		35%

Schedule Y-1—Use if your 2009 filing status was Married filing jointly or Qualifying widow(er) or you checked filing status box 6 on Form 1040NR		Schedule Z—Use if your 2009 filing status was Head of household	
If Schedule J, line 15, is: Over—	Enter on Schedule J, line 16	But not over—	Enter on Schedule J, line 16
\$0	\$16,700	\$0	\$0
16,700	67,900	11,950	11,950
67,900	137,050	45,500	45,500
137,050	208,850	117,450	117,450
208,850	372,950	190,200	190,200
372,950	.....	372,950	372,950
	10%		10%
	\$1,670.00 +		\$1,195.00 +
	9.350.00 +		6.227.50 +
	26.637.50 +		24.215.00 +
	46.741.50 +		44.585.00 +
	100.894.50 +		104.892.50 +
	35%		35%

without regard to the NOL deduction) of \$2,900. John enters \$1,000 on line 4 and \$3,650 on line 5. He enters \$3,650 as a negative amount on Schedule J, line 13. He enters \$6,000 on Schedule J, line 14, and \$2,350 on Schedule J, line 15. If he uses Schedule J to figure his tax for 2011, he will enter \$2,350 on his 2011 Schedule J as his 2009 taxable income for income averaging purposes.

Line 16

If line 15 is zero or less, enter -0- on line 16. Otherwise, figure the tax on the amount on line 15 using:

- The 2009 Tax Rate Schedules on page J-12.
- The 2009 Qualified Dividends and Capital Gain Tax Worksheet on page J-13.
- The 2009 Schedule D instructions (but use the 2009 Tax Rate Schedules on page J-12 when figuring the tax on the Schedule D Tax Worksheet, lines 33 and 35), or
- The 2009 Foreign Earned Income Tax Worksheet on page J-14.

If you elected farm income includes net capital gain, you must use the 2009 Schedule D Tax Worksheet to figure the tax on the amount on line 15. However, if you filed Form 2555 or 2555-EZ for 2009, you must first complete the 2009 Foreign Earned Income Tax Worksheet, and then use the 2009 Schedule D Tax Worksheet to figure the tax on the amount on line 3 of that worksheet.

When completing the Schedule D Tax Worksheet, you must allocate 1/3 of the amount on line 2b (and 1/3 of the amount on line 2c, if any) to 2009. If for 2009 you had a capital loss that resulted in a capital loss carryover to 2010, do not reduce the elected farm income allocated to 2009 by any part of the carryover.

tion, if any, of the NOL carryovers and carrybacks to 2009 that were not used in 2009 and were carried to years after 2009.

Example. John Farmington did not use income averaging for 2007, 2008, or 2009. The taxable income before subtracting exemptions on his 2009 Form 1040, line 41, is a negative \$1,000. This amount includes an NOL deduction on his 2009 Form 1040, line 21, of \$1,750. The \$1,750 is the portion of the 2008 NOL that was remaining from 2007 to be carried to 2009. See the examples on pages J-2 and J-7. A deduction for exemptions of \$3,650 is shown on Form 1040, line 42, and line 43, taxable income, is limited to zero. John does not have an NOL for 2009. John subtracts from the \$1,000 negative amount on Form 1040, line 41, the \$3,650 deduction for exemptions. The result is a negative \$4,650. John's 2009 taxable income, which he enters as a positive amount on line 1 of the 2009 Taxable Income Worksheet.

When John filed his 2009 tax return, he had a \$3,000 net capital loss deduction on Schedule D, line 21, (which was also entered on Form 1040, line 13), a \$7,000 loss on Schedule D, line 16, and a \$3,000 capital loss carryover to 2010 (his 2009 capital loss carryover to 2010 was \$5,000, not \$4,000, because the amount on his Form 1040, line 41, was a negative \$1,000). John adds the \$3,000 from Schedule D, line 21, and the \$5,000 carryover. He subtracts from the \$8,000 result the \$7,000 loss on his Schedule D, line 16, and enters \$1,000 on line 2 of the worksheet.

John enters -0- on line 3 of the worksheet because he does not have an NOL for 2009 and did not have a NOL carryover from 2009 available to carry to 2010 and later years. The NOL deduction for 2009 of \$1,750 was reduced to zero because it did not exceed his modified taxable income of \$3,750. Modified taxable income is figured by adding back the \$3,000 net capital loss deduction and the \$3,650 exemption deduction to negative taxable income (figured

Line 13
If you used Schedule J to figure your tax for 2009 (that is, you entered the amount from the 2009 Schedule J, line 23, on line 44 of your 2009 Form 1040, on line 41 of your 2009 Form 1040NR, or on Form 1040X for 2009), enter on line 15 the amount from your 2009 Schedule J, line 3.

If you did not use Schedule J to figure your tax for 2009, enter on line 13 the taxable income from your 2009 tax return (or as previously adjusted by the IRS or corrected on an amended return). But if that amount is zero or less, complete the worksheet below to figure the amount to enter on line 13.

If you did not file a tax return for 2009, use the amount you would have reported as your taxable income had you been required to file a tax return. Be sure to keep all your records for 2009 until at least 3 years after April 18, 2011 (or the date you file your 2010 tax return, if later).

Instructions for 2009 Taxable Income Worksheet

Line 2. Any net capital loss deduction on your 2009 Schedule D, line 21, is not allowed for income averaging purposes to the extent it did not reduce your capital loss carryover to 2010. This could happen if the taxable income before subtracting exemptions—shown on your 2009 Form 1040, line 41, or your 2009 Form 1040NR, line 38 (or as previously adjusted)—was less than zero. Enter on line 2 the amount by which your 2009 capital loss carryover to 2010 (the sum of your short- and long-term capital loss carryovers) exceeds the excess of the loss on your 2009 Schedule D, line 16, over the loss on your 2009 Schedule D, line 21.

Line 3. If you had an NOL for 2009, enter the amount of that NOL from line 25 of the 2009 Form 1045, Schedule A, you filed with Form 1045 or Form 1040X. If you did not have an NOL for 2009, enter the por-

2009 Taxable Income Worksheet—Line 13

Complete this worksheet if your 2009 taxable income was zero or less. See the instructions above before completing this worksheet.

1. Figure the taxable income from your 2009 tax return (or as previously adjusted) without limiting it to zero. If you had an NOL for 2009, do not include any NOL carryovers or carrybacks to 2009. Enter the result as a positive amount **1.**

2. If there is a loss on your 2009 Schedule D, line 21, add that loss (as a positive amount) and your 2009 capital loss carryover to 2010. Subtract from that sum the amount of the loss on your 2009 Schedule D, line 16, and enter the result **2.**

3. If you had an NOL for 2009, enter it as a positive amount. Otherwise, enter as a positive amount the portion, if any, of the NOL carryovers and carrybacks to 2009 that were not used in 2009 and were carried to years after 2009 **3.**

4. Add lines 2 and 3 **4.**

5. Subtract line 4 from line 1. Enter the result as a **negative** amount on Schedule J, line 13 **5.**

Keep for Your Records

2009 Qualified Dividends and Capital Gain Tax Worksheet—Line 16

Keep for Your Records

Use this worksheet only if both of the following apply.

- Your elected farm income on your 2010 Schedule J, line 2a, does not include any net capital gain.
- You (a) entered qualified dividends on your 2009 Form 1040, line 9b (or your 2009 Form 1040A, line 9b, or 2009 Form 1040NR, line 10b); (b) entered capital gain distributions directly on your 2009 Form 1040, line 13 (or your 2009 Form 1040A, line 10, or 2009 Form 1040NR, line 14) and were not required to file Schedule D; or (c) filed Schedule D in 2009 and you answered "Yes" on lines 17 and 20 of that Schedule D.

- Amount from your 2010 Schedule J, line 15. If for 2009 you filed Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page J-14. 1.
- Amount from your 2009 Form 1040, line 9b* (or your 2009 Form 1040A, line 9b, or 2009 Form 1040NR, line 10b). 2.
- Did you file Schedule D in 2009?
 - Yes.** Enter the **smaller** of line 15 or 16 of your 2009 Schedule D, but do not enter less than -0-.
 - No.** Enter the amount from your 2009 Form 1040, line 13 (or your 2009 Form 1040A, line 10, or 2009 Form 1040NR, line 14).
- Add lines 2 and 3. 4.
- Amount, if any, from your 2009 Form 4952, line 4g. 5.
- Subtract line 5 from line 4. If zero or less, enter -0-. 6.
- Subtract line 6 from line 1. If zero or less, enter -0-. 7.
- Enter the **smaller** of:
 - The amount on line 1, or
 - \$33,950 if single or married filing separately, or if you checked filing status box 1, 2, 3, 4, or 5 on Form 1040NR; \$67,900 if married filing jointly or qualifying widow(er) or if you checked filing status box 6 on Form 1040NR; \$45,500 if head of household.8.
- Are the amounts on line 7 equal to or more than the amount on line 8?
 - Yes.** Skip lines 9 and 10; go to line 11 and check the "No" box.
 - No.** Enter the amount from line 7. 9.
- Subtract line 9 from line 8. 10.
- Are the amounts on lines 6 and 10 the same?
 - Yes.** Skip lines 11 through 14; go to line 15.
 - No.** Enter the **smaller** of line 1 or line 6. 11.
- Enter the amount from line 10 (if line 10 is blank, enter -0-). 12.
- Subtract line 12 from line 11. 13.
- Multiply line 13 by 15% (.15). 14.
- Figure the tax on the amount on line 7. Use the 2009 Tax Rate Schedules on page J-12. 15.
- Add lines 14 and 15. 16.
- Figure the tax on the amount on line 1. Use the 2009 Tax Rate Schedules on page J-12. 17.
- Tax.** Enter the **smaller** of line 16 or line 17 here and on your 2010 Schedule J, line 16. If for 2009 you filed Form 2555 or 2555-EZ, do not enter this amount on Schedule J, line 16. Instead, enter it on line 4 of the worksheet on page J-14. 18.

*If for 2009 you filed Form 2555 or 2555-EZ, see the footnote in the worksheet on page J-14 before completing this line.

2009 Foreign Earned Income Tax Worksheet—Line 16

Keep for Your Records

Use this worksheet if you claimed the foreign earned income exclusion or housing exclusion on your 2009 Form 1040 using Form 2555 or 2555-EZ. However, if Schedule J, line 15, is zero or less do not complete this worksheet.

- Enter the amount from your 2010 Schedule J, line 15. 1.
- Enter the amount from your (and your spouse's, if filing jointly) 2009 Form 2555, lines 45 and 50, or Form 2555-EZ, line 18. 2.
- Add lines 1 and 2. 3.
- Tax on the amount on line 3.** Use the 2009 Tax Rate Schedules on page J-12, the 2009 Qualified Dividends and Capital Gain Tax Worksheet on page J-13,* or the 2009 Schedule D Tax Worksheet in the 2009 Schedule D instructions,* whichever applies. 4.
- Tax on the amount on line 2.** Use the 2009 Tax Rate Schedules on page J-12. 5.
- Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on your 2010 Schedule J, line 16. 6.

*Enter the amount from line 3 above on line 1 of the 2009 Qualified Dividends and Capital Gain Tax Worksheet or the 2009 Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you had a capital gain excess. To find out if you had a capital gain excess, subtract the amount from your 2010 Schedule J, line 15, from line 6 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your 2009 Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess. If you did not 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 had a capital gain excess, complete a second 2009 Qualified Dividends and Capital Gain Tax Worksheet or 2009 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 2009 Foreign Earned Income Tax Worksheet above.

- Reduce (but not below zero) the amount you would otherwise enter on line 3 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your 2009 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 2009 Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your 2009 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 2009 Schedule D (Form 1040), line 18, by your capital gain excess.
- Include your capital gain excess as a loss on line 16 of your 2009 Unrecaptured Section 1250 Gain Worksheet on page D-9 of the 2009 Instructions for Schedule D (Form 1040).

Lines 19, 20, and 21

If you amended your return or the IRS made changes to it, enter the corrected amount.

2010 Instructions for Schedule M (Form 1040A or 1040)

Making Work Pay Credit

Use Schedule M to figure the making work pay credit. This credit may give you a refund even if you do not owe tax.

General Instructions

What's New

Schedule M can no longer be used to take a government retiree credit. The government retiree credit was available only for 2009.

Who Can Take the Credit

You may be able to take the credit if you have earned income from work. The credit can be as much as \$400 (\$800 if married filing jointly).

You cannot take the credit if:

- The amount you enter on line 5 of Schedule M is \$95,000 (\$190,000 if married filing jointly) or more,
- You are a nonresident alien, or
- You can be claimed as a dependent on someone else's return. (If you are married and claim the making work pay credit on a 2010 joint return, neither you nor your spouse can be claimed as a dependent on anyone else's 2010 return.)

The credit is reduced if you (or your spouse, if filing jointly) received a \$250 economic recovery payment in 2010. See the instructions for line 10.

Social security number. To take the credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.

Effect of Credit on Welfare Benefits

Any refund you receive as a result of the credit will not be used to determine if you are eligible for the following programs, or how much you can receive from them.

- Temporary Assistance for Needy Families (TANF).
 - Medicaid and SSI.
 - Supplemental Nutrition Assistance Program (food stamps) and low-income housing.
- But if the refund you receive because of the credit is not spent within a certain period of time, it may count as an asset (or resource) and affect your eligibility.

Specific Instructions

Line 1a

Wages. The amount of your wages is generally the amount reported on line 7 of Form 1040A or 1040. Wages do not include income from self-employment.

Earned income. If you checked the "No" box on line 1a, complete the worksheet on page M-2 and enter on line 1a the amount you figured using the worksheet. (You should have checked the "No" box on line 1a if your wages were less than \$6,451 (\$12,903 if married filing jointly) or you met one or more of the conditions listed after "Important" above line 1a.)

Line 1b

Enter on line 1b the total non-taxable combat pay you, and your spouse if filing jointly, received in 2010. This amount should be shown in box 12 of Form W-2 with code Q.

Line 5

If you are filing Form 2555, 2555-EZ, or 4563, or are excluding income from Puerto Rico, enter on line 5 the following total instead of the amount on Form 1040, line 38:

- Form 1040, line 38, plus
- Any exclusion of income from Puerto Rico, plus
- Any amounts from—
 - Form 2555, lines 45 and 50,
 - Form 2555-EZ, line 18, and
 - Form 4563, line 15.

Line 10

An economic recovery payment is a \$250 payment sent to you by the U.S. Treasury if you received social security benefits or one of the other types of benefits listed on line 10 during the 3 months shown on line 10. Most economic recovery payments were issued in 2009, but some were issued in 2010. You may have received an economic recovery payment in 2010 if you did not get one in 2009.

Enter **only** economic recovery payment(s) received in 2010. **Do not** enter any economic recovery payment(s) received in 2009.



Check your records if you are not sure whether you received an economic recovery payment in 2009 or 2010 or go to IRS.gov. Enter "making work pay credit" in the search box and click on "Search." Then select "The Making Work Pay Tax Credit."

Earned Income Worksheet — Line 1a

Keep for Your Records

Before you begin:

- ✓ If you are claiming the additional child tax credit and have already completed Form 8812, enter on line 1a of Schedule M the amount from line 4a of your Form 8812. **Do not** complete the worksheet below.
- ✓ Disregard community property laws when figuring the amounts to enter on this worksheet.
- ✓ If married filing jointly, add your spouse's amounts to yours when completing this worksheet.

1. a.	Enter the amount from line 7 of Form 1040A or Form 1040	1a.	_____
b.	Enter the amount of any nontaxable combat pay received. Also enter this amount on Schedule M, line 1b. This amount should be shown in box 12 of Form(s) W-2 with code Q.	1b.	_____
Next , if you are filing Schedule C, C-EZ, F, or SE, or you received a Schedule K-1 (Form 1065 or Form 1065-B), go to line 2a. Otherwise, skip lines 2a through 2e and go to line 3.			
2. a.	Enter any statutory employee income reported on line 1 of Schedule C or C-EZ	2a.	_____
b.	Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming), and Schedule K-1 (Form 1065-B), box 9, code J1 * Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. Do not include on this line any statutory employee income or any other amounts exempt from self-employment tax. Options and commodities dealers must add any gain or subtract any loss (in the normal course of dealing in or trading section 1256 contracts) from section 1256 contracts or related property	2b.	_____
c.	Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A * Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. Do not include on this line any amount exempt from self-employment tax	2c.	_____
d.	If you used the farm optional method to figure net earnings from self-employment, enter the amount from Schedule SE, Section B, line 15. Otherwise, skip this line and enter on line 2e the amount from line 2c	2d.	_____
e.	If line 2c is a profit, enter the smaller of line 2c or line 2d. If line 2c is a (loss), enter the (loss) from line 2c	2e.	_____
3.	Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, stop . Do not complete the rest of this worksheet. You do not qualify for the making work pay credit	3.	_____
4.	Enter any amount included on line 1a that is:		
a.	A scholarship or fellowship grant not reported on Form W-2	4a.	_____
b.	For work done while an inmate in a penal institution (enter "PRI" and this amount on the dotted line next to line 7 of Form 1040A or 1040)	4b.	_____
c.	A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and this amount on the dotted line next to line 7 of Form 1040A or 1040). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity	4c.	_____
5. a.	Enter any amount included on line 3 that is also included on Form 2555, line 43, or Form 2555-EZ, line 18. Do not include any amount that is also included on line 4a, 4b, or 4c above	5a.	_____
b.	Enter the portion, if any, of the amount from Form 2555, line 44, that you also included on Schedule E in partnership net income or (loss) or deducted on Form 1040, line 27; Schedule C, Schedule C-EZ, or Schedule F	5b.	_____
c.	Subtract line 5b from line 5a	5c.	_____
6.	Enter the amount from Form 1040, line 27	6.	_____
7.	Add lines 4a through 4c, 5c, and 6	7.	_____
8.	Subtract line 7 from line 3. Enter the result here and on Schedule M, line 1a	8.	_____

**If you have any Schedule K-1 amounts and you are not required to file Schedule SE, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.*



2010 Instructions for Schedule SE (Form 1040)

Self-Employment Tax

Use Schedule SE (Form 1040) to figure the tax due on net earnings from self-employment. The Social Security Administration uses the information from Schedule SE to figure your and benefits under the social security program. This tax applies no matter how old you are and even if you are already getting social security or Medicare benefits.

Additional information. See Pub. 225 or Pub. 334.

Who Must Pay Self-Employment (SE) Tax

Self-Employed Persons
You must pay SE tax if you had net earnings of \$400 or more as a self-employed person. If you are in business (farm or non-farm) for yourself, you are self-employed.

You must also pay SE tax on your share of certain partnership income and your guaranteed payments. See *Partnership Income or Loss* on page SE-3.

Employees of Churches and Church Organizations

If you had church employee income of \$108.28 or more, you must pay SE tax. Church employee income is wages you received as an employee (other than as a minister or member of a religious order) of a church or qualified church-controlled organization that has a certificate in effect electing an exemption from employer social security and Medicare taxes.

Ministers and Members of Religious Orders

In most cases, you must pay SE tax on salaries and other income for services you performed as a minister, a member of a religious order who has not taken a vow of poverty, or a Christian Science practitioner. But if you filed Form 4361 and received IRS approval, you will be exempt from paying SE tax on those net earnings. If you had no other income subject to SE tax, enter "Exempt—Form 4361" on Form 1040, line 56, or Form 1040NR, line 54. However, if you had other earnings of \$400 or more subject to SE tax, see line A at the top of Long Schedule SE.



CAUTION
If you have ever filed Form 2031 to elect social security coverage on your earnings as a minister, you cannot revoke that election.

If you must pay SE tax, include this income on either Short or Long Schedule SE, line 2. But do not report it on Long Schedule SE, line 5a; it is not considered church employee income. Also, include on line 2:

- The rental value of a home or an allowance for a home furnished to you (including payments for utilities), and
 - The value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.
- However, do not include on line 2:
- Retirement benefits you received from a church plan after retirement, or
 - The rental value of a home or an allowance for a home furnished to you (including payments for utilities) after retirement.

If you were a duly ordained minister who was an employee of a church and you must pay SE tax, the unreimbursed business expenses that you incurred as a church employee are allowed only as an itemized deduction for income tax purposes. However, when figuring SE tax, subtract on line 2 the allowable expenses from your self-employment earnings and attach an explanation.

If you were a U.S. citizen or resident alien serving outside the United States as a minister or member of a religious order and you must pay SE tax, you cannot reduce your net earnings by the foreign earned income exclusion or the foreign housing exclusion or deduction.

Members of Certain Religious Sects

If you have conscientious objections to social security insurance because of your membership in and belief in the teachings of a religious sect recognized as being in existence at all times since December 31, 1950, and which has provided a reasonable level of living for its dependent members, you are exempt from SE tax if you received IRS approval by filing Form 4029. In this case, do not file Schedule SE. Instead, enter "Exempt—Form 4029" on Form 1040, line 56, or Form 1040NR, line 54. See Pub. 517 for details.

U.S. Citizens Employed by Foreign Governments or International Organizations

You must pay SE tax on income you earned as a U.S. citizen employed by a foreign

government (or, in certain cases, by a wholly owned instrumentality of a foreign government or an international organization under the International Organizations Immunities Act) for services performed in the United States, Puerto Rico, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or the U.S. Virgin Islands. Report income from this employment on either Short or Long Schedule SE, line 2. If you performed services elsewhere as an employee of a foreign government or an international organization, those earnings are exempt from SE tax.

Exception—Dual citizens. A person with dual U.S.-foreign citizenship is generally considered to be a U.S. citizen for social security purposes. However, if you are a U.S. citizen and also a citizen of a country with which the United States has a bilateral social security agreement, other than Canada or Italy, your work for the government of that foreign country is always exempt from U.S. social security taxes. For further information about these agreements, see the exception shown in the next section.

U.S. Citizens or Resident Aliens Living Outside the United States

If you are a self-employed U.S. citizen or resident alien living outside the United States, in most cases you must pay SE tax. You cannot reduce your foreign earnings from self-employment by your foreign earned income exclusion.

Exception. The United States has social security agreements with many countries to eliminate dual taxes under two social security systems. Under these agreements, you must generally pay social security and Medicare taxes to only the country you live in.

The United States now has social security agreements with the following countries: Australia, Austria, Belgium, Canada, Chile, Czech Republic, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Japan, Luxembourg, the Netherlands, Norway, Poland, Portugal, South Korea, Spain, Sweden, Switzerland, and the United Kingdom. Additional agreements are expected in the future.

If you have questions about international social security agreements, you can visit the Social Security Administration (SSA) website at www.socialsecurity.gov/international.

1. Visit the Social Security Administration (SSA) website at www.socialsecurity.gov/international.
2. Call the SSA's Office of International Programs at:
 - a. (410) 965-0144 for questions on benefits under agreements, or
 - b. (410) 965-3549 for questions on the coverage rules of the agreements; or
3. Write to:
 - a. Social Security Administration, Office of International Programs, P.O. Box

17741, Baltimore, MD 21255-7741 USA for information about an agreement, or b. Social Security Administration, OIO—Totalization, P.O. Box 17769, Baltimore, MD 21255-7769 USA for information about a claim for benefits.

If your self-employment income is exempt from SE tax, you should get a statement from the appropriate agency of the foreign country verifying that your self-employment income is subject to social security coverage in that country. If the foreign country will not issue the statement, contact the SSA at the address shown in (3a) above. Do not complete Schedule SE. Instead, attach a copy of the statement to Form 1040 and enter "Exempt, see attached statement" on Form 1040, line 56.

Nonresident Alien

If you are a self-employed nonresident alien living in the United States, you must pay SE tax if an international social security agreement in effect determines that you are covered under the U.S. social security system. See *Exception under U.S. Citizens or Resident Aliens Living Outside the United States*, earlier, for information about international social security agreements. If your self-employment income is subject to SE tax, complete Schedule SE and file it with your Form 1040NR.

Chapter 11 Bankruptcy Cases

While you are a debtor in a chapter 11 bankruptcy case, your net profit or loss from self-employment (for example, from Schedule C or Schedule F) will not be included in your Form 1040 income. Instead, it will be included on the income tax return (Form 1041) of the bankruptcy estate. However, you (not the bankruptcy estate) are responsible for paying SE tax on your net earnings from self-employment.

Enter on the dotted line to the left of Schedule SE, line 3, "Chap. 11 bankruptcy income" and the amount of your net profit (or loss). Combine that amount with the total of lines 1a, 1b, and 2 (if any) and enter the result on line 3.

For other reporting requirements, see page 19 in the instructions for Form 1040.

More Than One Business

If you had two or more businesses, your net earnings from self-employment are the combined net earnings from all of your businesses. If you had a loss in one business, it reduces the income from another. Figure the combined SE tax on one Schedule SE.

Joint Returns

Joint the name of the spouse with self-employment income on Schedule SE. If both spouses have self-employment income, each must file a separate Schedule SE. However, if one spouse qualifies to use

Short Schedule SE (front of form) and the other must use Long Schedule SE (back of form), both can use the same form. One spouse should complete the front and the other the back.

Include the total profits or losses from all businesses on Form 1040. Enter the combined SE tax on Form 1040, line 56.

Community Income

If any of the income from a business (including farming) is community income, then the income and deductions are reported based on the following:

- If only one spouse participates in the business, all of the income from that business is the self-employment earnings of the spouse who carried on the business.
- If both spouses participate, the income and deductions are allocated to the spouses based on their distributive shares.
- If either or both you and your spouse are partners in a partnership, see *Partnership Income or Loss* on page SE-3.
- If you and your spouse elected to treat the business as a qualifying joint venture, see *Qualified Joint Ventures* on page SE-3.

Married filing separately. If you and your spouse had community income and file separate returns, attach Schedule SE to the return of the spouse with the self-employment income. Also, attach Schedule(s) C, C-EZ, or F (showing the spouse's share of community income and expenses) to the return of each spouse.

If you are the spouse who carried on the business, you must include on Schedule SE, line 3, the net profit (or loss) reported on the other spouse's Schedule C, C-EZ, or F (except income not included in net earnings from self-employment as explained on page SE-4). Enter on the dotted line to the left of Schedule SE, line 3, "Community income taxed to spouse" and the amount of any net profit (or loss) allocated to your spouse as community income. Combine that amount with the total of lines 1a, 1b, and 2 and enter the result on line 3.

If you are not the spouse who carried on the business and you had no other income subject to SE tax, enter "Exempt community income" on Form 1040, line 56, or Form 1040NR, line 54; do not file Schedule SE. However, if you had \$400 or more of other earnings subject to SE tax, include on Schedule SE, line 1a or 2, the net profit (or loss) from Schedule(s) C, C-EZ, or F allocated to you as community income. Also, enter on the dotted line to the left of Schedule SE, line 3, "Exempt community income" and the allocated amount. If that amount is a net profit, subtract it from the total of lines 1a, 1b, and 2, and enter the result on line 3. If that amount is a loss, treat it as a positive amount, add it to the total of lines 1a, 1b, and 2, and enter the result on line 3.

as any specific instructions needed to fill out the form.
Enter all negative amounts in parentheses.

You Have Only Church Employee Income Subject to SE Tax

If your only income subject to SE tax is church employee income (see *Employees of Churches and Church Organizations* on page SE-1 for definition), skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a.

Note. Income from services you perform as a minister of a religious order is not church employee income.

Line 1b (Short or Long Schedule SE)

If you were receiving social security retirement or social security disability benefits at the time you received your Conservation Reserve Program (CRP) payment(s), enter the amount of your taxable CRP payment(s) on line 1b. These payments are included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y.

Line 3 (Short or Long Schedule SE)

For 2010, you can reduce your net self-employment income by the amount of your self-employed health insurance deduction entered on line 29 of Form 1040 or Form 1040NR. Be sure to subtract this amount after you combine lines 1a, 1b, and 2, and before entering the result on line 3. If both you and your spouse are taking a deduction for self-employed health insurance on line 29 of Form 1040, each of you subtracts on line 3 of your separate Schedule SE only the amount attributable to your own premiums.

The self-employed health insurance deduction is allowed on line 3 only if you have an entry (or entries) on lines 1a and/or 2 of either the short or long Schedule SE.

Line 4 (Short Schedule SE)

If line 4 is less than \$400 and you have an amount on line 1b, combine lines 1a and 2.
• If the total of lines 1a and 2 is \$434 or more, file Schedule SE (completed through line 4) with your tax return. Enter -0- on Form 1040, line 56, or Form 1040NR, line 54.

• If the total of lines 1a and 2 is less than \$434, do not file Schedule SE unless you choose to use an optional method for figuring your SE tax.

Community income included on Schedule(s) C, C-EZ, or F must be divided for income tax purposes based on the community property laws of your state. See Pub. 555 for more information.

Qualified Joint Ventures

If you and your spouse materially participate (see *Material Participation* in the 2010 Instructions for Schedule C) as the only members of a jointly owned and operated business, and you file a joint return for the tax year, you can make a joint election to be taxed as a qualified joint venture instead of a partnership.

To make this election, you must divide all items of income, gain, loss, deduction, and credit attributable to the business between you and your spouse in accordance with your respective interests in the venture. Each of you must file a separate Schedule C, C-EZ, or F. On each line of your separate Schedule C, C-EZ, or F, you must enter your share of the applicable income, deduction, or loss. Each of you also must file a separate Schedule SE to pay SE tax, as applicable.

For more information on qualified joint ventures, go to IRS.gov. Enter "QJV election" in the search box and select "Election for Husband and Wife Unincorporated Businesses" and "Benefits of Qualified Joint Ventures for Family Businesses."

Rental real estate business.

If you and your spouse make the election for your rental real estate business, the income generally is not subject to SE tax. To indicate that election, be sure to check the box in Part I, line 1, of each Schedule C reporting this business. Do not file Schedule SE unless you have other income subject to SE tax. For an exception to this income not being subject to SE tax, see item 3 under *Other Income and Losses Included in Net Earnings From Self-Employment* on page SE-4).

If the election is made for a farm rental business that is not included in self-employment, file two Forms 4835, Farm Rental Income and Expenses.

Fiscal Year Filers

If your tax year is a fiscal year, use the tax rate and earnings base that apply at the time the fiscal year begins. Do not prorate the tax or earnings base for a fiscal year that overlaps the date of a rate or earnings base change.

Specific Instructions

Read the flowchart on page 1 of Schedule SE to see if you can use Section A—Short Schedule SE, or if you must use Section B—Long Schedule SE. For either section, you need to know what to include as net earnings from self-employment. This section will give you that information, as well

figuring your spouse's net earnings from self-employment.

Share Farming

You are considered self-employed if you produced crops or livestock on someone else's land for a share of the crops or livestock produced (or a share of the proceeds from the sale of them). This applies even if you paid another person (an agent) to do the actual work or management for you. Report your net earnings for income tax purposes on Schedule F (Form 1040) and for SE tax purposes on Schedule SE. See Pub. 225 for details.

Other Income and Losses Included in Net Earnings From Self-Employment

1. Rental income from a farm if, as landlord, you materially participated in the production or management of the production of farm products on this land. This income is farm earnings. To determine whether you materially participated in farm management or production, do not consider the activities of any agent who acted for you. The material participation tests for landlords are explained in chapter 12 of Pub. 225.

2. Cash or a payment-in-kind from the Department of Agriculture for participating in a land diversion program.

3. Payments for the use of rooms or other space when you also provided substantial services for the convenience of your tenants. Examples are hotel rooms, boarding houses, tourist camps or homes, trailer parks, parking lots, warehouses, and storage garages. See chapter 5 of Pub. 334 for more information.

4. Income from the retail sale of newspapers and magazines if you were age 18 or older and kept the profits.

5. Income you receive as a direct seller. Newspaper carriers or distributors of any age are direct sellers if certain conditions apply. See chapter 5 of Pub. 334 for details.

6. Amounts received by current or former self-employed insurance agents and salespersons that are:
a. Paid after retirement but figured as a percentage of commissions received from the paying company before retirement.
b. Renewal commissions, or
c. Deferred commissions paid after retirement for sales made before retirement.

However, certain termination payments received by former insurance salespersons are not included in net earnings from self-employment (as explained in item 10 under *Income and Losses Not Included in Net Earnings From Self-Employment* on page SE-4).

7. Income of certain crew members of fishing vessels with crews of normally fewer than 10 people. See chapter 10 of Pub. 334 for details.

made an election to be taxed as a qualified joint venture.

5. Income from farm rentals (including rentals paid in crop shares) if, as landlord, you did not materially participate in the production or management of the production of farm products on the land. See chapter 12 of Pub. 225 for details. Report this income on Form 4835. Use two Forms 4835 if you and your spouse made an election to be taxed as a qualified joint venture.

6. Payments you receive from the Conservation Reserve Security Program if you are receiving social security benefits for retirement or disability. Deduct these payments on line 1b of Schedule SE.

7. Dividends on shares of stock and interest on bonds, notes, etc., if you did not receive the income in the course of your trade or business as a dealer in stocks or securities.

8. Gain or loss from:

- a. The sale or exchange of a capital asset;
- b. The sale, exchange, involuntary conversion, or other disposition of property unless the property is stock in trade or other property that would be includable in inventory, or held primarily for sale to customers in the ordinary course of the business, or
- c. Certain transactions in timber, coal, or domestic iron ore.

9. Net operating losses from other years.

10. Termination payments you received as a former insurance salesperson if all of the following conditions are met:
a. The payment was received from an insurance company because of services you performed as an insurance salesperson for the company.

b. The payment was received after termination of your agreement to perform services for the company.

c. You did not perform any services for the company after termination and before the end of the year in which you received the payment.

d. You entered into a covenant not to compete against the company for at least a 1-year period beginning on the date of termination.

e. The amount of the payment depended primarily on policies sold by or credited to your account during the last year of the agreement, or the extent to which those policies remain in force for some period after termination, or both.

f. The amount of the payment did not depend to any extent on length of service or overall earnings from services performed for the company (regardless of whether eligibility for the payment depended on length of service).

8. Fees as a state or local government employee if you were paid only on a fee basis and the job was not covered under a federal-state social security coverage agreement.

9. Interest received in the course of any trade or business, such as interest on notes or accounts receivable.

10. Fees and other payments received by you for services as a director of a corporation.

11. Recapture amounts under sections 179 and 280F that you included in gross income because the business use of the property dropped to 50% or less. Do not include amounts you recaptured on the disposition of property. See Form 4797.

12. Fees you received as a professional fiduciary. This may also apply to fees paid to you as a nonprofessional fiduciary if the fees relate to active participation in the operation of the estate's business, or the management of an estate that required extensive management activities over a long period of time.

13. Gain or loss from section 1256 contracts or related property by an options or commodities dealer in the normal course of dealing in or trading section 1256 contracts.

Income and Losses Not Included in Net Earnings From Self-Employment

1. Salaries, fees, etc., subject to social security or Medicare tax that you received for performing services as an employee, including services performed as an employee under the railroad retirement system. This includes services performed as a public official (except as a fee basis government employee as explained in item 8 under *Other Income and Losses Included in Net Earnings From Self-Employment* on this page).

2. Fees received for services performed as a notary public. If you had no other income subject to SE tax, enter "Ex-empt—Notary" on Form 1040, line 56; do not file Schedule SE. However, if you had other earnings of \$400 or more subject to SE tax, enter "Exempt—Notary" and the amount of your net profit as a notary public from Schedule C or Schedule C-EZ on the dotted line to the left of Schedule SE, line 3. Subtract that amount from the total of lines 1a, 1b, and 2, and enter the result on line 3.

3. Income you received as a retired partner under a written partnership plan that provides for lifelong periodic retirement payments if you had no other interest in the partnership and did not perform services for it during the year.

4. Income from real estate rentals if you did not receive the income in the course of a trade or business as a real estate dealer. Report this income on Schedule E, or on Schedule C or C-EZ if you and your spouse

made an election to be taxed as a qualified joint venture.

Statutory Employee Income
If you were required to check the box on Schedule C or C-EZ, line 1, because you

were a statutory employee, do not include the net profit or (loss) from that Schedule C, line 31 (or the net profit from Schedule C-EZ, line 3), on Short or Long Schedule SE, line 2. But if you file Long Schedule SE, be sure to include statutory employee social security wages and tips from Form W-2 on line 8a.

Optional Methods

How Can the Optional Methods Help You

Social security coverage. The optional methods may give you credit toward your social security coverage even though you have a loss or a small amount of income from self-employment.

Earned income credit (EIC). Using the optional methods may qualify you to claim the EIC or give you a larger credit if your net earnings from self-employment (determined without using the optional methods) are less than \$4,480. Figure the EIC with and without using the optional methods to see if the optional methods will benefit you.

Additional child tax credit. Using the optional methods may qualify you to claim the additional child tax credit or give you a larger credit if your net earnings from self-employment (determined without using the optional methods) are less than \$4,480. Figure the additional child tax credit with and without using the optional methods to see if the optional methods will benefit you.

Child and dependent care credit. The optional methods may help you qualify for this credit or give you a larger credit if your net earnings from self-employment (determined without using the optional methods) are less than \$4,480. Figure this credit with and without using the optional methods to see if the optional methods will benefit you.

Self-employed health insurance deduction. The optional methods of computing net earnings from self-employment may be used to figure your self-employed health insurance deduction.



Using the optional methods may give you the benefits described earlier, but they may also increase your SE tax.

Changing Your Method

You can change the method after you file your return. That is, you can change from the regular to the optional method or from the optional to the regular method. To do this, file Form 1040X.

Farm Optional Method

You may use this method to figure your net earnings from farm self-employment if your gross farm income was \$6,720 or less or your net farm profits were less than \$4,851. Net farm profits are:

- The total of the amounts from Schedule F (Form 1040), line 36, and Schedule K-1 (Form 1065), box 14, code A, minus
- The amount you would have entered on Schedule SE, line 1b, had you not used the optional method.

There is no limit on how many years you can use this method.

Under this method, report in Part II, line 15, two-thirds of your gross farm income, up to \$4,480, as your net earnings. This method can increase or decrease your net earnings from farm self-employment even if the farming business had a loss.

For a farm partnership, figure your share of gross income based on the partnership agreement. With guaranteed payments, your share of the partnership's gross income is your guaranteed payments plus your share of the gross income after it is reduced by all guaranteed payments made by the partnership. If you were a limited partner, include only guaranteed payments for services you actually rendered to or on behalf of the partnership.

Nonfarm Optional Method

You may be able to use this method to figure your net earnings from nonfarm self-employment if your net nonfarm profits were less than \$4,851 and also less than 72.189% of your gross nonfarm income. Net nonfarm profits are the total of the amounts from:

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22 Enter the amount from line 21 (adjusted gross income). 22

23a Check You were born before January 2, 1946, Blind Total boxes Spouse was born before January 2, 1946, Blind checked 23a

b If you are married filing separately and your spouse itemizes deductions, see page 30 and check here 23b 27

24 Enter your **standard deduction** (see instructions). 24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. 25

26 **Exemptions.** Multiply \$3,650 by the number on line 6d. 26

27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. 27

This is your **taxable income**. 27

28 **Tax**, including any alternative minimum tax (see instructions). 28

29 Credit for child and dependent care expenses. Attach Form 2441. 29

30 Credit for the elderly or the disabled. Attach Schedule R. 30

31 Education credits from Form 8863, line 23. 31

32 Retirement savings contributions credit. Attach Form 8880. 32

33 Child tax credit (see instructions). 33

34 Add lines 29 through 33. These are your **total credits**. 34

35 Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. 35

36 Advance earned income credit payments from Form(s) W-2, box 9. 36

37 Add lines 35 and 36. This is your **total tax**. 37

38 Federal income tax withheld from Forms W-2 and 1099. 38

39 2010 estimated tax payments and amount applied from 2009 return. 39

40 Making work pay credit. Attach Schedule M. 40

41a **Earned income credit (EIC).** 41a

b Nontaxable combat pay election. 41b

42 Additional child tax credit. Attach Form 8812. 42

43 American opportunity credit from Form 8863, line 14. 43

44 Add lines 38, 39, 40, 41a, 42, and 43. These are your **total payments**. 44

If line 44 is more than line 37, subtract line 37 from line 44. 44

45 **Refund**

Direct deposit? **45a** Amount of line 45 you want refunded to you. If Form 8888 is attached, check here 45a

b Routing number **c** Type: Checking Savings

d Account number

47 Amount of line 45 you want applied to your 2011 estimated tax. 47

48 **Amount you owe.** Subtract line 44 from line 37. For details on how to pay, see instructions. 48

49 Estimated tax penalty (see instructions). 49

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete the following. No

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

Sign here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation

Print/type preparer's name Preparer's signature Date PTIN

Firm's name Firm's EIN

Firm's address Phone no.

1 Single

2 Married filing jointly (even if only one had income)

3 Married filing separately. Enter spouse's SSN above and full name here. 5 Qualifying widow(er) with dependent child (see instructions)

Exemptions **6a** Yourself. If someone can claim you as a dependent, **do not** check box 6a.

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 16)

d Total number of exemptions claimed. 7

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7

8a Taxable interest. Attach Schedule B if required. 8a

b Tax-exempt interest. Do not include on line 8a. 8b

9a Ordinary dividends. Attach Schedule B if required. 9a

b Qualified dividends (see instructions). 9b

10 Capital gain distributions (see instructions). 10

11a IRA distributions. 11a

11b Taxable amount (see instructions). 11b

12a Pensions and annuities. 12a

12b Taxable amount (see instructions). 12b

13 Unemployment compensation and Alaska Permanent Fund dividends. 13

14a Social security benefits. 14a

14b Taxable amount (see instructions). 14b

15 Add lines 7 through 14b (far right column). This is your **total income**. 15

16 Educator expenses (see instructions). 16

17 IRA deduction (see instructions). 17

18 Student loan interest deduction (see instructions). 18

19 Tuition and fees. Attach Form 8917. 19

20 Add lines 16 through 19. These are your **total adjustments**. 20

21 Subtract line 20 from line 15. This is your **adjusted gross income**. 21

Adjusted gross income

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form 1040A (2010)

Name, Address, and SSN

Your first name and initial Last name

OMB No. 1545-0074

Your social security number

Spouse's social security number

Make sure the SSN(s) above and on line 6c are correct.

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.

Checking a box below will not change your tax or refund.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. You Spouse

Filing status

Check only one box.

If more than six dependents, see instructions.

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 20.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

2010

Joint Filers With No Dependents

Form 1040EZ header section including name, address, SSN, and marital status fields.

Check here if you, or your spouse, if a joint return, want \$3 to go to this fund: You Spouse

- Income Attach Form(s) W-2 here. 1 Wages, salaries, and tips. 2 Taxable interest. 3 Unemployment compensation and Alaska Permanent Fund dividends. 4 Add lines 1, 2, and 3. This is your adjusted gross income.

5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back.

6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0.

7 Federal income tax withheld from Form(s) W-2 and 1099.

8 Making work pay credit (see worksheet on back).

9a Earned income credit (EIC) (see page 13).

10 Non-taxable combat pay election.

11 Tax. Use the amount on line 6 above to find your tax in the tax table on pages 27 through 35 of the instructions. Then, enter the tax from the table on this line.

12a If line 10 is larger than line 11, subtract line 11 from line 10. This is your refund.

12b Routing number. 12c Type: Checking Savings. 12d Account number.

13 If line 11 is larger than line 10, subtract line 10 from line 11. This is the amount you owe. For details on how to pay, see page 19.

Do you want to allow another person to discuss this return with the IRS (see page 20)? Yes. Complete the following. No

Sign Here Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

Joint return? See page 6. Keep a copy for your records.

Paid Preparer Use Only Print/type preparer's name, Date, Preparer's signature, Firm's name, Firm's address.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 36.

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so.

Worksheet for Line 5 - Dependents Who Checked One or Both Boxes. Includes fields for amount, standard deduction, and exemption amount.

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.

Before you begin: If you can be claimed as a dependent on someone else's return, you do not qualify for this credit.

1a. Important. See the instructions on page 12 if (a) you received a taxable scholarship or fellowship grant not reported on a Form W-2, (b) your wages include pay for work performed while an inmate in a penal institution, or (c) you received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan.

1b. Nontaxable combat pay included on line 1a (see instructions).

2. Multiply line 1a by 6.2% (.062).

3. Enter \$400 (\$800 if married filing jointly).

4. Enter the smaller of line 2 or line 3 (unless you checked "Yes" on line 1a).

5. Enter amount from Form 1040EZ, line 4 (on front).

6. Enter \$75,000 (\$150,000 if married filing jointly).

7. Is the amount on line 5 more than the amount on line 6?

8. Multiply line 7 by 2% (.02).

9. Subtract line 8 from line 4. If zero or less, enter -0.

10. Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2010? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).

11. Making work pay credit. Subtract line 10 from line 9. If zero or less, enter -0.

Mail your return by April 18, 2011. Mail it to the address shown on the last page of the instructions.

Worksheet for Line 7 - New motor vehicle taxes

Before you begin: You cannot take this deduction if the amount on Form 1040, line 38, is equal to or greater than \$135,000 (\$200,000 if married filing jointly). See the instructions for line 7 on page A-6.

Table with 11 rows and 3 columns. Row 1: Enter the state and local sales and excise taxes you paid in 2010 for the purchase of any new motor vehicle(s) after February 16, 2009, and before January 1, 2010. Row 2: Enter the purchase price (before taxes) of the new motor vehicle(s). Row 3: Is the amount on line 2 more than \$49,500? Row 4: Enter the amount from Form 1040, line 38. Row 5: Enter the total of any - Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and Exclusion of income from Puerto Rico. Row 6: Add lines 4 and 5. Row 7: Enter \$125,000 (\$250,000 if married filing jointly). Row 8: Is the amount on line 6 more than the amount on line 7? Row 9: Divide the amount on line 8 by \$10,000. Row 10: Multiply line 3 by line 9. Row 11: Deduction for new motor vehicle taxes.

SCHEDULE A (Form 1040) Itemized Deductions

Department of the Treasury Internal Revenue Service (IRS) Name(s) shown on Form 1040

OMB No. 1545-0074 2010 Attachment Sequence No. 07 Your social security number

Main table for itemized deductions with 30 rows. Rows include: Medical and Dental Expenses (1-4), Taxes You Paid (5-9), Interest You Paid (10-11), Gifts to Charity (16-18), Casualty and Theft Losses (20), Job Expenses and Certain Miscellaneous Deductions (21-23), Other Miscellaneous Deductions (28), Total Itemized Deductions (29), and Deductions (30).

SCHEDULE B (Form 1040A or 1040) Interest and Ordinary Dividends

Department of the Treasury Internal Revenue Service (IRS) OMB No. 1545-0074 2010 Attachment Sequence No. 08

▶ Attach to Form 1040A or 1040. ▶ See instructions on back.

Name(s) shown on return Your social security number

Table with 6 columns: Line number, Description, Amount. Includes instructions for interest and ordinary dividends.

Part III Foreign Accounts and Trusts. Questions 7a and 7b regarding foreign accounts and trusts.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

- Use Schedule B if any of the following applies. • You had over \$1,500 of taxable interest or ordinary dividends.

Specific Instructions

- You can list more than one payer on each entry space for lines 1 and 5, but be sure to clearly show the amount paid next to the payer's name.

Part III. Foreign Accounts and Trusts

Line 7a. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

- 1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.



For line 7a, item (2) does not apply to foreign securities held in a U.S. securities account.

Exceptions

- Check the "No" box if any of the following applies to you. • The combined value of the accounts was \$10,000 or less during the whole year.



You may have to file Form 5471 if, in 2010, you were an officer or director of a foreign corporation.

Part II. Ordinary Dividends

Line 5. Report on line 5 all of your ordinary dividends. This amount should be shown in box 1a of your Forms 1099-DIV or substitute statements.

Nominees

If you received a Form 1099-DIV that includes ordinary dividends you received as a nominee that is, in your name, but the ordinary dividends actually belong to someone else, report the total on line 5. Do this even if you later distributed some or all of this income to others.



If you received dividends as a nominee, you must give the actual owner a Form 1099-DIV unless the owner is your spouse.

a subtotal of all interest listed on line 1. Below this subtotal, enter "Nominee - Distribution" and show the total interest you received as a nominee. Subtract this amount from the subtotal and enter the result on line 2.



If you received interest as a nominee, you must give the actual owner a Form 1099-INT unless the owner is your spouse.

Accrued Interest

When you buy bonds between interest payment dates and pay accrued interest to the seller, this interest is taxable to the seller.

Original Issue Discount (OID)

If you are reporting OID in an amount less than the amount shown on Form 1099-OID, follow the rules earlier under "Nominees to see how to report the OID."

Amortizable bond premium

If you are reducing your interest income on a bond by the amount of amortizable bond premium, follow the rules earlier under "Nominees to see how to report the interest."



You may have to file Form 5471 if, in 2010, you were an officer or director of a foreign corporation.

Part I. Interest

Line 1. Report on line 1 all of your taxable interest. Taxable interest should be shown on your Forms 1099-INT, Forms 1099-OID, or substitute statements.

Seller-financed mortgages

If you sold your home or other property and the buyer used the property as a personal residence, list first any interest the buyer paid you on a mortgage or other form of seller financing.

2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Line 7b. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Line 7c. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Line 7d. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Line 7e. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Line 7f. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Line 7g. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Line 7h. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Line 7i. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Line 7j. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Line 7k. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Line 7l. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Line 7m. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Line 7n. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Line 7o. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

2. At any time during 2010 you had a financial interest in, or signature authority (or other authority that is comparable to signature authority) over, a financial account in a foreign country (such as a bank account, securities account, or other financial account).

Line 7p. Check the "Yes" box on line 7a, if either (1) or (2) below applies.

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

SCHEDULE C (Form 1040) 2010 OMB No. 1545-0074
2010 Attachment Sequence No. 09
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 page 1, 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 2010, 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 page 1, line 27 48

SCHEDULE C (Form 1040) OMB No. 1545-0074
2010 Attachment Sequence No. 09
Profit or Loss From Business (Sole Proprietorship)
 ▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B. ▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions for Schedule C (Form 1040).
 Social security number (SSN)
 B Enter code from pages C-3, 10, & 11
 D Employer ID number (EIN), if any

A Principal business or profession, including product or service (see instructions)
 C Business name. If no separate business name, leave blank.
 E Business address (including suite or room no.) ▶
 City, town or post office, state, and ZIP code
 F Accounting method: (1) Cash (2) Accrual (3) Other (specify) ▶
 G Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on losses. Yes No
 H If you started or acquired this business during 2010, check here Yes No

Part I Income

1 Gross receipts or sales. **Caution.** See instructions 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, or
 • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses.
 2 Returns and allowances 1
 3 Subtract line 2 from line 1 2
 4 Cost of goods sold (from line 42 on page 2) 3
 5 **Gross profit.** Subtract line 4 from line 3 4
 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 5
 7 **Gross income.** Add lines 5 and 6 6

Part III Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising 18
 9 Car and truck expenses (see instructions) 19
 10 Commissions and fees 20
 11 Contract labor (see instructions) 20a
 12 Depletion 21
 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) 21
 14 Employee benefit programs (other than on line 19) 22
 15 Insurance (other than health) 23
 16 Interest: a Mortgage (paid to banks, etc.) 24a
 b Other 24b
 17 Legal and professional services 25
 18 Office expense 26
 19 Pension and profit-sharing plans 27
 20 Rent or lease (see instructions): a Vehicles, machinery, and equipment 28
 b Other business property 29
 21 Repairs and maintenance 30
 22 Supplies (not included in Part III) 31
 23 Taxes and licenses
 24 Travel, meals, and entertainment: a Travel
 b Deductible meals and entertainment (see instructions)
 25 Utilities
 26 Wages (less employment credits)
 27 Other expenses (from line 48 on page 2)
 28 Total expenses before expenses for business use of home. Add lines 8 through 27
 29 Tentative profit or (loss). Subtract line 28 from line 7
 30 Expenses for business use of your home. Attach Form 8829
 31 **Net profit or (loss).** Subtract line 30 from line 29.
 • If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.
 • If a loss, you must go to line 32.
 • If you have a loss, check the box that describes your investment in this activity (see instructions).
 • If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.
 • If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a All investment is at risk.
 32b Some investment is not at risk.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11334P Schedule C (Form 1040) 2010

Net Profit From Business (Sole Proprietorship)

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B. Attach to Form 1040, 1040NR, or 1041. See instructions on page 2.

Department of the Treasury Internal Revenue Service (99) Name of proprietor

Part I General Information

Form with instructions for Part I: You May Use Schedule C-EZ Instead of Schedule C Only If You: Had business expenses of \$5,000 or less; Use the cash method of accounting; Did not have an inventory at any time during the year; Did not have a net loss from your business; Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

Form with instructions for Part II: Figure Your Net Profit. A Principal business or profession, including product or service; B Enter business code; C Business name; D Enter your EIN; E Business address.

Form with instructions for Part III: Information on Your Vehicle. 1 Gross receipts; 2 Total expenses; 3 Net profit.

Form with instructions for Part IV: Information on Your Vehicle. 4 When did you place your vehicle in service; 5 Of the total number of miles you drove your vehicle during 2010; 6 Was your vehicle available for personal use during off-duty hours; 7 Do you (or your spouse) have another vehicle available for personal use; 8a Do you have evidence to support your deduction; 8b "Yes" is the evidence written?

Instructions

Before you begin, see General Instructions in the 2010 Instructions for Schedule C.

You can use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship or qualified joint venture, or you were a statutory employee and you have met all the requirements listed in Schedule C-EZ, Part I.

For more information on electing to be taxed as a qualified joint venture (including the possible social security benefits of this election), see Husband-Wife Qualified Joint Venture in the instructions for Schedule C. You can also go to IRS.gov, enter "QJV election" in the search box, and select "Benefits of Qualified Joint Ventures for Family Businesses."

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

Enter the six-digit code that identifies your principal business or professional activity. See the instructions for Schedule C for the list of codes.

Enter on line D the employer identification number (EIN) that was issued to you and in your name as a sole proprietor. If you are filing Form 1041, enter the EIN issued to the estate or trust. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). If you are the sole owner of a limited liability company (LLC), do not enter on line D the EIN issued to the LLC, if any. If you do not have an EIN, leave line D blank.

You need an EIN only if you have a qualified retirement plan or are required to file an employment, excise, alcohol, tobacco, or firearms tax returns, are a payer of gambling winnings, or are filing Form 1041 for an estate or trust. If you need an EIN, see the instructions for Form SS-4.

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line 1

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Forms 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

Line 2

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expenses, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V. You can use the optional worksheet below to record your expenses. Enter on lines b through f the type and amount of expenses not included on line a.

If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part II.

Line 3

Nonresident aliens using Form 1040NR should also enter the total on Schedule SE, line 2. If you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the Schedule SE instructions for information on international social security agreements.

Line 5b

Generally, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the instructions for Form 2106.

Optional Worksheet for Line 2 (keep a copy for your records)

Table with 7 columns (a-g) and 1 row for 'Deductible meals and entertainment (see the instructions for Schedule C, line 24b)'. Includes instructions for Total and Add lines a through f.

SCHEDULE D (Form 1040)
 Department of the Treasury Internal Revenue Service (99) (Name(s) shown on return)

OMB No. 1545-0074
2010
 After 2009
 Sequence No. 12

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
 ▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2	Enter your short-term totals, if any, from Schedule D-1, line 2				
3	Total short-term sales price amounts. Add lines 1 and 2 in column (d)				
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				
6	Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions				
7	Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)				

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9	Enter your long-term totals, if any, from Schedule D-1, line 9				
10	Total long-term sales price amounts. Add lines 8 and 9 in column (d)				
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				
13	Capital gain distributions. See page D-2 of the instructions				
14	Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions				
15	Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back				

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, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 both gains?
 Yes. Go to line 18.
 No. Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions **18**

19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions **19**

20 Are lines 18 and 19 both zero or blank?
 Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.
 No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:
 • The loss on line 16 or
 • (\$3,000), or if married filing separately, (\$1,500) **21** ()

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?
 Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).
 No. Complete the rest of Form 1040 or Form 1040NR.

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

Table with 5 columns: (a) Name, (b) Enter P for partnership, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk.

Table with 3 columns: A, B, C. Includes instructions for rental real estate property and 10% of total days rented.

Table with 6 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4592, (j) Nonpassive income from Schedule K-1.

Table with 3 columns: A, B, C. Includes instructions for rental real estate properties and expenses.

Part III Income or Loss From Estates and Trusts

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

Table with 6 columns: (a) Name, (b) Employer identification number, (c) Taxable income (net loss) from Schedules O, line 2c, (d) Deduction or loss from Schedule K-1, (e) Income from Schedules Q, line 3b.

Table with 3 columns: A, B, C. Includes instructions for real estate mortgage investment conduits.

Table with 3 columns: A, B, C. Includes instructions for reconciling farming and fishing income and real estate professionals.

Table with 3 columns: A, B, C. Includes instructions for reconciling real estate professionals.

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).

Taking the EIC when not eligible. If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b.



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 2010. For more details, see the instructions for line 42 of Form 1040A or line 65 of Form 1040.

Qualifying Child

A qualifying child for the EIC is a child who is your . . .

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)



WAS . . .

Under age 19 at the end of 2010 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2010, 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 2010

or is filing a joint return for 2010 only as a claim for refund (as defined in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b)



Who lived with you in the United States for more than half of 2010. If the child did not live with you for the required time, see *Exception to time lived with you* in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b.



If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see Married child or Qualifying child of more than one person in the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b.

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

OMB No. 1545-0074
Attachment
Sequence No. **43**

2010
EIC

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, 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.



- 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 page 2 of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

	Child 1	Child 2	Child 3
1 Child's name	First name Last name	First name Last name	First name Last name
2 Child's SSN			
3 Child's year of birth	Year	Year	Year
4 a Was the child under age 24 at the end of 2010, a student, and younger than you (or your spouse, if filing jointly)?	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5. Continue.	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5. Continue.	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5. Continue.
b Was the child permanently and totally disabled during any part of 2010?	Yes <input type="checkbox"/> No <input type="checkbox"/> Continue. The child is not a qualifying child.	Yes <input type="checkbox"/> No <input type="checkbox"/> Continue. The child is not a qualifying child.	Yes <input type="checkbox"/> No <input type="checkbox"/> Continue. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)			
6 Number of months child lived with you in the United States during 2010	Do not enter more than 12 months. _____ months	Do not enter more than 12 months. _____ months	Do not enter more than 12 months. _____ months

- If the child lived with you for more than half of 2010 but less than 7 months, enter "-7."
- If the child was born or died in 2010 and your home was the child's home for the entire time he or she was alive during 2010, enter "-12."

For Paperwork Reduction Act Notices, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2010

SCHEDULE F (Form 1040)
 Department of the Treasury
 Internal Revenue Service (99)

OMB No. 1545-0074
2010
 Attachment
 Sequence No. 14

Profit or Loss From Farming
 ▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
 ▶ See Instructions for Schedule F (Form 1040).

Name of proprietor _____ Social security number (SSN) _____

A Principal product. Describe in one or two words your principal crop or activity for the current tax year.

B Enter code from Part IV

D Employer ID number (EIN), if any

C Accounting method: (1) Cash (2) Accrual

E Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on passive losses. Yes No

Part I Farm Income - Cash Method. Complete Parts I and II (Accrual Method, Complete Parts II and III, and Part I, line 11.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	
2	Cost or other basis of livestock and other items reported on line 1	2	
3	Subtract line 2 from line 1	3	
4	Sales of livestock, produce, grains, and other products you raised	4	
5a	Cooperative distributions (Form(s) 1099-PATR)	5a	
5b	Taxable amount	5b	
6a	Agricultural program payments (see instructions)	6a	
6b	Taxable amount	6b	
7	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	7a	
b	CCC loans forfeited	7b	
8	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2010	8a	
b	Amount deferred from 2009	8b	
c	If election to defer to 2011 is attached, check here <input type="checkbox"/>	8c	
9	Custom hire (machine work) income	9	
10	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	10	
11	Gross income. Add amounts in the right column for lines 3 through 10. If you use the accrual method to figure your income, enter the amount from Part III, line 51.	11	

Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, or repairs on your home.

12	Car and truck expenses (see instructions). Also attach Form 4562	12	
13	Chemicals	13	
14	Conservation expenses (see instructions)	14	
15	Custom hire (machine work)	15	
16	Depreciation and section 179 expense deduction not claimed elsewhere (see instructions)	16	
17	Employee benefit programs other than on line 25	17	
18	Feed	18	
19	Fertilizers and lime	19	
20	Freight and trucking	20	
21	Gasoline, fuel, and oil	21	
22	Insurance (other than health)	22	
23	Interest:		
a	Mortgage (paid to banks, etc.)	23a	
b	Other	23b	
24	Labor hired (less employment credits)	24	
25	Pension and profit-sharing plans	25	
26	Rent or lease (see instructions):		
a	Vehicles, machinery, and equipment	26a	
b	Other (land, animals, etc.)	26b	
27	Repairs and maintenance	27	
28	Seeds and plants	28	
29	Storage and warehousing	29	
30	Supplies	30	
31	Taxes	31	
32	Utilities	32	
33	Veterinary, breeding, and medicine	33	
34	Other expenses (specify):		
a		34a	
b		34b	
c		34c	
d		34d	
e		34e	
f		34f	
35	Total expenses. Add lines 12 through 34f. If line 34f is negative, see instructions.	35	
36	Net farm profit or (loss). Subtract line 35 from line 11. Partnerships, see instructions.	36	

37 If you have a loss, you must check the box that describes your investment in this activity and whether you received any applicable subsidy (see instructions).

All investment is at risk and you did not receive a subsidy.

Some investment is not at risk or you received a subsidy.

Part III Farm Income - Accrual Method (see instructions). Do not include sales of livestock held for draft, breeding, sport, or dairy purposes. Report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products	38	
39a	Cooperative distributions (Form(s) 1099-PATR)	39a	
39b	Taxable amount	39b	
40a	Agricultural program payments	40a	
40b	Taxable amount	40b	
41	Commodity Credit Corporation (CCC) loans:		
a	CCC loans reported under election	41a	
b	CCC loans forfeited	41b	
42	Crop insurance proceeds	42	
43	Custom hire (machine work) income	43	
44	Other income, including federal and state gasoline or fuel tax credit or refund	44	
45	Add amounts in the right column for lines 38 through 44	45	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46	
47	Cost of livestock, produce, grains, and other products purchased during the year	47	
48	Add lines 46 and 47	48	
49	Inventory of livestock, produce, grains, and other products at end of year	49	
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*	50	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on Part I, line 11. *If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51 and on Part I, line 11.	51	

Part IV Principal Agricultural Activity Codes

CAUTION File Schedule C (Form 1040) or Schedule C-EZ (Form 1040) instead of Schedule F if (a) your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or (b) you are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

111300	Fruit and tree nut farming	111300	Fruit and tree nut farming
111400	Greenhouse, nursery, and floriculture production	111400	Greenhouse, nursery, and floriculture production
111900	Other crop farming	111900	Other crop farming
Animal Production		112111	Beef cattle ranching and farming
112111	Beef cattle ranching and farming	112112	Cattle feedlots
112120	Dairy cattle and milk production	112210	Hog and pig farming
112300	Poultry and egg production	112400	Sheep and goat farming
112510	Aquaculture	112510	Aquaculture
112900	Other animal production	112900	Other animal production
Forestry and Logging		113000	Forestry and logging (including forest nurseries and timber tracts)
113000	Forestry and logging (including forest nurseries and timber tracts)		

Select the code that best identifies your primary farming activity and enter the six digit number on page 1, line B.

Part II Federal Unemployment (FUTA) Tax

- 10 Did you pay unemployment contributions to only one state?
11 Did you pay all state unemployment contributions for 2010 by April 18, 2011?
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

Next: If you checked the "Yes" box on all the lines above, complete Section A. If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions

14 Contributions paid to your state unemployment fund (see page H-5) 14

15 Total cash wages subject to FUTA tax (see page H-5) 15

16 FUTA tax. Multiply line 15 by .008. Enter the result here, skip Section B, and go to line 25 16

Section B

17 Complete all columns below that apply (if you need more space, see page H-5):

Table with 7 columns: (a) Name of state, (b) Taxable wages, (c) State experience rate, (d) State experience rate, (e) Multiply col. (b) by .054, (f) Multiply col. (b) by col. (d), (g) Subtract col. (f) from col. (e), (h) Contributions paid to state unemployment fund.

18 Totals 18

19 Add columns (g) and (h) of line 18 19

20 Total cash wages subject to FUTA tax (see the line 15 instructions on page H-5) 20

21 Multiply line 20 by 6.2% (.062) 21

22 Multiply line 20 by 5.4% (.054) 22

23 Enter the smaller of line 19 or line 22 23

24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25 24

Part III Total Household Employment Taxes

25 Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0- 25

26 Add line 16 (for line 24) and line 25 (see page H-6) 26

27 Are you required to file Form 1040? 27

Yes. Stop. Include the amount from line 26 above on Form 1040, line 59, and check box b on that line. Do not complete Part IV below.

No. You may have to complete Part IV. See page H-6 for details.

Part IV Address and Signature - Complete this part only if required. See the line 27 instructions on page H-6.

Address (number and street) or P.O. box (if mail is not delivered to street address) Apt., room, or suite no.

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employee's signature Date

Preparer's signature Date

Print/type preparer's name Check if self-employed PTIN

Firm's name Firm's EIN

Firm's address Phone no.

Schedule H (Form 1040) 2010

SCHEDULE H (Form 1040) Household Employment Taxes

Department of the Treasury Internal Revenue Service (99) OMB No. 1545-1971 2010 Attachment Sequence No. 44

Name of employer Social security number Employer identification number

A Did you pay any one household employee cash wages of \$1,700 or more in 2010? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-4 before you answer this question.)

- Yes. Skip lines B and C and go to line 1.
No. Go to line B.

B Did you withhold federal income tax during 2010 for any household employee?

- Yes. Skip line C and go to line 5.
No. Go to line C.

C Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2009 or 2010 to all household employees? (Do not count cash wages paid in 2009 or 2010 to your spouse, your child under age 21, or your parent.)

- No. Stop. Do not file this schedule.
Yes. Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no household employees in 2010 do not have to complete this form for 2010.)

Part I Social Security, Medicare, and Federal Income Taxes

1 Total cash wages subject to social security taxes (see page H-4) 1

2 Social security taxes. Multiply line 1 by 12.4% (.124) 2

3 Total cash wages subject to Medicare taxes (see page H-4) 3

4 Medicare taxes. Multiply line 3 by 2.9% (.029) 4

5 Federal income tax withheld, if any 5

6 Total social security, Medicare, and federal income taxes. Add lines 2, 4, and 5 6

7 Advance earned income credit (EIC) payments, if any 7

8 Net taxes (subtract line 7 from line 6) 8

9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2009 or 2010 to all household employees? (Do not count cash wages paid in 2009 or 2010 to your spouse, your child under age 21, or your parent.)

- No. Stop. Include the amount from line 8 above on Form 1040, line 59, and check box b on that line. If you are not required to file Form 1040, see the line 9 instructions on page H-4.
Yes. Go to line 10 on the back.

For Privacy Act and Paperwork Reduction Act Notice, see page H-7 of the instructions.

Cat. No. 12187K Schedule H (Form 1040) 2010

General Instructions

Who must use Schedule L. You must use Schedule L to figure your standard deduction if you:

- Had a loss from a disaster that was declared a federal disaster in tax years beginning after 2007 and that occurred before 2010, or
Paid state or local sales or excise taxes (or certain other taxes or fees in a state without a sales tax) in 2010 for the purchase of any new motor vehicle(s) after February 16, 2009, and before January 1, 2010.

Note. See your tax return instructions to figure your standard deduction if you are not claiming any of the items listed above.



If you checked the box on Form 1040, line 39b, or Form 1040A, line 23b, your standard deduction is zero, even if you were born before January 2, 1946, were blind, had a net disaster loss, or paid new motor vehicle taxes.

Specific Instructions

Line 3. Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income.

Form 1040 filers. Generally, your earned income is the amount you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

Form 1040A filers. Generally, your earned income is the amount you reported on Form 1040A, line 7.

Line 6. Your standard deduction is increased by a loss from a disaster that was declared a federal disaster after 2007 and that occurred before 2010 but which you could not deduct in the year it occurred because you were not sure whether part of it would be reimbursed and you became reasonably certain in 2010 that it would not be reimbursed. This amount is shown on Form 4684, line 17. You must file Form 1040 to claim a net disaster loss.

SCHEDULE L (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99) Names(s) shown on return

Standard Deduction for Certain Filers

Attach to Form 1040A or 1040. See instructions on back.

Your social security number

File this form only if you are increasing your standard deduction by certain net disaster losses or new motor vehicle taxes paid in 2010 for certain vehicles purchased in 2009. Form 1040 Filers Only: It may be better for you to itemize your deductions instead. See the instructions for Schedule A (Form 1040).

Form grid with 18 numbered rows and 4 columns. Row 1: Enter the amount shown below for your filing status. Row 2: Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return? Row 3: Is your earned income more than \$650 (see instructions)? Row 4: Enter the smaller of line 1 or line 3. Row 5: Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by \$1,100 (\$1,400 if single or head of household), if blank, enter -0-. Row 6: Form 1040 filers only, enter from your 2010 Form 4684, line 17, any loss from a disaster declared a federal disaster after 2007 that occurred before 2010 (see instructions). Row 7: Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2010 for the purchase of any new motor vehicle(s) after February 16, 2009, and before January 1, 2010 (see instructions)? Row 8: Enter the purchase price (before taxes) of the new motor vehicle(s) (see instructions). Row 9: Is the amount on line 8 more than \$49,500? Row 10: Enter the amount from Form 1040, line 38, or Form 1040A, line 22. Row 11: Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and. Row 12: Exclusion of income from Puerto Rico. Row 13: Add lines 10 and 11. Row 14: Enter \$125,000 (\$250,000 if married filing jointly). Row 15: Is the amount on line 12 more than the amount on line 13? Row 16: Skip lines 14 through 16, enter the amount from line 9 on line 17, and go to line 18. Row 17: Divide the amount on line 14 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1,000 or more, enter 1,000. Row 18: Subtract line 16 from line 9. Add lines 4, 5, 6, and 17. Enter the total here and on Form 1040, line 40, or Form 1040A, line 24.

Motor home. A multi-purpose vehicle with motive power that is designed to provide temporary residential accommodations, as evidenced by the presence of at least four of the following facilities.

- Cooking.
Refrigeration or ice box.
Self-contained toilet.
Heating and/or air conditioning.
Potable water supply system including a faucet and sink.
Separate 110-125 volt electrical power supply and/or propane.

Line 8. Enter on line 8 the cost of the new motor vehicle(s). Do not include on line 8 any state or local sales or excise taxes you entered on line 7.

Line 9. If you check the "Yes" box, the amount you can include for state or local sales and excise taxes is limited to the taxes imposed on the first \$49,500 of the purchase price of each new motor vehicle. To figure the amount to enter on line 9, you will need to know the rate(s) of tax that apply in the state and locality where you purchased each new motor vehicle. If the state and locality where you purchased a new motor vehicle imposes a fixed rate, multiply the combined state and local rate by the smaller of \$49,500 or the purchase price (before taxes) of the new motor vehicle. See the Example below.

Some taxing jurisdictions may provide for a sales tax that is limited to a certain dollar amount per purchase. One example is Manatee County, Florida. Manatee County charges an additional 1/2% (.005) discretionary sales tax that is collected on the first \$5,000 of a purchase, not to exceed \$25.

Example. You purchased a new motor vehicle on December 3, 2009, for \$56,500 before taxes. You paid the sales tax on purchased the vehicle imposes a fixed sales tax rate of 5% and the locality also charges a fixed rate of 1%. For a combined fixed sales tax rate of 6%. The amount of sales tax you can include on line 9 is \$2,970 (\$49,500 x 6% (.06)).



If you recover any portion of your net disaster loss or new motor vehicle tax deduction in future tax years, you generally have to include that amount in your income. See Recoveries in Pub. 525 for more information.

Schedule R (Form 1040A or 1040) OMB No. 1545-0074
 Department of the Treasury Internal Revenue Service (99) **2010** Attachment Sequence No. 16
 Name(s) shown on Form 1040A or 1040: _____ Your social security number: _____

Credit for the Elderly or the Disabled
 Complete and attach to Form 1040A or 1040.

You may be able to take this credit and reduce your tax if by the end of 2010:

- 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 page R-1 of the instructions.

TIP In most cases, the IRS can figure the credit for you. See page R-1 of the instructions.

Part I Check the Box for Your Filing Status and Age And by the end of 2010: Check only one box:

If your filing status is:

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 2010 8

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2010 9

Married filing separately 8

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 2010, check this box

- If you checked this box, you do not have to get another statement for 2010.
- If you did not check this box, have your physician complete the statement on page R-4 of the instructions. You must keep the statement for your records.

SCHEDULE M (Form 1040A or 1040) OMB No. 1545-0074
 Department of the Treasury Internal Revenue Service (99) **2010** Attachment Sequence No. 166
 Name(s) shown on return: _____ Your social security number: _____

Making Work Pay Credit
 Attach to Form 1040A or 1040. See separate instructions.

To take the making work pay credit, you must include your social security number (if filing a joint return, the number of either you or your spouse) on your tax return. A social security number does not include an identification number issued by the IRS. Only the Social Security Administration issues social security numbers.

You cannot take the making work pay credit if you can be claimed as someone else's dependent or if you are a nonresident alien.

Important: Check the "No" box on line 1a and see the instructions if:

- (a) You have a net loss from a business.
- (b) You received a taxable scholarship or fellowship grant not reported on a Form W-2.
- (c) Your wages include pay for work performed while an inmate in a penal institution.
- (d) You received a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or
- (e) You are filing Form 2555 or 2555-EZ.

1a Do you (and your spouse if filing jointly) have 2010 wages of more than \$6,451 (\$12,903 if married filing jointly)?
 Yes. Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.
 No. Enter your earned income (see instructions) 1a

b Nontaxable combat pay included on line 1a (see instructions) 1b

2 Multiply line 1a by 6.2% (.062) 2

3 Enter \$400 (\$800 if married filing jointly) 3

4 Enter the smaller of line 2 or line 3 (unless you checked "Yes" on line 1a) 4

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 5

6 Enter \$75,000 (\$150,000 if married filing jointly) 6

7 Is the amount on line 5 more than the amount on line 6?
 No. Skip line 8. Enter the amount from line 4 on line 9 below.
 Yes. Subtract line 6 from line 5 7

8 Multiply line 7 by 2% (.02) 8

9 Subtract line 8 from line 4. If zero or less, enter -0- 9

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2010? You may have received this payment in 2010 if you did not receive an economic recovery payment in 2009 but you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits in November 2008, December 2008, or January 2009 (see instructions).
 No. Enter -0- on line 10 and go to line 11.
 Yes. Enter the total of the payments you (and your spouse, if filing jointly) received in 2010. Do not enter more than \$250 (\$500 if married filing jointly) 10

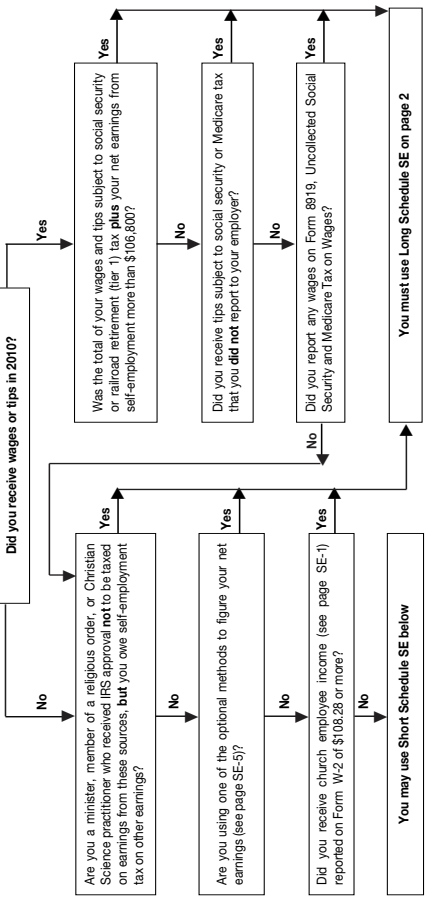
11 Making work pay credit. Subtract line 10 from line 9. If zero or less, enter -0-. Enter the result here and on Form 1040, line 63; or Form 1040A, line 40 11

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

Before you begin: To determine if you must file Schedule SE, see the instructions on page SE-1.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* on page SE-1.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

- 1a** Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A.
- b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y
- 2** Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report.
- 3** Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)
- 4** Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b
- 5** **Self-employment tax.** If the amount on line 4 is:
 - \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 56, or Form 1040NR, line 54**
 - More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result. Enter the total here and on **Form 1040, line 56, or Form 1040NR, line 54**.
- 6** **Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27, or Form 1040NR, line 27**

Part III Figure Your Credit

10 If you checked (in Part I):
 Box 1, 2, 4, or 7 \$5,000
 Box 3, 5, or 6 \$7,500
 Box 8 or 9 \$3,750

Enter: **10**

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 page R-2.

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **All others**, enter the amount from line 10 **11**

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2010.
a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3 of the instructions). **13a**

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3 of the instructions) **13b**

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c **13c**

14 Enter the amount from Form 1040A, line 22, or Form 1040, line 38. **14**

15 If you checked (in Part I):
 Box 1 or 2 \$7,500
 Box 3, 4, 5, 6, or 7 \$10,000
 Box 8 or 9 \$5,000

Enter: **15**

16 Subtract line 15 from line 14. If zero or less, enter -0- **16**

17 Enter one-half of line 16 **17**

18 Add lines 13c and 17 **18**

19 Subtract line 18 from line 12. If zero or less, **stop**; you cannot take the credit. Otherwise, go to line 20 **19**

20 Multiply line 19 by 15% (.15). **20**

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet on page R-3 of the instructions **21**

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box c and enter "Sch R" on the line next to that box) **22**

Schedule SE (Form 1040) 2010
 Attachment Sequence No. **17**
 Name of person with self-employment income (as shown on Form 1040) **2106**
 Social security number of person with self-employment income **2010**
 Department of the Treasury
 Internal Revenue Service (99)

Section B - Long Schedule SE
Part I Self-Employment Tax
 Note. If your only income subject to self-employment tax is church employee income, see page SE-3 for specific instructions. Also see page SE-1 for the definition of church employee income.

1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see page SE-5).	
1b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-4 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-5)	
3	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	
4c	Combine lines 4a and 4b. If less than \$400, stop ; you do not 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 page SE-1 for definition of church employee income	
5b	Multiply line 5a by 92.35% (.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 2010	106,800 00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11	
8b	Unreported tips subject to social security tax (from Form 4137, line 10)	
8c	Wages subject to social security tax (from Form 9919, line 10)	
8d	Add lines 8a, 8b, and 8c	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	
11	Multiply line 6 by 2.9% (.029)	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54	
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	

Part II Optional Methods To Figure Net Earnings (see page SE-4)
Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$6,720, or (b) your net farm profits² were less than \$4,851.

14	Maximum income for optional methods	4,480 00
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$4,480. Also include this amount on line 4b above	

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$4,851, and also less than 72.189% of your gross nonfarm income⁴, 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 ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	

¹ From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.
² From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A minus the amount you would have entered on line 1b had you not used the optional method.
³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.
⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Schedule SE (Form 1040) 2010
 Attachment Sequence No. **17**
 Social security number of person with self-employment income **2106**
 Name of person with self-employment income (as shown on Form 1040) **2106**
 Department of the Treasury
 Internal Revenue Service (99)

Section B - Long Schedule SE
Part I Self-Employment Tax
 Note. If your only income subject to self-employment tax is church employee income, see page SE-3 for specific instructions. Also see page SE-1 for the definition of church employee income.

1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see page SE-5).	
1b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code Y	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-4 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-5)	
3	Combine lines 1a, 1b, and 2. Subtract from that total the amount on Form 1040, line 29, or Form 1040NR, line 29, and enter the result (see page SE-3)	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	
4b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	
4c	Combine lines 4a and 4b. If less than \$400, stop ; you do not 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 page SE-1 for definition of church employee income	
5b	Multiply line 5a by 92.35% (.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 2010	106,800 00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11	
8b	Unreported tips subject to social security tax (from Form 4137, line 10)	
8c	Wages subject to social security tax (from Form 9919, line 10)	
8d	Add lines 8a, 8b, and 8c	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11	
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	
11	Multiply line 6 by 2.9% (.029)	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54	
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	

Part II Optional Methods To Figure Net Earnings (see page SE-4)
Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$6,720, or (b) your net farm profits² were less than \$4,851.

14	Maximum income for optional methods	4,480 00
15	Enter the smaller of: two-thirds (2/3) of gross farm income ¹ (not less than zero) or \$4,480. Also include this amount on line 4b above	

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$4,851, and also less than 72.189% of your gross nonfarm income⁴, 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 ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	

¹ From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.
² From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A minus the amount you would have entered on line 1b had you not used the optional method.
³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.
⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Employee Business Expenses
 ▶ See separate instructions.
 ▶ Attach to Form 1040 or Form 1040NR.

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)		
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment		
5 Meals and entertainment expenses (see instructions)		
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5		

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)		
--	--	--

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)		
9 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 9). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.)		10

Note: If both columns of line 8 are zero, you cannot deduct your employee business expenses. Stop here and attach Form 2106 to your return.

In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)

Form 2441

Child and Dependent Care Expenses

OMB No. 1545-0074

2010

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

Attach to Form 1040, Form 1040A, or Form 1040NR. See separate instructions.

Your social security number

Part I Persons or Organizations Who Provided the Care - You must complete this part.

Table with 4 columns: (a) Care provider's name, (b) Address, (c) Identifying number, (d) Amount paid.

Did you receive dependent care benefits? No Yes

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 58.

Part II Credit for Child and Dependent Care Expenses

Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions.

Table with 3 columns: (a) Qualifying person's name, (b) Qualifying person's social security number, (c) Qualified expenses you incurred and paid in 2010.

3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31.

4 Enter your earned income. See instructions if married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4.

5 Enter the smallest of line 3, 4, or 5.

6 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.

7 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

Table with 3 columns: Over, But not over, Decimal amount.

8 Multiply line 6 by the decimal amount on line 8. If you paid 2009 expenses in 2010, see the instructions.

9 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.

10 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46.

11

Form 2106 (2010)

Part II Vehicle Expenses

Section A - General Information (You must complete this section if you are claiming vehicle expenses)

Table with 3 columns: (a) Vehicle 1, (b) Vehicle 2. Rows 11-17 for service dates, miles, and other miles.

Section B - Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22 Multiply line 13 by 50c (.50). Enter the result here and on line 1.

Section C - Actual Expenses

Table with 3 columns: (a) Vehicle 1, (b) Vehicle 2. Rows 23-29 for gas, repairs, insurance, rentals, and depreciation.

Section D - Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

Table with 3 columns: (a) Vehicle 1, (b) Vehicle 2. Rows 30-38 for cost, depreciation, and other expenses.

Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2010. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.

13 Enter the amount, if any, you carried over from 2009 and used in 2010 during the grace period. See instructions.

14 Enter the amount, if any, you forfeited or carried forward to 2011. See instructions.

15 Combine lines 12 through 14. See instructions.

16 Enter the total amount of qualified expenses incurred in 2010 for the care of the qualifying person(s).

17 Enter the smaller of line 15 or 16. See instructions.

18 Enter your earned income. See instructions.

19 Enter the amount shown below that applies to you.

- If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).
• If married filing separately, see instructions.
• All others, enter the amount from line 18.

20 Enter the smallest of line 17, 18, or 19.

21 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).

22 Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25)

No. Enter -0-.

Yes. Enter the amount here.

23 Subtract line 22 from line 15.

24 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions.

25 Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21.

26 Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."

27 Enter \$3,000 (\$6,000 if two or more qualifying persons).

28 Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25.

29 Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception: If you paid 2009 expenses in 2010, see the instructions for line 9.

30 Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.

31 Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11.

General Business Credit

- See separate instructions.
Attach to your tax return.

Identifying number

Part I Current Year Credit

Important: You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see the instructions.

Table with 2 columns: Line number and Description. Includes rows 1a through 8 for various credits like investment credit, research activities, low-income housing, etc.

Part II Allowable Credit (Continued)

Note. If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

20	Multiply line 16 by 75% (see instructions)	20
21	Enter the greater of line 15 or line 20	21
22	Subtract line 21 from line 13. If zero or less, enter -0-	22
23	Subtract line 19b from line 22. If zero or less, enter -0-	23
24	Enter the amount from Form 8844, line 10 or line 12, excluding any portion of the credit that is an eligible small business credit (see instructions)	24
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24	25
26	Subtract line 15 from line 13. If zero or less, enter -0-	26
27	If you skipped lines 16 through 25, enter -0-. Otherwise, add lines 19b and 25	27
28	Subtract line 27 from line 26. If zero or less, enter -0-	28

29a	Enter the investment credit from Form 3468, Part III, line 20 (attach Form 3468)	29a
b	Enter the work opportunity credit from Form 5684, line 10 or line 12	29b
c	Enter the alcohol and cellulose biofuel fuels credit from Form 6478, line 15 or line 17	29c
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	29d
e	Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	29e
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	29g
h	Enter the credit for small employer health insurance premiums from Form 8941, line 21 or line 23 (tax-exempt entities, other than farmers' cooperatives, do not complete this line—see instructions) (enter EIN if claiming this credit from a pass-through entity)	29h
30	Add lines 29a through 29h and increase that sum by any eligible small business credits and enter the result (see instructions)	30
31	Enter the smaller of line 28 or line 30	31
32	Credit allowed for the current year. Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> Individuals. Form 1040, line 53 or Form 1040NR, line 50 Corporations. Form 1120, Schedule J, line 5c Estates and trusts. Form 1041, Schedule G, line 2b 	32

Part II Allowable Credit

9	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 42 Corporations. Enter the amount from Form 1120, Schedule J, line 2, or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 	9
10	Alternative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 35 Corporations. Enter the amount from Form 4626, line 14 Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 	10
11	Add lines 9 and 10	11
12a	Foreign tax credit	12a
b	Personal credits from Form 1040 or 1040NR (see instructions)	12b
c	Add lines 12a and 12b	12c
13	Net income tax. Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a	13
14	Net regular tax. Subtract line 12c from line 9. If zero or less, enter -0-	14
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15
16	Tentative minimum tax. If line 8 is zero and line 24 would be zero, skip lines 16 through 25 and go to line 26. Otherwise, see instructions	16
17	Enter the greater of line 15 or line 16	17
18a	Subtract line 17 from line 13. If zero or less, enter -0-	18a
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit (see instructions)	18b
c	Add lines 18a and 18b	18c
19a	Enter the smaller of line 8 or line 18c C corporations: See the line 19a instructions if there has been an ownership change, acquisition, or reorganization. b Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c (see instructions) c Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)	19a
19b		19b
19c		19c

Form **6251** Department of the Treasury Internal Revenue Service (99)

OMB No. 1545-0074
2010
Attachment Sequence No. **32**

Alternative Minimum Tax—Individuals
▶ See separate instructions.
▶ Attach to Form 1040 or Form 1040NR.

Names shown on Form 1040 or Form 1040NR
Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 6. (If less than zero, enter as a negative amount).	1
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (0.025) of Form 1040, line 38, if zero or less, enter -0-	2
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5
6	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule	6
7	Tax refund from Form 1040, line 10 or line 21	7
8	Investment interest expense (difference between regular tax and AMT)	8
9	Depletion (difference between regular tax and AMT)	9
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10
11	Alternative tax net operating loss deduction	11
12	Interest from specified private activity bonds exempt from the regular tax	12
13	Qualified small business stock (7% of gain excluded under section 1202)	13
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16
17	Disposition of property (difference between AMT and regular tax gain or loss)	17
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18
19	Passive activities (difference between AMT and regular tax income or loss)	19
20	Loss limitations (difference between AMT and regular tax income or loss)	20
21	Circulation costs (difference between regular tax and AMT)	21
22	Long-term contracts (difference between AMT and regular tax income)	22
23	Mining costs (difference between regular tax and AMT)	23
24	Research and experimental costs (difference between regular tax and AMT)	24
25	Income from certain installment sales before January 1, 1987	25
26	Intangible drilling costs preference	26
27	Other adjustments, including income-based related adjustments	27
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$219,900, see page 8 of the instructions)	28

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2010, see page 8 of the instructions.)

IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . .

Single or head of household	\$112,500	\$47,450
Married filing jointly or qualifying widow(er)	150,000	72,450
Married filing separately	75,000	36,225

If line 28 is over the amount shown above for your filing status, see page 8 of the instructions.

30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II

31 If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter.

- If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as figured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.
- All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.

32 Alternative minimum tax foreign tax credit (see page 9 of the instructions)

33 Tentative minimum tax. Subtract line 32 from line 31

34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see page 11 of the instructions)

35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45

Part III Tax Computation Using Maximum Capital Gains Rates

36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet on page 9 of the instructions

37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter

38 Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see page 11 of the instructions). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter

39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see page 11 of the instructions for the amount to enter

40 Enter the smaller of line 36 or line 39

41 Subtract line 40 from line 36

42 If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result

43 Enter:

- \$68,000 if married filing jointly or qualifying widow(er),
- \$34,000 if single or married filing separately, or
- \$45,550 if head of household.

44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-

45 Subtract line 44 from line 43. If zero or less, enter -0-

46 Enter the smaller of line 36 or line 37

47 Enter the smaller of line 45 or line 46

48 Subtract line 47 from line 46

49 Multiply line 48 by 15% (.15)

IF line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.

50 Subtract line 46 from line 40

51 Multiply line 50 by 25% (.25)

52 Add lines 42, 49, and 51

53 If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result

54 Enter the smaller of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet on page 9 of the instructions

Form 8582 (2010)
Caution: The worksheets must be filed with your tax return. Keep a copy for your records.
Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (See page 8 of the instructions.)

Table with 5 columns: Name of activity, Current year (a) Net income, (b) Net loss, Prior years (c) Unallowed loss, Overall gain or loss (d) Gain, (e) Loss

Total. Enter on Form 8582, lines 1a, 1b, and 1c
Worksheet 2 - For Form 8582, Lines 2a and 2b (See page 8 of the instructions.)

Table with 3 columns: Name of activity, Current year (a) Current year deductions, Prior year (b) Prior year unallowed deductions, Overall loss (c) Overall loss

Total. Enter on Form 8582, lines 2a and 2b
Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c (See page 8 of the instructions.)

Table with 5 columns: Name of activity, Current year (a) Net income, (b) Net loss, Prior years (c) Unallowed loss, Overall gain or loss (d) Gain, (e) Loss

Total. Enter on Form 8582, lines 3a, 3b, and 3c
Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See page 9 of the instructions.)

Table with 5 columns: Name of activity, Form or schedule and line number to be reported on, (a) Loss, (b) Ratio, (c) Special allowance, (d) Subtract column (c) from column (a)

Table with 3 columns: Name of activity, Form or schedule and line number to be reported on, (a) Loss, (b) Ratio, (c) Unallowed loss

Passive Activity Loss Limitations

Part I 2010 Passive Activity Loss
Caution: Complete Worksheets 1, 2, and 3 on page 2 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities on page 3 of the instructions.)

Table with 4 columns: 1a Activities with net income, 1b Activities with net loss, 1c Prior years unallowed losses, 1d Combine lines 1a, 1b, and 1c

Commercial Revitalization Deductions From Rental Real Estate Activities

Table with 3 columns: 2a Commercial revitalization deductions, 2b Prior year unallowed commercial revitalization deductions, 2c Add lines 2a and 2b

All Other Passive Activities

Table with 4 columns: 3a Activities with net income, 3b Activities with net loss, 3c Prior years unallowed losses, 3d Combine lines 3a, 3b, and 3c

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation
Note: Enter all numbers in Part II as positive amounts. See page 9 of the instructions for an example.

Table with 10 rows: 5 Enter the smaller of the loss on line 1d or the loss on line 4, 6 Enter \$150,000, 7 Enter modified adjusted gross income, 8 Subtract line 7 from line 6, 9 Multiply line 8 by 50%, 10 Enter the smaller of line 5 or line 9

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities
Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 9 of the instructions.

Table with 16 rows: 11 Enter \$25,000 reduced by the amount, 12 Enter the loss from line 4, 13 Reduce line 12 by the amount on line 10, 14 Enter the smallest of line 2c, 15 Add the income, 16 Total losses allowed from all passive activities for 2010

Worksheet 6 - Allowed Losses (See page 10 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				

Worksheet 7 - Activities With Losses Reported on Two or More Forms or Schedules (See page 10 of the instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-			1.00		
Total					

Form 8615 Tax for Certain Children Who Have Investment Income of More Than \$1,900
 Department of the Treasury, Internal Revenue Service (99)
 Child's name shown on return
 OMB No. 1545-0074
 2010 Attachment Sequence No. 33
 Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see Pub. 929, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the Schedule D Tax Worksheet or Schedule J (Form 1040).

- A** Parent's name (first, initial, and last). **Caution:** See instructions before completing.
- B** Parent's social security number
- C** Parent's filing status (check one):
 Single Married filing jointly Married filing separately Head of household Qualifying widow(er)

Part I Child's Net Investment Income

- Enter the child's investment income (see instructions)
- If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,900. Otherwise, see instructions
- Subtract line 2 from line 1. If zero or less, stop; do not complete the rest of this form but do attach it to the child's return
- Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions
- Enter the smaller of line 3 or line 4. If zero, stop; do not complete the rest of this form but do attach it to the child's return

Part II Tentative Tax Based on the Tax Rate of the Parent

- Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions
- Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. Do not include the amount from line 5 above
- Add lines 5, 6, and 7 (see instructions)
- Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here
- Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 11; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here
- Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III
- Add lines 5 and 7
- Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)
- Multiply line 11 by line 12b

Part III Child's Tax - If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

- Subtract line 5 from line 4
- Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here
- Add lines 13 and 15
- Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here
- Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions

Form 8801
Department of the Treasury,
Internal Revenue Service (99)
Name(s) shown on return

**Credit for Prior Year Minimum Tax—
Individuals, Estates, and Trusts**
▶ See separate instructions.
▶ Attach to Form 1040, 1040NR, or 1041.

2010
Attachment
Sequence No. **74**

Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, 7, and 11 of your 2009 Form 6251. Estates and trusts, see instructions	1
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2
3	Minimum tax credit net operating loss deduction (see instructions)	3 ()
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$216,900 and you were married filing separately for 2009, see instructions	4
5	Enter: \$70,950 if married filing jointly or qualifying widow(er) for 2009; \$46,700 if single or head of household for 2009; or \$35,475 if married filing separately for 2009. Estates and trusts, enter \$22,500	5
6	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2009; \$112,500 if single or head of household for 2009; or \$75,000 if married filing separately for 2009. Estates and trusts, enter \$75,000	6
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7
8	Multiply line 7 by 25% (.25)	8
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2009, see instructions	9
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10
11	<ul style="list-style-type: none"> • If for 2009 you filed Form 2555 or 2555-EZ, see page 2 of the instructions for the amount to enter. • If for 2009 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2009), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions. 	11
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13
14	Enter the amount from your 2009 Form 6251, line 35, or 2009 Form 1041, Schedule I, line 55	14
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2011

16	Enter the amount from your 2009 Form 6251, line 36, or 2009 Form 1041, Schedule I, line 56	16
17	Enter the amount from line 15	17
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18
19	2009 credit carryforward. Enter the amount from your 2009 Form 8801, line 30	19
20	Enter your 2009 unallowed qualified electric vehicle credit (see instructions)	20
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21
22	Enter your 2010 regular income tax liability minus allowable credits (see instructions)	22
23	Enter the amount from your 2010 Form 6251, line 33, or 2010 Form 1041, Schedule I, line 54	23
24	Subtract line 23 from line 22. If zero or less, enter -0-	24
25	Current year nonrefundable credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2010 Form 1040, line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G, line 2c	25
26	<ul style="list-style-type: none"> • Estates and trusts: Leave lines 26 and 27 blank and go to line 28. • Individuals: Did you have a minimum tax credit carryforward to 2008 (on your 2007 Form 8801, line 28)? <ul style="list-style-type: none"> <input type="checkbox"/> No. Leave lines 26 and 27 blank and go to line 28. <input type="checkbox"/> Yes. Complete Part IV of Form 8801 to figure the amount to enter 	26
27	Is line 26 more than line 25? <ul style="list-style-type: none"> <input type="checkbox"/> No. Leave line 27 blank and go to line 28. <input type="checkbox"/> Yes. Subtract line 25 from line 26. This is your current year refundable credit. Enter the result here and on your 2010 Form 1040, line 71 (check box c), or Form 1040NR, line 66 (check box c) 	27
28	Credit carryforward to 2011. Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28

Part IV Tentative Refundable Credit

48	Enter the amount from line 21	48
49	Enter the total of lines 18 and 20 from your 2008 Form 8801. If zero or less, enter -0-	49
50	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0-	50
51	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0-	51
52	Add lines 49 through 51	52
53	Long-term unused minimum tax credit. Subtract line 52 from line 48 (if zero or less, enter -0- here and on line 26. Do not complete the rest of Part IV)	53
54	Multiply line 53 by 50% (.50)	54
55	Enter the amount from your 2009 Form 8801, line 59	55
56	Enter the larger of line 54 or line 55	56
57	Enter the smaller of line 53 or line 56. Enter the result here and on line 26	57

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you did not complete the 2009 Qualified Dividends and Capital Gain Tax Worksheet, the 2009 Schedule D Tax Worksheet, or Part V of the 2009 Schedule D (Form 1041), see the instructions before completing this part.

29 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2009, enter the amount from line 3 of the worksheet on page 2 of the instructions

Caution: If for 2009 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

30 Enter the amount from line 6 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2009 Schedule D Tax Worksheet, or the amount from line 22 of the 2009 Schedule D (Form 1041), whichever applies

31 If you figured your 2009 tax using the 2009 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31. Enter the amount from line 19 of your 2009 Schedule D (Form 1040), or line 14b, column (2), of the 2009 Schedule D (Form 1041)

32 Add lines 30 and 31, and enter the smaller of that result or the amount from line 10 of your 2009 Schedule D Tax Worksheet

33 Enter the smaller of line 29 or line 32

34 Subtract line 33 from line 29

35 If line 34 is \$175,000 or less (\$87,500 or less if married filing separately for 2009), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions

36 Enter:

- \$67,900 if married filing jointly or qualifying widow(er) for 2009,
- \$33,950 if single or married filing separately for 2009,
- \$45,500 if head of household for 2009, or
- \$2,300 for an estate or trust.

Form 1040NR filers, see instructions

37 Enter the amount from line 7 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2009 Schedule D Tax Worksheet, or the amount from line 23 of the 2009 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2009 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions

38 Subtract line 37 from line 36. If zero or less, enter -0-

39 Enter the smaller of line 29 or line 30

40 Enter the smaller of line 38 or line 39

41 Subtract line 40 from line 39

42 Multiply line 41 by 15% (.15)

If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.

43 Subtract line 39 from line 33

44 Multiply line 43 by 25% (.25)

45 Add lines 35, 42, and 44

46 If line 29 is \$175,000 or less (\$87,500 or less if married filing separately for 2009), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2009) from the result. Form 1040NR filers, see instructions

47 Enter the smaller of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2009, do not enter this amount on line 11. Instead, enter it on line 4 of the worksheet on page 2 of the instructions

* The 2009 Qualified Dividends and Capital Gain Tax Worksheet is on page 39 of the 2009 Instructions for Form 1040. The 2009 Schedule D Tax Worksheet is on page D-10 of the 2009 Instructions for Schedule D (Form 1040) (page 6 of the 2009 Instructions for Schedule D (Form 1041)).

8814 Parents' Election To Report Child's Interest and Dividends

2010 Attachment Sequence No. 40

Your social security number

Department of the Treasury Internal Revenue Service (99) Name(s) shown on your return

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see Tax benefits you cannot take on page 3.

A Child's name (first, initial, and last)

B Child's social security number

C If more than one Form 8814 is attached, check here

Part I Child's Interest and Dividends To Report on Your Return

Table with 12 rows and 2 columns. Row 1: 1a Enter your child's taxable interest. Row 2: 1b Enter your child's tax-exempt interest. Row 3: 2a Enter your child's ordinary dividends. Row 4: 2b Enter your child's qualified dividends. Row 5: 3 Enter your child's capital gain distributions. Row 6: 4 Add lines 1a, 2a, and 3. Row 7: 5 Base amount. Row 8: 6 Subtract line 5 from line 4. Row 9: 7 Divide line 2b by line 4. Row 10: 8 Divide line 3 by line 4. Row 11: 9 Multiply line 6 by line 7. Row 12: 10 Multiply line 6 by line 8. Row 13: 11 Add lines 9 and 10. Row 14: 12 Subtract line 11 from line 6.

Part II Tax on the First \$1,900 of Child's Interest and Dividends

Table with 3 rows and 2 columns. Row 1: 13 Amount not taxed. Row 2: 14 Subtract line 13 from line 4. Row 3: 15 Tax. Includes checkboxes for No and Yes.

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 42.

General Instructions

Purpose of Form

Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions.

- The child was under age 19 (or under age 24 if a full-time student) at the end of 2010. "Student" is defined below.
The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends.
The child's gross income for 2010 was less than \$9,500.
The child is required to file a 2010 return.
The child does not file a joint return for 2010.
There were no estimated tax payments for the child for 2010 (including any overpayment of tax from his or her 2009 return applied to 2010 estimated tax).
There was no federal income tax withheld from the child's income.

You must also qualify. See Parents who qualify to make the election below.

Student. A student is a child who for some part of each of 5 calendar months during the year was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Certain January 1 birthdays. A child born on January 1, 1992, is considered to be age 19 at the end of 2010. You cannot make this election for such a child unless the child was a full-time student.

A child born on January 1, 1987, is considered to be age 24 at the end of 2010. You cannot make this election for such a child. How to make the election. To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.

Parents who qualify to make the election. You qualify to make this election if you file Form 1040 or Form 1040NR and any of the following apply.
You are filing a joint return for 2010 with the child's other parent.
You and the child's other parent were married to each other but file separate returns for 2010 and you had the higher taxable income.

You were unmarried, treated as unmarried for federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. The child must have lived with you for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you can make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had higher taxable income than your new spouse.

Note. If you and the child's other parent were not married but lived together during the year with the child, you qualify to make the election only if you are the parent with the higher taxable income.

Tax benefits you cannot take. If you elect to report your child's income on your return, you cannot take certain deductions that your child could take on his or her own return such as:

- Additional standard deduction of \$1,400 if the child is blind,
Penalty on early withdrawal of child's savings, and
Itemized deductions such as the child's investment expenses or charitable contributions.

If your child received qualified dividends or capital gain distributions, you may pay up to \$95 more tax if you make this election instead of filing a separate tax return for the child. This is because the tax rate on the child's income between \$950 and \$1,900 is 10% if you make this election. However, if you file a separate return for the child, the tax rate may be as low as 0% (zero percent) because of the preferential tax rates for qualified dividends and capital gain distributions.

If any of the above apply to your child, first figure the tax on your child's income as if he or she is filing a return. Next, figure the tax as if you are electing to report your child's income on your return. Then, compare the methods to determine which results in the lower tax.

Alternative minimum tax. If your child received tax-exempt interest for exempt-interest dividends paid by a regulated investment company) from certain private activity bonds, you must take this into account in determining if you owe the alternative minimum tax. This type of interest should be shown in box 9 of Form 1099-INT. See Form 6251, Alternative Minimum Tax—Individuals, and its instructions for details.

Investment interest expense. Your child's income (other than qualified dividends, Alaska Permanent Fund dividends, and capital gain distributions) that you report on your return is considered to be your investment income for purposes of figuring your investment interest expense deduction. If your child received qualified dividends, Alaska Permanent Fund dividends, or capital gain distributions, see Pub. 550, Investment Income and Expenses, to figure the amount you can treat as your investment income.

Foreign accounts and trusts. If your child (a) had a foreign financial account or (b) received a distribution from, or was the grantor of, or transferor to, a foreign trust, you must complete Schedule B (Form 1040), Part III, and file it with your return. Enter "Form 8814" on the dotted line next to line 7a or line 8, whichever applies. Complete line 7b if applicable.

Change of address. If your child filed a return for a previous year and the address shown on the last return filed is not your child's current address, be sure to notify the IRS, in writing, of the new address. To do this, use Form 8822, Change of Address.

Additional information. See Pub. 929, Tax Rules for Children and Dependents, for more details.

Line Instructions

Name and social security number. If you are filing a joint return, include your spouse's name but enter the social security number of the person whose name is shown first on the return.

Line 1a. Enter all taxable interest income your child received in 2010. Do not include tax-exempt interest in the total for line 1a, but be sure to include it on line 1b.

If your child received, as a nominee, interest that actually belongs to another person, enter the amount and "ND" for (nominee distribution) on the dotted line next to line 1a. Do not include amounts received as a nominee in the total for line 1a.

If your child had accrued interest that was paid to the seller of a bond, amortizable bond premium (ABP) allowed as a reduction to interest income, or if any original issue discount (OID) is less than the amount shown on your child's Form 1099-OID, enter the nontaxable amount on the dotted line next to line 1a and "Accrued interest," "ABP adjustment," or "OID adjustment," whichever applies. Do not include any nontaxable amounts in the total for line 1a.

Line 1b. If your child received any tax-exempt interest income, such as from certain state and municipal bonds, report it on line 1b. Tax-exempt interest, including any exempt-interest dividends your child received as a shareholder in a mutual fund or other regulated investment company, should be shown in box 8 of Form 1099-INT.

Note. If line 1b includes tax-exempt interest or exempt-interest dividends paid by a regulated investment company from private activity bonds, see *Alternative minimum tax* on page 3.

Line 2a. Enter the ordinary dividends your child received in 2010. Ordinary dividends should be shown in box 1a of Form 1099-DIV. Also include ordinary dividends your child received through a partnership, an S corporation, or an estate or trust. If your child received, as a nominee, ordinary dividends that actually belong to another person, enter the amount and "ND" on the dotted line next to line 2a. Do not include amounts received as a nominee in the total for line 2a.

Line 2b. Enter all qualified dividends your child received in 2010. Qualified dividends are the ordinary dividends that are eligible for the same lower tax rate as a net capital gain. Qualified dividends should be shown in box 1b of Form 1099-DIV.

Line 3. Enter the capital gain distributions your child received in 2010. Capital gain distributions should be shown in box 2a of Form 1099-DIV.

If your child received, as a nominee, capital gain distributions that actually belong to another person, enter the amount and "ND" on the dotted line next to line 3. Do not include amounts received as a nominee in the total for line 3.

Line 9. Include this amount on Form 1040, lines 9a and 9b, or Form 1040NR, lines 10a and 10b. Enter "Form 8814" and this amount on the dotted line next to those lines **unless** you file Schedule B (Form 1040).

If you file Schedule B, include this amount on Schedule B, line 5, and identify it as from "Form 8814." Also include this amount on Form 1040, line 9b, or Form 1040NR, line 10b.

You must file Schedule B if this amount plus the parents' dividends is more than \$1,500.

Line 10. Include this amount on Schedule D, line 13; Form 1040, line 13; or Form 1040NR, line 14. Enter "Form 8814" and this amount on the dotted line next to line 13 of Schedule D or in the space to the left of line 13 of Form 1040 or line 14 of Form 1040NR.

If any of the child's capital gain distributions were reported on Form 1099-DIV as unrecovered section 1250 gain, section 1202 gain, or collectibles (28%) gain, see Pub. 929 for details on the amount to report on Schedule D.

Line 12. If you checked the box on line C, add the amounts from line 12 of all your Forms 8814. Include the result on Form 1040, line 21, or Form 1040NR, line 21, whichever applies. Enter "Form 8814" and the total of the line 12 amounts on the dotted line next to line 21.

Line 15. If you checked the box on line C, add the amounts from line 15 of all your Forms 8814. Include the total on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box a on that line.

Section 6

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Marital status 1.3

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Marital status 1.3

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Age 3.7

Marital status 1.3

Size of adjusted gross income 3.3

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Sources of income 1.3

Type of exemption 2.4

Reported on:

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(See Payments to a Keogh plan)

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(See also Sales of capital assets, net gain or loss)

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Long-term gain or loss from other forms

(See also Sales of capital assets, net gain or loss)

Classified by:

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Age 3.7

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Age 3.7

Marital status 1.3

Size of adjusted gross income 3.3

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(See also Tax generated)

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Other contributions

(See Contributions deduction)

Other dependents

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