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Individual Income Tax Returns 2011

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

The Statistics of Income Division also makes 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 2011. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of almost 145.4 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2011.

Table A presents selected income and tax items for Tax Years 2007 through 2011 as they appear on the forms and provides the percentage change between 2010 and 2011 for each item. When comparing income and tax items from different years, it is important to consider any tax law changes, 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).

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

For Tax Year 2011, the number of individual tax returns filed increased by 2.5 million, or 1.7 percent. Adjusted gross income (AGI) rose \$285.0 billion, or 3.5 percent from 2010 to 2011, compared to a 6.1 percent increase from 2009 to 2010. Total tax liability increased 5.2 percent to \$1.1 trillion. A few components of AGI showed decreases between 2010 and 2011. The most notable were unemployment compensation (down 23.2 percent) and taxable interest (down 14.0 percent). Conversely, several components showed large increases for 2011. These included capital gain distributions reported on Form 1040 (up 195.6 percent), cancellation of debt (up 33.6 percent) and taxable IRA distributions (up 11.8 percent).

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2011, 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.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011

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

Item [1]	Current dollars					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	[7] 142,978,806	142,450,569	140,494,127	142,892,051	145,370,240	1.7
Electronically filed returns	87,851,490	95,243,204	98,358,434	111,559,553	118,920,586	6.6
Form 1040 returns	86,300,563	84,317,993	84,144,965	84,071,480	84,189,061	0.1
Electronically filed returns	47,982,634	51,906,024	54,252,971	62,427,066	66,003,531	5.7
Form 1040A returns	33,507,223	36,280,305	39,563,588	40,810,489	38,598,005	-5.4
Electronically filed returns	25,420,635	28,761,499	32,862,236	35,419,288	34,207,257	-3.4
Form 1040EZ returns	23,171,020	21,852,270	16,785,574	18,010,081	22,583,173	25.4
Electronically filed returns	14,448,221	14,575,681	11,243,227	13,713,200	18,709,798	36.4
Salaries and wages						
Number of returns	120,844,802	119,578,500	116,668,680	117,820,074	119,559,706	1.5
Amount	5,842,269,820	5,950,634,829	5,707,088,487	5,837,350,365	6,055,389,434	3.7
Taxable interest						
Number of returns	64,505,131	62,449,609	57,811,427	55,130,125	52,067,484	-5.6
Amount	268,058,182	223,291,064	168,001,234	139,611,242	120,111,673	-14.0
Tax-exempt interest [2]						
Number of returns	6,321,596	6,453,113	6,255,546	6,103,182	5,988,308	-1.9
Amount	79,351,341	79,821,721	73,574,105	75,163,368	72,995,406	-2.9
Ordinary dividends						
Number of returns	32,006,152	31,043,113	29,287,816	28,007,627	27,762,355	-0.9
Amount	237,052,127	219,330,668	163,458,846	183,539,268	194,609,806	6.0
Qualified dividends [2]						
Number of returns	27,145,274	26,409,275	25,412,544	25,049,470	25,154,875	0.4
Amount	155,872,285	158,975,193	123,570,203	136,483,398	142,015,345	4.1
State income tax refunds						
Number of returns	23,592,999	22,819,648	23,444,210	21,828,587	22,115,674	1.3
Amount	27,046,648	27,569,478	30,314,607	27,454,568	27,532,751	0.3
Alimony received						
Number of returns	457,308	436,700	438,103	439,196	436,725	-0.6
Amount	8,759,334	8,779,355	8,821,395	8,795,589	8,777,349	-0.2
Business or profession net income less loss						
Number of returns	22,629,468	22,111,687	22,111,784	22,505,698	22,917,874	1.8
Amount	279,736,260	264,234,283	244,982,827	267,265,585	282,969,817	5.9
Net capital gain less loss						
Number of returns	22,143,812	20,409,219	19,539,842	20,159,535	20,271,888	0.6
Amount	895,673,984	466,578,810	231,187,309	363,808,623	375,259,556	3.1
Capital gain distributions reported on Form 1040						
Number of returns	5,012,429	3,321,856	750,663	1,155,754	1,882,192	62.9
Amount	11,981,884	2,693,831	360,637	601,335	1,777,581	195.6
Sales of property other than capital assets, net gain less loss						
Number of returns	1,751,136	1,722,608	1,787,663	1,977,152	1,976,199	[8]
Amount	4,356,742	-7,811,362	-18,027,483	-18,076,040	-14,450,438	20.1
Total IRA distributions [2]						
Number of returns	11,395,793	12,052,397	10,523,386	13,498,285	13,729,093	1.7
Amount	189,848,217	216,258,321	179,131,646	290,619,093	263,218,671	-9.4
Taxable IRA distributions						
Number of returns	10,683,225	11,259,424	9,659,133	12,517,280	13,008,887	3.9
Amount	147,959,327	162,150,226	135,202,708	194,332,950	217,319,190	11.8
Total pensions and annuities [2]						
Number of returns	27,678,148	28,011,742	28,408,058	28,889,557	28,981,205	0.3
Amount	851,528,103	844,774,212	822,742,643	881,195,991	910,731,872	3.4
Taxable pensions and annuities						
Number of returns	25,180,637	25,540,246	26,020,252	26,596,737	26,757,165	0.6
Amount	490,581,465	506,269,008	523,295,800	558,540,932	581,180,358	4.1

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Current dollars					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	16,184,703	16,273,369	16,432,633	16,503,383	16,767,784	1.6
Amount	453,450,913	418,055,577	384,952,758	445,734,486	486,015,955	9.0
Farm net income less loss						
Number of returns	1,977,943	1,948,054	1,924,214	1,909,242	1,867,209	-2.2
Amount	-14,693,259	-14,846,610	-14,095,257	-11,732,278	-9,602,223	18.2
Unemployment compensation						
Number of returns	7,622,280	9,532,896	11,298,837	14,936,508	13,170,985	-11.8
Amount	29,415,079	43,674,694	83,538,098	120,249,961	92,383,693	-23.2
Total social security benefits [2]						
Number of returns	22,587,781	24,066,883	24,589,713	25,422,847	25,837,226	1.6
Amount	382,324,621	415,587,419	457,087,273	477,855,868	490,699,539	2.7
Taxable social security benefits						
Number of returns	15,011,961	15,015,435	15,320,332	16,180,397	16,785,141	3.7
Amount	167,186,633	168,110,210	174,649,879	190,745,678	201,612,206	5.7
Foreign earned income exclusion [3]						
Number of returns	343,077	371,885	396,405	415,519	445,276	7.2
Amount	19,888,233	22,891,602	24,461,966	25,823,350	28,061,251	8.7
Net operating loss [3]						
Number of returns	922,895	920,078	1,119,575	1,147,033	1,229,118	7.2
Amount	86,369,141	97,019,034	124,079,065	144,553,116	169,083,520	17.0
Cancellation of debt [3]						
Number of returns	271,290	341,992	490,846	634,797	699,605	10.2
Amount	1,881,848	4,192,002	9,115,329	10,327,231	13,796,728	33.6
Taxable health savings account distributions [3]						
Number of returns	N/A	N/A	N/A	266,188	317,328	19.2
Amount	N/A	N/A	N/A	450,790	380,299	-15.6
Gambling earnings [3]						
Number of returns	2,008,658	1,889,725	1,768,442	1,841,697	1,903,153	3.3
Amount	30,139,091	27,196,828	23,775,855	25,187,996	26,515,292	5.3
Other income, less loss [3]						
Number of returns	6,607,358	6,786,526	6,487,936	6,666,372	6,508,046	-2.4
Amount	36,140,255	34,267,297	31,315,947	34,629,333	34,051,971	-1.7
Total income						
Number of returns	142,586,333	141,788,473	140,040,871	142,244,789	144,763,632	1.8
Amount	8,810,738,960	8,384,459,552	7,739,397,945	8,208,441,150	8,498,486,227	3.5
Educator expenses						
Number of returns	3,654,214	3,753,395	3,841,466	3,614,291	3,824,221	5.8
Amount	925,997	947,072	970,392	915,028	962,429	5.2
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	135,102	129,275	142,530	131,619	147,661	12.2
Amount	420,756	416,104	558,144	472,960	518,417	9.6
Health savings account deduction						
Number of returns	592,526	835,619	946,436	1,004,561	1,019,297	1.5
Amount	1,500,881	2,209,984	2,589,379	2,912,661	3,078,052	5.7
Moving expenses						
Number of returns	1,119,044	1,113,455	856,242	1,002,314	1,028,503	2.6
Amount	2,903,022	3,003,231	2,099,707	2,674,311	2,930,988	9.6
One-half of self-employment tax						
Number of returns	17,840,382	17,411,224	17,436,420	17,668,446	18,258,546	3.3
Amount	24,759,998	24,286,264	23,833,849	24,174,249	26,022,975	7.6
Keogh retirement plan						
Number of returns	1,191,135	1,010,421	922,981	909,977	917,136	0.8
Amount	22,262,415	20,261,952	18,857,129	18,906,400	19,483,818	3.1

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Current dollars					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)
Self-employed health insurance						
Number of returns	3,838,721	3,617,716	3,625,543	3,830,684	3,847,203	0.4
Amount	21,283,306	21,193,681	21,819,844	23,335,953	24,543,691	5.2
Penalty on early withdrawal of savings						
Number of returns	1,164,446	1,310,949	1,204,856	1,102,394	944,285	-14.3
Amount	352,592	389,043	339,005	356,207	461,169	29.5
Alimony paid adjustment						
Number of returns	599,587	580,015	570,110	596,538	583,411	-2.2
Amount	9,496,674	9,621,349	9,844,186	10,416,420	10,665,311	2.4
Total taxpayer IRA adjustment						
Number of returns	3,299,773	2,739,675	2,587,823	2,583,178	2,562,814	-0.8
Amount	12,876,504	11,665,532	11,215,140	11,443,203	11,043,873	-3.5
Student loan interest deduction						
Number of returns	9,091,081	9,135,508	9,718,995	10,119,216	10,051,849	-0.7
Amount	7,463,755	7,730,515	8,339,817	9,093,467	9,673,065	6.4
Tuition and fees deduction						
Number of returns	4,543,382	4,576,654	2,422,642	1,997,005	1,933,121	-3.2
Amount	10,578,961	11,001,733	5,453,156	4,364,960	4,310,353	-1.3
Domestic production activities deduction						
Number of returns	478,999	501,755	490,677	615,952	637,859	3.6
Amount	6,780,483	7,011,197	5,697,897	8,674,889	8,994,778	3.7
Archer medical savings account deduction						
Number of returns	10,972	8,921	8,464	6,276	7,460	18.9
Amount	21,748	16,796	13,056	10,664	11,644	9.2
Foreign housing deductions						
Number of returns	5,238	6,862	7,945	2,761	5,531	100.3
Amount	98,011	129,783	135,791	74,227	99,010	33.4
Other adjustments						
Number of returns	139,569	151,165	161,638	144,127	153,280	6.4
Amount	1,295,091	1,715,146	1,200,729	1,473,458	1,543,678	4.8
Total statutory adjustments						
Number of returns	36,050,434	35,773,805	34,764,363	35,260,684	35,683,176	1.2
Amount	123,020,191	121,599,382	112,967,222	119,299,058	124,343,250	4.2
Adjusted gross income or loss (AGI)						
Amount	8,687,718,769	8,262,860,170	7,626,430,723	8,089,142,092	8,374,142,977	3.5
Total itemized deductions						
Number of returns	50,544,470	48,167,223	45,695,736	46,644,509	46,293,834	-0.8
Amount	1,333,036,542	1,322,276,380	1,203,808,276	1,216,667,246	1,218,496,717	0.2
Total standard deduction						
Number of returns	90,510,904	91,780,792	92,268,979	93,678,175	96,619,312	3.1
Amount	654,181,656	695,487,631	747,779,539	738,538,671	768,668,235	4.1
Basic standard deduction						
Number of returns	90,510,904	91,780,792	92,268,979	93,678,175	96,619,312	3.1
Amount	635,824,934	663,412,108	709,396,730	717,074,903	745,870,904	4.0
Additional standard deduction						
Number of returns	11,703,100	12,523,644	12,740,860	12,679,683	13,211,438	4.2
Amount	18,356,722	19,941,237	21,255,341	21,011,499	22,763,284	8.3
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	N/A	15,723,821	20,532,964	400,690	[9] 23,790	-94.1
Amount	N/A	11,267,483	17,324,744	452,268	[9] 16,986	-96.2
AGI less deductions						
Number of returns	125,121,755	123,533,612	121,635,282	124,962,697	126,697,521	1.4
Amount	6,871,049,690	6,485,665,094	5,946,879,328	6,386,817,688	6,648,195,824	4.1
Number of exemptions	282,613,371	282,928,837	284,239,508	287,678,582	289,305,821	0.6
Exemption amount	943,171,372	980,976,976	1,029,070,478	1,049,271,708	1,069,958,084	2.0

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Current dollars					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)
Taxable income						
Number of returns	110,533,209	107,994,637	104,160,741	107,304,398	108,649,479	1.3
Amount	6,063,263,892	5,652,925,474	5,088,387,918	5,502,000,658	5,746,218,265	4.4
Capital construction fund reduction						
Number of returns	N/A	10,798	2,400	2,597	170	-93.5
Amount	N/A	81,185	50,659	37,073	50,333	35.8
Tax from table, rate schedules, etc.						
Number of returns	110,522,670	107,149,531	103,467,697	106,601,255	107,626,808	1.0
Amount	1,155,415,243	1,081,261,635	953,412,098	1,037,759,795	1,088,572,999	4.9
Additional taxes						
Number of returns	13,249	13,735	11,396	17,718	9,895	-44.2
Amount	13,823	21,864	32,714	29,926	41,683	39.3
Alternative minimum tax						
Number of returns	4,108,964	3,935,248	3,827,562	4,019,538	4,248,183	5.7
Amount	24,109,512	25,649,084	22,579,779	27,460,515	30,479,041	11.0
Income tax before credits						
Number of returns	110,547,299	107,201,197	103,502,636	106,631,729	107,660,923	1.0
Amount	1,179,538,578	1,106,932,583	976,024,591	1,065,250,236	1,119,093,724	5.1
Child care credit						
Number of returns	6,491,844	6,587,103	6,286,241	6,338,315	6,332,814	-0.1
Amount	3,483,152	3,526,697	3,317,379	3,397,639	3,425,529	0.8
Credit for elderly or disabled						
Number of returns	89,767	75,488	63,526	98,345	111,863	13.7
Amount	12,469	10,070	8,235	15,627	16,165	3.4
Education credits						
Number of returns	7,435,044	7,740,979	10,598,706	11,922,884	12,054,606	1.1
Amount	6,910,412	7,632,594	10,836,636	12,353,964	12,366,511	0.1
Residential energy credit						
Number of returns	4,326,398	225,733	6,711,683	7,155,888	3,642,988	-49.1
Amount	1,007,577	216,687	5,822,875	6,173,494	1,676,001	-72.9
Foreign tax credit						
Number of returns	7,642,644	6,708,279	6,309,847	6,661,896	6,904,440	3.6
Amount	15,435,196	16,572,321	13,060,099	15,223,190	16,451,128	8.1
Child tax credit						
Number of returns	25,889,333	25,173,769	23,563,012	23,579,773	23,136,250	-1.9
Amount	31,556,282	30,537,638	28,416,808	28,503,646	28,088,766	-1.5
Retirement savings contributions credit						
Number of returns	5,862,206	5,961,299	6,253,195	6,130,006	6,394,950	4.3
Amount	976,846	977,386	1,039,726	1,029,595	1,117,627	8.6
Mortgage interest credit						
Number of returns	33,185	39,094	44,686	41,733	45,763	9.7
Amount	37,432	43,319	44,182	51,199	54,872	7.2
Adoption credit						
Number of returns	94,128	88,628	80,676	97,084	47,956	-50.6
Amount	396,039	353,493	278,451	1,206,776	610,434	-49.4
General business credit						
Number of returns	230,821	303,756	292,508	462,320	487,030	5.3
Amount	845,539	1,649,280	1,601,155	2,168,205	2,406,661	11.0
Prior year minimum tax credit						
Number of returns	395,359	415,592	319,646	259,546	256,192	-1.3
Amount	1,034,675	945,226	758,965	663,274	565,220	-14.8
Alternative motor vehicle credit						
Number of returns	157,814	31,803	75,752	66,503	7,391	-88.9
Amount	184,661	48,798	137,329	93,449	14,252	-84.7

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Current dollars					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)
Qualified electric vehicle credit						
Number of returns	N/A	N/A	3,241	3,136	906	-71.1
Amount	N/A	N/A	2,521	2,945	1,004	-65.9
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	N/A	1,006	984	3,456	251.2
Amount	N/A	N/A	1,820	1,156	2,601	125.0
Qualified plug-in electric vehicle credit						
Number of returns	N/A	N/A	22,571	211	12,248	5,704.7
Amount	N/A	N/A	129,372	1,135	76,262	6,619.1
Total credits [4]						
Number of returns	46,084,671	42,392,934	46,444,316	48,092,456	46,290,170	-3.7
Amount	62,630,766	62,626,419	65,472,703	69,621,344	66,285,657	-4.8
Income tax after credits						
Number of returns	98,369,138	95,188,516	90,699,226	93,480,314	95,020,390	1.6
Amount	1,116,907,812	1,044,306,164	910,551,888	995,628,892	1,052,808,067	5.7
Self-employment tax						
Number of returns	17,840,382	17,411,224	17,436,420	17,668,446	18,258,546	3.3
Amount	49,511,062	48,564,239	47,659,080	48,339,745	46,282,362	-4.3
Social security, Medicare tax on tip income not reported						
Number of returns	194,630	178,990	164,103	132,436	111,713	-15.6
Amount	30,331	26,725	22,743	23,288	17,586	-24.5
Uncollected social security tax						
Number of returns	67,811	71,665	83,076	29,849	40,721	36.4
Amount	32,241	25,051	36,273	12,840	15,020	17.0
Tax on qualified retirement plans						
Number of returns	5,550,175	5,734,262	5,874,254	5,921,264	5,706,635	-3.6
Amount	5,004,547	5,273,134	5,312,413	5,817,684	5,699,151	-2.0
Advanced earned income credit payments						
Number of returns	138,647	140,253	123,251	119,541	11,066	-90.7
Amount	69,336	78,248	75,501	71,619	13,070	-81.8
Household employment taxes						
Number of returns	222,146	218,804	207,338	201,661	206,322	2.3
Amount	914,059	966,299	1,039,678	968,164	943,171	-2.6
First time homebuyer credit repayment						
Number of returns	N/A	N/A	4,029	958,589	716,559	-25.2
Amount	N/A	N/A	18,715	562,439	447,098	-20.5
Recapture taxes						
Number of returns	17,924	18,909	16,492	21,336	5,018	-76.5
Amount	413,740	372,938	189,944	243,717	14,218	-94.2
COBRA premium assistance recapture						
Number of returns	N/A	N/A	3,005	902	4,534	402.7
Amount	N/A	N/A	6,348	4,327	1,941	-55.1
Total tax liability [5]						
Number of returns	106,650,214	103,776,175	100,148,024	102,899,991	104,361,703	1.4
Amount	1,173,264,964	1,100,039,736	965,374,801	1,051,971,188	1,106,695,572	5.2
Income tax withheld						
Number of returns	125,583,890	124,388,369	120,134,277	121,393,087	126,350,376	4.1
Amount	912,563,316	932,116,047	827,302,476	875,470,232	970,608,529	10.9
Estimated tax payments						
Number of returns	11,523,634	11,153,666	10,139,259	9,547,968	9,259,317	-3.0
Amount	284,119,655	285,930,452	224,536,503	221,801,067	232,953,108	5.0
Making work pay credit						
Number of returns	N/A	N/A	100,994,053	105,809,553	2,521,153	-97.6
Amount	N/A	N/A	50,687,027	54,328,950	1,140,527	-97.9

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Current dollars					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)
Earned income credit						
Number of returns	24,583,940	24,756,744	27,041,498	27,367,757	27,911,726	2.0
Amount	48,539,994	50,669,263	59,239,462	59,562,031	62,906,161	5.6
Nontaxable combat pay election						
Number of returns	6,642	10,590	22,029	23,958	17,029	-28.9
Amount	109,650	139,757	341,179	339,350	189,123	-44.3
Additional child tax credit						
Number of returns	15,884,285	18,160,498	21,290,682	20,979,862	21,151,049	0.8
Amount	16,690,219	20,426,787	27,499,364	27,754,241	28,584,836	3.0
American opportunity credit						
Number of returns	N/A	N/A	8,836,029	11,979,099	12,839,488	7.2
Amount	N/A	N/A	7,612,351	10,620,383	11,531,431	8.6
Payment with an extension request						
Number of returns	1,773,576	1,486,081	1,304,953	1,457,793	1,572,291	7.9
Amount	96,167,969	65,144,561	49,625,940	68,878,004	64,241,359	-6.7
Excess social security tax withheld						
Number of returns	1,544,389	1,464,021	1,105,071	1,204,270	1,347,372	11.9
Amount	2,519,084	2,468,691	1,930,124	2,098,214	1,618,095	-22.9
Form 4136 - Fuels tax credit						
Number of returns	305,765	317,783	323,330	354,848	482,732	36.0
Amount	88,950	95,267	93,907	158,669	355,123	123.8
Other payments:						
Form 2439 - Regulated investment company credit						
Number of returns	39,521	90,333	8,658	8,671	153,423	1,669.4
Amount	119,959	145,091	35,695	98,333	1,316,886	1,239.2
Form 8885 - Health coverage credit						
Number of returns	22,550	8,749	11,836	16,174	19,943	23.3
Amount	39,343	23,039	36,989	31,149	53,721	72.5
Form 8801 - Refundable prior year minimum tax credit						
Number of returns	151,643	288,093	240,844	263,847	223,829	-15.2
Amount	508,074	2,508,066	2,557,056	812,206	643,317	-20.8
First-time homebuyer credit						
Number of returns	N/A	1,203,566	1,380,392	334,422	16,209	-95.2
Amount	N/A	8,373,054	9,763,743	2,285,948	117,834	-94.8
Total payments						
Number of returns	135,128,289	135,007,847	132,753,706	135,487,961	137,095,007	1.2
Amount	1,361,454,082	1,379,724,464	1,261,563,761	1,325,416,423	1,377,748,982	3.9
Overpayment, total						
Number of returns	110,611,578	114,698,578	112,382,258	113,568,220	116,489,370	2.6
Amount	316,924,652	378,739,410	381,458,887	373,431,750	375,640,365	0.6
Overpayment refunded						
Number of returns	107,687,030	111,683,923	109,402,781	110,706,225	113,472,680	2.5
Amount	267,872,391	324,121,135	333,096,000	326,054,483	325,837,815	-0.1
Refund credited to next year						
Number of returns	4,061,974	4,861,285	4,612,597	4,114,885	4,041,409	-1.8
Amount	49,052,261	54,618,276	48,362,887	47,377,267	49,802,539	5.1
Tax due at time of filing						
Number of returns	28,599,646	22,714,746	22,356,865	23,889,539	23,665,791	-0.9
Amount	130,607,837	100,277,626	86,129,753	100,792,322	105,520,577	4.7
Tax penalty						
Number of returns	7,549,807	6,355,582	6,548,380	6,670,019	6,702,687	0.5
Amount	1,872,302	1,222,944	859,826	805,807	768,147	-4.7

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	[7] 142,978,806	142,450,569	140,494,127	142,892,051	145,370,240	1.7
Electronically filed returns	87,851,490	95,243,204	98,358,434	111,559,553	118,920,586	6.6
Form 1040 returns	86,300,563	84,317,993	84,144,965	84,071,480	84,189,061	0.1
Electronically filed returns	47,982,634	51,906,024	54,252,971	62,427,066	66,003,531	5.7
Form 1040A returns	33,507,223	36,280,305	39,563,588	40,810,489	38,598,005	-5.4
Electronically filed returns	25,420,635	28,761,499	32,862,236	35,419,288	34,207,257	-3.4
Form 1040EZ returns	23,171,020	21,852,270	16,785,574	18,010,081	22,583,173	25.4
Electronically filed returns	14,448,221	14,575,681	11,243,227	13,713,200	18,709,798	36.4
Salaries and wages						
Number of returns	120,844,802	119,578,500	116,668,680	117,820,074	119,559,706	1.5
Amount	3,547,219,077	3,626,224,759	3,421,515,879	3,499,610,531	3,518,529,596	0.5
Taxable interest						
Number of returns	64,505,131	62,449,609	57,811,427	55,130,125	52,067,484	-5.6
Amount	169,015,247	135,574,417	102,377,352	83,699,785	69,791,791	-16.6
Tax-exempt interest						
Number of returns	6,321,596	6,453,113	6,255,546	6,103,182	5,988,308	-1.9
Amount	50,032,371	48,464,919	44,834,921	45,061,971	42,414,530	-5.9
Ordinary dividends						
Number of returns	32,006,152	31,043,113	29,287,816	28,007,627	27,762,355	-0.9
Amount	149,465,402	133,169,804	99,609,291	110,035,532	113,079,492	2.8
Qualified dividends						
Number of returns	27,145,274	26,409,275	25,412,544	25,049,470	25,154,875	0.4
Amount	98,280,129	96,524,100	75,301,769	81,824,579	82,519,085	0.8
State income tax refunds						
Number of returns	23,592,999	22,819,648	23,444,210	21,828,587	22,115,674	1.3
Amount	17,053,372	16,739,209	18,473,252	16,459,573	15,998,112	-2.8
Alimony received						
Number of returns	457,308	436,700	438,103	439,196	436,725	-0.6
Amount	5,522,909	5,330,513	5,375,622	5,273,135	5,100,145	-3.3
Business or profession net income less loss						
Number of returns	22,629,468	22,111,687	22,111,784	22,505,698	22,917,874	1.8
Amount	176,378,474	160,433,687	149,288,743	160,231,166	164,421,741	2.6
Net capital gain less loss						
Number of returns	22,143,812	20,409,219	19,539,842	20,159,535	20,271,888	0.6
Amount	564,737,695	283,290,109	140,881,968	218,110,685	218,047,389	[8]
Capital gain distributions reported on Form 1040						
Number of returns	5,012,429	3,321,856	750,663	1,155,754	1,882,192	62.9
Amount	7,554,782	1,635,599	219,767	360,513	1,032,877	186.5
Sales of property other than capital assets, net gain less loss						
Number of returns	1,751,136	1,722,608	1,787,663	1,977,152	1,976,199	[8]
Amount	2,747,000	-4,742,782	-10,985,669	-10,836,954	-8,396,536	22.5
Total IRA distributions						
Number of returns	11,395,793	12,052,397	10,523,386	13,498,285	13,729,093	1.7
Amount	119,702,533	131,304,384	109,160,052	174,232,070	152,945,189	-12.2
Taxable IRA distributions						
Number of returns	10,683,225	11,259,424	9,659,133	12,517,280	13,008,887	3.9
Amount	93,290,875	98,451,868	82,390,438	116,506,565	126,274,951	8.4
Total pensions and annuities						
Number of returns	27,678,148	28,011,742	28,408,058	28,889,557	28,981,205	0.3
Amount	536,902,965	512,916,947	501,366,632	528,294,959	529,187,607	0.2
Taxable pensions and annuities						
Number of returns	25,180,637	25,540,246	26,020,252	26,596,737	26,757,165	0.6
Amount	309,319,965	307,388,590	318,888,361	334,856,674	337,699,220	0.8

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(7)	(8)	(9)	(10)	(11)	(12)
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	16,184,703	16,273,369	16,432,633	16,503,383	16,767,784	1.6
Amount	285,908,520	253,828,523	234,584,252	267,226,910	282,403,228	5.7
Farm net income less loss						
Number of returns	1,977,943	1,948,054	1,924,214	1,909,242	1,867,209	-2.2
Amount	-9,264,350	-9,014,335	-8,589,431	-7,033,740	-5,579,444	20.7
Unemployment compensation						
Number of returns	7,622,280	9,532,896	11,298,837	14,936,508	13,170,985	-11.8
Amount	18,546,708	26,517,726	50,906,824	72,092,303	53,680,240	-25.5
Total social security benefits						
Number of returns	22,587,781	24,066,883	24,589,713	25,422,847	25,837,226	1.6
Amount	241,062,182	252,329,945	278,541,909	286,484,333	285,124,660	-0.5
Taxable social security benefits						
Number of returns	15,011,961	15,015,435	15,320,332	16,180,397	16,785,141	3.7
Amount	105,414,018	102,070,559	106,428,933	114,355,922	117,148,289	2.4
Foreign earned income exclusion [2]						
Number of returns	343,077	371,885	396,405	415,519	445,276	7.2
Amount	12,539,869	13,898,969	14,906,743	15,481,625	16,305,201	5.3
Net operating loss [2]						
Number of returns	922,895	920,078	1,119,575	1,147,033	1,229,118	7.2
Amount	54,457,214	58,906,517	75,611,862	86,662,540	98,247,252	13.4
Cancellation of debt [2]						
Number of returns	271,290	341,992	490,846	634,797	699,605	10.2
Amount	N/A	2,545,235	5,554,740	6,191,385	8,016,693	29.5
Taxable health savings account distributions [2]						
Number of returns	N/A	N/A	N/A	266,188	317,328	19.2
Amount	N/A	N/A	N/A	270,258	220,976	-18.2
Gambling earnings [2]						
Number of returns	2,008,658	1,889,725	1,768,442	1,841,697	1,903,153	3.3
Amount	19,003,210	16,512,950	14,488,638	15,100,717	15,406,910	2.0
Other income, less loss [2]						
Number of returns	6,607,358	6,786,526	6,487,936	6,666,372	6,508,046	-2.4
Amount	22,787,046	20,805,888	19,083,453	20,760,991	19,786,154	-4.7
Total income						
Number of returns	142,586,333	141,788,473	140,040,871	142,244,789	144,763,632	1.8
Amount	5,555,320,908	5,090,746,540	4,716,269,314	4,921,127,788	4,938,109,371	0.3
Educator expenses						
Number of returns	3,654,214	3,753,395	3,841,466	3,614,291	3,824,221	5.8
Amount	583,857	575,029	591,342	548,578	559,227	1.9
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	135,102	129,275	142,530	131,619	147,661	12.2
Amount	265,294	252,644	340,124	283,549	301,230	6.2
Health savings account deduction						
Number of returns	592,526	835,619	946,436	1,004,561	1,019,297	1.5
Amount	946,331	1,341,824	1,577,927	1,746,200	1,788,525	2.4
Moving expenses						
Number of returns	1,119,044	1,113,455	856,242	1,002,314	1,028,503	2.6
Amount	1,830,405	1,823,455	1,279,529	1,603,304	1,703,073	6.2
One-half of self-employment tax						
Number of returns	17,840,382	17,411,224	17,436,420	17,668,446	18,258,546	3.3
Amount	15,611,600	14,745,758	14,523,979	14,492,955	15,120,845	4.3
Keogh retirement plan						
Number of returns	1,191,135	1,010,421	922,981	909,977	917,136	0.8
Amount	14,036,832	12,302,339	11,491,243	11,334,772	11,321,219	-0.1

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(7)	(8)	(9)	(10)	(11)	(12)
Self-employed health insurance						
Number of returns	3,838,721	3,617,716	3,625,543	3,830,684	3,847,203	0.4
Amount	13,419,487	12,868,052	13,296,675	13,990,379	14,261,296	1.9
Penalty on early withdrawal of savings						
Number of returns	1,164,446	1,310,949	1,204,856	1,102,394	944,285	-14.3
Amount	222,315	236,213	206,584	213,553	267,966	25.5
Alimony paid adjustment						
Number of returns	599,587	580,015	570,110	596,538	583,411	-2.2
Amount	5,987,815	5,841,742	5,998,895	6,244,856	6,197,159	-0.8
Total taxpayer IRA adjustment						
Number of returns	3,299,773	2,739,675	2,587,823	2,583,178	2,562,814	-0.8
Amount	8,118,855	7,082,897	6,834,333	6,860,433	6,417,126	-6.5
Student loan interest deduction						
Number of returns	9,091,081	9,135,508	9,718,995	10,119,216	10,051,849	-0.7
Amount	4,706,025	4,693,695	5,082,155	5,451,719	5,620,607	3.1
Tuition and fees deduction						
Number of returns	4,543,382	4,576,654	2,422,642	1,997,005	1,933,121	-3.2
Amount	6,670,215	6,679,862	3,323,069	2,616,882	2,504,563	-4.3
Domestic production activities deduction						
Number of returns	478,999	501,755	490,677	615,952	637,859	3.6
Amount	4,275,210	4,256,950	3,472,210	5,200,773	5,226,483	0.5
Archer medical savings account deduction						
Number of returns	10,972	8,921	8,464	6,276	7,460	18.9
Amount	13,712	10,198	7,956	6,393	6,766	5.8
Foreign housing deductions						
Number of returns	5,238	6,862	7,945	2,761	5,531	100.3
Amount	61,798	78,800	82,749	44,501	57,531	29.3
Other adjustments						
Number of returns	139,569	151,165	161,638	144,127	153,280	6.4
Amount	816,577	1,041,376	731,706	883,368	896,966	1.5
Total statutory adjustments						
Number of returns	36,050,434	35,773,805	34,764,363	35,260,684	35,683,176	1.2
Amount	77,566,325	73,830,833	68,840,477	71,522,217	72,250,581	1.0
Adjusted gross income or loss (AGI)						
Amount	5,477,754,583	5,016,915,707	4,647,428,838	4,849,605,571	4,865,858,790	0.3
Total itemized deductions						
Number of returns	50,544,470	48,167,223	45,695,736	46,644,509	46,293,834	-0.8
Amount	840,502,233	802,839,332	733,582,130	729,416,814	708,016,686	-2.9
Total standard deduction						
Number of returns	90,510,904	91,780,792	92,268,979	93,678,175	96,619,312	3.1
Amount	412,472,671	422,275,429	455,685,277	442,768,987	446,640,462	0.9
Basic standard deduction						
Number of returns	90,510,904	91,780,792	92,268,979	93,678,175	96,619,312	3.1
Amount	400,898,445	402,800,308	432,295,387	429,901,021	433,393,901	0.8
Additional standard deduction						
Number of returns	11,703,100	12,523,644	12,740,860	12,679,683	13,211,438	4.2
Amount	11,574,226	12,107,612	12,952,676	12,596,822	13,226,777	5.0
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	N/A	15,723,821	20,532,964	400,690	[9] 23,790	-94.1
Amount	N/A	11,267,483	10,557,431	271,144	[9] 9,870	-96.4
AGI less deductions						
Number of returns	125,121,755	123,533,612	121,635,282	124,962,697	126,697,521	1.4
Amount	4,332,313,802	3,937,865,874	3,623,936,215	3,829,027,391	3,862,984,209	0.9
Number of exemptions	282,613,371	282,928,837	284,239,508	287,678,582	289,305,821	0.6
Exemption amount	594,685,607	595,614,436	627,099,621	629,059,777	621,707,196	-1.2

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(7)	(8)	(9)	(10)	(11)	(12)
Taxable income						
Number of returns	110,533,209	107,994,637	104,160,741	107,304,398	108,649,479	1.3
Amount	3,822,991,105	3,432,255,904	3,100,784,837	3,298,561,546	3,338,883,361	1.2
Capital construction fund reduction						
Number of returns	N/A	10,798	2,400	2,597	170	-93.5
Amount	N/A	81,185	30,871	22,226	29,246	31.6
Tax from table, rate schedules, etc.						
Number of returns	110,522,670	107,149,531	103,467,697	106,601,255	107,626,808	1.0
Amount	728,508,980	656,503,725	580,994,575	622,158,150	632,523,532	1.7
Additional taxes						
Number of returns	13,249	13,735	11,396	17,718	9,895	-44.2
Amount	8,716	13,275	19,935	17,941	24,220	35.0
Alternative minimum tax						
Number of returns	4,108,964	3,935,248	3,827,562	4,019,538	4,248,183	5.7
Amount	15,201,458	15,573,214	13,759,768	16,463,138	17,710,076	7.6
Income tax before credits						
Number of returns	110,547,299	107,201,197	103,502,636	106,631,729	107,660,923	1.0
Amount	743,719,154	672,090,214	594,774,278	638,639,230	650,257,829	1.8
Child care credit						
Number of returns	6,491,844	6,587,103	6,286,241	6,338,315	6,332,814	-0.1
Amount	2,196,187	2,141,285	2,021,559	2,036,954	1,990,429	-2.3
Credit for elderly or disabled						
Number of returns	89,767	75,488	63,526	98,345	111,863	13.7
Amount	7,862	6,114	5,018	9,369	9,393	0.3
Education credits						
Number of returns	7,435,044	7,740,979	10,598,706	11,922,884	12,054,606	1.1
Amount	4,357,132	4,634,240	6,603,678	7,406,453	7,185,654	-3.0
Residential energy credit						
Number of returns	4,326,398	225,733	6,711,683	7,155,888	3,642,988	-49.1
Amount	635,294	131,565	3,548,370	3,701,135	973,853	-73.7
Foreign tax credit						
Number of returns	7,642,644	6,708,279	6,309,847	6,661,896	6,904,440	3.6
Amount	9,732,154	10,062,126	7,958,622	9,126,613	9,559,052	4.7
Child tax credit						
Number of returns	25,889,333	25,173,769	23,563,012	23,579,773	23,136,250	-1.9
Amount	19,896,773	18,541,371	17,316,763	17,088,517	16,321,189	-4.5
Retirement savings contributions credit						
Number of returns	5,862,206	5,961,299	6,253,195	6,130,006	6,394,950	4.3
Amount	615,918	593,434	633,593	617,263	649,406	5.2
Mortgage interest credit						
Number of returns	33,185	39,094	44,686	41,733	45,763	9.7
Amount	23,602	26,302	26,924	30,695	31,884	3.9
Adoption credit						
Number of returns	94,128	88,628	80,676	97,084	47,956	-50.6
Amount	249,709	214,628	169,684	723,487	354,697	-51.0
General business credit						
Number of returns	230,821	303,756	292,508	462,320	487,030	5.3
Amount	533,127	1,001,384	975,719	1,299,883	1,398,408	7.6
Prior year minimum tax credit						
Number of returns	395,359	415,592	319,646	259,546	256,192	-1.3
Amount	652,380	573,908	462,502	397,646	328,425	-17.4
Alternative motor vehicle credit						
Number of returns	157,814	31,803	75,752	66,503	7,391	-88.9
Amount	116,432	29,628	83,686	56,025	8,281	-85.2

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(7)	(8)	(9)	(10)	(11)	(12)
Qualified electric vehicle credit						
Number of returns	N/A	N/A	3,241	3,136	906	-71.1
Amount	N/A	N/A	1,536	1,766	583	-67.0
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	N/A	1,006	984	3,456	251.2
Amount	N/A	N/A	1,109	693	1,511	118.1
Qualified plug-in electric vehicle credit						
Number of returns	N/A	N/A	22,571	211	12,248	5,704.7
Amount	N/A	N/A	78,837	680	44,313	6,412.2
Total credits [3]						
Number of returns	46,084,671	42,392,934	46,444,316	48,092,456	46,290,170	-3.7
Amount	39,489,764	38,024,541	39,898,052	41,739,415	38,515,780	-7.7
Income tax after credits						
Number of returns	98,369,138	95,188,516	90,699,226	93,480,314	95,020,390	1.6
Amount	704,229,390	634,065,673	554,876,227	596,899,815	611,742,049	2.5
Self-employment tax						
Number of returns	17,840,382	17,411,224	17,436,420	17,668,446	18,258,546	3.3
Amount	31,217,567	29,486,484	29,042,706	28,980,662	26,892,715	-7.2
Social security, Medicare tax on tip income not reported						
Number of returns	194,630	178,990	164,103	132,436	111,713	-15.6
Amount	19,124	16,226	13,859	13,962	10,218	-26.8
Uncollected social security tax						
Number of returns	67,811	71,665	83,076	29,849	40,721	36.4
Amount	20,328	15,210	22,104	7,698	8,727	13.4
Tax on qualified retirement plans						
Number of returns	5,550,175	5,734,262	5,874,254	5,921,264	5,706,635	-3.6
Amount	3,155,452	3,201,660	3,237,302	3,487,820	3,311,535	-5.1
Advanced earned income credit payments						
Number of returns	138,647	140,253	123,251	119,541	11,066	-90.7
Amount	43,718	47,509	46,009	42,937	7,594	-82.3
Household employment taxes						
Number of returns	222,146	218,804	207,338	201,661	206,322	2.3
Amount	576,330	586,702	633,564	580,434	548,037	-5.6
First time homebuyer credit repayment						
Number of returns	N/A	N/A	4,029	958,589	716,559	-25.2
Amount	N/A	N/A	11,405	337,194	259,790	-23.0
Recapture taxes						
Number of returns	17,924	18,909	16,492	21,336	5,018	-76.5
Amount	260,870	226,435	115,749	146,113	8,261	-94.3
COBRA premium assistance recapture						
Number of returns	N/A	N/A	3,005	902	4,534	402.7
Amount	N/A	N/A	3,868	2,594	1,128	-56.5
Total tax liability [4]						
Number of returns	106,650,214	103,776,175	100,148,024	102,899,991	104,361,703	1.4
Amount	739,763,533	667,905,122	588,284,461	630,678,170	643,053,790	2.0
Income tax withheld						
Number of returns	125,583,890	124,388,369	120,134,277	121,393,087	126,350,376	4.1
Amount	575,386,706	565,947,812	504,145,324	524,862,249	563,979,389	7.5
Estimated tax payments						
Number of returns	11,523,634	11,153,666	10,139,259	9,547,968	9,259,317	-3.0
Amount	179,142,279	173,606,832	136,829,069	132,974,261	135,359,156	1.8
Making work pay credit						
Number of returns	N/A	N/A	100,994,053	105,809,553	2,521,153	-97.6
Amount	N/A	N/A	30,887,890	32,571,313	662,712	-98.0

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(7)	(8)	(9)	(10)	(11)	(12)
Earned income credit						
Number of returns	24,583,940	24,756,744	27,041,498	27,367,757	27,911,726	2.0
Amount	30,605,293	30,764,580	36,099,611	35,708,652	36,552,098	2.4
Nontaxable combat pay election						
Number of returns	6,642	10,590	22,029	23,958	17,029	-28.9
Amount	69,136	84,855	207,909	203,447	109,891	-46.0
Additional child tax credit						
Number of returns	15,884,285	18,160,498	21,290,682	20,979,862	21,151,049	0.8
Amount	10,523,467	12,402,421	16,757,687	16,639,233	16,609,434	-0.2
Refundable education credit						
Number of returns	N/A	N/A	8,836,029	11,979,099	12,839,488	7.2
Amount	N/A	N/A	4,638,849	6,367,136	6,700,425	5.2
Payment with an extension request						
Number of returns	1,773,576	1,486,081	1,304,953	1,457,793	1,572,291	7.9
Amount	60,635,542	39,553,468	30,241,280	41,293,767	37,327,925	-9.6
Excess social security tax withheld						
Number of returns	1,544,389	1,464,021	1,105,071	1,204,270	1,347,372	11.9
Amount	1,588,325	1,498,902	1,176,188	1,257,922	940,206	-25.3
Form 4136 - Fuels tax credit						
Number of returns	305,765	317,783	323,330	354,848	482,732	36.0
Amount	56,084	57,843	57,225	95,125	206,347	116.9
Other payments:						
Form 2439 - Regulated investment company credit						
Number of returns	39,521	90,333	8,658	8,671	153,423	1,669.4
Amount	75,636	88,094	21,752	58,953	765,187	1,198.0
Form 8885 - Health coverage credit						
Number of returns	22,550	8,749	11,836	16,174	19,943	23.3
Amount	24,806	13,988	22,541	18,674	31,215	67.2
Form 8801 - Refundable prior year minimum tax credit						
Number of returns	151,643	288,093	240,844	263,847	223,829	-15.2
Amount	N/A	1,522,809	1,558,230	486,934	373,804	-23.2
First-time homebuyer credit						
Number of returns	N/A	1,203,566	1,380,392	334,422	16,209	-95.2
Amount	N/A	8,373,054	5,949,874	1,370,472	68,468	-95.0
Total payments						
Number of returns	135,128,289	135,007,847	132,753,706	135,487,961	137,095,007	1.2
Amount	858,419,976	837,719,772	768,777,429	794,614,162	800,551,413	0.7
Overpayment, total						
Number of returns	110,611,578	114,698,578	112,382,258	113,568,220	116,489,370	2.6
Amount	199,826,388	229,957,140	232,455,141	223,879,946	218,268,661	-2.5
Overpayment refunded						
Number of returns	107,687,030	111,683,923	109,402,781	110,706,225	113,472,680	2.5
Amount	168,898,103	196,794,860	202,983,547	195,476,309	189,330,514	-3.1
Refund credited to next year						
Number of returns	4,061,974	4,861,285	4,612,597	4,114,885	4,041,409	-1.8
Amount	30,928,286	33,162,281	29,471,595	28,403,637	28,938,140	1.9
Tax due at time of filing						
Number of returns	28,599,646	22,714,746	22,356,865	23,889,539	23,665,791	-0.9
Amount	82,350,465	60,885,019	52,486,138	60,427,052	61,313,525	1.5
Tax penalty						
Number of returns	7,549,807	6,355,582	6,548,380	6,670,019	6,702,687	0.5
Amount	1,180,518	742,528	523,965	483,098	446,338	-7.6

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 less loss 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; 2011 CPI-U = 224.939; 2010 CPI-U = 218.056; 2009 CPI-U = 214.537; 2008 CPI-U = 215.303; 2007 CPI-U = 207.342

[7] 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.

[8] Less than 0.05 percent.

[9] Data from prior year returns.

Figure 1--General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$9,500 \$10,950
	Head of household	under 65 65 or older	\$12,200 \$13,650
Married with a child and living apart from spouse during the last six months of 2011	Head of household	under 65 65 or older	\$12,200 \$13,650
Married and living with spouse at the end of 2011 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse)	\$19,000 \$20,150
		65 or older (both spouses)	\$21,300
Married, not living with spouse at the end of 2011 (or on the date spouse died)	Married, separate return	any age	\$3,700
		any age	\$3,700
Widowed in 2009 or 2010 and not remarried in 2011	Single	under 65 65 or older	\$9,500 \$10,950
	Head of household	under 65 65 or older	\$12,200 \$13,650
	Qualifying widow(er) with dependent child	under 65 65 or older	\$15,300 \$16,450

Requirements for Filing

The filing requirements for Tax Year 2011 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 2011 if he or she:

1. was liable for any of the following taxes:
 - Alternative minimum tax;

- Additional tax on a qualified plan, including an individual retirement arrangement (IRA) or other tax-favored account (unless only filing because taxpayer owed this tax, then taxpayer could have filed only Form 5329);
- 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 \$5,800, or
- Unearned income was over \$950, or
- Gross income was more than the larger of (a) \$950 or (b) earned income (up to \$5,500) plus \$300.

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

- Earned income was more than \$7,250 (\$8,700 if 65 or older and blind), or
- Unearned income was more than \$2,400 (\$3,850 if 65 or older and blind), or
- Gross income was more than \$2,400 (\$3,850 if 65 or older and blind), or the total of earned income (up to \$5,500) plus \$1,750 (\$3,200 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 \$5,800, or
- Unearned income was over \$950, or
- Gross income was more than the larger of \$950 or earned income (up to \$5,500) plus \$300.

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

- Earned income was more than \$6,950 (\$8,100 if 65 or older and blind), or
- Unearned income was more than \$2,100 (\$3,250 if 65 or older and blind), or
- Gross income was more than \$2,100 (\$3,250 if 65 or older and blind), or the total of earned income (up to \$5,500) plus \$1,450 (\$2,600 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. had net earnings from self-employment of at least \$400; or
3. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security and Medicare taxes.

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 to claim the earned income credit.

Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 2011 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 2011, the maximum credit amount increased from \$13,170 to \$13,360. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of \$185,210 and completely phased out for modified adjusted gross income of \$225,210 or more.

Alternative Minimum Tax

For Tax Year 2011, the alternative minimum tax exemption rose to \$74,450 for a married couple filing a joint return, up from \$72,450 in 2010, and to \$48,450 for singles and heads of household, up from \$47,450, and to \$37,225 from \$36,225 for a married person filing separately.

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 increased to \$464 in 2011 from \$457 in 2010. For these taxpayers, earned income and AGI had to be less than \$13,660 (\$18,740 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$44 to \$3,094, for taxpayers with two qualifying children, the maximum credit increased to \$5,112 from \$5,036, and for taxpayers with three or more qualifying children, the maximum credit increased to \$5,751 from \$5,666. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$36,052 (\$41,132 for married filing jointly) for one qualifying child, less than \$40,964 (\$46,044 for married filing jointly) for two qualifying children, or less than \$43,998 (\$49,078 for married filing jointly) for three or more qualifying children.

Exemption Amount

Indexing for inflation increased to \$3,700 the deduction for each exemption to which the taxpayer was entitled for 2011, an increase from the \$3,650 allowed for 2010.

Expired Tax Benefits

The making work pay credit expired for 2011. Taxpayers could no longer increase their standard deduction by certain net disaster losses or new motor vehicle taxes paid using Schedule L. Taxpayer could also no longer deduct new motor vehicle taxes on Schedule A.

First Time Homebuyer Credit

For Tax Year 2011, a taxpayer may have only claimed this credit (up to \$8,000, or \$4,000 if married filing separately) if they actually bought a home before July 1, 2011 (if the taxpayer entered a written binding contract before May 1, 2011), did not own a main home during the prior 3 years and they (or spouse if married) were a member of the uniformed services, Foreign Service or an employee of the intelligence community on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008 and ending before May 1, 2010. Taxpayers were only allowed to claim this credit in Tax Year 2011 if their modified AGI was below \$145,000 (\$245,000 if married filing jointly). Taxpayers may have also 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 and met the same requirements listed above for first-time homebuyers. 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, 2010 or 2011, 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.

Health Savings Accounts (HSAs) and Archer MSAs

The additional tax on distributions from HSAs and Archer MSAs not used for qualified medical expenses increased to 20 percent for distributions after 2010.

Individual Retirement Arrangement Deduction

For taxpayers covered by a retirement plan, the IRA deduction phased out between \$90,000 and \$110,000 of modified AGI for married filing jointly or qualifying widow(er). This was up from \$89,000 and \$109,000 for married filing jointly or qualifying widow(er) in 2010. 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 \$169,000 and \$179,000, up from \$167,000 and \$177,000 in 2010.

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 tax year 2011 and the other half in tax year 2012. The taxpayer could also have elected to have all of the income included in tax year 2010.

Residential Energy Credits

For 2011, taxpayers were allowed to take a credit of 10 percent, down from 30 percent in 2010, of the costs paid or incurred in 2011 for qualified energy efficient improvements and residential energy property. The maximum amount was also reduced from \$1,500 to a lifetime limit of \$500.

Self-employed Health Insurance Deduction

For 2011, taxpayers were no longer allowed to take deduction on Schedule SE. However, taxpayers could still take it on Form 1040, line 29.

Self-Employment Tax

The self-employment tax rate was reduced from 15.3 percent in 2010 to 13.3 percent in 2011. The Medicare portion of the self-employment tax remained at 2.9 percent, while the social security tax rate was reduced to 10.4 percent from 12.4 percent. However, the self-employment tax deduction was revised to reflect an employer's equivalent portion of tax. Previously, the deduction was equal to one-half of self-employment tax.

Social Security and Medicare Taxes

The social security tax rate decreased to 4.2 percent in 2011 from 6.2 percent in 2010. The Medicare tax portion remained at 1.45 percent.

Standard Deduction

For married persons filing jointly or surviving spouses, the standard deduction was increased in 2011, from \$11,400 to \$11,600. For single filers and married person filing separately, the standard deduction rose from \$5,700 to \$5,800 and for heads of households from \$8,400 to \$8,500. The amount of the standard deduction for a dependent remained the greater of \$950 of the dependent's earned income plus \$300 for 2011. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,150 or \$1,450 depending on marital status, up from \$1,100 and \$1,400 for 2010.

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

Figure 3.-Calculation of the 1979 Income Concept for 2011

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 2011.
 [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 2011.
 [6] Not included in AGI for Tax Year 2011.

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.

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and 1979 Income Concept, Tax Year 2011

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

Size of income	Income				Salaries and wages			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	145,370,240	8,374,143	145,370,240	8,566,170	119,559,706	6,055,389	119,559,706	6,055,389
Under \$10,000	25,530,479	-73,907	24,544,023	-86,891	17,620,013	114,399	17,282,286	107,191
\$10,000 under \$20,000	24,805,889	368,418	25,410,468	378,025	19,056,685	265,081	19,366,933	269,033
\$20,000 under \$30,000	19,198,319	475,649	20,118,577	498,429	16,110,634	373,549	16,476,360	383,399
\$30,000 under \$40,000	14,520,079	505,069	15,187,126	527,890	12,730,122	410,623	12,922,386	419,075
\$40,000 under \$50,000	10,983,973	491,714	11,300,766	505,639	9,553,966	391,672	9,696,043	399,327
\$50,000 under \$60,000	8,705,011	477,293	8,596,363	470,789	7,519,380	368,684	7,536,051	376,541
\$60,000 under \$70,000	7,128,418	462,739	6,828,832	442,651	6,199,097	357,605	6,063,277	354,025
\$70,000 under \$80,000	5,969,534	446,941	5,615,235	420,479	5,219,751	343,260	5,018,065	337,847
\$80,000 under \$90,000	5,028,975	426,848	4,518,113	383,177	4,468,086	329,062	4,097,243	310,327
\$90,000 under \$100,000	4,043,741	383,603	3,682,820	349,242	3,580,801	293,207	3,373,146	284,549
\$100,000 under \$125,000	6,886,273	766,729	6,539,340	728,478	6,194,460	598,919	5,986,710	582,405
\$125,000 under \$150,000	3,922,036	534,912	3,842,976	523,883	3,536,769	410,439	3,526,300	408,499
\$150,000 under \$175,000	2,413,342	389,805	2,373,352	383,726	2,190,405	297,348	2,165,135	289,731
\$175,000 under \$200,000	1,534,116	285,960	1,519,460	283,543	1,394,155	214,737	1,391,482	208,703
\$200,000 under \$300,000	2,537,146	605,782	2,708,213	648,938	2,299,925	435,990	2,429,940	436,934
\$300,000 under \$400,000	857,176	293,637	999,095	342,467	763,991	198,800	881,231	205,675
\$400,000 under \$500,000	407,319	181,513	492,677	219,455	357,182	115,838	427,910	122,017
\$500,000 under \$1,000,000	597,525	403,585	736,442	496,639	514,726	230,634	625,865	242,443
\$1,000,000 under \$1,500,000	134,907	163,096	167,697	202,457	112,620	77,745	138,924	83,849
\$1,500,000 under \$2,000,000	55,986	96,284	66,679	114,516	46,300	41,412	54,800	43,836
\$2,000,000 under \$5,000,000	79,363	236,076	89,963	265,849	65,423	88,504	73,544	91,664
\$5,000,000 under \$10,000,000	19,189	130,764	20,274	138,483	15,926	42,702	16,561	43,008
\$10,000,000 and over	11,445	321,636	11,751	328,308	9,289	55,181	9,515	55,311

Size of income	Taxable interest received				Ordinary dividends received			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	52,067,484	120,112	52,067,484	120,112	27,762,355	194,610	27,762,355	194,610
Under \$10,000	5,371,749	9,343	5,023,547	9,715	2,892,829	8,093	2,721,273	8,496
\$10,000 under \$20,000	4,664,075	5,047	4,728,727	4,983	2,165,378	5,009	2,236,517	5,366
\$20,000 under \$30,000	4,182,769	4,454	4,704,253	5,605	1,908,258	5,813	2,161,220	7,440
\$30,000 under \$40,000	3,995,294	4,202	4,463,654	5,443	1,729,585	5,073	2,033,868	6,778
\$40,000 under \$50,000	3,777,965	4,143	4,052,493	4,811	1,744,721	5,644	1,942,481	6,921
\$50,000 under \$60,000	3,619,697	4,073	3,575,198	4,306	1,802,817	6,051	1,737,563	5,801
\$60,000 under \$70,000	3,340,591	3,634	3,221,656	3,524	1,664,736	6,100	1,598,164	6,060
\$70,000 under \$80,000	3,206,330	3,793	2,965,280	3,780	1,608,909	5,725	1,456,899	5,458
\$80,000 under \$90,000	2,864,675	3,375	2,496,381	2,679	1,458,032	5,303	1,241,211	4,371
\$90,000 under \$100,000	2,479,236	3,692	2,174,294	2,762	1,275,710	4,876	1,146,262	4,092
\$100,000 under \$125,000	4,493,318	6,145	4,257,499	5,676	2,534,402	10,354	2,338,813	9,168
\$125,000 under \$150,000	2,814,299	4,850	2,728,006	4,368	1,678,915	8,219	1,565,040	7,279
\$150,000 under \$175,000	1,851,425	3,692	1,806,960	3,318	1,186,289	6,741	1,149,865	6,306
\$175,000 under \$200,000	1,243,542	2,858	1,215,954	2,669	843,633	5,447	830,328	5,159
\$200,000 under \$300,000	2,148,851	7,487	2,272,307	7,144	1,585,908	14,486	1,645,356	13,465
\$300,000 under \$400,000	773,430	4,495	891,388	4,278	622,178	8,385	700,141	8,543
\$400,000 under \$500,000	376,457	3,056	450,433	3,265	307,292	6,170	361,572	6,200
\$500,000 under \$1,000,000	568,419	8,308	691,475	8,245	483,907	15,731	581,147	15,825
\$1,000,000 under \$1,500,000	131,574	3,997	162,795	4,069	117,939	8,049	143,657	8,199
\$1,500,000 under \$2,000,000	55,137	2,569	65,076	2,661	49,989	4,956	59,475	5,135
\$2,000,000 under \$5,000,000	78,267	7,228	88,464	7,297	71,946	13,310	81,386	13,443
\$5,000,000 under \$10,000,000	18,978	4,515	19,988	4,451	17,979	8,316	18,893	8,389
\$10,000,000 and over	11,405	15,156	11,656	15,063	11,004	26,759	11,223	26,717

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and 1979 Income Concept, Tax Year 2011—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			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	22,917,874	282,970	22,917,874	282,970	22,154,080	377,037	22,154,080	377,037
Under \$10,000	4,501,265	7,758	3,950,927	2,068	2,661,727	10,615	2,525,737	11,451
\$10,000 under \$20,000	4,053,565	34,731	4,302,912	34,203	1,549,264	245	1,589,187	183
\$20,000 under \$30,000	2,315,569	18,175	2,377,229	17,049	1,405,397	2,858	1,569,884	2,807
\$30,000 under \$40,000	1,722,918	12,494	1,845,752	13,226	1,330,040	2,185	1,528,637	2,731
\$40,000 under \$50,000	1,467,168	14,096	1,557,687	12,707	1,269,824	2,054	1,430,093	2,582
\$50,000 under \$60,000	1,264,805	11,578	1,269,101	10,840	1,319,774	1,972	1,312,281	1,703
\$60,000 under \$70,000	1,099,679	10,899	1,069,686	10,584	1,194,653	1,780	1,170,699	2,971
\$70,000 under \$80,000	958,568	10,323	954,893	11,475	1,215,830	1,977	1,096,490	1,647
\$80,000 under \$90,000	843,798	9,938	778,072	8,504	1,122,506	2,536	928,322	2,356
\$90,000 under \$100,000	701,342	9,322	663,468	8,962	982,084	2,416	867,243	2,204
\$100,000 under \$125,000	1,236,189	18,131	1,249,293	17,966	1,909,326	6,618	1,843,660	6,281
\$125,000 under \$150,000	807,733	15,243	764,206	13,864	1,373,016	5,672	1,252,772	5,291
\$150,000 under \$175,000	485,721	12,331	497,263	13,043	967,038	5,165	926,679	5,044
\$175,000 under \$200,000	326,235	9,892	340,071	10,304	742,227	5,356	714,422	4,607
\$200,000 under \$300,000	579,731	27,080	629,039	28,263	1,457,069	16,998	1,496,007	16,719
\$300,000 under \$400,000	222,831	15,677	260,514	17,108	588,734	12,011	653,996	11,563
\$400,000 under \$500,000	106,578	10,175	128,749	11,763	307,160	9,948	355,931	9,651
\$500,000 under \$1,000,000	147,931	17,255	186,772	21,281	482,743	30,633	572,065	30,591
\$1,000,000 under \$1,500,000	34,914	5,763	44,322	6,633	120,556	18,439	145,928	18,444
\$1,500,000 under \$2,000,000	12,949	2,487	16,315	2,865	51,627	13,591	60,360	13,786
\$2,000,000 under \$5,000,000	20,384	5,555	23,349	6,010	73,848	45,030	82,982	45,471
\$5,000,000 under \$10,000,000	4,939	1,864	5,132	2,024	18,420	35,052	19,299	35,126
\$10,000,000 and over	3,062	2,202	3,121	2,229	11,217	143,885	11,407	143,829
Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	10,971,437	41,025	10,971,437	41,025	8,081,874	425,384	8,081,874	425,384
Under \$10,000	1,163,758	-6,057	1,101,563	-6,108	752,848	-54,082	736,623	-54,592
\$10,000 under \$20,000	935,841	684	942,808	732	438,775	78	434,683	338
\$20,000 under \$30,000	853,907	469	953,390	678	382,811	1,451	418,591	1,320
\$30,000 under \$40,000	815,293	-308	925,556	-83	409,268	2,022	434,342	1,756
\$40,000 under \$50,000	742,494	-645	810,409	434	401,856	2,031	401,599	2,163
\$50,000 under \$60,000	762,024	272	753,538	398	412,014	3,454	439,452	3,188
\$60,000 under \$70,000	706,117	430	675,480	-90	391,006	3,073	414,286	3,104
\$70,000 under \$80,000	651,211	-375	619,783	34	413,696	3,454	357,174	3,311
\$80,000 under \$90,000	622,998	130	585,150	134	380,491	4,683	349,063	4,837
\$90,000 under \$100,000	560,508	591	443,393	475	353,109	5,312	302,444	3,948
\$100,000 under \$125,000	1,066,110	2,006	1,010,553	1,997	706,500	11,796	702,070	10,867
\$125,000 under \$150,000	646,099	3,051	603,546	3,071	534,837	13,080	525,740	12,701
\$150,000 under \$175,000	294,757	3,219	294,055	2,754	389,050	12,015	368,921	10,908
\$175,000 under \$200,000	205,171	2,994	200,788	2,839	317,330	12,329	296,863	11,120
\$200,000 under \$300,000	397,451	7,777	434,485	7,034	692,583	40,439	704,989	38,346
\$300,000 under \$400,000	172,867	4,366	190,143	4,197	346,510	33,292	359,245	31,525
\$400,000 under \$500,000	94,350	3,014	109,791	2,941	190,506	26,071	209,902	26,193
\$500,000 under \$1,000,000	160,711	7,135	184,908	7,169	344,009	79,052	376,751	81,385
\$1,000,000 under \$1,500,000	46,601	2,715	53,377	2,770	95,010	40,321	107,734	42,580
\$1,500,000 under \$2,000,000	21,660	1,866	23,951	1,866	41,252	25,552	46,356	26,712
\$2,000,000 under \$5,000,000	34,548	3,618	37,397	3,697	62,252	63,751	68,172	65,831
\$5,000,000 under \$10,000,000	9,948	1,690	10,287	1,689	15,914	32,304	16,479	32,900
\$10,000,000 and over	7,014	2,384	7,087	2,397	10,246	63,906	10,396	64,941

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and 1979 Income Concept, Tax Year 2011—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			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	2,452,627	43,762	2,452,627	43,762	602,942	19,607	602,942	19,607
Under \$10,000	187,516	7,457	246,625	15,194	50,397	-396	52,350	-419
\$10,000 under \$20,000	79,479	999	76,348	732	30,797	173	28,060	142
\$20,000 under \$30,000	64,747	860	84,290	643	25,860	183	37,032	255
\$30,000 under \$40,000	79,600	864	81,564	618	28,254	150	35,696	271
\$40,000 under \$50,000	74,272	766	82,148	653	32,716	305	35,841	390
\$50,000 under \$60,000	68,951	524	59,647	490	37,406	320	37,859	495
\$60,000 under \$70,000	75,502	648	58,154	499	30,822	333	28,120	271
\$70,000 under \$80,000	66,228	1,184	57,461	486	28,150	455	22,157	240
\$80,000 under \$90,000	52,782	717	59,039	432	29,401	337	33,689	474
\$90,000 under \$100,000	72,003	658	64,654	548	33,545	466	21,430	286
\$100,000 under \$125,000	194,506	1,936	210,269	1,763	55,447	862	50,592	935
\$125,000 under \$150,000	205,878	1,902	214,826	2,204	38,575	923	33,328	714
\$150,000 under \$175,000	244,668	2,412	211,858	2,021	31,306	566	31,133	484
\$175,000 under \$200,000	193,618	2,151	158,966	1,656	21,713	606	21,580	567
\$200,000 under \$300,000	355,691	5,467	327,721	3,732	49,710	1,579	51,641	1,731
\$300,000 under \$400,000	148,955	2,604	149,081	1,952	20,628	978	19,892	886
\$400,000 under \$500,000	79,733	1,760	83,479	1,329	13,035	697	13,862	698
\$500,000 under \$1,000,000	126,380	3,147	137,749	2,709	24,092	1,936	26,131	1,992
\$1,000,000 under \$1,500,000	33,574	1,454	36,799	1,203	7,150	1,132	7,907	1,161
\$1,500,000 under \$2,000,000	14,811	743	16,744	678	3,553	750	3,821	735
\$2,000,000 under \$5,000,000	23,205	2,156	24,646	1,566	6,338	2,102	6,724	2,089
\$5,000,000 under \$10,000,000	6,313	1,054	6,351	811	2,162	1,387	2,182	1,437
\$10,000,000 and over	4,214	2,301	4,208	1,843	1,885	3,764	1,917	3,772
Size of income	Pensions and annuities in AGI [1]		Pensions and annuities [1]		Total statutory adjustments			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	32,248,736	798,500	34,548,349	1,173,951	35,683,176	124,343	15,989,382	90,454
Under \$10,000	2,920,393	18,700	2,738,965	19,487	4,619,739	7,133	344,340	4,601
\$10,000 under \$20,000	4,218,606	43,740	4,462,193	47,478	4,919,211	6,297	655,572	4,959
\$20,000 under \$30,000	3,483,590	49,255	4,244,018	66,376	3,492,935	6,161	1,078,797	6,950
\$30,000 under \$40,000	2,932,752	50,459	3,587,914	72,537	3,050,447	6,027	1,305,320	7,274
\$40,000 under \$50,000	2,661,226	53,024	3,045,849	72,663	2,841,045	6,403	1,346,801	7,304
\$50,000 under \$60,000	2,411,474	56,369	2,435,608	65,830	2,442,783	5,752	1,436,305	7,431
\$60,000 under \$70,000	2,195,851	55,613	2,090,230	60,429	2,154,104	5,318	1,358,612	6,731
\$70,000 under \$80,000	1,888,638	56,033	1,746,947	56,170	1,803,712	4,978	1,268,919	5,832
\$80,000 under \$90,000	1,644,597	51,648	1,432,632	48,863	1,581,809	4,725	1,058,170	4,603
\$90,000 under \$100,000	1,406,381	46,804	1,189,970	40,953	1,364,456	4,540	976,116	4,196
\$100,000 under \$125,000	2,326,942	86,887	2,277,839	91,946	2,602,971	9,235	1,853,577	8,260
\$125,000 under \$150,000	1,337,634	59,391	1,429,557	69,210	1,614,075	6,925	1,174,485	5,813
\$150,000 under \$175,000	833,888	40,865	927,863	51,932	802,293	5,269	672,984	3,476
\$175,000 under \$200,000	518,502	27,061	608,833	37,655	483,458	4,100	398,094	2,348
\$200,000 under \$300,000	852,889	48,899	1,167,701	98,997	890,197	11,052	637,086	4,379
\$300,000 under \$400,000	250,137	15,573	449,028	57,876	351,292	6,277	191,995	1,751
\$400,000 under \$500,000	113,674	7,887	218,488	36,845	187,519	4,201	83,206	956
\$500,000 under \$1,000,000	166,063	14,553	337,031	86,467	301,854	8,688	110,095	1,793
\$1,000,000 under \$1,500,000	37,599	4,529	77,685	33,475	78,108	3,042	20,218	525
\$1,500,000 under \$2,000,000	16,238	2,686	30,004	16,062	32,403	1,530	6,794	285
\$2,000,000 under \$5,000,000	22,680	5,137	37,788	27,556	48,692	3,074	9,054	542
\$5,000,000 under \$10,000,000	5,582	1,778	7,817	8,159	12,130	1,251	1,922	237
\$10,000,000 and over	3,400	1,611	4,389	6,982	7,942	2,367	922	209

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and 1979 Income Concept, Tax Year 2011—Continued

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

Size of income	Total itemized deductions				Taxable income			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	46,293,834	1,218,497	46,256,496	1,161,287	108,649,479	5,746,218	108,649,479	5,746,218
Under \$10,000	938,161	14,382	1,030,879	14,802	2,977,190	4,706	3,028,519	6,554
\$10,000 under \$20,000	1,964,575	29,819	2,184,013	29,085	14,137,636	70,407	14,225,283	72,318
\$20,000 under \$30,000	2,615,906	39,647	3,045,399	42,204	16,539,349	178,965	17,320,017	194,537
\$30,000 under \$40,000	3,394,275	51,570	3,624,017	53,715	14,022,364	257,086	14,588,419	284,509
\$40,000 under \$50,000	3,640,692	58,068	3,799,022	57,856	10,842,454	287,033	11,114,368	316,225
\$50,000 under \$60,000	3,702,767	63,523	3,688,564	59,048	8,637,694	298,732	8,487,319	313,166
\$60,000 under \$70,000	3,633,576	67,863	3,447,532	60,066	7,088,974	300,268	6,752,576	299,650
\$70,000 under \$80,000	3,505,808	69,227	3,323,115	61,703	5,940,628	300,154	5,561,254	290,972
\$80,000 under \$90,000	3,241,834	66,522	2,888,996	57,940	5,014,144	294,508	4,479,477	268,215
\$90,000 under \$100,000	2,808,146	61,273	2,553,667	52,578	4,034,798	270,412	3,650,788	246,357
\$100,000 under \$125,000	5,379,397	127,973	5,033,845	114,834	6,863,003	552,757	6,477,996	520,824
\$125,000 under \$150,000	3,377,927	91,869	3,251,065	84,412	3,917,362	396,087	3,825,742	380,719
\$150,000 under \$175,000	2,172,326	66,627	2,091,914	60,681	2,410,429	295,017	2,363,345	281,161
\$175,000 under \$200,000	1,419,104	47,872	1,369,371	44,354	1,532,518	220,507	1,512,298	208,018
\$200,000 under \$300,000	2,404,060	100,862	2,492,060	98,444	2,533,454	476,721	2,692,912	470,150
\$300,000 under \$400,000	827,291	46,638	926,622	47,289	855,696	237,538	994,712	243,375
\$400,000 under \$500,000	394,494	26,927	462,897	28,737	406,076	150,078	487,751	156,439
\$500,000 under \$1,000,000	578,811	57,667	698,050	60,791	595,776	339,560	732,308	355,867
\$1,000,000 under \$1,500,000	131,554	22,129	161,064	23,425	134,477	139,654	166,632	148,283
\$1,500,000 under \$2,000,000	54,873	13,090	64,888	13,696	55,817	82,795	66,352	86,928
\$2,000,000 under \$5,000,000	77,979	31,232	88,003	32,023	79,115	204,278	89,541	210,618
\$5,000,000 under \$10,000,000	18,934	17,027	19,917	17,017	19,124	113,638	20,182	114,900
\$10,000,000 and over	11,345	46,690	11,595	46,589	11,401	275,316	11,686	276,431
Size of income	Total tax credits				Total income tax			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	49,630,529	73,584	49,630,529	73,584	91,694,201	1,045,511	91,694,201	1,045,511
Under \$10,000	354,267	29	355,942	65	2,494,619	595	2,569,294	912
\$10,000 under \$20,000	5,555,989	1,498	5,592,016	1,512	10,322,044	5,588	10,374,219	5,789
\$20,000 under \$30,000	8,188,863	5,081	8,290,898	5,210	10,633,906	15,235	11,381,432	16,861
\$30,000 under \$40,000	6,420,203	6,491	6,654,897	6,591	10,387,300	24,731	10,965,984	28,061
\$40,000 under \$50,000	4,871,204	5,983	4,889,118	5,957	9,179,032	30,556	9,498,288	34,992
\$50,000 under \$60,000	3,901,971	5,583	3,892,813	5,583	7,918,775	35,625	7,797,638	38,129
\$60,000 under \$70,000	3,210,457	5,493	3,171,941	5,371	6,744,098	37,860	6,398,891	37,976
\$70,000 under \$80,000	2,817,504	4,950	2,659,206	4,751	5,784,877	39,394	5,422,309	38,652
\$80,000 under \$90,000	2,530,426	4,485	2,331,385	4,235	4,918,417	39,325	4,386,232	36,396
\$90,000 under \$100,000	2,060,286	3,816	1,981,962	3,780	3,989,872	37,136	3,601,598	33,846
\$100,000 under \$125,000	3,707,268	7,055	3,549,684	6,637	6,811,751	82,806	6,412,352	78,785
\$125,000 under \$150,000	1,967,429	2,913	1,952,414	3,005	3,900,235	67,591	3,795,769	64,896
\$150,000 under \$175,000	1,131,225	1,597	1,135,405	1,561	2,401,876	54,687	2,350,287	52,040
\$175,000 under \$200,000	615,917	706	627,104	778	1,526,906	43,884	1,503,161	41,099
\$200,000 under \$300,000	1,054,586	1,831	1,130,047	1,874	2,527,411	107,295	2,678,593	104,271
\$300,000 under \$400,000	430,802	1,262	478,004	1,328	853,980	62,816	990,492	62,518
\$400,000 under \$500,000	221,078	1,183	257,004	1,285	405,279	42,292	485,439	43,023
\$500,000 under \$1,000,000	368,674	3,129	425,997	3,311	594,554	97,611	729,114	100,851
\$1,000,000 under \$1,500,000	95,641	1,623	113,174	1,723	134,169	40,459	165,888	42,727
\$1,500,000 under \$2,000,000	40,979	998	47,783	1,055	55,678	24,105	66,116	25,220
\$2,000,000 under \$5,000,000	60,460	2,529	67,571	2,607	78,933	58,775	89,290	60,586
\$5,000,000 under \$10,000,000	15,461	1,390	16,142	1,388	19,098	31,500	20,146	31,899
\$10,000,000 and over	9,836	3,959	10,020	3,977	11,390	65,644	11,668	65,982

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

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

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of 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 2011 using AGI and the 1979 Income Concept, classified by size of 2011 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 2011, 1979 Concept income was 2.3 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$375.5 billion in nontaxable pensions and annuities (including IRA distributions) in the

1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 2.8 percent for 2011; income for the \$200,000 and above group increased 4.3 percent. Total income tax for all returns increased 9.9 percent in 2011 after an increase of 9.9 percent in 2010; total income tax reported for the \$200,000 and above income group increased 6.7 percent for 2011 after a increase of 14.7 percent for 2010.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2011 are shown in Figure 4. For the population as a whole, average tax rates for 2011 (based on the 1979 Income Concept) were 0.8 percentage points higher than those for 2010. Between 1986 and 2011, the average tax rates declined in all income categories except the \$1 million or more category.

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2011

Size of 2011 AGI	Total income tax as a percentage of adjusted gross income																									
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
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	12.5
\$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	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	4.1	4.1	3.4	2.6	2.4	2.3	2.2	2.1	2.0	1.5	0.9	0.9	1.5	
\$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	6.3	6.7	6.5	5.9	4.7	4.2	4.1	4.0	3.9	3.7	3.3	2.5	2.5	3.2
\$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	4.9
\$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	6.2
\$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	7.5
\$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	8.2
\$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	8.8
\$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	9.2
\$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	9.7
\$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	10.8
\$125,000 under \$150,000	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3	18.4	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	12.6
\$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	19.9	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	14.0
\$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	19.1	18.4	16.8	16.4	16.2	15.8	15.3	15.2	14.9	15.1	15.3	15.3
\$200,000 under \$300,000	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	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	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	26.8	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	21.4
\$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	23.3
\$500,000 under \$1,000,000	38.4	29.0	24.6	24.0	24.1	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	24.2
\$1,000,000 or more	40.2	28.6	25.0	24.2	24.0	26.2	26.8	31.2	31.1	31.4	30.8	28.8	27.5	27.9	28.7	28.3	28.5	24.8	24.3	23.0	22.5	22.1	23.1	24.4	24.2	24.3
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	12.2
\$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	1.7	1.0	0.8	0.7	0.7	0.7	0.7	0.7	0.5	0.4	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	1.5
\$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	3.4
\$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	5.3
\$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	6.9
\$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	8.1
\$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	8.6
\$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	9.2
\$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	9.5
\$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	9.7
\$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	10.8
\$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	16.6	16.2	15.2	13.6	13.0	12.8	12.7	12.5	12.4	11.5	11.7	12.4
\$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	17.5	17.0	15.9	14.3	14.1	13.8	13.7	13.4	13.5	12.8	13.0	13.6
\$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	14.5
\$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	16.1
\$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	21.5	21.3	21.7	21.3	20.5	19.2	18.9	18.4	18.1	17.8	17.9	18.3	17.7	18.3
\$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	19.6
\$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	24.2	24.0	24.3	24.2	23.7	21.7	20.7	21.0	20.8	20.2	19.6	19.9	20.5	20.3
\$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	21.6

Total income tax as a percentage of 1979 income concept

Size of 2011 income	Total income tax as a percentage of 1979 income concept																									
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
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	12.2
\$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	1.7	1.0	0.8	0.7	0.7	0.7	0.7	0.7	0.5	0.4	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	1.5
\$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		

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 2012.

All returns processed during 2012 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

(145,601,196 returns) reported in Table C and the estimated total of all returns (145,370,240) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2011. While most of the returns processed during Calendar Year 2012 were for Tax Year 2011, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2010 and 2011. Returns for prior years were used in place of 2011 returns received and processed after December 31, 2012. 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 2012.

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 and Tracy Haines 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 2012 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 2011, 0.024 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 \$27.532 billion, and its related coefficient of variation, CV(X), is 0.74 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$27.532 \times 10^9) \cdot (0.0074) \\ &= \$0.204 \text{ billion} \end{aligned}$$

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 \$27.328 billion to \$27.736 billion, the 95 percent confidence interval is from \$27.124 billion to \$27.940 billion, and the 99 percent confidence interval is from \$26.920 billion to \$28.144 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 2010 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price Index [4].

References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Connor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.
- [2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross Sectional Sample of Individual Tax Returns: the Old

and the New,” *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.

[3] Harte, J.M. (1986), “Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS,” *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 603-608.

[4] U.S. Bureau of Economic analysis, “Price Index for Gross Domestic Product,” [<http://www.bea.gov/>] (accessed November 22, 2011).

Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2011

Description of the sample strata	Description of the sample strata												Number of returns	
	Form 1040, with Form 2555		Form 1040, with Form 1116 but without 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)		
Total	435,415	17,624	5,364,481	62,286	22,533,092	53,455	1,343,562	6,794	115,889,678	157,979	145,601,196	333,106		
Indexed Negative Income ³														
Under \$10,000.00 or more	9	9	465	465	1,186	1,186	190	190	1,387	1,387	3,237	3,237		
\$10,000.00 under \$10,000.00	23	23	851	851	1,932	1,932	286	286	2,420	2,420	5,512	5,512		
\$10,000.00 under \$5,000.00	78	78	3,949	3,949	7,222	7,222	1,136	1,136	9,438	9,438	21,823	21,823		
\$5,000.00 under \$2,000.00	228	214	8,264	1,287	14,825	2,335	2,584	413	19,064	44,965	44,965	7,288		
\$2,000.00 under \$1,000.00	615	240	19,485	643	35,169	1,146	6,194	224	44,508	1,502	105,971	3,755		
\$1,000.00 under \$500.00	1,763	153	39,472	403	77,310	749	11,859	121	99,966	964	230,370	2,390		
\$500.00 under \$250.00	5,545	489	70,660	330	152,321	784	18,958	106	214,666	1,104	462,150	2,813		
\$250.00 under \$120.00	12,347	247	72,943	180	188,482	561	20,603	65	308,030	943	602,405	1,996		
\$120.00 under \$60.00	16,098	173	45,751	78	420,433	785	35,052	72	839,518	1,588	1,356,852	2,696		
Indexed Positive Income ³														
Under \$30.00	4,973	53	245,085	217	3,717,978	3,775	83,244	83	31,860,343	32,074	31,860,343	32,074		
Under \$30.00	88,046	852	147,161	133	5,469,755	5,440	104,195	107	29,626,199	29,448	33,677,479	33,576		
\$30.00 under \$60.00	5,293	66	639,774	659	1,858,288	1,814	152,958	157	7,060,171	7,022	12,869,328	13,554		
\$60.00 under \$120.00	95,061	998	479,522	481	3,745,988	3,745	239,428	219	21,215,697	21,298	23,872,010	23,994		
\$120.00 under \$250.00	9,307	195	1,006,167	1,031	2,111,265	2,081	198,213	213	6,633,934	6,818	11,193,833	12,261		
\$250.00 under \$500.00	105,686	2,168	598,432	586	2,428,298	2,481	179,083	177	10,831,664	10,772	14,156,616	14,292		
\$500.00 under \$1,000.00	15,410	1,303	280,194	913	344,183	1,148	76,300	270	1,124,819	3,085	6,395,544	8,497		
\$1,000.00 under \$250.00	43,135	3,626	828,222	2,768	1,331,853	4,381	94,786	292	2,085,492	6,948	1,840,906	7,385		
\$250.00 under \$500.00	20,789	1,785	505,739	3,662	451,929	3,299	76,455	544	620,840	4,442	1,675,752	13,732		
\$500.00 under \$1,000.00	7,574	2,998	225,633	5,552	128,203	3,209	31,237	763	152,067	3,765	544,714	16,287		
\$1,000.00 under \$2,000.00	2,368	894	89,185	10,916	33,504	4,212	8,462	1,041	39,148	4,727	172,667	21,790		
\$2,000.00 under \$5,000.00	818	813	40,899	13,198	10,344	3,311	1,944	639	12,781	4,209	66,786	22,170		
\$5,000.00 under \$10,000.00	169	169	10,201	10,201	1,839	288	288	288	2,360	2,360	14,857	14,857		
\$10,000.00 or more	80	80	6,427	6,427	785	785	107	107	1,121	1,121	8,520	8,520		

[1] This population includes an estimated 230,956 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 1,4783 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 Tracy Haines. Review of tables was performed by Michael Parisi and Justin Bryan.

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

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

Size and accumulated size of adjusted gross income	All returns										Taxable returns									
	Number of returns		Percent of total		Amount		Adjusted gross income less deficit		Average (dollars)		Number of returns		Percent of total		Amount		Adjusted gross income less deficit		Percent of total	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Accumulated from Smallest Size of Adjusted Gross Income																				
No adjusted gross income	2,450,924	1.7	-195,697,731	[1]	-79,847	5,729	[2]	-7,564,265	[1]											
\$1 under \$5,000	10,692,838	7.4	27,519,609	0.3	2,574	313,935	0.3	896,794	[2]											
\$1 under \$10,000	23,079,555	15.9	121,790,440	1.5	5,277	2,488,889	2.7	17,911,768	0.2											
\$1 under \$15,000	36,005,386	24.8	283,237,995	3.4	7,867	7,526,672	8.2	81,636,314	1.1											
\$1 under \$20,000	47,885,444	32.9	490,208,135	5.9	10,237	12,810,933	14.0	174,011,358	2.3											
\$1 under \$25,000	58,096,150	40.0	719,389,588	8.6	12,383	18,141,598	19.8	293,877,135	3.8											
\$1 under \$30,000	67,083,763	46.1	965,856,908	11.5	14,398	23,444,839	25.6	439,557,714	5.7											
\$1 under \$40,000	81,603,842	56.1	1,470,925,931	17.6	18,025	33,832,139	36.9	802,967,345	10.4											
\$1 under \$50,000	92,587,815	63.7	1,962,640,062	23.4	21,198	43,011,171	46.9	1,214,975,338	15.8											
\$1 under \$75,000	111,537,082	76.7	3,128,451,671	37.4	28,049	60,684,032	66.2	2,305,609,098	30.0											
\$1 under \$100,000	123,463,493	84.9	4,160,062,888	49.7	33,695	72,367,210	78.9	3,316,708,895	43.1											
\$1 under \$200,000	138,219,259	95.1	6,137,489,065	73.3	44,404	87,007,978	94.9	5,279,713,084	68.6											
\$1 under \$500,000	142,020,900	97.7	7,218,400,857	86.2	50,826	90,794,648	99.0	6,356,315,737	82.6											
\$1 under \$1,000,000	142,618,425	98.1	7,621,986,295	91.0	53,443	91,369,202	99.7	6,757,871,105	87.8											
\$1 under \$1,500,000	142,753,332	98.2	7,785,081,927	93.0	54,535	91,523,371	99.8	6,920,070,181	90.0											
\$1 under \$2,000,000	142,809,318	98.2	7,881,365,450	94.1	55,188	91,579,050	99.9	7,015,827,363	91.2											
\$1 under \$5,000,000	142,888,681	98.3	8,117,441,062	96.9	56,810	91,657,983	100.0	7,250,653,298	94.2											
\$1 under \$10,000,000	142,907,871	98.3	8,248,204,625	98.5	57,717	91,677,081	100.0	7,380,781,699	95.9											
\$1 or more	142,919,316	98.3	8,569,840,708	102.3	59,963	91,688,471	100.0	7,700,762,298	100.1											
All returns	145,370,240	100.0	8,374,142,977	100.0	57,606	91,694,201	100.0	7,693,198,033	100.0											
Size and accumulated size of adjusted gross income																				
Accumulated from Smallest Size of Adjusted Gross Income																				
No adjusted gross income	--	--	--	--	--	--	--	--	--											
\$1 under \$5,000	312,656		360,640	[2]	45,686	313,935	[2]	123,228	[1]											
\$1 under \$10,000	2,465,838	4,444,778	0.1	2,488,889	471,306	2,488,889	[2]	471,306	10.6											
\$1 under \$15,000	7,523,206	22,752,512	0.4	7,526,672	2,181,111	7,526,672	0.2	2,181,111	9.6											
\$1 under \$20,000	12,806,146	62,397,854	1.1	12,810,933	6,059,337	12,810,933	0.6	6,059,337	9.7											
\$1 under \$25,000	18,136,791	120,408,952	2.2	18,141,598	12,376,963	18,141,598	1.2	12,376,963	10.3											
\$1 under \$30,000	23,439,985	199,753,480	3.6	23,443,732	21,293,329	23,443,732	2.0	21,293,329	10.7											
\$1 under \$40,000	33,826,948	418,601,017	7.5	33,831,032	46,024,676	33,831,032	4.4	46,024,676	11.0											
\$1 under \$50,000	43,005,755	680,143,546	12.2	43,010,064	76,590,427	43,010,064	7.3	76,581,097	11.3											
\$1 under \$75,000	60,677,083	1,405,107,659	25.2	60,682,926	169,903,428	60,682,926	16.3	169,904,098	12.1											
\$1 under \$100,000	72,359,088	2,111,854,526	37.8	72,366,103	265,922,424	72,366,103	25.4	265,923,094	12.6											
\$1 under \$200,000	86,995,924	3,571,048,159	64.0	87,006,871	514,890,043	87,006,871	49.2	514,890,713	14.4											
\$1 under \$500,000	90,779,638	4,432,945,368	79.4	90,793,541	727,293,299	90,793,541	69.6	727,293,969	16.4											
\$1 under \$1,000,000	91,373,168	4,771,166,597	85.4	91,388,096	824,904,067	91,388,096	78.9	824,904,737	17.3											
\$1 under \$1,500,000	91,507,085	4,910,231,831	87.9	91,522,264	865,363,648	91,522,264	82.8	865,363,648	12.5											
\$1 under \$2,000,000	91,562,653	4,992,659,613	89.4	91,577,942	889,467,711	91,577,942	85.1	889,468,384	12.7											
\$1 under \$5,000,000	91,641,452	5,196,131,018	93.1	91,656,876	948,242,464	91,656,876	90.7	948,243,501	13.1											
\$1 under \$10,000,000	91,660,512	5,309,381,710	95.1	91,675,974	979,742,526	91,675,974	93.7	979,743,563	13.3											
\$1 or more	91,671,874	5,583,802,495	100.0	91,687,364	1,045,386,528	91,687,364	100.0	1,045,387,565	13.6											
All returns	91,671,874	5,583,802,495	100.0	91,693,088	1,045,509,234	91,693,088	100.0	1,045,510,793	13.6											

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

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

Size of adjusted gross income	All returns												Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns	Amount	
				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	145,370,240	8,374,142,977	1,069,958,084	46,293,834	1,218,496,717	768,668,235	108,649,479	5,746,218,265	91,693,088	1,045,509,234	91,694,201	1,045,510,793		
No adjusted gross income	2,450,924	-195,697,731	13,143,386	--	--	--	--	--	5,724	122,706	5,729	123,228		
\$1 under \$5,000	10,692,838	27,519,609	32,082,933	398,823	5,817,132	53,673,997	478,628	465,965	313,935	45,686	313,935	45,686		
\$5,000 under \$10,000	12,386,716	94,270,831	57,426,070	539,338	8,564,958	81,792,658	2,498,562	4,240,158	2,174,954	425,620	2,174,954	425,620		
\$10,000 under \$15,000	12,925,831	161,447,555	80,969,097	895,102	13,438,645	120,307,299	6,690,738	21,863,914	5,037,783	1,709,805	5,037,783	1,709,805		
\$15,000 under \$20,000	11,880,059	206,970,140	82,654,429	1,069,474	16,380,604	83,684,392	7,446,898	48,542,910	5,284,261	3,878,226	5,284,261	3,878,287		
\$20,000 under \$25,000	10,210,706	229,181,453	73,646,984	1,199,527	18,451,194	90,111,179	8,348,910	76,166,428	5,330,665	6,317,626	5,330,665	6,317,626		
\$25,000 under \$30,000	8,987,613	246,467,320	66,000,994	1,416,379	21,195,988	7,571,234	8,190,439	102,798,293	5,302,135	8,916,366	5,303,241	8,916,947		
\$30,000 under \$40,000	14,520,079	505,069,023	108,113,144	3,394,275	51,569,921	11,125,804	14,022,364	257,086,111	10,387,300	24,731,347	10,387,300	24,731,347		
\$40,000 under \$50,000	10,983,973	491,714,132	83,688,466	3,640,692	58,068,204	7,342,287	10,842,454	287,033,032	9,179,032	30,555,752	9,179,032	30,555,752		
\$50,000 under \$75,000	18,949,278	1,165,811,609	159,800,560	9,123,783	165,594,758	9,825,494	18,824,779	750,099,816	17,672,862	93,323,001	17,672,862	93,323,001		
\$75,000 under \$100,000	11,926,401	1,031,611,187	111,811,391	7,768,346	162,812,989	4,157,058	45,545,771	713,973,873	11,683,177	96,018,996	11,683,177	96,018,996		
\$100,000 under \$200,000	14,755,766	1,977,406,206	152,597,411	12,348,754	394,340,553	2,406,985	14,723,313	1,464,368,958	14,640,768	248,967,619	14,640,768	248,967,619		
\$200,000 under \$500,000	3,801,641	1,080,931,792	41,048,386	3,625,845	174,427,162	175,767	3,795,225	864,337,084	3,786,670	212,403,257	3,786,670	212,403,257		
\$500,000 under \$1,000,000	597,525	403,585,438	6,644,821	578,811	57,666,506	18,705	203,197	339,560,459	594,554	97,610,768	594,554	97,610,768		
\$1,000,000 under \$1,500,000	134,907	163,995,632	1,522,070	131,554	22,129,207	3,362	34,737	139,654,173	134,168	40,458,907	134,168	40,458,911		
\$1,500,000 under \$2,000,000	55,986	96,283,523	613,038	54,873	13,090,004	1,112	11,739	82,795,421	55,678	24,104,736	55,678	24,104,736		
\$2,000,000 under \$5,000,000	79,363	236,075,612	864,365	77,979	31,231,583	1,375	13,662	204,277,506	78,933	58,774,753	78,933	58,775,117		
\$5,000,000 under \$10,000,000	19,189	130,763,563	207,354	18,934	17,026,882	254	2,349	113,638,196	19,098	31,500,062	19,098	31,500,062		
\$10,000,000 or more	11,445	321,636,083	123,185	11,345	46,690,425	98	880	275,315,967	11,390	65,644,001	11,390	65,644,001		
Taxable returns, total	91,694,201	7,693,198,033	637,123,336	39,938,114	1,067,177,423	51,746,212	91,671,874	5,583,802,495	91,693,088	1,045,509,234	91,694,201	1,045,510,793		
No adjusted gross income	5,729	-7,564,265	47,902	--	--	--	--	--	5,724	122,706	5,729	123,228		
\$1 under \$5,000	313,935	896,794	4,766	4,107	14,957	309,828	312,656	360,640	313,935	45,686	313,935	45,686		
\$5,000 under \$10,000	2,174,954	17,014,975	787,639	19,116	72,687	2,153,724	2,173,182	4,084,138	2,174,954	425,620	2,174,954	425,620		
\$10,000 under \$15,000	5,037,783	63,724,545	15,120,399	156,556	1,152,755	4,881,226	5,037,368	18,307,734	5,037,783	1,709,805	5,037,783	1,709,805		
\$15,000 under \$20,000	5,284,261	92,375,045	19,134,423	418,975	3,902,448	4,865,286	5,282,940	39,645,342	5,284,261	3,878,226	5,284,261	3,878,287		
\$20,000 under \$25,000	5,330,665	119,865,777	22,769,551	596,016	6,380,454	4,734,649	5,330,645	58,011,098	5,330,665	6,317,626	5,330,665	6,317,626		
\$25,000 under \$30,000	5,303,241	145,680,579	24,432,427	826,098	9,434,621	4,477,143	5,303,194	79,344,528	5,302,135	8,916,366	5,303,241	8,916,974		
\$30,000 under \$40,000	10,387,300	363,409,631	53,278,962	2,402,590	30,762,289	7,984,710	10,386,963	218,847,537	10,387,300	24,731,347	10,387,300	24,731,347		
\$40,000 under \$50,000	9,179,032	412,007,993	56,094,123	2,967,786	42,194,300	6,210,252	9,178,807	261,542,529	9,179,032	30,555,752	9,179,032	30,555,752		
\$50,000 under \$75,000	17,672,862	1,090,633,760	135,487,390	8,268,403	139,414,581	9,404,458	17,671,328	724,964,013	17,672,862	93,323,001	17,672,862	93,323,001		
\$75,000 under \$100,000	11,683,177	1,011,099,797	107,852,704	7,547,683	151,336,090	4,134,498	45,297,996	706,746,967	11,683,177	96,018,996	11,683,177	96,018,996		
\$100,000 under \$200,000	14,640,768	1,963,004,189	151,271,870	12,245,458	325,480,074	2,395,259	14,636,836	1,459,193,633	14,640,768	248,967,619	14,640,768	248,967,619		
\$200,000 under \$500,000	3,786,670	1,076,602,653	40,910,421	3,615,220	172,263,032	171,438	3,783,714	861,897,209	3,786,670	212,403,257	3,786,670	212,403,257		
\$500,000 under \$1,000,000	594,554	401,555,368	6,616,561	576,724	56,812,872	17,824	195,089	338,221,229	594,554	97,610,768	594,554	97,610,768		
\$1,000,000 or more	299,269	942,891,193	3,314,199	293,383	127,956,262	5,874	298,706	812,635,898	299,267	220,482,459	299,268	220,482,827		
Nontaxable returns, total	53,676,039	680,944,945	432,834,748	6,355,720	151,319,294	44,873,100	16,977,604	162,415,770	--	--	--	--		

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												Total income tax			
	Number of returns		Adjusted gross income less deficit		Exemption amount		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)			
All returns, total	53,353,614	5,419,893,618	601,761,733	26,442,464	841,844,878	26,219,022	317,247,963	44,600,225	3,880,542,876	39,441,245	739,691,127	39,441,246	739,691,143			
No adjusted gross income	692,121	-126,636,304	6,865,290	--	--	--	--	--	--	3,964	75,928	3,965	75,944			
\$1 under \$5,000	762,132	1,987,016	6,872,775	71,774	1,734,510	690,357	8,655,895	--	--	* 9	* 86	* 9	* 86			
\$5,000 under \$10,000	1,200,915	9,381,543	11,785,289	124,897	3,020,124	1,076,018	13,393,326	--	--	* 737	* 6,955	* 737	* 6,955			
\$10,000 under \$15,000	1,763,357	22,310,673	18,762,873	179,779	3,792,658	1,583,578	19,526,945	--	--	* 308	* 926	* 308	* 926			
\$15,000 under \$20,000	2,037,870	35,751,973	22,570,897	245,244	5,388,121	1,792,626	22,026,500	80,641	52,483	59,114	3,987	59,114	3,987			
\$20,000 under \$25,000	2,171,240	48,808,426	25,139,114	286,554	6,111,480	1,884,686	22,872,431	937,059	2,260,486	637,268	155,102	637,268	155,102			
\$25,000 under \$30,000	2,122,016	58,285,598	23,965,087	358,467	7,268,535	1,763,549	21,352,506	1,539,487	8,773,767	899,503	551,081	899,503	551,081			
\$30,000 under \$40,000	4,070,283	142,249,373	47,573,085	841,428	17,091,246	3,228,855	38,885,799	3,702,601	41,192,518	1,941,716	2,404,209	1,941,716	2,404,209			
\$40,000 under \$50,000	3,974,111	178,507,558	45,807,445	1,028,372	20,297,955	2,945,738	35,222,796	3,894,813	77,873,388	2,707,310	5,616,149	2,707,310	5,616,149			
\$50,000 under \$75,000	9,774,323	610,784,829	109,645,883	4,062,749	82,585,181	5,711,574	68,367,707	9,707,446	351,235,176	8,721,538	33,955,288	8,721,538	33,955,288			
\$75,000 under \$100,000	8,512,981	739,839,536	94,704,593	5,202,282	113,232,417	3,310,699	39,899,950	8,492,720	494,104,183	8,300,348	56,464,943	8,300,348	56,464,943			
\$100,000 under \$200,000	12,229,408	1,648,826,031	140,218,804	10,160,628	277,934,462	2,068,777	25,057,088	12,208,588	1,206,465,448	12,139,380	194,676,247	12,139,380	194,676,247			
\$200,000 under \$500,000	3,278,621	931,854,941	38,521,639	3,134,728	150,252,859	143,891	1,760,829	3,274,444	741,941,081	3,268,762	180,110,975	3,268,762	180,110,975			
\$500,000 under \$1,000,000	512,619	346,033,562	6,239,750	498,167	49,161,618	14,451	175,383	511,474	290,809,390	510,726	84,091,826	510,726	84,091,826			
\$1,000,000 under \$1,500,000	115,095	139,180,167	1,427,081	112,708	18,606,926	2,388	28,522	114,784	119,316,545	114,612	34,756,830	114,612	34,756,830			
\$1,500,000 under \$2,000,000	46,567	80,080,854	566,562	45,760	10,551,958	807	9,874	46,459	69,044,378	46,366	20,217,083	46,366	20,217,083			
\$2,000,000 under \$5,000,000	65,272	194,205,590	795,148	64,420	25,366,829	851	10,282	65,106	188,273,033	65,000	48,783,754	65,000	48,783,754			
\$5,000,000 under \$10,000,000	15,557	105,987,255	189,128	15,425	13,562,738	132	1,599	15,509	92,319,730	15,493	25,764,179	15,493	25,764,179			
\$10,000,000 or more	9,127	252,454,995	111,289	9,083	35,905,260	44	531	9,084	216,881,271	9,091	52,055,580	9,091	52,055,580			
Taxable returns, total	39,441,246	5,176,521,610	419,884,517	23,486,114	759,546,814	15,951,167	193,586,480	39,428,701	3,810,316,032	39,441,245	739,691,127	39,441,246	739,691,143			
No adjusted gross income	3,965	-5,208,492	40,017	--	--	--	--	--	--	3,964	75,928	3,965	75,944			
\$1 under \$5,000	* 9	* 15	* 66	* 9	* 400	--	--	--	--	* 9	* 86	* 9	* 86			
\$5,000 under \$10,000	* 737	* 5,288	* 10,138	* 737	* 22,695	--	--	--	--	* 737	* 6,955	* 737	* 6,955			
\$10,000 under \$15,000	* 308	* 4,027	* 2,292	* 308	* 21,296	--	--	--	--	* 308	* 926	* 308	* 926			
\$15,000 under \$20,000	59,114	1,155,026	433,771	1,205	15,402	57,909	671,750	59,109	35,341	59,114	3,987	59,114	3,987			
\$20,000 under \$25,000	637,268	14,483,081	4,755,114	26,660	377,230	610,608	7,668,222	637,266	1,683,201	637,268	155,102	637,268	155,102			
\$25,000 under \$30,000	899,503	24,736,105	6,825,714	116,151	1,837,364	783,352	9,918,552	899,502	6,154,928	899,503	551,081	899,503	551,081			
\$30,000 under \$40,000	1,941,716	68,463,721	15,368,862	358,591	6,336,792	1,583,125	19,714,763	1,941,382	27,054,303	1,941,716	5,616,149	1,941,716	5,616,149			
\$40,000 under \$50,000	2,707,310	122,373,569	24,335,215	637,948	11,707,989	2,069,362	25,030,184	2,707,266	61,302,618	2,707,310	5,616,149	2,707,310	5,616,149			
\$50,000 under \$75,000	8,721,538	548,616,027	90,490,219	3,389,702	64,300,482	5,331,836	63,956,772	8,721,142	329,885,517	8,721,538	33,955,288	8,721,538	33,955,288			
\$75,000 under \$100,000	8,300,348	721,926,856	90,919,156	5,009,195	103,856,693	3,291,153	39,670,395	8,300,230	487,491,532	8,300,348	56,464,943	8,300,348	56,464,943			
\$100,000 under \$200,000	12,139,380	1,637,648,378	139,001,192	10,075,142	271,350,667	2,064,238	25,003,569	12,135,906	1,202,424,801	12,139,380	194,676,247	12,139,380	194,676,247			
\$200,000 under \$500,000	3,268,762	928,997,911	38,409,069	3,127,204	148,752,619	141,568	1,733,606	3,266,737	740,415,430	3,268,762	180,110,975	3,268,762	180,110,975			
\$500,000 under \$1,000,000	510,726	344,732,502	6,217,247	496,747	48,583,631	13,978	169,884	510,017	289,967,448	510,726	84,091,826	510,726	84,091,826			
\$1,000,000 or more	250,562	768,587,596	3,076,445	246,513	102,383,554	4,049	48,783	250,143	663,900,914	250,562	181,577,426	250,562	181,577,426			
Nontaxable returns, total	13,912,368	243,372,008	181,877,216	2,956,350	82,298,064	10,267,855	123,661,482	5,171,524	70,226,844	--	--	--	--			

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													
	Number of returns (27)	Adjusted gross income less deficit (28)	Exemption amount (29)	Total itemized deductions (30)		Standard deduction (32)		Taxable income (35)		Income tax after credits (37)		Total income tax (39)		
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	2,591,000	138,665,218	13,117,152	1,102,106	23,444,434	1,397,801	8,197,549	2,192,822	108,026,485	21,355,211	2,048,387	21,355,690		
No adjusted gross income	84,933	-11,703,629	386,889	--	--	--	--	--	--	7,100	367	7,579		
\$1 under \$5,000	126,515	290,338	6,180,890	19,036	123,287	105,493	599,498	* 1,999	* 1,173	* 61	* 1,006	* 61		
\$5,000 under \$10,000	151,555	1,148,756	664,329	23,289	144,575	126,152	746,910	27,977	37,670	2,991	24,347	2,991		
\$10,000 under \$15,000	197,582	2,459,842	938,811	30,878	216,728	166,704	984,924	162,967	510,092	41,114	138,508	41,114		
\$15,000 under \$20,000	181,382	3,184,260	859,897	32,227	274,754	149,154	874,580	171,074	1,239,881	107,145	143,322	107,145		
\$20,000 under \$25,000	217,821	4,896,159	1,048,074	54,614	604,758	163,207	958,683	209,253	2,340,615	237,941	183,469	237,941		
\$25,000 under \$30,000	200,491	5,508,114	1,061,859	68,166	715,351	132,325	775,719	195,146	3,017,152	325,199	175,555	325,199		
\$30,000 under \$40,000	** 682,401	** 26,749,768	** 3,585,959	** 298,125	** 3,412,101	249,568	1,461,954	** 677,712	** 17,553,204	1,039,338	370,785	1,039,338		
\$40,000 under \$50,000	**	**	**	**	**	133,716	787,842	**	**	1,087,048	277,540	1,087,048		
\$50,000 under \$75,000	411,486	24,853,086	2,176,827	285,636	4,160,404	125,849	737,795	410,336	17,789,434	2,739,594	403,595	2,739,594		
\$75,000 under \$100,000	150,322	12,864,009	814,851	124,234	2,180,489	25,091	148,772	** 287,970	** 23,523,034	1,829,466	148,880	1,829,466		
\$100,000 under \$200,000	137,829	17,946,333	708,990	121,130	3,357,000	16,677	98,487	**	**	3,100,504	133,753	3,100,504		
\$200,000 under \$500,000	33,936	9,697,568	176,916	30,715	1,674,195	3,196	18,509	** 41,497	** 12,282,810	2,236,350	32,903	2,236,350		
\$500,000 under \$1,000,000	7,813	5,363,322	42,596	7,410	916,183	395	2,287	**	**	1,243,350	7,551	1,243,350		
\$1,000,000 under \$1,500,000	2,401	2,925,922	14,771	2,308	481,033	91	542	2,376	2,446,813	664,552	2,350	664,552		
\$1,500,000 under \$2,000,000	1,257	2,173,991	7,100	1,195	284,268	61	350	1,255	1,882,734	536,408	1,239	536,408		
\$2,000,000 under \$5,000,000	2,095	6,408,917	11,690	1,993	960,379	92	542	2,084	5,441,842	1,482,631	2,055	1,482,631		
\$5,000,000 under \$10,000,000	624	4,275,635	3,488	600	700,152	22	130	619	3,574,666	939,954	616	939,954		
\$10,000,000 or more	559	19,624,828	3,213	549	3,238,777	8	46	557	16,385,366	3,734,463	547	3,734,463		
Taxable returns, total	2,048,387	142,025,763	9,785,629	999,230	21,694,421	1,044,644	6,136,575	2,047,708	105,328,916	21,355,211	2,048,387	21,355,690		
No adjusted gross income	367	-852,275	1,705	--	--	--	--	--	--	366	367	7,579		
\$1 under \$5,000	* 1,006	* 2,716	--	--	--	* 1,006	* 2,113	* 1,006	* 604	* 61	* 1,006	* 61		
\$5,000 under \$10,000	24,347	205,326	79,470	10,102	20,205	12,131	70,360	24,347	35,292	2,991	24,347	2,991		
\$10,000 under \$15,000	138,508	1,748,782	512,641	16,859	65,898	121,649	720,049	138,508	450,194	41,114	138,508	41,114		
\$15,000 under \$20,000	143,322	2,527,939	553,081	22,425	152,373	120,896	709,857	143,322	1,112,629	107,145	143,322	107,145		
\$20,000 under \$25,000	183,469	4,121,047	745,963	40,187	360,387	143,282	842,163	183,469	2,172,534	237,941	183,469	237,941		
\$25,000 under \$30,000	175,555	4,819,819	788,385	59,717	496,771	115,838	680,384	175,549	2,854,515	325,199	175,555	325,199		
\$30,000 under \$40,000	** 648,325	** 25,481,704	** 3,235,127	131,562	1,308,857	239,223	1,401,955	** 648,285	** 17,113,766	1,039,338	370,785	1,039,338		
\$40,000 under \$50,000	**	**	**	146,315	1,655,843	130,231	766,558	**	**	1,087,048	277,540	1,087,048		
\$50,000 under \$75,000	403,595	24,382,573	2,116,937	283,185	4,079,967	120,410	706,250	403,534	17,483,529	2,739,594	403,595	2,739,594		
\$75,000 under \$100,000	148,880	12,737,936	809,044	124,121	2,174,627	23,763	141,059	** 282,563	** 22,924,746	1,829,466	148,880	1,829,466		
\$100,000 under \$200,000	133,753	17,391,489	690,342	120,633	3,326,494	13,109	77,827	**	**	3,100,504	133,753	3,100,504		
\$200,000 under \$500,000	32,903	9,403,265	172,062	30,266	1,612,075	2,625	15,196	** 40,349	** 11,898,741	2,236,350	32,903	2,236,350		
\$500,000 under \$1,000,000	7,551	5,182,562	41,220	7,290	866,972	255	1,483	**	**	1,243,350	7,551	1,243,350		
\$1,000,000 or more	6,806	34,872,879	39,652	6,568	5,573,953	226	1,322	6,777	29,282,365	7,358,008	6,807	7,358,008		
Nontaxable returns, total	542,613	-3,360,545	3,331,522	102,876	1,750,013	353,157	2,060,973	145,114	2,697,568	--	--	--		

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															
	Number of returns		Adjusted gross income less deficit		Exemption amount		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)			
All returns, total	22,061,944	720,286,369	216,714,551	4,040,879	79,217,053	17,913,602	152,715,929	13,495,478	336,550,964	6,693,610	42,275,394	6,693,610	42,275,758			
No adjusted gross income	107,462	-6,925,363	899,532	-	-	-	-	-	-	-	-	-	-			
\$1 under \$5,000	627,508	1,874,123	5,774,519	20,791	252,646	606,717	5,168,631	-	-	-	-	-	-			
\$5,000 under \$10,000	1,927,132	15,641,425	17,134,706	43,006	779,978	1,884,125	16,078,421	* 985	* 831	-	-	-	-			
\$10,000 under \$15,000	3,190,256	40,237,153	31,641,293	73,728	1,105,529	3,116,529	26,579,909	32,175	49,316	15,069	2,332	15,069	2,332			
\$15,000 under \$20,000	3,203,117	55,780,906	33,062,989	111,110	1,567,962	3,092,007	26,339,240	1,151,856	2,333,545	125,316	33,448	125,316	33,448			
\$20,000 under \$25,000	2,535,748	56,832,605	26,160,435	153,681	2,210,374	2,382,068	20,284,247	2,061,414	9,802,596	196,040	112,191	196,040	112,191			
\$25,000 under \$30,000	2,188,512	59,982,952	22,859,115	219,938	3,114,247	1,988,574	16,782,129	2,049,389	17,678,313	272,270	226,352	272,270	226,352			
\$30,000 under \$40,000	3,013,490	104,114,087	30,661,154	576,886	8,340,982	2,436,604	20,756,901	2,954,871	44,626,165	1,349,263	1,804,671	1,349,263	1,804,671			
\$40,000 under \$50,000	1,744,578	77,734,584	17,004,982	604,610	9,684,100	1,139,967	9,719,275	1,729,280	41,459,539	1,340,874	2,945,256	1,340,874	2,945,256			
\$50,000 under \$75,000	2,159,311	130,242,644	19,548,212	1,129,597	19,839,837	1,029,714	8,818,967	2,155,311	82,093,217	2,040,688	8,480,227	2,040,688	8,480,227			
\$75,000 under \$100,000	740,972	63,327,152	6,565,082	558,380	11,963,661	182,593	1,568,636	738,946	43,351,835	733,991	6,508,498	733,991	6,508,498			
\$100,000 under \$200,000	514,538	66,776,091	4,454,794	447,039	12,439,453	67,499	577,353	512,302	49,326,441	511,815	9,874,568	511,815	9,874,568			
\$200,000 under \$500,000	89,544	25,456,723	776,832	83,397	4,224,431	6,146	53,243	89,395	20,425,977	88,721	5,483,034	88,721	5,483,034			
\$500,000 under \$1,000,000	13,358	8,987,151	112,826	12,552	1,258,410	806	6,827	13,181	7,652,596	13,141	2,118,367	13,141	2,118,367			
\$1,000,000 under \$1,500,000	2,431	2,978,314	21,669	2,307	402,922	123	1,045	2,406	2,562,164	2,373	729,983	2,373	729,983			
\$1,500,000 under \$2,000,000	1,280	2,189,011	11,731	1,248	289,485	32	272	1,275	1,890,278	1,260	532,382	1,260	532,382			
\$2,000,000 under \$5,000,000	1,940	5,699,507	17,326	1,865	677,799	75	647	1,931	5,007,359	1,907	1,384,266	1,907	1,384,262			
\$5,000,000 under \$10,000,000	489	3,357,549	4,611	477	412,789	12	102	486	2,941,487	482	769,592	482	769,592			
\$10,000,000 or more	276	5,999,755	2,732	266	652,447	10	85	275	5,349,306	273	1,267,886	273	1,267,886			
Taxable returns, total	6,693,610	428,880,797	56,037,306	2,845,106	58,585,790	3,848,379	32,939,774	6,692,053	281,686,340	6,693,610	42,275,394	6,693,610	42,275,758			
No adjusted gross income	126	-184,732	979	-	-	-	-	-	-	-	-	-	-			
\$1 under \$5,000	-	-	-	-	-	-	-	-	-	-	-	-	-			
\$5,000 under \$10,000	-	-	-	-	-	-	-	-	-	-	-	-	-			
\$10,000 under \$15,000	15,069	213,348	55,768	3	700	15,067	135,358	15,067	22,211	15,069	2,332	15,069	2,332			
\$15,000 under \$20,000	125,316	2,259,999	836,365	1,206	15,030	124,110	1,070,024	125,310	340,502	125,316	33,448	125,316	33,448			
\$20,000 under \$25,000	196,040	4,400,026	1,398,088	18,075	212,660	177,965	1,536,044	196,028	1,253,284	196,040	112,191	196,040	112,191			
\$25,000 under \$30,000	272,270	7,545,261	2,020,688	32,921	410,108	239,349	2,062,421	272,270	3,052,044	272,270	226,352	272,270	226,352			
\$30,000 under \$40,000	1,349,263	47,908,741	10,425,026	250,223	3,257,953	1,099,040	9,379,776	1,349,260	24,846,959	1,349,263	1,804,671	1,349,263	1,804,671			
\$40,000 under \$50,000	1,340,874	60,072,279	11,577,699	405,585	5,727,904	935,289	7,979,265	1,340,737	34,794,150	1,340,874	2,945,256	1,340,874	2,945,256			
\$50,000 under \$75,000	2,040,688	123,502,507	17,865,699	1,039,511	17,479,584	1,001,178	8,576,420	2,040,645	79,581,025	2,040,688	8,480,227	2,040,688	8,480,227			
\$75,000 under \$100,000	733,991	62,734,450	6,487,775	551,505	11,591,667	182,485	1,567,725	732,990	43,207,581	733,991	6,508,498	733,991	6,508,498			
\$100,000 under \$200,000	511,815	66,437,294	4,432,805	444,617	12,164,464	67,199	574,807	511,763	49,268,100	511,815	9,874,568	511,815	9,874,568			
\$200,000 under \$500,000	88,721	25,212,680	768,816	82,957	4,148,297	5,765	50,020	88,706	20,247,385	88,721	5,483,034	88,721	5,483,034			
\$500,000 under \$1,000,000	13,141	8,837,313	110,745	12,423	1,224,071	718	6,083	13,002	7,536,042	13,141	2,118,367	13,141	2,118,367			
\$1,000,000 or more	6,295	19,941,632	56,854	6,081	2,353,352	214	1,831	6,277	17,537,058	6,295	4,684,109	6,295	4,684,472			
Nontaxable returns, total	15,368,333	291,405,571	160,677,245	1,195,774	20,631,263	14,065,223	119,776,155	6,803,424	54,864,624	--	--	--	--			

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												Total income tax					
	Number of returns (63)	Adjusted gross income less deficit (54)	Exemption amount (55)	Total itemized deductions (56)		Amount (57)	Standard deduction (58)		Amount (59)	Taxable income (60)		Amount (61)	Income tax after credits (62)		Amount (63)	Total income tax (64)		Amount (65)
				Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	
All returns, total	69,176	4,098,137	675,512	22,206	625,980	43,652	514,142	46,797	2,598,753	36,866	444,562	36,866	444,562	36,866	444,562	36,866	444,562	
No adjusted gross income	3,318	-75,407	27,487	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
\$1 under \$5,000	* 3,105	* 8,883	* 30,743	--	--	* 3,105	* 36,016	--	--	--	--	--	--	--	--	--	--	
\$5,000 under \$10,000	* 2,311	* 14,418	* 20,794	* 1,005	* 28,375	* 1,306	* 17,403	--	--	--	--	--	--	--	--	--	--	
\$10,000 under \$15,000	* 4,022	* 49,785	* 52,082	--	--	* 4,022	* 47,809	--	--	--	--	--	--	--	--	--	--	
\$15,000 under \$20,000	* 6,592	* 117,342	* 65,624	* 1,564	* 29,006	* 5,028	* 59,487	* 1,005	* 600	* 1,005	* 600	--	--	--	--	--	--	
\$20,000 under \$25,000	* 7,168	* 165,140	* 78,588	* 1,198	* 15,240	* 5,970	* 71,561	* 4,185	* 12,320	* 2,207	* 601	* 2,207	* 601	* 2,207	* 2,207	* 2,207	* 601	
\$25,000 under \$30,000	* 2,984	* 81,913	* 29,431	--	--	* 2,984	* 34,612	* 1,990	* 18,796	* 1,006	* 973	* 1,006	* 973	* 1,006	* 1,006	* 1,006	* 973	
\$30,000 under \$40,000	** 12,843	** 505,668	** 127,864	** 2,603	** 53,405	5,255	60,769	** 12,839	** 206,676	* 3,876	* 3,507	* 3,876	* 3,507	* 3,876	* 3,876	* 3,876	* 3,507	
\$40,000 under \$50,000	**	**	**	**	**	* 4,984	* 57,620	**	**	**	* 6,839	* 4,984	* 6,839	* 4,984	* 6,839	* 4,984	* 6,839	
\$50,000 under \$75,000	12,118	741,809	108,267	4,744	88,930	7,374	86,490	12,114	458,200	10,147	43,228	10,147	43,228	10,147	43,228	10,147	43,228	
\$75,000 under \$100,000	* 4,328	* 376,169	* 36,230	* 2,055	* 62,929	* 2,273	* 26,369	** 12,869	** 1,107,522	* 4,278	* 33,024	* 4,278	* 33,024	* 4,278	* 33,024	* 4,278	* 33,024	
\$100,000 under \$200,000	8,587	1,157,601	78,614	7,539	210,444	1,047	12,151	**	**	8,581	140,819	8,581	140,819	8,581	140,819	8,581	140,819	
\$200,000 under \$500,000	1,576	477,489	17,381	1,273	73,348	303	3,858	** 1,631	** 411,112	1,569	97,798	1,569	97,798	1,569	97,798	1,569	97,798	
\$500,000 under \$1,000,000	* 60	* 41,766	* 614	* 60	* 13,623	--	--	**	**	* 56	* 9,160	* 56	* 9,160	* 56	* 9,160	* 56	* 9,160	
\$1,000,000 under \$1,500,000	* 52	* 57,753	* 531	* 52	* 5,124	--	--	* 52	* 52,098	* 52	* 14,894	* 52	* 14,894	* 52	* 14,894	* 52	* 14,894	
\$1,500,000 under \$2,000,000	* 29	* 47,662	* 374	* 29	* 11,963	--	--	* 28	* 35,768	* 28	* 7,811	* 28	* 7,811	* 28	* 7,811	* 28	* 7,811	
\$2,000,000 under \$5,000,000	61	163,233	675	61	17,333	--	--	61	145,225	61	44,773	61	44,773	61	44,773	61	44,773	
\$5,000,000 under \$10,000,000	18	120,677	170	18	11,737	--	--	18	108,770	18	30,948	18	30,948	18	30,948	18	30,948	
\$10,000,000 or more	* 4	* 46,236	* 44	* 4	* 4,525	--	--	* 4	* 41,667	* 4	* 10,188	* 4	* 10,188	* 4	* 10,188	* 4	* 10,188	
Taxable returns, total	36,866	3,562,882	316,657	14,580	460,814	22,286	261,924	36,866	2,523,595	36,866	444,562	36,866	444,562	36,866	444,562	36,866	444,562	
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	* 2,207	* 51,103	* 16,328	* 194	* 2,582	* 2,012	* 25,654	* 2,207	* 6,538	* 2,207	* 601	* 2,207	* 601	* 2,207	* 2,207	* 2,207	* 601	
\$25,000 under \$30,000	* 1,006	* 28,851	* 7,441	--	--	* 1,006	* 11,664	* 1,006	* 9,746	* 1,006	* 973	* 1,006	* 973	* 1,006	* 1,006	* 1,006	* 973	
\$30,000 under \$40,000	** 8,860	** 366,761	** 76,501	* 587	* 10,641	* 3,289	* 38,154	** 8,860	** 183,845	* 3,876	* 3,507	* 3,876	* 3,507	* 3,876	* 3,876	* 3,876	* 3,507	
\$40,000 under \$50,000	**	**	**	--	--	* 4,984	* 57,620	**	**	**	* 6,839	* 4,984	* 6,839	* 4,984	* 6,839	* 4,984	* 6,839	
\$50,000 under \$75,000	10,147	640,275	82,797	2,773	47,651	7,374	86,490	10,147	423,337	10,147	43,228	10,147	43,228	10,147	43,228	10,147	43,228	
\$75,000 under \$100,000	* 4,278	* 371,717	* 35,381	* 2,005	* 59,320	* 2,273	* 26,369	** 12,868	** 1,107,230	* 4,278	* 33,024	* 4,278	* 33,024	* 4,278	* 33,024	* 4,278	* 33,024	
\$100,000 under \$200,000	8,581	1,156,758	78,555	7,533	209,578	1,047	12,151	**	**	8,581	140,819	8,581	140,819	8,581	140,819	8,581	140,819	
\$200,000 under \$500,000	1,569	474,835	17,307	1,269	71,771	300	3,823	** 1,625	** 409,372	1,569	97,798	1,569	97,798	1,569	97,798	1,569	97,798	
\$500,000 under \$1,000,000	* 56	* 38,786	* 566	* 56	* 10,781	--	--	**	**	* 56	* 9,160	* 56	* 9,160	* 56	* 9,160	* 56	* 9,160	
\$1,000,000 or more	163	433,795	1,780	163	48,488	--	--	163	383,528	163	108,614	163	108,614	163	108,614	163	108,614	
Nontaxable returns, total	32,310	535,255	356,855	7,625	165,166	21,366	252,218	9,932	75,158	9,932	--	--	--	--	--	--	--	

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 single persons													
	Number of returns (66)	Adjusted gross income less deficit (67)	Exemption amount (68)	Total itemized deductions (70)		Standard deduction (71)		Taxable income (73)		Income tax after credits (75)		Total income tax (78)		
				Number of returns (69)	Amount (70)	Number of returns (71)	Amount (72)	Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	
All returns, total	67,294,506	2,091,199,636	237,689,136	14,686,179	273,364,372	51,045,235	289,992,652	48,314,157	1,418,499,187	43,472,981	241,742,939	43,474,092	241,743,641	
No adjusted gross income	1,563,091	-50,357,028	4,964,188	--	--	--	--	--	--	1,268	37,338	1,271	37,366	
\$1 under \$5,000	9,173,578	23,359,250	18,794,005	287,221	3,706,689	8,886,357	39,213,958	476,628	464,792	312,920	45,539	312,920	45,539	
\$5,000 under \$10,000	9,104,803	68,084,689	27,820,951	347,141	4,591,907	8,757,662	51,556,598	2,469,600	4,201,657	2,149,870	415,674	2,149,870	415,674	
\$10,000 under \$15,000	7,770,614	96,390,103	29,574,037	610,717	8,323,730	7,159,897	42,811,927	6,495,597	21,304,506	4,883,897	1,665,434	4,883,897	1,665,434	
\$15,000 under \$20,000	6,451,097	112,135,659	26,095,023	679,329	9,120,761	5,771,769	34,364,606	6,042,322	44,916,402	4,956,509	3,733,645	4,956,509	3,733,706	
\$20,000 under \$25,000	5,278,728	118,479,123	21,220,774	703,480	9,509,342	4,575,248	27,165,633	5,136,999	61,750,412	4,311,681	5,811,791	4,311,681	5,811,791	
\$25,000 under \$30,000	4,473,611	122,608,742	18,085,502	769,809	10,097,856	3,703,802	21,929,729	4,404,428	73,310,265	3,953,801	7,812,760	3,954,908	7,813,369	
\$30,000 under \$40,000	7,032,475	244,531,705	27,772,663	1,826,953	24,490,926	5,205,522	30,855,921	6,963,501	162,332,400	6,721,661	19,479,620	6,721,661	19,479,620	
\$40,000 under \$50,000	4,973,871	222,390,412	19,268,448	1,855,989	26,267,410	3,117,882	18,641,045	4,929,200	158,875,254	4,848,324	20,900,460	4,848,324	20,900,460	
\$50,000 under \$75,000	6,592,040	399,189,241	25,321,371	3,641,057	58,940,406	2,950,983	17,810,850	6,539,572	298,523,789	6,496,893	48,104,663	6,496,893	48,104,663	
\$75,000 under \$100,000	2,517,798	215,204,321	9,690,635	1,881,396	35,373,493	636,402	3,902,045	2,505,217	166,544,002	2,495,680	31,183,065	2,495,680	31,183,065	
\$100,000 under \$200,000	1,865,403	242,700,150	7,136,208	1,612,417	40,399,194	252,985	1,574,279	1,856,160	193,920,367	1,847,239	41,175,480	1,847,239	41,175,480	
\$200,000 under \$500,000	397,964	113,445,071	1,555,618	375,732	18,202,329	22,231	138,564	396,057	93,735,366	394,715	24,475,100	394,715	24,475,100	
\$500,000 under \$1,000,000	63,675	43,159,636	249,034	60,621	6,316,671	3,053	18,699	63,321	36,639,212	63,080	10,148,065	63,080	10,148,065	
\$1,000,000 under \$1,500,000	14,929	17,953,476	58,018	14,179	2,633,203	750	4,628	14,859	15,276,552	14,783	4,292,649	14,784	4,292,653	
\$1,500,000 under \$2,000,000	6,854	11,792,004	27,271	6,641	1,952,329	212	1,243	6,800	9,942,263	6,785	2,811,050	6,785	2,811,050	
\$2,000,000 under \$5,000,000	9,966	29,600,366	39,525	9,640	4,209,243	356	2,191	9,934	25,410,048	9,911	7,079,331	9,911	7,079,331	
\$5,000,000 under \$10,000,000	2,501	17,022,448	9,956	2,413	2,339,467	88	519	2,492	14,693,543	2,489	3,995,389	2,489	3,995,389	
\$10,000,000 or more	1,479	43,510,269	5,907	1,443	6,889,417	36	218	1,471	36,658,357	1,475	8,575,885	1,475	8,575,885	
Taxable returns, total	43,474,092	1,942,206,980	151,099,227	12,593,084	226,889,584	30,879,736	182,276,375	43,466,547	1,383,947,612	43,472,981	241,742,939	43,474,092	241,743,641	
No adjusted gross income	1,271	-1,318,766	5,201	--	--	--	--	--	--	1,268	37,338	1,271	37,366	
\$1 under \$5,000	312,920	894,062	4,700	4,098	14,557	308,822	526,180	311,650	360,037	312,920	45,539	312,920	45,539	
\$5,000 under \$10,000	2,149,870	16,804,360	698,031	8,277	29,787	2,141,593	12,031,090	2,148,835	4,048,846	2,149,870	415,674	2,149,870	415,674	
\$10,000 under \$15,000	4,883,897	61,758,388	14,549,698	139,386	1,064,861	4,744,511	28,308,718	4,883,794	17,835,330	4,883,897	1,665,434	4,883,897	1,665,434	
\$15,000 under \$20,000	4,956,509	86,432,081	17,311,206	394,138	3,719,643	4,562,370	27,252,273	4,955,199	38,156,870	4,956,509	3,733,645	4,956,509	3,733,706	
\$20,000 under \$25,000	4,311,681	96,810,520	15,854,057	510,899	5,427,595	3,800,782	22,633,497	4,311,675	52,895,541	4,311,681	5,811,791	4,311,681	5,811,791	
\$25,000 under \$30,000	3,954,908	108,550,544	14,790,200	617,308	6,690,379	3,337,599	19,799,849	3,954,867	67,273,295	3,953,801	7,812,760	3,954,908	7,813,369	
\$30,000 under \$40,000	6,721,661	233,877,558	25,713,668	1,661,628	19,848,046	5,060,033	29,998,167	6,721,661	158,317,677	6,721,661	19,479,620	6,721,661	19,479,620	
\$40,000 under \$50,000	4,848,324	216,873,291	18,640,985	1,777,938	23,102,565	3,070,386	18,353,333	4,848,321	156,776,749	4,848,324	20,900,460	4,848,324	20,900,460	
\$50,000 under \$75,000	6,496,893	393,492,378	24,931,739	3,553,232	53,506,897	2,943,661	17,766,988	6,495,859	297,590,605	6,496,893	48,104,663	6,496,893	48,104,663	
\$75,000 under \$100,000	2,495,680	213,328,837	9,601,349	1,860,857	33,653,783	634,824	3,892,448	2,495,631	166,182,297	2,495,680	31,183,065	2,495,680	31,183,065	
\$100,000 under \$200,000	1,847,239	240,370,270	7,068,976	1,597,533	38,428,869	249,706	1,555,209	1,846,900	193,334,313	1,847,239	41,175,480	1,847,239	41,175,480	
\$200,000 under \$500,000	394,715	112,513,962	1,543,167	373,524	17,678,270	21,191	132,521	393,873	93,237,720	394,715	24,475,100	394,715	24,475,100	
\$500,000 under \$1,000,000	63,080	42,764,205	246,783	60,207	6,127,417	2,873	17,640	62,936	36,406,301	63,080	10,148,065	63,080	10,148,065	
\$1,000,000 or more	35,444	119,055,291	139,468	34,059	17,596,915	1,386	8,461	35,347	101,532,034	35,443	26,754,304	35,444	26,754,308	
Nontaxable returns, total	23,820,415	148,992,655	86,589,909	2,093,095	46,474,788	20,165,499	107,716,277	4,847,610	34,551,575	--	--	--	--	

* 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	145,370,240	8,374,142,977	53,353,614	5,419,893,618	2,591,000	138,665,218
Total income	144,763,632	8,498,486,227	53,297,474	5,505,401,453	2,559,287	140,770,463
Salaries and wages	119,559,706	6,055,389,434	44,579,177	3,798,773,020	2,111,180	97,625,068
Taxable interest	52,067,484	120,111,673	29,136,634	79,700,503	735,872	3,902,553
Tax-exempt interest [1]	5,988,308	72,995,406	3,579,410	47,948,297	77,860	1,910,021
Ordinary dividends	27,762,355	194,609,806	15,885,469	122,598,285	378,212	6,132,610
Qualified dividends [1]	25,154,875	142,015,345	14,445,474	90,652,667	333,308	4,721,614
State income tax refunds	22,115,674	27,532,751	13,334,222	19,208,296	451,848	562,608
Alimony received	436,725	8,777,349	13,147	130,541	9,358	151,808
Business or profession:						
Net income	17,361,263	337,210,620	8,929,562	223,029,855	248,336	6,039,701
Net loss	5,556,611	54,240,803	3,255,251	32,399,282	103,625	1,784,572
Sales of capital assets:						
Net gain in AGI	10,314,147	404,344,227	5,902,678	300,140,648	137,504	15,250,686
Net loss in AGI	11,839,934	27,307,089	6,900,248	16,203,750	169,525	220,793
Sales of property other than capital assets, net gain less loss	1,976,199	-14,450,438	1,437,988	-9,420,057	37,417	-143,289
Taxable IRA distributions	13,008,887	217,319,190	7,665,941	150,496,622	129,167	1,940,651
Taxable pensions and annuities	26,757,165	581,180,358	14,692,014	372,422,071	368,303	8,436,852
Total rental and royalty:						
Net income	6,029,377	91,182,445	3,886,357	63,695,209	93,536	1,825,673
Net loss	4,942,060	50,157,439	3,118,381	32,169,406	41,604	666,384
Farm rental net income less loss	543,740	4,771,198	342,889	3,274,715	4,934	4,729
Partnership and S-corporation net income less loss	8,081,874	425,383,897	5,803,172	353,612,584	136,662	8,343,030
Estate and trust net income less loss	602,942	19,607,052	306,290	11,028,822	11,270	657,895
Farm net income less loss	1,867,209	-9,602,223	1,407,871	-7,283,805	20,356	-239,898
Unemployment compensation	13,170,985	92,383,693	5,594,397	42,081,207	184,432	1,318,893
Taxable social security benefits	16,785,141	201,612,206	10,576,821	147,444,116	244,955	2,632,298
Net operating loss	1,229,119	169,083,520	621,700	111,379,973	29,494	9,620,728
Cancellation of debt	699,605	13,796,728	424,625	10,143,224	14,325	585,118
Taxable health savings account distributions	317,328	380,299	158,671	212,999	3,019	4,997
Foreign-earned income exclusion	445,276	28,061,251	198,368	14,586,127	63,680	3,433,575
Gambling earnings	1,903,153	26,515,292	996,598	14,335,914	28,147	943,148
Other income less loss	6,508,046	34,051,971	3,677,343	19,789,936	102,360	526,114
Total statutory adjustments	35,683,176	124,343,250	18,611,294	85,507,835	389,179	2,105,244
Educator expenses deduction	3,824,221	962,429	2,426,050	635,830	58,649	13,678
Certain business expenses of reservists, performing artists, etc.	147,661	518,417	78,529	273,552	2,979	14,099
Health savings account deduction	1,019,297	3,078,052	725,321	2,560,962	6,944	21,622
Moving expenses adjustment	1,028,503	2,930,988	464,487	1,587,435	25,962	70,219
Deductible part of self-employment tax	18,258,546	26,022,975	9,857,357	17,819,226	249,991	420,843
Payments to a Keogh plan	917,136	19,483,818	706,057	16,129,902	10,896	240,875
Self-employed health insurance deduction	3,847,203	24,543,691	2,572,574	19,386,652	56,710	304,593
Penalty on early withdrawal of savings	944,285	461,169	473,570	104,429	11,798	64,976
Alimony paid	583,411	10,665,311	198,015	3,666,254	25,849	575,526
IRA payments	2,562,814	11,043,873	1,609,871	8,094,806	22,432	86,999
Student loan interest deduction	10,051,849	9,673,065	4,940,976	4,880,831	--	--
Tuition and fees deduction	1,933,121	4,310,353	931,119	1,869,431	--	--
Domestic production activities deduction	637,859	8,994,778	502,197	7,352,293	8,042	239,885
Archer medical savings account deduction	7,460	11,644	6,266	9,499	138	43
Foreign housing deduction	5,531	99,010	3,339	64,433	306	5,805
Other adjustments	153,280	1,543,678	81,880	1,072,299	5,040	46,082

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	46,293,834	1,218,496,717	26,442,464	841,844,878	1,102,106	23,444,434
Medical and dental expenses deduction	10,382,599	84,873,406	5,368,366	43,670,948	210,055	1,113,346
Taxes paid deduction	45,952,640	465,127,769	26,387,250	338,981,653	1,086,042	8,865,310
Interest paid deduction	36,506,737	383,565,099	23,068,622	271,203,973	737,631	6,637,733
Contributions deduction	37,789,956	174,474,029	23,237,588	128,472,010	751,927	3,978,336
Casualty or theft loss deduction	140,717	3,180,912	74,744	1,986,067	5,182	41,521
Total miscellaneous deductions	12,846,486	107,306,028	6,344,427	57,551,383	269,719	2,812,192
Basic standard deduction	96,619,312	745,870,904	26,219,022	303,908,411	1,397,801	8,059,944
Additional standard deduction	13,211,438	22,763,284	6,746,504	13,317,677	119,815	137,078
Taxable income	108,649,479	5,746,218,265	44,600,225	3,880,542,876	2,192,822	108,026,485
Alternative minimum tax	4,248,183	30,479,041	3,219,349	24,674,887	145,526	956,706
Total tax credits [2]	49,630,529	73,584,490	25,455,507	49,393,663	684,114	1,985,596
Foreign tax credit	6,904,440	16,451,128	4,380,461	11,272,094	128,709	1,453,779
Child care credit	6,332,814	3,425,529	4,001,728	2,128,174	6,154	2,270
Nonrefundable education credit	12,054,606	12,366,511	5,673,868	6,989,174	--	--
Retirement savings contribution credit	6,394,950	1,117,627	2,736,867	587,525	99,987	13,347
Child tax credit	23,136,250	28,088,766	14,077,824	20,235,621	338,147	359,474
Residential energy credit	3,642,988	1,676,001	2,398,051	1,204,598	50,630	13,421
General business credit	487,030	2,406,661	383,808	1,984,215	9,003	61,289
Prior year minimum tax credit	256,192	565,220	200,627	459,727	5,349	13,423
Credit for the elderly or disabled	111,863	16,165	4,087	553	1,007	17
Alternative motor vehicle credit	7,391	14,252	3,391	6,606	--	--
Qualified electric vehicle credit	906	1,004	** 900	** 990	**	**
Alternative fuel vehicle refueling property credit	3,456	2,601	2,157	1,498	--	--
Qualified plug-in electric vehicle credit	12,248	76,262	9,056	59,159	63	258
Earned income credit used to offset income tax before credits	3,717,024	1,086,972	493,999	172,080	--	--
American opportunity credit used to offset income tax before credits	5,911,412	4,646,517	3,646,858	3,230,232	--	--
First time homebuyer credit used to offset income tax before credits	11,011	38,558	5,687	30,071	1,006	967
Regulated investment company credit used to offset income tax before credits	30,083	39,155	7,810	19,334	16	3,690
Adoption credit used to offset income tax before credits	31,278	193,437	24,294	164,477	--	--
Refundable prior year minimum tax credit used to offset income tax before credits	189,192	498,666	158,701	427,307	2,282	12,696
Health insurance tax credit used to offset income tax before credits	16,590	29,877	13,820	27,314	--	--
Mortgage interest credit	45,763	54,872	23,694	30,008	973	92
Other tax credits	1,225	23,058	1,146	8,253	7	13,549
Income tax after credits	91,693,088	1,045,509,234	39,441,245	739,691,127	2,048,386	21,355,211
Total income tax	91,694,201	1,045,510,793	39,441,246	739,691,143	2,048,387	21,355,690
Total tax liability	95,628,611	1,090,920,050	41,045,129	772,204,846	2,119,492	22,240,437
Total tax payments	129,858,964	1,269,823,274	49,415,047	860,463,467	2,238,478	24,353,336
Income tax withheld	126,350,376	970,608,529	47,901,907	629,307,503	2,162,942	14,891,133
Estimated tax payments	9,259,317	232,953,108	5,667,463	180,165,470	131,254	6,648,630
Overpayment refunded	113,343,755	324,966,809	38,369,580	148,578,976	1,589,983	3,167,097
Tax due at time of filing	23,664,786	105,520,550	11,717,714	72,304,654	764,199	3,062,408

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	22,061,944	720,286,369	69,176	4,098,137	67,294,506	2,091,199,636
Total income	22,038,952	729,016,363	68,170	4,135,632	66,799,750	2,119,162,316
Salaries and wages	19,764,420	620,290,105	54,173	2,848,316	53,050,756	1,535,852,925
Taxable interest	2,948,529	2,677,267	39,037	137,350	19,207,412	33,694,000
Tax-exempt interest [1]	153,558	1,504,822	4,002	71,443	2,173,478	21,560,823
Ordinary dividends	983,728	3,739,233	15,473	102,874	10,499,473	62,036,804
Qualified dividends [1]	866,253	2,566,621	13,469	72,121	9,496,371	44,002,323
State income tax refunds	2,070,104	2,010,083	12,903	9,713	6,246,598	5,742,051
Alimony received	167,377	3,455,393	--	--	246,844	5,039,607
Business or profession:						
Net income	2,953,813	37,888,364	6,947	141,545	5,222,606	70,111,155
Net loss	605,323	5,772,895	1,472	21,948	1,590,940	14,262,106
Sales of capital assets:						
Net gain in AGI	337,405	9,985,167	6,644	168,638	3,929,916	78,799,089
Net loss in AGI	455,938	982,330	7,377	15,498	4,306,846	9,884,717
Sales of property other than capital assets, net gain less loss	76,103	-1,128,017	2,032	-47,481	422,660	-3,711,594
Taxable IRA distributions	502,236	6,052,165	6,224	164,627	4,705,320	58,665,124
Taxable pensions and annuities	1,631,476	23,340,560	15,762	338,995	10,049,611	176,641,881
Total rental and royalty:						
Net income	262,273	2,580,608	3,427	88,655	1,783,783	22,992,300
Net loss	390,681	4,321,878	4,013	30,303	1,387,381	12,969,468
Farm rental net income less loss	12,617	58,801	1,046	33,778	182,253	1,399,175
Partnership and S-corporation net income less loss	361,440	13,536,699	6,278	181,836	1,774,322	49,709,748
Estate and trust net income less loss	24,820	470,207	1,645	27,087	258,918	7,423,042
Farm net income less loss	52,119	-295,458	3,278	-8,385	383,585	-1,774,677
Unemployment compensation	2,256,248	14,111,437	4,192	33,021	5,131,715	34,839,135
Taxable social security benefits	398,365	3,234,600	9,240	55,109	5,555,760	48,246,082
Net operating loss	58,809	5,745,538	1,560	75,002	517,556	42,262,279
Cancellation of debt	87,030	663,647	653	15,075	172,972	2,389,664
Taxable health savings account distributions	40,071	63,678	--	--	115,567	98,624
Foreign-earned income exclusion	20,985	1,354,505	15	1,282	162,229	8,685,761
Gambling earnings	218,158	2,027,772	982	15,689	659,267	9,192,769
Other income less loss	483,087	2,489,999	4,579	7,002	2,240,677	11,238,921
Total statutory adjustments	4,655,168	8,729,994	14,930	37,495	12,012,606	27,962,681
Educator expenses deduction	405,687	95,827	1,134	184	932,701	216,910
Certain business expenses of reservists, performing artists, etc.	17,206	99,899	--	--	48,947	130,866
Health savings account deduction	63,313	121,533	1,323	6,226	222,397	367,710
Moving expenses adjustment	92,536	263,701	--	--	445,519	1,009,634
Deductible part of self-employment tax	2,955,950	2,692,991	9,011	8,798	5,186,237	5,081,116
Payments to a Keogh plan	33,153	524,929	450	3,806	166,579	2,584,306
Self-employed health insurance deduction	219,893	1,034,622	1,269	7,885	996,757	3,809,939
Penalty on early withdrawal of savings	60,753	5,728	2,015	329	396,149	285,707
Alimony paid	90,861	1,817,136	--	--	268,686	4,606,396
IRA payments	159,453	433,238	12	69	771,046	2,428,761
Student loan interest deduction	881,690	708,288	2,152	1,329	4,227,031	4,082,617
Tuition and fees deduction	264,241	583,561	971	3,883	736,791	1,853,477
Domestic production activities deduction	18,766	188,653	1,333	4,987	107,520	1,208,959
Archer medical savings account deduction	* 40	* 120	--	--	* 1,017	* 1,982
Foreign housing deduction	495	8,430	--	--	1,392	20,341
Other adjustments	20,171	151,337	--	--	46,188	273,960

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	4,040,879	79,217,053	22,206	625,980	14,686,179	273,364,372
Medical and dental expenses deduction	814,456	3,857,405	4,398	22,474	3,985,323	36,209,235
Taxes paid deduction	4,011,206	25,507,377	22,197	263,392	14,445,945	91,510,037
Interest paid deduction	3,222,307	29,799,789	19,484	218,146	9,458,694	75,705,458
Contributions deduction	3,149,713	8,651,305	20,893	74,708	10,629,835	33,297,670
Casualty or theft loss deduction	** 21,543	** 328,782	**	**	39,249	824,543
Total miscellaneous deductions	1,560,765	11,073,364	3,937	46,899	4,667,638	35,822,190
Basic standard deduction	17,913,602	152,144,101	43,652	505,711	51,045,235	281,252,736
Additional standard deduction	390,288	568,273	6,325	8,431	5,948,506	8,731,826
Taxable income	13,495,478	336,550,964	46,797	2,598,753	48,314,157	1,418,499,187
Alternative minimum tax	363,242	1,398,137	1,821	14,167	518,245	3,435,144
Total tax credits [2]	11,080,437	12,270,701	30,990	38,012	12,379,482	9,896,518
Foreign tax credit	183,139	729,855	3,188	6,001	2,208,943	2,989,400
Child care credit	2,115,654	1,185,192	9,420	7,135	199,858	102,758
Nonrefundable education credit	1,996,051	1,885,468	5,479	3,683	4,379,207	3,488,186
Retirement savings contribution credit	1,637,474	271,502	1,006	52	1,919,616	245,200
Child tax credit	7,698,688	6,725,505	18,858	18,220	1,002,733	749,946
Residential energy credit	290,561	82,437	1,113	512	902,634	375,032
General business credit	10,199	54,165	32	718	83,989	306,275
Prior year minimum tax credit	10,858	14,377	302	184	39,056	77,509
Credit for the elderly or disabled	* 1,036	* 15	--	--	* 105,733	* 15,581
Alternative motor vehicle credit	--	--	--	--	4,000	7,645
Qualified electric vehicle credit	--	--	--	--	6	14
Alternative fuel vehicle refueling property credit	--	--	--	--	1,298	1,103
Qualified plug-in electric vehicle credit	* 11	* 86	--	--	* 3,117	* 16,759
Earned income credit used to offset income tax before credits	1,646,059	684,312	1,999	99	1,574,967	230,481
American opportunity credit used to offset income tax before credits	725,898	521,682	1,557	770	1,537,099	893,833
First time homebuyer credit used to offset income tax before credits	* 3,008	* 6,290	--	--	* 1,309	* 1,230
Regulated investment company credit used to offset income tax before credits	* 5	[3]	--	--	* 22,252	* 16,131
Adoption credit used to offset income tax before credits	* 5,988	* 25,278	--	--	* 996	* 3,682
Refundable prior year minimum tax credit used to offset income tax before credits	5,828	17,546	12	93	22,369	41,024
Health insurance tax credit used to offset income tax before credits	--	--	--	--	2,770	2,564
Mortgage interest credit	* 9,005	* 9,007	--	--	* 12,091	* 15,765
Other tax credits	* 11	* 25	--	--	* 62	* 1,231
Income tax after credits	6,693,610	42,275,394	36,866	444,562	43,472,981	241,742,939
Total income tax	6,693,610	42,275,758	36,866	444,562	43,474,092	241,743,641
Total tax liability	6,982,399	44,552,371	36,916	462,437	45,444,676	251,459,959
Total tax payments	19,053,416	77,803,034	61,583	645,579	59,090,440	306,557,858
Income tax withheld	18,882,001	71,072,698	60,561	486,373	57,342,964	254,850,823
Estimated tax payments	253,934	5,060,727	2,471	128,003	3,204,196	40,950,278
Overpayment refunded	20,682,683	87,441,400	59,401	270,168	52,642,108	85,509,168
Tax due at time of filing	1,118,021	4,280,848	4,003	44,540	10,060,848	25,828,099

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

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

[1] Not included in total income.

[2] Includes prior-year returns with the making work pay credit.

[3] Less than \$500.

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	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	145,370,240	8,374,142,977	144,763,632	8,498,486,227	119,559,706	6,055,389,434	52,067,484	120,111,673	5,988,308	72,995,406	27,762,355	194,609,806
No adjusted gross income	2,450,924	-195,697,731	1,844,317	-193,053,482	672,795	21,437,416	947,341	6,650,566	127,941	2,983,650	635,182	5,045,922
\$1 under \$5,000	10,692,838	27,519,609	10,692,838	29,155,462	7,636,145	25,470,256	2,253,154	1,024,889	138,472	442,952	1,216,650	1,191,070
\$5,000 under \$10,000	12,386,716	94,270,831	12,386,716	97,123,580	9,311,073	67,491,499	2,171,254	1,667,178	140,024	495,599	1,040,997	1,866,294
\$10,000 under \$15,000	12,925,831	161,447,555	12,925,831	164,651,908	9,605,956	111,053,536	2,413,899	2,436,749	173,444	936,882	1,101,636	2,596,064
\$15,000 under \$20,000	11,880,059	206,970,140	11,880,059	210,062,640	9,450,729	154,027,013	2,250,176	2,610,015	163,206	725,440	1,063,742	2,413,152
\$20,000 under \$25,000	10,210,706	229,181,453	10,210,706	232,178,709	8,411,870	175,685,438	2,093,068	2,257,069	163,545	907,666	989,242	3,626,573
\$25,000 under \$30,000	8,987,613	246,467,320	8,987,613	249,630,978	7,698,764	197,863,623	2,089,700	2,196,920	145,660	923,891	919,016	2,186,346
\$30,000 under \$40,000	14,520,079	505,069,023	14,520,079	511,096,019	12,730,122	410,623,212	3,995,294	4,202,142	330,027	1,803,657	1,729,585	5,072,753
\$40,000 under \$50,000	10,983,973	491,714,132	10,983,973	498,116,833	9,553,966	391,671,646	3,777,965	4,143,277	310,529	1,990,174	1,744,721	5,643,585
\$50,000 under \$75,000	18,949,278	1,165,811,609	18,949,278	1,179,498,330	16,448,015	900,170,384	8,613,615	9,762,845	857,396	5,692,417	4,297,316	15,299,680
\$75,000 under \$100,000	11,926,401	1,031,611,187	11,926,401	1,043,236,180	10,539,101	791,646,425	6,896,915	8,804,174	715,800	4,801,714	3,512,888	12,754,007
\$100,000 under \$200,000	14,755,766	1,977,406,206	14,755,766	2,002,934,927	13,315,788	1,521,442,934	10,402,584	17,545,274	1,429,579	12,713,712	6,243,238	30,761,121
\$200,000 under \$500,000	1,697,358	376,744,212	1,697,358	383,159,135	1,547,037	275,543,140	1,417,536	4,485,769	299,652	3,368,319	1,030,177	8,305,671
\$500,000 under \$1,000,000	2,104,283	704,187,580	2,104,283	719,303,193	1,874,061	475,084,545	1,881,202	10,552,107	580,064	9,645,652	1,485,200	20,735,735
\$1,000,000 or more	597,525	403,585,438	597,525	412,273,541	514,726	230,634,407	568,419	8,308,330	253,273	7,781,151	483,907	15,731,176
Taxable returns, total	91,694,201	7,693,198,033	91,694,198	7,797,318,844	79,019,366	5,359,188,694	41,138,669	102,418,734	5,026,556	62,600,218	22,245,283	169,573,062
No adjusted gross income	5,729	-7,564,265	5,726	-7,512,611	2,786	498,871	4,620	736,615	1,148	205,549	3,648	316,733
\$1 under \$5,000	313,935	896,794	313,935	899,385	161,575	326,718	144,584	110,206	19,772	85,614	121,582	135,435
\$5,000 under \$10,000	2,174,954	17,014,975	2,174,954	17,113,239	2,069,689	15,693,580	336,358	128,992	8,936	20,159	166,904	172,778
\$10,000 under \$15,000	5,037,783	63,724,545	5,037,783	64,443,100	3,955,705	47,173,562	954,829	890,144	41,289	101,057	373,647	542,753
\$15,000 under \$20,000	5,284,261	92,375,045	5,284,261	93,475,760	4,213,361	69,413,771	1,106,078	1,193,289	72,780	295,608	515,628	874,109
\$20,000 under \$25,000	5,330,665	119,865,777	5,330,665	121,336,860	4,302,217	89,344,262	1,318,350	1,331,806	94,922	443,366	586,504	1,228,707
\$25,000 under \$30,000	5,303,241	145,680,579	5,303,241	147,454,519	4,336,270	110,365,872	1,490,210	1,622,480	105,002	520,518	677,599	1,158,864
\$30,000 under \$40,000	10,387,300	363,409,631	10,387,300	367,377,959	8,960,433	288,762,522	3,190,753	3,299,059	261,748	1,275,759	1,394,226	3,187,209
\$40,000 under \$50,000	9,179,032	412,007,993	9,179,032	417,055,876	7,934,462	324,723,331	3,279,160	3,510,149	269,985	1,472,453	1,525,950	4,097,211
\$50,000 under \$75,000	17,672,862	1,090,633,760	17,672,862	1,103,016,247	15,318,733	839,098,824	8,115,971	8,918,723	782,692	4,482,594	4,031,947	13,132,216
\$75,000 under \$100,000	11,683,177	1,011,069,797	11,683,177	1,022,034,237	10,342,893	777,898,211	6,740,658	8,239,718	685,087	4,114,176	3,430,707	11,568,319
\$100,000 under \$200,000	14,640,768	1,963,004,189	14,640,768	1,988,200,138	13,247,313	1,514,346,030	10,310,591	16,839,525	1,395,864	11,548,157	6,171,988	28,670,586
\$200,000 under \$500,000	3,786,670	1,076,602,653	3,786,670	1,098,066,811	3,410,945	748,032,437	3,286,749	14,654,248	855,565	12,664,061	2,505,536	28,413,786
\$500,000 under \$1,000,000	594,554	401,555,368	594,554	410,225,533	512,572	229,513,566	565,879	8,103,161	252,553	7,679,240	481,805	15,465,537
\$1,000,000 or more	299,269	942,881,193	299,269	954,131,791	248,408	303,997,136	293,877	32,840,618	179,191	17,689,907	267,612	60,618,819
Nontaxable returns, total	53,676,039	680,944,945	53,069,435	701,167,383	40,540,340	696,200,741	10,928,815	17,692,939	961,753	10,395,188	5,517,072	25,036,743

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 reported on Form 1040		
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Net income		Net loss		Number of returns (23)	Amount (24)
							Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)		
All returns, total	25,154,875	142,015,345	22,115,674	27,532,751	436,725	8,777,349	17,361,263	337,210,620	5,556,611	54,240,803	1,882,192	1,777,681
No adjusted gross income	573,652	3,384,723	85,669	405,387	4,026	110,644	285,712	4,800,615	470,939	13,311,123	13,539	10,380
\$1 under \$5,000	1,077,691	675,508	85,841	46,272	* 9,049	* 24,637	1,303,722	3,745,139	129,005	1,015,413	124,219	49,431
\$5,000 under \$10,000	919,538	1,084,713	126,183	66,860	22,656	122,339	2,112,465	15,036,954	199,423	1,497,866	76,613	63,477
\$10,000 under \$15,000	960,083	1,464,497	195,790	93,050	35,202	291,852	2,141,133	21,874,229	233,023	1,740,841	77,107	30,658
\$15,000 under \$20,000	934,473	1,371,336	287,688	158,012	29,010	301,746	1,390,447	17,033,714	288,962	2,435,992	78,851	58,023
\$20,000 under \$25,000	885,471	2,552,551	378,170	213,660	25,802	295,790	939,716	12,625,302	299,240	2,455,063	66,373	75,239
\$25,000 under \$30,000	809,912	1,336,479	477,597	252,579	32,226	417,740	775,510	10,240,465	301,102	2,235,877	70,076	42,830
\$30,000 under \$40,000	1,535,275	3,088,540	1,392,229	838,355	65,625	832,458	1,177,467	16,157,458	545,452	3,663,890	139,076	83,865
\$40,000 under \$50,000	1,576,217	4,029,050	1,641,852	1,055,430	56,884	914,684	1,046,292	16,635,172	420,875	2,539,301	134,772	150,107
\$50,000 under \$75,000	3,838,701	9,554,719	4,743,795	3,536,508	86,928	1,757,959	1,972,479	33,489,171	895,426	5,999,063	295,096	344,294
\$75,000 under \$100,000	3,174,714	8,640,749	4,254,007	3,959,163	31,595	1,001,232	1,376,366	28,267,137	623,922	3,696,472	270,715	188,387
\$100,000 under \$200,000	5,761,043	21,795,738	6,795,201	8,258,062	29,530	1,733,369	1,995,409	62,012,660	860,469	6,415,410	388,611	409,726
\$200,000 under \$250,000	988,360	6,240,807	718,758	1,306,554	4,680	453,883	274,248	16,208,891	106,437	1,152,226	60,335	92,233
\$250,000 under \$500,000	1,413,521	15,465,236	639,580	1,813,130	** 3,290	** 409,438	401,950	40,021,009	126,506	2,146,278	69,173	93,042
\$500,000 under \$1,000,000	465,249	12,161,060	162,867	1,041,972	**	**	112,918	18,273,547	35,013	1,018,360	13,741	47,371
\$1,000,000 under \$1,500,000	114,302	6,102,788	51,920	655,015	* 32	* 16,953	26,336	6,242,645	8,578	479,439	2,237	22,924
\$1,500,000 under \$2,000,000	48,629	3,798,599	23,912	402,871	* 48	* 16,153	9,534	2,781,108	3,414	294,513	778	4,975
\$2,000,000 under \$5,000,000	69,810	10,254,310	38,314	1,759,922	99	28,150	14,437	6,255,043	5,947	699,988	755	5,218
\$5,000,000 under \$10,000,000	17,480	6,541,530	9,917	665,872	26	25,920	3,254	2,223,069	1,685	358,575	94	1,289
\$10,000,000 or more	10,753	22,472,409	6,385	1,568,077	16	22,403	1,868	3,287,292	1,194	1,085,123	31	4,112
Taxable returns, total	20,222,453	124,252,529	20,086,395	25,405,458	321,739	7,401,846	8,879,970	249,485,581	3,640,173	28,300,226	1,528,231	1,420,080
No adjusted gross income	3,482	195,369	1,274	13,368	* 6	* 1,505	1,614	186,692	855	217,158	* 12	* 373
\$1 under \$5,000	107,597	74,283	* 1,013	* 1,251	* 1,005	* 1,659	11,038	9,014	* 3,017	* 10,984	17,756	6,164
\$5,000 under \$10,000	143,818	117,379	16,160	3,680	* 536	* 2,174	77,434	393,396	13,974	34,214	20,115	17,699
\$10,000 under \$15,000	310,136	210,429	44,705	16,839	18,107	155,373	319,202	2,910,560	69,561	340,534	32,769	6,389
\$15,000 under \$20,000	454,489	404,428	143,724	55,501	12,960	119,710	345,390	4,033,646	91,259	666,234	48,149	26,099
\$20,000 under \$25,000	514,299	543,076	217,344	98,418	16,662	218,689	364,273	4,439,531	127,831	904,748	38,621	20,741
\$25,000 under \$30,000	597,430	604,055	308,876	135,486	17,061	211,605	388,256	4,712,459	125,885	724,619	51,501	22,805
\$30,000 under \$40,000	1,229,884	1,684,405	1,027,577	552,663	51,564	619,822	691,019	8,700,331	339,502	2,038,400	122,309	79,493
\$40,000 under \$50,000	1,389,861	2,750,957	1,377,753	809,069	49,711	787,102	779,351	11,803,044	323,079	1,904,585	116,736	109,669
\$50,000 under \$75,000	3,599,703	7,999,423	4,375,680	3,181,525	85,851	1,702,990	1,745,440	29,073,822	798,060	4,913,903	281,575	317,765
\$75,000 under \$100,000	3,101,464	7,743,888	4,153,601	3,769,524	31,592	1,000,966	1,334,631	26,814,882	606,218	3,264,067	285,409	179,366
\$100,000 under \$200,000	5,693,932	20,199,860	6,769,695	8,194,853	28,520	1,611,320	1,980,573	61,828,154	853,495	6,204,223	386,435	364,990
\$200,000 under \$500,000	2,373,057	21,255,675	1,356,275	3,094,500	** 7,941	** 859,353	674,000	55,976,294	231,925	3,213,984	129,288	184,403
\$500,000 under \$1,000,000	463,450	11,954,916	162,524	1,030,223	**	**	112,505	18,180,507	34,829	992,920	13,687	47,072
\$1,000,000 or more	259,851	48,514,384	130,193	4,448,560	221	109,579	55,244	20,723,250	20,684	2,869,652	3,871	37,053
Nontaxable returns, total	4,932,422	17,762,816	2,029,279	2,127,293	114,986	1,375,504	8,481,293	87,725,039	1,916,437	25,940,577	353,961	357,501

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											
	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	8,431,955	402,566,646	11,839,934	27,307,089	4,175,556	34,000,953	7,087,354	267,681,736	3,248,493	216,190,361	4,566,935	24,172,671
No adjusted gross income	157,085	13,304,275	723,060	1,880,477	99,248	1,531,044	421,870	29,539,863	330,303	25,165,778	138,418	1,184,108
\$1 under \$5,000	283,756	628,306	528,658	1,104,516	153,573	288,809	270,280	5,401,523	168,456	3,799,673	169,352	306,992
\$5,000 under \$10,000	258,159	666,634	498,638	1,122,867	108,628	158,861	250,471	5,159,271	149,288	4,257,153	127,200	237,955
\$10,000 under \$15,000	265,507	966,157	441,189	1,008,793	120,897	192,008	221,548	4,711,179	110,021	4,079,268	131,633	248,697
\$15,000 under \$20,000	288,907	1,084,109	397,702	885,056	113,588	273,715	207,689	4,197,322	89,224	3,415,366	128,177	332,810
\$20,000 under \$25,000	312,890	2,561,564	341,770	758,747	119,604	294,348	170,756	4,209,263	177,199	3,676,414	122,439	329,071
\$25,000 under \$30,000	263,609	1,714,440	350,679	776,844	99,483	156,756	186,253	4,369,331	77,849	3,493,686	102,576	203,429
\$30,000 under \$40,000	511,123	3,603,073	679,842	1,502,364	241,082	446,885	332,563	8,954,933	141,121	6,467,707	246,413	524,375
\$40,000 under \$50,000	494,299	3,336,842	640,754	1,432,597	203,463	318,843	335,258	7,591,199	152,515	6,116,986	222,974	421,683
\$50,000 under \$75,000	1,200,561	7,910,469	1,646,526	3,732,885	610,841	1,339,692	881,280	18,371,594	345,432	15,531,899	644,669	1,555,525
\$75,000 under \$100,000	1,013,685	9,081,884	1,408,243	3,110,680	507,360	1,252,233	797,299	18,072,644	301,244	14,883,988	554,287	1,491,742
\$100,000 under \$200,000	2,047,784	28,254,768	2,555,212	5,854,102	1,063,186	3,561,721	1,647,058	45,282,768	650,514	37,039,792	1,153,369	4,397,213
\$200,000 under \$250,000	391,161	10,397,852	482,753	1,155,909	207,303	1,202,663	360,115	13,723,100	157,309	11,546,740	232,540	1,335,638
\$250,000 under \$500,000	589,972	31,445,786	759,569	1,915,657	329,613	3,251,303	609,050	31,628,783	285,218	25,729,026	374,603	3,377,674
\$500,000 under \$1,000,000	207,723	31,293,126	261,279	707,868	121,736	2,179,779	241,909	22,264,603	126,676	18,043,721	135,666	2,054,134
\$1,000,000 under \$1,500,000	58,766	18,584,049	59,553	167,855	12,602	1,260,602	65,169	9,815,519	35,922	7,684,052	35,926	1,016,005
\$1,500,000 under \$2,000,000	26,834	13,654,026	24,016	68,191	13,697	1,069,574	28,742	5,632,461	16,240	4,391,527	15,305	762,597
\$2,000,000 under \$5,000,000	40,564	45,117,904	32,529	92,970	20,915	3,160,242	42,740	12,827,792	24,432	9,940,596	22,288	1,782,756
\$5,000,000 under \$10,000,000	11,478	35,070,837	6,847	19,737	5,598	2,055,859	10,851	6,264,040	6,124	4,416,680	5,716	815,077
\$10,000,000 or more	8,072	143,890,344	3,114	8,975	3,910	10,026,016	6,453	9,664,546	3,406	6,510,309	3,384	1,805,290
Taxable returns, total	6,716,019	371,451,617	8,952,576	20,389,795	3,475,729	30,476,967	5,474,891	196,320,547	2,263,141	158,080,315	3,750,603	20,656,259
No adjusted gross income	2,289	2,721,748	1,701	4,874	447	147,055	2,646	1,174,320	1,273	1,006,181	554	77,000
\$1 under \$5,000	54,273	79,568	15,341	18,878	33,274	28,525	11,116	22,008	* 5,104	* 15,109	29,728	29,814
\$5,000 under \$10,000	50,330	137,121	47,069	72,455	18,893	10,006	29,571	109,756	11,413	87,038	18,792	11,095
\$10,000 under \$15,000	79,060	181,664	131,118	273,164	37,220	49,106	65,867	561,694	22,288	461,055	37,078	47,124
\$15,000 under \$20,000	120,888	215,093	164,764	336,512	54,706	60,124	78,211	1,183,781	31,552	927,789	60,764	79,053
\$20,000 under \$25,000	133,098	339,794	206,745	438,051	67,791	142,091	94,377	1,455,803	36,747	1,243,305	69,930	155,398
\$25,000 under \$30,000	159,841	480,017	247,123	527,995	64,888	66,085	131,596	1,158,395	50,479	1,776,654	64,223	101,598
\$30,000 under \$40,000	349,032	1,019,308	535,689	1,167,503	100,058	267,726	250,192	4,143,383	105,507	3,564,851	192,666	302,597
\$40,000 under \$50,000	405,705	1,572,027	549,122	1,203,137	176,699	232,939	275,543	5,213,056	119,853	4,236,543	189,077	279,883
\$50,000 under \$75,000	1,073,838	5,488,366	1,533,525	3,440,292	560,655	1,099,979	795,213	13,825,940	307,360	11,733,813	594,920	1,331,631
\$75,000 under \$100,000	955,445	6,869,425	1,374,463	3,020,519	491,935	1,137,778	767,704	15,526,441	288,120	12,754,438	537,017	1,324,709
\$100,000 under \$200,000	2,003,534	25,637,802	2,523,130	5,767,455	1,047,310	3,336,776	1,614,298	41,711,830	632,020	33,992,703	1,133,661	4,122,873
\$200,000 under \$500,000	976,717	41,111,040	1,237,416	3,058,271	534,995	4,363,719	964,379	44,001,598	439,631	36,152,239	604,795	4,616,555
\$500,000 under \$1,000,000	206,835	30,815,093	260,140	704,942	121,214	2,132,686	240,933	21,995,077	126,124	17,748,807	135,192	2,034,650
\$1,000,000 or more	145,135	254,783,551	125,350	355,746	75,643	17,402,373	153,245	43,335,466	85,671	32,377,792	82,265	6,142,281
Non-taxable returns, total	1,715,936	31,115,028	2,887,358	6,917,294	699,826	3,523,986	1,612,463	71,361,189	985,352	58,110,046	816,332	3,516,416

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 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 gain from partnership/S-corporation		Net short-term loss from partnership/S-corporation		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	4,674,383	51,017,390	342,441	4,528,490	337,785	1,831,993	553,962	16,137,800	676,805	9,480,023	8,119,067	408,186,701
No adjusted gross income	167,624	3,594,746	12,919	288,923	14,716	236,792	27,623	1,026,728	30,277	1,511,263	176,052	14,835,185
\$1 under \$5,000	144,200	1,595,544	5,605	4,640	8,360	18,421	11,149	46,374	11,116	77,082	266,140	565,628
\$5,000 under \$10,000	126,604	899,417	4,489	6,269	5,231	3,179	8,949	30,468	16,686	115,354	251,397	826,702
\$10,000 under \$15,000	136,020	626,302	6,712	11,592	11,316	20,609	10,671	20,749	10,149	72,030	261,479	1,130,688
\$15,000 under \$20,000	132,807	838,655	3,610	703	12,481	14,477	11,148	80,630	16,059	69,251	278,623	1,086,926
\$20,000 under \$25,000	111,277	591,445	10,300	30,767	5,822	20,203	10,301	44,186	15,201	30,877	290,444	2,610,893
\$25,000 under \$30,000	126,259	940,548	6,733	7,250	4,344	2,860	11,916	40,379	14,511	26,539	242,069	1,769,905
\$30,000 under \$40,000	217,853	2,563,201	10,611	12,877	11,911	16,340	20,749	48,223	25,945	46,275	476,165	3,648,023
\$40,000 under \$50,000	220,131	1,554,254	14,618	20,922	10,385	27,421	17,353	31,896	17,452	48,197	456,550	3,519,388
\$50,000 under \$75,000	606,115	3,070,199	39,281	26,353	28,970	41,248	48,052	285,837	69,296	256,271	1,135,740	8,089,075
\$75,000 under \$100,000	559,010	3,248,123	34,860	48,501	24,577	77,377	41,996	112,402	73,435	253,569	948,339	9,659,417
\$100,000 under \$200,000	1,169,335	8,933,458	66,333	186,569	75,861	156,569	116,704	512,396	150,841	687,406	1,955,512	29,430,201
\$200,000 under \$250,000	295,732	2,318,036	16,063	66,078	19,048	42,244	27,319	166,433	38,551	181,468	385,870	11,029,491
\$250,000 under \$500,000	419,718	6,257,755	43,860	247,016	44,840	105,269	78,082	876,174	88,150	786,318	607,440	32,985,496
\$500,000 under \$1,000,000	170,114	4,264,816	30,054	238,105	27,939	138,337	53,422	871,383	50,651	801,572	226,085	33,420,783
\$1,000,000 under \$1,500,000	46,796	2,126,181	10,687	216,695	10,518	91,578	19,260	556,762	16,979	442,567	65,091	19,662,002
\$1,500,000 under \$2,000,000	20,182	1,198,938	5,781	169,713	5,157	49,599	10,420	549,149	8,485	404,283	29,368	14,112,766
\$2,000,000 under \$5,000,000	31,044	2,717,444	11,171	593,251	10,059	126,906	18,799	1,850,453	14,914	1,109,065	45,309	45,910,351
\$5,000,000 under \$10,000,000	8,267	1,282,850	3,772	365,786	3,393	138,359	5,642	1,337,826	4,761	888,980	12,719	35,212,230
\$10,000,000 or more	5,293	2,393,480	2,981	1,986,480	2,858	504,207	4,407	7,649,350	3,348	1,671,654	8,657	138,641,552
Taxable returns, total	3,824,488	38,435,258	288,621	4,069,905	276,154	1,421,928	455,460	14,415,934	556,015	7,048,077	6,416,333	373,626,105
No adjusted gross income	1,811	114,604	225	7,314	245	17,465	381	111,710	415	85,040	2,363	2,800,234
\$1 under \$5,000	9,253	6,749	--	--	--	--	* 4,552	* 376	* 1,007	* 1,815	41,303	56,329
\$5,000 under \$10,000	17,306	24,293	--	--	* 1,005	* 24	* 2,115	* 988	* 2,011	* 478	47,929	139,852
\$10,000 under \$15,000	46,230	97,616	* 3,433	* 391	* 1,006	* 2,591	* 3,117	* 2,432	* 2,326	* 1,272	72,949	158,676
\$15,000 under \$20,000	47,475	241,684	* 1,239	* 170	* 5,563	* 7,125	* 1,420	* 9,836	5,690	36,117	113,365	215,202
\$20,000 under \$25,000	65,837	224,325	* 5,506	* 4,712	3,423	2,641	* 3,956	* 2,617	8,232	6,168	118,855	276,210
\$25,000 under \$30,000	91,507	420,390	* 4,103	* 3,027	* 2,920	* 703	7,708	6,529	10,755	3,718	144,167	520,824
\$30,000 under \$40,000	167,275	605,861	6,585	9,266	8,523	8,604	13,433	21,125	19,237	31,329	319,893	952,413
\$40,000 under \$50,000	184,346	1,010,885	13,894	4,830	6,740	13,242	12,310	3,630	12,109	7,789	372,802	1,584,502
\$50,000 under \$75,000	549,896	2,362,540	33,680	20,743	26,985	33,702	40,698	181,867	58,617	130,147	1,010,591	5,415,625
\$75,000 under \$100,000	539,360	2,853,439	33,091	40,267	23,070	72,435	39,527	92,280	68,832	165,606	888,198	7,181,516
\$100,000 under \$200,000	1,151,116	8,394,415	63,576	128,217	73,848	127,250	110,704	390,328	142,639	502,105	1,909,900	26,365,252
\$200,000 under \$500,000	672,521	8,361,782	59,164	298,825	63,187	138,067	104,143	984,549	125,408	885,719	988,417	43,081,736
\$500,000 under \$1,000,000	169,406	4,207,781	29,854	234,591	27,807	136,819	53,100	830,480	50,442	768,705	225,110	32,900,358
\$1,000,000 or more	111,149	9,508,893	34,273	3,317,554	31,832	861,260	58,296	11,777,087	48,295	4,422,070	160,490	251,977,375
Non-taxable returns, total	849,895	12,582,132	53,820	458,585	61,631	410,065	98,502	1,721,966	120,789	2,431,946	1,702,734	34,560,597

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 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 (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
All returns, total	9,914,469	402,923,984	7,354,795	202,418,104	4,703,012	61,708,981	7,724,534	392,695,369	2,094,951	124,294,025	307,586	2,376,951
No adjusted gross income	618,935	46,529,478	196,155	6,381,734	194,505	6,859,873	548,906	42,380,981	96,344	8,881,630	12,726	323,588
\$1 under \$5,000	480,437	9,579,905	283,790	929,868	197,460	1,128,986	377,856	9,007,627	32,538	154,343	8,352	28,236
\$5,000 under \$10,000	429,414	11,929,637	245,079	976,824	173,238	2,846,412	343,684	9,546,086	41,584	156,919	5,130	2,478
\$10,000 under \$15,000	381,364	11,343,231	231,918	1,003,300	178,465	2,274,794	284,867	9,611,523	55,009	528,270	9,041	6,887
\$15,000 under \$20,000	336,435	8,509,039	239,405	1,035,115	145,905	946,677	251,650	8,131,382	63,640	431,381	10,169	12,521
\$20,000 under \$25,000	286,437	8,062,869	210,843	1,108,593	137,181	1,117,784	200,914	7,385,306	119,304	1,755,486	5,034	65,395
\$25,000 under \$30,000	291,598	7,423,056	185,888	1,084,911	141,590	1,007,450	212,793	6,619,714	74,220	911,360	3,995	4,274
\$30,000 under \$40,000	581,364	16,770,693	385,003	2,153,622	293,500	2,274,519	408,595	15,599,514	139,912	2,010,975	12,086	24,152
\$40,000 under \$50,000	544,518	14,984,280	398,447	2,896,612	254,873	2,062,584	399,034	13,999,833	107,101	1,409,042	10,019	40,683
\$50,000 under \$75,000	1,373,976	39,107,297	1,055,454	7,582,176	665,785	5,172,226	1,012,977	36,740,091	248,225	2,151,735	28,423	60,461
\$75,000 under \$100,000	1,171,557	33,185,542	822,006	6,990,509	614,635	5,540,207	812,218	30,134,863	243,623	3,784,818	21,847	115,043
\$100,000 under \$200,000	2,084,429	71,920,787	1,772,253	21,931,530	1,054,662	10,313,562	1,623,304	69,806,423	415,495	9,913,000	74,733	227,157
\$200,000 under \$250,000	389,083	19,714,139	365,066	7,575,611	193,310	3,021,697	331,574	19,144,909	96,262	3,789,263	17,288	49,964
\$250,000 under \$500,000	624,127	40,157,594	588,064	22,845,034	294,314	5,492,832	579,088	41,861,009	178,591	10,492,130	40,902	147,138
\$500,000 under \$1,000,000	218,047	27,196,283	226,052	20,113,953	105,672	3,799,542	217,466	29,363,299	95,897	11,470,979	23,704	188,138
\$1,000,000 under \$1,500,000	49,083	9,884,923	62,162	11,009,025	25,809	1,614,337	53,892	11,067,781	31,179	6,199,757	8,329	126,071
\$1,500,000 under \$2,000,000	19,866	6,145,288	27,654	7,127,401	10,692	1,217,099	22,419	6,820,782	15,355	4,552,860	3,858	61,433
\$2,000,000 under \$5,000,000	26,053	10,670,017	41,264	20,407,749	15,457	2,022,096	31,780	12,987,805	25,327	13,953,127	7,530	157,728
\$5,000,000 under \$10,000,000	5,325	4,341,335	11,185	14,243,174	3,657	984,284	7,521	5,620,548	7,808	9,950,986	2,459	188,582
\$10,000,000 or more	2,423	5,468,592	7,106	45,021,363	2,301	2,012,021	3,996	7,065,894	5,538	31,795,965	1,962	576,964
Taxable returns, total	7,416,923	284,101,342	5,889,505	182,338,866	3,682,289	43,391,390	5,688,203	283,824,344	1,495,651	106,743,788	252,464	1,779,990
No adjusted gross income	1,519	1,079,192	1,902	631,806	538	81,969	1,637	1,172,301	2,166	1,676,984	153	16,526
\$1 under \$5,000	15,239	90,197	29,533	58,289	9,683	10,668	13,654	100,477	**1,007	**5,643	--	--
\$5,000 under \$10,000	38,405	236,706	43,422	127,483	13,694	17,183	29,352	245,681	**	**	*1,005	*36
\$10,000 under \$15,000	109,693	2,346,079	66,265	197,332	50,769	285,379	76,644	2,136,601	8,682	16,560	*1,003	*3,888
\$15,000 under \$20,000	136,843	2,759,294	98,470	213,029	62,742	230,142	92,333	2,610,424	15,141	24,191	*4,362	*1,674
\$20,000 under \$25,000	168,591	3,391,175	114,927	314,250	79,415	528,076	117,638	3,038,516	21,945	56,805	*2,641	*3,016
\$25,000 under \$30,000	201,807	4,273,750	113,032	447,784	97,489	421,902	145,429	4,032,810	34,693	173,319	*2,920	*1,055
\$30,000 under \$40,000	461,874	10,596,606	294,205	1,017,288	235,900	1,520,864	313,231	9,622,824	62,376	229,081	8,520	12,615
\$40,000 under \$50,000	467,629	11,141,381	344,073	1,864,113	220,820	1,453,250	343,188	10,377,752	71,285	250,266	6,414	19,683
\$50,000 under \$75,000	1,285,025	32,853,525	943,676	5,399,095	622,387	4,450,107	937,482	30,672,804	212,148	1,456,948	26,536	49,336
\$75,000 under \$100,000	1,144,132	29,314,420	778,918	5,488,114	599,660	4,947,543	784,248	26,454,359	219,427	2,723,361	20,665	107,797
\$100,000 under \$200,000	2,057,456	67,526,693	1,736,652	19,876,920	1,040,641	9,651,818	1,591,104	64,730,587	397,893	8,925,122	72,998	184,118
\$200,000 under \$500,000	1,009,343	58,292,142	948,529	29,763,638	485,663	8,247,166	906,646	59,314,408	272,565	13,942,173	57,626	184,962
\$500,000 under \$1,000,000	217,184	25,660,451	225,166	19,903,413	105,211	3,739,780	216,622	27,744,877	95,434	11,241,565	23,599	156,243
\$1,000,000 or more	102,183	34,739,730	148,734	97,036,312	57,646	7,805,542	118,996	41,569,924	84,889	66,021,769	24,022	1,039,042
Non-taxable returns, total	2,497,546	118,822,641	1,465,290	20,079,237	1,020,723	18,317,591	2,036,331	108,871,025	595,300	17,550,237	55,122	596,961

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	1,474,042	134,516,746	537,697	11,578,400	6,976,863	12,393,420	899,987	16,265,374	1,076,312	30,715,812	13,008,887	217,319,190			
No adjusted gross income	54,824	5,483,980	32,232	3,202,179	209,855	324,984	64,855	1,948,386	137,646	17,194,478	152,748	2,797,981			
\$1 under \$5,000	29,047	65,044	3,815	79,470	239,347	100,786	13,999	42,450	23,166	231,508	316,047	885,646			
\$5,000 under \$10,000	25,021	163,775	12,171	138,011	208,359	132,533	31,444	271,318	19,370	231,006	596,095	2,637,865			
\$10,000 under \$15,000	27,383	109,300	12,094	121,251	214,607	161,042	24,860	181,190	21,364	474,025	803,219	4,333,112			
\$15,000 under \$20,000	34,710	129,953	10,390	54,622	200,016	126,640	32,497	111,758	34,807	402,846	776,208	5,168,758			
\$20,000 under \$25,000	24,837	163,891	8,629	95,857	161,528	184,395	17,702	136,283	19,171	296,874	646,983	4,562,824			
\$25,000 under \$30,000	28,439	69,962	10,292	201,049	171,918	133,104	29,440	156,443	28,222	284,630	626,535	5,058,251			
\$30,000 under \$40,000	58,026	411,297	16,876	148,897	376,375	348,518	46,228	275,229	46,361	408,108	1,098,067	9,984,370			
\$40,000 under \$50,000	43,522	232,623	21,258	254,628	360,409	354,561	44,217	314,909	47,384	506,638	986,471	10,291,697			
\$50,000 under \$75,000	140,603	766,274	62,558	567,597	950,303	1,021,969	127,121	962,133	115,984	1,281,886	2,342,413	30,954,378			
\$75,000 under \$100,000	163,492	1,108,643	57,956	578,703	840,395	958,596	101,276	703,916	97,096	1,266,154	1,708,736	30,939,784			
\$100,000 under \$200,000	343,932	4,396,207	131,760	1,362,849	1,680,923	2,778,668	162,421	1,620,333	216,262	2,413,563	2,178,419	59,334,296			
\$200,000 under \$250,000	84,884	1,883,343	27,528	416,322	343,643	700,027	38,076	416,352	46,935	642,560	280,071	11,592,031			
\$250,000 under \$500,000	195,799	6,328,192	65,907	1,135,359	599,573	1,798,944	77,827	1,226,501	104,671	1,518,001	347,004	18,145,939			
\$500,000 under \$1,000,000	111,786	7,751,481	36,992	860,486	251,145	1,069,552	42,632	1,017,041	62,788	976,751	96,989	9,081,591			
\$1,000,000 under \$1,500,000	38,061	5,277,045	11,032	357,769	71,200	457,210	15,321	431,883	21,449	442,794	23,706	3,117,438			
\$1,500,000 under \$2,000,000	18,767	4,423,703	5,263	331,227	31,154	294,054	8,182	337,268	9,652	326,291	10,091	2,052,340			
\$2,000,000 under \$5,000,000	33,262	16,082,439	7,710	656,561	46,434	621,209	13,776	1,015,175	16,305	789,498	13,665	3,862,097			
\$5,000,000 under \$10,000,000	10,092	13,535,500	2,051	342,111	12,110	276,760	4,476	645,167	4,535	326,874	3,440	1,371,751			
\$10,000,000 or more	7,554	66,134,095	1,191	673,452	7,569	549,868	3,536	4,451,640	3,143	701,327	1,980	1,147,040			
Taxable returns, total	1,220,911	125,746,292	440,302	7,163,977	5,679,790	10,853,517	663,622	13,278,413	764,265	10,440,072	10,320,568	197,629,568			
No adjusted gross income	734	826,302	467	157,725	2,011	14,470	845	313,524	451	179,875	720	128,857			
\$1 under \$5,000	* 7,569	* 3,500	--	--	26,171	9,994	* 1,006	* 1,342	* 1,005	* 25	* 5,109	* 12,472			
\$5,000 under \$10,000	* 3,121	* 9,426	* 3,118	* 1,219	25,094	30,209	* 1,005	* 1,46	* 1,210	* 9	14,608	73,956			
\$10,000 under \$15,000	7,731	23,833	* 3,657	* 21,983	51,073	22,722	* 3,938	* 53,490	* 4,306	* 62,430	284,916	1,509,454			
\$15,000 under \$20,000	12,015	40,052	* 1,635	* 18,223	87,153	39,099	9,504	23,290	8,582	111,628	368,411	2,391,741			
\$20,000 under \$25,000	8,963	12,917	* 3,391	* 31,600	97,469	102,271	10,775	86,332	4,623	62,540	414,422	2,772,600			
\$25,000 under \$30,000	20,576	41,602	5,726	45,495	123,781	85,629	13,838	62,243	19,284	109,298	500,322	3,924,242			
\$30,000 under \$40,000	35,239	62,124	10,562	40,889	285,112	284,505	25,082	149,655	26,007	175,583	957,926	8,698,682			
\$40,000 under \$50,000	29,499	106,021	17,902	211,113	306,673	294,518	32,272	216,687	32,936	112,345	912,602	9,452,366			
\$50,000 under \$75,000	120,924	439,160	54,342	387,772	864,891	826,916	114,205	819,131	99,072	879,135	2,243,601	29,437,013			
\$75,000 under \$100,000	152,145	746,025	54,240	432,272	803,218	851,566	92,390	609,018	89,424	1,002,489	1,680,407	30,240,120			
\$100,000 under \$200,000	325,813	3,330,326	128,523	1,170,397	1,649,628	2,643,111	156,441	1,485,703	209,585	2,199,894	2,162,639	58,855,616			
\$200,000 under \$500,000	277,985	7,845,325	92,749	1,480,736	939,123	2,465,730	114,846	1,602,207	150,382	2,086,479	625,359	29,619,444			
\$500,000 under \$1,000,000	111,253	7,515,331	36,864	842,357	250,424	1,062,856	42,352	1,001,685	62,567	951,129	96,765	9,061,842			
\$1,000,000 or more	107,344	104,746,349	27,125	2,322,197	167,970	2,169,919	45,123	6,851,961	54,842	2,507,204	52,761	11,451,184			
Non-taxable returns, total	253,131	8,768,453	97,395	4,414,423	1,297,073	1,539,903	236,265	2,986,961	312,047	20,275,740	2,688,319	19,669,602			

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			Rent			Royalty					
	Total [1]			Net income			Net loss (includes non-deductible loss)			Net income			Net loss		
	Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)			
All returns, total	28,981,205	910,731,872	26,757,165	581,180,358	4,544,156	65,766,295	5,720,016	62,611,616	1,677,986	22,224,883	53,825	225,972			
No adjusted gross income	315,639	8,272,102	259,136	3,311,680	146,367	2,896,020	368,212	8,348,587	51,230	555,693	1,562	24,528			
\$1 under \$5,000	830,566	5,426,966	761,252	2,106,543	120,476	433,908	95,619	747,077	48,317	41,941	* 1,617	* 4,110			
\$5,000 under \$10,000	1,301,162	11,857,886	1,259,014	6,959,955	170,822	765,892	133,618	1,039,473	42,148	90,590	* 298	* 337			
\$10,000 under \$15,000	1,903,095	22,300,442	1,837,088	15,826,173	228,155	1,438,614	197,145	1,470,621	64,499	156,331	* 1,012	* 696			
\$15,000 under \$20,000	1,823,482	23,970,599	1,757,717	18,411,929	216,425	1,440,787	173,161	1,432,300	52,599	180,698	* 1,234	* 300			
\$20,000 under \$25,000	1,625,762	25,704,006	1,563,876	19,582,570	198,939	1,201,325	177,725	1,306,719	44,185	101,558	* 2,497	* 423			
\$25,000 under \$30,000	1,510,991	26,064,787	1,434,896	20,050,880	176,177	1,453,388	189,555	1,564,918	56,089	219,542	* 3,309	* 10,058			
\$30,000 under \$40,000	2,634,058	53,207,441	2,492,302	40,474,163	316,163	2,439,235	399,741	3,360,499	115,929	420,532	5,278	3,021			
\$40,000 under \$50,000	2,403,626	56,635,599	2,272,577	42,732,295	286,712	2,344,169	374,062	3,570,570	86,633	221,178	* 4,893	* 5,756			
\$50,000 under \$75,000	5,028,985	150,030,903	4,675,959	109,308,787	680,552	6,086,670	893,675	7,872,585	226,297	1,234,392	7,547	46,115			
\$75,000 under \$100,000	3,618,098	137,478,947	3,317,272	95,264,258	563,212	5,954,881	784,198	7,010,152	180,138	708,955	3,459	2,122			
\$100,000 under \$200,000	4,684,009	283,762,180	4,096,228	154,868,942	927,234	14,408,403	1,287,714	12,659,305	396,930	3,813,357	8,023	14,978			
\$200,000 under \$250,000	515,910	40,774,681	425,280	20,258,711	155,959	3,900,469	208,653	2,900,564	66,494	1,385,851	1,956	10,080			
\$250,000 under \$500,000	567,827	58,745,273	447,773	22,362,196	227,542	9,059,125	299,277	5,204,082	127,799	3,313,028	5,618	14,062			
\$500,000 under \$1,000,000	145,942	20,816,471	105,007	5,471,520	81,485	5,110,752	87,858	2,021,018	59,159	3,040,691	2,434	18,131			
\$1,000,000 under \$1,500,000	3,1742	5,916,160	22,429	1,411,105	20,574	1,878,644	22,437	695,150	19,300	1,187,561	976	11,668			
\$1,500,000 under \$2,000,000	13,382	2,419,009	9,701	633,565	9,238	1,192,887	9,160	314,882	10,340	873,074	530	7,736			
\$2,000,000 under \$5,000,000	19,392	4,327,331	14,102	1,274,813	12,955	2,199,590	13,128	625,425	18,711	1,849,358	981	23,029			
\$5,000,000 under \$10,000,000	4,627	1,840,869	3,385	406,146	3,203	779,259	3,102	203,809	6,255	1,063,694	317	11,219			
\$10,000,000 or more	2,908	1,180,220	2,172	464,128	1,964	782,279	1,977	263,879	4,934	1,766,858	284	17,603			
Taxable returns, total	22,772,579	830,028,681	20,914,198	532,299,993	3,439,621	56,603,197	4,290,707	43,990,106	1,382,457	20,970,501	43,568	158,552			
No adjusted gross income	1,568	163,050	1,530	129,947	893	89,215	** 1,732	** 92,279	665	61,428	45	2,594			
\$1 under \$5,000	22,253	76,923	21,248	45,246	* 1,013	* 1,477	**	**	* 3,016	* 1,531	--	--			
\$5,000 under \$10,000	32,370	264,097	29,255	118,173	* 3,829	* 15,916	* 1,885	* 13,136	* 1,592	* 115	--	--			
\$10,000 under \$15,000	788,286	9,205,128	763,950	7,158,742	62,343	419,261	43,426	278,218	23,549	63,949	* 1,006	* 88			
\$15,000 under \$20,000	895,930	11,913,455	865,090	9,550,920	84,023	517,321	58,047	292,450	24,872	66,609	--	--			
\$20,000 under \$25,000	1,099,017	18,396,639	1,056,274	14,459,135	113,067	661,027	81,404	604,826	30,465	68,087	* 1,967	* 216			
\$25,000 under \$30,000	1,173,268	21,758,917	1,122,722	17,275,991	119,123	1,004,210	109,046	812,389	44,324	186,007	* 2,302	* 8,029			
\$30,000 under \$40,000	2,225,701	47,131,323	2,111,454	36,569,090	227,415	1,855,083	262,808	2,009,125	94,880	353,649	* 4,152	* 2,693			
\$40,000 under \$50,000	2,189,611	52,721,641	2,080,745	40,344,930	232,444	1,884,190	284,345	2,531,475	76,163	189,838	* 3,915	* 5,402			
\$50,000 under \$75,000	4,825,451	145,687,069	4,490,897	106,521,855	623,561	5,503,532	787,841	6,501,300	212,193	1,201,783	6,304	13,673			
\$75,000 under \$100,000	3,569,312	135,543,684	3,278,835	94,497,079	544,863	5,712,736	753,034	6,624,044	173,530	681,151	3,294	1,535			
\$100,000 under \$200,000	4,651,665	251,505,863	4,065,452	153,492,725	916,608	14,171,162	1,264,957	12,166,795	386,387	3,755,782	7,607	12,187			
\$200,000 under \$500,000	1,080,864	99,255,626	870,544	42,518,045	381,607	12,880,468	505,345	8,009,313	192,719	4,643,425	7,503	23,078			
\$500,000 under \$1,000,000	145,475	20,765,396	104,612	5,449,565	81,114	5,085,548	87,341	1,995,609	58,806	3,031,922	2,417	18,062			
\$1,000,000 or more	71,809	15,639,871	51,591	4,168,550	47,717	6,802,058	49,496	2,059,147	59,296	6,685,225	3,077	70,996			
Nontaxable returns, total	6,208,626	80,703,191	5,842,967	48,880,365	1,104,536	9,163,098	1,429,309	18,621,509	295,529	1,254,382	10,237	67,421			

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	Amount	(85)	Number of returns	Amount	(88)	Number of returns	Amount	(90)	Number of returns	Amount	(92)	Number of returns	Amount	(93)	Number of returns	Amount	(94)	Number of returns	Amount	(95)	Number of returns	Amount	(96)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
All returns, total	428,131	5,350,506	115,609	579,308	6,029,377	91,182,445	4,942,060	50,157,439	527,954	547,946,842	2,807,921	122,562,946	No adjusted gross income	7,603	99,759	8,909	68,108	8,909	68,108	169,128	3,117,980	375,826	9,037,475	113,835	5,751,905	346,923	59,656,607	\$1 under \$5,000	15,747	40,578	* 4,023	* 9,585	179,419	501,035	91,200	571,915	65,325	329,893	71,950	546,418	\$5,000 under \$10,000	14,862	57,331	* 6,999	* 22,842	213,509	900,779	134,675	967,703	97,913	677,426	56,903	638,068	\$10,000 under \$15,000	23,699	123,736	* 4,023	* 15,496	292,052	1,671,416	194,775	1,434,608	127,014	1,162,032	91,610	1,080,492	\$15,000 under \$20,000	21,203	136,767	* 6,423	* 22,602	276,070	1,706,846	172,944	1,260,042	133,267	1,047,925	86,884	1,051,211	\$20,000 under \$25,000	22,258	97,159	* 4,016	* 10,806	247,936	1,385,186	176,254	1,204,724	129,752	1,619,366	71,104	934,679	\$25,000 under \$30,000	24,056	142,625	* 3,285	* 15,395	242,550	1,785,593	187,167	1,496,853	113,725	1,646,610	68,230	880,259	\$30,000 under \$40,000	17,355	148,729	10,979	55,969	416,620	2,961,506	398,673	3,269,769	261,590	3,654,106	147,678	1,632,477	\$40,000 under \$50,000	23,738	231,721	9,117	49,152	375,862	2,768,036	366,632	3,412,588	261,591	3,894,091	140,265	1,863,276	\$50,000 under \$75,000	70,312	833,033	15,406	93,052	903,004	8,042,586	877,978	7,434,048	620,705	12,516,609	382,978	4,374,972	\$75,000 under \$100,000	73,456	752,648	11,925	38,901	750,392	7,271,597	771,483	6,831,427	627,765	15,323,001	318,868	3,488,276	\$100,000 under \$200,000	82,168	1,405,544	23,173	114,546	1,237,611	19,017,689	974,526	7,748,434	1,352,641	57,935,656	595,077	8,715,392	\$200,000 under \$250,000	9,192	451,241	1,900	7,000	194,354	5,597,189	56,673	1,021,278	322,661	24,960,123	111,094	2,724,168	\$250,000 under \$500,000	15,364	535,447	3,894	27,485	316,501	12,622,819	97,139	2,041,960	605,034	83,554,449	190,810	5,987,629	\$500,000 under \$1,000,000	4,387	168,519	** 1,738	** 28,366	122,808	8,170,260	37,904	1,035,299	271,578	83,911,433	72,431	4,859,821	\$1,000,000 under \$1,500,000	1,512	49,975	**	**	34,693	3,134,394	11,908	419,633	74,133	42,879,681	20,877	2,559,107	\$1,500,000 under \$2,000,000	540	24,262	**	**	16,695	2,077,542	4,965	211,529	31,237	27,342,927	10,015	1,791,402	\$2,000,000 under \$5,000,000	625	26,840	**	**	26,666	4,031,318	7,881	412,918	46,288	68,518,490	15,964	4,767,621	\$5,000,000 under \$10,000,000	150	8,344	**	**	7,877	1,831,430	2,071	141,638	11,028	35,479,893	4,885	3,176,031	\$10,000,000 or more	103	16,249	**	**	5,629	2,587,243	1,385	203,597	6,870	75,741,227	3,376	11,835,040	Taxable returns, total	342,857	4,860,767	82,261	385,664	4,658,527	80,871,339	3,523,668	31,574,608	4,429,929	531,698,596	1,925,313	52,953,049	No adjusted gross income	* 14	* 431	* 12	* 761	1,299	134,979	** 1,709	** 94,403	1,640	977,935	1,570	2,100,336	\$1 under \$5,000	* 1,005	* 980	--	--	* 5,035	* 3,988	**	**	* 6,034	* 13,682	* 3,026	* 3,942	\$5,000 under \$10,000	--	--	--	--	5,421	16,032	* 1,888	* 14,182	10,355	77,172	* 2,219	* 37,800	\$10,000 under \$15,000	9,579	49,725	* 1,006	* 3,335	88,439	527,317	41,830	282,683	47,693	439,029	25,254	178,540	\$15,000 under \$20,000	7,636	55,124	* 3,008	* 7,819	110,549	624,731	58,196	278,499	57,376	478,649	25,581	126,879	\$20,000 under \$25,000	15,278	70,477	* 2,011	* 3,812	148,252	790,854	81,053	535,084	66,043	726,187	22,067	103,081	\$25,000 under \$30,000	23,038	134,769	* 2,312	* 938	174,199	1,311,722	108,264	776,725	66,853	915,002	30,453	243,666	\$30,000 under \$40,000	16,222	132,945	8,970	48,106	313,796	2,304,108	263,288	1,989,620	145,386	2,068,134	86,950	568,476	\$40,000 under \$50,000	23,945	227,748	7,839	17,150	312,488	2,259,590	276,609	2,423,180	193,170	2,738,677	108,224	1,075,684	\$50,000 under \$75,000	65,592	815,012	14,910	88,490	835,816	7,415,678	776,152	6,064,214	549,602	10,740,451	324,387	2,640,030	\$75,000 under \$100,000	68,662	698,750	11,522	38,449	722,391	6,950,847	741,395	6,344,407	591,999	14,193,444	292,420	2,533,941	\$100,000 under \$200,000	80,722	1,397,805	23,159	114,473	1,219,547	18,731,770	955,095	7,408,999	1,328,242	57,077,688	577,614	7,518,946	\$200,000 under \$500,000	24,463	983,611	5,778	34,014	507,927	18,085,076	152,646	2,994,131	925,296	108,237,984	299,014	8,045,219	\$500,000 under \$1,000,000	4,377	167,820	** 1,733	** 28,317	122,179	8,136,445	37,690	1,015,422	271,057	83,755,491	71,855	4,461,347	\$1,000,000 or more	2,923	125,569	**	**	91,190	13,578,202	28,054	1,353,157	169,184	249,259,072	54,679	23,315,462	Nontaxable returns, total	85,274	489,739	33,348	193,644	1,370,849	10,311,106	1,418,192	18,582,832	844,025	16,248,246	882,607	69,609,897

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		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	548,688	22,202,198	54,354	2,595,145	592,649	14,562,052	1,274,559	24,164,276	13,170,985	92,383,693	25,837,226	490,699,539
No adjusted gross income	14,845	543,816	6,688	988,621	21,358	514,951	115,190	4,771,241	47,711	375,668	897,511	15,922,294
\$1 under \$5,000	17,271	40,984	* 1,008	* 10,219	40,747	125,389	35,699	442,590	350,869	1,003,585	1,849,289	28,557,638
\$5,000 under \$10,000	9,569	17,999	* 1,018	* 112	20,919	130,186	44,115	591,970	1,005,247	4,405,473	2,104,080	34,167,492
\$10,000 under \$15,000	10,754	93,838	* 1,048	* 11,765	26,763	182,298	70,137	828,462	1,460,054	8,650,347	2,468,910	41,804,129
\$15,000 under \$20,000	17,504	97,515	* 1,490	* 6,619	27,454	229,362	51,707	653,433	1,572,396	11,583,251	2,053,908	36,222,929
\$20,000 under \$25,000	15,697	142,498	* 10	* 144	24,309	275,325	45,247	704,837	1,276,978	10,743,471	1,633,526	29,205,113
\$25,000 under \$30,000	8,831	64,876	* 1,322	* 24,616	27,199	364,560	51,083	713,840	972,796	7,640,501	1,387,654	25,930,944
\$30,000 under \$40,000	24,084	165,205	4,170	14,923	49,584	655,926	105,990	1,334,099	1,420,388	10,470,835	2,172,934	40,712,621
\$40,000 under \$50,000	30,262	338,239	2,454	32,833	47,299	612,580	88,548	1,166,840	1,058,611	7,763,641	1,759,509	32,109,099
\$50,000 under \$75,000	76,711	793,966	5,772	34,880	104,178	1,915,603	194,550	2,705,665	1,786,709	13,046,729	3,781,578	71,576,258
\$75,000 under \$100,000	73,848	1,172,007	2,992	20,416	72,865	1,841,841	179,925	2,448,188	1,050,217	7,416,371	2,450,315	53,712,481
\$100,000 under \$200,000	137,726	3,016,496	9,315	59,718	94,481	3,811,149	205,535	3,653,540	1,010,441	7,918,219	2,539,104	60,482,286
\$200,000 under \$250,000	27,735	870,917	3,872	20,286	11,257	1,017,016	28,586	731,870	75,010	657,959	270,714	7,159,122
\$250,000 under \$500,000	46,289	2,557,163	5,476	154,592	16,000	1,616,213	37,676	1,437,533	70,010	588,543	322,360	8,819,261
\$500,000 under \$1,000,000	20,968	2,069,439	3,125	133,630	5,352	603,510	12,731	728,695	10,320	89,276	94,845	2,758,433
\$1,000,000 under \$1,500,000	5,942	1,260,311	1,209	128,128	1,231	216,123	3,155	275,563	1,937	17,527	21,465	645,657
\$1,500,000 under \$2,000,000	2,924	817,533	629	67,730	568	79,742	1,488	197,279	560	4,854	9,933	301,467
\$2,000,000 under \$5,000,000	4,833	2,340,950	1,506	238,463	779	191,652	2,230	371,035	615	6,269	14,039	431,982
\$5,000,000 under \$10,000,000	1,567	1,527,989	504	141,211	190	47,301	563	189,792	85	869	3,429	110,444
\$10,000,000 or more	1,226	4,270,457	659	506,237	117	131,324	407	219,806	32	305	2,103	69,889
Taxable returns, total	463,903	21,221,235	39,129	1,483,072	406,845	12,271,844	880,555	14,799,090	8,081,334	59,949,657	16,871,534	331,771,953
No adjusted gross income	427	68,979	138	68,778	253	53,216	302	47,884	* 17	* 207	2,191	61,298
\$1 under \$5,000	* 5,027	* 9,846	--	--	--	--	--	--	31,716	66,138	29,412	326,920
\$5,000 under \$10,000	* 1,055	* 4,664	--	--	* 2,006	* 19,894	* 106	* 391	60,454	309,225	38,520	398,838
\$10,000 under \$15,000	* 2,014	* 14,741	--	--	11,512	62,633	11,386	84,447	576,727	3,872,528	894,911	12,646,320
\$15,000 under \$20,000	9,954	75,149	* 1,129	* 112	8,148	54,611	16,937	163,993	684,916	5,353,658	925,185	13,279,290
\$20,000 under \$25,000	8,885	94,630	--	--	13,078	123,929	21,725	199,783	637,569	5,616,472	1,060,185	17,692,241
\$25,000 under \$30,000	* 4,836	* 39,056	--	--	15,517	162,235	36,026	373,543	537,702	4,203,190	1,102,359	20,688,138
\$30,000 under \$40,000	18,607	121,292	* 2,959	* 9,726	30,249	431,844	76,267	880,237	921,762	6,441,154	1,894,147	35,193,621
\$40,000 under \$50,000	25,549	321,753	* 2,046	* 32,362	39,420	468,421	73,149	891,093	815,356	5,975,180	1,629,738	29,720,929
\$50,000 under \$75,000	70,630	735,538	4,807	33,383	89,212	1,523,730	181,261	2,379,783	1,631,371	11,694,256	3,647,926	68,955,675
\$75,000 under \$100,000	70,967	1,114,999	2,634	15,183	69,488	1,754,776	175,097	2,219,972	1,024,207	7,197,210	2,411,099	52,822,414
\$100,000 under \$200,000	135,108	2,977,881	8,626	52,281	92,631	3,726,755	201,923	3,488,199	1,001,173	7,856,623	2,510,894	59,792,958
\$200,000 under \$500,000	73,522	3,403,203	9,212	143,908	27,131	2,623,737	65,894	2,140,408	144,862	1,245,154	589,784	15,892,840
\$500,000 under \$1,000,000	20,895	2,060,923	3,015	122,828	5,332	600,862	12,678	720,036	10,288	88,995	94,460	2,748,047
\$1,000,000 or more	16,427	10,178,580	4,562	1,004,512	2,868	665,203	7,803	1,209,321	3,216	29,666	50,723	1,552,424
Non-taxable returns, total	84,685	980,963	15,226	1,112,073	185,805	2,290,208	394,004	9,365,186	5,089,651	32,434,036	8,965,692	158,927,586

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			Amount			Net income			Net loss			Amount			Number of returns		
	Number of returns	Amount	(109)	Number of returns	Amount	(112)	Number of returns	Amount	(114)	Number of returns	Amount	(116)	Number of returns	Amount	(118)	Number of returns	Amount	(120)
All returns, total	16,785,141	201,612,206	445,276	28,061,251	6,221,011	43,005,931	287,035	8,953,959	1,229,119	169,083,520	1,903,153	26,515,292						
No adjusted gross income	3,543	39,811	104,425	4,960,679	105,228	2,281,735	42,801	4,032,106	687,969	154,230,460	21,680	282,332						
\$1 under \$5,000	17,389	65,938	73,261	3,783,261	326,372	557,734	13,108	183,335	85,380	907,504	44,722	82,873						
\$5,000 under \$10,000	30,216	149,126	24,457	1,394,863	344,198	975,834	11,098	81,280	70,751	739,747	65,197	206,548						
\$10,000 under \$15,000	92,215	244,971	19,881	1,210,947	333,895	1,069,805	10,666	93,988	69,369	790,566	72,519	347,911						
\$15,000 under \$20,000	678,309	747,954	16,134	1,068,077	314,111	1,232,903	13,747	432,224	38,850	518,611	76,152	272,176						
\$20,000 under \$25,000	1,232,794	2,314,029	14,481	882,074	243,932	1,053,264	5,328	46,170	26,813	345,844	102,441	429,212						
\$25,000 under \$30,000	1,297,300	4,113,314	12,929	904,317	253,241	1,070,504	7,229	50,434	38,251	482,288	90,566	314,093						
\$30,000 under \$40,000	2,166,781	11,753,979	20,924	1,426,735	467,957	2,109,736	17,908	259,651	34,393	846,840	177,753	904,333						
\$40,000 under \$50,000	1,759,399	16,004,338	16,666	1,183,902	413,239	1,311,190	12,986	130,845	31,542	773,326	165,132	1,063,540						
\$50,000 under \$75,000	3,779,599	52,421,223	34,222	2,510,691	889,186	3,245,201	35,371	401,359	45,710	1,336,007	388,387	2,520,221						
\$75,000 under \$100,000	2,450,299	45,157,626	22,154	1,661,268	704,233	3,177,139	18,416	297,467	29,683	863,126	233,939	1,880,781						
\$100,000 under \$200,000	2,538,946	51,356,400	41,134	3,246,497	1,221,748	8,422,659	47,652	1,098,211	46,515	1,563,786	342,063	3,923,205						
\$200,000 under \$250,000	270,678	6,084,711	9,807	805,221	174,578	1,955,691	11,877	187,214	6,156	291,194	42,994	1,100,763						
\$250,000 under \$500,000	321,891	7,489,272	19,851	1,682,476	247,854	3,758,027	19,474	587,165	9,306	1,061,731	51,642	3,066,092						
\$500,000 under \$1,000,000	94,833	2,344,402	9,625	867,120	104,340	3,223,908	12,026	480,403	4,330	951,155	18,104	3,362,017						
\$1,000,000 under \$1,500,000	21,460	548,704	2,481	220,793	30,120	1,532,984	2,852	124,505	1,544	472,950	4,298	1,420,054						
\$1,500,000 under \$2,000,000	9,930	256,141	1,062	92,697	13,305	821,683	1,325	63,763	726	344,986	1,846	864,215						
\$2,000,000 under \$5,000,000	14,028	366,983	1,337	119,562	22,064	2,137,284	2,146	183,714	1,192	773,003	2,736	1,883,402						
\$5,000,000 under \$10,000,000	3,429	93,877	298	27,135	6,544	1,000,200	573	81,014	369	705,945	586	1,044,257						
\$10,000,000 or more	2,103	59,406	149	12,935	4,867	2,068,450	452	139,109	269	1,084,451	395	2,547,268						
Taxable returns, total	15,129,554	193,642,292	175,335	12,758,178	4,725,675	35,278,939	182,214	3,787,026	206,886	20,620,136	1,492,038	22,033,151						
No adjusted gross income	62	1,144	* 29	* 2,147	706	139,672	155	75,152	5,601	11,521,700	35	4,209						
\$1 under \$5,000	* 2,142	* 5,817	--	--	83,702	107,530	--	--	* 10	* 3,703	* 1,005	* 1,005						
\$5,000 under \$10,000	* 3,018	* 21,341	1,055	40,652	76,277	192,271	* 2,110	* 1,360	* 2,671	* 80,129	* 5,327	* 11,937						
\$10,000 under \$15,000	35,937	110,174	6,003	335,351	139,478	403,697	4,597	54,770	10,461	105,111	22,121	107,803						
\$15,000 under \$20,000	400,945	459,354	6,041	354,492	158,022	576,432	6,248	38,299	10,482	97,650	27,125	93,588						
\$20,000 under \$25,000	831,947	1,592,149	7,496	428,973	123,156	517,139	3,515	23,371	6,926	53,941	52,705	199,250						
\$25,000 under \$30,000	1,045,509	3,361,972	6,093	363,676	153,239	558,704	4,838	31,237	14,569	163,582	52,520	156,878						
\$30,000 under \$40,000	1,878,090	10,361,572	13,565	872,222	333,728	1,317,584	9,678	38,410	16,041	344,143	136,183	664,565						
\$40,000 under \$50,000	1,629,628	14,790,605	12,418	855,037	338,655	1,077,658	11,636	104,793	20,273	443,242	139,338	682,341						
\$50,000 under \$75,000	3,645,947	50,576,346	28,235	2,026,975	828,403	2,897,315	29,301	316,617	31,769	644,004	372,333	2,152,118						
\$75,000 under \$100,000	2,411,087	44,433,908	19,396	1,416,272	679,694	2,934,441	15,406	268,543	24,213	619,202	224,961	1,489,070						
\$100,000 under \$200,000	2,510,775	50,770,985	35,598	2,734,583	1,210,725	8,295,487	45,843	1,061,323	41,125	1,322,286	337,608	3,493,129						
\$200,000 under \$500,000	589,298	13,501,826	25,926	2,130,550	419,599	5,589,686	30,071	738,097	14,623	1,222,302	93,427	3,841,513						
\$500,000 under \$1,000,000	94,457	2,335,762	8,644	771,200	103,787	3,175,029	11,647	467,043	4,156	860,409	17,733	2,123,997						
\$1,000,000 or more	50,711	1,319,338	4,837	426,050	76,504	7,496,294	7,169	568,014	3,967	3,133,731	9,616	7,011,747						
Nontaxable returns, total	1,655,587	7,969,914	269,942	15,303,072	1,495,336	7,726,991	104,821	5,166,933	1,022,232	148,463,384	411,114	4,482,141						

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							
	Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
All returns, total	699,605	13,796,728	317,328	380,299	35,683,176	124,343,250	3,824,221	962,429	147,661	518,417	1,019,297	3,078,052								
No adjusted gross income	32,071	4,275,256	2,978	3,081	542,906	2,644,248	8,692	1,911	* 2,721	* 59,437	14,500	47,535								
\$1 under \$5,000	13,812	30,064	* 103	* 10	1,445,505	1,635,853	16,194	3,169	* 3,989	* 24,741	3,282	9,004								
\$5,000 under \$10,000	23,035	82,918	* 3,011	* 2,189	2,631,328	2,852,749	30,263	6,717	* 3,978	* 11,846	9,810	25,035								
\$10,000 under \$15,000	23,274	218,338	* 6,330	* 2,668	2,759,276	3,204,353	56,082	12,292	* 6,971	* 9,038	7,401	13,142								
\$15,000 under \$20,000	28,765	467,289	9,227	13,301	2,159,936	3,092,500	87,131	19,372	* 5,965	* 15,192	13,126	29,383								
\$20,000 under \$25,000	40,160	207,902	17,295	15,302	1,770,718	2,997,256	75,083	17,407	* 3,998	* 5,070	29,934	53,602								
\$25,000 under \$30,000	33,300	276,419	24,409	23,951	1,722,217	3,163,659	112,929	25,511	* 5,312	* 25,104	35,400	61,316								
\$30,000 under \$40,000	40,235	596,084	41,158	36,087	3,050,447	6,026,996	311,988	74,131	19,361	60,581	61,336	98,946								
\$40,000 under \$50,000	56,979	480,381	37,063	33,297	2,841,045	6,402,701	377,051	91,685	* 8,962	* 23,503	62,224	129,338								
\$50,000 under \$75,000	129,520	1,211,890	71,267	99,148	5,598,617	13,686,721	816,223	200,180	26,359	85,641	166,231	382,195								
\$75,000 under \$100,000	93,950	1,028,892	42,318	41,066	3,748,247	11,624,993	717,585	183,423	18,146	53,868	138,597	369,760								
\$100,000 under \$200,000	113,642	1,987,537	43,764	73,087	5,502,797	25,528,721	1,072,517	291,261	35,678	118,501	265,360	906,736								
\$200,000 under \$250,000	15,543	576,783	6,290	8,823	579,920	6,414,922	79,558	20,118	2,410	9,198	54,285	211,681								
\$250,000 under \$500,000	20,466	782,096	** 11,325	** 25,647	849,089	15,115,613	** 62,925	** 15,252	3,639	16,237	102,557	458,349								
\$500,000 under \$1,000,000	12,866	244,781	24	**	301,854	8,688,103	**	**	* 170	* 426	37,493	189,447								
\$1,000,000 under \$1,500,000	5,885	140,708	410	1,636	78,108	3,042,268	**	**	--	--	9,185	47,930								
\$1,500,000 under \$2,000,000	3,529	187,724	152	333	32,403	1,530,338	**	**	--	--	3,107	16,298								
\$2,000,000 under \$5,000,000	7,357	344,527	192	587	48,692	3,073,514	**	**	* 3	* 34	4,295	22,716								
\$5,000,000 under \$10,000,000	2,746	193,386	23	62	12,130	1,251,173	**	**	--	--	804	3,950								
\$10,000,000 or more	2,490	463,749	11	24	7,942	2,366,569	**	**	--	--	350	1,690								
Taxable returns, total	490,560	7,573,836	273,577	330,140	24,005,977	104,120,811	3,406,114	862,780	114,503	362,951	899,024	2,760,553								
No adjusted gross income	708	370,956	**	**	2,341	51,655	* 6	* 2	--	--	52	230								
\$1 under \$5,000	--	--	--	--	17,024	2,592	--	--	--	--	--	--								
\$5,000 under \$10,000	--	--	--	--	113,602	98,265	* 4,983	* 835	* 983	* 149	--	--								
\$10,000 under \$15,000	* 5,031	* 21,927	** 4,325	** 1,318	597,751	718,555	18,247	3,907	* 2,993	* 4,577	* 2,108	* 1,172								
\$15,000 under \$20,000	10,209	25,937	* 5,028	* 10,778	792,719	1,100,715	38,001	8,353	* 3,005	* 11,149	* 4,623	* 9,057								
\$20,000 under \$25,000	17,947	76,446	10,059	7,361	890,026	1,471,083	35,297	7,908	* 2,011	* 2,274	13,567	14,658								
\$25,000 under \$30,000	16,968	72,784	20,082	15,255	1,027,297	1,773,940	79,310	17,497	* 4,306	* 15,275	25,240	39,852								
\$30,000 under \$40,000	16,178	84,931	32,137	29,258	2,130,579	3,968,328	233,287	54,929	* 10,087	29,750	45,829	67,202								
\$40,000 under \$50,000	43,240	341,019	28,936	20,507	2,310,741	5,047,883	318,931	77,514	* 6,950	* 21,868	51,394	100,433								
\$50,000 under \$75,000	109,385	827,781	71,222	99,142	5,112,660	12,392,487	763,531	186,905	25,282	83,865	151,722	337,394								
\$75,000 under \$100,000	88,941	952,597	41,311	40,922	3,643,486	10,994,440	702,279	179,240	17,176	52,703	131,117	348,837								
\$100,000 under \$200,000	111,950	1,936,782	42,095	68,722	5,463,295	25,195,949	1,069,814	290,334	35,482	115,492	261,666	891,473								
\$200,000 under \$500,000	35,449	1,325,488	** 17,593	** 34,238	1,424,687	21,464,158	** 142,428	** 35,356	6,045	25,387	156,542	668,531								
\$500,000 under \$1,000,000	12,701	233,551	**	**	300,991	8,670,165	**	**	* 170	* 426	37,443	189,221								
\$1,000,000 or more	21,854	1,303,638	788	2,639	178,779	11,240,598	**	**	**	* 34	17,720	92,494								
Nontaxable returns, total	209,045	6,222,892	43,751	50,159	11,677,199	20,222,439	418,106	99,649	33,159	155,466	120,273	317,499								

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		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid	
	Number of returns (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	1,028,503	2,930,988	18,258,546	26,022,975	917,136	19,483,818	3,847,203	24,543,691	944,285	461,169	583,411	10,665,311
No adjusted gross income	10,564	47,912	291,325	371,452	6,629	89,753	129,926	747,053	29,334	76,139	12,346	423,258
\$1 under \$5,000	27,056	73,847	1,134,408	285,646	* 109	* 1,098	116,363	405,493	57,682	35,035	9,289	182,785
\$5,000 under \$10,000	24,276	44,795	2,116,949	1,094,389	* 2,783	* 8,448	169,211	650,331	47,831	13,000	10,555	79,647
\$10,000 under \$15,000	40,581	80,803	2,167,384	1,591,717	7,632	32,837	170,613	602,642	66,179	18,061	15,723	108,323
\$15,000 under \$20,000	60,607	149,147	1,381,362	1,249,517	8,430	42,664	155,267	604,692	57,997	28,875	11,771	59,489
\$20,000 under \$25,000	67,912	104,625	958,151	964,636	11,797	49,231	146,562	654,275	54,204	32,286	15,096	75,310
\$25,000 under \$30,000	65,491	164,236	815,240	856,184	10,752	65,748	147,793	596,050	51,670	10,115	10,508	94,457
\$30,000 under \$40,000	122,948	228,118	1,243,813	1,401,790	22,385	120,071	267,503	1,255,045	74,754	102,513	27,227	229,503
\$40,000 under \$50,000	91,981	178,452	1,077,776	1,355,513	22,109	205,924	267,486	1,316,328	66,324	33,184	45,716	324,351
\$50,000 under \$75,000	192,734	512,089	2,079,861	2,874,335	79,414	598,118	507,090	2,571,432	155,591	32,258	114,899	1,314,300
\$75,000 under \$100,000	116,934	408,821	1,455,422	2,410,384	75,639	844,564	407,519	2,523,135	115,645	20,781	81,755	861,513
\$100,000 under \$200,000	154,081	600,300	2,270,360	5,086,858	273,444	4,219,267	725,146	5,499,409	125,419	28,951	135,477	2,454,817
\$200,000 under \$250,000	22,308	124,181	358,878	1,185,665	89,812	1,986,883	152,571	1,428,896	15,352	4,852	24,763	730,776
\$250,000 under \$500,000	24,620	162,646	577,468	2,568,016	187,711	5,740,040	281,078	3,059,559	16,912	9,994	43,350	1,599,990
\$500,000 under \$1,000,000	4,831	33,220	208,825	1,280,107	76,701	3,297,693	124,128	1,548,280	6,618	6,215	16,390	1,050,494
\$1,000,000 under \$1,500,000	889	10,637	53,437	445,134	19,871	980,121	35,371	461,254	1,102	1,681	3,336	334,028
\$1,500,000 under \$2,000,000	228	2,700	21,805	218,736	7,706	429,164	14,364	193,034	582	5,051	1,719	206,561
\$2,000,000 under \$5,000,000	284	3,450	32,648	428,106	10,679	603,294	21,297	306,041	779	1,782	2,480	321,350
\$5,000,000 under \$10,000,000	52	554	8,067	145,168	2,189	111,931	4,914	72,484	200	235	619	104,558
\$10,000,000 or more	26	456	5,364	209,619	1,344	56,969	2,998	48,257	112	160	372	109,801
Taxable returns, total	798,931	2,346,048	9,832,669	19,277,666	873,746	19,121,057	2,834,940	19,547,307	669,675	296,101	516,113	9,654,615
No adjusted gross income	**	**	2,010	11,924	160	1,784	738	6,815	9	9	189	24,523
\$1 under \$5,000	--	--	11,931	892	--	--	--	--	* 3,986	* 1,368	--	--
\$5,000 under \$10,000	** 2,013	** 1,148	88,352	34,525	* 536	* 1,731	* 5,505	* 27,949	* 3,999	* 4,167	--	--
\$10,000 under \$15,000	18,433	26,154	336,167	223,967	* 1,005	* 302	45,551	131,151	25,088	13,586	10,414	77,667
\$15,000 under \$20,000	34,627	91,696	355,114	302,401	* 5,742	* 31,168	68,330	198,794	25,216	12,057	* 5,109	* 28,550
\$20,000 under \$25,000	42,287	59,281	369,393	346,725	* 7,015	* 27,893	75,244	303,392	32,123	20,350	12,025	60,713
\$25,000 under \$30,000	39,284	78,757	413,141	398,317	* 5,021	* 47,936	86,747	296,030	38,187	7,458	7,117	51,948
\$30,000 under \$40,000	90,296	177,411	717,075	717,931	15,432	76,322	169,828	708,465	64,091	96,717	22,572	199,954
\$40,000 under \$50,000	73,608	121,045	794,567	957,973	20,193	185,410	194,800	897,016	53,578	31,037	42,625	286,244
\$50,000 under \$75,000	176,272	465,154	1,831,743	2,488,342	76,595	583,137	456,364	2,224,476	143,717	30,018	108,258	1,258,034
\$75,000 under \$100,000	115,236	392,279	1,402,682	2,283,989	74,315	784,525	382,637	2,265,064	113,037	20,628	80,155	803,415
\$100,000 under \$200,000	153,699	597,009	2,251,142	5,042,135	272,099	4,187,201	714,252	5,390,926	125,128	28,909	135,003	2,430,163
\$200,000 under \$500,000	46,807	285,580	933,917	3,744,831	277,250	7,718,057	432,255	4,472,663	32,126	14,704	67,820	2,314,490
\$500,000 under \$1,000,000	4,802	32,945	208,381	1,277,919	76,639	3,295,620	123,897	1,545,551	6,598	6,200	16,326	1,044,510
\$1,000,000 or more	1,566	17,590	121,053	1,444,795	41,746	2,179,970	78,790	1,079,114	2,752	8,893	8,500	1,074,413
Nontaxable returns, total	229,572	584,941	8,425,877	6,745,309	43,390	362,761	1,012,263	4,996,384	274,610	165,067	67,298	1,010,696

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	2,562,814	11,043,873	10,051,849	9,673,065	1,933,121	4,310,353	637,859	8,994,778	7,460	11,644	5,531	99,010
No adjusted gross income	14,943	65,105	84,334	112,555	99,627	355,236	13,864	221,743	** 3	** 8	336	3,715
\$1 under \$5,000	19,968	58,858	133,339	108,211	142,339	424,859	8,278	6,721	--	--	* 222	* 3,147
\$5,000 under \$10,000	31,087	84,325	278,470	216,000	211,496	583,570	12,402	26,565	--	--	* 110	* 447
\$10,000 under \$15,000	42,711	135,514	394,983	342,870	91,998	224,590	7,688	16,116	**	**	403	1,476
\$15,000 under \$20,000	70,545	183,492	537,721	465,928	87,498	189,596	10,979	16,085	--	--	** 380	** 3,311
\$20,000 under \$25,000	106,941	297,927	563,655	522,732	74,328	160,797	7,261	16,352	--	--	**	**
\$25,000 under \$30,000	135,204	443,550	634,077	569,672	68,224	148,345	12,272	35,980	--	--	* 286	* 2,179
\$30,000 under \$40,000	276,882	910,106	1,250,038	1,252,577	72,015	141,914	29,572	81,087	* 1,005	* 1,508	233	3,083
\$40,000 under \$50,000	270,407	1,129,001	1,183,506	1,242,441	108,097	29,716	54,329	--	--	--	273	2,869
\$50,000 under \$75,000	533,095	2,117,977	2,215,196	2,069,946	311,047	586,320	68,190	158,706	* 1,054	* 2,138	510	7,896
\$75,000 under \$100,000	393,766	1,745,966	1,338,652	1,505,356	112,466	235,015	75,750	246,147	* 3,650	* 4,211	483	5,433
\$100,000 under \$200,000	547,349	2,834,531	1,437,878	1,264,778	553,986	1,037,710	164,916	804,888	* 814	* 1,365	661	8,255
\$200,000 under \$250,000	42,387	359,353	--	--	--	--	35,719	250,267	* 481	* 1,017	194	3,361
\$250,000 under \$500,000	54,102	457,666	--	--	--	--	75,114	898,210	* 359	* 1,073	440	9,031
\$500,000 under \$1,000,000	15,855	148,583	--	--	--	--	41,608	1,033,097	* 81	* 276	439	16,166
\$1,000,000 under \$1,500,000	3,602	34,346	--	--	--	--	15,504	652,386	* 6	* 27	275	13,645
\$1,500,000 under \$2,000,000	1,447	14,139	--	--	--	--	7,717	432,552	** 5	** 21	98	5,383
\$2,000,000 under \$5,000,000	1,999	18,583	--	--	--	--	14,019	1,321,802	--	--	152	8,051
\$5,000,000 under \$10,000,000	367	3,415	--	--	--	--	4,264	798,947	**	**	22	1,036
\$10,000,000 or more	158	1,436	--	--	--	--	3,227	1,922,797	**	**	13	525
Taxable returns, total	2,195,490	9,767,051	8,189,806	8,014,938	1,159,257	2,229,621	540,278	8,466,589	6,451	10,127	3,517	74,437
No adjusted gross income	86	559	127	183	* 8	* 31	179	5,563	--	--	--	--
\$1 under \$5,000	* 1,106	* 332	--	--	--	--	--	--	--	--	--	--
\$5,000 under \$10,000	* 7,092	* 18,102	7,270	6,221	* 1,294	* 2,838	* 3,016	* 725	--	--	--	--
\$10,000 under \$15,000	9,004	17,584	200,078	158,090	24,922	55,433	* 1,977	* 984	--	--	* 146	* 699
\$15,000 under \$20,000	27,693	49,660	331,232	273,555	27,931	53,078	5,105	2,322	--	--	** 253	** 1,479
\$20,000 under \$25,000	69,369	197,990	380,071	363,181	25,848	51,012	4,945	7,572	--	--	**	**
\$25,000 under \$30,000	93,717	319,946	439,587	431,830	15,957	28,379	5,772	9,772	--	--	* 49	* 416
\$30,000 under \$40,000	205,422	649,303	1,009,042	1,043,253	29,029	65,704	13,935	40,484	--	--	* 112	* 1,192
\$40,000 under \$50,000	236,280	998,802	1,026,189	1,095,283	81,470	172,982	19,320	29,232	--	--	268	2,818
\$50,000 under \$75,000	496,909	1,980,448	2,049,002	1,907,941	290,346	537,650	59,548	124,969	* 1,054	* 2,138	288	5,139
\$75,000 under \$100,000	385,374	1,686,889	1,316,545	1,479,327	109,754	228,316	69,636	194,548	* 3,650	* 4,211	408	3,889
\$100,000 under \$200,000	543,987	2,813,641	1,430,663	1,256,073	552,699	1,034,198	160,713	765,518	* 814	* 1,365	521	5,613
\$200,000 under \$500,000	96,172	814,654	--	--	--	--	110,061	1,139,969	* 840	* 2,090	532	10,330
\$500,000 under \$1,000,000	15,750	147,615	--	--	--	--	41,466	1,031,221	* 81	* 276	396	14,682
\$1,000,000 or more	7,530	71,525	--	--	--	--	44,605	5,113,711	* 11	* 48	543	28,282
Nontaxable returns, total	367,324	1,276,822	1,862,044	1,658,127	773,865	2,080,732	97,581	528,189	* 1,009	* 1,517	2,014	24,573

Footnotes at end of table.

Statutory adjustments—continued

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	Amount	Number of returns	Amount	Number of exemptions	Amount
	Number of returns	Amount										
All returns, total	153,280	1,543,678	96,619,312	745,870,904	13,211,438	22,763,284	46,293,884	1,218,496,717	289,305,821	1,069,956,084		
No adjusted gross income	2,896	21,440	--	--	--	--	--	--	3,557,164	13,143,386		
\$1 under \$5,000	* 2,096	* 13,237	10,292,029	51,702,330	1,215,725	1,969,717	398,823	5,817,132	8,680,188	32,082,933		
\$5,000 under \$10,000	* 4,005	* 7,635	11,845,264	79,448,535	1,420,184	2,342,687	539,338	8,564,958	15,529,910	57,426,070		
\$10,000 under \$15,000	* 3,849	* 14,927	12,030,729	87,163,001	1,682,738	2,783,466	895,102	13,438,645	21,894,933	80,969,097		
\$15,000 under \$20,000	* 6,022	* 36,437	10,810,565	81,272,033	1,399,310	2,392,110	1,069,474	16,380,604	22,350,259	82,654,429		
\$20,000 under \$25,000	* 6,238	* 42,325	9,011,179	69,546,803	1,037,913	1,805,693	1,199,527	18,451,194	19,914,113	73,646,984		
\$25,000 under \$30,000	10,266	65,212	7,571,234	59,354,767	857,997	1,497,798	1,416,379	21,195,988	17,847,494	66,000,994		
\$30,000 under \$40,000	13,149	66,022	11,125,804	89,754,344	1,294,722	2,259,417	3,394,275	51,569,921	29,232,349	108,113,144		
\$40,000 under \$50,000	18,369	93,381	7,342,287	62,715,698	983,904	1,710,423	3,640,692	58,068,204	22,627,224	83,688,466		
\$50,000 under \$75,000	30,591	173,192	9,825,494	92,848,327	1,691,987	2,967,181	9,123,783	165,594,758	42,392,190	156,800,560		
\$75,000 under \$100,000	18,386	206,616	4,157,058	43,800,772	941,799	1,740,508	7,768,346	162,812,989	30,227,126	111,811,391		
\$100,000 under \$200,000	26,520	371,094	2,406,985	26,138,637	625,635	1,178,558	12,348,754	334,340,553	41,253,270	152,597,411		
\$200,000 under \$250,000	4,444	98,673	95,404	1,037,428	31,096	60,635	1,601,935	63,228,773	4,933,804	18,248,769		
\$250,000 under \$500,000	4,996	121,734	80,363	833,400	23,032	43,362	2,023,910	111,198,389	6,167,340	22,799,617		
\$500,000 under \$1,000,000	826	82,309	18,705	193,906	5,014	9,287	57,811	57,866,506	1,797,801	6,644,821		
\$1,000,000 under \$1,500,000	359	60,829	3,352	33,575	679	1,163	131,554	22,129,207	411,611	1,522,070		
\$1,500,000 under \$2,000,000	72	6,643	1,112	11,159	307	579	54,873	13,090,004	165,819	613,038		
\$2,000,000 under \$5,000,000	148	38,238	1,375	13,091	324	570	77,979	31,231,583	233,781	864,365		
\$5,000,000 under \$10,000,000	32	8,879	254	2,252	55	97	18,934	17,026,882	56,118	207,354		
\$10,000,000 or more	15	14,853	98	845	20	35	11,345	46,690,425	33,328	123,185		
Taxable returns, total	115,600	1,328,970	51,746,212	400,771,604	8,391,183	14,405,635	39,938,114	1,067,177,423	172,256,679	637,123,336		
No adjusted gross income	**	**	--	--	--	--	--	--	12,952	47,902		
\$1 under \$5,000	--	--	309,828	519,720	* 6,155	* 8,573	* 4,107	* 14,957	* 1,288	* 4,766		
\$5,000 under \$10,000	--	--	2,153,724	12,099,991	* 1,006	* 1,459	19,116	72,687	213,024	787,639		
\$10,000 under \$15,000	** 1,979	** 3,290	4,881,226	28,177,122	680,755	986,397	156,556	1,152,755	4,088,239	15,120,399		
\$15,000 under \$20,000	* 2,011	* 28,057	4,865,286	28,721,706	672,639	981,950	418,975	3,902,448	5,174,317	19,134,423		
\$20,000 under \$25,000	* 3,005	* 7,470	4,734,649	31,441,248	761,007	1,264,273	596,016	6,380,454	6,156,734	22,769,551		
\$25,000 under \$30,000	* 5,984	* 29,527	4,477,143	31,080,776	792,656	1,391,052	826,098	9,434,621	6,606,636	24,432,427		
\$30,000 under \$40,000	* 6,158	* 39,710	7,984,710	58,400,495	1,214,548	2,125,242	2,402,590	30,762,289	14,406,203	53,278,962		
\$40,000 under \$50,000	16,096	70,227	6,210,252	50,525,568	951,563	1,659,545	2,967,786	42,194,300	15,166,262	56,094,123		
\$50,000 under \$75,000	26,628	166,876	9,404,458	88,129,376	1,685,621	2,957,246	8,268,403	139,414,581	36,629,579	135,487,390		
\$75,000 under \$100,000	17,410	206,580	4,134,498	43,556,316	939,997	1,737,190	7,547,683	151,336,090	29,156,873	107,852,704		
\$100,000 under \$200,000	25,463	345,900	2,395,299	26,043,964	625,056	1,177,421	12,245,458	325,480,074	40,894,691	151,271,870		
\$200,000 under \$500,000	9,424	219,698	171,438	1,831,420	53,859	103,582	3,615,220	172,263,032	11,063,525	40,910,421		
\$500,000 under \$1,000,000	819	82,299	17,824	185,887	4,962	9,202	576,724	56,812,872	1,790,036	6,616,561		
\$1,000,000 or more	626	129,336	5,874	57,994	1,359	2,403	293,383	127,956,262	896,321	3,314,199		
Nontaxable returns, total	37,680	214,708	44,873,100	345,099,300	4,820,255	8,357,750	6,355,720	151,319,294	117,049,142	432,834,748		

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	170	50,333	108,649,479	5,746,218,265	4,248,183	30,479,041	107,660,923	1,119,093,724
No adjusted gross income	**	**	--	--	** 7,644	** 136,978	8,836	138,672
\$1 under \$5,000	--	--	478,628	465,965	**	**	320,107	46,652
\$5,000 under \$10,000	--	--	2,498,562	4,240,158	1,787	8,147	2,446,258	438,106
\$10,000 under \$15,000	--	--	6,690,738	21,863,914	1,686	2,598	6,548,209	2,165,017
\$15,000 under \$20,000	--	--	7,446,898	48,542,910	** 9,925	** 15,155	7,371,088	4,920,849
\$20,000 under \$25,000	--	--	8,348,910	76,166,428	**	**	8,153,379	8,316,289
\$25,000 under \$30,000	--	--	8,190,439	102,798,293	* 2,572	* 1,787	8,105,798	11,998,736
\$30,000 under \$40,000	**	**	14,022,364	257,086,111	2,593	16,552	13,903,445	31,222,636
\$40,000 under \$50,000	--	--	10,842,454	287,033,032	6,147	14,917	10,782,562	36,538,988
\$50,000 under \$75,000	--	--	18,824,779	750,099,816	37,736	59,283	18,758,765	106,826,828
\$75,000 under \$100,000	--	--	11,891,459	713,973,873	109,404	161,692	11,866,732	106,841,823
\$100,000 under \$200,000	--	--	14,723,313	1,464,368,958	784,992	1,674,825	14,701,920	261,239,344
\$200,000 under \$250,000	** 170	** 50,334	1,695,242	294,433,846	911,921	2,639,601	1,694,790	64,669,396
\$250,000 under \$500,000	**	**	2,099,983	569,903,238	1,866,780	14,405,247	2,101,755	152,008,953
\$500,000 under \$1,000,000	**	**	595,776	339,560,459	417,110	5,682,656	596,791	100,739,870
\$1,000,000 under \$1,500,000	**	**	134,477	139,654,173	43,532	1,080,283	134,722	42,081,873
\$1,500,000 under \$2,000,000	**	**	55,817	82,795,421	14,403	558,483	55,926	25,102,616
\$2,000,000 under \$5,000,000	**	**	79,115	204,277,506	20,373	1,305,018	79,247	61,304,167
\$5,000,000 under \$10,000,000	**	**	19,124	113,638,196	5,428	767,661	19,162	32,889,754
\$10,000,000 or more	**	**	11,401	275,315,967	4,150	1,946,158	11,429	69,603,154
Taxable returns, total	164	49,336	91,671,874	5,583,802,495	4,234,385	30,443,749	91,694,196	1,101,471,280
No adjusted gross income	--	--	--	--	** 5,811	** 129,385	5,724	128,955
\$1 under \$5,000	--	--	312,656	360,640	**	**	313,935	46,365
\$5,000 under \$10,000	--	--	2,173,182	4,084,138	* 1,772	* 8,058	2,174,954	429,477
\$10,000 under \$15,000	--	--	5,037,368	18,307,734	* 677	* 1,801	5,037,783	1,836,565
\$15,000 under \$20,000	--	--	5,282,940	39,645,342	** 8,887	** 13,884	5,284,261	4,063,845
\$20,000 under \$25,000	--	--	5,330,645	58,011,098	**	**	5,330,665	6,618,408
\$25,000 under \$30,000	--	--	5,303,194	79,344,528	* 2,535	* 1,754	5,303,241	9,616,518
\$30,000 under \$40,000	--	--	10,386,963	218,847,537	2,185	16,249	10,387,300	27,420,052
\$40,000 under \$50,000	--	--	9,178,807	261,542,529	5,029	14,620	9,179,032	34,001,612
\$50,000 under \$75,000	--	--	17,671,328	724,964,013	34,693	56,313	17,672,862	104,096,733
\$75,000 under \$100,000	--	--	11,682,005	706,746,967	106,914	161,442	11,683,177	106,084,411
\$100,000 under \$200,000	--	--	14,636,836	1,459,193,633	783,271	1,669,445	14,640,768	260,567,241
\$200,000 under \$500,000	** 164	** 49,336	3,783,714	861,897,209	2,777,811	17,036,588	3,786,670	216,050,182
\$500,000 under \$1,000,000	**	**	593,530	338,221,229	416,986	5,680,586	594,554	100,352,530
\$1,000,000 or more	**	**	298,706	812,635,898	87,815	5,653,623	299,269	230,158,384
Nontaxable returns, total	* 6	* 986	16,977,604	162,415,770	13,797	35,292	15,966,727	17,622,444

* 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 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	0.30	0.85	0.98	1.25	0.44	0.75		
No adjusted gross income	1.40	0.69	1.38	0.70	2.39	2.30	2.14	1.74	5.48	5.40	2.56	2.10		
\$1 under \$5,000	0.88	1.03	0.88	1.08	1.05	1.30	2.02	5.14	7.96	19.14	2.73	4.67		
\$5,000 under \$10,000	0.82	0.84	0.82	0.84	0.96	1.04	2.08	4.92	8.05	13.92	2.98	4.99		
\$10,000 under \$15,000	0.80	0.81	0.80	0.81	0.95	1.01	1.97	4.91	7.31	21.55	2.91	5.11		
\$15,000 under \$20,000	0.85	0.85	0.85	0.85	0.97	1.02	2.05	5.65	7.53	14.65	2.97	6.14		
\$20,000 under \$25,000	0.93	0.93	0.93	0.93	1.03	1.07	2.13	6.00	7.51	15.23	3.09	6.18		
\$25,000 under \$30,000	1.00	1.00	1.00	1.00	1.08	1.12	2.13	6.76	7.97	19.55	3.20	6.97		
\$30,000 under \$40,000	0.76	0.77	0.76	0.77	0.82	0.85	1.53	5.41	5.24	9.67	2.31	5.09		
\$40,000 under \$50,000	0.87	0.87	0.87	0.87	0.95	0.98	1.55	5.29	5.36	10.85	2.28	5.19		
\$50,000 under \$75,000	0.52	0.53	0.52	0.53	0.58	0.62	0.94	3.54	3.18	6.07	1.38	3.69		
\$75,000 under \$100,000	0.78	0.78	0.78	0.78	0.85	0.90	1.08	4.36	3.45	6.50	1.54	4.06		
\$100,000 under \$200,000	0.48	0.48	0.48	0.48	0.54	0.57	0.69	3.23	2.08	3.63	0.96	2.58		
\$200,000 under \$250,000	1.11	1.11	1.11	1.11	1.18	1.28	1.24	5.45	2.88	6.09	1.50	4.22		
\$250,000 under \$500,000	0.83	0.79	0.83	0.78	0.92	0.99	0.90	3.40	1.71	3.41	1.02	2.81		
\$500,000 under \$1,000,000	1.02	0.94	1.02	0.93	1.15	1.29	1.05	3.34	1.63	2.83	1.15	2.87		
\$1,000,000 under \$1,500,000	1.31	1.29	1.31	1.29	1.48	1.87	1.33	3.59	1.83	2.91	1.41	3.39		
\$1,500,000 under \$2,000,000	0.90	0.91	0.90	0.91	1.03	1.37	0.91	2.93	1.28	3.15	0.97	2.62		
\$2,000,000 under \$5,000,000	0.59	0.51	0.59	0.51	0.68	0.92	0.60	1.41	0.77	1.51	0.63	1.49		
\$5,000,000 under \$10,000,000	0.69	0.60	0.69	0.59	0.78	1.06	0.69	1.08	0.81	0.94	0.71	1.49		
\$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	0.17	0.11	0.17	0.11	0.21	0.19	0.34	0.95	1.05	1.32	0.48	0.80		
No adjusted gross income	20.14	1.94	20.15	1.93	16.51	10.80	23.63	2.68	12.99	8.67	29.64	4.84		
\$1 under \$5,000	5.62	6.03	5.62	6.03	7.86	9.12	8.29	12.54	22.77	71.37	9.07	13.66		
\$5,000 under \$10,000	2.09	2.12	2.09	2.12	2.14	2.20	5.41	19.95	33.06	99.86	7.96	16.55		
\$10,000 under \$15,000	1.35	1.36	1.35	1.36	1.53	1.58	3.19	8.87	15.53	41.06	5.10	11.47		
\$15,000 under \$20,000	1.32	1.33	1.32	1.33	1.48	1.54	2.96	8.30	11.48	22.74	4.33	9.59		
\$20,000 under \$25,000	1.32	1.32	1.32	1.33	1.47	1.52	2.71	7.64	10.01	19.12	4.05	8.84		
\$25,000 under \$30,000	1.33	1.33	1.33	1.33	1.47	1.51	2.54	7.64	9.52	23.53	3.76	8.47		
\$30,000 under \$40,000	0.92	0.93	0.92	0.93	1.00	1.03	1.72	6.09	5.96	12.93	2.59	5.70		
\$40,000 under \$50,000	0.97	0.97	0.97	0.97	1.06	1.09	1.67	5.72	5.80	13.17	2.45	5.70		
\$50,000 under \$75,000	0.55	0.56	0.55	0.56	0.62	0.65	0.98	3.70	3.35	7.00	1.43	3.98		
\$75,000 under \$100,000	0.80	0.79	0.80	0.79	0.86	0.91	1.10	4.52	3.54	7.36	1.57	4.21		
\$100,000 under \$200,000	0.49	0.49	0.49	0.49	0.54	0.57	0.69	3.34	2.11	3.93	0.97	2.65		
\$200,000 under \$500,000	0.57	0.55	0.57	0.55	0.63	0.70	0.94	2.94	1.44	3.04	0.77	2.35		
\$500,000 under \$1,000,000	1.03	0.94	1.03	0.94	1.15	1.30	1.06	3.42	1.63	2.86	1.15	2.91		
\$1,000,000 or more	0.59	0.24	0.59	0.24	0.69	0.57	0.60	0.59	0.77	0.83	0.63	0.62		
Nontaxable returns, total	0.28	0.65	0.29	0.64	0.37	0.56	0.85	1.78	2.84	3.79	1.20	2.18		

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		Net loss		Capital gain distributions reported on Form 1040	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)	Number of returns (25)	Amount (26)
All returns, total	0.46	0.84	0.53	0.74	4.62	6.34	0.36	0.75	1.06	1.49	2.14	6.12		
No adjusted gross income	2.71	2.23	6.72	5.39	39.87	47.69	3.90	4.04	2.82	2.90	20.93	37.92		
\$1 under \$5,000	2.91	5.44	10.39	14.32	* 33.30	* 39.17	2.56	3.82	8.47	13.15	8.84	14.04		
\$5,000 under \$10,000	3.17	5.85	8.69	14.01	20.92	25.32	1.94	2.23	6.89	11.14	11.36	22.49		
\$10,000 under \$15,000	3.12	5.85	7.00	10.72	16.71	18.47	1.93	2.22	6.36	10.13	11.33	22.94		
\$15,000 under \$20,000	3.17	7.23	5.81	9.82	18.39	22.18	2.51	2.99	5.75	9.39	11.25	31.39		
\$20,000 under \$25,000	3.27	7.36	5.07	6.97	19.59	24.05	3.12	3.93	5.64	8.39	12.22	33.10		
\$25,000 under \$30,000	3.41	8.31	4.51	6.18	17.57	22.41	3.45	4.63	5.60	8.11	11.90	24.07		
\$30,000 under \$40,000	2.45	6.31	2.63	3.92	12.25	15.85	2.74	3.94	4.13	6.25	8.44	20.89		
\$40,000 under \$50,000	2.40	6.02	2.42	3.38	13.07	15.97	2.86	4.26	4.67	7.06	8.56	22.59		
\$50,000 under \$75,000	1.46	4.08	1.35	2.09	10.50	13.48	1.96	3.27	3.06	5.10	5.70	16.66		
\$75,000 under \$100,000	1.63	4.69	1.44	2.38	17.22	20.19	2.38	3.77	3.73	6.41	5.93	13.01		
\$100,000 under \$200,000	1.00	2.87	0.95	1.60	16.39	19.12	1.62	2.29	2.79	4.13	4.57	15.67		
\$200,000 under \$250,000	1.55	4.90	1.88	3.15	24.52	34.70	2.97	4.36	5.00	9.15	6.85	17.94		
\$250,000 under \$500,000	1.05	3.26	1.80	3.35	** 20.44	** 29.89	2.00	2.64	3.94	6.24	5.73	12.52		
\$500,000 under \$1,000,000	1.18	3.36	2.18	3.59	**	**	2.43	3.18	4.71	6.59	8.29	47.05		
\$1,000,000 under \$1,500,000	1.44	3.99	2.29	6.79	* 46.82	* 58.17	3.07	4.39	5.40	6.98	11.95	46.00		
\$1,500,000 under \$2,000,000	0.99	3.02	1.57	3.16	* 38.21	* 70.47	2.52	4.65	4.38	6.13	10.48	34.51		
\$2,000,000 under \$5,000,000	0.64	1.75	0.95	1.73	22.62	38.79	1.58	2.90	2.40	3.62	7.91	26.84		
\$5,000,000 under \$10,000,000	0.72	1.75	1.00	1.84	19.25	59.16	1.70	2.75	2.36	1.79	12.22	22.71		
\$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	0.51	0.89	0.56	0.76	5.37	7.04	0.73	0.98	1.35	1.95	2.35	6.29		
No adjusted gross income	31.02	5.32	78.62	29.92	* 91.68	* 91.68	25.58	22.64	32.99	11.45	* 51.23	* 9.00		
\$1 under \$5,000	9.65	17.07	* 99.17	* 98.37	* 99.95	* 99.95	30.14	34.71	* 57.68	* 62.71	24.20	31.94		
\$5,000 under \$10,000	8.33	18.11	24.84	42.41	* 99.91	* 99.91	11.27	14.71	26.70	37.25	22.36	51.89		
\$10,000 under \$15,000	5.60	13.83	14.81	28.39	23.52	25.12	5.47	6.69	11.80	19.40	17.42	31.75		
\$15,000 under \$20,000	4.61	9.98	8.31	11.62	27.19	32.45	5.26	6.45	10.33	22.42	14.48	42.66		
\$20,000 under \$25,000	4.33	8.75	6.72	9.00	24.36	27.89	5.11	6.81	8.69	13.19	16.11	34.73		
\$25,000 under \$30,000	4.01	9.53	5.63	7.45	24.23	33.54	4.94	6.92	8.74	13.52	13.90	24.06		
\$30,000 under \$40,000	2.76	6.76	3.08	4.39	13.80	17.46	3.65	5.52	5.29	8.53	9.02	21.91		
\$40,000 under \$50,000	2.59	6.54	2.65	3.61	13.98	17.26	3.37	5.14	5.37	8.23	9.20	25.22		
\$50,000 under \$75,000	1.51	4.35	1.41	2.21	10.57	13.62	2.12	3.57	3.27	5.30	5.83	17.04		
\$75,000 under \$100,000	1.65	4.81	1.46	2.13	17.22	20.19	2.43	3.84	3.80	6.35	5.99	12.87		
\$100,000 under \$200,000	1.01	2.95	0.95	1.61	16.61	19.15	1.63	2.30	2.81	4.21	4.58	12.70		
\$200,000 under \$500,000	0.80	2.75	1.25	2.34	** 16.75	** 23.21	1.63	2.23	3.10	5.28	4.41	10.96		
\$500,000 under \$1,000,000	1.18	3.41	2.19	3.64	**	**	2.44	3.20	4.73	6.76	8.32	47.35		
\$1,000,000 or more	0.64	0.70	0.97	1.16	14.92	22.00	1.56	1.71	2.44	1.60	7.38	29.09		
Nontaxable returns, total	1.27	2.60	2.12	3.38	9.19	14.34	0.68	1.20	1.96	2.33	5.20	17.38		

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	0.90	0.53	0.70	0.74	1.29	1.52	0.89	0.73	1.24	0.84	1.20	2.23
No adjusted gross income	5.02	2.01	2.31	2.43	6.81	5.51	3.07	1.81	3.46	1.95	5.58	6.63
\$1 under \$5,000	5.85	18.66	3.88	4.19	7.82	22.97	5.35	5.87	6.50	7.76	7.28	18.93
\$5,000 under \$10,000	6.13	11.30	4.07	4.35	9.24	19.23	5.62	7.04	6.91	7.63	8.33	16.33
\$10,000 under \$15,000	6.06	11.20	4.36	4.67	8.82	19.00	6.10	7.00	8.03	7.60	8.28	16.05
\$15,000 under \$20,000	5.81	10.74	4.65	5.05	9.14	30.60	6.36	7.83	8.91	8.62	8.50	24.22
\$20,000 under \$25,000	5.58	8.97	5.04	5.49	8.90	17.61	7.02	7.32	9.51	8.01	8.63	17.90
\$25,000 under \$30,000	6.06	12.09	4.98	5.46	9.80	21.62	6.76	7.46	9.52	8.85	9.40	18.37
\$30,000 under \$40,000	4.34	8.30	3.57	3.91	6.28	17.01	5.03	4.77	7.00	6.18	6.12	15.45
\$40,000 under \$50,000	4.38	8.61	3.67	4.00	6.78	15.28	5.03	5.75	7.04	6.55	6.38	14.83
\$50,000 under \$75,000	2.74	5.47	2.25	2.47	3.86	14.28	3.07	3.72	4.65	4.08	3.70	13.72
\$75,000 under \$100,000	2.98	5.74	2.45	2.70	4.24	11.60	3.24	4.00	4.91	4.35	4.00	10.39
\$100,000 under \$200,000	1.85	3.46	1.88	1.73	2.61	7.19	1.98	2.41	3.03	2.73	2.47	6.97
\$200,000 under \$250,000	2.58	5.22	2.28	2.48	3.60	12.60	2.64	4.00	3.97	4.34	3.37	10.81
\$250,000 under \$500,000	1.78	3.19	1.52	1.61	2.44	6.79	1.69	2.35	2.48	2.69	2.25	6.39
\$500,000 under \$1,000,000	1.88	2.92	1.66	1.72	2.56	6.00	1.69	2.25	2.34	2.52	2.39	5.30
\$1,000,000 under \$1,500,000	2.11	3.22	2.09	2.13	2.98	6.78	1.95	2.59	2.67	2.93	2.77	8.20
\$1,500,000 under \$2,000,000	1.45	2.32	1.55	1.58	2.12	6.10	1.38	2.27	1.92	2.64	1.99	6.72
\$2,000,000 under \$5,000,000	0.90	1.18	1.06	1.07	1.35	3.21	0.87	1.30	1.20	1.53	1.30	4.49
\$5,000,000 under \$10,000,000	0.91	0.99	1.25	1.26	1.37	2.33	0.93	0.78	1.28	0.93	1.35	4.57
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.99	0.54	0.82	0.88	1.40	1.59	1.02	0.89	1.51	1.03	1.31	2.46
No adjusted gross income	44.52	2.49	17.13	17.82	16.24	11.36	39.25	4.11	19.36	4.51	15.10	13.31
\$1 under \$5,000	13.68	17.45	24.32	29.34	17.37	28.67	29.70	62.71	* 43.39	* 75.16	18.45	29.67
\$5,000 under \$10,000	14.20	19.24	14.17	16.93	23.02	44.28	18.25	46.68	28.76	57.50	23.03	43.19
\$10,000 under \$15,000	11.27	19.16	8.18	9.07	16.37	38.01	11.59	18.92	18.06	21.74	16.28	39.30
\$15,000 under \$20,000	9.09	18.72	7.39	8.29	13.42	35.80	10.51	14.60	15.47	16.66	12.66	30.12
\$20,000 under \$25,000	8.64	14.81	6.63	7.38	11.95	24.11	9.75	12.71	14.40	14.44	11.61	22.29
\$25,000 under \$30,000	7.84	22.77	6.04	6.71	12.28	25.42	8.22	11.12	12.23	12.82	12.12	23.21
\$30,000 under \$40,000	5.29	9.65	4.08	4.51	7.14	20.13	5.92	7.98	8.47	8.78	7.03	19.72
\$40,000 under \$50,000	4.86	9.74	4.00	4.42	7.32	17.31	5.62	7.04	8.11	8.11	6.99	15.68
\$50,000 under \$75,000	2.91	6.21	2.35	2.59	4.05	16.65	3.26	4.05	5.00	4.80	3.88	15.62
\$75,000 under \$100,000	3.08	6.15	2.49	2.76	4.32	12.25	3.32	4.37	5.10	4.80	4.08	11.16
\$100,000 under \$200,000	1.88	3.61	1.60	1.75	2.63	7.53	2.00	2.57	3.09	2.92	2.50	7.30
\$200,000 under \$500,000	1.44	2.76	1.23	1.33	2.01	6.12	1.40	2.07	2.11	2.33	1.86	5.61
\$500,000 under \$1,000,000	1.89	2.96	1.67	1.73	2.57	6.13	1.70	2.29	2.35	2.56	2.40	5.35
\$1,000,000 or more	0.90	0.35	1.05	1.06	1.35	0.89	0.87	0.75	1.20	0.90	1.29	2.14
Nontaxable returns, total	2.23	2.48	1.47	1.52	3.43	5.10	1.97	1.44	2.31	1.62	3.06	5.22

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 gain from partnership/S-corporation		Net short-term loss from partnership/S-corporation		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	1.16	1.39	3.79	2.70	3.77	4.09	2.93	1.48	2.78	2.32	0.90	0.52
No adjusted gross income	5.15	4.98	11.76	14.74	15.55	11.37	10.71	4.59	9.89	4.53	4.80	1.88
\$1 under \$5,000	7.58	5.58	35.27	30.44	30.10	63.84	28.02	81.09	25.68	47.87	6.01	18.38
\$5,000 under \$10,000	8.14	13.87	37.42	45.92	39.35	56.33	30.06	63.04	21.75	38.24	6.17	12.99
\$10,000 under \$15,000	8.11	15.23	37.94	91.79	27.58	45.61	28.45	62.28	27.67	63.93	6.08	11.91
\$15,000 under \$20,000	8.13	14.66	48.50	70.29	26.83	37.07	27.89	66.15	23.80	38.81	5.89	10.48
\$20,000 under \$25,000	9.00	12.23	29.65	12.60	34.58	63.89	28.77	48.64	24.64	51.25	5.78	8.80
\$25,000 under \$30,000	8.53	11.00	37.25	43.48	43.09	54.36	27.72	49.47	24.87	51.88	6.31	11.81
\$30,000 under \$40,000	6.39	4.93	27.62	46.97	27.27	41.71	20.20	44.48	18.17	37.07	4.48	8.28
\$40,000 under \$50,000	6.36	10.17	24.19	74.51	27.99	32.71	22.54	32.02	22.08	48.22	4.54	8.42
\$50,000 under \$75,000	3.79	7.54	14.71	23.69	16.17	24.35	13.33	32.60	11.04	28.16	2.80	5.35
\$75,000 under \$100,000	3.96	7.35	15.31	31.64	17.46	45.28	14.05	31.15	10.69	31.49	3.06	5.72
\$100,000 under \$200,000	2.40	4.44	9.17	24.35	8.79	19.28	7.11	17.98	6.39	15.65	1.88	3.34
\$200,000 under \$250,000	3.18	7.10	12.07	53.09	11.52	26.09	9.57	32.09	8.02	17.95	2.98	4.97
\$250,000 under \$500,000	2.09	3.77	6.31	25.75	6.35	14.71	4.69	12.14	4.49	9.72	1.73	3.05
\$500,000 under \$1,000,000	2.06	3.43	4.81	16.78	5.05	15.78	3.61	9.33	3.69	7.20	1.77	2.76
\$1,000,000 under \$1,500,000	2.35	4.20	4.70	17.52	4.96	37.43	3.61	8.67	3.80	6.11	1.98	3.04
\$1,500,000 under \$2,000,000	1.70	3.81	3.26	11.77	3.56	12.21	2.42	8.50	2.72	6.65	1.37	2.25
\$2,000,000 under \$5,000,000	1.05	1.96	1.75	6.32	1.84	5.29	1.36	3.51	1.51	3.21	0.84	1.15
\$5,000,000 under \$10,000,000	1.08	1.27	1.56	3.98	1.67	3.06	1.30	2.08	1.40	1.93	0.86	0.98
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	1.26	1.60	4.08	2.69	4.03	4.54	3.14	1.49	3.02	2.34	0.99	0.53
No adjusted gross income	56.14	7.89	15.30	5.81	15.20	4.42	12.38	13.17	13.85	8.24	43.13	2.48
\$1 under \$5,000	33.31	85.27	0.00	0.00	0.00	0.00	* 45.67	* 70.40	* 99.85	* 98.71	15.73	20.53
\$5,000 under \$10,000	23.80	41.22	0.00	0.00	* 99.95	* 99.95	* 70.66	* 77.90	* 70.67	* 99.74	14.52	19.29
\$10,000 under \$15,000	14.24	29.00	* 54.37	* 71.75	* 99.36	* 92.21	* 57.77	* 66.10	* 61.91	* 73.87	11.74	20.20
\$15,000 under \$20,000	13.84	30.51	* 82.66	* 50.66	* 42.23	* 64.12	* 73.62	* 84.97	42.44	62.36	9.37	18.49
\$20,000 under \$25,000	12.00	12.58	* 41.57	* 72.13	48.18	58.14	* 46.05	* 54.90	34.88	69.01	9.12	15.65
\$25,000 under \$30,000	10.19	17.26	* 50.03	* 80.30	* 52.95	* 86.87	35.61	69.66	30.06	50.46	8.24	22.26
\$30,000 under \$40,000	7.39	14.52	35.64	62.87	32.92	41.10	26.36	70.23	22.29	52.02	5.50	9.66
\$40,000 under \$50,000	7.03	10.87	25.30	43.70	35.61	50.26	27.98	41.28	26.91	44.49	5.06	9.90
\$50,000 under \$75,000	4.01	8.45	16.08	28.65	16.93	26.86	14.83	46.33	12.16	39.93	2.99	6.06
\$75,000 under \$100,000	4.05	7.54	16.06	36.41	18.47	48.29	14.69	36.73	11.26	43.24	3.18	6.24
\$100,000 under \$200,000	2.43	4.63	9.55	28.40	9.01	20.23	7.36	21.98	6.55	14.70	1.90	3.51
\$200,000 under \$500,000	1.73	3.42	5.70	24.31	5.68	13.69	4.30	12.08	3.98	9.35	1.41	2.64
\$500,000 under \$1,000,000	2.07	3.47	4.83	17.03	5.08	15.96	3.63	9.79	3.71	7.51	1.78	2.80
\$1,000,000 or more	1.05	1.20	1.65	1.77	1.82	4.14	1.32	0.82	1.48	1.24	0.84	0.35
Nontaxable returns, total	2.92	2.90	10.19	11.84	10.08	9.34	7.81	6.01	7.07	5.98	2.22	2.33

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	0.77	0.63	0.92	0.81	1.21	1.68	0.85	0.65	1.71	1.11	4.04	4.56
No adjusted gross income	2.54	1.53	4.66	3.26	4.80	3.92	2.71	1.59	5.89	2.79	17.39	12.40
\$1 under \$5,000	4.05	4.91	5.65	15.03	6.63	12.03	4.49	5.32	16.09	41.01	30.13	62.52
\$5,000 under \$10,000	4.39	4.44	6.09	11.88	7.14	5.70	4.84	5.41	14.35	27.49	40.08	53.81
\$10,000 under \$15,000	4.68	4.79	6.32	11.17	7.03	8.88	5.30	5.29	12.92	20.31	30.66	54.84
\$15,000 under \$20,000	5.05	5.63	6.21	9.60	7.92	13.50	5.71	5.87	11.96	20.73	29.76	34.53
\$20,000 under \$25,000	5.49	5.71	6.62	12.06	8.19	10.55	6.37	6.24	8.92	11.24	38.12	29.59
\$25,000 under \$30,000	5.44	5.86	7.09	10.78	8.01	14.06	6.25	6.17	11.04	19.66	46.11	54.58
\$30,000 under \$40,000	3.85	4.20	4.90	9.31	5.58	9.42	4.48	4.49	8.08	12.05	26.92	42.24
\$40,000 under \$50,000	3.97	4.40	4.78	9.09	5.91	10.03	4.58	4.73	9.22	15.03	28.83	33.06
\$50,000 under \$75,000	2.46	2.76	2.87	5.42	3.64	6.67	2.82	2.92	5.78	10.55	16.44	24.84
\$75,000 under \$100,000	2.68	3.11	3.25	6.10	3.79	7.65	3.17	3.37	5.84	10.74	18.49	45.68
\$100,000 under \$200,000	1.76	2.10	1.94	3.56	2.56	4.95	1.97	2.17	3.82	6.46	8.99	19.89
\$200,000 under \$250,000	2.55	3.38	2.64	5.28	3.70	6.46	2.75	3.54	5.08	9.13	12.06	28.04
\$250,000 under \$500,000	1.69	2.11	1.74	3.43	2.53	4.58	1.74	2.15	3.04	5.65	6.77	15.54
\$500,000 under \$1,000,000	1.85	2.08	1.77	3.40	2.70	4.64	1.83	2.05	2.66	4.91	5.61	14.96
\$1,000,000 under \$1,500,000	2.34	2.73	2.02	4.00	3.24	6.63	2.20	2.68	2.80	5.35	5.66	40.74
\$1,500,000 under \$2,000,000	1.73	2.22	1.41	3.04	2.44	26.46	1.61	2.19	1.97	4.10	4.19	11.73
\$2,000,000 under \$5,000,000	1.20	1.51	0.89	1.71	1.57	3.79	1.06	1.46	1.14	2.16	2.19	6.05
\$5,000,000 under \$10,000,000	1.43	1.31	0.92	1.57	1.67	3.36	1.17	1.22	1.09	1.82	2.02	3.34
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.90	0.82	1.01	0.84	1.36	2.09	1.00	0.83	1.94	1.18	4.34	5.22
No adjusted gross income	18.86	5.10	52.78	4.37	23.19	8.18	17.53	5.02	46.98	3.54	22.30	6.63
\$1 under \$5,000	24.30	42.12	18.50	25.46	31.98	17.36	25.93	40.35	**99.75	**6.23	0.00	0.00
\$5,000 under \$10,000	15.64	22.96	15.18	20.03	26.78	18.85	17.71	24.55	**	**	*99.95	*99.95
\$10,000 under \$15,000	8.89	10.55	11.89	19.81	13.45	25.96	10.46	11.26	33.74	57.67	*99.66	*92.22
\$15,000 under \$20,000	8.09	10.29	9.94	18.03	12.20	20.54	9.64	10.83	24.47	38.98	*48.46	*56.51
\$20,000 under \$25,000	7.33	9.23	9.14	15.49	10.98	14.94	8.59	10.11	20.57	30.82	*58.01	*73.09
\$25,000 under \$30,000	6.66	7.84	9.17	16.90	9.82	19.38	7.70	8.20	16.33	53.36	*52.95	*86.85
\$30,000 under \$40,000	4.39	5.27	5.65	10.42	6.33	11.53	5.21	5.71	12.05	18.64	32.93	41.71
\$40,000 under \$50,000	4.33	5.28	5.20	10.68	6.41	10.90	4.99	5.67	11.44	18.26	37.07	50.71
\$50,000 under \$75,000	2.56	3.06	3.05	5.96	3.79	7.20	2.96	3.24	6.35	13.20	17.17	27.42
\$75,000 under \$100,000	2.72	3.37	3.36	6.46	3.85	8.17	3.24	3.66	6.24	12.45	19.45	48.67
\$100,000 under \$200,000	1.77	2.20	1.97	3.70	2.58	5.10	1.99	2.28	3.92	6.91	9.18	20.90
\$200,000 under \$500,000	1.38	1.81	1.42	2.93	2.09	3.85	1.45	1.85	2.66	4.91	6.00	14.42
\$500,000 under \$1,000,000	1.86	2.20	1.78	3.43	2.71	4.72	1.83	2.17	2.67	5.01	5.63	15.14
\$1,000,000 or more	1.19	0.98	0.89	0.65	1.56	4.48	1.05	0.91	1.12	0.78	2.18	5.11
Non taxable returns, total	1.59	1.15	2.32	3.02	2.71	2.82	1.72	1.25	3.57	3.31	10.73	9.32

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						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	Number of returns	Amount	Number of returns			Amount
																(61)	(62)
All returns, total	1.88	0.69	3.22	3.32	0.87	1.66	2.44	2.19	2.25	2.45	0.76	1.11					
No adjusted gross income	7.13	2.25	9.95	5.34	4.52	6.08	6.64	4.14	4.67	3.27	5.54	5.36					
\$1 under \$5,000	17.15	46.53	34.04	42.32	5.98	9.71	24.44	30.94	19.58	25.25	5.50	8.95					
\$5,000 under \$10,000	18.19	36.32	25.65	35.85	6.45	11.53	16.62	46.46	20.84	35.57	4.00	5.47					
\$10,000 under \$15,000	17.97	45.34	26.60	37.59	6.48	11.44	18.77	33.11	20.31	31.27	3.46	4.54					
\$15,000 under \$20,000	16.13	28.34	28.68	45.07	6.73	10.92	16.24	26.61	15.89	34.68	3.53	4.72					
\$20,000 under \$25,000	18.94	29.77	31.73	47.76	7.50	14.87	20.68	31.37	21.00	39.95	3.87	5.27					
\$25,000 under \$30,000	17.86	32.13	28.21	37.25	7.23	16.12	16.55	23.56	17.83	32.39	3.93	5.31					
\$30,000 under \$40,000	12.12	26.73	22.78	32.76	4.87	9.26	13.09	19.42	13.56	25.43	2.94	4.12					
\$40,000 under \$50,000	13.93	25.37	20.55	26.87	4.94	9.30	13.31	4.94	13.48	22.64	3.08	4.41					
\$50,000 under \$75,000	7.86	17.24	11.77	22.03	2.94	6.70	7.81	14.35	8.62	14.50	1.95	2.85					
\$75,000 under \$100,000	7.33	14.15	12.11	21.49	3.14	6.28	8.56	14.64	9.30	14.88	2.29	3.28					
\$100,000 under \$200,000	4.24	8.83	7.03	14.12	1.90	4.73	5.71	8.96	5.26	9.38	1.82	2.68					
\$200,000 under \$250,000	5.48	11.46	9.36	19.19	2.66	7.13	7.67	17.25	7.37	16.40	3.07	4.94					
\$250,000 under \$500,000	2.97	6.48	5.18	10.84	1.64	4.70	4.49	10.47	3.99	8.65	2.40	4.03					
\$500,000 under \$1,000,000	2.47	4.64	4.57	8.81	1.63	5.00	3.81	10.68	3.29	6.60	2.82	5.08					
\$1,000,000 under \$1,500,000	2.54	5.04	4.92	9.63	1.86	4.85	3.89	6.96	3.44	7.05	3.37	6.61					
\$1,500,000 under \$2,000,000	1.76	6.97	3.55	7.35	1.30	6.23	2.74	8.13	2.54	7.37	2.49	5.18					
\$2,000,000 under \$5,000,000	0.98	1.85	2.22	5.44	0.81	3.47	1.56	4.94	1.47	2.82	1.66	3.65					
\$5,000,000 under \$10,000,000	0.95	1.43	2.28	3.13	0.88	2.37	1.43	3.78	1.45	1.94	1.74	4.47					
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Taxable returns, total	2.03	0.69	3.54	4.25	0.94	1.79	2.80	2.31	2.65	3.80	0.85	1.20					
No adjusted gross income	9.38	3.28	27.20	8.79	50.23	36.74	18.87	4.95	11.50	11.43	32.52	37.72					
\$1 under \$5,000	* 35.82	* 57.01	0.00	0.00	19.69	35.26	* 99.85	* 0.15	* 99.95	* 99.95	* 44.74	* 52.75					
\$5,000 under \$10,000	* 57.69	* 85.68	* 57.77	* 95.88	19.90	32.28	* 99.95	* 99.95	* 91.82	* 84.22	26.07	34.88					
\$10,000 under \$15,000	35.45	55.55	* 51.37	* 86.13	13.72	23.56	* 46.07	* 57.39	* 47.01	* 63.99	5.87	7.81					
\$15,000 under \$20,000	28.59	51.96	* 74.95	* 83.52	10.45	16.61	30.79	56.05	31.83	79.55	5.18	6.91					
\$20,000 under \$25,000	32.91	47.08	* 52.18	* 85.90	9.89	21.30	28.05	43.64	44.25	85.94	4.86	6.75					
\$25,000 under \$30,000	21.81	48.50	40.54	62.28	8.64	22.63	24.82	34.25	22.39	42.18	4.41	5.94					
\$30,000 under \$40,000	16.21	34.56	29.20	61.13	5.66	11.10	17.93	26.91	18.73	39.43	3.16	4.38					
\$40,000 under \$50,000	17.44	34.96	22.51	29.51	5.41	10.76	15.98	32.14	16.75	32.36	3.21	4.58					
\$50,000 under \$75,000	8.61	20.29	12.87	27.48	3.10	6.91	8.41	16.12	9.47	18.28	2.00	2.91					
\$75,000 under \$100,000	7.70	16.92	12.65	25.96	3.23	6.48	9.07	16.53	9.76	17.06	2.32	3.32					
\$100,000 under \$200,000	4.38	9.27	7.15	15.19	1.92	4.90	5.87	9.40	5.37	9.88	1.83	2.69					
\$200,000 under \$500,000	2.65	5.90	4.60	9.90	1.35	3.95	3.95	9.18	3.59	8.06	1.88	3.12					
\$500,000 under \$1,000,000	2.48	4.79	3.84	9.00	1.63	5.03	3.84	10.84	3.30	6.78	2.82	5.09					
\$1,000,000 or more	0.97	0.51	2.20	2.42	0.82	1.67	1.48	1.01	1.47	1.82	1.63	2.42					
Nontaxable returns, total	5.03	3.83	7.75	5.36	2.39	4.28	5.10	6.14	4.27	3.17	1.82	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))

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 (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)		
All returns, total	0.46	0.60	0.49	0.73	1.24	1.59	1.09	1.31	2.04	2.87	10.96	16.28	10.96	2.87	10.96	16.28		
No adjusted gross income	4.36	6.00	4.66	6.44	5.28	5.08	3.47	3.79	8.98	8.10	40.74	17.98	40.74	8.10	40.74	17.98		
\$1 under \$5,000	3.39	7.33	3.54	5.45	8.52	12.42	8.88	13.08	13.80	20.84	* 56.58	* 96.04	* 56.58	20.84	* 56.58	* 96.04		
\$5,000 under \$10,000	2.71	4.85	2.76	3.51	7.32	9.29	7.97	10.01	14.84	27.19	* 73.69	* 91.78	* 73.69	27.19	* 73.69	* 91.78		
\$10,000 under \$15,000	2.24	3.42	2.28	2.70	6.38	8.43	6.74	8.17	12.16	22.50	* 99.33	* 81.23	* 99.33	22.50	* 99.33	* 81.23		
\$15,000 under \$20,000	2.29	3.17	2.34	2.77	6.60	9.47	7.26	9.12	13.61	36.67	* 82.30	* 74.92	* 82.30	36.67	* 82.30	* 74.92		
\$20,000 under \$25,000	2.43	3.26	2.49	2.99	6.86	9.45	7.19	9.29	14.68	23.12	* 59.57	* 60.58	* 59.57	23.12	* 59.57	* 60.58		
\$25,000 under \$30,000	2.52	3.47	2.59	3.22	7.26	11.25	6.96	9.06	12.97	26.77	* 53.06	* 71.80	* 53.06	26.77	* 53.06	* 71.80		
\$30,000 under \$40,000	1.89	2.50	1.95	2.43	5.40	8.20	4.79	6.51	8.91	18.95	43.31	53.43	43.31	18.95	43.31	53.43		
\$40,000 under \$50,000	1.95	2.56	2.01	2.58	5.63	8.81	4.94	6.62	10.37	19.57	* 44.65	* 86.53	* 44.65	19.57	* 44.65	* 86.53		
\$50,000 under \$75,000	1.28	1.68	1.33	1.76	3.59	5.53	3.17	4.44	6.33	13.59	33.42	89.21	33.42	13.59	33.42	89.21		
\$75,000 under \$100,000	1.54	1.88	1.62	2.15	3.89	6.01	3.37	4.35	7.00	16.74	50.58	40.49	50.58	16.74	50.58	40.49		
\$100,000 under \$200,000	1.17	1.36	1.29	1.78	2.64	4.04	2.29	2.93	4.24	8.82	27.92	31.83	27.92	8.82	27.92	31.83		
\$200,000 under \$250,000	2.22	2.73	2.48	3.64	4.06	7.08	3.56	4.98	6.18	14.84	36.32	61.01	36.32	14.84	36.32	61.01		
\$250,000 under \$500,000	1.82	2.09	2.13	3.44	2.80	5.06	2.48	3.65	3.76	9.27	18.33	32.73	18.33	9.27	18.33	32.73		
\$500,000 under \$1,000,000	2.19	2.48	2.69	4.96	2.90	4.84	2.86	3.53	3.38	8.43	14.44	41.30	14.44	8.43	14.44	41.30		
\$1,000,000 under \$1,500,000	2.78	3.30	3.40	7.31	3.42	5.35	3.42	4.60	3.50	9.89	17.00	30.04	17.00	9.89	17.00	30.04		
\$1,500,000 under \$2,000,000	2.16	3.89	2.57	6.81	2.61	5.31	2.59	4.32	2.45	9.49	10.81	38.69	10.81	9.49	10.81	38.69		
\$2,000,000 under \$5,000,000	1.35	2.37	1.61	4.66	1.63	3.14	1.69	2.88	1.30	4.93	6.11	32.15	6.11	4.93	6.11	32.15		
\$5,000,000 under \$10,000,000	1.46	1.48	1.72	5.49	1.66	2.82	1.80	2.48	1.19	3.71	5.38	20.43	5.38	3.71	5.38	20.43		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Taxable returns, total	0.53	0.64	0.56	0.79	1.41	1.77	1.27	1.53	2.22	3.00	12.27	12.03	12.27	3.00	12.27	12.03		
No adjusted gross income	64.27	54.36	65.88	67.42	24.17	15.06	** 58.23	** 10.45	18.38	11.60	68.42	7.12	68.42	11.60	68.42	7.12		
\$1 under \$5,000	21.31	32.17	21.81	25.04	* 99.17	* 94.35	**	**	* 57.70	* 97.21	0.00	0.00	0.00	* 97.21	0.00	0.00		
\$5,000 under \$10,000	17.55	30.04	18.49	27.08	* 47.72	* 50.40	* 61.52	* 62.71	* 73.07	* 70.87	0.00	0.00	0.00	* 70.87	0.00	0.00		
\$10,000 under \$15,000	3.53	5.10	3.58	4.06	12.39	16.83	14.35	18.01	20.21	34.53	* 99.95	* 99.95	* 99.95	34.53	* 99.95	* 99.95		
\$15,000 under \$20,000	3.30	4.42	3.36	3.89	10.71	14.36	12.92	18.10	19.94	42.40	0.00	0.00	0.00	42.40	0.00	0.00		
\$20,000 under \$25,000	2.98	3.86	3.04	3.56	9.16	13.53	10.80	14.97	17.87	26.43	* 70.68	* 70.89	* 70.68	26.43	* 70.68	* 70.89		
\$25,000 under \$30,000	2.87	3.74	2.94	3.51	8.88	11.80	9.26	12.31	14.72	28.66	* 62.83	* 87.30	* 62.83	28.66	* 62.83	* 87.30		
\$30,000 under \$40,000	2.07	2.65	2.12	2.59	6.40	9.51	5.98	8.65	9.96	20.50	* 48.35	* 59.90	* 48.35	20.50	* 48.35	* 59.90		
\$40,000 under \$50,000	2.05	2.66	2.11	2.67	6.30	9.78	5.71	7.87	11.18	21.50	* 49.97	* 91.97	* 49.97	21.50	* 49.97	* 91.97		
\$50,000 under \$75,000	1.31	1.71	1.36	1.79	3.77	5.84	3.40	4.69	6.57	13.94	38.95	60.83	38.95	13.94	38.95	60.83		
\$75,000 under \$100,000	1.55	1.90	1.63	2.17	3.98	6.18	3.45	4.51	7.17	17.36	53.02	55.95	53.02	17.36	53.02	55.95		
\$100,000 under \$200,000	1.18	1.37	1.29	1.79	2.65	4.09	2.32	2.96	4.32	8.93	29.17	37.61	29.17	8.93	29.17	37.61		
\$200,000 under \$500,000	1.38	1.64	1.59	2.48	2.33	4.14	2.05	2.97	3.26	7.94	16.67	33.28	16.67	7.94	16.67	33.28		
\$500,000 under \$1,000,000	2.20	2.48	2.70	4.98	2.91	4.87	2.88	3.58	3.40	8.45	14.54	41.45	14.54	8.45	14.54	41.45		
\$1,000,000 or more	1.32	1.53	1.60	3.07	1.61	2.03	1.67	1.91	1.27	2.61	6.05	12.70	6.05	2.61	6.05	12.70		
Non-taxable returns, total	1.18	1.92	1.23	1.79	2.71	3.51	2.25	2.60	5.17	8.23	24.26	46.66	24.26	8.23	24.26	46.66		

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	6.66	8.55	12.00	1.07	1.40	1.23	1.59	1.06	0.63	1.51	0.97
No adjusted gross income	21.12	25.55	28.91	29.05	4.85	4.18	3.46	4.87	5.55	3.48	3.20	1.40
\$1 under \$5,000	25.04	38.98	* 49.96	* 68.54	7.08	11.21	9.15	11.14	11.58	19.40	11.04	17.75
\$5,000 under \$10,000	25.83	29.58	* 37.77	* 50.28	6.56	8.64	7.97	10.72	9.68	12.30	12.10	23.26
\$10,000 under \$15,000	20.38	33.71	* 49.97	* 50.17	5.65	7.97	6.82	9.00	8.58	11.17	9.93	16.03
\$15,000 under \$20,000	20.94	29.05	* 38.44	* 45.61	5.85	8.84	7.27	9.21	8.40	11.07	10.13	16.35
\$20,000 under \$25,000	20.97	26.45	* 49.88	* 58.38	6.17	8.73	7.23	9.81	8.48	11.10	11.25	18.45
\$25,000 under \$30,000	20.35	29.48	* 53.07	* 93.94	6.22	10.00	7.01	9.20	9.10	13.02	11.47	19.89
\$30,000 under \$40,000	23.05	31.02	29.11	39.75	4.70	7.58	4.80	6.48	5.97	8.31	7.77	12.28
\$40,000 under \$50,000	19.63	27.46	31.74	50.37	4.93	8.02	4.99	6.49	5.96	8.61	7.94	11.86
\$50,000 under \$75,000	11.46	16.62	24.43	40.29	3.13	5.04	3.20	4.33	3.80	5.28	4.82	7.25
\$75,000 under \$100,000	11.30	19.57	27.35	37.19	3.39	5.60	3.39	4.34	3.74	5.36	5.21	7.92
\$100,000 under \$200,000	9.81	14.76	18.67	27.74	2.32	3.72	2.80	3.52	2.19	2.88	3.31	4.59
\$200,000 under \$250,000	17.11	27.12	35.39	61.07	3.62	6.67	6.73	9.38	2.84	4.05	4.76	7.77
\$250,000 under \$500,000	10.87	20.98	21.98	32.21	2.36	4.49	4.17	6.16	1.69	2.17	3.06	4.09
\$500,000 under \$1,000,000	13.02	28.79	** 17.91	** 15.69	2.35	4.45	4.16	5.33	1.60	1.92	3.06	3.48
\$1,000,000 under \$1,500,000	14.12	28.94	**	**	2.63	5.08	4.58	6.32	1.86	2.29	3.40	3.43
\$1,500,000 under \$2,000,000	11.08	29.02	**	**	1.91	5.16	3.53	6.63	1.34	1.72	2.44	3.77
\$2,000,000 under \$5,000,000	7.37	27.82	**	**	1.09	2.86	2.11	4.01	0.85	0.99	1.45	1.58
\$5,000,000 under \$10,000,000	7.01	3.72	**	**	1.06	2.56	2.14	2.72	0.95	1.07	1.34	0.58
\$10,000,000 or more	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	4.94	7.20	10.03	14.88	1.21	1.53	1.49	1.82	1.13	0.64	1.84	1.25
No adjusted gross income	* 43.76	* 12.82	* 28.50	* 24.59	17.32	11.38	** 58.99	** 13.59	17.57	4.69	18.07	2.70
\$1 under \$5,000	* 99.95	* 99.95	0.00	0.00	* 44.62	* 56.71	**	**	* 40.78	* 46.02	* 57.54	* 5.55
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	39.96	50.03	* 61.42	* 65.93	30.81	34.29	* 67.50	* 70.54
\$10,000 under \$15,000	31.95	37.56	* 99.95	* 99.95	10.39	14.58	14.89	22.23	14.27	17.76	19.82	40.36
\$15,000 under \$20,000	35.22	47.20	* 57.71	* 65.33	9.34	13.24	12.90	18.12	13.05	17.25	19.34	28.16
\$20,000 under \$25,000	25.81	32.90	* 70.67	* 94.01	8.03	12.05	10.84	15.48	12.08	16.36	20.69	36.52
\$25,000 under \$30,000	20.80	30.71	* 62.58	* 64.87	7.39	10.48	9.28	12.47	11.93	17.02	17.44	34.09
\$30,000 under \$40,000	23.90	33.67	31.93	44.41	5.45	8.64	5.97	8.24	8.06	11.42	10.29	16.49
\$40,000 under \$50,000	19.93	27.91	34.56	44.03	5.45	8.85	5.79	7.69	6.98	10.34	9.23	15.52
\$50,000 under \$75,000	11.89	16.93	25.12	42.20	3.27	5.29	3.43	4.52	4.07	5.71	5.30	8.65
\$75,000 under \$100,000	11.72	20.76	27.94	37.61	3.47	5.79	3.47	4.42	3.87	5.61	5.49	9.06
\$100,000 under \$200,000	9.91	14.84	18.68	27.76	2.34	3.76	2.83	3.61	2.21	2.90	3.38	4.91
\$200,000 under \$500,000	9.37	16.88	18.83	28.90	1.99	3.74	3.63	5.26	1.44	1.90	2.61	4.00
\$500,000 under \$1,000,000	13.05	28.91	** 17.96	** 15.72	2.37	4.47	4.18	5.43	1.60	1.92	3.09	3.78
\$1,000,000 or more	7.75	14.12	**	**	1.09	1.67	2.12	2.54	0.85	0.51	1.42	0.57
Nontaxable returns, total	10.18	13.84	16.37	20.24	2.43	3.22	2.27	3.04	3.08	3.48	2.67	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
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns, total	3.53	2.92	9.89	3.77	2.93	2.77	1.68	2.30	0.79	1.11	0.50	0.57
No adjusted gross income	12.93	9.83	26.73	6.82	10.77	8.55	4.95	4.38	9.37	11.70	2.83	3.11
\$1 under \$5,000	23.47	34.42	* 99.16	* 99.82	14.55	22.07	16.35	23.35	5.29	7.24	2.25	2.55
\$5,000 under \$10,000	31.56	52.76	* 96.79	* 8.42	20.10	22.36	14.38	20.46	3.12	3.82	2.10	2.33
\$10,000 under \$15,000	28.82	57.10	* 95.98	* 73.58	17.77	21.94	11.39	17.71	2.57	3.27	1.94	2.14
\$15,000 under \$20,000	22.72	33.71	* 78.90	* 4.47	20.89	20.89	13.05	18.22	2.48	3.18	2.14	2.35
\$20,000 under \$25,000	24.66	33.89	* 55.97	* 4.48	18.25	21.81	14.21	24.72	2.76	3.63	2.42	2.66
\$25,000 under \$30,000	32.73	47.09	* 77.85	* 98.77	16.80	21.14	13.41	21.18	3.17	4.27	2.62	2.90
\$30,000 under \$40,000	19.47	34.58	47.55	66.67	12.39	14.63	9.11	12.01	2.61	3.58	2.07	2.28
\$40,000 under \$50,000	17.36	25.66	59.97	95.74	12.87	16.09	9.71	12.84	3.03	4.08	2.28	2.56
\$50,000 under \$75,000	10.99	16.35	36.85	67.02	8.03	9.05	6.25	8.54	2.28	3.15	1.49	1.68
\$75,000 under \$100,000	11.14	18.86	49.42	53.37	8.81	8.32	6.28	8.61	3.02	4.19	1.89	2.07
\$100,000 under \$200,000	7.07	12.35	24.85	32.22	6.73	6.25	5.09	6.19	2.87	3.85	1.65	1.83
\$200,000 under \$250,000	9.78	16.90	25.42	26.32	11.97	12.35	9.27	11.26	6.12	7.69	3.09	3.40
\$250,000 under \$500,000	6.28	10.97	18.06	23.75	9.03	9.05	6.66	7.36	5.60	7.11	2.43	2.62
\$500,000 under \$1,000,000	6.08	10.78	13.26	17.26	10.11	9.70	7.02	8.44	9.75	12.24	2.76	3.03
\$1,000,000 under \$1,500,000	6.61	12.61	12.64	7.16	12.14	13.27	8.24	8.16	12.97	16.69	3.34	3.62
\$1,500,000 under \$2,000,000	4.70	8.90	9.55	9.88	10.22	15.87	6.84	9.07	11.15	14.78	2.48	2.71
\$2,000,000 under \$5,000,000	2.67	4.84	4.57	4.26	6.32	14.22	3.77	4.65	8.79	11.06	1.57	1.70
\$5,000,000 under \$10,000,000	2.38	4.03	3.50	2.21	6.91	20.69	3.87	2.60	13.37	16.30	1.65	1.76
\$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	3.80	3.01	11.38	4.43	3.61	3.10	2.22	2.83	1.04	1.43	0.64	0.71
No adjusted gross income	51.56	8.62	23.68	12.61	43.52	22.02	48.13	12.92	* 51.56	* 49.73	47.13	48.08
\$1 under \$5,000	* 44.69	* 46.36	0.00	0.00	0.00	0.00	0.00	0.00	17.72	19.76	18.47	25.05
\$5,000 under \$10,000	* 95.33	* 99.63	0.00	0.00	* 70.24	* 70.38	* 96.62	* 78.48	12.87	16.00	16.16	18.76
\$10,000 under \$15,000	* 70.57	* 73.03	0.00	0.00	28.01	40.32	27.98	34.47	4.14	5.13	3.29	3.52
\$15,000 under \$20,000	31.15	39.65	* 99.96	* 99.96	32.71	34.55	23.36	30.88	3.79	4.85	3.24	3.44
\$20,000 under \$25,000	32.91	41.73	0.00	0.00	32.49	32.49	20.71	24.54	3.83	5.19	3.03	3.33
\$25,000 under \$30,000	* 43.89	* 67.77	0.00	0.00	22.88	30.12	16.26	26.34	4.29	5.83	2.96	3.25
\$30,000 under \$40,000	22.11	39.01	* 57.49	* 95.73	16.09	18.39	10.91	14.75	3.26	4.53	2.23	2.46
\$40,000 under \$50,000	18.99	26.83	* 70.68	* 97.13	14.43	19.79	10.83	14.99	3.46	4.68	2.37	2.67
\$50,000 under \$75,000	11.49	16.26	42.29	70.01	8.82	9.78	6.52	9.26	2.40	3.31	1.52	1.72
\$75,000 under \$100,000	11.42	19.39	54.97	71.30	9.10	8.64	6.40	8.96	3.06	4.26	1.91	2.10
\$100,000 under \$200,000	7.16	12.50	26.49	36.66	6.84	6.35	5.16	6.40	2.88	3.86	1.66	1.84
\$200,000 under \$500,000	5.40	9.30	15.14	25.79	7.23	7.28	5.45	6.21	4.15	5.26	1.91	2.08
\$500,000 under \$1,000,000	6.10	10.82	13.61	18.69	10.15	9.74	7.05	8.54	9.78	12.28	2.77	3.04
\$1,000,000 or more	2.65	2.13	3.92	1.55	5.85	6.41	3.73	2.77	8.23	10.43	1.54	1.65
Nontaxable returns, total	9.50	11.65	19.79	6.52	5.91	6.83	3.88	4.29	1.33	1.82	0.94	1.07

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		Amount		Amount		Amount		Amount		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)		
All returns, total	0.63	0.77	0.34	0.51	1.13	2.27	4.35	6.53	2.07	0.82	2.14	3.05		
No adjusted gross income	41.34	43.82	2.17	2.49	5.99	6.17	10.32	7.29	2.28	0.85	13.63	16.83		
\$1 under \$5,000	22.79	24.90	2.94	3.24	5.38	9.36	21.46	40.73	10.06	14.70	14.75	17.69		
\$5,000 under \$10,000	17.85	20.86	5.40	5.47	5.29	7.84	27.20	32.15	11.06	16.19	12.23	15.73		
\$10,000 under \$15,000	10.10	17.52	5.86	5.72	5.37	8.43	28.29	47.79	11.32	16.44	11.66	16.54		
\$15,000 under \$20,000	3.78	7.16	6.22	5.96	5.56	9.63	23.27	58.74	14.60	21.39	11.38	16.73		
\$20,000 under \$25,000	2.80	3.83	6.69	6.57	6.29	11.21	34.93	27.43	17.05	21.07	9.75	15.41		
\$25,000 under \$30,000	2.72	3.37	9.97	11.71	6.20	12.54	31.74	24.52	15.13	21.59	10.43	14.46		
\$30,000 under \$40,000	2.07	2.28	5.12	4.91	4.54	9.49	21.13	59.48	14.42	22.75	7.41	12.76		
\$40,000 under \$50,000	2.28	2.44	5.27	5.18	4.80	11.31	23.62	20.54	15.91	23.45	7.66	14.55		
\$50,000 under \$75,000	1.49	1.62	4.32	3.69	3.24	8.12	14.69	20.20	12.57	16.04	4.95	9.53		
\$75,000 under \$100,000	1.89	2.06	3.32	3.19	3.63	9.81	18.54	21.95	14.99	14.87	6.35	14.03		
\$100,000 under \$200,000	1.65	1.82	1.41	1.32	2.51	7.32	10.61	34.08	11.04	10.21	4.96	11.10		
\$200,000 under \$250,000	3.09	3.40	2.78	3.04	3.91	11.68	11.68	15.97	18.67	13.64	8.01	15.02		
\$250,000 under \$500,000	2.43	2.62	2.02	1.66	2.79	8.46	5.68	9.63	11.52	9.83	6.33	10.89		
\$500,000 under \$1,000,000	2.76	3.03	1.79	1.76	2.66	8.50	5.64	9.43	9.67	7.60	6.87	12.00		
\$1,000,000 under \$1,500,000	3.34	3.63	2.64	2.81	2.96	10.69	6.39	10.46	10.21	6.03	8.13	14.27		
\$1,500,000 under \$2,000,000	2.48	2.71	2.89	3.15	2.14	7.47	5.39	15.92	8.45	7.00	5.95	10.09		
\$2,000,000 under \$5,000,000	1.58	1.70	2.05	2.17	1.24	4.89	3.51	10.27	4.67	3.01	3.85	6.32		
\$5,000,000 under \$10,000,000	1.65	1.76	0.30	0.32	1.19	4.49	3.41	2.96	3.75	0.68	4.16	7.77		
\$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	0.67	0.79	1.18	0.97	1.29	2.64	5.38	10.59	5.68	2.08	2.41	3.34		
No adjusted gross income	48.88	33.23	* 54.41	* 55.25	13.58	12.71	29.29	52.55	20.58	2.32	25.76	43.65		
\$1 under \$5,000	* 66.38	* 63.00	0.00	0.00	10.89	12.61	0.00	0.00	* 74.71	* 19.15	* 99.95	* 99.95		
\$5,000 under \$10,000	* 57.71	* 60.15	28.84	29.97	11.41	19.00	* 67.45	* 59.05	* 55.76	* 59.47	* 42.55	* 55.40		
\$10,000 under \$15,000	16.36	25.92	10.91	11.03	8.43	13.87	43.57	76.98	29.37	31.82	21.29	29.49		
\$15,000 under \$20,000	4.95	9.69	10.80	10.79	7.92	13.75	36.33	36.60	29.11	29.09	19.22	26.56		
\$20,000 under \$25,000	3.43	4.63	9.66	9.58	8.94	15.59	43.57	36.24	34.34	31.39	13.70	20.24		
\$25,000 under \$30,000	3.04	3.70	10.37	10.04	8.00	17.47	41.28	35.21	24.54	32.22	13.72	17.18		
\$30,000 under \$40,000	2.23	2.45	6.59	6.34	5.40	11.46	29.21	21.96	21.67	29.50	8.50	14.58		
\$40,000 under \$50,000	2.37	2.55	6.26	6.22	5.32	12.74	25.92	24.50	20.53	36.45	8.36	15.18		
\$50,000 under \$75,000	1.52	1.65	5.04	4.31	3.37	8.63	16.30	23.44	15.90	17.93	5.07	9.18		
\$75,000 under \$100,000	1.91	2.08	3.70	3.63	3.70	10.20	20.09	24.18	17.12	18.07	6.48	13.67		
\$100,000 under \$200,000	1.66	1.84	1.62	1.56	2.53	7.42	11.01	35.26	11.70	11.40	4.99	11.10		
\$200,000 under \$500,000	1.91	2.08	1.72	1.55	2.29	6.99	5.89	8.64	10.74	9.14	5.07	9.69		
\$500,000 under \$1,000,000	2.77	3.05	1.99	1.98	2.67	8.64	5.83	9.70	10.08	8.39	7.01	13.35		
\$1,000,000 or more	1.54	1.65	1.27	1.42	1.26	2.78	2.91	4.43	4.50	1.41	3.97	3.75		
Nontaxable returns, total	2.34	3.43	0.77	1.13	2.42	3.91	7.39	8.23	2.21	0.90	4.74	7.57		

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	Cancellation of debt						Taxable health savings account distributions		Total				Statutory adjustments				Health savings account deduction			
	Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
All returns, total	3.40	5.23	5.38	8.12	0.37	0.67	1.53	1.60	7.94	13.42	2.60	2.73								
No adjusted gross income	10.01	4.78	44.00	51.20	3.01	4.84	21.26	20.51	*48.43	*70.13	15.05	13.85								
\$1 under \$5,000	25.91	29.65	*99.51	*99.51	2.49	6.79	24.17	25.47	*49.97	*73.05	53.24	53.38								
\$5,000 under \$10,000	20.55	24.39	*57.59	*92.55	1.78	3.67	17.92	19.29	*49.98	*72.85	29.48	34.83								
\$10,000 under \$15,000	20.38	41.33	*39.16	*48.94	1.75	3.14	13.23	13.78	*37.78	*46.59	34.73	38.98								
\$15,000 under \$20,000	18.14	56.40	32.71	63.26	2.06	3.65	10.66	11.12	*40.81	*58.50	25.96	30.31								
\$20,000 under \$25,000	15.51	23.78	23.99	39.65	2.31	4.00	11.43	11.70	*49.98	*54.82	17.89	24.55								
\$25,000 under \$30,000	17.15	32.88	20.16	28.04	2.35	4.15	9.37	9.67	*42.55	*55.26	16.50	20.82								
\$30,000 under \$40,000	15.40	45.33	15.60	21.45	1.75	3.13	5.62	5.73	22.61	35.79	12.38	15.89								
\$40,000 under \$50,000	12.98	36.08	16.37	23.60	1.79	3.26	5.11	5.21	*33.32	*40.74	12.29	15.29								
\$50,000 under \$75,000	8.52	16.44	11.75	17.43	1.21	2.46	3.43	3.56	19.24	31.81	7.48	9.59								
\$75,000 under \$100,000	10.00	16.63	15.31	24.97	1.50	2.75	3.67	3.88	23.37	37.03	8.09	9.69								
\$100,000 under \$200,000	8.45	21.29	13.72	20.97	1.07	1.79	2.82	3.03	15.96	21.41	5.02	5.53								
\$200,000 under \$250,000	13.15	24.18	21.49	33.19	2.07	3.69	5.96	6.30	35.15	45.48	7.00	7.90								
\$250,000 under \$500,000	9.12	16.59	**13.37	**18.75	1.40	2.11	**5.85	**6.07	25.17	40.59	4.28	4.49								
\$500,000 under \$1,000,000	7.01	17.76	**	**	1.49	2.22	**	**	*47.27	*67.90	4.51	4.74								
\$1,000,000 under \$1,500,000	6.17	13.60	28.14	33.75	1.78	2.69	**	**	0.00	0.00	5.63	5.95								
\$1,500,000 under \$2,000,000	4.15	7.32	20.99	27.29	1.31	2.41	**	**	0.00	0.00	4.64	4.94								
\$2,000,000 under \$5,000,000	2.10	8.73	15.09	21.61	0.81	1.39	**	**	*82.30	*82.30	3.20	3.40								
\$5,000,000 under \$10,000,000	1.77	1.90	18.96	29.17	0.87	1.43	**	**	0.00	0.00	3.84	4.14								
\$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	4.05	7.21	5.78	8.79	0.51	0.76	1.61	1.69	8.98	13.40	2.74	2.87								
No adjusted gross income	39.06	8.56	**	**	18.43	12.26	*91.79	*91.79	0.00	0.00	24.07	25.22								
\$1 under \$5,000	0.00	0.00	0.00	0.00	24.25	42.95	0.00	0.00	0.00	0.00	0.00	0.00								
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	9.30	19.77	*44.70	*52.32	*99.95	*99.95	0.00	0.00								
\$10,000 under \$15,000	*44.67	*56.12	**47.01	**49.28	4.03	7.07	23.23	24.04	*57.71	*71.81	*70.51	*94.44								
\$15,000 under \$20,000	31.47	43.49	*44.70	*76.53	3.50	6.40	16.17	16.73	*57.71	*76.23	*43.81	*46.99								
\$20,000 under \$25,000	23.23	36.67	31.60	38.74	3.30	5.63	16.61	17.15	*70.68	*85.36	26.79	36.40								
\$25,000 under \$30,000	24.23	42.53	22.35	31.24	3.07	5.55	11.19	11.63	*47.01	*64.11	19.77	24.89								
\$30,000 under \$40,000	24.29	42.91	17.66	23.73	2.11	3.87	6.52	6.64	31.45	54.54	14.36	18.70								
\$40,000 under \$50,000	15.06	48.57	18.56	27.66	2.01	3.70	5.56	5.67	*37.77	*43.35	13.65	17.61								
\$50,000 under \$75,000	9.31	17.33	11.76	17.43	1.28	2.63	3.55	3.68	19.68	32.42	7.88	10.39								
\$75,000 under \$100,000	10.32	17.56	15.49	25.05	1.53	2.78	3.71	3.92	24.04	37.78	8.34	9.97								
\$100,000 under \$200,000	8.53	21.83	14.05	21.94	1.08	1.80	2.83	3.04	16.04	21.81	5.07	5.60								
\$200,000 under \$500,000	7.80	14.37	**11.53	**16.44	1.13	1.82	**4.20	**4.42	20.63	30.74	3.69	3.95								
\$500,000 under \$1,000,000	7.10	18.61	**	**	1.49	2.23	**	**	*47.27	*67.90	4.51	4.74								
\$1,000,000 or more	1.92	2.94	15.64	21.76	0.81	0.88	**	**	*82.30	*82.30	3.12	3.31								
Non-taxable returns, total	6.33	7.58	14.65	20.96	0.70	1.61	4.80	4.98	16.95	32.00	8.14	8.96								

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	Statutory adjustments—continued													
	Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid			
	Number of returns (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	2.97	4.20	0.41	0.72	2.08	1.74	1.25	1.33	3.08	18.56	3.59	3.38		
No adjusted gross income	23.64	28.46	3.64	3.80	23.45	29.77	5.95	6.03	15.09	82.84	16.16	15.66		
\$1 under \$5,000	19.01	30.19	2.79	3.90	* 58.84	* 50.84	8.90	12.11	13.00	28.30	31.25	38.63		
\$5,000 under \$10,000	19.96	26.41	1.95	2.19	* 54.55	* 44.43	7.37	9.44	14.23	34.30	30.31	41.16		
\$10,000 under \$15,000	15.60	24.85	1.94	2.17	34.99	41.22	7.34	8.92	12.21	63.32	24.32	28.13		
\$15,000 under \$20,000	12.74	25.03	2.53	2.94	32.54	35.16	7.67	10.00	12.95	32.96	28.41	28.83		
\$20,000 under \$25,000	12.10	15.87	3.09	3.78	28.30	33.83	7.89	10.11	13.51	31.72	25.70	30.70		
\$25,000 under \$30,000	12.28	18.76	3.36	4.50	29.56	40.76	7.81	9.03	13.65	33.38	30.21	36.44		
\$30,000 under \$40,000	8.99	11.83	2.67	3.72	19.86	22.76	5.71	7.08	11.46	48.03	18.50	20.39		
\$40,000 under \$50,000	10.35	16.62	2.83	4.07	20.17	23.42	5.73	7.24	11.91	52.67	14.45	18.51		
\$50,000 under \$75,000	7.12	10.12	1.93	3.01	10.36	12.20	4.05	4.97	7.86	20.31	9.12	12.41		
\$75,000 under \$100,000	9.05	13.16	2.32	3.42	9.67	11.31	4.35	5.36	8.99	25.33	10.68	14.37		
\$100,000 under \$200,000	7.22	9.37	1.56	2.15	3.96	4.32	2.68	3.05	8.09	21.57	7.22	7.76		
\$200,000 under \$250,000	11.23	18.14	2.61	3.86	5.17	6.26	3.98	4.68	13.31	29.82	10.30	13.46		
\$250,000 under \$500,000	9.87	13.45	1.67	2.26	2.83	3.28	2.33	2.67	10.94	52.02	6.87	7.80		
\$500,000 under \$1,000,000	14.00	18.68	1.81	2.47	2.96	3.42	2.30	2.66	11.32	30.47	6.59	7.47		
\$1,000,000 under \$1,500,000	17.49	24.96	2.18	3.10	3.60	4.28	2.68	3.10	14.86	43.97	8.27	9.60		
\$1,500,000 under \$2,000,000	15.63	23.03	1.65	2.64	2.93	4.02	2.06	2.42	10.66	83.26	6.18	8.82		
\$2,000,000 under \$5,000,000	12.01	16.41	1.03	1.67	1.94	2.73	1.31	1.56	7.04	34.22	3.89	5.40		
\$5,000,000 under \$10,000,000	14.77	15.46	1.09	1.90	2.18	3.24	1.43	1.76	6.63	12.78	4.07	4.79		
\$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	3.34	4.67	0.71	0.92	2.08	1.74	1.41	1.45	3.64	18.86	3.81	3.52		
No adjusted gross income	**	**	21.28	18.42	67.01	65.28	27.99	25.18	56.29	17.41	57.12	9.49		
\$1 under \$5,000	0.00	0.00	28.85	31.57	0.00	0.00	0.00	0.00	* 49.97	* 74.90	0.00	0.00		
\$5,000 under \$10,000	** 70.64	** 70.95	10.54	13.83	* 99.91	* 99.91	* 41.50	* 45.71	* 49.98	* 70.61	0.00	0.00		
\$10,000 under \$15,000	23.31	29.79	5.34	6.30	* 99.95	* 99.95	14.44	16.81	19.99	83.22	30.61	36.19		
\$15,000 under \$20,000	18.91	36.16	5.19	6.21	* 40.53	* 45.29	11.79	14.26	19.74	50.91	* 43.79	* 48.18		
\$20,000 under \$25,000	15.38	19.85	5.07	6.45	* 37.71	* 42.77	11.06	13.96	17.61	41.56	28.83	35.19		
\$25,000 under \$30,000	15.82	23.60	4.79	6.57	* 44.32	* 53.77	10.33	11.86	16.00	36.62	37.15	40.20		
\$30,000 under \$40,000	10.49	13.83	3.59	5.15	23.89	27.58	7.24	9.02	12.40	50.86	20.45	22.56		
\$40,000 under \$50,000	11.58	15.56	3.35	4.93	21.39	25.34	6.75	8.71	13.25	56.24	14.97	19.85		
\$50,000 under \$75,000	7.45	10.69	2.09	3.28	10.58	12.46	4.29	5.31	8.19	21.61	9.41	12.83		
\$75,000 under \$100,000	9.13	13.44	2.37	3.51	9.82	11.03	4.50	5.53	9.11	25.51	10.81	14.55		
\$100,000 under \$200,000	7.23	9.41	1.57	2.17	3.97	4.35	2.71	3.08	8.11	21.61	7.24	7.83		
\$200,000 under \$500,000	7.44	10.99	1.39	1.94	2.52	2.91	2.04	2.34	8.57	36.70	5.78	6.86		
\$500,000 under \$1,000,000	14.09	18.84	1.82	2.48	2.96	3.42	2.30	2.66	11.35	30.55	6.61	7.51		
\$1,000,000 or more	11.49	15.84	1.02	1.14	1.85	2.20	1.29	1.45	6.68	48.50	3.66	3.82		
Nontaxable returns, total	6.46	9.65	0.74	1.22	13.02	16.06	2.81	3.43	5.81	39.28	10.87	11.85		

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	1.83	2.12	0.94	1.26	2.22	2.67	2.72	1.33	31.52	29.52	6.92	5.86
No adjusted gross income	17.69	17.58	8.69	11.00	9.20	9.74	12.82	6.03	** 0.00	** 0.00	40.38	58.41
\$1 under \$5,000	21.52	26.04	8.49	11.93	8.31	9.19	31.42	47.06	0.00	0.00	* 43.94	* 54.56
\$5,000 under \$10,000	17.77	23.89	5.94	8.33	6.82	7.76	25.97	45.19	0.00	0.00	* 62.88	* 77.89
\$10,000 under \$15,000	15.01	18.21	4.98	6.74	10.34	12.24	27.30	47.91	**	**	33.96	44.87
\$15,000 under \$20,000	11.64	14.63	4.28	5.80	10.61	13.07	26.22	33.39	0.00	0.00	** 38.10	** 43.80
\$20,000 under \$25,000	9.56	12.56	4.18	5.51	11.56	13.99	31.83	34.48	0.00	0.00	**	**
\$25,000 under \$30,000	8.45	10.73	3.94	5.28	12.02	14.84	24.18	27.47	0.00	0.00	* 47.89	* 51.64
\$30,000 under \$40,000	5.92	7.51	2.80	3.63	11.66	14.87	15.42	25.52	* 99.95	* 99.95	38.10	36.34
\$40,000 under \$50,000	5.96	7.50	2.86	3.69	9.52	11.75	15.90	18.83	0.00	0.00	36.69	36.12
\$50,000 under \$75,000	4.19	5.42	2.04	2.73	5.59	6.84	10.06	11.26	* 96.24	* 92.77	24.95	27.20
\$75,000 under \$100,000	4.84	5.72	2.66	3.35	9.29	11.29	9.57	12.36	* 48.32	* 44.88	19.23	20.67
\$100,000 under \$200,000	3.75	4.02	2.49	3.40	4.08	5.03	5.84	7.29	* 58.27	* 68.68	13.10	15.86
\$200,000 under \$250,000	7.86	8.35	0.00	0.00	0.00	0.00	8.27	11.03	* 69.01	* 84.75	21.68	25.64
\$250,000 under \$500,000	6.02	6.24	0.00	0.00	0.00	0.00	4.77	5.98	* 56.55	* 57.59	14.09	18.16
\$500,000 under \$1,000,000	6.69	7.04	0.00	0.00	0.00	0.00	3.89	4.85	* 69.83	* 70.22	8.33	9.23
\$1,000,000 under \$1,500,000	8.37	8.76	0.00	0.00	0.00	0.00	3.95	5.26	* 58.19	* 58.34	16.08	17.53
\$1,500,000 under \$2,000,000	6.64	6.93	0.00	0.00	0.00	0.00	2.86	4.25	** 50.02	** 52.15	12.49	15.05
\$2,000,000 under \$5,000,000	4.48	4.81	0.00	0.00	0.00	0.00	1.57	2.18	0.00	0.00	6.94	8.05
\$5,000,000 under \$10,000,000	5.47	5.75	0.00	0.00	0.00	0.00	1.44	1.93	**	**	1.18	1.36
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**	0.00	0.00
Taxable returns, total	1.97	2.24	1.05	1.39	2.86	3.52	2.90	1.35	32.96	30.51	7.64	6.11
No adjusted gross income	48.52	45.48	81.42	78.16	* 69.80	* 76.25	59.09	53.42	0.00	0.00	0.00	0.00
\$1 under \$5,000	* 99.95	* 99.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	* 37.80	* 50.15	36.38	49.17	* 80.18	* 71.48	* 57.70	* 92.25	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	33.30	41.72	7.03	9.74	19.99	25.40	* 56.63	* 61.17	0.00	0.00	* 57.11	* 75.11
\$15,000 under \$20,000	18.78	26.98	5.47	7.44	18.89	23.10	42.23	49.21	0.00	0.00	** 50.05	** 54.00
\$20,000 under \$25,000	11.88	14.79	5.10	6.59	19.60	23.97	40.78	51.29	0.00	0.00	**	**
\$25,000 under \$30,000	10.22	12.73	4.74	6.16	24.98	31.72	36.35	43.17	0.00	0.00	* 98.97	* 98.97
\$30,000 under \$40,000	6.90	8.55	3.12	4.01	18.49	22.26	22.02	45.92	0.00	0.00	* 61.80	* 60.55
\$40,000 under \$50,000	6.37	7.96	3.08	3.95	11.03	13.43	20.38	23.46	0.00	0.00	37.38	36.77
\$50,000 under \$75,000	4.34	5.62	2.13	2.86	5.80	7.08	10.96	12.93	* 96.24	* 92.77	31.89	36.55
\$75,000 under \$100,000	4.90	5.78	2.69	3.38	9.43	11.47	10.11	13.20	* 48.32	* 44.88	21.93	23.47
\$100,000 under \$200,000	3.77	4.03	2.50	3.41	4.09	5.04	5.93	7.44	* 58.27	* 68.68	16.41	22.11
\$200,000 under \$500,000	4.83	5.07	0.00	0.00	0.00	0.00	4.20	5.29	* 46.39	* 50.76	13.58	17.63
\$500,000 under \$1,000,000	6.73	7.08	0.00	0.00	0.00	0.00	3.90	4.86	* 69.83	* 70.22	9.21	10.15
\$1,000,000 or more	4.37	4.60	0.00	0.00	0.00	0.00	1.53	0.98	* 39.10	* 39.93	8.59	9.15
Nontaxable returns, total	5.01	6.42	2.25	3.04	3.51	4.04	7.75	6.47	* 99.55	* 99.39	13.63	14.70

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 (159)	Amount (160)	Number of returns (161)	Amount (162)	Number of returns (163)	Amount (164)	Number of exemptions (165)	Amount (166)
	Number of returns (157)	Amount (158)								
All returns, total	7.60	10.74	0.15	0.20	0.79	0.82	0.30	0.30	0.16	0.16
No adjusted gross income	52.59	34.51	0.00	0.00	0.00	0.00	0.00	0.00	1.60	1.60
\$1 under \$5,000	* 67.47	* 85.85	0.90	1.04	2.80	2.89	4.75	6.04	1.39	1.39
\$5,000 under \$10,000	* 49.94	* 93.65	0.84	0.88	2.59	2.68	4.12	5.26	1.08	1.08
\$10,000 under \$15,000	* 47.59	* 72.90	0.84	0.88	2.38	2.47	3.24	3.95	0.99	0.99
\$15,000 under \$20,000	* 40.80	* 59.18	0.90	0.94	2.63	2.73	2.98	3.66	1.03	1.03
\$20,000 under \$25,000	* 39.40	* 68.48	1.00	1.04	3.06	3.18	2.82	3.33	1.13	1.13
\$25,000 under \$30,000	30.75	45.42	1.10	1.15	3.37	3.49	2.59	3.02	1.21	1.21
\$30,000 under \$40,000	27.41	36.14	0.89	0.94	2.72	2.82	1.65	1.88	0.94	0.94
\$40,000 under \$50,000	23.20	49.14	1.10	1.16	3.11	3.23	1.59	1.80	1.07	1.07
\$50,000 under \$75,000	17.83	31.97	0.86	0.91	2.32	2.43	0.91	1.08	0.68	0.68
\$75,000 under \$100,000	22.48	38.85	1.46	1.50	3.14	3.27	1.02	1.34	0.91	0.91
\$100,000 under \$200,000	17.60	24.29	1.82	1.85	3.64	3.78	0.59	0.70	0.60	0.60
\$200,000 under \$250,000	25.16	42.78	5.20	5.30	9.27	9.71	1.15	1.31	1.25	1.25
\$250,000 under \$500,000	20.22	34.02	4.97	5.11	9.61	10.15	0.86	0.98	0.95	0.95
\$500,000 under \$1,000,000	24.41	35.97	6.11	6.26	13.27	13.84	1.05	1.19	1.17	1.17
\$1,000,000 under \$1,500,000	24.40	25.64	8.73	9.03	20.24	21.50	1.34	1.67	1.52	1.52
\$1,500,000 under \$2,000,000	27.84	44.17	7.00	7.21	14.68	15.22	0.92	1.49	1.05	1.05
\$2,000,000 under \$5,000,000	16.12	16.43	5.30	5.48	11.95	12.62	0.60	0.75	0.70	0.70
\$5,000,000 under \$10,000,000	17.50	1.45	6.34	6.61	14.58	14.54	0.69	0.78	0.79	0.79
\$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	8.65	11.80	0.33	0.36	1.01	1.05	0.32	0.28	0.21	0.21
No adjusted gross income	**	**	0.00	0.00	0.00	0.00	0.00	0.00	19.56	19.57
\$1 under \$5,000	0.00	0.00	5.66	6.68	* 39.94	* 40.03	* 48.05	* 70.86	* 88.31	* 88.31
\$5,000 under \$10,000	0.00	0.00	2.10	2.12	* 99.95	* 99.95	22.67	26.75	6.80	6.80
\$10,000 under \$15,000	** 70.64	** 93.02	1.38	1.38	3.79	3.80	7.93	8.37	1.52	1.52
\$15,000 under \$20,000	* 70.68	* 73.90	1.38	1.40	3.81	3.84	4.84	5.02	1.41	1.41
\$20,000 under \$25,000	* 57.71	* 62.69	1.40	1.47	3.59	3.72	4.05	4.24	1.42	1.42
\$25,000 under \$30,000	* 40.81	* 54.67	1.45	1.53	3.51	3.64	3.43	3.66	1.44	1.44
\$30,000 under \$40,000	* 39.84	* 52.61	1.07	1.12	2.81	2.91	1.99	2.15	1.02	1.02
\$40,000 under \$50,000	24.95	60.06	1.21	1.27	3.16	3.29	1.77	1.93	1.10	1.10
\$50,000 under \$75,000	19.09	33.11	0.88	0.93	2.33	2.43	0.97	1.10	0.69	0.69
\$75,000 under \$100,000	23.07	38.85	1.47	1.50	3.14	3.27	1.04	1.14	0.92	0.92
\$100,000 under \$200,000	17.90	25.07	1.83	1.86	3.64	3.78	0.59	0.68	0.60	0.60
\$200,000 under \$500,000	15.99	26.91	3.70	3.78	6.73	7.09	0.60	0.71	0.67	0.67
\$500,000 under \$1,000,000	24.62	35.98	6.41	6.52	13.41	13.97	1.05	1.20	1.18	1.18
\$1,000,000 or more	14.89	13.19	5.30	5.55	11.03	11.44	0.60	0.36	0.72	0.72
Nontaxable returns, total	15.84	25.03	0.33	0.37	1.37	1.43	1.17	1.59	0.41	0.41

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	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	41.15	26.44	0.13	0.12	0.67	0.62	0.13	0.14
No adjusted gross income	**	**	0.00	0.00	** 17.71	** 6.24	16.84	6.25
\$1 under \$5,000	0.00	0.00	4.54	6.26	**	**	5.57	21.35
\$5,000 under \$10,000	0.00	0.00	1.94	2.62	61.76	64.14	1.96	3.04
\$10,000 under \$15,000	0.00	0.00	1.16	1.37	63.84	47.91	1.17	1.41
\$15,000 under \$20,000	0.00	0.00	1.10	1.22	** 31.18	** 28.90	1.11	1.25
\$20,000 under \$25,000	0.00	0.00	1.04	1.18	**	**	1.05	1.22
\$25,000 under \$30,000	0.00	0.00	1.05	1.16	* 56.78	* 50.18	1.06	1.21
\$30,000 under \$40,000	**	**	0.78	0.85	45.93	54.00	0.78	0.88
\$40,000 under \$50,000	0.00	0.00	0.88	0.93	36.61	44.98	0.88	0.97
\$50,000 under \$75,000	0.00	0.00	0.52	0.56	15.29	19.80	0.52	0.59
\$75,000 under \$100,000	0.00	0.00	0.79	0.80	9.15	13.18	0.79	0.84
\$100,000 under \$200,000	0.00	0.00	0.48	0.50	2.65	3.67	0.48	0.52
\$200,000 under \$250,000	** 94.03	** 49.97	1.11	1.13	1.57	2.32	1.11	1.14
\$250,000 under \$500,000	**	**	0.84	0.80	0.89	1.05	0.84	0.79
\$500,000 under \$1,000,000	**	**	1.03	0.95	1.36	1.72	1.02	0.96
\$1,000,000 under \$1,500,000	**	**	1.32	1.32	2.44	3.46	1.32	1.34
\$1,500,000 under \$2,000,000	**	**	0.91	0.93	2.03	3.43	0.90	0.94
\$2,000,000 under \$5,000,000	**	**	0.59	0.53	1.30	2.17	0.59	0.55
\$5,000,000 under \$10,000,000	**	**	0.69	0.61	1.28	3.66	0.69	0.64
\$10,000,000 or more	**	**	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	42.65	26.97	0.17	0.12	0.67	0.62	0.17	0.15
No adjusted gross income	0.00	0.00	0.00	0.00	** 19.99	** 6.49	20.15	6.51
\$1 under \$5,000	0.00	0.00	5.64	7.36	**	**	5.62	21.48
\$5,000 under \$10,000	0.00	0.00	2.09	2.68	* 62.26	* 64.85	2.09	3.10
\$10,000 under \$15,000	0.00	0.00	1.35	1.56	* 56.87	* 54.20	1.35	1.59
\$15,000 under \$20,000	0.00	0.00	1.32	1.39	** 32.93	** 30.21	1.32	1.42
\$20,000 under \$25,000	0.00	0.00	1.32	1.41	**	**	1.32	1.44
\$25,000 under \$30,000	0.00	0.00	1.33	1.40	* 57.59	* 51.12	1.33	1.42
\$30,000 under \$40,000	0.00	0.00	0.92	0.96	52.49	54.99	0.92	0.99
\$40,000 under \$50,000	0.00	0.00	0.97	1.00	40.30	45.87	0.97	1.03
\$50,000 under \$75,000	0.00	0.00	0.55	0.58	15.92	20.54	0.55	0.61
\$75,000 under \$100,000	0.00	0.00	0.80	0.81	9.27	13.20	0.80	0.84
\$100,000 under \$200,000	0.00	0.00	0.49	0.50	2.65	3.68	0.49	0.53
\$200,000 under \$500,000	** 42.65	** 26.97	0.57	0.56	0.68	0.92	0.57	0.57
\$500,000 under \$1,000,000	**	**	1.03	0.96	1.36	1.72	1.03	0.96
\$1,000,000 or more	**	**	0.60	0.25	1.27	1.01	0.59	0.27
Nontaxable returns, total	* 0.00	* 0.00	0.69	0.94	21.54	12.79	0.72	1.01

** 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	145,370,240	8,374,142,977	144,763,632	8,498,486,227	119,559,706	6,055,389,434	52,067,484	120,111,673	5,988,308	72,995,406	27,762,355	194,609,806
Under 18	1,949,990	10,437,862	1,935,720	10,528,100	1,486,838	7,591,683	375,999	348,880	39,008	95,021	405,288	890,419
18 under 26	22,664,370	360,431,247	22,597,862	364,330,529	21,568,224	339,144,978	2,906,114	1,211,877	115,636	269,181	1,357,087	2,004,460
26 under 35	25,530,356	1,060,439,609	25,430,611	1,072,911,679	23,782,484	980,646,411	5,179,966	2,868,425	172,681	616,028	2,008,036	4,715,297
35 under 45	25,420,408	1,714,385,150	25,322,063	1,735,969,776	23,293,226	1,489,103,562	7,191,900	9,003,951	385,443	2,628,080	3,186,384	13,266,462
45 under 55	26,470,311	2,122,798,397	26,377,437	2,156,835,298	23,791,003	1,719,080,733	10,024,210	20,025,040	854,330	8,909,306	5,091,883	32,088,176
55 under 65	21,731,602	1,778,930,682	21,627,272	1,814,108,547	18,005,782	1,212,264,423	11,118,330	26,838,759	1,418,606	16,645,628	6,117,280	46,068,931
65 and over	21,603,204	1,326,720,031	21,472,666	1,343,802,299	7,632,149	307,557,645	15,270,965	60,014,742	3,002,604	43,832,161	9,596,397	95,576,060
Age [1]	Qualified dividends [2]		State income tax refunds		Alimony received		Net income		Net loss		Capital gain distributions reported on Form 1040	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	25,154,875	142,015,345	22,115,674	27,532,751	436,725	8,777,349	17,361,263	337,210,620	5,556,611	54,240,803	1,882,192	1,777,681
Under 18	384,922	555,157	11,051	9,889	--	--	55,081	249,257	3,890	40,935	38,347	22,255
18 under 26	1,254,989	1,386,401	248,691	147,326	* 2,011	* 4,013	1,475,721	10,898,110	206,863	1,065,209	156,812	93,528
26 under 35	1,831,998	3,527,912	2,771,693	2,372,331	17,394	183,544	2,964,663	37,902,744	758,280	5,663,547	166,954	133,894
35 under 45	2,907,994	9,753,556	5,119,458	5,824,146	84,282	1,277,673	3,806,894	70,770,804	1,210,757	11,624,296	207,860	171,395
45 under 55	4,586,844	23,337,700	6,152,043	7,918,560	137,153	3,047,760	4,056,295	92,159,640	1,360,830	14,027,445	343,137	355,760
55 under 65	5,479,068	33,358,571	5,087,172	6,682,606	119,786	2,795,095	3,142,835	85,356,286	1,171,834	12,517,387	387,059	407,126
65 and over	8,709,060	70,096,048	2,725,567	4,577,892	76,100	1,469,265	1,859,774	39,873,779	844,187	9,301,983	582,023	593,623
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	8,431,955	402,566,646	11,839,934	27,307,089	4,175,556	34,000,953	7,087,354	267,681,736	3,248,493	216,190,361	4,566,935	24,172,671
Under 18	132,745	941,037	179,446	349,417	80,789	110,393	128,665	506,627	71,843	352,710	81,828	108,621
18 under 26	397,564	3,127,941	493,410	874,095	191,863	294,070	273,349	2,568,473	123,751	1,343,711	202,610	295,947
26 under 35	737,751	13,524,339	694,307	1,263,073	432,797	2,076,769	489,534	6,513,824	138,339	4,372,483	425,576	1,264,759
35 under 45	1,099,398	53,341,998	1,334,976	2,802,659	605,651	7,505,622	878,393	26,281,587	355,283	19,154,248	628,442	3,456,676
45 under 55	1,544,473	100,692,217	2,199,408	4,929,071	805,732	9,676,304	1,355,154	59,683,245	596,716	48,444,281	884,113	6,063,565
55 under 65	1,812,644	107,931,498	2,725,784	6,568,240	851,378	7,039,091	1,627,320	73,188,077	766,520	61,537,797	956,571	6,084,110
65 and over	2,707,380	123,007,615	4,212,601	10,530,534	1,207,346	7,298,703	2,334,939	98,939,904	1,196,041	80,985,132	1,387,795	6,898,993

Sales of capital assets reported on Form 1040, Schedule D

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 gain from partnership/S-corporation		Net short-term loss from partnership/S-corporation		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	4,674,383	51,017,390	342,441	4,528,490	337,785	1,831,993	553,962	16,137,800	676,805	9,480,023	8,119,067	408,186,701	
Under 18	80,493	153,836	5,996	600	5,522	2,544	9,494	20,443	13,503	16,807	126,246	906,055	
18 under 26	162,459	1,196,566	4,352	9,322	9,355	6,226	18,360	38,965	24,095	72,133	347,255	3,052,972	
26 under 35	372,693	1,943,681	20,882	419,528	14,525	78,027	39,627	644,101	40,239	371,254	600,094	12,315,282	
35 under 45	625,059	6,685,099	48,006	1,142,994	43,647	397,466	64,575	4,253,289	72,121	1,392,110	975,401	49,462,268	
45 under 55	902,659	11,060,068	69,411	1,318,597	71,681	450,340	110,817	4,921,747	131,251	2,356,160	1,456,713	99,462,156	
55 under 65	1,063,508	12,124,376	97,565	1,049,406	91,647	398,511	128,480	2,932,870	173,031	2,154,689	1,809,316	110,923,990	
65 and over	1,487,512	17,853,764	96,229	588,044	101,410	498,878	182,610	3,326,385	222,566	3,116,871	2,804,041	132,063,979	
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	9,914,469	402,923,984	7,354,795	202,418,104	4,703,012	61,708,981	7,724,534	392,695,369	2,094,951	124,294,025	307,586	2,376,951	
Under 18	159,836	1,474,246	114,211	577,633	80,565	195,004	128,910	1,397,067	9,168	151,537	5,620	3,758	
18 under 26	416,613	3,624,861	323,224	1,745,564	183,172	471,485	289,068	3,489,001	28,486	827,878	9,304	9,082	
26 under 35	466,565	6,905,293	471,862	5,496,766	254,560	1,399,272	275,818	5,889,917	102,142	3,663,274	13,002	113,868	
35 under 45	996,663	29,815,700	790,702	22,843,424	510,815	5,227,344	673,284	27,058,645	225,024	12,055,856	41,411	509,968	
45 under 55	1,768,479	73,360,756	1,299,712	43,585,601	801,716	11,823,635	1,363,218	70,351,108	349,354	29,046,834	67,890	594,260	
55 under 65	2,321,774	112,375,584	1,622,950	51,434,426	1,084,465	17,430,363	1,813,205	109,461,015	527,979	35,796,831	81,236	506,617	
65 and over	3,784,539	175,367,544	2,732,134	76,734,690	1,787,719	25,161,880	3,181,031	175,048,617	852,798	42,751,816	89,123	639,397	
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	1,474,042	134,516,746	537,697	11,578,400	6,976,863	12,393,420	899,887	16,265,374	1,076,312	30,715,812	13,009,887	217,319,190	
Under 18	25,139	294,762	7,879	66,891	120,516	70,597	4,446	6,183	5,390	6,768	* 6,665	* 29,915	
18 under 26	48,941	790,780	9,521	126,877	205,762	160,332	14,770	103,846	21,268	197,966	66,391	284,069	
26 under 35	85,074	3,873,728	25,096	507,940	313,420	287,217	58,416	520,246	90,351	1,447,098	356,768	2,667,086	
35 under 45	140,372	18,392,836	61,203	1,622,565	586,904	772,975	117,668	3,392,918	199,955	6,183,537	695,158	9,247,810	
45 under 55	263,116	37,081,271	103,455	2,977,328	1,109,587	2,134,025	187,159	4,464,110	260,362	8,053,038	1,236,042	20,677,869	
55 under 65	349,742	38,327,093	164,529	3,047,936	1,686,041	3,435,987	244,734	3,814,480	263,244	8,308,511	2,201,247	47,177,873	
65 and over	561,659	35,756,275	166,015	3,228,863	2,954,634	5,532,286	272,694	3,963,591	235,742	6,518,895	8,446,616	137,234,567	

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											Foreign housing deduction	
	IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction		Archer medical savings account deduction		Foreign housing deduction		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns		Amount
All returns	2,562,814	11,043,873	10,051,849	9,673,065	1,933,121	4,310,353	637,859	8,994,778	7,460	11,644	5,531	99,010	
Under 18	* 6,004	* 19,115	--	--	--	--	4,402	52,429	--	--	--	--	
18 under 26	114,172	214,956	1,556,716	1,551,173	321,009	830,644	9,625	31,130	--	--	* 49	* 795	
26 under 35	283,990	722,598	3,984,241	3,838,314	582,161	1,435,245	46,697	308,037	* 1,271	* 567	656	8,288	
35 under 45	361,909	1,256,749	2,126,770	2,008,209	368,305	730,301	100,204	1,079,387	* 3,032	* 3,902	1,837	37,128	
45 under 55	658,284	2,722,657	1,310,694	1,213,774	404,285	824,571	181,556	2,753,818	1,265	3,383	1,769	31,421	
55 under 65	814,679	4,325,056	899,463	872,756	221,505	439,896	160,815	2,554,624	1,754	3,544	947	17,458	
65 and over	323,776	1,782,742	173,967	188,839	35,856	49,896	134,560	2,215,352	* 138	* 249	274	3,920	
	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	153,280	1,543,678	96,619,312	745,870,904	13,211,438	22,763,284	46,293,834	1,218,496,717	289,305,821	1,069,958,084			
Under 18	* 536	* 2,015	1,767,254	5,547,604	* 5,010	* 7,115	44,812	689,407	120,331	442,797			
18 under 26	11,112	27,933	21,805,906	130,825,993	* 9,006	* 13,058	639,135	9,845,868	23,963,474	88,623,093			
26 under 35	26,021	252,779	19,821,469	153,624,446	11,027	14,990	5,449,416	104,231,166	54,606,912	201,958,903			
35 under 45	30,798	322,493	15,431,306	130,533,440	21,352	26,966	9,671,473	248,004,146	71,177,912	263,213,211			
45 under 55	32,647	409,372	14,092,148	118,976,119	67,613	81,638	11,971,602	327,510,587	64,082,368	236,995,157			
55 under 65	36,404	307,654	10,694,112	94,387,725	392,218	469,166	10,379,163	281,585,459	41,134,011	152,137,740			
65 and over	15,763	221,432	12,807,217	111,975,578	12,705,211	22,150,352	8,138,233	246,650,084	34,220,812	126,587,184			
	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	Number of returns	Amount	Number of returns	Amount	
All returns	170	50,333	108,649,479	5,746,218,265	4,248,183	30,479,041	107,660,923	1,119,093,724					
Under 18	--	--	634,916	4,827,347	10,356	20,764	551,706	812,888					
18 under 26	--	--	13,327,911	166,054,461	15,668	57,438	13,183,289	22,310,646					
26 under 35	--	--	19,020,248	648,538,006	243,731	1,260,509	18,977,407	107,624,372					
35 under 45	* 4	* 1,991	20,012,030	1,136,956,290	1,030,326	5,970,247	19,954,162	221,735,338					
45 under 55	* 42	* 7,711	21,952,492	1,520,985,708	1,376,915	9,409,179	21,853,022	315,031,412					
55 under 65	109	36,684	18,373,277	1,331,903,151	986,867	7,421,213	18,226,364	271,571,755					
65 and over	* 15	* 1,947	15,328,766	936,953,300	584,321	6,339,692	14,914,972	180,007,313					

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

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

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

[2] Not included in total income.

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

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

(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	145,370,240	2,450,924	10,692,838	12,386,716	12,925,831	11,880,059	10,210,706	8,987,613	14,520,079	10,983,973
Under 18	1,949,990	137,924	1,269,317	331,431	97,918	31,726	18,178	20,432	19,477	* 7,152
18 under 26	22,664,370	219,429	4,583,218	5,032,984	3,948,442	2,859,878	1,873,754	1,347,210	1,344,901	680,197
26 under 35	25,530,356	257,465	1,239,338	1,929,247	2,466,377	2,599,546	2,374,150	2,119,435	3,482,246	2,383,583
35 under 45	25,420,408	315,492	740,647	1,268,021	1,743,290	1,903,812	1,738,494	1,647,476	2,820,066	2,261,767
45 under 55	26,470,311	406,543	817,056	1,225,234	1,506,077	1,554,521	1,627,653	1,508,893	2,797,361	2,251,088
55 under 65	21,731,602	456,321	704,788	962,768	1,092,901	1,126,613	1,197,164	1,174,032	2,176,612	1,857,273
65 and over	21,603,204	657,750	1,338,474	1,637,032	2,070,825	1,803,961	1,381,313	1,170,134	1,879,417	1,542,913
Returns of married persons filing jointly, total	53,353,614	692,121	762,132	1,200,915	1,763,357	2,037,870	2,171,240	2,122,016	4,070,283	3,974,111
Under 26	1,280,202	1,953	23,665	76,728	120,897	126,756	147,799	134,511	183,798	185,732
26 under 35	6,898,243	34,451	59,793	136,286	242,098	282,149	318,611	353,106	749,047	722,835
35 under 45	10,748,392	91,295	64,113	132,018	227,193	338,386	361,591	344,701	711,481	761,648
45 under 55	12,257,288	123,707	96,895	152,945	267,423	283,672	367,619	363,046	780,028	794,589
55 under 65	11,256,256	174,252	151,516	202,042	279,344	294,079	365,881	346,128	704,747	760,295
65 and over	10,913,233	266,463	366,151	500,896	626,402	712,827	609,740	580,524	941,181	749,012
Returns of married persons filing separately, total	2,591,000	84,933	126,515	151,555	197,582	181,382	217,821	200,491	** 682,401	**
Under 26	138,934	902	12,445	16,964	32,878	28,940	22,884	* 6,953	* 8,049	* 3,989
26 under 35	459,941	12,361	17,965	22,529	38,218	33,557	43,555	45,310	104,814	52,303
35 under 45	571,722	17,623	27,961	35,704	38,112	27,238	36,653	48,230	** 162,099	**
45 under 55	630,728	19,794	22,140	17,868	33,021	48,529	57,223	43,424	** 176,088	**
55 under 65	516,768	18,383	30,647	41,473	33,000	29,296	38,141	32,647	73,180	43,548
65 and over	272,907	15,870	15,356	17,018	22,353	13,822	19,364	23,927	30,501	27,831
Returns of heads of households, total	22,061,944	107,462	627,508	1,927,132	3,190,256	3,203,117	2,535,748	2,188,512	3,013,490	1,744,578
Under 26	2,520,957	* 3,158	139,719	487,153	678,005	515,534	284,566	196,200	141,796	37,909
26 under 35	5,665,510	9,186	174,874	558,379	963,236	976,968	798,736	616,808	785,906	368,885
35 under 45	6,616,431	32,540	152,349	431,686	825,011	906,105	761,098	699,257	1,000,856	622,752
45 under 55	4,900,717	35,993	109,895	299,685	489,167	551,622	480,119	472,290	738,817	499,087
55 under 65	1,816,587	19,206	35,106	99,930	153,138	191,565	168,778	167,532	287,817	179,202
65 and over	541,742	7,378	15,566	50,298	81,699	61,324	42,452	36,425	58,299	36,744
Returns of surviving spouses, total	69,176	3,318	* 3,105	* 2,311	* 4,022	* 6,592	* 7,168	* 2,984	** 12,843	**
Under 26	--	--	--	--	--	--	--	--	--	--
26 under 35	* 6,961	--	--	--	* 1,005	* 1,005	* 973	* 985	* 993	--
35 under 45	18,897	* 1,231	* 2,099	--	* 1,005	* 529	* 1,980	* 993	** 2,998	**
45 under 55	23,949	* 1,016	* 1,005	* 1,305	--	* 2,012	* 1,003	* 1,006	** 5,571	**
55 under 65	12,310	* 542	--	--	* 1,005	* 2,041	* 1,005	--	* 1,281	1,999
65 and over	7,059	* 530	--	* 1,006	* 1,005	* 1,005	* 2,207	--	--	--
Returns of single persons, total	67,294,506	1,563,091	9,173,578	9,104,803	7,770,614	6,451,097	5,278,728	4,473,611	7,032,475	4,973,871
Under 26	20,674,267	351,340	5,676,706	4,783,570	3,214,580	2,220,375	1,436,683	1,029,978	1,030,735	459,719
26 under 35	12,499,701	201,468	986,706	1,212,052	1,221,819	1,305,867	1,212,274	1,103,226	1,841,486	1,239,561
35 under 45	7,464,967	172,803	494,125	668,614	651,970	631,555	577,172	554,295	1,016,201	803,798
45 under 55	8,657,629	226,033	587,121	753,430	716,465	668,686	721,688	629,128	1,185,031	869,237
55 under 65	8,129,681	243,937	487,519	619,323	626,413	609,633	623,359	627,726	1,109,587	872,229
65 and over	9,868,261	367,510	941,402	1,067,814	1,339,367	1,014,982	707,551	529,258	849,436	729,326

Footnotes at end of table.

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income—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	18,949,278	11,926,401	14,755,766	3,801,641	597,525	134,907	55,986	79,363	19,189	11,445
Under 18	11,152	* 305	* 3,443	1,045	434	* 8	--	* 25	20	* 3
18 under 26	594,969	120,636	52,264	3,989	1,398	441	120	336	157	47
26 under 35	3,352,866	1,660,872	1,423,302	211,596	20,863	4,081	1,448	2,781	761	399
35 under 45	3,927,000	2,630,527	3,407,713	850,320	116,102	23,944	9,410	12,034	2,668	1,624
45 under 55	4,182,900	2,997,016	4,139,034	1,160,522	198,532	44,973	18,429	25,275	5,868	3,335
55 under 65	3,785,975	2,462,615	3,503,324	992,646	155,441	37,205	15,083	22,228	5,422	3,192
65 and over	3,094,416	2,054,430	2,226,686	581,524	104,754	24,254	11,496	16,684	4,294	2,845
Returns of married persons filing jointly, total	9,774,323	8,512,981	12,229,408	3,278,621	512,619	115,095	46,567	65,272	15,557	9,127
Under 26	191,197	63,754	** 23,162	**	* 180	* 19	--	* 30	* 16	* 4
26 under 35	1,606,069	1,115,735	** 1,257,220	**	14,844	2,816	935	1,609	413	226
35 under 45	2,038,730	1,880,170	2,901,092	751,173	102,302	20,896	7,943	10,142	2,210	1,307
45 under 55	2,124,561	2,149,556	3,477,490	1,017,513	173,865	39,345	15,757	21,534	4,978	2,767
55 under 65	2,117,876	1,824,901	2,959,993	867,419	136,358	32,584	12,792	18,869	4,567	2,614
65 and over	1,695,889	1,478,865	1,773,972	478,996	85,069	19,437	9,139	13,087	3,372	2,209
Returns of married persons filing separately, total	411,486	150,322	137,829	33,936	7,813	2,401	1,257	2,095	624	559
Under 26	* 4,923	--	--	--	--	--	--	* 3	* 3	--
26 under 35	58,835	15,368	10,876	3,622	396	* 74	* 20	90	23	23
35 under 45	102,196	37,168	29,092	6,974	1,454	527	273	249	99	68
45 under 55	117,228	46,984	35,743	8,036	2,611	717	430	590	155	146
55 under 65	84,108	38,277	41,389	9,166	1,760	526	346	564	172	146
65 and over	44,196	12,524	20,728	6,136	1,591	557	188	598	171	176
Returns of heads of households, total	2,159,311	740,972	514,538	89,544	13,358	2,431	1,280	1,940	489	276
Under 26	32,831	* 3,010	** 1,004	**	* 40	* 8	--	* 9	* 13	* 4
26 under 35	305,380	71,280	** 35,484	**	180	* 15	* 35	118	24	17
35 under 45	759,260	253,600	** 150,190	20,520	--	631	229	348	**	**
45 under 55	692,849	273,582	** 211,186	43,417	--	1,316	743	947	**	**
55 under 65	275,468	106,766	** 113,078	17,932	--	406	223	442	**	**
65 and over	93,522	32,735	** 20,902	4,217	--	* 55	50	76	**	**
Returns of surviving spouses, total	12,118	* 4,328	8,587	1,576	* 60	* 52	* 29	61	18	* 4
Under 26	--	--	--	--	--	--	--	--	--	--
26 under 35	* 996	--	* 1,000	--	--	--	--	--	* 3	--
35 under 45	* 4,932	* 1,008	** 1,321	* 782	**	--	--	* 16	**	**
45 under 55	4,040	* 2,019	** 4,567	* 303	**	* 52	* 17	* 34	**	**
55 under 65	* 1,154	* 1,301	** 1,774	* 189	**	--	* 11	* 7	**	**
65 and over	* 996	--	** 5	* 302	**	--	--	* 3	**	**
Returns of single persons, total	6,592,040	2,517,798	1,865,403	397,964	63,675	14,929	6,854	9,996	2,501	1,479
Under 26	377,170	54,177	32,028	4,549	1,611	422	120	319	144	42
26 under 35	1,381,586	458,489	285,218	41,480	5,443	1,176	457	963	298	133
35 under 45	1,021,882	458,581	328,528	70,870	9,955	1,890	965	1,278	289	198
45 under 55	1,244,222	524,874	417,417	91,254	15,056	3,545	1,482	2,170	491	297
55 under 65	1,307,368	491,371	390,718	97,940	13,890	3,689	1,712	2,346	554	366
65 and over	1,259,812	530,306	411,495	91,871	17,719	4,206	2,119	2,919	725	443

* 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.

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	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All returns, total	46,293,834	5,664,554,876	46,293,834	5,751,236,735	38,759,570	3,801,011,268	27,716,732	86,311,658	4,097,322	62,044,618	16,073,367	156,396,453		
Under \$5,000	398,823	954,642	398,823	1,277,168	115,333	1,039,894	238,536	2,187,719	27,255	135,349	143,829	273,075		
\$5,000 under \$10,000	539,338	4,200,396	539,338	4,659,652	189,318	1,916,983	307,383	397,502	35,605	186,712	186,712	600,174		
\$10,000 under \$15,000	895,102	11,261,559	895,102	11,756,516	335,886	4,382,362	492,741	777,197	72,488	590,204	282,069	987,732		
\$15,000 under \$20,000	1,069,474	18,821,993	1,069,474	19,466,844	558,964	9,467,383	524,927	919,900	56,898	370,127	289,563	847,516		
\$20,000 under \$25,000	1,199,527	27,074,378	1,199,527	27,849,836	751,845	15,372,812	504,362	810,974	69,227	452,034	289,052	1,006,485		
\$25,000 under \$30,000	1,416,379	38,981,401	1,416,379	39,938,479	1,007,383	24,957,980	606,796	804,867	58,117	481,804	317,266	1,086,676		
\$30,000 under \$35,000	1,642,602	53,575,003	1,642,602	54,687,562	1,291,647	38,122,881	665,523	826,442	68,230	500,541	320,355	1,213,591		
\$35,000 under \$40,000	1,751,674	65,784,352	1,751,674	67,025,705	1,415,381	48,073,467	725,439	726,512	84,343	606,176	367,297	1,305,864		
\$40,000 under \$45,000	1,786,768	75,900,894	1,786,768	77,189,432	1,484,712	58,097,663	752,306	695,319	69,513	637,205	360,432	1,238,108		
\$45,000 under \$50,000	1,853,924	87,993,601	1,853,924	89,417,844	1,542,081	66,000,713	854,508	1,060,283	87,488	630,839	416,366	1,354,505		
\$50,000 under \$55,000	1,840,587	96,625,122	1,840,587	97,973,680	1,567,604	73,651,473	872,405	1,080,272	100,223	987,090	437,574	1,786,611		
\$55,000 under \$60,000	1,862,180	107,094,441	1,862,180	108,599,613	1,576,095	79,709,725	909,333	870,669	88,495	659,441	442,926	1,433,476		
\$60,000 under \$75,000	5,421,016	365,963,494	5,421,016	370,796,510	4,687,362	279,285,340	2,845,329	3,112,162	340,076	2,777,805	1,463,211	5,971,036		
\$75,000 under \$100,000	7,768,346	675,228,259	7,768,346	682,971,813	6,944,071	529,336,179	4,623,128	5,564,452	486,716	3,609,593	2,329,790	8,514,130		
\$100,000 under \$200,000	12,348,754	1,676,950,448	12,348,754	1,698,980,399	11,294,449	1,321,430,060	8,800,272	13,085,180	1,180,801	11,426,861	5,290,594	25,466,547		
\$200,000 under \$500,000	1,601,935	355,737,718	1,601,935	361,791,316	1,471,511	264,307,422	1,338,590	4,019,184	280,550	3,172,831	975,965	7,643,012		
\$500,000 under \$1,000,000	2,023,910	678,076,835	2,023,910	692,815,280	1,810,221	460,860,036	1,814,440	10,107,996	544,450	9,453,913	1,435,413	20,070,386		
\$1,000,000 under \$1,500,000	578,811	391,031,786	578,811	399,571,124	500,847	224,462,278	551,300	8,007,156	247,231	7,674,870	470,783	15,395,124		
\$1,500,000 under \$2,000,000	131,554	159,045,092	131,554	162,068,203	110,087	75,786,268	128,380	3,888,577	71,721	3,508,705	115,413	7,872,112		
\$2,000,000 under \$5,000,000	54,873	94,363,386	54,873	95,878,222	45,437	40,656,543	54,119	2,545,947	32,238	2,171,166	49,102	4,882,555		
\$5,000,000 under \$10,000,000	77,979	232,110,516	77,979	235,167,145	64,363	77,979,222	77,074	7,155,814	50,477	5,326,260	70,921	13,114,352		
\$10,000,000 or more	11,345	318,699,631	11,345	321,056,751	9,223	54,978,125	18,772	4,500,984	13,899	2,480,804	17,805	8,177,968		
Taxable returns, total	39,938,114	5,453,602,071	39,938,114	5,533,635,042	34,742,336	3,660,044,424	24,628,028	79,168,331	3,636,711	55,731,772	14,341,605	144,105,565		
Non-taxable returns, total	6,355,720	211,052,805	6,355,720	217,601,693	4,017,234	140,966,644	3,086,704	7,143,327	460,611	6,312,846	1,731,763	12,290,888		
Size of adjusted gross income	Qualified dividends [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		
All returns, total	14,782,552	116,270,167	19,849,140	25,834,921	211,949	5,745,786	9,044,505	182,239,023	13,324,116	338,016,771	1,225,916	-60,031		
Under \$5,000	131,101	151,044	33,891	22,630	--	--	112,451	167,372	129,969	62,095	11,332	-56,316		
\$5,000 under \$10,000	166,594	335,744	52,753	37,338	* 4,022	* 16,099	167,873	941,112	182,804	217,771	12,192	-13,128		
\$10,000 under \$15,000	259,052	584,805	97,047	49,349	* 5,559	* 69,157	211,001	1,296,735	232,208	7,328	11,363	-138,941		
\$15,000 under \$20,000	257,102	447,532	172,855	104,980	* 8,985	* 143,250	230,712	1,544,805	242,049	48,151	26,736	-247,738		
\$20,000 under \$25,000	262,725	550,011	239,894	148,443	* 6,135	* 53,871	252,832	1,942,752	231,529	128,700	14,443	-173,528		
\$25,000 under \$30,000	286,409	570,632	348,450	197,017	11,110	172,010	282,833	2,060,485	255,616	357,174	27,199	-98,298		
\$30,000 under \$35,000	289,164	701,289	306,032	211,353	22,336	302,973	295,008	2,181,317	270,810	1,356,476	25,235	-100,698		
\$35,000 under \$40,000	331,067	711,405	599,557	381,709	11,098	179,506	305,141	2,398,193	308,294	-38,848	20,172	-83,023		
\$40,000 under \$45,000	319,800	630,278	663,641	421,704	20,759	347,762	297,837	3,169,262	263,570	207,667	20,815	-137,464		
\$45,000 under \$50,000	381,142	901,708	714,361	491,896	8,415	128,400	303,116	2,932,788	331,049	417,691	23,505	-110,933		
\$50,000 under \$55,000	394,277	1,193,294	833,284	585,156	13,694	273,505	285,790	3,362,722	520,757	520,757	25,208	-46,701		
\$55,000 under \$60,000	396,799	925,263	822,093	558,194	17,942	300,549	326,330	3,515,510	345,535	416,347	20,153	-97,626		
\$60,000 under \$75,000	1,326,296	3,604,728	2,576,900	2,106,280	26,499	566,278	984,867	9,695,874	1,128,076	1,358,674	87,521	-464,065		
\$75,000 under \$100,000	2,100,422	5,686,929	3,962,795	3,747,442	21,752	725,052	1,398,500	16,181,195	1,854,888	3,847,227	133,218	-736,536		
\$100,000 under \$200,000	4,892,590	18,238,642	6,581,442	8,059,668	25,841	1,480,196	4,195,282	46,890,068	4,195,282	17,001,704	312,565	-1,110,640		
\$200,000 under \$500,000	918,958	5,747,867	712,069	1,295,521	4,337	449,600	363,783	14,079,900	881,958	7,952,436	75,417	-297,186		
\$500,000 under \$1,000,000	1,369,268	14,973,952	635,109	1,801,000	2,497	298,430	516,053	36,801,529	1,370,604	26,186,773	176,460	-392,337		
\$1,000,000 under \$1,500,000	453,053	11,913,453	161,932	1,035,827	746	109,568	143,604	16,626,610	468,544	28,251,820	103,152	-19,585		
\$1,500,000 under \$2,000,000	112,041	5,948,742	51,846	654,013	* 32	* 16,953	34,116	5,628,727	117,850	17,671,087	36,153	-19,230		
\$2,000,000 under \$5,000,000	47,817	3,748,155	23,847	402,644	* 48	* 16,153	12,716	2,426,063	50,660	13,084,585	17,577	2,905		
\$5,000,000 under \$10,000,000	68,865	10,090,399	38,226	1,175,514	99	28,150	20,046	5,446,752	72,729	43,772,868	29,883	319,847		
\$10,000,000 or more	10,689	21,979,780	6,380	1,566,731	16	22,403	4,885	1,823,451	18,216	34,451,738	8,857	213,712		
Taxable returns, total	13,203,090	107,799,322	18,421,976	24,378,220	173,987	5,033,248	7,311,798	168,425,240	11,704,171	328,520,510	1,050,331	1,612,027		
Non-taxable returns, total	1,579,461	8,470,845	1,427,165	1,456,701	37,962	712,538	1,732,708	1,312,784	1,619,945	9,496,261	175,585	-1,672,059		

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 IRA distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S-corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	6,490,971	147,941,793	11,824,162	323,515,223	3,338,391	66,295,803	2,979,895	30,800,796	262,607	2,612,222	5,608,448	453,298,914
Under \$5,000	45,427	217,738	70,835	310,978	30,910	124,189	32,802	235,906	* 5,060	* -3,920	35,311	-196,187
\$5,000 under \$10,000	108,951	701,038	174,046	1,253,251	39,489	171,860	49,757	567,768	5,121	5,061	43,952	-232,002
\$10,000 under \$15,000	212,115	1,356,920	366,824	3,312,488	75,312	534,479	72,976	714,081	5,993	21,998	74,225	-187,042
\$15,000 under \$20,000	227,875	1,810,003	393,191	4,323,576	86,700	654,326	75,456	702,830	6,216	27,335	80,595	-359,585
\$20,000 under \$25,000	198,303	1,746,017	376,961	4,952,311	87,137	573,125	73,521	616,602	* 6,397	* 16,064	77,157	-176,477
\$25,000 under \$30,000	198,205	1,847,438	391,895	5,817,022	83,205	792,296	76,947	759,593	7,949	50,064	85,142	65,427
\$30,000 under \$35,000	203,767	2,160,093	385,652	5,774,541	86,427	790,775	95,706	896,592	3,533	-2,124	101,060	72,857
\$35,000 under \$40,000	192,629	2,101,639	411,582	7,648,842	89,925	674,346	108,843	1,012,889	5,810	36,219	105,290	270,660
\$40,000 under \$45,000	201,941	2,439,473	391,779	7,189,062	75,446	593,066	92,609	1,074,826	5,810	24,871	102,671	270,660
\$45,000 under \$50,000	211,478	2,504,645	448,197	8,947,465	91,034	755,258	95,876	1,038,232	3,988	-9,377	125,131	654,197
\$50,000 under \$55,000	215,116	2,690,000	411,295	8,781,333	102,095	797,635	105,740	1,099,327	7,847	46,361	115,679	945,889
\$55,000 under \$60,000	231,162	3,340,154	475,584	11,063,965	95,210	713,926	105,082	1,016,681	7,546	43,072	128,204	1,100,667
\$60,000 under \$75,000	775,366	11,804,262	1,380,318	34,200,332	286,317	2,948,961	363,965	3,372,264	28,248	222,737	411,373	2,626,978
\$75,000 under \$100,000	1,025,624	19,189,852	1,992,906	56,584,910	453,712	4,267,680	584,197	5,472,369	50,311	251,429	695,235	7,928,148
\$100,000 under \$200,000	1,711,732	46,780,404	3,185,726	115,513,292	972,759	14,633,298	832,728	6,845,923	74,499	802,721	1,686,113	42,859,393
\$200,000 under \$250,000	254,808	10,341,352	391,202	175,644	175,644	4,837,103	55,224	994,923	9,542	34,199	41,106	20,693,886
\$250,000 under \$500,000	330,739	16,923,149	424,176	20,394,510	299,595	11,746,757	93,584	1,988,145	18,106	479,568	773,241	75,463,213
\$500,000 under \$1,000,000	93,827	8,707,859	101,097	5,248,690	117,648	7,502,637	37,169	1,014,671	5,015	159,094	336,129	77,611,734
\$1,000,000 under \$1,500,000	23,129	3,011,210	21,929	1,388,959	33,742	2,965,244	11,664	414,863	1,611	42,447	93,650	39,731,652
\$1,500,000 under \$2,000,000	9,866	1,986,390	9,520	625,419	16,359	1,949,736	4,913	209,801	676	19,701	40,643	25,241,020
\$2,000,000 under \$5,000,000	13,527	3,783,826	13,935	1,241,114	26,292	3,927,203	7,800	410,991	843	19,388	61,562	63,147,449
\$5,000,000 under \$10,000,000	3,412	1,353,075	3,348	404,014	7,818	1,777,983	2,057	140,944	194	6,787	15,792	32,136,990
\$10,000,000 or more	1,970	1,145,256	2,166	460,645	5,605	2,566,853	1,377	200,978	145	10,704	10,186	63,480,525
Taxable returns, total	5,588,296	138,830,479	10,252,019	304,116,036	2,861,059	62,282,240	2,413,300	24,047,602	223,358	2,532,701	4,914,014	455,729,535
Nontaxable returns, total	902,675	9,111,615	1,572,144	19,399,187	477,332	4,013,563	566,587	6,755,194	39,250	79,521	694,434	-2,430,921
Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	418,905	18,028,096	737,837	-5,481,245	3,828,175	30,233,103	8,251,737	118,719,831	301,356	12,058,871	366,788	6,725,661
Under \$5,000	4,543	8,022	8,093	-112,630	16,385	79,919	3,781	17,591	29,087	388,571	* 1,107	* 7,338
\$5,000 under \$10,000	* 1,080	* 4,615	11,765	-175,664	38,133	226,457	6,407	36,768	26,954	454,821	4,723	23,100
\$10,000 under \$15,000	4,553	18,044	23,791	-269,959	77,825	528,097	42,044	100,262	27,965	474,822	3,326	91,280
\$15,000 under \$20,000	7,943	32,352	22,431	-166,023	122,363	967,500	24,305	304,716	24,110	312,222	5,945	65,199
\$20,000 under \$25,000	5,846	31,539	18,696	-305,071	151,091	1,479,782	366,040	837,415	16,368	233,855	7,820	54,450
\$25,000 under \$30,000	7,679	3,025	15,768	-277,605	173,336	1,552,236	406,278	1,430,433	20,406	304,816	7,431	160,972
\$30,000 under \$35,000	6,954	11,883	21,846	-226,324	200,887	1,836,077	386,965	1,932,575	7,788	308,972	8,692	102,751
\$35,000 under \$40,000	4,687	57,645	21,082	-84,568	159,466	1,333,595	365,542	2,598,319	7,462	204,989	6,306	47,745
\$40,000 under \$45,000	11,960	97,104	14,313	-181,629	149,246	920,236	312,828	2,804,552	10,986	317,674	10,465	50,770
\$45,000 under \$50,000	7,729	41,122	21,971	-147,063	187,929	1,546,658	339,941	3,654,280	13,073	256,279	10,278	132,137
\$50,000 under \$55,000	9,701	59,628	22,211	-228,700	164,966	1,368,033	349,418	4,157,845	8,726	131,101	7,126	179,646
\$55,000 under \$60,000	9,240	36,944	26,343	-105,159	161,182	1,265,924	381,694	5,060,798	8,508	147,760	13,455	211,330
\$60,000 under \$75,000	31,396	347,234	67,898	-577,978	503,318	3,917,949	1,074,425	16,332,469	22,605	810,239	50,587	559,277
\$75,000 under \$100,000	56,734	759,814	134,525	-738,582	715,928	5,219,428	1,420,158	25,620,952	22,723	779,274	65,958	747,083
\$100,000 under \$200,000	127,215	2,518,759	205,027	-1,044,490	854,842	6,691,834	1,876,429	37,908,891	37,501	1,355,717	93,687	1,723,951
\$200,000 under \$250,000	28,813	757,773	30,934	42,771	70,794	617,969	238,948	5,394,888	6,081	286,599	14,616	547,523
\$250,000 under \$500,000	48,890	2,374,299	45,408	-188,126	67,144	563,184	297,717	6,980,670	8,744	1,029,667	19,181	647,712
\$500,000 under \$1,000,000	23,039	1,811,101	15,464	-127,922	10,126	88,426	90,145	2,247,300	4,255	932,761	12,649	244,006
\$1,000,000 under \$1,500,000	7,039	1,084,083	4,215	-70,467	1,937	17,527	20,855	534,901	1,425	455,874	5,786	134,142
\$1,500,000 under \$2,000,000	3,525	748,696	1,911	-118,439	560	4,854	9,674	338,714	693	338,714	3,508	185,217
\$2,000,000 under \$5,000,000	6,298	2,097,204	2,896	-157,946	607	6,243	13,771	758,052	1,150	705,823	3,314	342,989
\$5,000,000 under \$10,000,000	2,161	1,386,755	736	-135,220	85	669	3,384	92,763	366	705,823	** 5,230	** 657,134
\$10,000,000 or more	1,860	3,740,254	515	-84,452	32	305	2,089	56,933	263	1,070,269	**	**
Taxable returns, total	375,847	17,870,188	610,580	-3,746,925	3,189,742	24,703,394	7,296,312	112,693,511	122,861	7,950,775	301,536	5,566,628
Nontaxable returns, total	43,058	157,909	127,258	-1,734,320	668,433	5,529,709	955,425	6,026,321	178,495	4,108,095	65,251	1,157,033

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	142,151	195,260	103,291	7,803,142	1,065,285	23,120,179	3,263,319	23,811,075	15,219,734	86,681,859
Under \$5,000	--	--	2,955	206,587	8,304	19,112	20,436	28,883	103,515	322,526
\$5,000 under \$10,000	* 6	* 7	1,882	140,794	13,510	66,330	29,865	68,966	170,562	459,257
\$10,000 under \$15,000	--	--	3,210	228,164	13,600	137,685	43,493	120,310	211,907	494,957
\$15,000 under \$20,000	* 1,182	* 2,378	3,254	241,031	16,887	129,400	52,935	133,798	288,084	644,851
\$20,000 under \$25,000	* 194	* 277	3,414	216,308	34,289	225,638	52,948	207,087	281,112	775,458
\$25,000 under \$30,000	* 2,321	* 2,164	3,114	228,006	33,160	160,704	78,174	238,860	384,020	957,078
\$30,000 under \$35,000	* 5,030	* 3,355	2,535	189,367	43,217	377,034	78,662	258,861	409,722	1,112,558
\$35,000 under \$40,000	* 2,985	* 5,588	3,130	212,171	41,460	274,597	83,579	234,002	428,721	1,241,352
\$40,000 under \$45,000	* 5,152	* 2,145	3,072	231,504	35,378	442,965	76,304	145,011	526,851	1,288,538
\$45,000 under \$50,000	8,930	11,678	2,542	187,738	40,620	288,324	92,593	216,016	512,553	1,424,243
\$50,000 under \$55,000	7,989	2,564	3,450	272,731	50,921	454,591	101,206	208,364	551,365	1,348,559
\$55,000 under \$60,000	6,938	14,878	3,005	239,349	41,150	317,017	94,825	366,115	554,728	1,505,172
\$60,000 under \$75,000	20,840	25,253	7,194	519,254	123,513	1,020,124	313,656	671,828	1,765,257	4,813,015
\$75,000 under \$100,000	26,251	28,560	11,064	821,651	159,163	1,643,071	474,851	1,609,048	2,542,069	7,743,553
\$100,000 under \$200,000	36,234	60,141	22,156	1,679,429	291,625	3,679,088	1,047,509	5,434,126	4,690,622	22,029,951
\$200,000 under \$500,000	8,281	8,817	5,551	420,268	41,659	1,093,396	174,802	1,629,237	548,788	6,053,598
\$500,000 under \$1,000,000	9,931	21,881	11,565	893,222	49,528	3,054,472	254,141	3,010,778	827,990	14,738,445
\$1,000,000 under \$1,500,000	410	2,932	6,110	521,278	17,586	2,241,400	110,726	2,593,023	294,955	8,539,488
\$1,500,000 under \$2,000,000	152	1,636	1,815	156,302	4,214	1,419,869	32,159	1,367,979	76,851	3,013,111
\$2,000,000 under \$5,000,000	189	333	818	69,925	2,699	864,215	14,279	741,627	31,971	1,514,836
\$5,000,000 under \$10,000,000	23	587	1,081	94,781	569	1,814,552	23,846	1,896,714	48,131	3,056,629
\$10,000,000 or more	11	24	132	21,981	388	994,649	7,051	901,855	12,066	1,247,561
Taxable returns, total	132,577	177,764	77,834	5,822,343	930,505	19,592,499	2,895,602	22,349,848	13,186,143	80,132,971
Nontaxable returns, total	9,574	17,496	26,457	1,980,799	134,780	3,527,680	367,717	1,461,227	2,033,591	6,548,888

Size of adjusted gross income	Itemized deductions limitation		Total		Total medical expenses		Expenses in excess of AGI 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	1,218,496,717	20,865	10,382,599	84,873,406	10,382,599	129,126,252	10,379,747	44,252,846	45,952,640	485,127,769
Under \$5,000	5,817,132	--	268,188	2,428,639	268,188	2,478,026	265,337	49,387	370,398	1,186,129
\$5,000 under \$10,000	8,564,958	--	379,999	3,234,123	379,999	3,456,869	372,745	222,745	519,416	1,720,258
\$10,000 under \$15,000	13,438,645	--	626,319	5,063,892	626,319	5,654,378	626,319	580,486	874,500	2,705,556
\$15,000 under \$20,000	16,380,604	--	618,569	5,354,012	618,569	6,167,029	618,569	813,017	1,046,333	3,179,250
\$20,000 under \$25,000	18,451,194	--	636,087	4,977,497	636,087	6,051,544	636,087	1,074,047	1,165,914	3,844,934
\$25,000 under \$30,000	21,195,988	--	605,707	5,763,443	605,707	5,763,443	605,707	1,249,971	1,395,306	4,662,188
\$30,000 under \$35,000	24,815,194	--	644,546	4,286,194	644,546	5,857,270	644,546	1,571,077	1,619,387	5,806,855
\$35,000 under \$40,000	28,754,727	--	582,430	4,099,204	582,430	5,735,058	582,430	1,635,864	1,722,410	6,601,097
\$40,000 under \$45,000	28,143,372	--	532,970	3,814,643	532,970	5,511,519	532,970	1,696,876	1,757,797	6,207,697
\$45,000 under \$50,000	29,924,832	--	548,974	4,042,317	548,974	5,993,518	548,974	1,951,201	1,836,669	8,125,998
\$50,000 under \$55,000	31,460,824	--	509,656	3,983,398	509,656	5,989,150	509,656	2,005,752	1,828,177	8,591,794
\$55,000 under \$60,000	32,062,521	--	515,115	3,300,308	515,115	5,811,442	515,115	2,221,134	1,849,823	9,474,809
\$60,000 under \$75,000	102,071,413	* 2,057	1,291,030	9,688,366	1,291,030	16,178,538	1,291,030	6,490,171	5,395,835	31,677,693
\$75,000 under \$100,000	162,812,989	* 193	1,323,623	10,349,718	1,323,623	18,933,502	1,323,623	8,583,784	7,742,566	55,220,962
\$100,000 under \$200,000	334,340,553	7,263	1,173,861	12,356,560	1,173,861	23,744,967	1,173,861	11,388,407	12,333,779	133,930,640
\$200,000 under \$250,000	63,228,773	4,144	68,672	1,296,808	68,672	2,434,713	68,672	1,137,905	1,600,276	28,935,025
\$250,000 under \$500,000	11,198,389	5,650	50,411	1,519,035	50,411	2,711,968	50,411	1,192,933	2,022,568	54,041,144
\$500,000 under \$1,000,000	57,666,506	1,205	6,099	366,814	5,582	645,681	5,582	278,867	577,935	31,035,390
\$1,000,000 under \$1,500,000	22,129,207	100	884	65,512	584	116,510	584	50,997	131,244	12,300,697
\$1,500,000 under \$2,000,000	13,090,004	67	800	146	146	34,849	146	18,878	54,712	7,316,789
\$2,000,000 under \$5,000,000	31,231,583	105	2,353	120	24,460	48,849	120	24,389	77,780	17,407,387
\$5,000,000 under \$10,000,000	17,026,882	51	2,814	** 9	** 3,021	** 9,989	** 9	** 4,968	18,879	9,213,093
\$10,000,000 or more	46,690,425	23	3,243	**	**	**	**	**	11,328	20,882,274
Taxable returns, total	1,067,177,423	20,148	7,107,517	46,055,389	7,107,517	83,732,365	7,107,517	37,676,976	39,764,438	434,837,776
Nontaxable returns, total	151,319,294	717	1,004	38,818,017	3,275,081	45,393,888	3,272,230	6,575,870	6,188,202	30,289,993

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										Carryover from prior years														
	Interest paid deduction—continued				Total		Cash contributions		Contributions deduction		Other than cash contributions		Carryover from prior years												
	Qualified mortgage insurance premiums		Investment interest expense 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	4,479,962	5,354,709	1,498,817	12,551,293	37,789,956	174,474,029	34,556,271	138,608,769	22,541,678	43,639,867	578,889	33,293,336	17,241	19,635	43,703	145,550									
Under \$5,000	17,241	19,635	13,965	9,895	219,335	155,128	187,432	217,144	81,727	69,506	43,703	145,550	22,182	24,164	37,535	133,376									
\$5,000 under \$10,000	22,182	24,164	15,314	17,720	318,800	463,810	281,313	487,076	131,374	209,666	37,535	133,376	48,499	93,999	43,545	687,274									
\$10,000 under \$15,000	48,499	93,999	20,070	26,763	586,050	1,020,264	527,605	916,537	255,496	1,711,023	35,437	687,274	87,313	93,030	35,437	243,387									
\$15,000 under \$20,000	87,313	93,030	19,685	23,267	718,210	1,371,552	642,307	1,140,313	343,204	235,000	43,545	243,387	115,592	117,142	33,757	230,531									
\$20,000 under \$25,000	115,592	117,142	20,437	40,226	858,700	1,758,380	744,618	1,406,486	445,971	332,066	33,757	230,531	182,913	185,072	31,693	310,230									
\$25,000 under \$30,000	182,913	185,072	24,907	26,777	944,652	2,228,782	840,399	1,766,763	511,730	391,406	31,693	310,230	232,485	228,491	22,120	278,335									
\$30,000 under \$35,000	232,485	228,491	25,923	80,646	1,176,790	2,497,765	1,038,663	1,970,181	663,569	466,036	22,120	278,335	280,595	290,751	27,340	256,623									
\$35,000 under \$40,000	280,595	290,751	19,775	25,097	1,253,568	2,824,721	1,098,808	2,236,959	697,858	594,347	27,340	256,623	322,027	351,445	25,717	453,198									
\$40,000 under \$45,000	322,027	351,445	18,634	14,687	1,292,159	2,896,238	1,144,567	2,640,751	701,478	523,768	25,717	453,198	312,175	344,845	19,497	150,436									
\$45,000 under \$50,000	312,175	344,845	19,825	39,152	1,393,652	3,477,084	1,254,826	2,763,597	805,410	635,005	19,497	150,436	291,842	358,980	23,379	219,048									
\$50,000 under \$55,000	291,842	358,980	23,491	58,986	1,387,182	3,350,358	1,243,756	2,730,885	781,479	650,902	23,379	219,048	268,475	361,201	17,993	167,066									
\$55,000 under \$60,000	268,475	361,201	27,141	34,549	1,479,075	3,970,701	1,340,173	3,166,292	846,594	816,903	17,993	167,066	814,994	1,024,611	45,585	654,999									
\$60,000 under \$75,000	814,994	1,024,611	92,048	122,038	4,414,852	12,181,171	3,965,966	9,928,868	2,614,084	2,190,376	45,585	654,999	1,168,939	1,611,912	44,940	573,874									
\$75,000 under \$100,000	1,168,939	1,611,912	129,021	194,952	6,542,082	20,268,611	5,917,499	16,693,133	4,028,958	3,571,127	44,940	573,874	2,94,268	250,629	78,106	596,176									
\$100,000 under \$200,000	2,94,268	250,629	417,635	1,100,290	11,017,243	42,816,725	10,283,143	35,056,234	7,124,521	7,161,688	78,106	596,176	* 602	* 635	12,180	390,651									
\$200,000 under \$250,000	* 602	* 635	116,985	440,841	1,475,136	4,446,006	1,407,558	7,112,696	961,022	1,483,529	12,180	390,651	* 8	* 9	20,183	3,043,457									
\$250,000 under \$500,000	* 8	* 9	243,093	1,415,685	1,882,485	6,786,159	1,324,891	13,940,925	1,134,681	4,414,825	20,183	3,043,457	\$1,000,000 under \$1,000,000												
\$1,000,000 under \$1,500,000			132,096	1,565,733	547,846	9,944,618	538,098	8,241,504	289,067	1,884,265	8,208	3,167,156	\$1,500,000 under \$2,000,000												
\$1,500,000 under \$2,000,000			43,264	842,328	125,495	2,874,418	124,162	3,821,539	62,589	1,104,355	2,926	3,082,132	\$2,000,000 under \$5,000,000												
\$2,000,000 under \$5,000,000			* 8	20,722	573,484	2,874,418	51,858	1,975,275	24,141	1,355,638	1,204	602,963	\$5,000,000 or more												
\$5,000,000 or more			36,429	1,524,037	74,814	7,352,916	74,373	5,416,452	33,523	2,410,865	2,369	3,168,491	Taxable returns, total	3,693,374	4,300,322	10,980,963	30,587,792	127,199,392	20,290,250	40,743,478	303,364	24,626,015	275,525	8,667,320	
			10,647	976,123	18,328	4,716,909	18,169	3,255,668	8,089	9,339,200	687	6,969,545	Nontaxable returns, total	786,588	1,054,387	1,570,330	3,970,478	11,409,377	2,251,428	2,896,388					
			17,707	3,395,018	11,090	18,787,873	11,047	11,725,471	5,112	9,339,200	687	6,969,545	Total	4,479,962	5,354,709	12,551,293	37,789,956	174,474,029	34,556,271	138,608,769	22,541,678	43,639,867	578,889	33,293,336	

Itemized deductions—continued

Size of adjusted gross income	Limited miscellaneous deductions										Total miscellaneous deductions subject to 2% AGI limitation														
	Casualty or theft loss deduction		Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Total miscellaneous deductions		Carryover from prior years												
	Amount		Number of returns		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	140,717	3,180,912	11,870,811	86,494,396	14,730,817	76,857,890	22,113,572	6,982,040	7,895,963	38,224,411	28,694,320	122,064,341	17,241	19,635	43,703	145,550									
Under \$5,000	* 2,017	* 1,434	162,694	329,617	26,595	128,232	117,889	40,425	79,281	168,810	171,364	337,467	22,182	24,164	37,535	133,376									
\$5,000 under \$10,000	* 3,065	* 34,021	185,464	457,986	47,900	210,599	203,433	57,387	88,649	225,162	255,576	493,149	48,499	93,999	43,545	687,274									
\$10,000 under \$15,000	* 3,105	* 23,800	247,770	866,088	111,221	550,459	346,983	89,184	136,127	333,022	442,314	972,665	87,313	93,030	35,437	243,387									
\$15,000 under \$20,000	8,013	53,515	289,888	1,351,429	53,515	1,057,848	413,798	97,223	156,393	339,327	536,306	1,494,398	115,592	117,142	33,757	230,531									
\$20,000 under \$25,000	* 6,402	* 58,918	362,578	2,079,641	310,212	1,717,797	497,098	117,579	164,963	465,048	667,592	2,300,423	182,913	185,072	31,693	310,230									
\$25,000 under \$30,000	8,350	66,617	446,470	2,903,811	420,297	2,460,673	631,261	138,889	199,073	527,996	884,219	3,125,558	232,485	228,491	22,120	278,335									
\$30,000 under \$35,000	10,290	119,852	533,367	3,146,365	554,124	2,875,749	709,063	159,275	233,247	557,966	967,143	3,592,891	280,595	290,751	27,340	256,623									
\$35,000 under \$40,000	* 8,132	* 186,788	562,739	3,600,430	588,302	3,864,494	849,860	183,426	258,107	581,787	1,099,127	4,151,707	322,027	351,445	25,717	453,198									
\$40,000 under \$45,000	9,024	101,356	522,318	3,329,382	594,027	3,094,462	788,066	179,280	229,670	638,769	1,088,959	3,972,511	\$45,000 under \$50,000	7,271	70,118	118,834	391,406	635,005	781,479	650,902	781,479	650,902	781,479	650,902	
\$50,000 under \$55,000	7,018	224,771	557,680	3,786,496	681,273	3,816,124	865,501	194,132	247,693	555,365	1,149,050	4,565,621	\$55,000 under \$60,000	8,927	90,375	555,106	3,047,206	832,547	1,730,540	3,486,993	4,985,692	7,935,003	29,097,756		
\$60,000 under \$75,000	15,492	411,075	1,527,838	9,944,099	2,003,065	10,350,850	2,736,491	645,950	789,583	1,730,540	3,486,993	12,727,240	\$75,000 under \$100,000	17,150	304,878	1,973,998	13,634,648	3,854,694	9,178,455	3,620,372	4,985,692	18,717,698			
\$100,000 under \$200,000	21,111	838,668	2,709,690	18,500,232	4,240,155	13,689,851	3,854,694	2,298,040	1,813,684	6,651,859	7,935,003	29,097,756	\$200,000 under \$250,000	2,553	115,598	2,741,711	4,192,232	369,602	1,548,956	3,699,602	4,367,774	4,665,621	4,665,621	4,665,621	
\$250,000 under \$500,000	1,978	165,332	295,141	4,192,022	371,682	2,426,433	908,861	692,564	622,141	4,288,260	1,235,301	7,407,276	\$500,000 under \$1,000,000	590	143,890	78,177	2,419,204	687,995	3,273,418	3,273,418	3,273,418	3,273,418	3,273,418	3,273,418	
\$1,000,000 under \$1,500,000	154	42,596	18,217	1,209,721	11,195	130,748	55,436	140,966	73,444	1,784,252	83,368	2,055,966	\$1,500,000 under \$2,000,000	* 34	* 6,792	7,943	736,372	39,303	83,070	33,216	1,108,203	39,727	1,250,576		
\$2,000,000 under \$5,000,000	35	14,139	12,415	1,929,565	5,242	198,401	32,777	164,580	14,446	1,682,662	59,919	3,325,354	\$5,000,000 or more	** 6	** 6,517	3,175	1,059,846	1,216	682,434	14,446	1,682,662	14,446	1,682,662	14,446	1,682,662
\$10,000,000 or more	**	**	2,119	2,241,441	543	109,366	4,861	109,366	87,437	4,175,597	10,039	4,372,399	Taxable returns, total	88,801	1,361,289	9,707,264	65,622,111	6,107,294	6,107,294	6,846,853	32,828,408	25,120,318	104,557,813	275,525	8,667,320
Nontaxable returns, total	51,917	1,819,624	2,163,547	15,637,223 </																					

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		
	Total					Unlimited miscellaneous deductions					Miscellaneous deductions other than gambling	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Gambling loss deduction		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns									
			(116)	(117)							(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)										(127)
All returns, total	1,333,012	20,811,631	934,852	17,573,396	395,417	2,294,400	109,171,821	403,795,826	42,756,355	4,090,494,168	4,104,273	30,048,772							
Under \$5,000	10,503	22,384	5,287	14,235	8,149	8,149	515,508	1,906,051	* 7,520	* 8,378	* 11	* 232							
\$5,000 under \$10,000	18,059	231,961	12,505	62,804	4,778	8,821	790,940	2,924,592	24,666	76,136	* 781	* 7,993							
\$10,000 under \$15,000	21,245	119,485	12,396	94,656	7,876	13,583	3,323,816	4,894,442	217,450	512,116	* 632	* 1,648							
\$15,000 under \$20,000	21,870	150,484	13,829	109,670	8,038	37,414	1,657,049	6,127,091	518,325	2,326,170	2,572	6,835							
\$20,000 under \$25,000	34,346	222,604	30,208	206,947	5,138	15,657	1,944,923	7,193,274	766,616	5,541,611	* 1,115	* 4,547							
\$25,000 under \$30,000	35,395	156,298	28,157	142,278	7,238	14,020	2,390,337	8,840,699	1,113,314	11,650,836	* 594	* 846							
\$30,000 under \$35,000	55,246	386,055	40,074	332,041	14,156	39,581	2,993,775	11,073,222	1,424,090	19,465,407	* 837	* 11,971							
\$35,000 under \$40,000	42,562	278,984	35,254	243,415	8,314	35,569	3,136,672	11,601,181	1,632,019	28,874,197	* 285	* 1,294							
\$40,000 under \$45,000	43,133	451,922	34,390	413,498	8,744	38,424	3,318,990	12,272,461	1,709,093	36,370,419	2,431	10,156							
\$45,000 under \$50,000	40,688	281,876	32,485	256,713	7,207	24,863	3,464,991	12,816,020	1,804,054	45,827,146	* 1,339	* 4,150							
\$50,000 under \$55,000	54,313	426,684	45,515	385,763	7,801	20,833	3,642,383	13,471,146	1,793,288	52,369,977	112	784							
\$55,000 under \$60,000	44,718	300,318	37,905	253,639	5,615	44,531	3,853,441	14,253,956	1,842,181	61,074,184	3,469	3,290							
\$60,000 under \$75,000	147,652	1,012,489	109,613	808,624	37,908	202,799	12,135,135	44,887,283	5,363,835	220,557,086	23,536	38,113							
\$75,000 under \$100,000	178,098	1,621,984	138,187	1,344,982	39,751	229,954	19,665,342	72,744,496	7,733,405	442,203,611	99,416	155,235							
\$100,000 under \$200,000	346,341	4,120,609	255,302	3,175,105	91,548	621,828	35,035,100	129,597,017	12,316,300	1,214,232,951	759,175	1,640,902							
\$200,000 under \$250,000	53,793	1,044,626	35,766	914,725	19,133	105,118	4,695,775	17,368,674	1,599,819	275,405,540	890,063	2,605,937							
\$250,000 under \$300,000	91,484	2,660,111	43,641	2,325,402	47,637	226,944	5,972,056	22,079,106	2,019,610	545,389,911	1,818,745	14,258,008							
\$300,000 under \$350,000	45,945	1,995,762	15,664	1,727,018	30,123	149,432	1,750,540	6,470,420	577,082	327,384,404	412,542	5,652,913							
\$350,000 under \$400,000	14,706	941,550	3,673	836,088	11,146	89,665	403,108	1,480,695	131,124	135,669,745	42,969	1,076,609							
\$400,000 under \$450,000	7,939	794,663	1,583	704,062	6,425	78,207	163,193	603,373	54,703	80,896,689	14,168	596,265							
\$450,000 under \$500,000	15,503	1,620,497	2,293	1,451,022	13,317	140,889	230,670	852,916	77,731	200,337,520	20,016	1,301,257							
\$500,000 under \$550,000	5,178	747,106	525	698,015	4,681	43,103	55,558	205,293	18,869	111,938,970	5,366	766,897							
\$550,000 under \$600,000	4,293	1,223,159	298	1,072,694	4,026	105,055	33,120	122,417	11,301	272,381,165	4,131	1,945,872							
\$600,000 under \$75,000	1,153,263	16,184,024	818,125	14,190,875	338,327	1,728,320	92,683,667	342,451,969	39,922,674	4,046,363,695	4,098,683	30,028,206							
Nontaxable returns, total	179,750	4,627,607	116,427	3,382,521	57,090	566,060	16,588,154	61,343,857	2,833,681	44,130,473	5,590	20,566							

* 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	0.19	0.30	0.19	0.34	0.29	0.43	0.94	1.12	1.31	0.58	0.80		
Under \$5,000	4.75	5.65	4.75	7.06	8.83	12.27	6.06	11.30	17.07	21.42	7.73	11.34		
\$5,000 under \$10,000	4.12	4.20	4.12	4.30	7.03	9.92	5.41	10.58	15.24	15.07	6.81	9.64		
\$10,000 under \$15,000	3.24	3.26	3.24	3.27	5.30	6.42	4.33	4.70	11.15	28.44	8.70	8.31		
\$15,000 under \$20,000	2.98	2.99	2.98	2.99	4.14	4.78	4.22	9.70	12.30	22.40	5.62	10.44		
\$20,000 under \$25,000	2.82	2.82	2.82	2.82	3.58	4.06	4.31	10.15	11.28	23.71	5.67	9.60		
\$25,000 under \$30,000	2.59	2.60	2.59	2.60	3.10	3.31	3.94	11.14	12.29	23.05	5.40	9.71		
\$30,000 under \$35,000	2.41	2.41	2.41	2.41	2.73	2.87	3.76	12.07	11.00	15.85	5.34	10.03		
\$35,000 under \$40,000	2.33	2.33	2.33	2.33	2.61	2.73	3.81	11.11	9.77	15.49	5.02	9.66		
\$40,000 under \$45,000	2.31	2.31	2.31	2.31	2.55	2.64	3.54	11.19	10.36	19.00	5.06	9.35		
\$45,000 under \$50,000	2.23	2.23	2.23	2.23	2.47	2.56	3.31	10.15	10.11	16.27	4.71	9.37		
\$50,000 under \$55,000	2.24	2.24	2.24	2.24	2.45	2.55	3.28	10.26	9.42	17.14	4.60	9.97		
\$55,000 under \$60,000	2.23	2.23	2.23	2.23	2.44	2.54	3.20	10.87	9.09	17.14	4.56	10.03		
\$60,000 under \$75,000	1.25	1.25	1.25	1.25	1.36	1.42	1.77	6.61	5.95	8.92	2.47	6.18		
\$75,000 under \$100,000	1.02	1.02	1.02	1.02	1.09	1.14	1.36	5.45	4.19	7.33	1.93	4.84		
\$100,000 under \$200,000	0.58	0.58	0.58	0.58	0.66	0.66	0.78	3.26	2.28	3.88	1.07	2.74		
\$200,000 under \$250,000	1.15	1.15	1.15	1.15	1.22	1.31	1.29	5.66	2.99	6.29	1.55	4.35		
\$250,000 under \$500,000	0.86	0.86	0.86	0.86	0.94	1.01	0.92	3.46	1.73	3.45	1.05	2.85		
\$500,000 under \$1,000,000	1.05	1.05	1.05	1.05	1.17	1.32	1.08	3.37	1.65	2.85	1.17	2.91		
\$1,000,000 under \$1,500,000	1.34	1.31	1.34	1.31	1.51	1.35	1.35	3.58	1.85	2.92	1.43	3.41		
\$1,500,000 under \$2,000,000	0.92	0.92	0.92	0.92	1.05	1.39	0.93	2.95	1.29	3.15	0.99	2.65		
\$2,000,000 under \$5,000,000	0.60	0.52	0.60	0.52	0.69	0.93	0.60	1.40	0.77	1.51	0.63	1.49		
\$5,000,000 under \$10,000,000	0.69	0.60	0.69	0.60	0.78	1.07	0.72	1.09	0.84	0.94	0.72	1.47		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Taxable returns, total	0.32	0.20	0.32	0.20	0.36	0.30	0.45	0.98	1.16	1.35	0.60	0.82		
Nontaxable returns, total	1.17	1.37	1.17	1.36	1.50	1.74	1.67	3.44	1.62	4.78	2.20	3.47		
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	0.60	0.90	0.78	6.55	8.19	0.66	1.29	0.62	0.56	1.97	862.08			
Under \$5,000	8.10	14.34	16.16	0.00	0.00	8.90	62.47	7.75	95.47	25.76	51.30			
\$5,000 under \$10,000	7.21	11.51	13.22	18.15	* 49.97	7.36	12.96	6.71	20.21	25.35	134.54			
\$10,000 under \$15,000	5.91	9.42	9.89	14.71	* 41.51	6.53	14.93	6.06	1,200.86	25.75	84.88			
\$15,000 under \$20,000	5.96	13.24	7.45	11.29	* 33.31	6.31	15.57	6.00	190.65	17.41	53.76			
\$20,000 under \$25,000	5.95	10.71	6.36	8.52	* 40.82	6.04	14.50	6.18	85.33	22.47	66.37			
\$25,000 under \$30,000	5.69	10.64	5.28	7.19	29.74	5.72	13.41	5.90	43.87	17.77	70.43			
\$30,000 under \$35,000	5.63	12.79	4.36	6.73	21.03	5.57	13.45	5.67	80.62	18.02	69.45			
\$35,000 under \$40,000	5.29	11.21	4.03	5.70	29.20	4.46	14.00	5.42	180.07	19.74	68.34			
\$40,000 under \$45,000	5.37	10.68	3.83	5.22	21.48	26.46	10.99	5.78	64.74	19.54	74.84			
\$45,000 under \$50,000	4.92	10.49	3.66	5.06	36.27	32.48	12.60	5.21	31.47	18.90	73.73			
\$50,000 under \$55,000	4.85	11.48	3.39	4.51	26.69	32.48	15.31	5.00	26.96	18.44	146.55			
\$55,000 under \$60,000	4.82	11.69	3.41	4.64	23.18	29.61	11.90	5.10	36.94	19.50	64.42			
\$60,000 under \$75,000	2.59	6.67	1.88	2.98	18.94	25.45	2.93	7.37	19.83	9.87	28.89			
\$75,000 under \$100,000	2.03	5.62	1.50	2.48	20.53	23.78	2.34	5.53	11.48	7.72	26.12			
\$100,000 under \$200,000	1.11	3.07	0.97	1.63	17.41	19.48	1.37	2.82	4.96	4.23	21.82			
\$200,000 under \$250,000	1.60	5.07	1.89	3.16	25.53	35.02	2.55	4.93	6.20	5.62	41.55			
\$250,000 under \$500,000	1.07	3.30	1.81	3.37	38.50	31.51	1.75	3.88	3.52	3.41	45.73			
\$500,000 under \$1,000,000	1.20	3.41	2.19	3.59	38.50	31.51	2.16	3.46	3.04	2.08	63.15			
\$1,000,000 under \$1,500,000	1.46	4.00	2.30	6.80	* 46.82	4.87	5.87	4.42	2.34	2.37	124.91			
\$1,500,000 under \$2,000,000	1.00	3.05	1.58	3.16	* 38.21	5.32	2.17	5.32	2.37	1.83	1,248.91			
\$2,000,000 under \$5,000,000	0.64	1.75	0.95	1.73	22.62	3.33	1.29	3.33	1.19	1.03	24.99			
\$5,000,000 under \$10,000,000	0.73	1.73	1.00	1.84	19.25	59.16	1.37	3.37	1.00	1.00	8.04			
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Taxable returns, total	0.62	0.96	0.58	0.78	7.18	8.72	0.74	1.33	0.65	0.57	2.06	27.13		
Nontaxable returns, total	2.30	4.52	2.55	4.52	16.06	23.83	2.17	5.59	5.97	6.24	16.57			

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		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S-corporation net income less loss	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total	1.07	1.40	0.78	1.05	1.39	1.64	1.60	1.91	5.48	9.82	0.97	0.75
Under \$5,000	13.87	22.07	11.26	18.11	16.37	21.70	15.06	17.08	* 44.42	* 185.41	14.94	41.55
\$5,000 under \$10,000	9.22	13.41	7.37	9.68	14.74	17.38	15.26	17.38	43.82	193.94	14.82	64.28
\$10,000 under \$15,000	6.68	8.58	5.13	6.37	10.93	13.86	11.02	13.86	40.73	76.48	10.69	90.09
\$15,000 under \$20,000	6.47	8.40	4.97	5.78	10.41	14.94	10.84	12.75	37.06	61.95	10.35	44.21
\$20,000 under \$25,000	6.97	8.91	5.06	5.88	10.32	14.18	11.09	13.87	* 38.69	* 64.21	10.70	105.01
\$25,000 under \$30,000	6.91	8.90	4.96	6.11	10.50	17.13	10.78	13.61	35.28	71.20	10.25	37.97
\$30,000 under \$35,000	6.81	9.52	5.00	6.20	10.27	15.85	10.74	13.70	49.62	97.41	9.37	276.92
\$35,000 under \$40,000	6.99	9.15	4.83	5.90	10.09	16.66	11.06	11.06	33.52	57.00	9.17	30.19
\$40,000 under \$45,000	6.85	9.41	4.93	6.32	10.90	15.11	9.79	11.54	112.02	112.02	9.26	79.12
\$45,000 under \$50,000	6.67	9.39	4.60	5.83	9.87	16.00	9.69	12.67	45.62	242.17	8.52	37.62
\$50,000 under \$55,000	6.62	9.52	4.80	6.10	9.39	13.00	9.33	11.60	33.72	52.81	8.79	27.28
\$55,000 under \$60,000	6.37	8.61	4.45	5.59	9.74	14.67	9.28	15.29	35.63	74.98	8.47	23.90
\$60,000 under \$75,000	3.45	4.82	2.58	3.34	5.59	8.79	4.97	6.27	18.38	32.72	4.85	18.84
\$75,000 under \$100,000	2.98	4.26	2.12	2.84	4.38	6.92	3.90	4.96	13.64	23.66	3.52	9.12
\$100,000 under \$200,000	2.05	2.97	1.48	2.05	2.60	4.18	3.01	3.75	10.35	19.73	1.92	3.76
\$200,000 under \$250,000	3.23	5.17	2.59	3.81	3.82	7.10	6.82	9.50	18.81	30.58	2.48	4.83
\$250,000 under \$500,000	2.45	4.12	2.19	3.49	2.43	4.60	4.25	6.26	10.16	23.27	1.46	2.40
\$500,000 under \$1,000,000	2.86	5.14	2.75	5.07	2.41	4.51	4.21	6.38	12.19	30.45	1.39	2.08
\$1,000,000 under \$1,500,000	3.40	6.60	3.44	7.41	2.66	4.89	4.63	6.38	13.36	34.76	1.60	2.47
\$1,500,000 under \$2,000,000	2.52	5.21	2.60	6.88	1.93	5.22	3.55	6.66	9.90	36.69	1.13	1.88
\$2,000,000 under \$5,000,000	1.67	3.65	1.62	4.68	1.10	2.89	2.13	4.03	6.47	40.26	0.89	1.09
\$5,000,000 under \$10,000,000	1.75	4.49	1.73	5.52	1.07	2.52	2.15	2.73	6.28	4.60	0.75	1.18
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	1.14	1.46	0.83	1.10	1.47	1.70	1.78	2.09	15.22	9.94	1.01	0.73
Nontaxable returns, total	3.16	4.48	2.42	3.38	4.21	6.11	3.81	4.67	5.22	61.00	3.38	27.76
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	2.54	8.99	1.52	2.03	0.94	1.05	4.75	3.42	4.48	7.76
Under \$5,000	44.94	194.94	32.69	55.47	22.97	28.55	48.11	49.86	16.58	21.71	* 67.96	* 68.15
\$5,000 under \$10,000	* 93.14	* 100.69	27.23	38.02	15.82	19.21	38.37	41.85	17.01	22.90	43.64	40.91
\$10,000 under \$15,000	41.35	67.95	19.71	34.63	11.09	13.62	14.85	25.72	17.19	23.62	52.14	79.52
\$15,000 under \$20,000	32.29	60.12	20.04	38.00	8.96	11.30	6.26	11.28	18.34	22.22	37.13	81.09
\$20,000 under \$25,000	40.74	67.29	21.87	49.33	8.07	10.07	5.12	7.20	21.59	27.73	34.40	50.24
\$25,000 under \$30,000	35.01	95.102	23.38	45.80	7.54	9.92	4.94	5.85	20.87	28.99	36.14	50.07
\$30,000 under \$35,000	35.72	74.97	20.34	45.65	6.98	9.19	4.94	5.41	26.01	28.60	32.70	42.95
\$35,000 under \$40,000	43.56	66.60	20.73	66.49	7.84	10.27	5.08	5.47	26.57	32.12	36.88	45.56
\$40,000 under \$45,000	27.79	38.88	24.03	50.60	8.07	10.42	5.85	5.85	26.74	29.85	30.07	40.55
\$45,000 under \$50,000	33.33	117.12	19.81	39.08	7.19	9.73	5.25	5.52	25.14	26.09	29.46	38.51
\$50,000 under \$55,000	30.59	50.65	20.14	50.65	6.76	10.51	5.25	5.49	40.40	37.53	32.35	54.79
\$55,000 under \$60,000	31.27	50.37	18.43	60.42	7.76	10.31	4.95	5.27	30.00	34.08	25.98	43.24
\$60,000 under \$75,000	17.08	25.22	10.79	21.41	4.37	5.81	2.91	3.12	17.94	23.40	13.53	26.68
\$75,000 under \$100,000	12.60	21.13	7.31	24.89	3.66	4.99	2.75	2.75	16.69	16.01	11.87	19.68
\$100,000 under \$200,000	7.30	13.53	4.90	7.30	3.11	4.18	1.93	2.11	12.07	10.89	9.21	24.05
\$200,000 under \$250,000	9.57	17.58	8.57	28.326	6.30	7.89	3.30	3.63	18.89	13.85	13.53	25.10
\$250,000 under \$500,000	6.07	11.90	5.82	79.15	5.72	7.25	2.52	2.71	12.01	10.08	9.36	14.98
\$500,000 under \$1,000,000	5.66	12.07	6.07	61.10	8.84	12.34	2.83	3.10	9.80	7.67	7.04	17.81
\$1,000,000 under \$1,500,000	5.93	14.33	7.00	48.32	12.97	16.69	3.38	3.66	10.27	5.98	6.21	13.74
\$1,500,000 under \$2,000,000	4.23	9.76	5.90	17.87	11.15	14.78	1.15	1.71	8.62	4.17	4.72	7.34
\$2,000,000 under \$5,000,000	2.29	5.43	3.27	20.03	8.82	11.10	1.59	1.71	4.17	3.05	2.11	8.76
\$5,000,000 under \$10,000,000	1.97	4.45	3.40	8.09	13.37	16.30	1.66	1.77	3.72	0.68	** 0.93	** 0.56
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	3.97	3.27	2.74	11.11	1.66	2.24	3.06	4.19	6.89	3.47	4.86	8.68
Nontaxable returns, total	13.46	51.18	7.90	15.54	3.78	4.91	3.06	4.19	6.89	7.47	11.42	17.13

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 (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)
All returns, total	7.69	11.15	1.50	1.39	2.78	3.38	1.47	3.57	0.63	0.85
Under \$5,000	0.00	0.00	16.18	16.25	34.16	39.59	19.30	58.38	9.32	19.58
\$5,000 under \$10,000	*91.68	*91.68	17.42	17.23	26.25	32.62	17.29	27.59	7.30	12.03
\$10,000 under \$15,000	0.00	0.00	13.96	13.39	26.65	30.77	14.25	24.32	6.50	10.50
\$15,000 under \$20,000	*85.84	*94.76	13.43	12.96	23.82	29.20	13.11	40.37	5.89	9.16
\$20,000 under \$25,000	*99.74	*99.74	14.00	13.60	16.72	24.61	12.91	28.81	5.79	9.31
\$25,000 under \$30,000	*61.97	*64.52	13.46	12.82	17.14	23.45	11.02	25.79	5.18	9.16
\$30,000 under \$35,000	*44.70	*46.20	14.54	13.96	15.01	20.63	10.95	23.47	4.79	7.91
\$35,000 under \$40,000	*57.71	*63.17	13.46	13.27	15.16	26.73	10.54	32.81	4.70	7.68
\$40,000 under \$45,000	*43.59	*44.61	12.66	12.42	16.46	26.50	10.93	27.14	4.25	7.28
\$45,000 under \$50,000	33.31	45.29	13.15	13.67	15.39	26.34	10.07	23.23	4.28	7.25
\$50,000 under \$55,000	33.29	46.75	11.43	11.55	13.68	23.82	9.59	22.09	4.14	7.97
\$55,000 under \$60,000	37.74	51.74	11.85	11.75	15.25	22.21	9.91	22.46	4.13	7.65
\$60,000 under \$75,000	21.72	28.88	7.53	7.47	8.79	17.23	5.47	19.59	2.27	4.70
\$75,000 under \$100,000	19.39	32.60	5.03	4.91	7.65	15.87	4.40	13.20	1.85	3.47
\$100,000 under \$200,000	15.01	23.00	2.21	2.10	5.34	11.51	2.69	11.45	1.18	1.96
\$200,000 under \$250,000	21.53	33.21	3.93	4.27	8.15	15.11	3.88	13.33	2.13	3.83
\$250,000 under \$500,000	14.98	21.46	3.47	2.88	6.42	10.93	2.71	9.69	1.42	2.14
\$500,000 under \$1,000,000	21.18	27.01	2.41	2.38	6.97	11.97	2.52	9.86	1.51	2.25
\$1,000,000 under \$1,500,000	28.14	33.75	2.55	2.76	8.19	14.27	2.81	11.71	1.79	2.71
\$1,500,000 under \$2,000,000	20.99	27.29	3.56	3.85	5.95	10.09	2.03	8.19	1.32	2.43
\$2,000,000 under \$5,000,000	15.28	21.62	2.48	2.48	3.88	6.38	1.18	5.41	0.82	1.40
\$5,000,000 under \$10,000,000	18.96	29.17	0.34	0.36	4.19	7.97	1.13	4.96	0.88	1.44
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	7.96	11.74	1.59	1.51	2.91	3.62	1.55	3.72	0.68	0.88
Non-taxable returns, total	29.92	35.44	4.17	3.79	8.21	9.39	4.75	11.72	2.06	3.40

Size of adjusted gross income	Itemized deductions limitation		Total		Medical and dental expenses deduction		Expenses in excess of AGI limitation		Total	
	Number of returns (59)	Amount (60)	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)
All returns, total	0.30	13.56	8.59	0.89	1.63	0.89	1.26	0.89	1.01	0.27
Under \$5,000	6.04	0.00	0.00	5.81	9.54	5.81	9.42	5.84	6.86	6.73
\$5,000 under \$10,000	5.26	0.00	0.00	4.92	7.88	4.92	7.57	4.92	5.02	5.86
\$10,000 under \$15,000	3.95	0.00	0.00	3.88	6.82	3.88	6.35	3.88	3.91	4.89
\$15,000 under \$20,000	3.66	0.00	0.00	3.92	7.31	3.92	6.64	3.92	3.93	3.92
\$20,000 under \$25,000	3.33	0.00	0.00	3.88	6.92	3.88	6.10	3.88	3.89	3.86
\$25,000 under \$30,000	3.02	0.00	0.00	3.97	6.46	3.97	5.63	3.97	3.97	3.86
\$30,000 under \$35,000	2.67	0.00	0.00	3.84	5.88	3.84	5.03	3.84	3.85	3.02
\$35,000 under \$40,000	2.69	0.00	0.00	4.04	7.15	4.04	5.83	4.04	4.05	2.88
\$40,000 under \$45,000	2.62	0.00	0.00	4.22	6.57	4.22	6.05	4.22	4.23	2.72
\$45,000 under \$50,000	2.53	0.00	0.00	4.14	7.30	4.14	5.79	4.14	4.14	2.61
\$50,000 under \$55,000	2.46	0.00	0.00	4.29	7.83	4.29	6.10	4.29	4.29	2.60
\$55,000 under \$60,000	2.57	0.00	0.00	4.28	7.39	4.28	5.61	4.28	4.28	2.57
\$60,000 under \$75,000	1.47	0.00	0.00	2.68	5.14	2.68	3.75	2.68	2.68	1.49
\$75,000 under \$100,000	1.34	*68.92	*72.80	2.62	4.70	2.62	3.36	2.62	2.62	1.24
\$100,000 under \$200,000	0.70	25.78	36.08	2.58	4.83	2.58	3.29	2.58	2.53	0.66
\$200,000 under \$250,000	1.31	25.59	27.00	6.20	10.38	6.20	7.59	6.20	6.21	1.32
\$250,000 under \$500,000	0.98	19.32	18.51	6.43	9.89	6.43	7.49	6.43	6.20	0.96
\$500,000 under \$1,000,000	1.19	25.65	23.76	11.89	14.51	11.89	12.07	11.89	11.39	1.26
\$1,000,000 under \$1,500,000	1.67	42.80	41.95	20.43	27.09	20.43	22.07	20.43	19.69	1.65
\$1,500,000 under \$2,000,000	1.49	28.72	30.03	20.31	26.76	20.31	21.65	20.31	20.33	0.77
\$2,000,000 under \$5,000,000	0.75	18.86	19.80	18.08	14.58	18.08	14.30	18.08	16.58	0.80
\$5,000,000 under \$10,000,000	0.78	12.32	11.88	**39.00	**38.20	**39.00	**33.71	**39.00	**32.99	0.69
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.28	13.97	8.88	1.09	1.66	1.09	1.30	1.09	1.15	0.27
Non-taxable returns, total	1.59	41.73	11.43	1.65	2.99	1.65	2.74	1.65	2.06	1.86

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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			Personal property taxes			Other taxes		
	Number of returns (70)	Amount (71)	(72)	Number of returns (73)	Amount (74)	(75)	Number of returns (76)	Amount (77)	(78)	Number of returns (79)	Amount (80)	(81)			
All returns, total	0.30	0.30	0.38	0.33	0.85	1.10	0.33	0.40	0.57	1.27	1.74	3.55			
Under \$5,000	5.35	14.41	10.28	26.10	6.28	9.57	5.58	6.97	8.62	22.88	24.28	52.73			
\$5,000 under \$10,000	4.48	10.29	8.25	19.52	5.35	6.75	4.80	5.38	7.26	4.80	20.08	42.10			
\$10,000 under \$15,000	3.49	5.77	5.98	9.45	4.31	7.06	3.75	5.66	5.84	15.27	14.44	22.04			
\$15,000 under \$20,000	3.12	5.08	4.81	7.85	4.12	6.10	4.44	4.44	5.08	14.84	13.94	37.00			
\$20,000 under \$25,000	2.96	5.54	4.23	7.14	4.17	8.79	3.30	4.26	4.71	17.06	14.08	34.60			
\$25,000 under \$30,000	2.69	3.43	3.53	4.40	4.19	5.18	3.02	4.12	4.17	7.42	11.75	18.35			
\$30,000 under \$35,000	2.48	3.61	3.12	4.41	4.16	5.67	2.74	3.52	3.92	9.56	11.39	22.98			
\$35,000 under \$40,000	2.40	3.18	2.82	3.72	4.28	5.95	2.65	3.46	3.74	13.74	11.26	23.91			
\$40,000 under \$45,000	2.38	2.94	2.83	3.17	4.47	7.55	2.54	3.33	3.67	24.08	10.17	24.08			
\$45,000 under \$50,000	2.28	2.68	2.70	3.02	4.39	5.52	2.49	3.24	3.53	6.14	9.97	24.48			
\$50,000 under \$55,000	2.29	2.67	2.66	3.24	4.65	6.93	2.48	3.24	3.49	8.69	10.20	22.46			
\$55,000 under \$60,000	2.27	2.81	2.61	3.02	4.77	7.85	2.42	3.13	3.50	5.87	10.27	19.17			
\$60,000 under \$75,000	1.27	1.68	1.46	1.84	2.80	3.57	1.35	1.78	1.97	4.62	5.57	19.35			
\$75,000 under \$100,000	1.03	1.53	1.17	1.65	2.54	3.27	1.09	1.39	1.58	3.30	4.68	9.88			
\$100,000 under \$200,000	0.60	0.72	0.70	0.77	1.95	2.32	0.63	0.83	1.05	1.81	3.19	7.43			
\$200,000 under \$250,000	1.17	1.46	1.29	1.52	3.33	4.06	1.21	1.52	1.86	3.27	5.04	13.75			
\$250,000 under \$500,000	0.86	1.07	0.98	1.10	2.48	3.08	0.90	1.11	1.50	2.65	3.79	10.59			
\$500,000 under \$1,000,000	1.06	1.42	1.19	1.45	2.90	4.63	1.09	1.32	1.89	3.47	4.09	9.39			
\$1,000,000 under \$1,500,000	1.35	1.79	1.50	1.81	3.60	6.10	1.39	1.74	2.44	4.79	4.85	18.96			
\$1,500,000 under \$2,000,000	2.01	2.01	0.92	2.04	1.83	1.50	0.96	1.50	1.80	2.44	3.56	8.72			
\$2,000,000 under \$5,000,000	0.60	0.80	0.68	0.80	1.63	4.76	0.62	0.83	1.21	2.23	2.38	7.18			
\$5,000,000 under \$10,000,000	0.70	0.86	0.76	0.87	1.98	3.45	0.72	0.91	1.27	2.80	2.46	6.88			
\$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	0.32	0.29	0.40	0.31	0.98	1.17	0.35	0.41	0.60	1.16	1.84	3.71			
Nontaxable returns, total	1.23	3.64	1.76	4.74	1.79	3.20	1.32	1.78	1.98	6.20	5.33	11.23			

Size of adjusted gross income	Itemized deductions—continued												
	Interest paid deduction												
	Total			Paid to financial institutions			Paid to individuals			Deductible points			
	Number of returns (82)	Amount (83)	(84)	Number of returns (85)	Amount (86)	(87)	Number of returns (88)	Amount (89)	(90)	Number of returns (91)	Amount (91)		
All returns, total	0.36	0.45	0.36	0.47	0.37	0.47	2.67	3.67	1.66	5.01			
Under \$5,000	6.30	7.21	6.41	7.22	6.51	7.32	33.03	36.62	28.37	74.39			
\$5,000 under \$10,000	5.55	7.36	5.63	7.44	5.72	6.53	32.35	37.52	25.28	88.50			
\$10,000 under \$15,000	4.39	5.51	4.46	5.43	4.50	5.46	27.83	41.00	21.98	39.61			
\$15,000 under \$20,000	3.78	4.52	3.83	4.55	3.87	4.61	22.31	26.48	15.95	45.10			
\$20,000 under \$25,000	3.61	4.65	3.66	4.70	3.71	4.78	18.51	23.26	16.30	42.03			
\$25,000 under \$30,000	3.23	4.39	3.23	4.46	3.28	4.52	18.39	23.66	13.54	30.65			
\$30,000 under \$35,000	2.88	3.43	2.90	3.45	2.93	3.48	19.61	25.22	14.09	34.89			
\$35,000 under \$40,000	2.80	3.40	2.82	3.42	2.84	3.45	23.37	28.37	13.92	36.93			
\$40,000 under \$45,000	2.66	3.17	2.68	3.19	2.70	3.21	15.73	21.33	12.17	31.36			
\$45,000 under \$50,000	2.60	3.08	2.62	3.10	2.64	3.11	17.49	25.18	12.26	26.81			
\$50,000 under \$55,000	2.59	3.05	2.60	3.07	2.62	3.09	16.30	23.26	11.33	28.69			
\$55,000 under \$60,000	2.52	2.99	2.54	3.01	2.56	3.04	15.84	19.34	10.52	28.31			
\$60,000 under \$75,000	1.42	1.70	1.43	1.71	1.44	1.72	9.24	13.65	6.14	15.77			
\$75,000 under \$100,000	1.13	1.69	1.14	1.72	1.15	1.74	6.37	9.56	4.70	13.11			
\$100,000 under \$200,000	0.67	0.88	0.68	0.88	0.68	0.89	4.82	7.74	2.80	10.13			
\$200,000 under \$250,000	1.29	1.67	1.31	1.67	1.32	1.68	7.76	12.57	4.12	11.21			
\$250,000 under \$500,000	0.99	1.29	1.02	1.30	1.03	1.31	5.74	8.16	3.13	9.36			
\$500,000 under \$1,000,000	1.21	1.65	1.29	1.62	1.30	1.64	6.73	8.97	3.75	9.53			
\$1,000,000 under \$1,500,000	1.55	2.45	1.72	2.15	1.74	2.18	8.41	11.59	4.90	14.10			
\$1,500,000 under \$2,000,000	1.09	1.99	1.23	1.64	1.25	1.64	6.11	8.63	3.82	12.51			
\$2,000,000 under \$5,000,000	0.71	1.41	0.86	1.08	0.87	1.10	4.08	5.51	2.70	6.79			
\$5,000,000 under \$10,000,000	0.79	1.30	1.01	1.27	1.01	1.30	4.29	5.04	3.43	8.63			
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Taxable returns, total	0.38	0.44	0.39	0.45	0.39	0.45	2.81	3.90	1.72	5.27			
Nontaxable returns, total	1.42	2.18	1.43	2.28	1.45	2.31	8.72	10.95	6.15	16.25			

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		Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Number of returns (102)	Amount (103)
	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)	Number of returns (100)	Amount (101)		
											Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)	Number of returns (100)	Amount (101)
All returns, total	1.44	2.24	1.74	1.62	0.35	0.52	0.37	0.68	0.51	3.31	3.67	7.27
Under \$5,000	22.85	30.69	24.11	31.38	6.37	8.58	6.87	10.68	10.44	41.65	13.98	22.50
\$5,000 under \$10,000	20.89	28.02	22.12	28.70	5.33	7.26	5.87	11.08	8.31	53.45	15.27	20.06
\$10,000 under \$15,000	14.23	53.19	19.38	44.99	4.00	5.78	4.22	6.88	6.09	12.78	14.25	33.05
\$15,000 under \$20,000	10.61	12.99	20.21	30.60	3.64	5.41	3.84	5.67	5.29	20.91	15.96	20.91
\$20,000 under \$25,000	9.23	11.16	19.67	36.51	3.34	5.18	3.58	6.05	4.66	27.59	16.70	27.59
\$25,000 under \$30,000	8.33	9.50	17.75	4.83	3.18	4.83	3.37	5.29	4.35	16.98	16.98	56.57
\$30,000 under \$35,000	6.52	8.33	17.58	43.09	2.85	4.44	3.03	4.86	3.85	6.97	19.62	55.50
\$35,000 under \$40,000	5.94	7.67	19.51	37.13	2.76	4.39	2.95	4.92	3.72	11.36	17.78	36.42
\$40,000 under \$45,000	5.55	7.72	19.67	41.76	2.72	4.41	2.89	9.25	3.72	6.46	18.29	72.33
\$45,000 under \$50,000	5.60	7.57	20.29	49.11	2.59	4.15	2.73	4.44	3.44	8.50	21.04	32.77
\$50,000 under \$55,000	8.68	16.70	18.70	34.40	2.60	4.23	2.75	5.45	3.50	40.93	19.77	40.93
\$55,000 under \$60,000	5.82	8.97	17.62	50.00	2.51	4.23	2.64	4.45	3.35	17.39	22.43	50.07
\$60,000 under \$75,000	3.44	4.89	9.35	20.49	1.40	2.32	1.49	2.57	1.87	5.01	13.58	39.71
\$75,000 under \$100,000	2.87	4.03	7.85	17.28	1.13	1.95	1.19	2.22	1.48	3.36	13.29	33.83
\$100,000 under \$200,000	5.75	8.06	3.75	9.34	0.69	1.33	0.69	1.44	0.92	2.30	9.32	32.47
\$200,000 under \$250,000	* 70.35	* 90.04	4.63	12.09	1.22	2.38	1.26	3.14	1.59	8.41	13.66	8.79
\$250,000 under \$300,000	* 93.50	* 93.50	2.63	7.08	0.90	1.94	0.92	2.28	1.27	30.22	9.31	24.40
\$300,000 under \$1,000,000	0.00	0.00	2.27	5.77	1.09	2.28	1.10	2.62	1.64	9.58	8.14	31.04
\$1,000,000 under \$1,500,000	0.00	0.00	2.39	6.48	1.37	3.08	1.38	2.59	2.09	16.98	8.73	11.30
\$1,500,000 under \$2,000,000	* 93.77	* 93.77	1.67	4.33	0.95	2.50	0.95	2.50	1.55	20.62	6.80	16.64
\$2,000,000 under \$5,000,000	* 81.90	0.00	0.92	2.40	0.61	1.38	0.62	1.99	1.04	8.93	3.43	9.38
\$5,000,000 under \$10,000,000	0.00	0.00	0.92	1.61	0.71	1.23	0.71	2.11	1.12	2.90	2.90	6.70
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	1.59	2.28	1.81	1.76	0.37	0.53	0.39	0.68	0.54	3.51	4.94	5.98
Nontaxable returns, total	3.51	6.60	5.94	3.88	1.41	2.46	1.49	3.22	2.02	7.56	5.49	22.19

Size of adjusted gross income	Itemized deductions—continued										Total miscellaneous deductions subject to 2% AGI limitation	
	Casualty or theft loss deduction		Total after limitation		Unreimbursed business expenses		Tax preparation fees		Other limited miscellaneous deductions		Number of returns (114)	Amount (115)
	Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)	Number of returns (112)	Amount (113)		
											Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)	Number of returns (112)	Amount (113)
All returns, total	8.14	14.98	0.81	1.57	0.71	1.29	0.53	0.78	0.91	2.60	0.44	1.17
Under \$5,000	* 70.45	* 67.73	7.32	18.31	18.77	34.67	8.67	21.63	10.16	22.58	7.13	17.94
\$5,000 under \$10,000	* 71.81	* 56.24	6.92	17.25	14.10	32.35	6.70	10.22	9.80	17.38	5.96	16.16
\$10,000 under \$15,000	* 57.75	* 77.80	6.09	12.26	9.34	14.05	5.19	7.49	8.15	23.12	4.60	11.37
\$15,000 under \$20,000	35.16	57.28	5.70	9.49	7.00	11.27	4.79	6.93	7.66	14.15	4.20	8.82
\$20,000 under \$25,000	* 38.71	* 46.37	5.13	7.10	5.63	7.93	4.39	6.71	7.49	12.46	3.79	6.69
\$25,000 under \$30,000	34.17	43.23	4.65	6.63	4.83	6.92	3.91	5.07	6.89	14.87	3.40	6.21
\$30,000 under \$35,000	30.68	46.72	4.25	5.92	4.29	6.39	3.69	4.82	6.30	10.51	3.15	5.49
\$35,000 under \$40,000	* 35.37	* 71.56	4.15	5.74	4.08	5.96	3.38	4.64	6.06	9.91	2.96	5.29
\$40,000 under \$45,000	33.30	53.78	4.30	6.03	4.06	6.27	3.50	7.28	6.40	11.26	3.00	5.49
\$45,000 under \$50,000	36.38	56.62	4.21	5.70	3.97	5.82	3.31	6.62	6.54	11.13	2.91	5.16
\$50,000 under \$55,000	35.65	61.87	4.15	6.21	3.77	6.24	3.31	4.50	6.13	10.57	2.86	5.53
\$55,000 under \$60,000	33.28	44.25	4.16	5.91	3.80	5.83	3.28	4.32	5.87	9.40	2.83	5.14
\$60,000 under \$75,000	24.93	43.67	2.47	4.94	2.16	4.79	2.92	2.97	4.79	6.48	1.59	4.07
\$75,000 under \$100,000	23.98	28.78	2.17	7.43	1.81	3.29	1.52	2.34	2.81	25.17	1.32	5.63
\$100,000 under \$200,000	20.51	41.79	1.67	2.52	1.30	2.30	1.00	1.61	1.76	3.57	0.85	1.88
\$200,000 under \$250,000	33.21	26.96	3.11	4.65	2.56	4.58	1.81	3.20	3.20	4.95	1.56	3.28
\$250,000 under \$500,000	31.45	34.78	2.60	3.97	2.45	4.18	1.44	2.45	1.66	3.75	1.18	2.66
\$500,000 under \$1,000,000	36.93	28.21	3.01	3.64	3.64	7.13	1.76	3.49	1.62	2.76	1.37	2.51
\$1,000,000 under \$1,500,000	45.92	56.00	3.55	8.24	5.27	11.25	2.21	3.28	1.82	3.28	1.62	5.17
\$1,500,000 under \$2,000,000	* 45.45	* 50.26	2.72	4.31	4.32	13.46	1.59	3.24	1.26	3.10	1.13	2.91
\$2,000,000 under \$5,000,000	34.13	22.96	1.60	5.90	2.87	5.90	2.13	1.04	0.75	1.79	0.70	1.44
\$5,000,000 under \$10,000,000	** 41.82	** 4.26	1.60	1.68	3.21	5.36	1.13	1.90	0.80	1.13	0.70	1.19
\$10,000,000 or more	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	10.19	14.22	2.90	6.54	0.75	1.37	0.87	0.81	0.96	1.14	0.47	0.95
Nontaxable returns, total	13.95	23.93	2.04	6.54	2.44	3.60	1.84	2.82	2.84	17.07	1.58	5.91

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												
	Number of returns	Amount	Gambling loss deduction		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(116)	(117)															(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)
All returns, total	2.38	3.51	2.98	3.78	3.88	8.19	0.35	0.35	0.31	0.20	0.68	0.63						
Under \$5,000	29.32	37.34	42.37	49.46	40.51	56.27	5.39	5.39	* 42.79	* 29.02	* 67.89	* 29.02						
\$5,000 under \$10,000	22.60	65.67	27.20	33.12	47.74	55.98	4.82	4.82	20.14	25.38	* 58.33	* 65.36						
\$10,000 under \$15,000	21.26	28.68	28.04	31.96	34.48	28.04	3.79	3.79	84.81	9.38	* 60.50	* 58.29						
\$15,000 under \$20,000	20.80	27.15	26.23	30.43	34.17	62.57	3.45	3.45	4.35	5.16	56.52	46.26						
\$20,000 under \$25,000	16.67	24.80	17.78	26.09	43.21	72.67	3.26	3.26	3.56	4.08	* 99.22	* 83.56						
\$25,000 under \$30,000	16.62	23.83	18.57	25.70	37.25	50.67	3.02	3.02	2.95	3.33	* 70.88	* 51.98						
\$30,000 under \$35,000	13.31	19.48	15.58	21.45	26.48	54.93	2.88	2.88	2.60	2.90	* 61.68	* 70.55						
\$35,000 under \$40,000	14.99	25.24	16.40	27.99	34.61	49.68	2.78	2.78	2.42	2.82	* 64.91	* 72.90						
\$40,000 under \$45,000	14.86	24.32	16.69	26.34	32.56	38.76	2.75	2.75	2.37	2.55	58.31	59.30						
\$45,000 under \$50,000	15.40	26.29	17.24	28.55	36.41	44.12	2.66	2.66	2.27	2.41	* 74.82	* 70.82						
\$50,000 under \$55,000	13.25	23.50	14.51	25.36	34.49	44.71	2.69	2.69	2.28	2.40	47.28	43.27						
\$55,000 under \$60,000	14.58	22.69	15.91	22.49	39.01	83.59	2.65	2.65	2.24	2.35	49.30	39.17						
\$60,000 under \$75,000	8.03	16.05	9.35	17.93	15.80	36.24	1.49	1.49	1.26	1.31	19.31	23.94						
\$75,000 under \$100,000	7.19	15.37	8.20	17.09	15.07	38.01	1.18	1.18	1.02	1.05	9.62	13.66						
\$100,000 under \$200,000	4.79	10.94	5.71	12.50	8.73	20.25	0.70	0.70	0.59	0.59	2.69	3.72						
\$200,000 under \$250,000	7.01	13.39	8.79	15.12	11.28	20.05	1.30	1.30	1.16	1.17	1.60	2.34						
\$250,000 under \$500,000	4.53	9.80	6.87	11.05	6.02	14.33	0.98	0.98	0.82	0.82	0.91	1.06						
\$500,000 under \$1,000,000	3.93	10.76	7.34	12.20	4.63	17.23	1.20	1.20	1.05	0.98	1.36	1.73						
\$1,000,000 under \$1,500,000	4.02	13.66	8.77	15.53	4.50	13.85	1.55	1.55	1.34	1.34	2.45	3.47						
\$1,500,000 under \$2,000,000	2.76	9.68	6.43	10.65	3.06	21.90	1.06	1.06	0.92	0.94	2.05	3.44						
\$2,000,000 under \$5,000,000	1.44	5.99	4.23	6.56	1.54	12.08	0.71	0.71	0.54	0.53	0.71	1.29						
\$5,000,000 under \$10,000,000	1.31	7.54	4.41	8.06	1.37	5.61	0.80	0.80	0.70	0.70	0.62	0.62						
\$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	2.53	3.70	3.16	4.08	4.05	8.00	0.36	0.36	0.32	0.20	0.68	0.63						
Nontaxable returns, total	6.99	9.06	8.82	9.66	12.05	22.47	1.39	1.39	1.80	2.12	28.00	14.94						
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	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	0.31	0.20	0.54	0.69	0.32	0.21	0.32	0.21	0.32	0.21	0.21	0.21						
Under \$5,000	43.31	90.15	* 51.59	* 73.73	* 48.05	* 91.51	* 48.05	* 91.51	* 48.05	* 91.51	* 48.05	* 91.51						
\$5,000 under \$10,000	20.22	33.56	32.22	39.89	22.67	34.49	22.67	34.49	22.67	34.49	22.67	34.49						
\$10,000 under \$15,000	7.04	11.04	11.45	15.40	7.93	13.06	7.93	13.06	7.93	13.06	7.93	13.06						
\$15,000 under \$20,000	4.46	5.64	8.05	11.04	4.84	6.02	4.84	6.02	4.84	6.02	4.84	6.02						
\$20,000 under \$25,000	3.62	4.30	5.96	8.91	4.05	4.72	4.05	4.72	4.05	4.72	4.05	4.72						
\$25,000 under \$30,000	3.00	3.50	4.64	6.41	3.43	3.97	3.43	3.97	3.43	3.97	3.43	3.97						
\$30,000 under \$35,000	2.62	3.04	4.16	5.34	3.00	3.43	3.00	3.43	3.00	3.43	3.00	3.43						
\$35,000 under \$40,000	2.44	2.74	3.74	4.90	2.70	3.04	2.70	3.04	2.70	3.04	2.70	3.04						
\$40,000 under \$45,000	2.38	2.64	3.60	4.56	2.60	2.92	2.60	2.92	2.60	2.92	2.60	2.92						
\$45,000 under \$50,000	2.28	2.51	3.48	4.46	2.46	2.74	2.46	2.74	2.46	2.74	2.46	2.74						
\$50,000 under \$55,000	2.29	2.50	3.39	4.24	2.44	2.74	2.44	2.74	2.44	2.74	2.44	2.74						
\$55,000 under \$60,000	2.25	2.48	3.48	4.33	2.37	2.65	2.37	2.65	2.37	2.65	2.37	2.65						
\$60,000 under \$75,000	1.26	1.37	1.90	2.38	1.30	1.48	1.30	1.48	1.30	1.48	1.30	1.48						
\$75,000 under \$100,000	1.03	1.10	1.47	1.91	1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16						
\$100,000 under \$200,000	0.59	0.62	0.98	1.58	0.59	0.64	0.59	0.64	0.59	0.64	0.59	0.64						
\$200,000 under \$250,000	1.16	1.19	1.91	1.16	1.16	1.19	1.16	1.19	1.16	1.19	1.16	1.19						
\$250,000 under \$500,000	0.86	0.86	1.24	4.40	0.86	0.86	0.86	0.86	0.86	0.86	0.86	0.86						
\$500,000 under \$1,000,000	1.05	0.98	1.31	3.68	1.05	0.98	1.05	0.98	1.05	0.98	1.05	0.98						
\$1,000,000 under \$1,500,000	1.34	1.36	1.58	4.68	1.34	1.36	1.34	1.36	1.34	1.36	1.34	1.36						
\$1,500,000 under \$2,000,000	0.92	0.96	1.09	3.44	0.92	0.96	0.92	0.96	0.92	0.96	0.92	0.96						
\$2,000,000 under \$5,000,000	0.60	0.55	0.68	2.10	0.60	0.56	0.60	0.56	0.60	0.56	0.60	0.56						
\$5,000,000 under \$10,000,000	0.69	0.65	0.76	2.09	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.66						
\$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	0.32	0.21	0.57	0.74	0.32	0.21	0.32	0.21	0.32	0.21	0.32	0.21						
Nontaxable returns, total	1.92	2.13	1.92	2.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						

** 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	46,293,834	5,664,554,876	26,442,464	4,197,031,331	1,102,106	108,086,248
Total income	46,293,834	5,751,236,735	26,442,464	4,262,546,724	1,102,106	109,663,728
Salaries and wages	38,759,570	3,801,011,268	23,348,786	2,825,256,784	915,037	60,995,388
Taxable interest	27,716,732	86,311,658	17,770,765	60,720,905	437,395	3,219,263
Tax-exempt interest [1]	4,097,322	62,044,618	2,594,527	41,715,329	54,728	1,636,961
Ordinary dividends	16,073,367	156,396,453	10,484,136	105,595,416	245,040	4,975,981
Qualified dividends [1]	14,782,552	116,270,167	9,669,876	79,556,643	223,155	3,798,917
State income tax refunds	19,849,140	25,834,921	12,118,709	18,115,864	408,456	521,473
Alimony received	211,949	5,745,786	7,098	91,591	3,324	122,798
Business or profession:						
Net income	6,263,617	207,876,768	4,568,527	160,344,750	113,605	4,236,687
Net loss	2,780,888	25,637,744	1,933,640	18,003,742	57,448	683,207
Sales of capital assets:						
Net gain in AGI	6,017,557	355,337,738	3,934,232	272,011,936	85,070	13,460,358
Net loss in AGI	7,306,559	17,320,968	4,805,155	11,441,961	115,402	145,008
Sales of property other than capital assets, net gain less loss	1,225,916	-60,031	936,761	-200,142	27,140	661,715
Taxable IRA distributions	6,490,971	147,941,793	3,994,982	105,518,422	77,277	1,290,868
Taxable pensions and annuities	11,824,162	323,515,223	7,023,767	211,849,347	202,645	5,650,263
Rental and royalty:						
Net income	3,338,391	66,295,803	2,225,808	46,676,747	58,196	1,476,452
Net loss	2,979,895	30,800,796	1,935,217	20,662,264	24,149	357,276
Farm rental net income less loss	262,607	2,612,222	170,837	1,833,529	1,616	132
Partnership and S-corporation net income less loss	5,608,448	453,298,914	4,296,072	374,322,928	92,086	10,938,578
Estate and trust net income less loss	418,905	18,028,096	228,940	10,553,495	6,753	684,704
Farm net income less loss	737,837	-5,481,245	594,941	-4,548,792	10,395	-188,945
Unemployment compensation	3,828,175	30,233,103	2,514,525	20,529,727	47,846	293,488
Taxable social security benefits	8,251,737	118,719,831	5,081,961	85,327,503	140,990	1,750,492
Net operating loss	301,356	12,058,871	173,023	9,024,199	5,163	493,416
Cancellation of debt	366,788	6,725,661	260,495	5,185,861	6,955	259,663
Taxable health savings account distributions	142,151	195,260	90,229	140,119	* 2,009	* 4,218
Foreign earned income exclusion	103,291	7,803,142	66,993	5,127,776	7,110	529,300
Gambling earnings	1,065,285	23,120,179	598,612	12,716,571	18,990	869,219
Other income less loss	3,263,319	23,811,075	2,281,404	16,597,633	50,879	649,273
Total statutory adjustments	15,219,734	86,681,859	10,700,094	65,515,392	213,535	1,577,480
Educator expenses deduction	2,401,177	614,778	1,749,531	460,972	41,082	9,581
Certain business expenses of reservists, performing artists, etc.	81,513	260,664	50,494	170,126	* 1,979	* 5,162
Health savings account deduction	748,240	2,473,985	564,434	2,111,804	6,836	21,273
Moving expenses adjustment	411,962	1,554,447	219,493	945,374	12,959	42,258
Deductible part of self-employment tax	7,027,425	15,837,132	5,243,934	12,546,481	122,564	297,363
Payments to a Keogh plan	775,508	18,074,518	609,206	15,054,024	9,898	228,152
Self-employed health insurance deduction	2,387,958	17,998,686	1,700,584	14,725,180	40,347	244,028
Penalty on early withdrawal of savings	421,840	113,107	246,038	71,448	6,974	2,179
Alimony paid	375,224	8,549,034	131,354	2,999,946	15,268	381,784
IRA payments	1,399,817	6,469,111	972,616	4,978,173	17,201	66,513
Student loan interest deduction	3,931,721	3,667,533	2,870,306	2,761,466	--	--
Tuition and fees deduction	844,914	1,688,550	610,698	1,187,349	--	--
Domestic production activities deduction	424,315	8,111,659	338,947	6,599,007	7,824	236,992
Archer medical savings account deduction	4,104	6,057	** 3,926	** 5,894	* 138	* 43
Foreign housing deduction	2,266	58,369	1,455	41,432	136	3,723
Other adjustments	91,157	1,204,229	54,879	856,722	3,041	38,431

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	46,293,834	1,218,496,717	26,442,464	841,844,878	1,102,106	23,444,434
Medical and dental expenses deduction	10,382,599	84,873,406	5,368,366	43,670,948	210,055	1,113,346
Taxes paid deduction	45,952,640	465,127,769	26,387,250	338,981,653	1,086,042	8,865,310
Interest paid deduction	36,506,737	383,565,099	23,068,622	271,203,973	737,631	6,637,733
Contributions deduction	37,789,956	174,474,029	23,237,588	128,472,010	751,927	3,978,336
Casualty or theft loss deduction	140,717	3,180,912	74,744	1,986,067	5,182	41,521
Total miscellaneous deductions	12,846,486	107,306,028	6,344,427	57,551,383	269,719	2,812,192
Taxable income	42,756,355	4,090,494,168	24,983,842	3,074,880,781	1,040,999	79,551,678
Alternative minimum tax	4,104,273	30,048,772	3,140,014	24,394,474	138,850	939,838
Total tax credits [2]	20,464,806	41,329,270	14,489,387	32,515,729	323,456	1,171,440
Foreign tax credit	4,906,175	12,299,392	3,313,863	8,787,719	74,617	868,685
Child care credit	3,399,872	1,835,006	2,735,058	1,466,455	* 4,154	* 2,021
Nonrefundable education credit	4,512,491	5,662,334	3,271,668	4,381,835	--	--
Retirement savings contribution credit	1,012,431	170,336	567,083	110,369	27,257	3,562
Child tax credit	9,369,920	13,358,396	7,417,466	11,337,411	160,814	174,678
Residential energy credits	2,575,206	1,259,818	1,679,322	952,372	43,482	12,643
General business credit	409,081	2,246,101	330,045	1,869,015	8,000	56,977
Prior year minimum tax credit	224,309	517,394	180,666	424,131	2,859	12,658
Credit for the elderly or disabled	* 3,090	* 494	* 8	* 6	--	--
Alternative motor vehicle credit	4,428	8,732	2,418	4,679	--	--
Qualified electric vehicle credit	906	1,004	** 900	** 990	**	**
Alternative fuel vehicle refueling property credit	3,456	2,601	2,157	1,498	--	--
Qualified plug-in electric vehicle credit	7,743	56,666	5,551	40,448	* 63	* 258
Earned income credit used to offset income tax before credits	242,628	76,072	43,314	13,409	--	--
American opportunity credit used to offset income tax before credits	3,117,155	2,766,563	2,441,884	2,286,380	--	--
First time homebuyer credit used to offset income tax before credits	5,663	18,675	* 2,351	* 14,269	* 1,006	* 967
Regulated Investment Company credit used to offset income tax before credits	10,764	21,842	** 6,476	** 18,896	**	**
Adoption credit used to offset income tax before credits	23,166	170,883	18,177	145,685	--	--
Prior year minimum tax credit used to offset income tax before credits	186,183	492,209	156,910	422,153	2,230	12,430
Health insurance tax credit used to offset income tax before credits	8,259	15,722	5,489	13,158	--	--
Mortgage interest credit	31,480	41,817	14,494	20,538	* 973	* 92
Other tax credits	1,043	21,964	** 1,025	** 8,390	* 7	* 13,549
Income tax after credits	39,938,113	838,179,591	23,486,114	638,928,001	999,230	17,555,368
Total income tax	39,938,114	838,179,958	23,486,114	638,928,001	999,230	17,555,368
Total tax liability	40,868,416	870,183,944	24,033,039	663,789,334	1,026,547	18,181,228
Total tax payments	44,085,266	964,488,172	25,662,057	722,618,260	1,022,302	19,944,080
Income tax withheld	42,196,408	688,919,015	24,761,865	506,577,359	975,854	10,939,560
Estimated tax payments	5,810,682	212,365,677	3,792,355	166,773,523	92,049	6,304,508
Overpayment refunded	32,600,313	131,533,925	17,920,580	84,200,501	701,243	1,967,097
Tax due at time of filing	10,723,594	77,893,975	6,900,052	58,154,346	348,588	2,202,060

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	4,040,879	287,542,465	22,206	2,563,522	14,686,179	1,069,331,310
Total income	4,040,879	292,272,180	22,206	2,590,375	14,686,179	1,084,163,729
Salaries and wages	3,709,125	234,071,972	21,287	1,828,727	10,765,335	678,858,397
Taxable interest	1,548,471	1,981,252	18,572	55,857	7,941,530	20,334,382
Tax-exempt interest [1]	113,327	1,275,135	2,350	62,955	1,332,390	17,354,238
Ordinary dividends	573,952	3,021,270	9,487	74,366	4,760,752	42,729,421
Qualified dividends [1]	512,588	2,070,252	7,484	49,889	4,369,448	30,794,466
State income tax refunds	1,753,913	1,822,280	9,656	8,899	5,558,407	5,366,405
Alimony received	84,375	2,333,862	--	--	117,152	3,197,535
Business or profession:						
Net income	365,960	9,856,920	2,587	76,647	1,212,937	33,361,764
Net loss	230,936	2,160,763	* 453	* 15,569	558,411	4,774,464
Sales of capital assets:						
Net gain in AGI	209,373	8,742,857	4,396	148,395	1,784,486	60,974,193
Net loss in AGI	283,361	638,752	3,603	5,838	2,099,038	5,089,408
Sales of property other than capital assets, net gain less loss	46,964	-330,824	677	-13,563	214,374	-177,217
Taxable IRA distributions	213,039	3,586,771	867	79,334	2,204,805	37,466,398
Taxable pensions and annuities	579,518	11,590,412	4,569	74,415	4,013,662	94,350,787
Rental and royalty:						
Net income	125,507	1,734,480	578	43,597	928,302	16,364,526
Net loss	234,033	2,473,223	2,507	20,724	783,990	7,287,310
Farm rental net income less loss	4,121	43,041	--	--	86,033	735,520
Partnership and S-corporation net income less loss	216,677	12,860,248	4,883	191,434	998,729	54,985,726
Estate and trust net income less loss	15,689	403,677	635	40,755	166,889	6,345,466
Farm net income less loss	18,717	-99,592	* 1,942	* -12,907	111,843	-631,010
Unemployment compensation	298,595	2,210,063	* 1,056	* 6,516	966,153	7,193,310
Taxable social security benefits	165,486	1,629,064	2,683	22,975	2,860,617	29,989,798
Net operating loss	19,050	322,365	* 343	* 10,633	103,778	2,208,258
Cancellation of debt	31,129	321,879	650	3,906	67,559	954,352
Taxable health savings account distributions	10,860	19,190	--	--	39,053	31,733
Foreign earned income exclusion	** 5,469	** 417,753	**	**	23,719	1,728,314
Gambling earnings	85,267	1,554,756	* 9	* 900	362,407	7,978,733
Other income less loss	158,816	973,307	552	14,077	771,669	5,576,785
Total statutory adjustments	1,028,962	4,729,715	5,393	26,853	3,271,750	14,832,419
Educator expenses deduction	185,149	43,752	* 1,134	* 184	424,281	100,290
Certain business expenses of reservists, performing artists, etc.	* 8,079	* 24,021	--	--	20,961	61,355
Health savings account deduction	40,279	84,786	1,323	6,226	135,368	249,897
Moving expenses adjustment	36,865	131,848	--	--	142,645	434,969
Deductible part of self-employment tax	382,238	688,025	3,645	4,169	1,275,045	2,301,094
Payments to a Keogh plan	26,004	480,280	* 146	* 2,792	130,255	2,309,271
Self-employed health insurance deduction	132,333	725,582	765	5,857	513,928	2,298,039
Penalty on early withdrawal of savings	** 21,087	** 2,255	**	**	147,740	37,226
Alimony paid	66,435	1,605,259	--	--	162,166	3,562,045
IRA payments	73,740	242,114	* 12	* 69	336,248	1,182,242
Student loan interest deduction	255,326	205,752	--	--	806,089	700,315
Tuition and fees deduction	91,505	198,331	* 971	* 3,883	141,741	298,986
Domestic production activities deduction	13,449	168,265	1,024	3,672	63,072	1,103,724
Archer medical savings account deduction	* 40	* 120	--	--	**	**
Foreign housing deduction	160	3,280	--	--	514	9,934
Other adjustments	10,062	126,046	--	--	23,174	183,029

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	4,040,879	79,217,053	22,206	625,980	14,686,179	273,364,372
Medical and dental expenses deduction	814,456	3,857,405	4,398	22,474	3,985,323	36,209,235
Taxes paid deduction	4,011,206	25,507,377	22,197	263,392	14,445,945	91,510,037
Interest paid deduction	3,222,307	29,799,789	19,484	218,146	9,458,694	75,705,458
Contributions deduction	3,149,713	8,651,305	20,893	74,708	10,629,835	33,297,670
Casualty or theft loss deduction	** 21,543	** 328,782	**	**	39,249	824,543
Total miscellaneous deductions	1,560,765	11,073,364	3,937	46,899	4,667,638	35,822,190
Taxable income	3,639,778	176,308,149	18,573	1,757,917	13,073,163	757,995,642
Alternative minimum tax	328,111	1,349,118	1,821	14,167	495,477	3,351,175
Total tax credits [2]	2,528,673	3,710,748	12,055	20,111	3,111,235	3,911,242
Foreign tax credit	128,893	470,076	2,840	5,692	1,385,962	2,167,220
Child care credit	614,729	338,996	* 4,454	* 3,900	41,477	23,635
Nonrefundable education credit	625,755	692,421	* 1,111	* 1,861	613,956	586,216
Retirement savings contribution credit	236,811	33,757	--	--	181,280	22,648
Child tax credit	1,623,092	1,683,448	8,613	7,421	159,936	155,439
Residential energy credits	201,016	58,108	* 140	* 50	651,246	236,645
General business credit	7,395	49,216	* 32	* 718	63,610	270,176
Prior year minimum tax credit	** 9,671	** 13,093	**	**	31,112	67,512
Credit for the elderly or disabled	--	--	--	--	* 3,081	* 488
Alternative motor vehicle credit	--	--	--	--	* 2,010	* 4,054
Qualified electric vehicle credit	--	--	--	--	* 6	* 14
Alternative fuel vehicle refueling property credit	--	--	--	--	* 1,298	* 1,103
Qualified plug-in electric vehicle credit	* 11	* 86	--	--	2,117	15,873
Earned income credit used to offset income tax before credits	147,652	52,284	--	--	51,662	10,380
American opportunity credit used to offset income tax before credits	348,627	256,878	* 140	* 270	326,505	223,036
First time homebuyer credit used to offset income tax before credits	* 996	* 2,208	--	--	* 1,309	* 1,230
Regulated Investment Company credit used to offset income tax before credits	* 5	* [3]	--	--	4,284	2,946
Adoption credit used to offset income tax before credits	* 3,992	* 21,516	--	--	* 996	* 3,682
Prior year minimum tax credit used to offset income tax before credits	5,757	17,445	* 12	* 93	21,274	40,087
Health insurance tax credit used to offset income tax before credits	--	--	--	--	* 2,770	* 2,564
Mortgage interest credit	* 6,007	* 6,618	--	--	10,006	14,569
Other tax credits	* 11	* 25	--	--	**	**
Income tax after credits	2,845,106	29,806,484	14,580	352,050	12,593,083	151,537,687
Total income tax	2,845,106	29,806,848	14,580	352,050	12,593,084	151,537,690
Total tax liability	2,913,183	31,200,432	14,594	364,038	12,881,053	156,648,913
Total tax payments	3,836,128	41,804,946	21,678	473,293	13,543,101	179,647,594
Income tax withheld	3,753,046	35,709,542	21,606	337,928	12,684,037	135,354,626
Estimated tax payments	155,499	4,566,427	1,518	107,838	1,769,261	34,613,380
Overpayment refunded	3,486,924	14,912,886	19,484	131,914	10,472,081	30,321,527
Tax due at time of filing	470,011	2,827,805	1,406	34,827	3,003,536	14,674,937

* 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] Include prior-year returns with the making work pay credit.

[3] Less than \$500.

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	145,370,240	289,305,821	189,960,365	8,784,527	53,501,765	99,345,456	3,874,702,776	26,320,715	456,798,194
Under \$5,000	13,143,762	12,237,353	9,929,349	4,669,875	1,385,796	2,308,004	-66,620,131	1,683	47,162
\$5,000 under \$10,000	12,386,716	15,529,910	11,095,519	2,495,097	3,047,273	4,434,391	24,655,674	786	6,579
\$10,000 under \$15,000	12,925,831	21,894,933	13,710,608	980,673	4,743,342	8,184,325	59,793,441	21,462	2,301
\$15,000 under \$20,000	11,880,059	22,350,259	13,576,569	343,452	4,686,537	8,773,690	81,651,789	154,296	36,115
\$20,000 under \$25,000	10,210,706	19,914,113	12,259,382	122,613	3,981,165	7,654,730	89,344,573	259,696	142,481
\$25,000 under \$30,000	8,987,613	17,847,494	11,034,912	77,830	3,504,312	6,812,582	96,099,919	395,630	315,679
\$30,000 under \$35,000	7,751,244	15,750,221	9,804,163	25,487	2,974,706	5,946,058	96,510,228	727,864	701,893
\$35,000 under \$40,000	6,768,835	13,482,128	8,743,727	18,184	2,460,669	4,738,402	92,147,391	1,027,578	1,480,951
\$40,000 under \$45,000	5,875,509	12,138,186	7,918,905	9,978	2,168,692	4,219,281	92,058,604	1,160,437	2,000,225
\$45,000 under \$50,000	5,108,464	10,489,038	7,020,230	13,122	1,820,576	3,468,808	86,405,183	1,212,141	2,425,577
\$50,000 under \$55,000	4,555,555	9,638,225	6,470,142	1,003	1,713,638	3,168,082	89,873,614	1,290,746	3,055,914
\$55,000 under \$60,000	4,149,456	9,045,582	6,144,692	6,196	1,562,776	2,900,890	89,846,513	1,290,656	3,573,470
\$60,000 under \$75,000	10,244,266	23,708,383	16,091,143	12,924	4,116,861	7,617,240	276,691,012	3,696,366	13,732,624
\$75,000 under \$100,000	11,926,401	30,227,126	20,439,456	973	5,268,662	9,787,670	457,465,561	5,084,486	30,552,976
\$100,000 under \$200,000	14,755,766	41,253,270	26,980,220	5,042	7,528,558	14,273,051	1,015,679,655	7,467,061	113,236,975
\$200,000 under \$500,000	3,801,641	11,101,144	7,079,283	1,197	2,047,738	4,021,861	584,060,421	2,041,552	114,096,813
\$500,000 under \$1,000,000	597,525	1,797,801	1,109,726	607	329,818	688,076	223,194,968	328,393	54,973,685
\$1,000,000 under \$1,500,000	134,907	411,611	249,942	121	74,160	161,670	89,558,842	73,815	22,837,191
\$1,500,000 under \$2,000,000	55,986	165,819	102,534	28	29,692	63,285	51,043,079	29,553	13,107,371
\$2,000,000 under \$5,000,000	79,363	233,781	144,587	79	41,413	89,194	122,137,243	41,206	31,173,645
\$5,000,000 under \$10,000,000	19,189	56,118	34,712	41	9,737	21,406	66,252,993	9,697	16,390,224
\$10,000,000 or more	11,445	33,328	20,566	8	5,645	12,762	156,852,204	5,614	32,908,344
Taxable returns, total	91,694,201	172,256,679	127,284,977	3,864,954	26,320,715	44,971,702	3,315,769,304	26,320,715	456,798,194
Nontaxable returns, total	53,676,039	117,049,142	62,675,388	4,919,574	27,181,050	54,373,753	558,933,473	--	--

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	47,334,047	83,816,622	3,622,691,800	23,493,805	435,213,276	463,250	576,143	34,405,201	331,419	4,447,249
Under \$5,000	1,203,795	1,983,729	-64,216,683	1,535	41,814	12,229	19,093	-1,035,150	5	136
\$5,000 under \$10,000	2,522,607	3,575,426	20,353,781	786	6,579	12,820	16,010	106,297	--	--
\$10,000 under \$15,000	3,961,318	6,546,061	49,948,859	2,159	241	22,421	31,814	278,057	--	--
\$15,000 under \$20,000	3,894,457	6,831,352	67,843,714	35,210	7,308	20,906	21,950	360,708	3,998	1,570
\$20,000 under \$25,000	3,307,371	5,848,526	74,251,845	74,207	35,458	20,412	23,508	471,311	8,300	4,132
\$25,000 under \$30,000	2,933,670	5,185,213	80,451,558	156,377	87,729	31,646	38,678	864,874	18,595	12,863
\$30,000 under \$35,000	2,529,412	4,570,188	82,073,836	473,227	366,143	34,257	43,241	1,091,947	20,984	21,841
\$35,000 under \$40,000	2,138,216	3,787,400	80,077,927	792,195	1,020,608	28,511	34,769	1,078,971	21,983	47,054
\$40,000 under \$45,000	1,896,324	3,450,784	80,494,238	931,619	1,442,471	23,037	32,068	981,262	16,030	34,723
\$45,000 under \$50,000	1,613,019	2,834,799	76,573,791	1,027,114	1,884,186	18,325	22,644	862,148	16,318	44,730
\$50,000 under \$55,000	1,527,391	2,691,558	80,138,306	1,116,604	2,441,364	31,063	42,070	1,634,426	25,082	99,780
\$55,000 under \$60,000	1,411,462	2,512,152	81,153,504	1,144,731	2,941,609	12,018	18,020	692,841	9,976	51,344
\$60,000 under \$75,000	3,755,114	6,734,143	252,497,081	3,346,198	11,758,190	54,813	65,945	3,697,297	49,511	274,103
\$75,000 under \$100,000	4,951,111	8,993,169	430,071,562	4,772,233	27,862,395	59,442	68,795	5,201,927	59,403	532,579
\$100,000 under \$200,000	7,231,656	13,425,777	976,211,451	7,170,559	108,127,155	59,163	69,923	8,013,303	59,103	1,054,240
\$200,000 under \$500,000	1,979,454	3,844,548	565,338,587	1,973,499	110,426,445	18,149	21,751	5,100,685	18,105	1,059,462
\$500,000 under \$1,000,000	321,368	664,505	217,468,725	319,981	53,615,889	2,842	4,241	1,866,547	2,832	421,608
\$1,000,000 under \$1,500,000	72,285	156,476	87,225,366	71,957	22,243,476	526	653	626,492	525	165,164
\$1,500,000 under \$2,000,000	28,861	61,429	49,635,578	28,729	12,753,819	222	313	384,058	222	101,944
\$2,000,000 under \$5,000,000	40,293	86,432	118,899,651	40,090	30,383,454	346	504	940,679	346	249,026
\$5,000,000 under \$10,000,000	9,421	20,708	64,140,607	9,383	15,868,462	62	85	429,052	62	111,220
\$10,000,000 or more	5,443	12,249	152,058,516	5,413	31,898,482	41	69	757,469	41	159,727
Taxable returns, total	23,493,805	39,598,072	3,121,628,023	23,493,805	435,213,276	331,419	384,377	32,224,449	331,419	4,447,249
Nontaxable returns, total	23,840,241	44,218,550	501,063,777	--	--	131,831	191,766	2,180,753	--	--

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	2,852,074	3,430,765	169,453,369	1,725,158	15,470,580	7,438,886	11,521,925	280,725,322	2,318,618	17,622,490
Under \$5,000	58,457	63,291	-1,154,613	140	2,001	179,378	241,891	-1,344,048	6	3,255
\$5,000 under \$10,000	91,883	100,492	735,241	--	--	573,466	742,463	4,697,305	--	--
\$10,000 under \$15,000	140,408	164,495	1,815,174	7,013	634	996,772	1,441,955	12,576,942	12,290	1,427
\$15,000 under \$20,000	232,210	272,359	4,085,306	55,715	10,524	1,037,218	1,648,029	18,068,599	60,379	16,728
\$20,000 under \$25,000	236,761	285,716	5,291,003	80,517	40,461	862,416	1,496,981	19,395,311	104,700	64,510
\$25,000 under \$30,000	239,615	282,868	6,595,444	103,073	91,602	757,130	1,305,824	20,740,902	143,966	137,241
\$30,000 under \$35,000	236,869	283,979	7,696,472	121,951	153,963	587,471	1,048,650	19,079,616	166,226	195,399
\$35,000 under \$40,000	181,272	216,385	6,807,595	96,099	164,293	429,100	699,847	16,034,516	186,800	305,007
\$40,000 under \$45,000	166,985	207,462	7,107,973	116,187	253,206	334,694	528,967	14,187,540	185,334	382,700
\$45,000 under \$50,000	150,238	181,790	7,110,924	105,067	256,824	254,191	429,575	12,023,977	160,954	406,189
\$50,000 under \$55,000	96,167	122,402	5,049,071	76,605	225,455	198,793	312,052	10,402,644	152,397	423,215
\$55,000 under \$60,000	120,358	145,549	6,906,642	102,537	359,719	159,438	225,169	9,178,486	130,930	427,340
\$60,000 under \$75,000	249,136	305,463	16,721,242	221,865	1,041,401	372,667	511,689	24,959,822	332,241	1,496,668
\$75,000 under \$100,000	265,692	310,734	22,861,957	253,924	1,739,645	321,513	414,972	27,577,745	308,226	2,088,530
\$100,000 under \$200,000	313,623	394,804	42,003,984	312,275	4,626,584	304,832	382,548	40,443,998	304,589	4,645,408
\$200,000 under \$500,000	62,720	80,958	17,601,369	62,552	3,440,706	58,722	74,604	15,904,440	58,546	3,026,822
\$500,000 under \$1,000,000	6,538	8,133	4,491,925	6,506	1,092,744	7,574	11,196	5,267,181	7,550	1,297,108
\$1,000,000 under \$1,500,000	1,809	2,275	2,203,778	1,801	595,123	1,526	2,267	1,849,497	1,515	459,625
\$1,500,000 under \$2,000,000	492	601	836,284	490	216,917	614	942	1,051,426	606	261,898
\$2,000,000 under \$5,000,000	602	719	1,807,936	601	466,180	942	1,539	2,766,541	937	677,096
\$5,000,000 under \$10,000,000	151	187	1,043,374	151	266,774	264	426	1,756,839	262	435,606
\$10,000,000 or more	90	106	1,835,290	89	425,827	165	338	4,106,045	164	870,718
Taxable returns, total	1,725,158	2,066,399	141,457,795	1,725,158	15,470,580	2,318,618	2,922,854	172,790,021	2,318,618	17,622,490
Nontaxable returns, total	1,126,917	1,364,366	27,995,574	--	--	5,120,268	8,599,072	107,935,302	--	--

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

Table 2.4 All Returns: Number of Exemptions, by Exemption Type and 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	145,370,240	289,305,821	189,960,365	8,784,527	53,501,765	99,345,455	3,874,702,776	26,320,715	456,798,194
Returns of married persons filing jointly	53,353,614	162,693,475	106,695,198	* 7,498	27,801,997	55,998,277	3,052,596,473	18,773,409	405,437,470
Returns of married persons filing separately, total:	2,591,000	3,550,306	2,604,551	12,020	608,586	945,754	38,101,843	418,185	5,393,779
Spouse filing	2,565,428	3,467,084	2,553,409	12,020	599,205	913,675	37,783,967	416,343	5,335,131
Spouse not filing	25,572	83,222	51,143	--	9,381	32,079	317,875	1,842	58,648
Returns of heads of household	22,061,944	58,601,597	22,061,944	--	21,259,531	36,539,653	682,445,527	6,101,219	38,122,459
Returns of surviving spouses	69,176	182,705	69,176	--	69,176	113,530	4,098,137	36,866	444,562
Returns of single persons	67,294,506	64,277,738	58,529,497	8,765,009	3,762,476	5,748,241	97,460,797	991,035	7,399,924

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	47,334,047	83,816,622	3,622,691,800	23,493,805	435,213,276	463,250	576,143	34,405,201	331,419	4,447,249
Returns of married persons filing jointly	26,722,686	51,860,585	2,958,501,084	17,985,975	394,144,721	163,964	200,956	17,886,824	124,515	2,277,968
Returns of married persons filing separately, total:	528,974	799,581	33,489,459	353,755	4,818,298	22,333	37,943	1,231,514	15,451	180,670
Spouse filing	522,619	782,573	33,225,111	351,921	4,762,331	17,328	22,879	1,183,857	15,451	180,670
Spouse not filing	6,355	17,008	264,349	1,834	55,967	* 5,005	* 15,064	47,657	--	--
Returns of heads of household	17,791,965	27,900,741	575,866,274	4,778,639	32,428,151	54,102	69,560	2,795,833	24,548	269,189
Returns of surviving spouses	69,176	110,371	4,098,137	36,866	444,562	--	--	--	--	--
Returns of single persons	2,221,246	3,145,345	50,736,846	338,569	3,377,544	222,851	267,684	12,491,030	166,905	1,719,421

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	2,852,074	3,430,765	169,453,369	1,725,158	15,470,580	7,438,886	11,521,925	280,725,322	2,318,618	17,622,490
Returns of married persons filing jointly	1,086,998	1,365,997	98,593,948	712,442	10,307,274	1,708,825	2,570,739	124,275,063	883,759	11,509,528
Returns of married persons filing separately, total:	42,119	49,180	2,719,675	33,453	325,424	44,849	59,051	2,165,580	34,116	217,190
Spouse filing	42,119	49,180	2,719,675	33,453	325,424	44,841	59,043	2,155,663	34,108	214,509
Spouse not filing	--	--	--	--	--	* 8	* 8	9,916	* 8	* 2,681
Returns of heads of household	1,470,780	1,712,433	59,911,523	849,905	4,166,919	4,359,414	6,856,919	122,085,419	1,005,976	3,992,933
Returns of surviving spouses	* 140	* 141	* 21,830	* 138	* 2,582	* 3,018	* 3,018	22,595	--	--
Returns of single persons	252,038	303,014	8,206,392	129,220	668,380	1,322,781	2,032,198	32,176,665	394,768	1,902,838

* 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	27,911,726	471,707,341	24,316,192	409,773,093	7,255,992	50,277,200	27,911,726	460,239,415	27,911,726	62,906,161
No adjusted gross income	257,150	-12,156,979	147,532	1,230,638	158,880	653,488	257,150	1,954,285	257,150	279,169
\$1 under \$1,000	387,316	207,186	245,219	294,036	156,892	125,988	387,316	420,024	387,316	45,940
\$1,000 under \$2,000	445,297	677,852	357,919	699,492	104,539	147,915	445,297	868,910	445,297	121,840
\$2,000 under \$3,000	529,506	1,327,187	426,839	1,138,244	135,265	286,811	529,506	1,425,055	529,506	217,966
\$3,000 under \$4,000	640,772	2,262,929	528,345	1,914,882	158,703	444,531	640,772	2,359,413	640,772	386,134
\$4,000 under \$5,000	673,829	3,035,222	545,392	2,357,088	181,409	732,763	673,829	3,117,478	673,829	553,685
\$5,000 under \$6,000	757,274	4,167,167	605,986	3,175,987	224,985	991,678	757,274	4,167,665	757,274	743,863
\$6,000 under \$7,000	912,956	5,951,474	790,812	5,003,751	210,694	854,766	912,956	5,876,295	912,956	1,028,427
\$7,000 under \$8,000	996,504	7,476,690	825,013	5,765,413	285,826	1,397,090	996,504	7,168,581	996,504	1,360,207
\$8,000 under \$9,000	1,146,054	9,745,563	913,939	6,963,567	354,693	2,339,136	1,146,054	9,308,233	1,146,054	1,983,177
\$9,000 under \$10,000	1,472,362	13,970,134	1,067,367	8,503,404	671,969	4,931,002	1,472,362	13,435,915	1,472,362	3,246,646
\$10,000 under \$11,000	1,194,596	12,532,909	1,010,637	9,430,445	342,690	2,409,662	1,194,596	11,870,015	1,194,596	2,528,643
\$11,000 under \$12,000	1,195,000	13,732,082	1,018,116	10,560,425	330,028	2,407,049	1,195,000	12,970,536	1,195,000	2,600,333
\$12,000 under \$13,000	1,422,682	17,807,252	1,168,182	12,636,538	450,023	3,978,043	1,422,682	16,614,581	1,422,682	3,758,512
\$13,000 under \$14,000	1,194,233	16,056,950	985,545	11,659,036	375,568	3,601,548	1,194,233	15,264,428	1,194,233	3,739,109
\$14,000 under \$15,000	883,957	12,814,553	724,938	9,321,826	309,517	2,717,852	883,957	12,039,678	883,957	3,387,775
\$15,000 under \$16,000	837,271	12,990,796	705,586	9,829,487	262,319	2,366,026	837,271	12,195,513	837,271	3,315,415
\$16,000 under \$17,000	892,098	14,706,893	759,802	11,140,095	296,534	2,776,616	892,098	13,916,711	892,098	3,619,688
\$17,000 under \$18,000	753,323	13,194,365	690,955	10,999,299	152,105	1,258,536	753,323	12,257,835	753,323	2,723,409
\$18,000 under \$19,000	724,568	13,392,642	663,763	11,318,098	141,858	1,141,488	724,568	12,459,586	724,568	2,668,025
\$19,000 under \$20,000	676,606	13,177,197	627,874	11,500,011	121,223	1,051,896	676,606	12,551,907	676,606	2,548,147
\$20,000 under \$25,000	2,965,380	66,506,919	2,764,793	57,345,583	575,817	5,050,204	2,965,380	62,396,021	2,965,380	9,887,452
\$25,000 under \$30,000	2,588,844	70,886,643	2,488,574	64,155,374	419,805	2,877,643	2,588,844	67,033,890	2,588,844	6,380,470
\$30,000 under \$35,000	2,166,926	70,281,390	2,108,207	64,113,066	358,528	2,593,522	2,166,926	66,706,587	2,166,926	3,601,391
\$35,000 under \$40,000	1,319,183	49,093,456	1,287,000	44,878,276	262,720	1,595,945	1,319,183	46,474,376	1,319,183	1,556,575
\$40,000 under \$45,000	687,033	28,936,298	668,665	25,776,820	168,277	1,295,287	687,033	27,072,973	687,033	563,720
\$45,000 and over	191,006	8,932,569	189,192	8,062,209	45,126	250,715	191,006	8,312,924	191,006	60,443

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	3,717,024	1,086,972	1,531,782	682,530	6,734,911	6,468,690	24,590,647	55,350,499	17,029	189,123
No adjusted gross income	* 12	* 27	* 12	* 123	125,691	78,665	180,913	200,476	* 3,061	* 70,158
\$1 under \$1,000	--	--	--	--	82,252	10,092	317,990	35,848	--	--
\$1,000 under \$2,000	--	--	--	--	93,881	18,186	374,052	103,654	* 1,006	* 21,503
\$2,000 under \$3,000	--	--	--	--	128,160	30,543	436,374	187,423	--	--
\$3,000 under \$4,000	--	--	--	--	147,176	45,723	544,465	340,411	--	--
\$4,000 under \$5,000	--	--	--	--	181,781	68,501	564,962	485,184	* 993	* 27,627
\$5,000 under \$6,000	--	--	--	--	219,928	96,601	623,431	647,263	--	--
\$6,000 under \$7,000	--	--	--	--	199,624	93,920	812,061	934,507	* 993	* 17,778
\$7,000 under \$8,000	--	--	--	--	277,598	157,686	872,095	1,202,521	* 1,005	* 6,078
\$8,000 under \$9,000	* 3	* 10	* 3	* 195	345,500	254,555	1,044,517	1,728,611	* 1,005	* 5,530
\$9,000 under \$10,000	164,365	4,180	* 1,035	* 285	662,231	606,737	1,387,211	2,635,729	* 1,005	* 1,508
\$10,000 under \$11,000	329,354	31,678	13,064	747	319,534	264,947	1,093,927	2,232,018	* 1,999	* 29,908
\$11,000 under \$12,000	325,982	47,746	218,923	13,580	284,942	300,313	923,980	2,252,275	* 1,006	* 3,061
\$12,000 under \$13,000	353,723	30,570	343,710	71,196	391,012	480,496	1,049,564	3,247,445	--	--
\$13,000 under \$14,000	211,170	5,944	204,166	69,934	346,850	444,457	963,699	3,288,708	* 993	* 3,844
\$14,000 under \$15,000	* 7,008	* 1,619	--	--	300,673	389,844	869,341	2,996,312	--	--
\$15,000 under \$16,000	10,032	2,227	--	--	249,353	329,507	819,438	2,983,682	--	--
\$16,000 under \$17,000	37,108	6,859	--	--	278,365	393,627	878,755	3,219,203	--	--
\$17,000 under \$18,000	41,234	6,468	--	--	139,538	184,219	739,353	2,532,721	--	--
\$18,000 under \$19,000	38,114	11,471	--	--	133,080	179,648	709,536	2,476,905	--	--
\$19,000 under \$20,000	42,240	16,150	--	--	117,050	162,972	671,080	2,369,025	--	--
\$20,000 under \$25,000	249,366	119,893	* 2,011	* 1,105	577,064	817,874	2,903,816	8,949,685	* 993	* 233
\$25,000 under \$30,000	561,297	282,423	54,555	17,394	399,875	477,681	2,451,047	5,620,366	* 993	* 872
\$30,000 under \$35,000	776,193	362,185	360,398	242,907	346,999	334,870	1,681,803	2,904,336	--	--
\$35,000 under \$40,000	442,597	130,354	244,513	203,135	198,945	155,128	986,507	1,271,093	* 1,000	* 155
\$40,000 under \$45,000	110,019	25,052	79,112	57,822	142,918	79,716	536,908	458,952	* 973	* 866
\$45,000 and over	17,207	2,115	10,279	4,107	44,891	12,183	153,821	46,145	--	--

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	6,886,153	46,569,247	5,689,967	42,035,630	1,855,384	6,866,890	6,886,153	48,907,760	6,886,153	1,820,915
No adjusted gross income	165,646	-5,337,542	87,733	465,818	102,106	259,572	165,646	729,122	165,646	34,456
\$1 under \$1,000	328,703	170,946	194,475	221,347	149,005	111,411	328,703	332,758	328,703	22,462
\$1,000 under \$2,000	329,268	499,415	257,595	517,237	86,288	92,094	329,268	609,331	329,268	43,890
\$2,000 under \$3,000	378,992	952,573	295,762	799,886	113,809	232,081	378,992	1,031,967	378,992	75,453
\$3,000 under \$4,000	434,437	1,537,779	345,862	1,277,680	126,305	316,328	434,437	1,594,008	434,437	115,443
\$4,000 under \$5,000	424,616	1,913,528	328,820	1,387,676	132,324	534,526	424,616	1,922,202	424,616	138,879
\$5,000 under \$6,000	476,269	2,616,579	358,469	1,908,336	163,047	706,895	476,269	2,615,231	476,269	189,568
\$6,000 under \$7,000	575,918	3,746,400	489,326	3,096,955	141,174	533,065	575,918	3,630,020	575,918	244,458
\$7,000 under \$8,000	577,746	4,329,216	477,577	3,409,532	157,190	673,052	577,746	4,082,584	577,746	243,318
\$8,000 under \$9,000	552,738	4,680,840	470,014	3,561,294	139,492	764,353	552,738	4,325,647	552,738	198,307
\$9,000 under \$10,000	497,101	4,717,970	437,049	3,825,182	117,059	592,921	497,101	4,419,611	497,101	153,503
\$10,000 under \$11,000	495,219	5,205,530	435,741	4,124,098	108,326	571,346	495,219	4,695,444	495,219	119,312
\$11,000 under \$12,000	510,898	5,859,499	467,070	4,902,768	94,262	418,069	510,898	5,320,837	510,898	96,929
\$12,000 under \$13,000	509,373	6,373,533	471,125	5,159,138	78,195	487,947	509,373	5,647,085	509,373	63,016
\$13,000 under \$14,000	324,582	4,332,789	298,054	3,573,893	55,057	364,119	324,582	3,938,012	324,582	29,765
\$14,000 under \$15,000	72,676	1,057,663	65,392	859,060	26,462	-7,070	72,676	851,990	72,676	21,257
\$15,000 under \$16,000	63,794	989,232	53,753	771,409	27,584	24,609	63,794	796,018	63,794	14,199
\$16,000 under \$17,000	54,241	892,898	48,189	640,381	12,085	98,686	54,241	739,067	54,241	9,092
\$17,000 under \$18,000	73,531	1,289,023	69,561	1,044,939	16,536	36,154	73,531	1,081,093	73,531	6,447
\$18,000 under \$19,000	40,405	741,379	38,401	489,004	9,078	56,732	40,405	545,736	40,405	1,161
\$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	1,374,581	118,639	780,901	155,793	1,522,521	409,757	4,811,289	1,292,519	* 1,541	* 5,240
No adjusted gross income	* 3	* 1	* 3	* 50	75,476	17,478	95,853	16,977	* 536	* 3,732
\$1 under \$1,000	--	--	--	--	73,348	8,163	260,382	14,299	--	--
\$1,000 under \$2,000	--	--	--	--	75,717	12,094	258,553	31,797	--	--
\$2,000 under \$3,000	--	--	--	--	104,701	22,162	286,874	53,291	--	--
\$3,000 under \$4,000	--	--	--	--	116,306	29,375	339,234	86,068	--	--
\$4,000 under \$5,000	--	--	--	--	133,993	40,046	315,749	98,833	--	--
\$5,000 under \$6,000	--	--	--	--	153,946	56,879	342,434	132,689	--	--
\$6,000 under \$7,000	--	--	--	--	129,068	47,475	475,024	196,983	--	--
\$7,000 under \$8,000	--	--	--	--	148,086	54,791	454,483	188,526	--	--
\$8,000 under \$9,000	--	--	--	--	129,115	40,080	451,204	158,227	--	--
\$9,000 under \$10,000	163,365	4,171	* 1,035	* 285	106,672	28,631	412,956	120,701	* 1,005	* 1,508
\$10,000 under \$11,000	329,354	31,678	13,064	747	93,327	19,025	396,871	68,609	--	--
\$11,000 under \$12,000	325,982	47,746	218,923	13,580	55,118	9,908	240,879	39,275	--	--
\$12,000 under \$13,000	350,718	29,633	343,710	71,196	29,742	7,248	138,264	26,134	--	--
\$13,000 under \$14,000	205,160	5,410	204,166	69,934	28,348	5,784	95,097	18,572	--	--
\$14,000 under \$15,000	--	--	--	--	14,621	3,836	61,375	17,420	--	--
\$15,000 under \$16,000	--	--	--	--	21,460	4,022	47,336	10,177	--	--
\$16,000 under \$17,000	--	--	--	--	11,078	1,591	45,173	7,501	--	--
\$17,000 under \$18,000	--	--	--	--	10,336	720	64,201	5,727	--	--
\$18,000 under \$19,000	--	--	--	--	12,063	448	29,348	713	--	--
\$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	10,093,871	182,727,924	8,959,427	159,413,654	2,410,700	16,060,445	10,093,871	175,555,089	10,093,871	22,201,129
No adjusted gross income	41,894	-2,483,421	27,486	387,829	25,193	117,906	41,894	505,735	41,894	83,599
\$1 under \$1,000	32,784	18,331	28,114	18,437	* 4,680	* 6,861	32,784	25,298	32,784	8,574
\$1,000 under \$2,000	70,679	107,221	61,646	113,180	9,568	26,778	70,679	161,462	70,679	48,230
\$2,000 under \$3,000	92,394	229,591	76,946	205,178	16,461	43,842	92,394	249,020	92,394	82,373
\$3,000 under \$4,000	131,178	462,984	117,300	419,637	14,884	63,958	131,178	483,595	131,178	156,699
\$4,000 under \$5,000	163,305	736,053	141,480	642,445	33,394	130,573	163,305	800,645	163,305	253,324
\$5,000 under \$6,000	191,469	1,055,194	167,762	861,515	45,008	201,076	191,469	1,062,590	191,469	354,896
\$6,000 under \$7,000	213,081	1,392,866	193,239	1,193,617	39,787	165,523	213,081	1,376,918	213,081	458,687
\$7,000 under \$8,000	269,712	2,025,421	216,593	1,431,844	92,005	520,745	269,712	1,958,667	269,712	658,692
\$8,000 under \$9,000	390,134	3,339,225	283,492	2,118,205	153,385	1,153,959	390,134	3,272,164	390,134	1,087,787
\$9,000 under \$10,000	752,945	7,136,138	448,317	3,180,337	483,066	3,793,441	752,945	6,973,778	752,945	2,267,231
\$10,000 under \$11,000	424,250	4,441,182	346,645	3,168,754	151,376	1,124,054	424,250	4,292,807	424,250	1,263,775
\$11,000 under \$12,000	395,457	4,541,523	326,851	3,349,294	126,481	1,027,196	395,457	4,379,552	395,457	1,189,037
\$12,000 under \$13,000	422,034	5,278,263	358,350	4,000,138	123,996	984,743	422,034	4,984,882	422,034	1,255,284
\$13,000 under \$14,000	355,294	4,789,655	317,186	3,854,611	75,824	679,869	355,294	4,538,324	355,294	1,065,716
\$14,000 under \$15,000	364,558	5,282,198	323,611	4,242,645	77,266	670,218	364,558	4,912,863	364,558	1,088,246
\$15,000 under \$16,000	315,050	4,888,721	276,062	3,989,926	66,938	533,202	315,050	4,523,128	315,050	939,564
\$16,000 under \$17,000	331,391	5,466,373	301,222	4,658,526	71,576	457,336	331,391	5,115,862	331,391	994,628
\$17,000 under \$18,000	331,840	5,810,669	308,017	5,005,988	52,590	401,119	331,840	5,407,107	331,840	962,172
\$18,000 under \$19,000	324,242	5,993,059	303,996	5,280,855	58,561	342,056	324,242	5,622,911	324,242	902,344
\$19,000 under \$20,000	322,866	6,288,976	312,448	5,769,741	47,769	236,006	322,866	6,005,746	322,866	865,905
\$20,000 under \$25,000	1,454,723	32,586,193	1,382,102	28,822,913	220,048	1,653,821	1,454,723	30,476,967	1,454,723	3,326,615
\$25,000 under \$30,000	1,263,580	34,619,703	1,229,701	31,857,526	187,314	778,916	1,263,580	32,636,442	1,263,580	1,934,532
\$30,000 under \$35,000	997,578	32,344,162	977,375	29,911,705	135,336	621,363	997,578	30,533,068	997,578	787,063
\$35,000 under \$40,000	396,972	14,574,715	390,987	13,404,571	85,696	266,631	396,972	13,671,201	396,972	162,227
\$40,000 under \$45,000	44,461	1,802,927	42,503	1,524,237	12,494	59,254	44,461	1,584,357	44,461	3,929
\$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	1,904,945	780,853	633,096	452,631	2,270,845	2,280,458	9,229,952	19,139,818	* 7,964	* 80,991
No adjusted gross income	--	--	--	--	22,855	24,902	38,426	58,698	--	--
\$1 under \$1,000	--	--	--	--	* 4,691	* 857	31,779	7,717	--	--
\$1,000 under \$2,000	--	--	--	--	10,574	4,158	70,679	44,072	* 1,006	* 21,503
\$2,000 under \$3,000	--	--	--	--	18,465	6,980	91,388	75,393	--	--
\$3,000 under \$4,000	--	--	--	--	14,890	7,946	130,178	148,753	--	--
\$4,000 under \$5,000	--	--	--	--	32,949	19,301	163,305	234,024	* 993	* 27,627
\$5,000 under \$6,000	--	--	--	--	48,044	27,628	191,461	327,268	--	--
\$6,000 under \$7,000	--	--	--	--	36,800	25,484	213,081	433,203	* 993	* 17,778
\$7,000 under \$8,000	--	--	--	--	90,181	75,231	268,706	583,460	* 1,005	* 6,078
\$8,000 under \$9,000	--	--	--	--	156,353	154,295	390,134	933,491	--	--
\$9,000 under \$10,000	* 1,000	* 9	--	--	479,142	507,691	751,940	1,759,530	--	--
\$10,000 under \$11,000	--	--	--	--	140,396	151,083	423,244	1,112,692	--	--
\$11,000 under \$12,000	--	--	--	--	121,535	150,595	395,457	1,038,442	* 1,006	* 3,061
\$12,000 under \$13,000	* 2,012	* 660	--	--	112,377	136,534	420,025	1,118,090	--	--
\$13,000 under \$14,000	* 6,010	* 534	--	--	75,849	93,821	354,286	971,361	* 993	* 3,844
\$14,000 under \$15,000	* 5,018	* 1,340	--	--	78,334	98,571	361,242	988,335	--	--
\$15,000 under \$16,000	* 9,026	* 1,941	--	--	63,024	87,244	313,715	850,378	--	--
\$16,000 under \$17,000	36,102	6,464	--	--	60,704	74,843	328,100	913,322	--	--
\$17,000 under \$18,000	39,222	6,114	--	--	48,479	63,237	328,535	892,820	--	--
\$18,000 under \$19,000	36,102	10,522	--	--	50,304	63,811	320,268	828,011	--	--
\$19,000 under \$20,000	38,215	14,882	--	--	42,475	40,893	318,446	810,130	--	--
\$20,000 under \$25,000	213,211	106,631	* 2,011	* 1,105	235,037	263,802	1,403,636	2,956,183	* 993	* 233
\$25,000 under \$30,000	518,072	259,573	54,555	17,394	171,173	128,124	1,157,986	1,546,835	--	--
\$30,000 under \$35,000	663,761	296,853	351,366	239,622	113,432	58,602	582,440	431,608	--	--
\$35,000 under \$40,000	304,236	72,382	194,207	173,188	39,605	14,546	172,176	75,299	--	--
\$40,000 under \$45,000	32,957	2,949	30,957	21,322	* 3,178	* 276	9,320	704	* 973	* 866
\$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	7,498,302	159,327,510	6,643,111	138,023,987	2,007,404	16,948,938	7,498,302	155,051,931	7,498,302	26,010,108
No adjusted gross income	34,746	-2,767,732	20,811	260,900	22,616	206,908	34,746	533,162	34,746	108,512
\$1 under \$1,000	15,090	9,849	14,084	32,357	* 1,006	* 505	15,090	32,863	15,090	4,112
\$1,000 under \$2,000	33,317	50,857	26,645	48,766	8,683	29,042	33,317	77,808	33,317	20,558
\$2,000 under \$3,000	39,115	97,950	37,125	86,833	* 2,996	* 5,886	39,115	92,719	39,115	37,143
\$3,000 under \$4,000	56,929	197,573	48,597	160,453	13,332	54,131	56,929	214,584	56,929	85,056
\$4,000 under \$5,000	60,545	271,446	51,739	224,827	13,363	60,534	60,545	285,361	60,545	112,315
\$5,000 under \$6,000	67,462	375,699	61,677	308,473	12,926	54,917	67,462	363,390	67,462	142,537
\$6,000 under \$7,000	91,874	603,378	80,197	546,153	20,674	123,725	91,874	669,877	91,874	235,516
\$7,000 under \$8,000	108,663	819,109	97,726	711,126	23,330	136,389	108,663	847,515	108,663	332,377
\$8,000 under \$9,000	153,572	1,308,334	119,854	949,294	50,280	331,828	153,572	1,281,122	153,572	510,917
\$9,000 under \$10,000	167,579	1,592,391	134,353	1,098,653	54,214	433,849	167,579	1,532,502	167,579	597,874
\$10,000 under \$11,000	202,449	2,124,505	167,707	1,549,387	64,648	531,154	202,449	2,094,191	202,449	819,513
\$11,000 under \$12,000	219,189	2,531,786	170,570	1,787,496	83,990	696,193	219,189	2,483,689	219,189	971,838
\$12,000 under \$13,000	380,360	4,766,911	255,443	2,642,732	193,067	1,989,286	380,360	4,632,018	380,360	1,845,000
\$13,000 under \$14,000	386,654	5,214,376	282,758	3,223,512	186,170	1,895,876	386,654	5,119,388	386,654	1,934,344
\$14,000 under \$15,000	334,521	4,847,253	258,636	3,237,283	150,828	1,460,234	334,521	4,697,517	334,521	1,651,774
\$15,000 under \$16,000	342,495	5,311,726	286,679	3,822,598	123,146	1,276,307	342,495	5,098,905	342,495	1,709,393
\$16,000 under \$17,000	365,477	6,016,833	302,994	4,453,060	140,132	1,348,459	365,477	5,801,518	365,477	1,823,592
\$17,000 under \$18,000	223,178	3,907,215	205,032	3,363,084	44,520	375,836	223,178	3,738,919	223,178	1,078,257
\$18,000 under \$19,000	241,919	4,477,046	216,335	3,807,214	48,580	438,604	241,919	4,245,818	241,919	1,125,624
\$19,000 under \$20,000	252,640	4,917,355	235,417	4,284,539	44,369	412,788	252,640	4,697,326	252,640	1,146,296
\$20,000 under \$25,000	1,022,676	22,988,737	954,198	19,874,133	206,636	1,639,856	1,022,676	21,513,989	1,022,676	4,151,414
\$25,000 under \$30,000	931,190	25,483,983	888,861	22,994,880	150,228	1,187,552	931,190	24,182,433	931,190	2,903,870
\$30,000 under \$35,000	784,696	25,430,612	767,999	23,317,809	129,875	885,591	784,696	24,203,400	784,696	1,699,957
\$35,000 under \$40,000	589,927	22,058,995	574,936	20,190,479	113,165	697,560	589,927	20,888,038	589,927	734,950
\$40,000 under \$45,000	347,070	14,645,072	337,770	13,174,311	93,398	617,836	347,070	13,792,147	347,070	222,441
\$45,000 and over	44,968	2,046,249	44,968	1,873,639	11,232	58,094	44,968	1,931,733	44,968	4,930

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	392,219	165,989	105,733	66,421	1,958,809	2,400,302	7,229,180	23,443,817	* 2,983	* 79,005
No adjusted gross income	* 6	* 15	* 6	* 66	19,355	25,155	32,387	83,342	* 1,990	* 65,355
\$1 under \$1,000	--	--	--	--	* 2,012	* 119	15,090	3,993	--	--
\$1,000 under \$2,000	--	--	--	--	7,589	1,934	32,787	18,625	--	--
\$2,000 under \$3,000	--	--	--	--	* 2,996	* 779	39,115	36,364	--	--
\$3,000 under \$4,000	--	--	--	--	12,327	7,117	56,929	77,939	--	--
\$4,000 under \$5,000	--	--	--	--	12,828	7,953	60,545	104,362	--	--
\$5,000 under \$6,000	--	--	--	--	13,933	8,260	67,462	134,278	--	--
\$6,000 under \$7,000	--	--	--	--	22,685	15,985	91,874	219,531	--	--
\$7,000 under \$8,000	--	--	--	--	24,033	17,975	108,522	314,402	--	--
\$8,000 under \$9,000	* 3	* 10	* 3	* 195	48,994	48,509	153,569	462,398	--	--
\$9,000 under \$10,000	--	--	--	--	59,265	55,497	167,579	542,377	--	--
\$10,000 under \$11,000	--	--	--	--	66,360	71,530	202,114	747,983	* 993	* 13,650
\$11,000 under \$12,000	--	--	--	--	82,994	104,886	218,189	866,952	--	--
\$12,000 under \$13,000	--	--	--	--	192,124	266,853	380,360	1,578,147	--	--
\$13,000 under \$14,000	--	--	--	--	183,131	256,906	386,614	1,677,438	--	--
\$14,000 under \$15,000	* 985	* 255	--	--	150,733	206,594	334,521	1,444,925	--	--
\$15,000 under \$16,000	* 1,005	* 286	--	--	122,228	167,988	342,456	1,541,119	--	--
\$16,000 under \$17,000	* 1,005	* 395	--	--	133,838	200,069	364,492	1,623,128	--	--
\$17,000 under \$18,000	* 2,012	* 354	--	--	41,257	61,976	222,038	1,015,928	--	--
\$18,000 under \$19,000	* 2,012	* 950	--	--	44,177	70,364	241,919	1,054,311	--	--
\$19,000 under \$20,000	* 3,018	* 646	--	--	44,458	63,504	251,534	1,082,146	--	--
\$20,000 under \$25,000	34,142	12,097	--	--	201,005	286,774	1,014,366	3,852,543	--	--
\$25,000 under \$30,000	40,219	20,748	--	--	148,421	213,365	906,901	2,669,756	--	--
\$30,000 under \$35,000	103,235	58,019	* 8,026	* 2,769	139,726	133,484	740,125	1,508,454	--	--
\$35,000 under \$40,000	129,307	52,556	49,301	29,341	97,662	73,325	502,510	609,068	--	--
\$40,000 under \$45,000	62,052	18,788	41,113	30,668	74,692	32,518	265,495	171,134	--	--
\$45,000 and over	13,217	870	* 7,285	* 3,381	9,986	886	29,689	3,174	--	--

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	3,433,400	83,082,661	3,023,686	70,299,822	982,504	10,400,927	3,433,400	80,724,635	3,433,400	12,874,009
No adjusted gross income	14,864	-1,568,285	11,501	116,092	8,966	69,102	14,864	186,266	14,864	52,601
\$1 under \$1,000	10,739	8,060	8,546	21,899	* 2,201	* 7,211	10,739	29,105	10,739	10,791
\$1,000 under \$2,000	12,033	20,360	12,033	20,309	--	--	12,033	20,309	12,033	9,161
\$2,000 under \$3,000	19,005	47,074	17,007	46,347	* 1,998	* 5,001	19,005	51,349	19,005	22,997
\$3,000 under \$4,000	18,228	64,593	16,586	57,112	* 4,181	* 10,115	18,228	67,227	18,228	28,936
\$4,000 under \$5,000	25,364	114,195	23,353	102,141	* 2,328	* 7,130	25,364	109,271	25,364	49,166
\$5,000 under \$6,000	22,074	119,696	18,078	97,664	* 4,004	* 28,790	22,074	126,454	22,074	56,862
\$6,000 under \$7,000	32,083	208,831	28,051	167,027	9,059	32,454	32,083	199,480	32,083	89,766
\$7,000 under \$8,000	40,383	302,943	33,116	212,911	13,300	66,904	40,383	279,815	40,383	125,820
\$8,000 under \$9,000	49,611	417,163	40,579	334,774	11,536	88,996	49,611	429,300	49,611	186,166
\$9,000 under \$10,000	54,737	523,636	47,648	399,232	17,629	110,792	54,737	510,024	54,737	228,039
\$10,000 under \$11,000	72,678	761,692	60,544	588,207	18,340	183,109	72,678	787,574	72,678	326,044
\$11,000 under \$12,000	69,456	799,275	53,625	520,868	25,295	265,591	69,456	786,459	69,456	342,529
\$12,000 under \$13,000	110,915	1,388,545	83,264	834,530	54,764	516,067	110,915	1,350,596	110,915	595,213
\$13,000 under \$14,000	127,702	1,720,130	87,548	1,007,020	58,516	661,684	127,702	1,668,704	127,702	709,284
\$14,000 under \$15,000	112,202	1,627,439	77,300	982,838	54,961	594,470	112,202	1,577,309	112,202	626,498
\$15,000 under \$16,000	115,931	1,801,118	89,092	1,245,554	44,652	531,908	115,931	1,777,462	115,931	652,260
\$16,000 under \$17,000	140,989	2,330,789	107,397	1,388,128	72,741	872,136	140,989	2,260,263	140,989	792,376
\$17,000 under \$18,000	124,774	2,187,457	108,345	1,585,289	38,459	445,427	124,774	2,030,716	124,774	676,533
\$18,000 under \$19,000	118,002	2,181,158	105,032	1,741,025	25,638	304,096	118,002	2,045,121	118,002	638,896
\$19,000 under \$20,000	101,100	1,970,865	80,009	1,445,732	29,085	403,102	101,100	1,848,834	101,100	535,946
\$20,000 under \$25,000	487,981	10,931,989	428,494	8,648,538	149,133	1,756,527	487,981	10,405,065	487,981	2,409,422
\$25,000 under \$30,000	394,073	10,782,957	370,011	9,302,968	82,263	911,175	394,073	10,215,015	394,073	1,542,068
\$30,000 under \$35,000	384,653	12,506,616	362,833	10,883,552	93,317	1,086,568	384,653	11,970,119	384,653	1,114,371
\$35,000 under \$40,000	332,284	12,459,746	321,077	11,283,226	63,858	631,755	332,284	11,915,136	332,284	659,399
\$40,000 under \$45,000	295,502	12,488,299	288,393	11,078,272	62,385	618,197	295,502	11,696,469	295,502	337,350
\$45,000 and over	146,038	6,886,320	144,224	6,188,570	33,894	192,621	146,038	6,381,191	146,038	55,513

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	45,278	21,490	12,051	7,686	982,736	1,378,173	3,320,226	11,474,345	* 4,541	* 23,887
No adjusted gross income	* 4	* 11	* 4	* 7	8,006	11,131	14,247	41,459	* 536	* 1,072
\$1 under \$1,000	--	--	--	--	* 2,201	* 953	10,739	9,838	--	--
\$1,000 under \$2,000	--	--	--	--	--	--	12,033	9,161	--	--
\$2,000 under \$3,000	--	--	--	--	* 1,998	* 621	18,997	22,375	--	--
\$3,000 under \$4,000	--	--	--	--	* 3,653	* 1,285	18,125	27,651	--	--
\$4,000 under \$5,000	--	--	--	--	* 2,011	* 1,202	25,364	47,965	--	--
\$5,000 under \$6,000	--	--	--	--	* 4,004	* 3,834	22,074	53,028	--	--
\$6,000 under \$7,000	--	--	--	--	11,071	4,976	32,083	84,790	--	--
\$7,000 under \$8,000	--	--	--	--	15,299	9,688	40,383	116,132	--	--
\$8,000 under \$9,000	--	--	--	--	11,037	11,671	49,611	174,495	* 1,005	* 5,530
\$9,000 under \$10,000	--	--	--	--	17,153	14,918	54,737	213,122	--	--
\$10,000 under \$11,000	--	--	--	--	19,450	23,308	71,699	302,735	* 1,006	* 16,258
\$11,000 under \$12,000	--	--	--	--	25,295	34,923	69,456	307,606	--	--
\$12,000 under \$13,000	* 993	* 277	--	--	56,769	69,862	110,915	525,074	--	--
\$13,000 under \$14,000	--	--	--	--	59,523	87,947	127,702	621,338	--	--
\$14,000 under \$15,000	* 1,006	* 24	--	--	56,984	80,842	112,202	545,632	--	--
\$15,000 under \$16,000	--	--	--	--	42,641	70,252	115,931	582,008	--	--
\$16,000 under \$17,000	--	--	--	--	72,745	117,125	140,989	675,251	--	--
\$17,000 under \$18,000	--	--	--	--	39,466	58,287	124,580	618,246	--	--
\$18,000 under \$19,000	--	--	--	--	26,537	45,026	118,002	593,870	--	--
\$19,000 under \$20,000	* 1,006	* 622	--	--	30,117	58,575	101,100	476,749	--	--
\$20,000 under \$25,000	* 2,013	* 1,164	--	--	141,022	267,299	485,814	2,140,959	--	--
\$25,000 under \$30,000	* 3,005	* 2,101	--	--	80,282	136,191	386,159	1,403,775	* 993	* 872
\$30,000 under \$35,000	9,197	7,313	* 1,006	* 515	93,841	142,784	359,239	964,274	--	--
\$35,000 under \$40,000	* 9,054	* 5,416	* 1,006	* 606	61,677	67,257	311,822	586,726	* 1,000	* 155
\$40,000 under \$45,000	15,010	3,315	* 7,042	* 5,832	65,049	46,921	262,092	267,114	--	--
\$45,000 and over	* 3,990	* 1,245	* 2,994	* 726	34,905	11,297	124,132	42,971	--	--

* 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—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	418,905	18,028,096	737,837	-5,481,245	3,828,175	30,233,103	8,251,737	118,719,831	301,356	12,058,871	366,788	6,725,661
Under 18	* 2,254	* 100,151	--	--	--	--	* 1,639	* 17,462	* 1,144	* 2,081	* 3,318	* 1,324
18 under 26	6,570	161,578	* 1,308	* 58,009	46,242	244,095	* 1,010	* 2,079	* 24	* 2,801	2,047	37,899
26 under 35	12,915	743,365	47,364	-271,651	515,579	3,520,046	17,633	129,498	8,840	234,460	31,333	229,572
35 under 45	33,133	1,195,406	92,603	-677,073	839,755	6,464,660	97,505	1,016,884	35,605	1,446,956	84,105	1,736,082
45 under 55	67,282	2,865,248	207,665	-1,640,675	1,201,231	9,318,006	273,036	3,048,488	60,768	3,058,993	103,966	1,980,883
55 under 65	104,692	4,336,966	202,402	-1,380,803	952,266	8,280,972	1,472,650	16,031,066	73,687	3,706,831	88,049	1,548,402
65 and over	192,059	8,625,383	186,496	-1,569,052	273,103	2,405,324	6,388,263	98,474,355	121,288	3,606,750	53,970	1,191,499
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	142,151	195,260	103,291	7,803,142	1,065,285	23,120,179	3,263,319	23,811,075	15,219,734	86,681,859		
Under 18	--	--	--	--	--	--	* 1,232	* 1,101	4,416	35,327		
18 under 26	* 1,007	* 920	758	49,807	7,086	77,595	24,721	357,205	194,437	331,138		
26 under 35	38,090	47,206	11,811	815,865	43,750	1,137,660	284,105	1,484,515	2,179,586	4,914,814		
35 under 45	37,914	45,683	27,494	2,128,577	129,578	2,566,641	585,921	3,164,938	3,535,853	15,221,448		
45 under 55	35,698	58,919	35,521	2,771,438	261,443	5,385,558	834,290	6,073,945	4,171,807	26,494,185		
55 under 65	22,834	38,008	22,470	1,692,265	335,222	7,215,380	801,392	6,110,700	3,533,059	27,149,402		
65 and over	6,607	4,624	5,236	345,191	288,206	6,737,345	731,658	6,618,670	1,600,577	12,535,546		
Age [1]	Itemized deductions limitation		Total		Total medical expenses		Expenses in excess of AGI 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	1,218,496,717	20,865	30,526	10,382,599	84,873,406	129,126,252	10,379,747	44,252,846	45,952,640	465,127,769		
Under 18	689,407	--	--	4,817	64,243	4,817	77,819	4,817	13,576	33,085	169,874	
18 under 26	9,845,868	* 3	* 2	91,727	619,214	91,727	814,441	91,727	195,226	612,545	2,439,146	
26 under 35	104,231,166	334	593	564,125	2,630,366	564,125	4,797,757	564,125	2,167,371	5,392,503	37,237,689	
35 under 45	248,004,146	8,766	8,566	1,070,226	5,392,835	1,070,226	10,383,294	1,070,226	4,990,459	9,616,459	95,782,435	
45 under 55	327,510,587	7,266	11,231	1,567,885	8,479,552	1,567,885	15,492,912	1,567,581	7,013,360	11,926,962	136,162,097	
55 under 65	281,565,459	3,600	7,298	2,286,324	14,751,415	2,286,324	24,925,723	2,286,324	10,175,309	10,326,192	115,433,303	
65 and over	246,650,084	896	2,846	4,797,495	52,935,761	4,797,495	72,633,306	4,794,947	19,697,544	8,044,895	77,903,224	

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														Total miscellaneous deductions subject to 2% AGI limitation
	Casualty or theft loss deduction		Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Total 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	
All returns	140,717	3,180,912	11,870,811	86,494,396	14,730,817	76,857,890	22,113,572	6,982,040	7,895,963	38,224,411	28,694,320	122,064,341			
Under 18	--	--	30,049	227,426	* 2,142	* 60,254	11,588	7,249	29,525	179,662	31,969	247,165			
18 under 26	* 5,031	* 49,038	351,373	3,967,901	348,373	2,997,479	227,777	40,823	97,561	1,271,005	442,807	4,309,307			
26 under 35	10,412	90,754	1,746,612	13,207,645	2,254,910	14,285,915	2,348,730	483,828	515,984	1,754,684	3,323,777	16,504,427			
35 under 45	29,253	543,924	2,622,061	18,648,785	3,712,616	21,031,381	4,552,263	1,068,978	1,070,924	3,728,159	6,014,911	25,828,518			
45 under 55	24,954	856,870	2,956,263	20,426,209	4,180,695	21,236,665	5,673,138	1,611,830	1,670,408	7,189,738	7,343,982	30,038,233			
55 under 65	46,844	1,046,679	2,374,290	16,164,615	3,177,515	13,458,162	5,015,917	1,615,664	2,034,699	9,530,239	6,448,083	24,604,065			
65 and over	24,224	593,847	1,790,162	13,851,815	1,054,567	3,788,034	4,284,159	2,173,668	2,476,861	14,570,924	5,088,791	20,532,625			
			Itemized deductions—continued												
			Unlimited miscellaneous deductions												
			Gambling loss deduction		Miscellaneous deductions other than gambling		Exemptions		Taxable income		Alternative minimum tax				
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns	1,333,012	20,811,631	934,552	17,573,396	395,417	2,294,400	109,171,821	403,795,826	42,756,355	4,090,494,166	4,104,273	30,048,772			
Under 18	8,176	5,247	--	--	8,176	5,247	1,050	3,884	35,005	1,605,226	6,193	15,650			
18 under 26	10,714	76,415	6,080	67,453	3,610	8,798	824,501	3,049,853	563,764	22,073,406	8,579	47,170			
26 under 35	81,035	924,065	34,901	692,572	42,115	127,898	12,349,926	45,685,775	5,191,830	327,342,995	228,081	1,236,691			
35 under 45	177,712	2,472,591	106,519	2,033,337	73,430	392,974	29,902,480	110,596,937	9,242,256	843,043,307	1,000,664	5,905,975			
45 under 55	309,419	4,880,919	225,084	4,073,185	84,657	551,508	32,326,058	119,556,255	11,320,551	1,203,546,936	1,348,020	9,323,522			
55 under 65	389,752	6,158,168	297,896	5,403,254	93,868	603,471	20,681,515	76,496,166	9,717,366	1,037,546,113	959,640	7,321,155			
65 and over	356,204	6,294,226	264,073	5,303,595	89,569	604,503	13,086,291	48,406,956	6,685,582	655,334,186	553,097	6,198,610			
			Total income tax												
			before credits		Total tax credits		Income tax after credits		Total income tax						
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns	42,472,391	879,508,861	20,464,806	41,329,270	39,938,113	838,179,591	39,938,114	838,179,958	39,938,114	838,179,958	39,938,114	838,179,958	39,938,114	838,179,958	
Under 18	31,465	386,249	16,816	16,026	31,464	370,224	31,464	370,224	31,464	370,224	31,464	370,224	31,464	370,224	
18 under 26	561,765	4,045,498	228,009	325,187	489,107	3,720,311	489,107	3,720,311	489,107	3,720,311	489,107	3,720,311	489,107	3,720,311	
26 under 35	5,186,479	62,099,544	2,865,006	4,891,303	4,672,185	57,208,241	4,672,186	57,208,244	4,672,186	57,208,244	4,672,186	57,208,244	4,672,186	57,208,244	
35 under 45	9,226,392	178,650,238	6,152,440	12,570,480	8,346,131	166,079,758	8,346,131	166,080,122	8,346,131	166,080,122	8,346,131	166,080,122	8,346,131	166,080,122	
45 under 55	11,295,638	267,932,292	5,775,318	13,279,076	10,583,636	254,653,216	10,583,636	254,653,216	10,583,636	254,653,216	10,583,636	254,653,216	10,583,636	254,653,216	
55 under 65	9,656,715	227,477,120	3,348,007	6,814,043	9,383,822	220,663,077	9,383,822	220,663,077	9,383,822	220,663,077	9,383,822	220,663,077	9,383,822	220,663,077	
65 and over	6,513,937	138,917,920	2,079,210	3,433,156	6,431,768	135,484,765	6,431,768	135,484,765	6,431,768	135,484,765	6,431,768	135,484,765	6,431,768	135,484,765	

* 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.

[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,
 by Size of Adjusted Gross Income
 (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	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Returns with regular tax computation only [2]	87,127,945	4,858,836,771	3,143,706,990	87,127,641	521,459,806	87,127,945	521,593,825	--	* 5,524	* 25,976	1,519,911	6,425,325	
Under \$5,000	190,767	-287,013	145,293	190,767	14,550	190,767	14,550	--	--	--	* 108	* 2,281	
\$5,000 under \$10,000	2,275,781	18,350,940	3,621,900	2,275,781	362,550	2,275,781	362,613	--	--	--	--	--	
\$10,000 under \$15,000	6,182,158	77,271,920	20,259,617	6,182,158	2,029,330	6,182,158	2,031,852	--	--	--	* 1,054	* 950	
\$15,000 under \$20,000	6,896,281	120,920,086	44,906,781	6,896,281	4,617,004	6,896,281	4,622,962	--	--	--	* 2,011	* 1,895	
\$20,000 under \$25,000	7,594,397	170,768,680	69,129,207	7,594,397	7,823,154	7,594,397	7,823,154	--	--	--	* 2,102	* 2,671	
\$25,000 under \$30,000	12,577,430	205,190,988	94,087,468	12,577,430	11,147,332	12,577,430	11,159,536	--	* 973	* 2,452	* 973	* 761	
\$30,000 under \$40,000	4,374,739	437,479,359	230,864,294	4,374,739	28,514,096	4,374,739	28,514,096	--	* 536	* 300	* 1,696	* 6,479	
\$40,000 under \$50,000	9,367,581	418,999,124	247,590,720	9,367,581	32,126,685	9,367,581	32,164,350	--	--	--	* 1,447	* 5,214	
\$50,000 under \$75,000	15,160,067	930,309,486	600,550,659	15,160,067	86,375,396	15,160,067	86,488,942	--	* 996	* 279	29,695	27,662	
\$75,000 under \$100,000	8,886,724	787,115,548	531,030,670	8,886,724	80,246,530	8,886,724	80,346,412	--	* 1,000	* 19	84,625	94,372	
\$100,000 under \$200,000	9,004,752	1,178,197,010	866,777,611	9,004,752	153,869,551	9,004,752	154,059,755	--	* 2,020	* 22,926	417,668	603,543	
\$200,000 under \$500,000	1,352,784	369,271,035	294,471,128	1,352,784	69,236,979	1,352,784	69,489,187	--	--	--	900,344	4,550,530	
\$500,000 under \$1,000,000	127,265	84,292,222	71,434,455	127,265	21,319,860	127,265	21,356,148	--	--	--	73,145	782,154	
\$1,000,000 under \$1,500,000	19,637	23,487,204	20,171,868	19,637	6,532,582	19,637	6,501,106	--	--	--	3,723	52,689	
\$1,500,000 under \$2,000,000	6,783	11,652,012	10,071,669	6,783	3,359,399	6,783	3,336,769	--	--	--	643	13,042	
\$2,000,000 under \$5,000,000	8,649	24,938,324	21,628,995	8,649	7,429,614	8,649	7,328,677	--	--	--	654	45,186	
\$5,000,000 under \$10,000,000	1,378	9,440,354	8,028,505	1,378	2,870,978	1,378	2,772,280	--	--	--	86	12,530	
\$10,000,000 or more	547	11,440,111	9,136,150	547	3,584,215	547	3,182,820	--	--	--	37	23,366	
Returns with Form 8615 tax computation [3]	215,138	3,680,760	3,027,141	215,138	613,458	215,138	621,231	7,773	--	--	5,973	15,286	
Under \$5,000	73,268	241,119	162,565	73,268	16,274	73,268	17,957	1,683	--	--	--	--	
\$5,000 under \$10,000	70,852	511,807	359,437	70,852	36,020	70,852	51,612	15,593	--	--	--	--	
\$10,000 under \$15,000	29,224	339,419	256,302	29,224	27,424	29,224	41,532	14,109	--	--	* 214	* 45	
\$15,000 under \$20,000	14,218	243,346	188,360	14,218	22,240	14,218	27,724	5,484	--	--	* 1,220	* 932	
\$20,000 under \$25,000	* 5,129	* 116,448	* 87,685	* 5,129	* 10,976	* 5,129	* 16,733	* 5,577	--	--	* 1,106	* 1,293	
\$25,000 under \$30,000	8,893	239,786	214,101	8,893	28,333	8,893	32,131	3,798	--	--	* 1,411	* 452	
\$30,000 under \$40,000	* 4,024	* 144,362	* 134,370	* 4,024	* 18,450	* 4,024	* 17,113	* -1,337	--	--	--	--	
\$40,000 under \$50,000	* 2,184	* 102,578	* 64,234	* 2,184	* 9,968	* 2,184	* 15,886	* 5,917	--	--	* 1,211	* 4,128	
\$50,000 under \$75,000	* 2,214	* 138,598	* 128,952	* 2,214	* 23,903	* 2,214	* 19,408	* -4,495	--	--	* 221	* 668	
\$75,000 under \$100,000	* 971	* 76,001	* 72,476	* 971	* 14,362	* 971	* 24,152	* 9,790	--	--	--	--	
\$100,000 under \$200,000	* 2,619	* 373,420	* 309,222	* 2,619	* 70,191	* 2,619	* 95,382	* 25,192	--	--	* 299	* 3,415	
\$200,000 under \$500,000	* 881	* 240,900	* 195,591	* 881	* 51,461	* 881	* 53,914	* 2,453	--	--	* 138	* 1,485	
\$500,000 under \$1,000,000	512	374,505	350,178	512	110,967	512	95,785	15,182	--	--	* 130	* 748	
\$1,000,000 under \$1,500,000	* 40	* 41,189	* 40,709	* 40	* 13,332	* 40	* 7,213	* -6,118	--	--	--	--	
\$1,500,000 under \$2,000,000	* 16	* 26,529	* 25,007	* 16	* 8,379	* 16	* 6,960	* -1,419	--	--	--	--	
\$2,000,000 under \$5,000,000	52	156,514	148,647	52	50,842	52	56,583	15,259	--	--	* 11	* 451	
\$5,000,000 under \$10,000,000	36	250,310	233,473	36	80,909	36	50,658	30,251	--	--	* 12	* 1,669	
\$10,000,000 or more	* 5	* 63,929	* 55,832	* 5	* 19,428	* 5	* 11,488	* -7,940	--	--	--	--	
Returns with Schedule D tax computation	21,295,492	3,344,863,776	2,634,194,717	21,277,972	642,238,646	20,283,674	566,334,022	-75,904,623	3,138	6,158	2,686,828	23,406,928	
Under \$5,000	216,001	502,403	160,283	208,493	16,015	56,139	4,290	-11,725	--	--	--	--	
\$5,000 under \$10,000	146,653	1,130,267	260,705	142,655	26,083	97,839	15,733	-10,350	--	--	--	--	
\$10,000 under \$15,000	478,219	6,045,352	1,383,041	475,201	138,177	336,410	89,035	-49,142	--	--	--	--	
\$15,000 under \$20,000	535,698	9,391,631	3,503,179	534,692	359,209	459,236	280,215	-98,994	--	--	* 1,106	* 1,198	
\$20,000 under \$25,000	749,406	17,030,066	7,071,901	747,436	801,938	553,832	481,823	-340,115	--	--	* 1,005	* 934	
\$25,000 under \$30,000	706,775	19,424,933	8,662,703	706,763	1,024,496	621,855	802,829	-221,667	--	--	* 104	* 1,669	
\$30,000 under \$40,000	1,438,067	50,542,457	26,522,008	1,438,066	3,266,991	1,321,543	2,645,171	-621,820	--	--	* 457	* 2,257	
\$40,000 under \$50,000	1,470,441	66,283,389	39,172,071	1,470,441	5,163,406	1,411,361	4,343,836	-819,570	--	--	* 258	* 3,247	
\$50,000 under \$75,000	3,662,289	227,862,724	150,576,605	3,662,289	22,090,336	3,694,224	20,258,369	-1,831,967	--	--	6,200	19,361	
\$75,000 under \$100,000	3,003,714	261,460,020	183,997,290	3,003,712	28,194,299	2,975,442	26,309,547	-1,894,752	--	--	22,596	53,414	
\$100,000 under \$200,000	5,715,918	794,823,919	600,068,778	5,715,913	110,274,080	5,687,573	105,386,450	-4,887,630	--	--	362,882	829,834	
\$200,000 under \$500,000	2,441,562	309,468,465	574,462,290	2,441,561	137,819,002	2,437,859	130,084,986	-7,734,016	--	--	1,875,220	12,393,738	
\$500,000 under \$1,000,000	468,002	317,708,251	270,980,183	468,002	80,180,603	467,696	73,605,273	-6,575,330	--	--	342,748	4,800,950	
\$1,000,000 under \$1,500,000	114,766	139,009,109	121,181,693	114,766	38,429,807	114,727	34,478,674	-3,951,133	--	--	* 7	* 39,556	
\$1,500,000 under \$2,000,000	49,018	84,308,778	73,986,688	49,018	24,007,808	48,996	21,200,403	-2,807,405	--	--	* 21	* 989,648	
\$2,000,000 under \$5,000,000	70,406	210,206,101	186,218,049	70,406	61,742,404	70,390	52,631,462	-9,110,942	--	--	**	19,572	
\$5,000,000 under \$10,000,000	10,849	309,004,356	108,126,983	10,849	36,269,732	17,707	29,933,237	-6,976,495	--	--	**	5,294	
\$10,000,000 or more	10,849	309,004,356	277,304,468	10,849	92,434,258	10,847	84,462,688	-27,971,570	--	--	**	1,760,874	

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	(13)	Number of returns	Amount	(16)	Number of returns	Amount	(18)	Number of returns	Amount	(20)	Modified taxable income	Adjusted gross income	Average income tax (dollars)
	(13)	(14)	(15)	(15)	(16)	(17)	(17)	(18)	(19)	(19)	(20)	(21)	(22)	(23)	
Returns with regular tax computation only															
Total	87,127,945	528,045,126	39,067,530	54,435,117	71,887,249	473,610,009	71,888,356	473,610,682	15.1	9.7	15.1	9.7	5,436		
Under \$5,000	190,767	16,831	6,349	770	185,531	16,060	185,531	16,060	11.1	4	16,060	4	84		
\$5,000 under \$10,000	2,275,781	362,613	273,403	8,978	2,009,479	353,635	2,009,479	353,635	9.8	1.9	353,635	1.9	155		
\$10,000 under \$15,000	6,182,158	2,032,802	2,468,920	437,457	4,730,234	1,595,345	4,730,234	1,595,345	7.9	2.1	1,595,345	2.1	258		
\$15,000 under \$20,000	6,896,281	4,624,877	2,761,666	1,007,552	4,861,757	3,617,325	4,861,757	3,617,325	8.1	3.0	3,617,325	3.0	525		
\$20,000 under \$25,000	7,594,397	7,855,177	3,784,961	1,938,022	4,843,771	5,897,155	4,843,771	5,897,155	8.5	3.5	5,897,155	3.5	777		
\$25,000 under \$30,000	7,474,956	11,162,749	3,697,842	3,003,906	4,734,496	8,156,843	4,734,496	8,156,843	8.7	4.0	8,156,843	4.0	1,092		
\$30,000 under \$40,000	12,577,430	28,550,117	5,876,334	6,229,014	9,204,920	22,321,103	9,204,920	22,321,103	9.7	5.1	22,321,103	5.1	1,775		
\$40,000 under \$50,000	9,367,581	32,169,564	4,212,283	5,572,231	7,888,608	26,597,333	7,888,608	26,597,333	10.7	6.3	26,597,333	6.3	2,839		
\$50,000 under \$75,000	15,160,067	86,516,882	6,848,773	12,114,868	14,200,447	74,402,024	14,200,447	74,402,024	12.4	8.0	74,402,024	8.0	4,908		
\$75,000 under \$100,000	8,886,724	80,440,803	4,348,781	8,904,405	8,748,237	71,536,757	8,748,237	71,536,757	13.5	9.3	71,536,757	9.3	8,050		
\$100,000 under \$200,000	9,004,752	154,886,224	4,191,897	8,508,691	8,971,106	146,377,533	8,971,106	146,377,533	16.9	12.4	146,377,533	12.4	16,256		
\$200,000 under \$500,000	1,352,784	74,039,717	337,436	2,184,556	1,346,359	71,865,161	1,346,359	71,865,161	24.4	19.5	71,865,161	19.5	53,117		
\$500,000 under \$1,000,000	127,265	22,138,302	42,054	1,576,482	125,918	20,561,820	125,918	20,561,820	28.8	24.4	20,561,820	24.4	161,567		
\$1,000,000 under \$1,500,000	19,637	6,563,795	6,893	6,425,515	19,345	5,911,280	19,345	5,911,280	29.3	25.2	5,911,280	25.2	301,028		
\$1,500,000 under \$2,000,000	6,783	3,349,811	3,123	4,061,177	6,663	2,943,634	6,663	2,943,634	29.2	25.3	2,943,634	25.3	433,972		
\$2,000,000 under \$5,000,000	8,649	7,373,863	4,001	9,051,194	8,498	6,468,669	8,498	6,468,669	29.9	25.9	6,468,669	25.9	747,909		
\$5,000,000 under \$10,000,000	1,378	2,784,810	701	3,991,981	1,347	2,384,829	1,347	2,384,829	29.7	25.3	2,384,829	25.3	1,730,645		
\$10,000,000 or more	547	3,206,187	312	594,686	533	2,611,500	533	2,611,500	28.6	22.8	2,611,500	22.8	4,774,223		
Returns with Form 8615 tax computation															
Total	215,138	636,517	68,110	14,774	212,013	621,743	212,013	621,743	20.5	16.9	621,743	16.9	2,890		
Under \$5,000	73,268	17,957	20,137	669	71,156	17,288	71,156	17,288	10.6	7.2	17,288	7.2	236		
\$5,000 under \$10,000	70,852	51,612	20,576	2,447	69,446	49,166	69,446	49,166	13.7	9.6	49,166	9.6	684		
\$10,000 under \$15,000	29,224	41,577	10,604	1,022	29,224	40,555	29,224	40,555	15.8	11.9	40,555	11.9	1,388		
\$15,000 under \$20,000	14,218	28,656	5,860	517	14,218	28,139	14,218	28,139	14.9	11.6	28,139	11.6	1,979		
\$20,000 under \$25,000	5,129	18,026	1,706	142	5,129	17,885	5,129	17,885	20.4	15.4	17,885	15.4	3,487		
\$25,000 under \$30,000	8,893	32,583	2,533	335	8,893	32,248	8,893	32,248	15.1	13.4	32,248	13.4	3,626		
\$30,000 under \$40,000	4,024	17,113	--	--	4,024	17,113	4,024	17,113	12.7	11.9	17,113	11.9	4,253		
\$40,000 under \$50,000	2,184	20,076	97	97	2,184	19,917	2,184	19,917	31.0	19.4	19,917	19.4	9,120		
\$50,000 under \$75,000	2,214	20,214	2,214	2,214	2,214	19,809	2,214	19,809	15.4	14.3	19,809	14.3	8,947		
\$75,000 under \$100,000	971	24,152	971	25	971	24,127	971	24,127	33.3	31.7	24,127	31.7	24,848		
\$100,000 under \$200,000	2,619	98,797	1,620	1,680	2,619	97,117	2,619	97,117	31.4	26.0	97,117	26.0	37,082		
\$200,000 under \$500,000	881	65,399	881	1,105	876	54,294	876	54,294	27.8	22.5	54,294	22.5	61,628		
\$500,000 under \$1,000,000	512	96,533	310	3,437	511	93,095	511	93,095	26.6	24.9	93,095	24.9	181,826		
\$1,000,000 under \$1,500,000	40	7,213	--	--	40	7,213	40	7,213	17.7	17.5	7,213	17.5	180,325		
\$1,500,000 under \$2,000,000	16	6,960	8	340	16	6,619	16	6,619	26.5	25.0	6,619	25.0	413,688		
\$2,000,000 under \$5,000,000	52	36,033	46	390	52	35,644	52	35,644	24.0	22.8	35,644	22.8	685,462		
\$5,000,000 under \$10,000,000	36	51,944	30	1,245	36	50,698	36	50,698	21.7	20.3	50,698	20.3	1,408,278		
\$10,000,000 or more	5	11,872	3	1,055	5	10,817	5	10,817	19.4	16.9	10,817	16.9	2,163,400		
Returns with Schedule D tax computation															
Total	20,291,086	589,747,108	10,482,394	19,095,919	19,571,652	570,651,189	19,571,652	570,651,562	21.7	17.1	570,651,562	17.1	26,797		
Under \$5,000	56,139	4,290	12,531	101	56,139	4,188	56,139	4,188	2.6	0.8	4,188	0.8	19		
\$5,000 under \$10,000	97,839	15,733	15,914	294	93,857	15,439	93,857	15,439	5.9	1.4	15,439	1.4	105		
\$10,000 under \$15,000	336,410	89,035	137,458	16,693	277,910	72,342	277,910	72,342	5.2	1.2	72,342	1.2	151		
\$15,000 under \$20,000	459,236	261,413	171,236	34,320	406,965	227,094	406,965	227,094	6.5	2.4	227,094	2.4	424		
\$20,000 under \$25,000	553,832	482,757	482,757	60,483	481,745	402,274	481,745	402,274	5.7	2.4	402,274	2.4	537		
\$25,000 under \$30,000	621,855	802,998	256,854	78,095	558,698	724,903	558,698	724,903	8.4	3.7	724,903	3.7	1,026		
\$30,000 under \$40,000	1,321,551	2,646,590	543,438	260,784	1,178,020	2,385,806	1,178,020	2,385,806	9.0	4.7	2,385,806	4.7	2,678		
\$40,000 under \$50,000	1,411,566	4,347,084	656,489	409,471	1,288,015	3,937,613	1,288,015	3,937,613	9.9	5.9	3,937,613	5.9	6,678		
\$50,000 under \$75,000	3,594,963	20,278,277	1,683,196	1,388,029	3,468,667	18,890,248	3,468,667	18,890,248	12.5	8.3	18,890,248	8.3	5,158		
\$75,000 under \$100,000	2,976,854	26,362,961	1,634,138	1,917,318	2,932,797	24,445,643	2,932,797	24,445,643	13.3	9.3	24,445,643	9.3	8,138		
\$100,000 under \$200,000	5,690,406	105,216,289	3,226,660	3,766,397	5,663,110	102,465,892	5,663,110	102,465,892	17.1	12.9	102,465,892	12.9	17,925		
\$200,000 under \$500,000	2,439,883	14,248,439	1,367,724	2,086,861	2,436,497	14,039,278	2,436,497	14,039,278	24.4	19.8	14,039,278	19.8	57,503		
\$500,000 under \$1,000,000	487,928	78,406,230	326,010	1,546,590	487,101	76,859,640	487,101	76,859,640	28.4	24.2	76,859,640	24.2	164,229		
\$1,000,000 under \$1,500,000	114,751	35,488,343	87,833	979,485	114,498	34,488,858	114,498	34,488,858	28.5	24.8	34,488,858	24.8	300,515		
\$1,500,000 under \$2,000,000	49,015	21,715,849	66,351	591,267	48,888	21,124,582	48,888	21,124,582	28.6	25.1	21,124,582	25.1	430,956		
\$2,000,000 under \$5,000,000	70,401	53,845,450	56,354	1,621,534	70,241	52,223,916	70,241	52,223,916	28.0	24.8	52,223,916	24.8	741,759		
\$5,000,000 under \$10,000,000	17,709	30,016,111	14,705	985,436	17,677	29,030,675	17,677	29,030,675	26.8	24.1	29,030,675	24.1	1,639,225		
\$10,000,000 or more	10,848	66,323,568	9,507	3,362,761	10,824	62,960,797	10,824	62,960,797	22.7	20.4	62,960,797	20.4	5,803,373		

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

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

[1] See section 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 for Certain Children Who Have Investment Income of More Than \$1,900, tax computation.

[4] Percentage not computed.

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

Table 3.1A Returns with Form 8615 Tax Computation: 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	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 with Form 8615 tax computation	Tax differences due to Form 8615 computation vs. with Schedule D computation
	(1)	(2)	(3)	(4)	(5)	(6)
Total	215,138	613,458	466,368	-147,090	621,231	154,863
Under \$5,000	73,268	16,274	13,783	-2,491	17,957	4,174
\$5,000 under \$10,000	70,852	36,020	29,635	-6,385	51,612	21,977
\$10,000 under \$15,000	29,224	27,424	25,287	-2,137	41,532	16,245
\$15,000 under \$20,000	14,218	22,240	18,490	-3,750	27,724	9,234
\$20,000 under \$25,000	* 5,129	* 10,976	* 10,182	* -794	* 16,733	* 6,551
\$25,000 under \$30,000	8,893	28,333	24,104	-4,229	32,131	8,027
\$30,000 under \$40,000	* 4,024	* 18,450	* 18,329	* -121	* 17,113	* -1,216
\$40,000 under \$50,000	* 2,184	* 9,968	* 9,352	* -616	* 15,886	* 6,534
\$50,000 under \$75,000	* 2,214	* 23,903	* 8,308	* -15,595	* 19,408	* 11,100
\$75,000 under \$100,000	* 971	* 14,362	* 13,777	* -585	* 24,152	* 10,375
\$100,000 under \$200,000	* 2,619	* 70,191	* 61,545	* -8,646	* 95,382	* 33,837
\$200,000 under \$500,000	* 881	* 51,461	* 39,842	* -11,619	* 53,914	* 14,072
\$500,000 under \$1,000,000	512	110,967	87,017	-23,950	95,785	8,768
\$1,000,000 under \$1,500,000	* 40	* 13,332	* 6,558	* -6,774	* 7,213	* 655
\$1,500,000 under \$2,000,000	* 16	* 8,379	* 6,583	* -1,796	* 6,960	* 377
\$2,000,000 under \$5,000,000	52	50,842	34,211	-16,631	35,583	1,372
\$5,000,000 under \$10,000,000	36	80,909	49,004	-31,905	50,658	1,654
\$10,000,000 or more	* 5	* 19,428	* 10,364	* -9,064	* 11,488	* 1,124

* 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.

Form 8615 is entitled "Tax for Certain Children Who Have Investment Income of More Than \$1,900"

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)	(10)	(11)	(12)	(13)	(14)	(15)					
All returns																				
Total	91,694,201	7,693,198,033	1,045,510,793	25,834,973	909,930,991	26,233,772	12,680,116	628,327,661	38,082,632											
Under \$5,000	319,664	-6,667,472	168,914	216,733	579,247	11,253	45,111	130,027	7,855											
\$5,000 under \$10,000	2,174,954	17,014,975	425,620	2,093,324	16,407,189	356,716	21,214	158,228	9,527											
\$10,000 under \$15,000	5,037,783	63,724,545	1,709,805	4,491,911	56,633,213	1,281,911	505,973	6,599,744	368,989											
\$15,000 under \$20,000	5,284,261	92,375,045	3,878,287	4,020,269	68,797,966	2,458,561	1,018,949	19,280,422	1,057,674											
\$20,000 under \$25,000	5,330,665	119,865,777	6,317,626	1,670,352	37,385,808	831,774	2,558,496	56,173,512	3,498,770											
\$25,000 under \$30,000	5,303,241	145,680,579	8,916,974	1,693,624	46,638,458	1,105,977	551,132	14,929,411	934,887											
\$30,000 under \$40,000	10,387,300	363,409,631	24,731,347	3,536,026	123,442,031	3,678,058	1,036,356	36,953,260	2,183,086											
\$40,000 under \$50,000	9,179,032	412,007,993	30,555,752	2,235,541	100,182,530	2,662,335	2,032,953	91,094,904	5,544,858											
\$50,000 under \$75,000	17,672,862	1,090,633,760	93,323,001	3,767,507	229,777,821	6,706,336	2,356,909	146,113,127	8,831,071											
\$75,000 under \$100,000	11,683,177	1,011,099,797	96,018,996	1,514,094	128,931,394	4,246,733	1,676,796	144,398,276	8,752,122											
\$100,000 under \$200,000	14,640,768	1,963,004,189	248,967,619	543,389	64,275,184	2,126,257	848,243	98,744,761	6,069,929											
\$200,000 or more	4,680,493	2,421,049,214	530,496,852	52,550	35,880,150	767,863	28,077	13,751,991	823,854											
Returns of married persons filing jointly																				
Total	39,441,246	5,176,621,610	739,691,143	9,510,948	545,406,510	15,955,297	5,476,104	406,784,385	24,676,132											
Under \$5,000	3,974	-5,208,477	76,030	--	--	--	--	--	--											
\$5,000 under \$10,000	* 737	* 5,288	* 6,955	--	--	--	--	--	--											
\$10,000 under \$15,000	* 308	* 4,027	* 926	--	--	--	--	--	--											
\$15,000 under \$20,000	59,114	1,155,026	3,987	59,109	1,154,939	3,512	--	--	--											
\$20,000 under \$25,000	637,268	14,483,081	155,102	637,006	14,476,858	154,499	* 158	* 3,850	* 209											
\$25,000 under \$30,000	899,503	24,736,105	551,081	897,950	24,694,540	546,957	349	9,581	572											
\$30,000 under \$40,000	1,941,716	68,463,721	2,404,209	1,735,623	60,521,635	1,970,470	203,875	7,871,010	419,709											
\$40,000 under \$50,000	2,707,310	122,373,569	5,616,149	1,259,296	56,837,858	1,484,684	1,214,346	54,264,444	3,306,139											
\$50,000 under \$75,000	8,721,538	548,616,027	33,955,288	2,957,394	182,634,990	5,256,785	1,647,331	103,298,542	6,234,462											
\$75,000 under \$100,000	8,300,348	721,926,856	56,464,943	1,414,662	120,789,438	3,982,262	1,563,308	134,952,869	8,185,126											
\$100,000 under \$200,000	12,139,380	1,637,648,378	194,676,247	509,253	59,868,826	2,031,861	825,225	95,765,998	5,893,345											
\$200,000 or more	4,030,049	2,042,318,009	445,780,226	40,456	24,427,425	524,267	21,512	10,618,092	636,570											
Returns of single persons																				
Total	43,474,092	1,942,206,980	241,743,641	13,057,627	235,894,400	6,816,486	5,696,425	149,032,121	9,024,323											
Under \$5,000	314,191	-424,704	82,904	215,727	576,531	11,191	45,111	130,027	7,855											
\$5,000 under \$10,000	2,149,870	16,804,360	415,674	2,070,988	16,219,621	354,712	19,203	140,470	8,540											
\$10,000 under \$15,000	4,883,897	61,758,388	1,665,434	5,478,689	54,780,689	1,246,169	502,142	6,551,169	366,083											
\$15,000 under \$20,000	4,956,509	86,432,081	3,733,706	3,730,335	63,575,917	2,356,293	984,618	18,626,385	1,022,169											
\$20,000 under \$25,000	4,311,681	96,810,520	5,811,791	789,903	17,451,918	537,771	2,468,716	54,209,518	3,375,652											
\$25,000 under \$30,000	3,954,908	108,550,544	7,813,369	507,332	13,954,289	343,876	502,386	13,584,477	852,987											
\$30,000 under \$40,000	6,721,661	233,877,558	19,479,620	780,573	26,908,375	766,039	532,762	18,506,728	1,125,010											
\$40,000 under \$50,000	4,848,324	216,873,291	20,900,460	301,708	13,388,930	400,613	351,966	15,730,354	966,491											
\$50,000 under \$75,000	6,496,893	393,492,378	48,104,663	227,627	13,486,490	405,125	224,414	13,475,149	819,654											
\$75,000 under \$100,000	2,495,680	213,328,837	31,183,065	52,746	4,359,983	137,107	42,724	3,602,855	212,742											
\$100,000 under \$200,000	1,847,239	240,370,270	41,175,480	26,271	3,427,495	70,220	17,231	2,297,089	135,806											
\$200,000 or more	493,239	274,333,457	61,377,474	8,333	7,764,163	187,368	5,153	2,177,901	131,354											

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		15 under 18 percent		18 or more percent	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns										
Total	22,909,405	1,361,867,737	117,265,642	10,228,777	822,937,259	89,792,598	9,982,830	1,151,282,843	155,828,198	
Under \$5,000	38,415	138,011	11,063	7,041	24,977	2,763	4,350	16,894	2,358	
\$5,000 under \$10,000	28,272	215,267	18,204	10,056	70,109	7,873	10,157	85,367	10,837	
\$10,000 under \$15,000	18,166	219,536	18,347	7,213	94,229	10,530	8,733	109,508	14,066	
\$15,000 under \$20,000	211,764	3,751,593	289,696	23,234	373,071	41,968	5,279	88,586	11,371	
\$20,000 under \$25,000	1,088,958	26,014,228	1,944,552	3,564	84,632	9,434	4,062	90,949	11,567	
\$25,000 under \$30,000	2,990,865	82,249,062	6,665,964	58,355	1,613,166	168,577	5,332	142,583	19,466	
\$30,000 under \$40,000	4,765,046	162,825,737	14,725,884	1,038,440	39,781,917	4,071,020	5,305	186,554	24,733	
\$40,000 under \$50,000	1,834,344	82,849,014	7,026,898	2,696,136	119,566,353	13,021,085	3,750,25	18,279,521	2,249,472	
\$50,000 under \$75,000	5,849,515	364,434,127	31,104,340	1,388,286	84,967,305	9,349,004	3,322,078	197,453,243	26,606,536	
\$75,000 under \$100,000	3,594,935	311,450,893	26,991,398	2,356,015	206,122,956	22,148,317	1,094,727	95,184,271	12,812,125	
\$100,000 under \$200,000	2,425,994	292,878,416	25,463,974	2,555,772	323,996,300	35,838,668	4,799,547	661,787,110	89,263,110	
\$200,000 or more	63,131	35,041,855	3,005,322	84,664	46,242,245	5,123,359	348,234	177,878,257	24,802,558	
Returns of married persons filing jointly										
Total	9,951,367	863,838,351	74,336,791	4,484,394	519,312,657	56,763,103	4,752,540	764,156,240	103,479,219	
Under \$5,000	--	--	--	--	--	--	--	--	--	
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	
\$10,000 under \$15,000	--	--	--	--	--	--	--	--	--	
\$15,000 under \$20,000	--	--	--	--	--	--	--	--	--	
\$20,000 under \$25,000	d	d	d	--	--	--	--	--	--	
\$25,000 under \$30,000	d	d	d	* 973	* 25,634	* 2,941	--	--	--	
\$30,000 under \$40,000	762	26,343	2,243	558	19,871	2,141	* 271	* 10,340	* 1,300	
\$40,000 under \$50,000	231,518	11,173,975	812,465	654	29,375	3,212	1,416	64,447	8,906	
\$50,000 under \$75,000	4,056,467	258,276,873	21,990,269	52,886	3,921,689	394,178	3,569	226,646	29,871	
\$75,000 under \$100,000	3,254,572	282,727,180	24,475,954	1,941,594	171,153,961	18,285,526	120,447	11,790,752	1,444,440	
\$100,000 under \$200,000	2,355,736	283,993,614	24,690,175	2,414,428	306,922,263	33,939,295	4,307,449	602,621,369	81,153,695	
\$200,000 or more	52,028	27,633,051	2,365,132	73,300	37,239,864	4,135,809	319,388	149,442,686	20,841,006	
Returns of single persons										
Total	10,989,782	388,834,328	33,688,141	5,010,640	250,649,451	27,245,157	4,558,788	320,561,063	43,379,950	
Under \$5,000	38,415	138,011	11,063	* 7,041	* 24,977	* 2,763	* 4,350	* 16,894	* 2,358	
\$5,000 under \$10,000	28,272	215,267	18,204	10,056	70,109	7,873	10,157	85,367	10,837	
\$10,000 under \$15,000	13,809	158,538	13,673	* 7,213	* 94,229	* 10,530	* 8,733	* 109,508	* 14,066	
\$15,000 under \$20,000	208,651	3,691,368	284,290	23,126	371,270	41,777	5,025	83,925	10,777	
\$20,000 under \$25,000	1,040,614	24,866,419	1,857,471	3,515	83,517	9,301	3,916	87,558	11,125	
\$25,000 under \$30,000	2,888,053	79,433,875	6,437,726	48,061	1,332,480	138,078	* 5,283	* 141,361	* 19,308	
\$30,000 under \$40,000	4,422,992	150,690,923	13,707,747	977,506	37,493,075	3,831,383	2,679	91,549	12,940	
\$40,000 under \$50,000	1,259,529	56,025,420	4,928,880	2,582,582	114,515,608	12,471,418	348,158	17,007,148	2,088,576	
\$50,000 under \$75,000	918,158	53,326,259	4,662,727	1,051,792	62,781,182	6,969,976	3,135,045	185,826,071	25,055,935	
\$75,000 under \$100,000	125,755	10,664,103	943,735	208,915	17,538,538	1,948,540	731,952	62,190,216	8,538,809	
\$100,000 under \$200,000	37,096	4,827,629	411,462	80,790	9,931,400	1,108,147	280,418	33,421,696	4,611,952	
\$200,000 or more	8,439	4,796,517	411,164	10,038	6,413,067	705,372	23,072	21,499,770	3,003,268	

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		30 under 35 percent		35 under 40 percent	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns
All returns										
Total	4,270,880	656,490,017	104,666,910	4,893,149	1,287,708,443	264,314,669	811,458	676,435,727	183,422,235	
Under \$5,000	* 1,005	* 2,965	* 467	--	--	--	--	--	--	
\$5,000 under \$10,000	* 2,011	* 15,775	* 2,590	* 6,136	* 36,897	* 7,165	* 3,016	* 20,572	* 5,483	
\$10,000 under \$15,000	--	--	--	* 4,965	* 53,721	* 11,388	* 1,100	* 12,762	* 3,583	
\$15,000 under \$20,000	* 2,011	* 35,571	* 5,680	* 1,433	* 23,909	* 4,384	--	--	--	
\$20,000 under \$25,000	2,905	63,363	10,309	d	d	d	--	--	--	
\$25,000 under \$30,000	644	18,026	2,964	d	d	d	* 47	* 1,303	* 351	
\$30,000 under \$40,000	609	21,435	3,415	5,098	184,421	36,793	* 6	* 219	* 61	
\$40,000 under \$50,000	792	36,909	6,030	3,199	148,619	29,244	* 49	* 2,118	* 596	
\$50,000 under \$75,000	974,393	66,990,549	10,541,021	13,366	845,065	167,593	629	41,785	11,402	
\$75,000 under \$100,000	808,372	68,459,960	11,026,742	636,678	56,443,347	10,000,720	455	41,458	10,987	
\$100,000 under \$200,000	1,878,807	287,182,392	45,632,374	1,580,296	232,779,163	44,197,088	6,926	1,105,447	292,109	
\$200,000 or more	599,330	233,663,072	37,435,318	2,636,736	997,060,440	209,833,385	799,229	675,210,062	183,097,662	
Returns of married persons filing jointly										
Total	1,958,233	431,531,705	68,805,053	2,636,802	930,945,251	193,028,026	615,573	557,753,497	151,132,974	
Under \$5,000	--	--	--	--	--	--	--	--	--	
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	
\$10,000 under \$15,000	--	--	--	* 300	* 3,921	* 799	d	d	d	
\$15,000 under \$20,000	--	--	--	--	--	--	--	--	--	
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	
\$25,000 under \$30,000	* 49	* 1,334	* 206	* 3	* 107	* 19	--	--	--	
\$30,000 under \$40,000	* 8	* 253	* 40	--	--	--	--	--	--	
\$40,000 under \$50,000	* 71	* 3,116	* 485	--	--	--	--	--	--	
\$50,000 under \$75,000	1,916	124,234	19,934	1,498	101,933	18,810	* 313	* 21,118	* 5,779	
\$75,000 under \$100,000	3,040	271,948	43,105	2,669	235,690	45,030	--	--	--	
\$100,000 under \$200,000	1,384,254	226,474,639	35,910,078	341,369	61,788,169	10,993,979	1,500	189,667	52,375	
\$200,000 or more	568,896	204,656,182	32,831,205	2,290,963	868,815,431	181,969,390	613,752	557,542,480	151,074,755	
Returns of single persons										
Total	2,037,657	189,238,368	30,172,569	1,959,862	293,047,745	58,238,220	141,925	84,460,234	22,932,276	
Under \$5,000	* 1,005	* 2,965	* 467	--	--	--	--	--	--	
\$5,000 under \$10,000	* 2,011	* 15,775	* 2,590	* 6,136	* 36,897	* 7,165	* 3,016	* 20,572	* 5,483	
\$10,000 under \$15,000	--	--	--	d	d	d	d	d	d	
\$15,000 under \$20,000	* 2,011	* 35,571	* 5,680	* 1,433	* 23,909	* 4,384	--	--	--	
\$20,000 under \$25,000	2,749	59,787	9,738	* 2,267	* 51,804	* 10,733	--	--	--	
\$25,000 under \$30,000	* 583	* 16,353	* 2,706	2,842	77,665	15,552	* 40	* 1,122	* 302	
\$30,000 under \$40,000	* 457	* 16,331	* 2,609	4,692	170,576	33,894	--	--	--	
\$40,000 under \$50,000	* 599	* 28,145	* 4,633	d	d	d	--	--	--	
\$50,000 under \$75,000	929,085	63,921,362	10,055,973	10,738	673,738	134,428	d	d	d	
\$75,000 under \$100,000	731,034	61,605,878	9,947,082	601,253	53,260,927	9,422,746	312	28,664	7,370	
\$100,000 under \$200,000	343,576	41,862,449	6,707,723	1,058,271	144,078,828	27,979,485	2,103	312,066	84,805	
\$200,000 or more	24,545	21,673,751	3,433,390	264,760	94,493,036	20,593,988	135,329	84,083,515	22,830,336	

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											
	30 under 50 percent			50 under 100 percent			100 percent or more					
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)			
All returns												
Total	74,275	206,269,147	65,385,608	1,050	415,415	255,143	7,287	-7,467,207	263,385			
Under \$5,000	* 140	* 533	* 211	--	--	--	6,869	-7,560,125	132,944			
\$5,000 under \$10,000	* 103	* 964	* 391	* 330	* 1,877	* 1,674	* 334	* 2,730	* 5,160			
\$10,000 under \$15,000	* 152	* 1,705	* 745	* 3	* 44	* 35	* 7	* 84	* 202			
\$15,000 under \$20,000	* 1,200	* 21,754	* 6,780	* 110	* 1,983	* 1,556	* 11	* 189	* 616			
\$20,000 under \$25,000	--	--	--	--	--	--	d	d	d			
\$25,000 under \$30,000	* 327	* 8,922	* 2,853	d	d	d	--	--	--			
\$30,000 under \$40,000	* 103	* 3,522	* 1,091	d	d	d	d	d	d			
\$40,000 under \$50,000	* 974	* 47,165	* 14,613	* 19	* 859	* 621	--	--	--			
\$50,000 under \$75,000	* 136	* 8,045	* 3,537	* 33	* 2,059	* 1,225	* 10	* 635	* 936			
\$75,000 under \$100,000	* 1,048	* 82,261	* 26,291	* 48	* 4,367	* 2,544	* 8	* 615	* 1,018			
\$100,000 under \$200,000	1,753	249,382	78,243	* 24	* 3,580	* 2,480	* 17	* 2,454	* 3,587			
\$200,000 or more	68,340	205,844,894	65,250,853	176	390,183	238,434	25	86,065	118,243			
Returns of married persons filing jointly												
Total	50,122	161,632,179	51,156,266	793	296,708	183,715	4,369	-5,135,873	174,568			
Under \$5,000	--	--	--	--	--	--	3,974	-5,208,477	76,030			
\$5,000 under \$10,000	* 103	* 964	* 391	* 300	* 1,594	* 1,404	* 334	* 2,730	* 5,160			
\$10,000 under \$15,000	--	--	--	d	d	d	* 4	* 51	* 88			
\$15,000 under \$20,000	--	--	--	--	--	--	* 5	* 87	* 475			
\$20,000 under \$25,000	--	--	--	--	--	--	d	d	d			
\$25,000 under \$30,000	--	--	--	d	d	d	--	--	--			
\$30,000 under \$40,000	d	d	d	d	d	d	d	d	d			
\$40,000 under \$50,000	d	d	d	d	d	d	d	d	d			
\$50,000 under \$75,000	* 132	* 7,830	* 3,456	* 26	* 1,716	* 1,007	* 7	* 457	* 737			
\$75,000 under \$100,000	* 3	* 291	* 119	* 45	* 4,111	* 2,365	* 8	* 615	* 1,018			
\$100,000 under \$200,000	* 134	* 19,164	* 7,066	* 17	* 2,624	* 1,599	* 14	* 2,045	* 2,778			
\$200,000 or more	49,646	161,600,363	51,144,124	89	275,961	170,366	18	66,474	87,603			
Returns of single persons												
Total	18,795	31,692,379	10,111,268	177	91,662	57,115	2,414	-1,294,671	78,115			
Under \$5,000	* 140	* 533	* 211	--	--	--	2,402	-1,314,641	46,985			
\$5,000 under \$10,000	--	--	--	* 30	* 283	* 270	--	--	--			
\$10,000 under \$15,000	* 152	* 1,705	* 745	--	--	--	--	--	--			
\$15,000 under \$20,000	* 1,200	* 21,754	* 6,780	* 110	* 1,983	* 1,556	--	--	--			
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--			
\$25,000 under \$30,000	* 327	* 8,922	* 2,853	--	--	--	--	--	--			
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	--			
\$40,000 under \$50,000	d	d	d	--	--	--	--	--	--			
\$50,000 under \$75,000	d	d	d	d	d	d	d	d	d			
\$75,000 under \$100,000	* 987	* 77,418	* 24,756	* 3	* 256	* 179	--	--	--			
\$100,000 under \$200,000	* 1,476	* 210,600	* 64,631	* 4	* 609	* 442	* 3	* 409	* 809			
\$200,000 or more	13,540	31,324,266	9,996,672	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	Number of returns	Tax credits									
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit			
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
All returns, total	145,370,240	49,630,529	73,584,490	6,904,440	16,451,128	6,332,814	3,425,529	12,054,606	12,366,511		
No adjusted gross income	2,450,924	5,134	15,966	* 59	* 7	* 3	* 2	919	1,045		
\$1 under \$5,000	10,692,838	38,865	966	33,798	788	--	--	* 1,055	* 13		
\$5,000 under \$10,000	12,386,716	310,268	12,486	30,918	2,139	--	--	72,701	2,298		
\$10,000 under \$15,000	12,925,831	2,616,992	455,212	85,439	6,333	12,971	1,581	855,877	229,245		
\$15,000 under \$20,000	11,880,059	2,938,997	1,042,624	117,848	11,006	158,518	35,891	1,049,548	591,101		
\$20,000 under \$25,000	10,210,706	4,031,597	1,998,663	144,267	14,190	332,392	137,020	1,008,156	814,537		
\$25,000 under \$30,000	8,987,613	4,157,266	3,082,370	160,987	24,895	389,413	222,014	991,513	885,750		
\$30,000 under \$40,000	14,520,079	6,420,203	6,491,289	345,313	73,471	703,719	450,100	1,594,521	1,564,652		
\$40,000 under \$50,000	10,983,973	4,871,204	5,983,237	373,075	64,405	582,170	307,733	1,240,708	1,369,941		
\$50,000 under \$75,000	18,949,278	8,534,698	13,503,827	1,051,447	245,067	1,155,123	615,407	2,005,754	2,462,022		
\$75,000 under \$100,000	11,926,401	5,985,947	10,822,828	988,734	272,407	1,020,184	568,571	1,496,119	1,927,417		
\$100,000 under \$200,000	14,755,766	7,421,840	12,271,726	1,933,134	1,204,407	1,560,336	863,344	1,737,735	2,518,489		
\$200,000 under \$250,000	1,697,358	686,613	1,008,485	413,769	586,077	183,584	92,520	--	--		
\$250,000 under \$500,000	2,104,283	1,019,854	3,266,606	728,770	2,485,079	184,834	101,214	--	--		
\$500,000 under \$1,000,000	597,525	368,674	3,129,102	302,252	2,542,393	37,762	22,563	--	--		
\$1,000,000 under \$1,500,000	134,907	95,641	1,622,966	81,708	1,331,248	6,745	4,166	--	--		
\$1,500,000 under \$2,000,000	55,986	40,979	997,880	35,636	835,052	2,139	1,394	--	--		
\$2,000,000 under \$5,000,000	79,363	60,460	2,529,413	53,958	2,087,824	2,344	1,601	--	--		
\$5,000,000 under \$10,000,000	19,189	15,461	1,389,692	14,187	1,177,830	368	271	--	--		
\$10,000,000 or more	11,445	9,836	3,959,153	9,140	3,486,510	189	138	--	--		
Taxable returns, total	91,694,201	33,663,802	55,962,046	6,636,971	13,988,045	4,344,565	2,318,479	7,104,784	8,001,062		
No adjusted gross income	5,729	2,022	6,249	--	--	**	**	237	391		
\$1 under \$5,000	313,935	32,692	679	31,686	659	--	--	--	--		
\$5,000 under \$10,000	2,174,954	38,964	3,858	28,585	2,107	--	--	* 993	* 9		
\$10,000 under \$15,000	5,037,783	1,106,565	126,760	64,548	4,008	--	--	86,238	13,084		
\$15,000 under \$20,000	5,284,261	852,170	185,619	96,595	5,233	** 1,989	** 1,167	208,461	55,711		
\$20,000 under \$25,000	5,330,665	1,208,883	300,782	121,830	8,375	* 1,005	* 471	244,023	117,761		
\$25,000 under \$30,000	5,303,241	1,354,709	700,153	139,992	10,249	* 4,048	* 672	361,971	296,838		
\$30,000 under \$40,000	10,387,300	2,904,058	2,688,705	299,782	26,438	145,908	76,947	790,293	767,058		
\$40,000 under \$50,000	9,179,032	3,267,673	3,445,860	342,017	35,155	285,342	129,013	708,635	729,403		
\$50,000 under \$75,000	17,672,862	7,448,796	10,773,732	1,009,333	133,041	941,522	481,271	1,569,001	1,780,432		
\$75,000 under \$100,000	11,683,177	5,802,392	10,065,416	967,053	188,130	991,431	544,879	1,412,836	1,751,702		
\$100,000 under \$200,000	14,640,768	7,360,689	11,599,623	1,908,099	788,038	1,555,522	860,258	1,722,096	2,488,675		
\$200,000 under \$500,000	3,786,670	1,696,591	3,646,925	1,133,841	2,494,793	368,252	193,683	--	--		
\$500,000 under \$1,000,000	594,554	366,437	2,741,762	300,158	2,168,802	37,738	22,551	--	--		
\$1,000,000 or more	299,269	221,161	9,675,923	193,452	8,123,019	7,567	7,567	--	--		
Nonrefundable returns, total	53,676,039	15,966,727	17,622,444	267,469	2,463,083	1,988,249	1,107,051	4,949,822	4,365,449		

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			
	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	6,394,950	1,117,627	23,136,250	28,088,766	3,642,988	1,676,001	487,030	2,406,661	256,192	565,220		
No adjusted gross income	1,088	956	3,182	2,841	433	2,164	460	5,802	--	--		
\$1 under \$5,000	--	--	* 2,011	* 88	--	--	* 1,005	* 4	--	--		
\$5,000 under \$10,000	13,993	339	5,534	886	* 993	* 135	* 3,019	* 337	* 1,333	* 350		
\$10,000 under \$15,000	254,807	44,644	78,786	8,171	35,975	4,951	* 23	* 2,781	* 881	* 881		
\$15,000 under \$20,000	595,565	106,165	797,348	168,945	54,704	10,901	* 2,286	* 517	* 2,314	* 709		
\$20,000 under \$25,000	1,097,999	171,933	1,440,031	585,655	96,754	18,946	* 4,013	* 3,631	* 1,537	* 631		
\$25,000 under \$30,000	1,132,048	205,244	1,840,508	1,131,461	133,210	42,976	4,757	2,320	* 142	* 217		
\$30,000 under \$40,000	1,384,721	291,968	3,484,813	3,009,898	319,523	92,287	9,476	3,790	3,242	3,242		
\$40,000 under \$50,000	1,152,359	172,613	2,800,202	3,404,398	334,317	133,532	11,916	15,755	7,220	8,635		
\$50,000 under \$75,000	762,370	123,763	5,376,858	8,473,271	810,000	242,632	42,716	64,142	12,849	7,475		
\$75,000 under \$100,000	--	--	3,867,102	6,555,875	680,304	264,775	61,539	83,967	21,243	44,795		
\$100,000 under \$200,000	--	--	3,437,614	4,765,594	941,193	491,084	145,004	338,839	120,917	136,394		
\$200,000 under \$250,000	--	--	** 2,260	** 1,683	105,711	95,682	40,832	144,905	26,755	37,367		
\$250,000 under \$500,000	--	--	--	--	116,224	158,287	67,324	304,163	16,977	50,527		
\$500,000 under \$1,000,000	--	--	--	--	23,625	42,290	42,290	288,460	20,994	59,150		
\$1,000,000 under \$1,500,000	--	--	--	--	5,011	24,153	18,182	185,080	8,613	46,238		
\$1,500,000 under \$2,000,000	--	--	--	--	1,936	9,815	8,939	105,772	3,468	33,126		
\$2,000,000 under \$5,000,000	--	--	--	--	2,274	15,075	15,298	327,333	3,988	62,573		
\$5,000,000 under \$10,000,000	--	--	--	--	560	8,901	4,352	159,228	825	26,877		
\$10,000,000 or more	--	--	--	--	240	7,448	3,429	387,101	444	46,032		
Taxable returns, total	3,985,435	607,797	14,156,395	20,801,795	3,292,778	1,415,297	451,490	2,253,139	232,547	517,642		
No adjusted gross income	437	305	1,150	2,168	313	287	308	1,180	--	--		
\$1 under \$5,000	--	--	--	--	--	--	* 1,005	* 4	--	--		
\$5,000 under \$10,000	* 2,000	* 35	* 331	* 663	* 993	* 135	* 3,019	* 337	--	--		
\$10,000 under \$15,000	151,906	21,284	--	--	18,145	2,746	* 12	* [2]	* 5	* 5		
\$15,000 under \$20,000	409,105	57,739	* 1,007	* 1,019	35,707	6,136	* 981	* 14	* 1,978	* 633		
\$20,000 under \$25,000	722,380	76,393	13,467	13,348	62,419	12,096	* 1,000	* 1,153	--	--		
\$25,000 under \$30,000	627,547	93,562	66,274	66,163	85,950	22,078	* 4,081	* 1,817	* 31	* 29		
\$30,000 under \$40,000	671,354	133,941	903,358	940,417	249,289	65,427	4,865	2,544	* 2,240	* 507		
\$40,000 under \$50,000	787,830	123,333	1,544,654	1,914,740	277,014	92,821	8,500	5,555	* 1,790	* 555		
\$50,000 under \$75,000	612,877	101,185	4,478,005	6,899,410	737,543	201,270	36,162	37,279	9,498	4,409		
\$75,000 under \$100,000	--	--	3,738,958	6,253,704	636,701	186,599	54,704	55,651	17,177	33,270		
\$100,000 under \$200,000	--	--	3,408,941	4,708,484	933,498	461,555	137,110	279,708	118,358	129,126		
\$200,000 under \$500,000	--	--	* 2,252	* 1,678	221,594	248,533	107,373	439,587	43,284	80,534		
\$500,000 under \$1,000,000	--	--	--	--	23,606	51,558	42,221	286,634	20,878	56,999		
\$1,000,000 or more	--	--	--	--	10,005	64,056	50,149	1,139,558	17,301	211,573		
Nontaxable returns, total	2,409,515	509,830	8,977,855	7,286,971	350,210	260,704	35,540	153,522	23,645	47,578		

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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)			
All returns, total	111,863	16,165	7,391	14,252	906	1,004	3,456	2,601	12,248	76,262		
No adjusted gross income	** 219	** 151	--	--	--	--	--	--	**	**		
\$1 under \$5,000	**	** 455	--	--	--	--	--	--	--	--		
\$5,000 under \$10,000	* 3,026	* 455	--	--	--	--	--	--	--	--		
\$10,000 under \$15,000	53,367	8,722	--	--	--	--	--	--	--	--		
\$15,000 under \$20,000	51,260	6,358	--	--	--	--	--	--	** 1,003	** 897		
\$20,000 under \$25,000	* 3,991	* 480	--	--	--	--	--	--	--	--		
\$25,000 under \$30,000	--	--	* 1,999	* 4,675	--	--	--	--	--	--		
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	--	--		
\$40,000 under \$50,000	--	--	* 973	* 1,928	**	**	* 104	* 93	* 996	* 1,236		
\$50,000 under \$75,000	--	--	* 1,992	* 2,939	--	--	* 1,992	* 1,160	* 194	* 233		
\$75,000 under \$100,000	--	--	--	--	**	**	--	--	* 3,003	* 22,410		
\$100,000 under \$200,000	--	--	* 1,310	* 1,645	** 310	** 143	* 1,302	* 1,300	4,792	34,901		
\$200,000 under \$250,000	--	--	* 332	* 330	--	--	--	--	450	3,357		
\$250,000 under \$500,000	--	--	* 419	* 1,824	* 477	* 642	--	--	627	4,699		
\$500,000 under \$1,000,000	--	--	* 326	* 745	* 43	* 104	--	--	619	4,443		
\$1,000,000 under \$1,500,000	--	--	* 8	* 17	* 11	* 21	* 41	* 30	247	1,850		
\$1,500,000 under \$2,000,000	--	--	* 8	* 61	* 20	* 24	--	--	106	747		
\$2,000,000 under \$5,000,000	--	--	* 14	* 42	* 27	* 42	* 9	* 8	143	1,002		
\$5,000,000 under \$10,000,000	--	--	* 5	* 26	* 11	* 17	** 8	** 11	37	261		
\$10,000,000 or more	--	--	* 4	* 20	* 7	* 10	**	**	31	228		
Taxable returns, total	45,504	6,305	4,418	7,645	903	997	3,456	2,601	10,135	67,416		
No adjusted gross income	207	144	--	--	--	--	--	--	--	--		
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--		
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--		
\$10,000 under \$15,000	17,143	3,286	--	--	--	--	--	--	--	--		
\$15,000 under \$20,000	27,148	2,727	--	--	--	--	--	--	--	--		
\$20,000 under \$25,000	* 1,006	* 147	--	--	--	--	--	--	--	--		
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--	--		
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	--	--		
\$40,000 under \$50,000	--	--	--	--	--	--	--	--	--	--		
\$50,000 under \$75,000	--	--	* 1,992	* 2,939	--	--	* 104	* 93	* 996	* 1,236		
\$75,000 under \$100,000	--	--	--	--	**	**	--	--	* 2,029	* 15,218		
\$100,000 under \$200,000	--	--	* 1,310	* 1,645	** 307	** 137	* 1,302	* 1,300	4,671	34,232		
\$200,000 under \$500,000	--	--	* 751	* 2,154	* 477	* 642	--	--	1,062	7,966		
\$500,000 under \$1,000,000	--	--	* 326	* 745	* 43	* 104	--	--	619	4,443		
\$1,000,000 or more	--	--	39	166	76	114	* 58	* 49	564	4,088		
Nontaxable returns, total	66,360	9,861	* 2,973	* 6,607	* 3	* 6	--	--	2,112	8,847		

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		Total [1]			Refundable credits 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	Number of returns	Amount
(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)			
All returns, total	45,763	54,872	1,225	23,058	11,409,451	7,298,833	1,086,972	3,717,024	5,911,412	1,086,972	3,717,024	4,646,517
No adjusted gross income	--	--	**	**	1,064	2,978	* 27	* 12	603	* 27	* 12	376
\$1 under \$5,000	--	--	--	--	* 994	* 72	--	--	--	--	--	--
\$5,000 under \$10,000	--	--	--	--	178,757	5,547	4,190	164,369	--	4,190	164,369	--
\$10,000 under \$15,000	* 103	* 8	--	--	1,372,874	150,647	117,557	1,227,237	33,960	117,557	1,227,237	3,511
\$15,000 under \$20,000	* 985	* 566	--	--	414,651	109,576	43,175	168,728	119,408	43,175	168,728	20,897
\$20,000 under \$25,000	* 1,006	* 244	--	--	679,209	251,397	119,893	249,366	297,033	119,893	249,366	80,920
\$25,000 under \$30,000	* 1,999	* 1,276	--	--	1,064,245	561,540	282,423	561,297	360,318	282,423	561,297	216,300
\$30,000 under \$40,000	* 4,328	* 3,617	--	--	2,017,429	992,777	492,539	1,218,790	594,074	492,539	1,218,790	384,386
\$40,000 under \$50,000	* 5,957	* 5,500	--	--	860,626	497,466	27,167	127,225	544,256	27,167	127,225	367,787
\$50,000 under \$75,000	19,245	23,335	--	--	1,613,892	1,242,383	--	--	1,279,246	--	--	1,024,613
\$75,000 under \$100,000	** 12,139	** 20,325	--	--	1,221,509	1,085,668	--	--	1,044,692	--	--	940,041
\$100,000 under \$200,000	**	**	** 142	** 42	1,816,165	1,912,390	--	--	1,637,822	--	--	1,607,686
\$200,000 under \$250,000	**	**	**	**	32,837	46,496	--	--	--	--	--	--
\$250,000 under \$500,000	**	**	** 461	** 295	96,242	159,728	--	--	--	--	--	--
\$500,000 under \$1,000,000	**	**	* 450	* 2,993	30,241	155,994	--	--	--	--	--	--
\$1,000,000 under \$1,500,000	--	--	* 45	* 969	4,127	29,196	--	--	--	--	--	--
\$1,500,000 under \$2,000,000	--	--	* 29	* 1,115	1,456	10,774	--	--	--	--	--	--
\$2,000,000 under \$5,000,000	--	--	53	273	2,156	33,640	--	--	--	--	--	--
\$5,000,000 under \$10,000,000	--	--	24	148	566	16,123	--	--	--	--	--	--
\$10,000,000 or more	--	--	21	17,225	410	34,441	--	--	--	--	--	--
Taxable returns, total	36,455	44,975	1,218	22,905	8,082,150	5,905,948	395,245	1,531,782	4,941,283	395,245	1,531,782	4,195,836
No adjusted gross income	--	--	**	**	** 518	** 1,778	* 12	* 12	226	* 27	* 12	250
\$1 under \$5,000	--	--	--	--	**	**	--	--	--	--	--	--
\$5,000 under \$10,000	--	--	--	--	* 3,050	* 572	* 19	* 1,038	--	* 19	* 1,038	--
\$10,000 under \$15,000	* 103	* 8	--	--	832,973	82,339	67,275	779,863	12,917	67,275	779,863	997
\$15,000 under \$20,000	* 985	* 566	--	--	177,861	54,675	--	--	63,617	--	--	11,294
\$20,000 under \$25,000	--	--	--	--	203,230	71,038	* 633	* 2,011	86,629	* 633	* 2,011	27,846
\$25,000 under \$30,000	--	--	--	--	345,794	208,726	57,040	54,555	159,661	57,040	54,555	95,928
\$30,000 under \$40,000	* 3,018	* 3,167	--	--	1,257,642	672,260	251,803	604,912	442,304	251,803	604,912	319,827
\$40,000 under \$50,000	* 3,958	* 3,951	--	--	672,982	407,887	18,447	89,390	414,449	18,447	89,390	306,621
\$50,000 under \$75,000	17,269	19,020	--	--	1,445,284	1,112,083	--	--	1,129,608	--	--	933,585
\$75,000 under \$100,000	** 11,122	** 18,263	--	--	1,173,949	1,021,349	--	--	1,002,123	--	--	901,514
\$100,000 under \$200,000	**	**	** 139	** 19	1,801,610	1,843,289	--	--	1,629,750	--	--	1,597,875
\$200,000 under \$500,000	**	**	* 457	* 164	128,523	177,012	--	--	--	--	--	--
\$500,000 under \$1,000,000	--	--	* 450	* 2,993	30,091	146,934	--	--	--	--	--	--
\$1,000,000 or more	--	--	172	19,730	8,644	106,005	--	--	--	--	--	--
Nontaxable returns, total	9,307	9,898	* 7	* 153	3,327,302	1,392,886	691,727	2,185,242	970,129	691,727	2,185,242	450,682

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											
	Refundable credits used to offset income tax before credits—continued											
	First time homebuyer credit used to offset income tax before credits		Regulated investment company credit used to offset income tax before credits		Adoption credit used to offset income tax before credits		Refundable prior year minimum tax credit used to offset income tax before credits		Health insurance tax credit used to offset income tax before credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)		
All returns, total	11,011	38,568	30,083	39,155	31,278	193,437	189,192	498,666	16,590	29,877		
No adjusted gross income	--	--	* 3	* 2	--	--	** 175	** 2,498	--	--		
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--		
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--		
\$10,000 under \$15,000	--	--	--	--	--	--	--	--	--	--		
\$15,000 under \$20,000	* 1,005	* 501	* 3,004	* 282	--	--	* 1,012	--	* 1,005	* 265		
\$20,000 under \$25,000	--	--	* 6,033	* 2,758	--	--	--	--	* 1,005	* 260		
\$25,000 under \$30,000	--	--	* 3,016	* 2,279	--	--	--	--	* 1,005	* 421		
\$30,000 under \$40,000	* 2,042	* 2,987	--	--	--	--	--	--	* 2,902	* 2,902		
\$40,000 under \$50,000	* 1,310	* 2,798	* 6,936	* 4,418	* 1,989	* 4,597	* 1,67	* 102	* 3,242	* 5,539		
\$50,000 under \$75,000	* 2,993	* 10,069	* 1,981	* 4,051	* 6,987	* 21,439	* 340	* 111	* 2,296	* 2,979		
\$75,000 under \$100,000	* 2,997	* 17,891	* 1,952	* 132	* 6,343	* 24,357	1,470	2,088	* 2,054	* 3,515		
\$100,000 under \$200,000	* 360	* 2,336	2,821	165	14,756	140,013	23,613	38,785	* 3,087	* 12,658		
\$200,000 under \$250,000	* 304	* 1,976	* 749	* 4,112	* 1,203	* 3,032	30,569	36,804	* 312	* 572		
\$250,000 under \$500,000	--	--	1,952	757	--	--	94,474	158,214	* 438	* 757		
\$500,000 under \$1,000,000	--	--	1,053	1,479	--	--	29,186	154,514	--	--		
\$1,000,000 under \$1,500,000	--	--	245	1,341	--	--	3,922	27,855	--	--		
\$1,500,000 under \$2,000,000	--	--	95	1,428	--	--	1,362	9,337	* 8	* 9		
\$2,000,000 under \$5,000,000	--	--	146	6,337	--	--	2,015	27,303	--	--		
\$5,000,000 under \$10,000,000	--	--	65	9,062	--	--	503	7,061	--	--		
\$10,000,000 or more	--	--	33	550	--	--	379	33,890	--	--		
Taxable returns, total	* 1,669	* 10,270	12,095	11,174	15,434	102,869	187,459	449,541	11,502	23,063		
No adjusted gross income	--	--	* 3	* 2	--	--	** 106	** 1,415	--	--		
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--		
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--		
\$10,000 under \$15,000	--	--	* 983	* 180	--	--	--	--	--	--		
\$15,000 under \$20,000	--	--	--	--	--	--	* 1,012	* 20	--	--		
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	--		
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--	--		
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	--	--		
\$40,000 under \$50,000	--	--	* 1,979	* 766	--	--	* 167	* 102	* 1,296	* 1,008		
\$50,000 under \$75,000	--	--	* 1,008	* 14	* 996	* 1,531	* 310	* 97	* 2,296	* 2,979		
\$75,000 under \$100,000	* 1,006	* 5,968	* 979	* 25	* 3,990	* 11,776	1,160	975	* 2,054	* 3,515		
\$100,000 under \$200,000	* 360	* 2,336	2,821	165	9,249	86,542	23,044	33,337	* 3,087	* 12,658		
\$200,000 under \$500,000	* 304	* 1,976	2,701	4,869	* 1,200	* 3,019	124,490	165,819	* 750	* 1,329		
\$500,000 under \$1,000,000	--	--	1,053	1,479	--	--	29,036	145,454	--	--		
\$1,000,000 or more	--	--	568	3,673	--	--	8,135	102,323	* 8	* 9		
Nontaxable returns, total	9,341	28,288	17,988	27,981	15,843	90,568	1,733	49,125	* 5,088	* 6,814		

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									
	Income tax after credits		Total income tax		Total		Self-employment tax		Social security taxes on tip income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	
All returns, total	91,693,088	1,045,509,234	91,694,201	1,045,510,793	25,036,085	53,872,872	18,258,546	46,282,362	111,713	17,866
No adjusted gross income	5,724	122,706	5,729	123,228	333,609	771,922	291,325	659,768	* 11	* 4
\$1 under \$5,000	313,935	45,686	313,935	45,686	1,243,102	539,488	1,134,408	504,786	10,061	1,173
\$5,000 under \$10,000	2,174,954	425,620	2,174,954	425,620	2,302,407	1,987,381	2,116,949	1,923,070	18,513	1,711
\$10,000 under \$15,000	5,037,783	1,709,805	5,037,783	1,709,805	2,418,940	2,883,228	2,167,384	2,795,682	19,986	2,762
\$15,000 under \$20,000	5,284,261	3,878,226	5,284,261	3,878,287	1,695,147	2,293,101	1,381,362	2,194,219	17,054	3,380
\$20,000 under \$25,000	5,330,665	6,317,626	5,330,665	6,317,626	1,327,797	1,834,225	958,151	1,691,895	* 6,978	* 861
\$25,000 under \$30,000	5,302,135	8,916,366	5,303,241	8,916,974	1,161,768	1,672,186	815,240	1,508,221	* 5,987	* 2,081
\$30,000 under \$40,000	10,387,300	24,731,347	10,387,300	24,731,347	1,965,476	2,879,527	1,243,813	2,487,963	* 4,014	* 139
\$40,000 under \$50,000	9,179,032	30,555,752	9,179,032	30,555,752	1,744,237	2,845,704	1,077,776	2,388,453	* 5,949	* 569
\$50,000 under \$75,000	17,672,862	93,323,001	17,672,862	93,323,001	3,432,872	6,185,921	2,079,861	5,048,491	12,908	2,772
\$75,000 under \$100,000	11,683,177	96,018,996	11,683,177	96,018,996	2,356,964	5,206,237	1,455,422	4,233,992	* 4,052	* 480
\$100,000 under \$200,000	14,640,768	248,967,619	14,640,768	248,967,619	3,473,749	11,051,307	2,270,360	8,943,842	* 5,473	* 1,547
\$200,000 under \$250,000	1,691,011	63,660,910	1,691,011	63,660,910	481,894	2,518,508	359,878	2,107,154	* 300	[2]
\$250,000 under \$500,000	2,095,659	148,742,347	2,095,659	148,742,347	716,352	5,270,849	577,468	4,643,744	* 278	* 60
\$500,000 under \$1,000,000	594,554	97,610,768	594,554	97,610,768	239,700	2,620,716	208,825	2,377,683	* 140	* 46
\$1,000,000 under \$1,500,000	134,168	40,458,907	134,169	40,458,911	61,222	921,142	53,437	844,113	--	--
\$1,500,000 under \$2,000,000	55,678	24,104,736	55,678	24,104,736	25,238	472,108	21,805	419,343	* 3	[2]
\$2,000,000 under \$5,000,000	78,933	58,774,753	78,933	58,775,117	38,647	948,138	32,648	829,746	** 4	[2]
\$5,000,000 under \$10,000,000	19,098	31,500,062	19,098	31,500,062	10,100	378,153	8,067	284,703	--	--
\$10,000,000 or more	11,390	65,644,001	11,390	65,644,001	6,865	593,030	5,364	415,486	**	**
Taxable returns, total	91,693,088	1,045,509,234	91,694,201	1,045,510,793	15,167,944	41,048,454	9,832,669	34,419,828	51,051	7,840
No adjusted gross income	5,724	122,706	5,729	123,228	2,390	27,112	2,010	21,977	--	--
\$1 under \$5,000	313,935	45,686	313,935	45,686	22,991	2,380	11,931	1,598	--	--
\$5,000 under \$10,000	2,174,954	425,620	2,174,954	425,620	108,444	63,257	86,352	61,146	* 3,985	* 20
\$10,000 under \$15,000	5,037,783	1,709,805	5,037,783	1,709,805	442,574	429,180	336,167	395,179	* 8,965	* 293
\$15,000 under \$20,000	5,284,261	3,878,226	5,284,261	3,878,287	480,732	579,934	355,114	535,248	* 993	* 283
\$20,000 under \$25,000	5,330,665	6,317,626	5,330,665	6,317,626	555,731	671,670	369,393	609,185	* 5,973	* 803
\$25,000 under \$30,000	5,302,135	8,916,366	5,303,241	8,916,974	603,578	781,897	413,141	706,740	* 3,987	* 637
\$30,000 under \$40,000	10,387,300	24,731,347	10,387,300	24,731,347	1,209,786	1,532,580	713,075	1,264,818	* 1,999	* 87
\$40,000 under \$50,000	9,179,032	30,555,752	9,179,032	30,555,752	1,338,904	2,037,684	794,567	1,687,581	* 2,986	* 199
\$50,000 under \$75,000	17,672,862	93,323,001	17,672,862	93,323,001	3,085,309	5,376,464	1,831,743	4,362,550	11,912	2,755
\$75,000 under \$100,000	11,683,177	96,018,996	11,683,177	96,018,996	2,294,700	4,956,646	1,402,682	4,011,214	* 4,052	* 480
\$100,000 under \$200,000	14,640,768	248,967,619	14,640,768	248,967,619	3,447,009	10,920,636	2,251,142	8,864,379	* 5,473	* 1,547
\$200,000 under \$500,000	3,786,670	212,403,257	3,786,670	212,403,257	1,194,998	7,758,672	933,917	6,734,927	* 578	* 60
\$500,000 under \$1,000,000	594,554	97,610,768	594,554	97,610,768	239,078	2,612,154	208,381	2,373,637	* 140	* 46
\$1,000,000 or more	299,267	220,482,459	299,268	220,482,827	141,711	3,297,989	121,053	2,789,648	* 7	[2]
Non-taxable returns, total	--	--	--	--	9,868,142	12,824,418	8,425,877	11,862,534	60,662	9,746

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						Refundable credits used to offset other taxes					
	Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment		Total [1]		Earned income 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		
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)		
All returns, total	5,706,635	5,689,151	206,322	943,171	716,559	447,098	8,126,136	8,081,726	6,734,911	6,468,690		
No adjusted gross income	34,938	63,814	8,623	37,566	3,568	1,407	173,430	152,326	125,691	78,665		
\$1 under \$5,000	89,761	24,995	* 1,011	* 2,744	* 5,744	* 3,329	695,587	206,011	633,250	173,044		
\$5,000 under \$10,000	145,556	39,990	476	6,737	24,544	12,662	1,808,261	1,310,231	1,704,881	1,209,499		
\$10,000 under \$15,000	208,605	64,955	2,018	6,295	20,566	10,035	1,763,816	2,004,104	1,643,012	1,880,057		
\$15,000 under \$20,000	250,820	75,871	17	75	18,429	10,748	1,040,429	1,387,594	917,385	1,249,973		
\$20,000 under \$25,000	304,446	113,508	2,485	1,648	32,600	15,315	676,808	937,979	577,064	817,874		
\$25,000 under \$30,000	317,219	133,740	663	3,809	31,228	16,350	497,076	616,925	399,875	477,681		
\$30,000 under \$40,000	601,700	330,457	6,363	23,552	82,495	42,957	697,516	790,363	545,944	489,999		
\$40,000 under \$50,000	535,199	338,698	3,756	36,108	88,883	56,239	384,648	337,028	187,809	91,898		
\$50,000 under \$75,000	1,124,544	911,415	11,282	40,678	181,846	128,721	323,900	262,747	--	--		
\$75,000 under \$100,000	760,370	848,665	14,187	16,816	100,332	69,826	48,286	55,147	--	--		
\$100,000 under \$200,000	1,078,683	1,850,317	45,279	132,917	119,363	72,378	15,656	17,985	--	--		
\$200,000 under \$250,000	111,899	334,610	12,214	67,256	3,674	3,993	227	1,013	--	--		
\$250,000 under \$500,000	116,688	430,507	47,182	175,184	3,094	3,020	326	790	--	--		
\$500,000 under \$1,000,000	19,357	99,181	24,444	128,112	* 162	* 60	124	1,059	--	--		
\$1,000,000 under \$1,500,000	3,127	22,095	9,002	48,536	--	--	18	137	--	--		
\$1,500,000 under \$2,000,000	1,380	6,911	4,329	34,584	* 8	* 4	* 8	* 56	--	--		
\$2,000,000 under \$5,000,000	1,755	3,905	7,854	75,480	* 17	* 54	** 18	** 230	--	--		
\$5,000,000 under \$10,000,000	378	2,191	2,704	40,766	--	--	**	**	--	--		
\$10,000,000 or more	210	3,327	2,444	64,308	* 3	* 2	--	--	--	--		
Taxable returns, total	4,452,330	5,084,584	180,193	749,796	542,434	350,976	* 3	* 3	6,734,911	6,468,690		
No adjusted gross income	267	516	226	3,945	--	--	* 3	* 3	--	--		
\$1 under \$5,000	11,060	782	--	--	--	--	--	--	--	--		
\$5,000 under \$10,000	17,136	2,020	--	--	--	--	--	--	--	--		
\$10,000 under \$15,000	90,357	30,435	* 4	* 154	* 4,001	* 1,956	--	--	--	--		
\$15,000 under \$20,000	104,324	35,257	--	--	* 4,219	* 3,626	--	--	--	--		
\$20,000 under \$25,000	137,613	49,704	* 2,136	* 712	12,091	5,995	--	--	--	--		
\$25,000 under \$30,000	161,161	64,802	* 283	* 122	14,824	6,233	--	--	--	--		
\$30,000 under \$40,000	390,847	227,607	* 2,183	* 1,125	49,242	28,054	--	--	--	--		
\$40,000 under \$50,000	433,099	274,116	* 2,194	* 1,168	67,451	45,968	--	--	--	--		
\$50,000 under \$75,000	1,026,712	838,728	9,541	10,725	164,964	110,330	--	--	--	--		
\$75,000 under \$100,000	750,546	824,421	13,015	14,850	99,335	69,328	--	--	--	--		
\$100,000 under \$200,000	1,074,746	1,842,884	41,316	90,253	119,357	72,367	--	--	--	--		
\$200,000 under \$500,000	228,330	764,233	58,729	230,025	6,759	6,998	--	--	--	--		
\$500,000 under \$1,000,000	19,317	99,104	24,291	123,728	* 161	* 60	--	--	--	--		
\$1,000,000 or more	6,815	29,976	26,274	262,508	* 29	* 59	--	--	--	--		
Nontaxable returns, total	1,254,305	614,568	26,129	193,375	174,126	96,122	8,126,133	8,081,723	6,734,911	6,468,690		

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	Refundable credits used to offset other taxes—continued											
	Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes		First time homebuyer credit used to offset other taxes		Regulated investment company credit used to offset all other taxes		Adoption credit used to offset other 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)		
All returns, total	1,184,051	1,107,065	592,360	297,716	* 3,515	* 3,236	26	81	7,988	10,488		
No adjusted gross income	34,777	47,255	13,679	10,271	--	--	* 11	* 61	* 4	* 20		
\$1 under \$5,000	10,441	4,628	82,887	16,145	--	--	** 3	** 1	--	--		
\$5,000 under \$10,000	41,793	34,148	65,934	28,771	--	--	--	--	--	--		
\$10,000 under \$15,000	76,074	66,404	47,128	24,086	--	--	--	--	--	--		
\$15,000 under \$20,000	85,540	100,725	44,389	19,147	* 40	* 146	--	--	--	--		
\$20,000 under \$25,000	89,507	86,781	47,218	21,789	--	--	--	--	--	--		
\$25,000 under \$30,000	116,748	108,471	39,728	19,632	--	--	--	--	* 985	* 2,581		
\$30,000 under \$40,000	203,319	233,327	76,518	46,445	* 1,200	* 805	--	--	* 985	* 808		
\$40,000 under \$50,000	234,840	189,632	67,957	40,723	* 304	* 1,702	--	--	--	--		
\$50,000 under \$75,000	251,287	192,691	81,793	51,094	* 1,000	* 574	**	**	* 2,300	* 1,986		
\$75,000 under \$100,000	31,401	35,088	20,374	15,194	* 971	* 8	**	**	* 1,346	* 1,788		
\$100,000 under \$200,000	8,319	7,911	4,756	4,420	--	--	** 8	** 18	* 2,368	* 3,305		
\$200,000 under \$250,000	** 5	** 5	--	--	--	--	--	--	--	--		
\$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	--	--	--	--	--	--	* 4	* 1	--	--		
\$5,000,000 under \$10,000,000	--	--	--	--	--	--	--	--	--	--		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Taxable returns, total	--	--	--	--	--	--	--	--	--	--		
No adjusted gross income	--	--	--	--	--	--	--	--	--	--		
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--		
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--		
\$10,000 under \$15,000	--	--	--	--	--	--	--	--	--	--		
\$15,000 under \$20,000	--	--	--	--	--	--	--	--	--	--		
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	--		
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--	--		
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	--	--		
\$40,000 under \$50,000	--	--	--	--	--	--	--	--	--	--		
\$50,000 under \$75,000	--	--	--	--	--	--	--	--	--	--		
\$75,000 under \$100,000	--	--	--	--	--	--	--	--	--	--		
\$100,000 under \$200,000	--	--	--	--	--	--	--	--	--	--		
\$200,000 under \$500,000	--	--	--	--	--	--	--	--	--	--		
\$500,000 under \$1,000,000	--	--	--	--	--	--	--	--	--	--		
\$1,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Non-taxable returns, total	1,184,051	1,107,065	592,360	297,716	* 3,515	* 3,236	26	81	7,988	10,488		

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	Refundable credits used to offset other taxes—continued				Total tax liability			Total			Tax payments		
	Refundable prior year minimum tax credit used to offset other taxes		Health insurance tax credit used to offset all other taxes		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount									(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	9,542	18,314	* 1,277	* 2,966	95,628,611	1,090,920,050	129,858,964	1,269,823,274	126,350,376	970,608,529			
No adjusted gross income	3,491	5,451	--	--	286,243	741,671	811,197	5,030,145	684,656	2,771,304			
\$1 under \$5,000	* 16	* 13	--	--	1,252,841	376,772	7,354,174	2,003,221	7,220,158	1,757,920			
\$5,000 under \$10,000	* 8	* 19	--	--	3,126,542	1,097,276	9,309,445	5,422,350	9,093,426	4,975,680			
\$10,000 under \$15,000	* 391	* 168	--	--	5,510,639	2,583,743	10,216,296	9,805,243	10,002,265	9,300,509			
\$15,000 under \$20,000	* 35	* 142	--	--	5,576,209	4,779,359	10,216,993	14,297,356	9,999,719	13,628,345			
\$20,000 under \$25,000	* 239	* 87	--	--	5,498,354	7,207,234	9,262,207	17,952,885	9,086,019	17,156,699			
\$25,000 under \$30,000	* 11	* 4	--	--	5,465,936	9,964,467	8,421,671	21,148,071	8,231,449	20,169,628			
\$30,000 under \$40,000	* 1,053	* 4,871	* 304	* 76	10,646,410	26,790,756	13,921,170	48,247,095	13,621,723	46,228,382			
\$40,000 under \$50,000	50	35	* 973	* 2,890	9,362,153	33,016,595	10,709,068	51,804,264	10,445,199	49,138,629			
\$50,000 under \$75,000	435	1,477	--	--	17,848,029	99,125,704	18,607,219	132,428,641	18,125,755	124,451,574			
\$75,000 under \$100,000	582	478	--	--	11,729,368	101,100,259	11,781,059	125,150,576	11,468,441	115,697,485			
\$100,000 under \$200,000	2,519	2,290	--	--	14,661,446	259,928,383	14,603,066	284,990,424	14,124,389	252,914,711			
\$200,000 under \$250,000	221	1,008	--	--	1,692,387	66,174,396	1,680,201	66,264,281	1,589,855	54,079,341			
\$250,000 under \$500,000	325	790	--	--	2,097,307	154,009,385	2,077,964	148,151,703	1,906,682	106,736,761			
\$500,000 under \$1,000,000	124	1,059	--	--	595,148	100,230,365	589,662	98,296,485	519,621	59,447,492			
\$1,000,000 under \$1,500,000	18	137	--	--	134,316	41,379,916	133,199	41,519,946	113,751	21,316,419			
\$1,500,000 under \$2,000,000	* 8	* 56	--	--	55,740	24,576,775	55,329	24,821,510	46,244	11,701,426			
\$2,000,000 under \$5,000,000	** 15	** 229	--	--	79,011	59,722,786	78,585	62,393,745	65,424	26,667,138			
\$5,000,000 under \$10,000,000	**	**	--	--	19,117	31,877,233	19,064	34,366,127	16,068	13,725,657			
\$10,000,000 or more	--	--	--	--	11,414	66,236,975	11,393	75,729,205	9,553	18,743,431			
Taxable returns, total	* 3	* 3	**	**	91,694,201	1,086,206,356	89,121,054	1,209,905,185	86,601,726	918,001,817			
No adjusted gross income	* 3	* 3	--	--	5,729	150,340	4,714	261,714	3,771	91,470			
\$1 under \$5,000	--	--	--	--	313,935	48,066	174,308	59,591	161,032	53,010			
\$5,000 under \$10,000	--	--	--	--	2,174,954	488,877	2,061,547	1,265,341	2,036,237	1,223,771			
\$10,000 under \$15,000	--	--	--	--	5,037,783	2,137,025	4,508,975	4,986,950	4,432,716	4,819,593			
\$15,000 under \$20,000	--	--	--	--	5,284,261	4,454,595	4,920,634	8,122,996	4,807,334	7,756,348			
\$20,000 under \$25,000	--	--	--	--	5,330,665	6,983,301	5,039,893	10,948,414	4,912,228	10,477,376			
\$25,000 under \$30,000	--	--	--	--	5,303,241	9,692,638	5,091,924	14,430,509	4,952,335	13,737,872			
\$30,000 under \$40,000	--	--	--	--	10,387,300	26,235,370	10,139,166	38,880,585	9,907,164	37,285,645			
\$40,000 under \$50,000	--	--	--	--	9,179,032	32,547,667	9,026,585	46,268,814	8,805,997	44,022,285			
\$50,000 under \$75,000	--	--	--	--	17,672,862	98,589,127	17,432,515	127,009,243	16,985,200	119,536,032			
\$75,000 under \$100,000	--	--	--	--	11,683,177	100,906,314	11,568,709	123,289,341	11,278,035	114,532,874			
\$100,000 under \$200,000	--	--	--	--	14,640,768	259,815,717	14,517,263	283,537,037	14,059,510	252,260,868			
\$200,000 under \$500,000	--	--	--	--	3,786,670	220,154,930	3,750,084	214,079,515	3,491,187	160,700,372			
\$500,000 under \$1,000,000	--	--	--	--	594,554	100,222,862	588,101	98,181,548	518,568	59,413,980			
\$1,000,000 or more	--	--	--	--	299,269	223,779,526	296,636	238,583,588	250,412	92,090,321			
Non-taxable returns, total	9,539	18,311	* 1,277	* 2,966	3,934,411	4,713,694	40,737,911	59,918,089	39,748,650	52,606,712			

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												Refundable credits refundable portion	
	Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Total [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				
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)				
All returns, total	9,259,317	232,953,108	1,572,291	64,241,359	1,347,372	1,618,095	481,731	354,812	33,023,162	91,508,684				
No adjusted gross income	130,436	1,848,916	26,385	271,926	4,826	5,787	33,088	128,271	522,543	702,953				
\$1 under \$5,000	113,433	195,669	21,715	16,617	* 16	* 28	38,419	32,693	2,675,246	1,850,325				
\$5,000 under \$10,000	214,162	356,081	38,410	41,832	* 245	* 47	62,567	48,082	5,424,722	9,965,468				
\$10,000 under \$15,000	251,871	432,211	33,045	41,077	* 196	* 64	47,450	30,762	5,876,714	19,744,683				
\$15,000 under \$20,000	283,121	586,868	43,741	56,224	736	335	45,485	23,734	5,063,307	20,241,245				
\$20,000 under \$25,000	281,114	668,557	34,126	111,510	3,294	1,129	25,959	14,990	4,019,875	14,821,515				
\$25,000 under \$30,000	330,173	904,360	34,433	52,601	269	147	32,401	20,134	3,242,235	9,960,820				
\$30,000 under \$40,000	587,022	1,850,738	57,546	148,137	794	444	54,769	18,715	3,590,854	9,501,391				
\$40,000 under \$50,000	586,181	2,466,529	70,244	185,728	2,742	1,186	26,837	7,751	1,484,601	2,920,048				
\$50,000 under \$75,000	1,490,373	7,347,263	141,029	609,659	8,442	4,852	54,158	11,762	943,538	1,427,795				
\$75,000 under \$100,000	1,240,117	8,738,649	145,043	695,117	35,268	13,827	26,011	4,013	141,659	236,962				
\$100,000 under \$200,000	2,080,934	28,435,749	368,215	3,039,008	737,065	572,715	21,553	5,545	36,625	91,519				
\$200,000 under \$250,000	415,409	10,379,039	100,923	1,545,088	198,977	259,971	3,507	842	383	2,059				
\$250,000 under \$500,000	747,362	34,948,770	234,258	5,980,548	251,895	479,466	4,983	2,753	581	8,849				
\$500,000 under \$1,000,000	307,726	31,676,319	120,055	6,995,110	68,247	174,055	2,483	1,402	169	9,301				
\$1,000,000 under \$1,500,000	83,431	16,109,605	37,898	4,049,023	14,997	42,732	638	415	45	1,137				
\$1,500,000 under \$2,000,000	37,052	10,175,947	18,502	2,924,501	6,175	19,163	344	474	27	852				
\$2,000,000 under \$5,000,000	55,897	26,488,901	31,027	9,207,598	9,358	29,077	608	906	27	2,870				
\$5,000,000 under \$10,000,000	14,254	14,308,556	8,987	6,323,344	2,375	7,986	227	582	* 9	* 18,871				
\$10,000,000 or more	9,249	35,032,383	6,709	21,946,713	1,458	5,082	245	987	* 5	* 21				
Taxable returns, total	8,066,703	226,612,205	1,409,052	63,583,021	1,335,474	1,606,967	185,500	61,692	293,120	91,508,684				
No adjusted gross income	1,203	105,093	725	64,632	276	246	134	272	--	--				
\$1 under \$5,000	8,337	3,236	10,270	3,345	--	--	--	--	--	--				
\$5,000 under \$10,000	22,794	29,651	12,333	11,891	--	--	--	--	--	--				
\$10,000 under \$15,000	91,049	132,384	19,354	28,469	* 49	* 27	* 8,006	* 5,857	--	--				
\$15,000 under \$20,000	161,968	330,005	28,961	34,661	* 161	* 46	* 7,005	* 1,906	--	--				
\$20,000 under \$25,000	198,032	406,148	23,611	62,091	* 2,137	* 759	* 4,244	* 2,039	--	--				
\$25,000 under \$30,000	248,304	642,789	28,483	36,648	* 1,110	* 32	15,826	12,269	--	--				
\$30,000 under \$40,000	483,532	1,480,887	43,185	106,045	620	330	25,457	7,075	--	--				
\$40,000 under \$50,000	517,755	2,094,326	57,463	143,560	2,207	1,000	18,598	5,201	--	--				
\$50,000 under \$75,000	1,416,000	6,878,945	129,333	576,733	7,886	4,435	46,482	9,567	--	--				
\$75,000 under \$100,000	1,202,958	8,100,981	135,646	637,649	34,805	12,455	25,573	3,897	--	--				
\$100,000 under \$200,000	2,049,759	27,706,910	362,703	2,970,545	734,135	570,902	21,244	5,425	--	--				
\$200,000 under \$500,000	1,158,694	45,135,676	334,162	7,497,707	450,569	738,841	8,420	3,520	--	--				
\$500,000 under \$1,000,000	306,958	31,604,456	119,855	6,985,720	68,198	173,936	2,467	1,346	--	--				
\$1,000,000 or more	199,361	101,960,718	102,967	44,423,325	34,321	103,956	2,045	3,317	--	--				
Nontaxable returns, total	1,192,614	6,340,903	163,239	658,338	11,898	11,128	296,231	293,120	33,023,162	91,508,684				

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	Refundable credits refundable portion—continued											
	Earned income credit, refundable portion		Additional child tax credit, refundable portion		American opportunity credit, refundable portion		First time homebuyer credit, refundable portion		Regulated investment company credit, refundable portion		Amount	
	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	24,590,647	55,350,499	20,485,403	27,477,771	7,636,673	6,572,690	14,236	76,040	141,308	1,276,254		
No adjusted gross income	180,913	200,476	96,414	132,338	291,719	281,570	* 1,000	* 7,998	74	212		
\$1 under \$5,000	2,237,843	1,152,520	400,461	95,011	612,762	516,323	* 993	* 7,450	* 3,017	* 19,855		
\$5,000 under \$10,000	4,739,316	7,148,630	2,282,621	1,731,406	1,171,109	1,026,217	--	--	* 529	* 11		
\$10,000 under \$15,000	4,900,511	14,016,759	3,786,106	4,488,621	1,308,673	1,165,698	--	--	* 4,022	* 22,956		
\$15,000 under \$20,000	3,818,163	13,581,536	3,784,199	5,578,046	1,165,947	1,039,374	* 1,045	* 7,556	* 1,005	* 3,896		
\$20,000 under \$25,000	2,903,816	8,949,685	3,048,005	4,607,441	852,150	702,702	--	--	57,310	515,988		
\$25,000 under \$30,000	2,451,047	5,620,366	2,324,932	3,625,058	641,587	497,544	* 993	* 4,161	16,087	138,866		
\$30,000 under \$40,000	2,668,311	4,175,428	2,681,565	4,328,362	730,485	596,891	* 4,214	* 25,606	38,209	347,568		
\$40,000 under \$50,000	690,728	505,097	1,222,159	1,784,706	434,463	369,947	* 1,006	* 5,980	19,001	172,504		
\$50,000 under \$75,000	--	--	747,897	957,220	351,872	310,016	* 2,993	* 13,297	* 1,015	* 22,800		
\$75,000 under \$100,000	--	--	93,734	130,910	63,960	66,809	* 1,992	* 3,991	* 975	* 9,612		
\$100,000 under \$200,000	--	--	17,300	18,641	11,945	7,599	--	--	15	469		
\$200,000 under \$250,000	--	--	** 11	** 11	--	--	--	--	* 2	* 2		
\$250,000 under \$500,000	--	--	**	**	--	--	--	--	* 7	* 7		
\$500,000 under \$1,000,000	--	--	--	--	--	--	--	--	10	183		
\$1,000,000 under \$1,500,000	--	--	--	--	--	--	--	--	* 4	* 2		
\$1,500,000 under \$2,000,000	--	--	--	--	--	--	--	--	* 12	* 813		
\$2,000,000 under \$5,000,000	--	--	--	--	--	--	--	--	--	--		
\$5,000,000 under \$10,000,000	--	--	--	--	--	--	--	--	* 10	* 2,031		
\$10,000,000 or more	--	--	--	--	--	--	--	--	* 6	* 18,487		
Taxable returns, total	--	--	--	--	--	--	--	--	--	--		
No adjusted gross income	--	--	--	--	--	--	--	--	--	--		
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--		
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--		
\$10,000 under \$15,000	--	--	--	--	--	--	--	--	--	--		
\$15,000 under \$20,000	--	--	--	--	--	--	--	--	--	--		
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	--		
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--	--		
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	--	--		
\$40,000 under \$50,000	--	--	--	--	--	--	--	--	--	--		
\$50,000 under \$75,000	--	--	--	--	--	--	--	--	--	--		
\$75,000 under \$100,000	--	--	--	--	--	--	--	--	--	--		
\$100,000 under \$200,000	--	--	--	--	--	--	--	--	--	--		
\$200,000 under \$500,000	--	--	--	--	--	--	--	--	--	--		
\$500,000 under \$1,000,000	--	--	--	--	--	--	--	--	--	--		
\$1,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Nontaxable returns, total	24,590,647	55,350,499	20,485,403	27,477,771	7,636,673	6,572,690	14,236	76,040	141,308	1,276,254		

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	Adoption credit, refundable portion						Refundable prior year minimum tax credit, refundable portion		Health insurance tax credit, refundable portion		Total		Overpayment		Refunded	
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		
		(110)	(11)		(112)	(113)		(114)	(115)		(116)	(117)		(118)	(119)	
All returns, total	30,847	406,508	29,684	126,336	8,441	20,878	116,360,446	374,769,348	113,343,755	324,966,809						
No adjusted gross income	* 750	* 5,120	12,106	66,760	* 37	* 284	1,104,536	5,352,634	1,044,970	4,354,083						
\$1 under \$5,000	* 1,534	* 33,928	1,601	5,848	--	--	7,915,412	3,757,987	7,866,981	3,661,224						
\$5,000 under \$10,000	* 79	* 3,931	* 1,177	* 143	--	--	10,405,174	14,832,757	10,340,408	14,736,676						
\$10,000 under \$15,000	* 1,017	* 13,549	1,457	3,509	--	--	11,223,940	27,747,942	11,134,383	27,624,872						
\$15,000 under \$20,000	* 993	* 1,163	744	538	* 2,011	* 4,733	10,533,662	30,710,643	10,436,993	30,493,634						
\$20,000 under \$25,000	* 1,999	* 26,533	444	496	* 1,005	* 3,877	8,997,495	26,633,550	8,917,015	26,433,434						
\$25,000 under \$30,000	* 1,985	* 63,620	71	482	--	--	7,917,371	22,401,981	7,826,486	22,187,433						
\$30,000 under \$40,000	* 1,006	* 6,338	2,433	3,946	* 2,441	* 1,357	12,561,754	33,445,169	12,396,607	33,037,443						
\$40,000 under \$50,000	* 3,015	* 59,267	1,327	901	** 2,947	** 10,628	9,186,894	24,625,364	8,991,265	24,002,354						
\$50,000 under \$75,000	9,998	106,825	4,348	11,638	--	--	14,856,271	43,474,274	14,428,929	42,192,836						
\$75,000 under \$100,000	* 3,298	* 27,157	1,342	5,125	--	--	9,139,326	32,042,784	8,776,851	30,632,587						
\$100,000 under \$200,000	* 5,167	* 59,008	1,455	4,586	**	**	10,118,190	47,254,012	9,479,561	41,953,892						
\$200,000 under \$250,000	* 5	* 68	384	1,982	--	--	950,564	6,959,945	791,990	5,072,637						
\$250,000 under \$500,000	--	--	570	8,664	--	--	965,275	12,398,330	680,790	6,988,815						
\$500,000 under \$1,000,000	--	--	165	9,299	--	--	299,808	9,372,625	154,821	3,592,320						
\$1,000,000 under \$1,500,000	--	--	33	323	--	--	75,840	4,573,578	33,603	1,472,787						
\$1,500,000 under \$2,000,000	--	--	24	852	--	--	32,873	2,865,968	13,343	849,657						
\$2,000,000 under \$5,000,000	--	--	17	840	--	--	52,575	8,271,574	20,236	2,155,192						
\$5,000,000 under \$10,000,000	--	--	* 3	* 385	--	--	14,271	4,994,576	5,453	1,263,442						
\$10,000,000 or more	--	--	* 5	* 21	--	--	9,216	13,053,655	3,071	2,261,491						
Taxable returns, total	--	--	--	--	--	--	70,547,684	225,513,372	67,924,477	178,711,284						
No adjusted gross income	--	--	--	--	--	--	3,754	164,287	3,284	95,635						
\$1 under \$5,000	--	--	--	--	--	--	119,679	37,971	113,750	36,434						
\$5,000 under \$10,000	--	--	--	--	--	--	1,905,080	876,648	1,893,149	867,774						
\$10,000 under \$15,000	--	--	--	--	--	--	4,165,582	3,343,262	4,126,040	3,305,841						
\$15,000 under \$20,000	--	--	--	--	--	--	4,425,563	4,427,306	4,369,463	4,341,094						
\$20,000 under \$25,000	--	--	--	--	--	--	4,365,099	4,932,578	4,309,482	4,860,352						
\$25,000 under \$30,000	--	--	--	--	--	--	4,376,975	5,865,538	4,305,146	5,751,036						
\$30,000 under \$40,000	--	--	--	--	--	--	8,639,300	14,856,886	8,507,219	14,588,015						
\$40,000 under \$50,000	--	--	--	--	--	--	7,495,342	16,424,335	7,324,940	15,984,988						
\$50,000 under \$75,000	--	--	--	--	--	--	13,695,121	36,905,831	13,286,121	35,840,031						
\$75,000 under \$100,000	--	--	--	--	--	--	8,933,845	30,086,932	8,583,121	28,874,545						
\$100,000 under \$200,000	--	--	--	--	--	--	10,032,361	45,799,105	9,407,003	40,940,861						
\$200,000 under \$500,000	--	--	--	--	--	--	1,907,874	19,035,507	1,466,944	11,859,842						
\$500,000 under \$1,000,000	--	--	--	--	--	--	298,261	9,254,965	153,716	3,517,501						
\$1,000,000 or more	--	--	--	--	--	--	183,846	33,502,222	75,098	7,847,335						
Nontaxable returns, total	30,847	406,508	29,684	126,336	8,441	20,878	45,812,762	149,255,976	45,419,279	146,255,525						

Footnotes at end of table.

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	Overpayment—continued		Tax due at time of filing		Predetermined estimated tax penalty	
	Credited to 2012 estimated tax		Amount		Amount	
	Number of returns (120)	Amount (121)	Number of returns (122)	Amount (123)	Number of returns (124)	Amount (125)
All returns, total	4,041,409	49,802,539	23,664,786	105,520,550	6,702,687	768,147
No adjusted gross income	78,879	998,551	181,010	365,511	45,107	3,147
\$1 under \$5,000	57,048	96,763	1,007,990	284,193	14,994	589
\$5,000 under \$10,000	89,554	96,081	996,785	550,885	96,224	2,198
\$10,000 under \$15,000	119,269	123,070	1,161,116	798,535	208,870	7,932
\$15,000 under \$20,000	131,739	217,009	1,020,572	963,146	196,420	7,310
\$20,000 under \$25,000	133,339	200,116	1,042,824	1,089,520	237,056	9,567
\$25,000 under \$30,000	137,283	214,548	997,896	1,277,693	257,499	11,037
\$30,000 under \$40,000	246,069	407,727	1,863,860	2,537,960	478,687	20,572
\$40,000 under \$50,000	272,976	623,009	1,755,053	2,991,068	485,183	25,589
\$50,000 under \$75,000	582,558	1,281,438	4,029,053	8,938,967	1,287,565	74,954
\$75,000 under \$100,000	489,539	1,410,197	2,750,187	7,882,910	920,503	57,578
\$100,000 under \$200,000	857,835	5,300,120	4,584,852	22,321,543	1,505,656	148,534
\$200,000 under \$250,000	202,825	1,887,307	740,953	6,920,819	276,421	48,810
\$250,000 under \$500,000	347,283	5,409,515	1,124,240	18,386,215	474,676	136,033
\$500,000 under \$1,000,000	168,359	5,780,306	294,062	11,384,456	147,813	87,192
\$1,000,000 under \$1,500,000	49,092	3,100,790	58,278	4,464,869	32,871	32,458
\$1,500,000 under \$2,000,000	22,740	2,016,311	22,696	2,638,230	13,080	17,836
\$2,000,000 under \$5,000,000	37,118	6,116,382	26,310	5,637,569	17,987	39,578
\$5,000,000 under \$10,000,000	10,449	3,731,134	4,846	2,502,774	3,880	14,988
\$10,000,000 or more	7,456	10,792,164	2,201	3,583,686	2,195	22,225
Taxable returns, total	3,458,454	46,802,088	21,020,995	102,914,195	6,198,306	745,465
No adjusted gross income	695	68,653	1,943	53,166	1,029	253
\$1 under \$5,000	* 5,930	* 1,538	190,142	26,451	* 140	* 4
\$5,000 under \$10,000	14,529	8,874	265,752	100,554	16,343	370
\$10,000 under \$15,000	51,957	37,420	865,098	500,447	117,984	5,149
\$15,000 under \$20,000	72,062	86,211	857,392	768,014	143,260	5,483
\$20,000 under \$25,000	88,061	72,226	960,285	983,278	209,525	8,522
\$25,000 under \$30,000	102,084	114,502	922,055	1,143,542	221,064	9,642
\$30,000 under \$40,000	191,220	268,871	1,733,893	2,257,470	409,929	17,242
\$40,000 under \$50,000	235,778	439,347	1,679,153	2,772,183	447,722	23,027
\$50,000 under \$75,000	547,555	1,065,800	3,958,736	8,668,068	1,252,591	72,016
\$75,000 under \$100,000	470,879	1,212,387	2,733,808	7,829,995	910,085	56,762
\$100,000 under \$200,000	836,479	4,588,244	4,580,064	22,298,354	1,500,296	148,032
\$200,000 under \$500,000	547,081	7,175,665	1,864,491	25,302,701	750,671	184,781
\$500,000 under \$1,000,000	167,725	5,737,464	293,933	11,383,517	147,722	87,179
\$1,000,000 or more	126,420	25,654,887	114,249	18,826,455	69,946	127,004
Nontaxable returns, total	582,955	3,000,451	2,643,791	2,606,355	504,381	22,682

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

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

[1] Includes prior-year returns claiming the making work 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	Number of returns	Tax credits									
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns, total	0.01	0.33	0.49	0.49	1.19	1.16	1.38	0.86	1.04		
No adjusted gross income	1.40	19.55	14.83	* 54.11	* 71.53	--	--	43.21	45.00		
\$1 under \$5,000	0.88	16.14	25.98	17.34	30.01	--	--	* 95.44	* 74.56		
\$5,000 under \$10,000	0.82	5.64	10.27	17.91	28.55	--	--	11.69	16.37		
\$10,000 under \$15,000	0.80	1.91	2.45	10.36	23.56	27.72	35.43	3.38	3.88		
\$15,000 under \$20,000	0.85	1.81	2.36	8.73	18.48	7.94	9.58	3.06	3.49		
\$20,000 under \$25,000	0.93	1.53	2.08	7.84	15.08	5.47	6.30	3.12	3.69		
\$25,000 under \$30,000	1.00	1.50	1.94	7.55	20.69	5.05	5.60	3.15	3.69		
\$30,000 under \$40,000	0.76	1.44	1.44	4.92	14.45	3.74	4.22	2.47	2.85		
\$40,000 under \$50,000	0.87	1.37	1.69	4.69	15.65	4.11	4.85	2.80	3.21		
\$50,000 under \$75,000	0.52	0.94	1.21	2.43	10.58	2.87	3.36	2.15	2.49		
\$75,000 under \$100,000	0.78	1.18	1.55	2.70	10.83	3.07	3.63	2.51	2.94		
\$100,000 under \$200,000	0.48	0.88	1.48	1.45	6.54	2.29	2.78	2.20	2.51		
\$200,000 under \$250,000	1.11	1.84	5.06	2.26	6.80	3.91	4.83	--	--		
\$250,000 under \$500,000	0.83	1.21	3.63	1.33	4.35	3.51	4.24	--	--		
\$500,000 under \$1,000,000	1.02	1.28	3.35	1.37	3.82	4.97	5.81	--	--		
\$1,000,000 under \$1,500,000	1.31	1.55	4.60	1.65	5.37	7.00	8.12	--	--		
\$1,500,000 under \$2,000,000	0.90	1.07	3.15	1.13	3.60	5.66	6.67	--	--		
\$2,000,000 under \$5,000,000	0.59	0.67	1.99	0.70	2.28	4.49	5.36	--	--		
\$5,000,000 under \$10,000,000	0.69	0.76	2.05	0.79	2.33	5.56	6.05	--	--		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--		
Taxable returns, total	0.17	0.41	0.58	0.53	1.31	1.37	1.63	1.12	1.33		
No adjusted gross income	20.14	17.35	14.40	--	--	**	**	44.15	40.48		
\$1 under \$5,000	5.62	17.64	29.58	17.92	30.52	--	--	--	--		
\$5,000 under \$10,000	2.09	15.98	26.78	18.72	28.98	--	--	* 99.95	* 99.95		
\$10,000 under \$15,000	1.35	2.97	3.91	12.12	32.81	--	--	10.71	13.38		
\$15,000 under \$20,000	1.32	3.38	4.63	9.79	16.51	** 70.60	** 73.79	6.90	8.67		
\$20,000 under \$25,000	1.32	2.83	4.61	8.65	21.27	* 99.95	* 99.95	6.37	8.00		
\$25,000 under \$30,000	1.33	2.68	4.27	8.16	28.81	* 49.67	* 58.37	5.23	6.54		
\$30,000 under \$40,000	0.92	1.81	2.35	5.36	14.99	8.26	9.06	3.53	4.14		
\$40,000 under \$50,000	0.97	1.69	2.19	4.94	16.34	6.72	6.72	3.72	4.33		
\$50,000 under \$75,000	0.55	1.02	1.32	2.52	9.99	3.20	3.73	2.45	2.81		
\$75,000 under \$100,000	0.80	1.20	1.56	2.74	10.76	3.11	3.69	2.59	3.01		
\$100,000 under \$200,000	0.49	0.88	1.42	1.47	6.29	2.30	2.78	2.21	2.52		
\$200,000 under \$500,000	0.57	0.94	3.49	1.01	4.60	2.59	3.17	--	--		
\$500,000 under \$1,000,000	1.03	1.29	3.80	1.38	4.47	4.97	5.81	--	--		
\$1,000,000 or more	0.59	0.68	1.01	0.70	1.15	4.22	4.77	--	--		
Nontaxable returns, total	0.28	0.72	1.01	5.27	2.89	2.21	2.59	1.38	1.72		

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	1.21	1.69	0.57	0.69	1.54	3.69	3.11	2.81	4.26	4.94		
No adjusted gross income	40.82	43.13	28.42	23.70	55.97	81.48	14.81	9.93	--	--		
\$1 under \$5,000	--	--	* 70.67	* 70.67	--	--	* 99.95	* 99.95	--	--		
\$5,000 under \$10,000	28.71	31.38	41.03	74.69	* 99.95	* 99.95	* 57.64	* 75.70	* 79.32	* 82.11		
\$10,000 under \$15,000	6.23	7.79	11.24	15.49	16.59	21.04	* 60.35	* 69.93	* 55.16	* 69.02		
\$15,000 under \$20,000	4.07	5.73	3.52	4.44	13.45	18.40	* 62.62	* 69.05	* 62.13	* 88.92		
\$20,000 under \$25,000	2.99	4.18	2.60	3.13	10.08	13.82	* 49.97	* 54.79	* 69.77	* 69.69		
\$25,000 under \$30,000	2.94	4.27	2.29	2.62	8.63	14.14	39.85	43.94	* 75.19	* 86.23		
\$30,000 under \$40,000	2.65	3.90	1.65	1.82	5.54	8.72	30.25	42.84	46.43	68.69		
\$40,000 under \$50,000	2.89	3.34	1.84	2.00	5.41	11.93	26.95	35.59	34.47	43.05		
\$50,000 under \$75,000	3.54	4.04	1.25	1.39	3.43	6.41	14.13	21.10	24.42	26.05		
\$75,000 under \$100,000	--	--	1.52	1.73	3.81	10.32	11.42	17.14	17.67	25.93		
\$100,000 under \$200,000	--	--	1.51	1.85	2.97	8.43	6.46	10.37	6.80	11.68		
\$200,000 under \$250,000	--	--	** 35.66	** 49.30	5.16	14.39	7.87	16.42	9.79	30.10		
\$250,000 under \$500,000	--	--	--	--	4.36	13.16	4.95	10.83	10.71	19.60		
\$500,000 under \$1,000,000	--	--	--	--	6.15	18.60	3.92	8.90	5.41	9.32		
\$1,000,000 under \$1,500,000	--	--	--	--	7.81	24.27	3.72	9.20	5.75	17.69		
\$1,500,000 under \$2,000,000	--	--	--	--	5.91	15.64	2.66	7.35	4.36	10.33		
\$2,000,000 under \$5,000,000	--	--	--	--	4.39	10.37	1.52	4.46	3.20	9.08		
\$5,000,000 under \$10,000,000	--	--	--	--	4.81	8.88	1.42	3.34	3.62	6.54		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Taxable returns, total	1.55	2.08	0.73	0.84	1.61	3.76	3.16	2.74	4.35	5.16		
No adjusted gross income	47.38	31.09	27.71	28.01	70.19	38.15	19.36	18.55	--	--		
\$1 under \$5,000	--	--	--	--	--	--	* 99.95	* 99.95	--	--		
\$5,000 under \$10,000	* 70.64	* 89.04	* 98.61	* 98.46	* 99.95	* 99.95	* 57.64	* 75.70	--	--		
\$10,000 under \$15,000	8.09	10.05	--	--	23.57	31.03	* 95.70	* 95.70	* 95.70	* 95.70		
\$15,000 under \$20,000	4.92	6.85	* 99.33	* 98.12	16.68	19.97	* 99.69	* 99.25	* 70.68	* 98.87		
\$20,000 under \$25,000	3.69	4.83	26.85	27.08	12.55	15.96	* 99.95	* 99.95	--	--		
\$25,000 under \$30,000	3.96	5.72	12.22	12.24	10.73	15.62	* 45.14	* 52.93	* 95.09	* 97.86		
\$30,000 under \$40,000	3.82	5.50	3.30	3.36	6.27	9.12	42.54	47.77	* 63.46	* 83.33		
\$40,000 under \$50,000	3.51	4.02	2.50	2.66	5.94	12.98	33.13	45.55	62.05	47.95		
\$50,000 under \$75,000	3.96	4.52	1.39	1.53	3.60	6.34	15.46	21.20	28.92	33.90		
\$75,000 under \$100,000	--	--	1.55	1.75	3.89	7.83	12.23	18.44	19.96	30.10		
\$100,000 under \$200,000	--	--	1.52	1.86	2.99	8.41	6.62	9.88	6.89	12.14		
\$200,000 under \$500,000	--	--	* 35.79	* 49.43	3.34	10.04	4.30	9.24	7.36	18.43		
\$500,000 under \$1,000,000	--	--	--	--	6.16	18.85	3.93	8.96	5.43	9.65		
\$1,000,000 or more	--	--	--	--	4.20	9.85	1.49	2.12	3.08	5.04		
Nontaxable returns, total	2.00	2.79	0.99	1.32	5.27	12.10	14.42	17.70	17.25	17.30		

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	9.43	10.83	33.73	35.34	49.49	46.73	50.80	52.52	24.18	25.52		
No adjusted gross income	** 24.48	** 24.25	--	--	--	--	--	--	**	**		
\$1 under \$5,000	**	**	--	--	--	--	--	--	--	--		
\$5,000 under \$10,000	* 57.55	* 69.96	--	--	--	--	--	--	--	--		
\$10,000 under \$15,000	13.69	15.86	--	--	--	--	--	--	--	--		
\$15,000 under \$20,000	13.92	15.58	--	--	--	--	--	--	** 99.65	** 98.74		
\$20,000 under \$25,000	* 49.98	* 54.68	--	--	--	--	--	--	--	--		
\$25,000 under \$30,000	--	--	* 70.68	* 73.41	--	--	--	--	--	--		
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	--	--		
\$40,000 under \$50,000	--	--	* 99.95	* 99.95	**	**	* 99.52	* 99.52	* 99.95	* 99.95		
\$50,000 under \$75,000	--	--	* 70.67	* 82.17	--	--	* 70.67	* 75.64	* 99.74	* 99.74		
\$75,000 under \$100,000	--	--	--	--	--	**	--	--	* 57.69	* 57.71		
\$100,000 under \$200,000	--	--	* 80.17	* 92.01	* 96.83	* 84.90	* 80.10	* 80.24	38.88	39.91		
\$200,000 under \$250,000	--	--	* 90.75	* 83.41	--	--	--	--	73.43	73.77		
\$250,000 under \$500,000	--	--	* 57.52	* 65.96	* 69.51	* 68.70	--	--	54.16	54.18		
\$500,000 under \$1,000,000	--	--	* 61.29	* 63.98	* 93.05	* 95.78	--	--	30.96	31.63		
\$1,000,000 under \$1,500,000	--	--	* 93.50	* 93.50	* 71.80	* 66.59	* 98.76	* 98.76	36.79	36.79		
\$1,500,000 under \$2,000,000	--	--	* 93.68	* 93.68	* 54.50	* 59.23	--	--	25.44	25.88		
\$2,000,000 under \$5,000,000	--	--	* 59.13	* 61.32	* 36.95	* 37.86	* 47.36	* 47.65	17.92	18.25		
\$5,000,000 under \$10,000,000	--	--	--	--	* 39.14	* 44.30	** 49.93	** 54.96	13.52	14.49		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Taxable returns, total	14.72	17.06	40.96	41.11	49.66	47.02	50.80	52.52	25.76	26.78		
No adjusted gross income	25.75	25.28	--	--	--	--	--	--	--	--		
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--		
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--		
\$10,000 under \$15,000	24.11	26.95	--	--	--	--	--	--	--	--		
\$15,000 under \$20,000	19.07	21.68	--	--	--	--	--	--	--	--		
\$20,000 under \$25,000	* 99.95	* 99.95	--	--	--	--	--	--	--	--		
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--	--		
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	--	--		
\$40,000 under \$50,000	--	--	--	--	--	--	* 99.52	* 99.52	* 99.95	* 99.95		
\$50,000 under \$75,000	--	--	* 70.67	* 82.17	--	--	* 70.67	* 75.64	* 99.74	* 99.74		
\$75,000 under \$100,000	--	--	--	--	**	**	--	--	* 70.66	* 70.66		
\$100,000 under \$200,000	--	--	* 80.17	* 92.01	** 97.46	** 88.33	* 80.10	* 80.24	39.82	40.65		
\$200,000 under \$500,000	--	--	* 51.42	* 57.42	* 69.51	* 68.70	--	--	44.57	44.58		
\$500,000 under \$1,000,000	--	--	* 61.29	* 63.98	* 93.05	* 95.78	--	--	30.96	31.63		
\$1,000,000 or more	--	--	34.54	39.01	22.80	23.17	* 69.93	* 61.62	17.42	17.90		
Nontaxable returns, total	12.28	14.01	* 57.69	* 59.57	--	--	--	--	66.21	82.12		

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]		Total			Refundable credits 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)	Number of returns	Amount
All returns, total	14.65	18.84	28.50	7.87	0.88	1.29	1.60	2.33	1.23	1.41		
No adjusted gross income	--	--	**	**	35.28	11.70	* 37.12	* 37.21	56.99	40.60		
\$1 under \$5,000	--	--	--	--	* 99.85	* 76.71	--	--	--	--		
\$5,000 under \$10,000	--	--	--	--	7.42	11.62	7.75	8.96	--	--		
\$10,000 under \$15,000	* 99.51	* 99.51	--	--	2.66	3.28	2.82	3.22	17.09	28.32		
\$15,000 under \$20,000	* 99.95	* 99.95	--	--	4.89	5.76	7.70	9.63	9.12	10.82		
\$20,000 under \$25,000	* 99.95	* 99.95	--	--	3.82	4.60	6.32	7.54	5.77	6.91		
\$25,000 under \$30,000	* 70.68	* 82.59	--	--	3.04	4.20	4.20	5.37	5.24	5.75		
\$30,000 under \$40,000	* 46.99	* 58.31	--	--	2.19	2.62	2.83	3.52	4.08	4.56		
\$40,000 under \$50,000	* 40.81	* 47.04	--	--	3.37	3.98	8.81	12.19	4.25	4.72		
\$50,000 under \$75,000	22.62	29.22	--	--	2.41	2.77	--	--	2.72	2.99		
\$75,000 under \$100,000	** 28.53	** 34.01	--	--	2.78	3.33	--	--	3.01	3.32		
\$100,000 under \$200,000	**	** 21.47	** 96.83	** 21.47	2.13	3.07	--	--	2.27	2.56		
\$200,000 under \$250,000	**	**	**	**	8.74	17.93	--	--	--	--		
\$250,000 under \$500,000	**	**	** 52.23	** 32.64	4.41	16.42	--	--	--	--		
\$500,000 under \$1,000,000	--	--	* 46.78	* 53.28	5.25	17.01	--	--	--	--		
\$1,000,000 under \$1,500,000	--	--	* 38.43	* 64.86	7.98	20.15	--	--	--	--		
\$1,500,000 under \$2,000,000	--	--	* 45.43	* 51.62	6.57	18.83	--	--	--	--		
\$2,000,000 under \$5,000,000	--	--	22.89	41.98	4.08	12.23	--	--	--	--		
\$5,000,000 under \$10,000,000	--	--	18.18	12.12	4.09	26.91	--	--	--	--		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Taxable returns, total	16.43	20.40	28.67	7.92	1.04	1.39	2.53	3.85	1.34	1.50		
No adjusted gross income	--	--	**	**	** 29.14	** 12.11	* 37.12	* 37.21	46.27	42.20		
\$1 under \$5,000	--	--	--	--	**	**	--	--	--	--		
\$5,000 under \$10,000	--	--	--	--	* 57.09	* 75.11	* 96.84	* 56.72	--	--		
\$10,000 under \$15,000	* 99.51	* 99.51	3.43	--	3.43	4.35	3.55	4.13	27.72	30.52		
\$15,000 under \$20,000	* 99.95	* 99.95	--	--	7.47	8.12	--	--	12.49	14.66		
\$20,000 under \$25,000	--	--	--	--	6.99	7.54	* 70.68	* 72.30	10.71	12.35		
\$25,000 under \$30,000	--	--	--	--	5.35	6.09	13.52	13.92	7.89	8.91		
\$30,000 under \$40,000	* 57.70	* 65.62	--	--	2.79	3.24	4.04	4.92	4.73	5.14		
\$40,000 under \$50,000	* 49.98	* 58.52	--	--	3.82	4.34	10.55	15.06	4.87	5.30		
\$50,000 under \$75,000	23.88	29.07	--	--	2.55	2.81	--	--	2.90	3.15		
\$75,000 under \$100,000	** 29.77	** 36.19	--	--	2.84	3.26	--	--	3.08	3.39		
\$100,000 under \$200,000	**	**	** 98.92	** 46.73	2.14	2.84	--	--	2.27	2.56		
\$200,000 under \$500,000	**	**	52.69	58.53	3.97	11.34	--	--	--	--		
\$500,000 under \$1,000,000	--	--	46.78	53.28	5.28	17.23	--	--	--	--		
\$1,000,000 or more	--	--	14.66	4.36	4.09	6.52	--	--	--	--		
Nontaxable returns, total	32.38	48.13	1.70	3.41	2.11	2.96	3.17	3.96				

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											
	Refundable credits used to offset income tax before credits						Refundable credits used to offset income tax before credits—continued					
	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	29.01	32.92	16.64	21.42	16.94	21.68	3.24	7.89	23.01	30.27		
No adjusted gross income	--	--	* 81.35	* 81.35	--	--	** 10.87	** 12.40	--	--		
\$1 under \$5,000	--	--	--	--	--	--	**	**	--	--		
\$5,000 under \$10,000	--	--	--	--	--	--	* 91.68	* 91.68	--	--		
\$10,000 under \$15,000	--	--	--	* 68.63	--	--	--	--	--	--		
\$15,000 under \$20,000	* 99.95	* 99.95	--	--	--	--	* 99.33	* 72.44	* 99.95	* 99.95		
\$20,000 under \$25,000	--	--	* 40.79	* 41.07	--	--	--	--	* 99.95	* 99.95		
\$25,000 under \$30,000	--	--	* 57.70	* 61.97	--	--	--	--	* 99.95	* 99.95		
\$30,000 under \$40,000	* 69.66	* 74.72	--	--	--	--	--	--	* 66.42	* 70.83		
\$40,000 under \$50,000	* 80.18	* 78.34	* 37.78	* 48.04	* 70.68	* 82.49	* 83.76	* 92.98	* 53.18	* 63.10		
\$50,000 under \$75,000	* 57.71	* 59.40	* 70.26	* 99.60	* 37.78	* 40.36	* 89.80	* 67.85	* 62.27	* 63.00		
\$75,000 under \$100,000	* 56.82	* 57.94	* 70.56	* 83.02	* 38.83	* 43.67	39.99	61.81	* 69.33	* 82.42		
\$100,000 under \$200,000	* 84.39	* 84.93	44.02	58.67	* 24.16	* 28.14	12.64	21.34	* 49.06	* 57.21		
\$200,000 under \$250,000	* 99.84	* 99.84	* 59.44	* 99.54	* 49.79	* 74.71	9.01	17.91	* 96.12	* 95.12		
\$250,000 under \$500,000	--	--	34.13	90.68	--	--	4.44	16.57	* 75.24	* 82.42		
\$500,000 under \$1,000,000	--	--	29.01	62.91	--	--	5.34	17.16	--	--		
\$1,000,000 under \$1,500,000	--	--	33.94	81.67	--	--	8.19	20.75	--	--		
\$1,500,000 under \$2,000,000	--	--	25.12	89.37	--	--	6.81	16.89	* 93.77	* 93.77		
\$2,000,000 under \$5,000,000	--	--	16.61	43.91	--	--	4.20	11.10	--	--		
\$5,000,000 under \$10,000,000	--	--	12.99	46.29	--	--	4.28	15.73	--	--		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Taxable returns, total	* 65.47	* 64.06	22.14	40.42	23.25	29.18	3.26	7.43	27.03	35.50		
No adjusted gross income	--	--	* 81.35	* 81.35	--	--	** 12.64	** 12.86	--	--		
\$1 under \$5,000	--	--	--	--	--	--	**	**	--	--		
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--		
\$10,000 under \$15,000	--	--	--	* 99.95	--	--	--	--	--	--		
\$15,000 under \$20,000	--	--	--	--	--	--	* 99.33	* 72.44	--	--		
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	--		
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	* 99.95	* 99.95		
\$30,000 under \$40,000	--	--	--	* 95.34	--	--	--	--	* 80.22	* 71.07		
\$40,000 under \$50,000	--	--	* 70.68	* 99.78	* 99.95	* 99.95	* 83.76	* 92.98	* 62.27	* 63.00		
\$50,000 under \$75,000	--	--	* 98.78	* 99.78	* 99.95	* 99.95	* 97.93	* 76.50	* 62.27	* 63.00		
\$75,000 under \$100,000	* 99.95	* 99.95	* 99.64	* 99.85	* 49.98	* 53.39	43.41	70.15	* 69.33	* 82.42		
\$100,000 under \$200,000	* 84.39	* 84.93	44.02	58.67	29.71	33.77	12.87	22.10	* 49.06	* 57.21		
\$200,000 under \$500,000	* 99.84	* 99.84	29.66	85.23	* 49.91	* 75.03	4.01	11.70	* 59.40	* 62.29		
\$500,000 under \$1,000,000	--	--	29.01	62.91	--	--	5.37	17.39	--	--		
\$1,000,000 or more	--	--	16.10	35.86	--	--	4.24	6.63	* 93.77	* 93.77		
Nontaxable returns, total	32.13	38.37	23.51	25.26	24.61	32.36	29.44	42.36	* 43.57	* 56.38		

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									
	Income tax after credits		Total income tax		Total		Self-employment tax		Social security taxes on tip income	
	Number of returns (50)	Amount (51)	Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)	Number of returns (56)	Amount (57)	Number of returns (58)	Amount (59)
All returns, total	0.17	0.16	0.17	0.16	0.41	0.66	0.41	0.72	9.39	15.73
No adjusted gross income	20.15	6.63	20.14	6.61	3.42	3.45	3.64	3.79	* 95.49	* 95.49
\$1 under \$5,000	5.62	21.73	5.62	21.73	2.68	4.49	2.79	3.89	31.30	63.41
\$5,000 under \$10,000	2.09	3.04	2.09	3.04	1.88	2.19	1.95	2.19	22.98	36.16
\$10,000 under \$15,000	1.35	1.65	1.35	1.65	1.85	2.13	1.94	2.17	22.35	31.62
\$15,000 under \$20,000	1.32	1.44	1.32	1.44	2.31	2.86	2.53	2.95	24.24	34.95
\$20,000 under \$25,000	1.32	1.46	1.32	1.46	2.65	3.57	3.09	3.79	* 37.78	* 50.44
\$25,000 under \$30,000	1.33	1.47	1.33	1.47	2.84	4.17	3.36	4.50	* 40.79	* 53.02
\$30,000 under \$40,000	0.92	1.03	0.92	1.03	2.16	3.37	3.73	4.09	* 49.94	* 59.03
\$40,000 under \$50,000	0.97	1.08	0.97	1.08	2.27	3.67	2.83	4.09	* 40.81	* 61.94
\$50,000 under \$75,000	0.55	0.66	0.55	0.66	1.55	2.63	1.93	3.01	27.72	54.25
\$75,000 under \$100,000	0.80	0.88	0.80	0.88	1.88	2.96	2.32	3.44	* 49.79	* 58.73
\$100,000 under \$200,000	0.49	0.54	0.49	0.54	1.34	1.91	1.56	2.15	* 41.45	* 53.24
\$200,000 under \$250,000	1.11	1.15	1.11	1.15	2.28	3.50	2.61	3.86	* 99.83	* 99.83
\$250,000 under \$500,000	0.84	0.81	0.84	0.81	1.53	2.14	1.67	2.25	* 70.46	* 99.41
\$500,000 under \$1,000,000	1.03	0.98	1.03	0.98	1.70	2.39	1.81	2.47	* 99.64	* 99.64
\$1,000,000 under \$1,500,000	1.32	1.36	1.32	1.36	2.03	2.96	2.18	3.11	--	--
\$1,500,000 under \$2,000,000	0.91	0.96	0.91	0.96	1.52	2.54	1.65	2.65	* 82.46	* 82.46
\$2,000,000 under \$5,000,000	0.59	0.56	0.59	0.56	0.93	1.59	1.03	1.67	** 82.46	** 82.46
\$5,000,000 under \$10,000,000	0.69	0.66	0.69	0.66	0.97	2.24	1.09	1.91	--	--
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	0.17	0.16	0.17	0.16	0.62	0.82	0.71	0.92	13.84	24.33
No adjusted gross income	20.15	6.63	20.14	6.61	19.68	14.95	21.28	17.96	--	--
\$1 under \$5,000	5.62	21.73	5.62	21.73	20.83	24.87	28.85	31.89	--	--
\$5,000 under \$10,000	2.09	3.04	2.09	3.04	9.53	13.42	10.54	13.83	* 49.97	* 58.65
\$10,000 under \$15,000	1.35	1.65	1.35	1.65	4.67	6.01	5.34	6.31	* 33.31	* 43.60
\$15,000 under \$20,000	1.32	1.44	1.32	1.44	4.48	5.87	5.19	6.21	* 99.95	* 99.95
\$20,000 under \$25,000	1.32	1.46	1.32	1.46	4.17	6.06	5.07	6.47	* 40.80	* 53.61
\$25,000 under \$30,000	1.33	1.47	1.33	1.47	3.99	6.07	4.79	6.59	* 49.96	* 64.08
\$30,000 under \$40,000	0.92	1.03	0.92	1.03	2.79	4.48	3.59	5.16	* 70.68	* 75.73
\$40,000 under \$50,000	0.97	1.08	0.97	1.08	2.62	4.30	3.35	4.95	* 57.71	* 62.00
\$50,000 under \$75,000	0.55	0.66	0.55	0.66	1.65	2.82	2.09	3.29	28.85	54.58
\$75,000 under \$100,000	0.80	0.88	0.80	0.88	1.92	3.03	2.37	3.52	* 49.79	* 58.73
\$100,000 under \$200,000	0.49	0.54	0.49	0.54	1.35	1.92	1.57	2.17	* 41.45	* 53.24
\$200,000 under \$500,000	0.57	0.58	0.57	0.58	1.25	1.81	1.39	1.94	* 61.93	* 86.92
\$500,000 under \$1,000,000	1.03	0.98	1.03	0.98	1.70	2.39	1.82	2.47	* 99.64	* 99.64
\$1,000,000 or more	0.59	0.28	0.59	0.28	0.93	1.02	1.02	1.13	* 50.24	--
Nontaxable returns, total	--	--	--	--	0.72	1.21	0.74	1.22	12.78	20.57

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										Refundable credits used to offset other taxes		
	Penalty tax on qualified retirement plans		Household employment tax		First time homebuyer credit repayment		Total		Earned income credit used to offset other taxes				
	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)	Number of returns (68)	Amount (69)			
All returns, total	1.23	2.11	4.52	5.83	3.66	6.88	0.84	1.23	0.94	1.32			
No adjusted gross income	10.15	11.37	26.66	13.26	32.53	34.87	4.95	6.10	6.37	9.01			
\$1 under \$5,000	10.41	54.65	* 99.46	* 98.07	* 39.83	* 42.03	3.65	4.71	3.83	5.07			
\$5,000 under \$10,000	8.21	15.93	72.11	94.79	20.07	27.61	2.15	2.53	2.23	2.62			
\$10,000 under \$15,000	6.85	12.08	58.67	61.87	21.82	23.40	2.19	2.52	2.28	2.61			
\$15,000 under \$20,000	6.28	11.92	14.20	7.10	23.22	28.09	2.98	3.59	3.19	3.79			
\$20,000 under \$25,000	5.69	10.43	62.25	57.75	17.44	19.17	3.75	4.77	4.07	5.10			
\$25,000 under \$30,000	5.57	9.44	66.20	87.77	17.65	23.69	4.38	6.12	4.90	6.68			
\$30,000 under \$40,000	4.03	6.73	38.39	74.07	10.99	18.94	3.67	5.40	4.17	5.84			
\$40,000 under \$50,000	4.26	7.13	47.18	67.15	10.56	18.85	4.91	7.26	7.13	9.38			
\$50,000 under \$75,000	2.89	4.79	28.20	67.26	7.35	14.72	5.29	7.30	--	--			
\$75,000 under \$100,000	3.54	5.58	25.58	37.35	9.88	19.84	12.90	15.88	--	--			
\$100,000 under \$200,000	2.74	4.37	12.03	17.20	8.83	17.35	20.45	24.19	--	--			
\$200,000 under \$250,000	5.01	8.45	14.58	25.49	28.37	61.17	24.98	69.28	--	--			
\$250,000 under \$500,000	4.38	8.35	6.55	9.32	27.26	42.95	--	37.16	--	--			
\$500,000 under \$1,000,000	6.68	15.52	5.55	9.06	* 49.07	* 51.84	46.02	83.20	--	--			
\$1,000,000 under \$1,500,000	9.68	18.57	5.57	7.24	--	--	42.12	63.01	--	--			
\$1,500,000 under \$2,000,000	7.00	26.50	3.86	7.13	* 93.68	* 93.68	--	--	--	--			
\$2,000,000 under \$5,000,000	4.86	23.34	2.15	3.35	50.94	52.60	** 19.81	** 2.02	--	--			
\$5,000,000 under \$10,000,000	5.53	5.37	1.85	2.55	--	--	**	**	--	--			
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--			
Taxable returns, total	1.39	2.29	4.62	4.39	4.21	8.16	* 81.23	* 81.23	* 81.23	1.32			
No adjusted gross income	73.52	35.85	19.79	22.50	--	--	--	--	--	--			
\$1 under \$5,000	30.12	38.52	--	--	--	--	--	--	--	--			
\$5,000 under \$10,000	24.17	35.75	--	--	--	--	--	--	--	--			
\$10,000 under \$15,000	10.47	20.14	* 60.61	* 80.07	* 49.97	* 49.98	--	--	--	--			
\$15,000 under \$20,000	9.77	17.94	--	--	* 48.94	* 65.88	--	--	--	--			
\$20,000 under \$25,000	8.49	18.63	* 70.76	* 69.95	28.86	34.68	--	--	--	--			
\$25,000 under \$30,000	7.84	12.99	* 99.82	* 99.82	25.47	26.73	--	--	--	--			
\$30,000 under \$40,000	5.02	8.02	* 64.70	* 53.64	14.25	27.43	--	--	--	--			
\$40,000 under \$50,000	4.74	7.88	* 64.52	* 66.34	12.13	22.51	--	--	--	--			
\$50,000 under \$75,000	3.03	5.05	31.37	32.76	7.71	15.27	--	--	--	--			
\$75,000 under \$100,000	3.57	5.65	26.75	42.15	9.93	19.97	--	--	--	--			
\$100,000 under \$200,000	2.75	4.39	12.65	17.89	8.83	17.35	--	--	--	--			
\$200,000 under \$500,000	3.30	5.97	6.06	10.28	19.84	39.52	--	--	--	--			
\$500,000 under \$1,000,000	6.69	15.53	5.58	9.08	* 49.37	* 52.28	--	--	--	--			
\$1,000,000 or more	4.83	15.30	2.11	1.93	* 40.99	* 48.08	--	--	--	--			
Nontaxable returns, total	2.74	5.04	16.12	22.77	7.47	11.72	0.84	1.23	0.94	1.32			

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	Refundable credits used to offset other taxes—continued									
	Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes		First time homebuyer credit used to offset other taxes		Regulated investment company credit used to offset all other taxes		Adoption credit used to offset other 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)
All returns, total	2.71	3.60	3.95	5.12	* 49.95	* 60.33	16.35	1.28	33.72	37.62
No adjusted gross income	7.70	8.59	16.93	17.31	--	--	* 31.18	* 0.57	* 60.81	* 80.50
\$1 under \$5,000	27.79	24.05	10.85	13.98	--	--	--	--	--	--
\$5,000 under \$10,000	14.95	16.64	12.11	13.87	--	--	--	--	--	--
\$10,000 under \$15,000	11.26	13.25	14.44	18.17	--	--	--	--	--	--
\$15,000 under \$20,000	10.57	12.33	14.87	20.33	* 98.74	* 98.74	--	--	--	--
\$20,000 under \$25,000	10.12	12.69	14.27	17.79	--	--	--	--	--	--
\$25,000 under \$30,000	8.95	12.64	15.42	19.92	--	--	--	--	* 99.95	* 99.95
\$30,000 under \$40,000	6.67	8.87	11.19	13.78	* 85.31	* 93.95	--	--	* 99.95	* 99.95
\$40,000 under \$50,000	6.25	8.89	11.62	14.89	* 99.84	* 99.84	--	--	--	--
\$50,000 under \$75,000	6.02	8.47	10.55	13.61	* 99.95	* 99.95	--	--	* 62.74	* 82.49
\$75,000 under \$100,000	15.76	18.31	20.54	25.89	* 99.95	* 99.95	--	--	* 77.97	* 71.83
\$100,000 under \$200,000	28.53	34.58	37.89	48.18	--	--	--	--	* 61.66	* 60.00
\$200,000 under \$250,000	--	--	--	--	--	--	--	--	--	--
\$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	--	--	--	--	--	--	* 62.23	* 81.40	--	--
\$5,000,000 under \$10,000,000	--	--	--	--	--	--	--	--	--	--
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	--	--	--	--	--	--	--	--	--	--
No adjusted gross income	--	--	--	--	--	--	--	--	--	--
\$1 under \$5,000	--	--	--	--	--	--	--	--	--	--
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--	--
\$10,000 under \$15,000	--	--	--	--	--	--	--	--	--	--
\$15,000 under \$20,000	--	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000	--	--	--	--	--	--	--	--	--	--
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--	--
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	--	--
\$40,000 under \$50,000	--	--	--	--	--	--	--	--	--	--
\$50,000 under \$75,000	--	--	--	--	--	--	--	--	--	--
\$75,000 under \$100,000	--	--	--	--	--	--	--	--	--	--
\$100,000 under \$200,000	--	--	--	--	--	--	--	--	--	--
\$200,000 under \$500,000	--	--	--	--	--	--	--	--	--	--
\$500,000 under \$1,000,000	--	--	--	--	--	--	--	--	--	--
\$1,000,000 or more	--	--	--	--	--	--	--	--	--	--
Nontaxable returns, total	2.71	3.60	3.95	5.12	* 49.95	* 60.33	16.35	1.28	33.72	37.62

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	Refundable credits used to offset other taxes—continued						Tax payments					
	Refundable prior year minimum tax credit used to offset other taxes		Health insurance tax credit used to offset all other taxes		Total tax liability		Total		Income tax withheld			
	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	17.31	27.22	* 79.78	* 97.42	0.16	0.15	0.08	0.15	0.09	0.19		
No adjusted gross income	13.88	10.29	--	--	3.85	3.38	2.49	2.54	2.78	3.32		
\$1 under \$5,000	* 57.95	* 52.84	--	--	2.72	6.15	1.08	2.92	1.09	2.73		
\$5,000 under \$10,000	* 93.77	* 93.77	--	--	1.72	2.66	0.96	1.43	0.98	1.37		
\$10,000 under \$15,000	* 78.76	* 67.70	--	--	1.29	1.86	0.92	1.25	0.93	1.25		
\$15,000 under \$20,000	* 87.02	* 97.12	--	--	1.29	1.57	0.92	1.17	0.94	1.17		
\$20,000 under \$25,000	82.27	68.23	--	--	1.30	1.51	0.98	1.22	0.99	1.21		
\$25,000 under \$30,000	* 51.35	* 61.16	--	--	1.31	1.50	1.04	1.20	1.05	1.21		
\$30,000 under \$40,000	* 95.47	* 94.44	* 99.84	* 99.84	0.91	1.03	0.78	0.90	0.79	0.90		
\$40,000 under \$50,000	61.83	55.13	* 99.95	* 99.95	0.96	1.08	0.89	0.99	0.90	1.01		
\$50,000 under \$75,000	46.84	80.07	--	--	0.55	0.67	0.53	0.62	0.54	0.63		
\$75,000 under \$100,000	42.15	42.62	--	--	0.79	0.88	0.79	0.90	0.81	0.89		
\$100,000 under \$200,000	43.82	32.28	--	--	0.49	0.54	0.49	0.56	0.50	0.57		
\$200,000 under \$250,000	25.66	69.63	--	--	1.11	1.15	1.12	1.20	1.16	1.29		
\$250,000 under \$500,000	44.63	37.17	--	--	0.84	0.80	0.84	0.84	0.91	1.00		
\$500,000 under \$1,000,000	46.02	83.20	--	--	1.03	0.97	1.04	1.01	1.14	1.33		
\$1,000,000 under \$1,500,000	42.12	63.01	--	--	1.32	1.36	1.33	1.39	1.48	1.96		
\$1,500,000 under \$2,000,000	--	--	--	--	0.91	0.96	0.91	1.02	1.04	1.44		
\$2,000,000 under \$5,000,000	** 16.90	** 1.98	--	--	0.59	0.56	0.59	0.58	0.68	0.95		
\$5,000,000 under \$10,000,000	**	**	--	--	0.69	0.66	0.69	0.66	0.77	1.10		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Taxable returns, total	* 81.23	* 81.23	**	**	0.17	0.16	0.17	0.16	0.18	0.20		
No adjusted gross income	* 81.23	* 81.23	--	--	20.14	6.90	23.86	5.88	29.27	13.14		
\$1 under \$5,000	--	--	--	--	5.62	20.75	7.56	17.05	7.87	18.72		
\$5,000 under \$10,000	--	--	--	--	2.09	3.32	2.14	2.58	2.16	2.57		
\$10,000 under \$15,000	--	--	--	--	1.35	1.93	1.43	1.72	1.45	1.72		
\$15,000 under \$20,000	--	--	--	--	1.32	1.59	1.37	1.63	1.39	1.62		
\$20,000 under \$25,000	--	--	--	--	1.32	1.53	1.36	1.54	1.38	1.55		
\$25,000 under \$30,000	--	--	--	--	1.33	1.51	1.36	1.51	1.38	1.53		
\$30,000 under \$40,000	--	--	--	--	0.92	1.04	0.94	1.04	0.95	1.05		
\$40,000 under \$50,000	--	--	--	--	0.97	1.09	0.98	1.07	0.99	1.09		
\$50,000 under \$75,000	--	--	--	--	0.55	0.67	0.56	0.64	0.57	0.65		
\$75,000 under \$100,000	--	--	--	--	0.80	0.88	0.80	0.87	0.82	0.90		
\$100,000 under \$200,000	--	--	--	--	0.49	0.54	0.49	0.56	0.51	0.57		
\$200,000 under \$500,000	--	--	--	--	0.57	0.58	0.58	0.61	0.62	0.71		
\$500,000 under \$1,000,000	--	--	--	--	1.03	0.97	1.04	1.01	1.15	1.33		
\$1,000,000 or more	--	--	--	--	0.59	0.28	0.60	0.28	0.69	0.55		
Nontaxable returns, total	17.32	27.23	* 79.78	* 97.42	1.39	2.31	0.37	0.93	0.38	0.71		

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										Refundable credits refundable portion	
	Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Total		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	0.81	0.52	1.84	0.63	1.96	2.07	4.12	9.86	0.43	0.60		
No adjusted gross income	5.61	3.88	11.42	7.80	16.50	14.31	12.06	22.81	3.72	4.37		
\$1 under \$5,000	8.86	15.00	20.26	31.56	* 62.13	* 83.02	15.75	34.93	1.89	3.17		
\$5,000 under \$10,000	6.55	8.96	15.84	19.98	* 44.04	* 45.78	12.50	22.14	1.30	1.71		
\$10,000 under \$15,000	6.08	7.85	16.89	21.34	* 49.20	* 55.63	14.43	16.86	1.24	1.51		
\$15,000 under \$20,000	5.77	8.13	14.85	19.08	28.92	52.69	14.59	18.43	1.35	1.59		
\$20,000 under \$25,000	5.79	8.63	16.69	26.06	52.73	60.72	19.35	25.25	1.53	1.81		
\$25,000 under \$30,000	5.34	7.00	16.64	20.73	38.27	34.62	16.96	34.62	1.71	2.13		
\$30,000 under \$40,000	3.96	5.27	12.51	17.06	23.65	33.03	12.97	16.12	1.62	2.02		
\$40,000 under \$50,000	3.95	5.12	11.11	16.78	40.91	36.03	18.06	24.91	2.56	3.59		
\$50,000 under \$75,000	2.42	3.14	7.87	14.13	29.25	33.51	11.88	16.30	3.17	5.16		
\$75,000 under \$100,000	2.61	4.82	7.58	9.60	15.54	20.24	15.02	21.77	8.06	12.63		
\$100,000 under \$200,000	1.71	2.35	4.01	5.02	3.20	4.16	14.03	18.96	14.88	34.63		
\$200,000 under \$250,000	2.43	3.19	4.98	6.26	3.74	5.03	23.19	33.65	16.84	20.36		
\$250,000 under \$500,000	1.46	1.71	2.73	3.41	2.90	3.70	17.68	33.03	25.36	57.85		
\$500,000 under \$1,000,000	1.46	1.66	2.40	2.94	3.51	4.63	16.30	20.55	26.46	72.22		
\$1,000,000 under \$1,500,000	1.70	2.00	2.56	3.12	4.41	5.60	18.14	25.10	25.87	35.21		
\$1,500,000 under \$2,000,000	1.20	1.57	1.79	2.47	3.27	4.58	13.07	20.60	33.31	7.89		
\$2,000,000 under \$5,000,000	0.74	0.87	1.04	1.23	2.09	2.77	7.11	14.02	18.47	35.07		
\$5,000,000 under \$10,000,000	0.80	0.89	1.01	1.19	2.10	2.60	9.72	10.57	* 28.04	* 10.57		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Taxable returns, total	0.86	0.51	1.90	0.63	1.97	2.08	6.20	12.75	--	--		
No adjusted gross income	18.26	7.28	13.43	5.87	40.92	18.02	73.16	38.39	--	--		
\$1 under \$5,000	34.17	40.00	31.06	36.62	--	--	--	--	--	--		
\$5,000 under \$10,000	20.46	23.90	28.52	34.06	--	--	--	--	--	--		
\$10,000 under \$15,000	10.28	12.28	22.76	27.10	* 98.97	* 98.97	* 35.16	* 39.82	--	--		
\$15,000 under \$20,000	7.73	11.39	18.15	24.81	* 52.43	* 48.59	* 37.55	* 49.66	--	--		
\$20,000 under \$25,000	6.96	9.39	20.31	29.50	* 65.96	* 79.66	* 46.78	* 56.23	--	--		
\$25,000 under \$30,000	6.20	7.96	18.50	23.93	* 62.61	* 65.20	24.40	53.70	--	--		
\$30,000 under \$40,000	4.40	5.95	14.64	19.83	27.08	40.78	18.78	23.52	--	--		
\$40,000 under \$50,000	4.24	5.47	12.43	20.17	48.64	41.86	21.64	28.39	--	--		
\$50,000 under \$75,000	2.49	3.21	8.28	14.87	31.02	36.34	12.92	18.14	--	--		
\$75,000 under \$100,000	2.66	3.42	7.86	10.00	15.72	20.01	15.25	22.39	--	--		
\$100,000 under \$200,000	1.72	2.32	4.05	5.07	3.20	4.18	14.22	19.37	--	--		
\$200,000 under \$500,000	1.24	1.49	2.42	2.99	2.28	2.97	14.23	27.06	--	--		
\$500,000 under \$1,000,000	1.46	1.66	2.40	2.94	3.51	4.64	16.41	21.40	--	--		
\$1,000,000 or more	0.74	0.41	1.02	0.43	2.09	2.57	6.45	6.01	--	--		
Nontaxable returns, total	2.60	6.23	6.79	7.63	17.24	15.81	5.50	11.63	0.43	0.60		

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	Refundable credits refundable portion—continued											
	Earned income credit, refundable portion		Additional child tax credit, refundable portion		American opportunity credit, refundable portion		First time homebuyer credit, refundable portion		Regulated investment company credit, refundable portion		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
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)
All returns, total	0.52	0.67	0.59	0.74	1.09	1.22	26.16	28.50	8.34	8.45		
No adjusted gross income												
\$1 under \$5,000	5.83	8.42	6.65	7.19	5.49	5.63	* 99.32	* 99.32	40.84	0.86		
\$5,000 under \$10,000	2.07	3.10	4.94	7.75	4.00	4.29	* 99.95	* 99.95	* 57.70	* 70.66		
\$10,000 under \$15,000	1.40	1.79	2.04	2.15	2.89	3.13	--	--	* 99.91	* 99.91		
\$15,000 under \$20,000	1.37	1.59	1.56	1.62	2.73	3.03	--	--	* 49.96	* 50.71		
\$20,000 under \$25,000	1.56	1.70	1.57	1.70	2.90	3.14	* 96.20	* 99.77	* 99.95	* 99.95		
\$25,000 under \$30,000	1.81	1.96	1.76	2.06	3.40	3.74	--	--	13.19	13.33		
\$30,000 under \$40,000	1.98	2.24	2.03	2.45	3.92	4.70	* 99.95	* 99.95	24.96	25.24		
\$40,000 under \$50,000	1.90	2.23	1.89	2.34	3.67	4.18	* 47.55	* 51.05	16.17	16.28		
\$50,000 under \$75,000	3.78	4.59	2.82	3.67	4.76	5.52	* 99.95	* 99.95	22.91	23.50		
\$75,000 under \$100,000	--	--	3.58	4.88	5.25	6.36	* 57.71	* 59.00	* 95.87	* 99.90		
\$100,000 under \$200,000	--	--	10.03	14.21	12.01	15.04	* 69.02	* 74.45	* 99.74	* 99.95		
\$200,000 under \$250,000	--	--	21.61	24.50	25.90	27.64	--	--	16.10	29.93		
\$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	--	--	--	--	--	--	--	--	--	--		
\$5,000,000 under \$10,000,000	--	--	--	--	--	--	--	--	--	--		
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--		
Taxable returns, total	0.52	0.67	0.59	0.74	1.09	1.22	26.16	28.50	8.34	8.45		
No adjusted gross income												
\$1 under \$5,000												
\$5,000 under \$10,000												
\$10,000 under \$15,000												
\$15,000 under \$20,000												
\$20,000 under \$25,000												
\$25,000 under \$30,000												
\$30,000 under \$40,000												
\$40,000 under \$50,000												
\$50,000 under \$75,000												
\$75,000 under \$100,000												
\$100,000 under \$200,000												
\$200,000 under \$500,000												
\$500,000 under \$1,000,000												
\$1,000,000 or more												
Nontaxable returns, total	0.52	0.67	0.59	0.74	1.09	1.22	26.16	28.50	8.34	8.45		

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	Adoption credit, refundable portion						Refundable prior year minimum tax credit, refundable portion		Health insurance tax credit, refundable portion		Total		Overpayment	
	Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns	
	(110)	(11)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)				
All returns, total	17.62	21.48	11.49	11.06	33.56	42.65	0.12	0.30	0.12	0.31				
No adjusted gross income	* 61.56	* 88.08	11.70	6.95	* 83.16	* 96.95	2.34	2.43	2.45	2.67				
\$1 under \$5,000	* 74.00	* 81.83	70.96	95.53	--	--	1.04	2.27	1.04	2.20				
\$5,000 under \$10,000	* 71.64	* 83.68	* 85.96	* 49.34	--	--	0.91	1.33	0.91	1.34				
\$10,000 under \$15,000	* 98.79	* 99.10	70.36	70.61	--	--	0.87	1.23	0.88	1.23				
\$15,000 under \$20,000	* 99.95	* 99.95	75.60	72.82	* 70.67	* 96.00	0.91	1.26	0.91	1.27				
\$20,000 under \$25,000	* 70.68	* 70.68	54.37	55.98	* 99.95	* 99.95	1.00	1.37	1.00	1.37				
\$25,000 under \$30,000	* 70.68	* 71.57	45.01	65.48	--	--	1.07	1.44	1.08	1.45				
\$30,000 under \$40,000	* 99.95	* 99.95	47.15	78.47	59.46	68.63	0.83	1.12	0.83	1.12				
\$40,000 under \$50,000	* 57.69	* 62.09	74.81	39.27	** 57.69	** 61.48	0.97	1.29	0.98	1.29				
\$50,000 under \$75,000	31.55	37.27	41.09	53.51	--	--	0.63	0.94	0.64	0.94				
\$75,000 under \$100,000	* 52.84	* 59.49	36.19	74.48	--	--	0.93	1.59	0.96	1.53				
\$100,000 under \$200,000	* 43.55	* 52.91	25.46	24.59	**	**	0.69	1.30	0.73	1.12				
\$200,000 under \$250,000	* 48.34	* 67.46	17.75	21.02	--	--	1.59	2.67	1.78	2.77				
\$250,000 under \$500,000	--	--	25.85	59.09	--	--	1.39	1.99	1.76	2.58				
\$500,000 under \$1,000,000	--	--	27.10	72.24	--	--	1.53	2.37	2.31	3.26				
\$1,000,000 under \$1,500,000	--	--	25.53	14.46	--	--	1.81	2.44	2.95	4.21				
\$1,500,000 under \$2,000,000	--	--	33.31	7.89	--	--	1.29	2.18	2.17	4.38				
\$2,000,000 under \$5,000,000	--	--	14.92	24.69	--	--	0.77	1.07	1.38	1.92				
\$5,000,000 under \$10,000,000	--	--	--	--	--	--	0.80	0.94	1.41	1.63				
\$10,000,000 or more	--	--	--	--	--	--	--	--	--	--				
Taxable returns, total	17.62	21.48	11.49	11.06	33.56	42.65	0.33	0.56	0.34	0.55				
No adjusted gross income	--	--	--	--	--	--	29.43	6.85	33.60	10.56				
\$1 under \$5,000	--	--	--	--	--	--	9.11	16.63	9.36	17.20				
\$5,000 under \$10,000	--	--	--	--	--	--	2.23	2.75	2.24	2.76				
\$10,000 under \$15,000	--	--	--	--	--	--	1.49	1.94	1.50	1.95				
\$15,000 under \$20,000	--	--	--	--	--	--	1.45	2.02	1.46	2.02				
\$20,000 under \$25,000	--	--	--	--	--	--	1.47	1.96	1.48	1.97				
\$25,000 under \$30,000	--	--	--	--	--	--	1.47	1.98	1.48	2.00				
\$30,000 under \$40,000	--	--	--	--	--	--	1.02	1.40	1.03	1.40				
\$40,000 under \$50,000	--	--	--	--	--	--	1.09	1.43	1.10	1.43				
\$50,000 under \$75,000	--	--	--	--	--	--	0.67	0.97	0.68	0.98				
\$75,000 under \$100,000	--	--	--	--	--	--	0.94	1.27	0.97	1.28				
\$100,000 under \$200,000	--	--	--	--	--	--	0.70	1.26	0.73	1.10				
\$200,000 under \$500,000	--	--	--	--	--	--	0.99	1.59	1.19	1.89				
\$500,000 under \$1,000,000	--	--	--	--	--	--	1.53	2.40	2.32	3.30				
\$1,000,000 or more	--	--	--	--	--	--	0.78	2.40	1.41	1.08				
Nontaxable returns, total	17.62	21.48	11.49	11.06	33.56	42.65	0.33	0.56	0.34	0.55				

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	
	Credited to 2012 estimated tax				Number of returns (122)	Amount (123)	Number of returns (124)	Amount (125)
	Number of returns (120)	Amount (121)						
All returns, total	1.25	1.01	0.53	0.64	1.02	1.19		
No adjusted gross income	6.76	5.38	4.87	4.96	8.09	8.94		
\$1 under \$5,000	12.28	25.96	3.03	6.41	23.10	33.27		
\$5,000 under \$10,000	10.07	12.65	3.06	4.06	9.81	10.76		
\$10,000 under \$15,000	8.81	11.25	2.87	4.22	6.72	19.66		
\$15,000 under \$20,000	8.41	12.62	3.07	4.52	6.95	8.22		
\$20,000 under \$25,000	8.41	16.88	3.04	4.60	6.34	7.71		
\$25,000 under \$30,000	8.27	12.33	3.10	4.75	6.09	7.88		
\$30,000 under \$40,000	6.05	10.14	2.25	3.46	4.42	6.01		
\$40,000 under \$50,000	5.79	9.68	2.30	3.59	4.36	5.85		
\$50,000 under \$75,000	3.87	6.13	1.46	2.32	2.65	5.11		
\$75,000 under \$100,000	4.18	7.12	1.78	2.76	3.10	4.72		
\$100,000 under \$200,000	2.65	7.30	1.20	1.74	2.15	3.14		
\$200,000 under \$250,000	3.52	5.24	1.84	2.80	3.07	4.76		
\$250,000 under \$500,000	2.20	2.82	1.26	1.77	1.97	2.92		
\$500,000 under \$1,000,000	1.99	3.06	1.63	2.20	2.29	3.44		
\$1,000,000 under \$1,500,000	2.22	2.75	2.19	3.04	2.85	4.58		
\$1,500,000 under \$2,000,000	1.59	2.30	1.61	2.46	2.17	3.95		
\$2,000,000 under \$5,000,000	0.93	1.24	1.23	1.69	1.45	3.21		
\$5,000,000 under \$10,000,000	0.93	1.09	1.53	2.00	1.61	2.82		
\$10,000,000 or more	--	--	--	--	--	--		
Taxable returns, total	1.33	0.99	0.56	0.65	1.06	1.21		
No adjusted gross income	10.75	6.14	17.11	13.80	28.08	22.75		
\$1 under \$5,000	* 39.47	* 50.23	7.25	12.59	* 99.64	* 99.64		
\$5,000 under \$10,000	25.94	31.45	6.11	9.53	24.59	29.93		
\$10,000 under \$15,000	13.69	17.03	3.35	5.37	9.02	29.70		
\$15,000 under \$20,000	11.58	17.65	3.37	5.07	8.19	9.58		
\$20,000 under \$25,000	10.44	14.82	3.18	4.90	6.77	8.33		
\$25,000 under \$30,000	9.65	14.22	3.24	5.05	6.60	8.60		
\$30,000 under \$40,000	6.92	13.49	2.35	3.69	4.80	6.66		
\$40,000 under \$50,000	6.27	10.38	2.36	3.75	4.57	6.25		
\$50,000 under \$75,000	4.02	6.02	1.48	2.35	2.69	5.26		
\$75,000 under \$100,000	4.29	6.83	1.79	2.78	3.12	4.77		
\$100,000 under \$200,000	2.69	7.25	1.20	1.74	2.15	3.15		
\$200,000 under \$500,000	1.88	2.51	0.99	1.46	1.65	2.48		
\$500,000 under \$1,000,000	1.99	3.08	1.63	2.20	2.29	3.44		
\$1,000,000 or more	0.92	0.49	1.17	0.96	1.44	1.66		
Nontaxable returns, total	3.63	6.56	1.73	2.85	4.03	5.02		

* 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.

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

(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	145,370,240	8,374,142,977	5,747,740,726	2,030,423,806	1,088,559,743	465,634,365	1,045,509,234	12.5	18.2	4,248,183
0 percent	36,731,614	166,668,967	--	--	--	--	604,903	0.4	[1]	25,471
0 percent (capital gains)	1,011,818	28,938,071	10,181,380	10,181,380	--	--	91,320	0.3	0.9	7,410
10 percent	27,414,592	604,427,120	157,058,605	149,305,841	14,932,969	14,930,584	7,507,934	1.2	4.8	8,803
10 percent (Form 8814)	14,990	-552,920	12,996	8,227	817	817	5,254	[1]	40.4	150
15 percent	42,146,398	2,006,917,608	1,213,839,356	695,305,991	156,150,313	104,295,899	125,050,000	6.2	10.3	76,176
15 percent (capital gains)	7,322,651	624,655,214	418,480,830	128,346,395	52,571,990	19,251,959	50,757,534	8.1	12.1	145,647
25 percent	23,417,496	2,323,597,674	1,746,765,080	326,554,945	296,144,037	81,638,736	286,347,413	12.3	16.4	636,546
25 percent (capital gains)	107,019	23,999,954	19,911,442	2,725,549	3,400,751	681,387	3,571,927	14.9	17.9	22,880
28 percent	4,310,618	807,838,763	650,432,704	56,534,320	136,827,481	15,829,610	140,050,530	17.3	21.5	1,339,241
28 percent (capital gains)	61,288	15,848,194	13,159,695	1,528,264	2,418,131	427,914	2,548,147	16.1	19.4	12,024
33 percent	1,694,272	573,019,149	475,108,008	102,892,926	116,229,416	33,954,666	125,209,273	21.9	26.4	1,454,094
35 percent	922,346	1,195,104,424	1,039,763,489	554,356,113	309,262,609	194,024,640	303,143,255	25.4	29.2	513,768
Form 8615	215,138	3,680,760	3,027,141	2,683,853	621,231	598,153	621,743	16.9	20.5	5,973
Joint returns and returns of surviving spouses										
All tax rates	53,422,790	5,423,991,755	3,884,261,730	1,303,677,377	764,845,809	319,411,070	740,135,690	13.6	19.1	3,221,169
0 percent	8,777,954	13,822,524	--	--	--	--	396,966	2.9	[1]	14,911
0 percent (capital gains)	229,881	12,658,861	3,398,078	3,398,078	--	--	71,226	0.6	2.1	4,121
10 percent	7,388,904	259,950,633	66,516,251	62,005,747	6,201,711	6,200,575	2,887,816	1.1	4.3	3,584
10 percent (Form 8814)	3,913	-472,340	6,806	2,046	203	203	3,564	[1]	52.4	145
15 percent	16,422,572	1,137,224,781	682,816,467	403,627,439	88,463,407	60,544,116	69,121,073	6.1	10.1	25,991
15 percent (capital gains)	4,560,384	466,338,502	311,648,232	90,777,306	39,509,722	13,616,596	37,636,333	8.1	12.1	87,602
25 percent	11,290,721	1,478,726,027	1,097,173,049	172,940,972	184,130,234	43,235,243	175,983,194	11.9	16.0	390,132
25 percent (capital gains)	66,442	17,628,665	14,477,863	1,935,334	2,474,340	483,834	2,605,570	14.8	18.0	15,122
28 percent	2,563,314	563,095,524	447,401,052	30,659,661	92,442,779	8,584,705	95,117,865	16.9	21.3	1,049,248
28 percent (capital gains)	32,541	11,718,747	9,790,005	1,031,587	1,742,914	288,844	1,851,071	15.8	18.9	7,442
33 percent	1,307,484	462,555,897	380,977,628	79,888,362	92,083,276	26,363,159	100,027,563	21.6	26.3	1,165,765
35 percent	778,679	1,000,743,933	870,056,300	457,410,844	257,797,224	160,093,795	254,433,447	25.4	29.2	457,108
Form 8615	--	--	--	--	--	--	--	--	--	--
Returns of married persons filing separately										
All tax rates	2,591,000	138,665,218	108,130,113	48,960,345	22,381,225	12,543,890	21,355,211	15.4	19.7	145,526
0 percent	398,175	-9,032,983	--	--	--	--	24,445	[1]	[1]	754
0 percent (capital gains)	13,848	300,009	58,649	58,649	--	--	1,634	0.5	2.8	218
10 percent	355,174	5,829,437	1,499,226	1,438,264	143,893	143,826	106,399	1.8	7.1	** 262
10 percent (Form 8814)	* 3	* -29,355	* 2	* 2	* [2]	* [2]	* 2	* [1]	* 100.0	**
15 percent	982,568	33,176,906	20,128,077	11,776,144	2,601,643	1,766,422	2,289,060	6.9	11.4	4,237
15 percent (capital gains)	102,096	11,706,969	8,173,663	5,633,241	1,112,810	844,986	1,166,713	10.0	14.3	7,304
25 percent	526,921	34,210,142	25,548,860	6,024,314	4,303,095	1,506,079	4,237,460	12.4	16.6	30,564
25 percent (capital gains)	825	369,232	329,518	63,563	55,701	15,891	65,306	17.7	19.8	463
28 percent	124,772	13,563,788	10,784,521	1,214,571	2,237,903	340,080	2,243,053	16.5	20.8	39,428
28 percent (capital gains)	2,329	406,606	294,739	31,775	52,964	8,897	63,867	15.7	21.7	1,332
33 percent	51,438	9,162,644	7,633,112	1,711,493	1,856,357	564,793	1,939,045	21.2	25.4	39,313
35 percent	32,851	39,001,822	33,679,746	21,008,330	10,016,859	7,352,916	9,218,227	23.6	27.4	21,651
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	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)	
Returns of heads of households										
All tax rates	22,061,944	720,286,369	336,600,676	147,582,252	53,145,390	26,220,177	42,275,394	5.9	12.6	363,242
0 percent	8,560,288	103,221,824	--	--	--	--	37,159	[3]	[1]	3,183
0 percent (capital gains)	14,215	499,384	104,890	104,890	--	--	649	0.1	0.6	89
10 percent	5,846,702	145,437,393	32,743,142	32,533,396	3,253,638	3,253,340	328,062	0.2	1.0	** 1,332
10 percent (Form 8814)	8,193		4,417	4,408	437	437	1,682	[1]	38.1	**
15 percent	5,668,594	252,016,251	139,031,522	70,156,765	17,411,127	10,523,515	10,180,511	4.0	7.3	35,619
15 percent (capital gains)	298,875	19,633,132	12,368,098	3,191,891	1,560,638	478,784	1,327,845	6.8	10.7	7,656
25 percent	1,472,317	134,686,970	97,933,782	23,872,878	16,684,505	5,968,220	15,964,686	11.9	16.3	160,390
25 percent (capital gains)	5,204	933,163	771,985	89,994	128,608	22,499	139,710	15.0	18.1	2,744
28 percent	119,173	22,374,817	17,887,695	1,910,122	3,895,555	534,834	4,240,271	19.0	23.7	98,621
28 percent (capital gains)	1,636	306,374	248,351	67,739	53,171	18,967	56,205	18.3	22.6	611
33 percent	46,795	15,274,300	12,689,805	2,898,908	3,190,057	956,640	3,522,804	23.1	27.8	44,885
35 percent	19,952	25,928,005	22,816,989	12,751,260	6,967,654	4,462,941	6,475,812	25.0	28.4	8,114
Form 8615	--	--	--	--	--	--	--	--	--	--
Returns of single persons										
All tax rates	67,294,506	2,091,199,636	1,418,748,208	530,203,832	248,187,320	107,459,229	241,742,939	11.6	17.0	518,245
0 percent	18,995,197	58,657,601	--	--	--	--	146,333	0.2	[1]	6,623
0 percent (capital gains)	753,874	15,479,817	6,619,763	6,619,763	--	--	17,810	0.1	0.3	2,982
10 percent	13,823,812	193,209,658	56,299,986	53,328,434	5,333,727	5,332,843	4,185,657	2.2	7.4	3,630
10 percent (Form 8814)	* 2,881	* -25,982	* 1,771	* 1,771	* 176	* 176	* 6	* [1]	* 0.3	--
15 percent	19,072,664	584,499,671	371,863,289	209,745,642	47,674,135	31,461,846	43,459,356	7.4	11.7	10,330
15 percent (capital gains)	2,361,296	126,976,611	86,290,837	28,743,957	10,388,821	4,311,594	10,626,644	8.4	12.3	43,086
25 percent	10,127,538	675,974,535	526,109,390	123,716,781	91,026,203	30,929,195	90,162,073	13.3	17.1	55,460
25 percent (capital gains)	34,547	5,068,893	4,332,077	636,659	742,103	159,165	761,341	15.0	17.6	4,551
28 percent	1,503,358	208,804,633	174,359,437	22,749,966	38,251,244	6,369,990	38,449,341	18.4	22.1	151,943
28 percent (capital gains)	24,783	3,416,467	2,826,600	397,162	569,083	111,205	577,005	16.9	20.4	2,640
33 percent	288,555	86,026,307	73,807,464	18,394,164	19,099,726	6,070,074	19,719,862	22.9	26.7	204,131
35 percent	90,864	129,430,664	113,210,454	63,185,679	34,480,872	22,114,988	33,015,770	25.5	29.2	26,896
Form 8615	215,138	3,680,760	3,027,141	2,683,853	621,231	598,153	621,743	16.9	20.5	5,973

* 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	145,370,240	5,746,218,265	5,747,740,726	1,088,559,743	36,731,614	10,720,286	52,739,474	107,423,944	1,169,487,797	116,948,780
Under \$2,000	6,488,963	73,191	75,226	3,397	6,313,252	113,164	40,453	84,285	32,686	3,269
\$2,000 under \$4,000	4,402,111	263,268	263,273	22,049	4,174,038	79,767	48,953	171,179	157,603	15,760
\$4,000 under \$6,000	4,464,759	268,204	268,425	27,739	4,219,322	46,763	46,163	211,391	140,323	14,032
\$6,000 under \$8,000	4,797,750	1,423,606	1,423,845	142,543	3,717,858	60,451	47,747	1,066,851	1,284,989	128,499
\$8,000 under \$10,000	5,376,896	2,677,854	2,679,279	270,721	4,132,687	62,509	37,577	1,222,117	2,511,752	251,175
\$10,000 under \$12,000	5,121,146	5,851,535	5,858,024	588,198	2,447,329	160,608	94,494	2,612,824	5,625,964	562,596
\$12,000 under \$14,000	5,245,984	9,390,827	9,404,058	919,560	2,292,447	222,441	252,538	2,585,760	9,079,915	907,992
\$14,000 under \$16,000	5,132,336	14,592,345	14,601,612	1,448,679	2,368,965	193,708	267,145	2,733,625	14,046,600	1,404,660
\$16,000 under \$18,000	4,767,240	17,931,231	17,951,310	1,782,866	1,773,643	223,697	354,594	2,962,824	17,130,602	1,713,060
\$18,000 under \$20,000	4,539,183	22,640,887	22,665,145	2,330,015	1,487,708	213,462	462,105	3,014,409	20,040,635	2,004,064
\$20,000 under \$25,000	10,210,706	76,166,428	76,244,286	8,309,805	1,861,774	749,406	2,845,576	8,149,193	54,081,705	5,408,171
\$25,000 under \$30,000	8,987,613	102,798,293	102,892,486	11,992,911	796,979	706,775	1,757,097	8,104,008	63,589,806	6,358,981
\$30,000 under \$40,000	14,520,079	257,086,111	257,280,610	31,203,689	500,558	1,438,067	4,778,034	13,902,694	133,483,990	13,348,399
\$40,000 under \$50,000	10,983,973	287,033,032	287,236,270	36,522,280	143,767	1,299,351	5,639,379	10,770,341	123,954,275	12,395,428
\$50,000 under \$75,000	18,949,278	750,099,816	750,733,451	106,766,779	124,708	2,399,979	9,839,046	18,732,815	246,631,356	24,663,136
\$75,000 under \$100,000	11,926,401	713,973,873	714,440,098	106,680,677	34,993	1,920,861	9,332,735	11,844,602	174,895,235	17,489,524
\$100,000 under \$200,000	14,755,766	1,464,368,958	1,465,094,462	259,541,816	32,477	675,947	10,349,725	14,643,528	229,433,617	22,943,362
\$200,000 under \$500,000	3,801,641	864,337,084	865,153,113	199,627,814	6,415	107,683	4,228,313	3,749,623	59,711,407	5,971,141
\$500,000 under \$1,000,000	597,525	339,560,459	339,675,209	95,057,084	1,746	24,553	1,184,457	579,267	9,207,804	920,780
\$1,000,000 under \$1,500,000	134,907	139,654,173	139,567,667	41,001,556	423	7,743	387,396	128,859	2,043,710	204,371
\$1,500,000 under \$2,000,000	55,986	82,795,421	82,724,928	24,541,354	169	3,367	180,380	53,073	833,127	83,313
\$2,000,000 under \$5,000,000	79,363	204,277,506	203,982,022	59,999,131	247	6,027	333,666	73,910	1,155,432	115,543
\$5,000,000 under \$10,000,000	19,189	113,638,196	113,356,276	32,122,093	64	2,070	119,067	17,193	267,535	26,754
\$10,000,000 or more	11,445	275,315,967	274,169,650	67,656,986	44	1,887	112,835	9,573	147,728	14,773

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	90,879	52,640	5,239	79,738,900	2,074,935,405	311,240,311	11,551,423	377,505,706	56,626,112	30,490,089	936,276,377	234,069,094
Under \$2,000	3,407	2,030	201	--	--	--	--	--	--	--	--	--
\$2,000 under \$4,000	--	--	--	--	--	--	--	--	--	--	--	--
\$4,000 under \$6,000	* 1,006	* 225	* 22	--	--	--	--	--	--	--	--	--
\$6,000 under \$8,000	* 1,006	* 225	* 22	--	--	--	--	--	--	--	--	--
\$8,000 under \$10,000	* 2,296	* 638	* 63	* 2,012	* 858	* 129	--	--	--	--	--	--
\$10,000 under \$12,000	* 9	* 9	* 1	* 5,122	* 5,862	* 879	--	--	--	--	--	--
\$12,000 under \$14,000	* 1,005	* 225	* 22	7,195	7,957	1,194	--	--	--	--	--	--
\$14,000 under \$16,000	* 304	* 68	* 7	187,051	251,352	37,703	--	--	--	--	--	--
\$16,000 under \$18,000	--	--	--	165,541	412,966	61,945	--	--	--	--	--	--
\$18,000 under \$20,000	* 4,024	* 1,460	* 144	1,791,093	2,104,982	315,747	--	--	--	--	--	--
\$20,000 under \$25,000	* 3,059	* 2,433	* 243	4,588,396	19,233,172	2,884,976	--	--	--	* 49	* 114	* 29
\$25,000 under \$30,000	* 1,200	* 410	* 41	4,683,784	37,366,965	5,605,045	--	--	--	1,778	3,935	984
\$30,000 under \$40,000	* 4,751	* 2,780	* 276	9,698,105	118,860,063	17,829,009	--	--	--	6,222	44,867	11,217
\$40,000 under \$50,000	9,147	3,015	297	9,436,901	152,473,811	22,871,072	290,870	363,894	54,589	1,795,022	4,736,764	1,184,191
\$50,000 under \$75,000	8,291	2,262	222	18,220,681	410,180,261	61,527,039	1,473,086	4,326,069	648,951	6,465,826	79,580,537	19,895,134
\$75,000 under \$100,000	11,811	6,101	607	11,767,773	428,682,715	64,302,407	1,260,211	5,210,350	781,576	4,488,590	95,458,950	23,864,738
\$100,000 under \$200,000	20,856	11,580	1,153	14,591,272	683,161,089	102,474,163	5,368,243	31,378,068	4,706,825	13,213,705	455,128,406	113,782,102
\$200,000 under \$500,000	11,730	12,315	1,232	3,735,240	180,780,378	27,117,057	2,429,772	48,338,683	7,250,860	3,673,576	244,566,206	61,141,552
\$500,000 under \$1,000,000	3,813	3,222	322	577,015	27,920,075	4,188,011	467,066	34,567,865	5,185,190	568,351	38,241,608	9,560,402
\$1,000,000 under \$1,500,000	1,298	1,431	143	128,476	6,193,778	929,067	114,395	20,090,015	3,013,503	126,310	8,480,987	2,120,247
\$1,500,000 under \$2,000,000	572	655	66	52,906	2,528,732	379,310	48,952	14,090,122	2,113,519	52,081	3,476,277	869,069
\$2,000,000 under \$5,000,000	875	1,002	100	73,649	3,508,022	526,203	70,301	45,356,969	6,803,547	72,391	4,821,308	1,205,327
\$5,000,000 under \$10,000,000	250	320	32	17,134	812,837	121,926	17,689	34,600,075	5,190,012	16,815	1,118,367	279,592
\$10,000,000 or more	167	233	23	9,554	449,529	67,429	10,837	139,183,597	20,877,540	9,372	618,050	154,513

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	198,173	5,140,829	1,285,232	6,944,680	313,865,392	87,882,310	84,246	2,829,619	792,290
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	--	--	--	* 48	* 1,741	* 487	--	--	--
\$30,000 under \$40,000	--	--	--	--	--	--	--	--	--
\$40,000 under \$50,000	* 3,029	* 925	* 232	* 12	* 329	* 92	* 996	* 569	* 159
\$50,000 under \$75,000	16,097	27,637	6,911	2,320	18,943	5,304	* 2,966	* 283	* 79
\$75,000 under \$100,000	8,310	56,527	14,134	151,625	719,978	201,594	11,519	2,228	623
\$100,000 under \$200,000	73,544	594,085	148,529	2,505,212	53,401,812	14,952,507	35,794	17,262	4,833
\$200,000 under \$500,000	63,702	1,216,424	304,115	3,453,688	198,613,359	55,611,741	20,484	138,153	38,681
\$500,000 under \$1,000,000	17,432	777,918	194,482	558,564	41,029,386	11,488,228	5,481	221,180	61,931
\$1,000,000 under \$1,500,000	5,354	301,040	75,261	124,584	9,157,086	2,563,984	2,387	128,196	35,895
\$1,500,000 under \$2,000,000	2,927	266,456	66,614	51,339	3,775,837	1,057,234	1,020	120,806	33,826
\$2,000,000 under \$5,000,000	4,969	761,051	190,263	71,321	5,242,729	1,467,964	1,983	558,365	156,342
\$5,000,000 under \$10,000,000	1,639	457,475	114,369	16,663	1,223,843	342,676	798	458,138	128,279
\$10,000,000 or more	1,170	681,289	170,322	9,305	680,350	190,498	818	1,184,439	331,643

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	2,616,618	257,867,520	85,096,282	922,346	554,356,113	194,024,640	215,138	2,683,853	598,153
Under \$2,000	--	--	--	--	--	--	993	57	14
\$2,000 under \$4,000	--	--	--	--	--	--	56,193	56,717	9,408
\$4,000 under \$6,000	--	--	--	--	--	--	34,090	81,713	15,556
\$6,000 under \$8,000	--	--	--	--	--	--	29,387	90,884	16,307
\$8,000 under \$10,000	--	--	--	--	--	--	23,457	128,454	20,871
\$10,000 under \$12,000	--	--	--	--	--	--	20,864	131,695	25,746
\$12,000 under \$14,000	--	--	--	--	--	--	6,135	63,423	10,743
\$14,000 under \$16,000	--	--	--	--	--	--	6,348	36,447	6,434
\$16,000 under \$18,000	--	--	--	--	--	--	5,758	53,148	8,225
\$18,000 under \$20,000	--	--	--	--	--	--	4,337	55,963	10,253
\$20,000 under \$25,000	--	--	--	--	--	--	5,129	81,285	16,439
\$25,000 under \$30,000	* 48	* 423	* 140	--	--	--	8,893	172,109	27,288
\$30,000 under \$40,000	--	--	--	--	--	--	4,024	110,877	14,526
\$40,000 under \$50,000	--	--	--	--	--	--	2,184	63,309	15,804
\$50,000 under \$75,000	--	--	--	--	--	--	2,214	127,058	19,408
\$75,000 under \$100,000	361	2,803	925	--	--	--	971	72,476	24,152
\$100,000 under \$200,000	58,813	1,299,857	428,953	556	9,914	3,470	2,619	309,046	95,382
\$200,000 under \$500,000	1,740,809	121,798,360	40,193,459	156,320	5,554,062	1,943,922	881	195,453	53,912
\$500,000 under \$1,000,000	547,403	89,905,856	29,668,932	504,681	96,265,736	33,693,008	512	350,101	95,785
\$1,000,000 under \$1,500,000	122,726	20,414,692	6,736,848	118,379	72,328,626	25,315,019	40	40,709	7,213
\$1,500,000 under \$2,000,000	50,521	8,409,792	2,775,231	48,821	49,017,737	17,156,208	16	25,007	6,960
\$2,000,000 under \$5,000,000	70,248	11,746,919	3,876,483	68,414	130,347,911	45,621,769	52	148,647	35,583
\$5,000,000 under \$10,000,000	16,462	2,750,679	907,724	16,096	71,314,497	24,960,074	36	233,445	50,656
\$10,000,000 or more	9,227	1,538,139	507,586	9,078	129,517,629	45,331,170	5	55,831	11,488

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

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	108,638,626	5,747,740,726	1,088,568,164	44,644,836	3,884,261,730	764,843,897	2,192,825	108,130,113	22,381,133
0 percent (capital gains)	10,720,286	52,739,474	--	5,918,251	30,796,034	--	133,944	605,743	--
10 percent	107,423,944	1,169,487,797	116,948,780	44,341,393	689,940,323	68,994,032	2,172,383	16,877,438	1,687,744
10 percent (Form 8814)	90,879	52,640	5,239	64,225	39,932	3,978	3,475	2,606	260
15 percent	79,738,900	2,074,935,405	311,240,311	36,918,241	1,359,560,557	203,934,084	1,815,944	32,242,682	4,836,402
15 percent (capital gains)	11,551,423	377,505,706	56,625,856	7,510,724	284,122,670	42,618,401	170,837	13,492,723	2,023,909
25 percent	30,490,089	936,276,377	234,069,094	16,023,498	621,562,374	155,390,594	738,604	14,347,423	3,586,856
25 percent (capital gains)	198,173	5,140,829	1,285,207	131,054	3,788,431	947,108	3,073	148,207	37,052
28 percent	6,944,680	313,865,392	87,882,310	4,659,051	225,077,042	63,021,572	209,361	4,881,532	1,366,829
28 percent (capital gains)	84,246	2,829,619	792,293	51,657	2,152,576	602,721	2,749	71,307	19,966
33 percent	2,616,618	257,867,520	85,096,282	2,086,163	209,810,947	69,237,612	84,290	4,452,121	1,469,200
35 percent	922,346	554,356,113	194,024,639	778,679	457,410,844	160,093,795	32,851	21,008,330	7,352,916
Form 8615	215,138	2,683,853	598,153	--	--	--	--	--	--

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	13,501,656	336,600,676	53,144,890	48,299,309	1,418,748,208	248,198,245
0 percent (capital gains)	409,461	1,090,698	--	4,258,630	20,246,999	--
10 percent	13,473,932	125,198,594	12,519,859	47,436,236	337,471,441	33,747,144
10 percent (Form 8814)	20,224	8,279	820	2,956	1,823	181
15 percent	7,626,192	131,774,693	19,766,204	33,378,523	551,357,473	82,703,621
15 percent (capital gains)	308,733	8,235,092	1,235,264	3,561,130	71,655,221	10,748,283
25 percent	1,663,112	42,610,292	10,652,573	12,064,875	257,756,287	64,439,072
25 percent (capital gains)	6,657	132,153	33,038	57,389	1,072,038	268,009
28 percent	186,519	8,120,681	2,273,791	1,889,749	75,786,137	21,220,118
28 percent (capital gains)	1,804	72,959	20,428	28,036	532,777	149,178
33 percent	66,746	6,605,975	2,179,972	379,419	36,998,478	12,209,498
35 percent	19,952	12,751,260	4,462,941	90,864	63,185,679	22,114,988
Form 8615	--	--	--	215,138	2,683,853	598,153

[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--Continued

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

Age [1]	Tax credits--continued														
	Mortgage interest credit			Other tax credits			Refundable credits used to offset income tax before credits			Refundable credits used to offset income tax before credits					
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	
All returns	45,763	54,872	1,225	23,058	11,409,451	7,298,833	3,717,024	1,086,972	5,911,412	4,646,517					
Under 18	--	--	--	--	* 42	* 37	--	--	--	--	--	--	--	--	--
18 under 26	* 2,986	* 3,162	--	--	1,011,091	454,727	243,697	63,881	681,484	349,688					
26 under 35	12,331	19,773	* 43	* 1,766	2,158,764	948,975	947,814	189,810	909,227	585,968					
35 under 45	11,938	13,600	163	1,037	2,407,782	1,438,603	951,486	309,213	1,020,891	773,338					
45 under 55	12,080	10,253	206	718	3,635,057	2,729,595	1,021,117	352,909	2,156,144	1,939,523					
55 under 65	* 4,458	* 7,412	262	14,101	1,887,442	1,430,256	507,119	150,712	1,012,305	896,161					
65 and over	* 1,969	* 672	551	5,435	309,274	296,642	45,791	20,445	131,361	101,840					
Age [1]	Tax credits--continued														
	First time homebuyer credit used to offset income tax before credits			Regulated investment company credit used to offset income tax before credits			Refundable credits used to offset income tax before credits--continued			Refundable credits used to offset income tax before credits--continued					
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	
All returns	11,011	38,558	30,083	39,155	193,437	189,192	498,666	16,590	29,878						
Under 18	--	--	--	--	--	* 42	* 37	--	--	--	--	--	--	--	
18 under 26	* 971	* 4,932	* 3,989	* 1,961	28,690	1,100	2,318	46,365	* 1,109						
26 under 35	* 4,313	* 12,671	* 3,977	* 5,466	92,859	21,001	138,762	186,267	* 2,305						
35 under 45	* 1,285	* 8,864	1,833	5,255	60,626	54,373	186,267	124,879	* 3,644						
45 under 55	* 2,384	* 5,541	3,963	7,109	11,262	58,485	124,879								
55 under 65	* 1,053	* 593	8,009	11,173	--	--	--	--	--	--	--	--	--	--	
65 and over	* 1,006	* 5,958	8,311	8,191	--	--	--	--	--	--	--	--	--	--	
Age [1]	All other taxes														
	Income tax after credits			Total income tax			Total			Self-employment tax			Social security taxes on tip income		
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	
All returns	91,693,088	1,045,509,234	91,694,201	1,045,510,793	53,872,872	18,258,546	46,282,362	17,586							
Under 18	544,561	785,114	544,561	785,114	36,951	49,109	29,934	--							
18 under 26	10,637,785	18,940,057	10,637,785	18,940,057	1,533,772	1,479,703	1,420,037	4,623							
26 under 35	14,396,255	94,493,547	14,397,363	94,494,159	5,949,971	2,988,098	5,092,309	3,935							
35 under 45	15,599,420	199,115,258	15,599,420	199,115,622	12,181,369	3,990,450	10,225,135	4,406							
45 under 55	18,886,492	294,587,008	18,886,492	294,587,069	15,447,061	4,301,731	12,721,065	3,332							
55 under 65	17,047,910	261,883,527	17,047,914	261,883,570	12,720,767	3,433,112	11,380,964	1,182							
65 and over	14,580,665	175,704,723	14,580,666	175,705,202	6,002,981	2,006,343	5,412,918	* 108							

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]	All other taxes—continued						Refundable credits used to offset other taxes					
	Penalty tax on qualified retirement plans		Household employment tax		First time homebuyer credit repayment		Total [2]		Earned income 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	5,706,635	5,699,151	206,322	943,171	716,559	447,098	8,126,136	8,081,726	6,734,911	6,468,690		
Under 18	* 3,016	* 111	377	6,906	--	--	* 3,941	* 7,029	* 3,940	* 5,847		
18 under 26	337,748	60,000	1,314	17,387	21,690	18,715	868,321	755,569	702,205	686,378		
26 under 35	1,092,718	551,368	16,285	29,798	331,434	208,413	2,043,779	1,983,222	1,770,295	1,678,350		
35 under 45	1,594,788	1,553,434	51,290	185,953	214,933	134,315	2,328,580	2,617,399	1,842,593	1,954,925		
45 under 55	1,801,270	2,340,916	36,174	160,949	93,914	59,717	1,873,754	1,994,683	1,568,763	1,591,678		
55 under 65	799,055	1,085,981	29,842	119,945	46,419	20,687	848,061	612,669	723,620	483,292		
65 and over	78,040	97,341	71,040	422,232	8,171	5,251	159,699	111,156	123,496	88,220		
Refundable credits used to offset other taxes—continued												
Age [1]	Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes		First time homebuyer credit used to offset other taxes		Regulated Investment Company credit used to offset other taxes		Adoption 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		
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)		
All returns	1,184,051	1,107,065	592,360	297,716	* 3,515	* 3,236	26	81	7,988	10,488		
Under 18	--	--	--	--	--	--	--	--	--	--		
18 under 26	36,623	28,263	131,894	49,543	* 971	* 8	--	--	--	--		
26 under 35	279,878	236,431	115,075	35,788	* 1,344	* 2,423	**	**	* 2,035	* 2,759		
35 under 45	542,554	586,336	87,619	36,456	--	--	**	**	* 4,607	* 6,109		
45 under 55	265,378	230,029	165,336	115,686	* 1,006	* 48	**	**	* 1,346	* 1,620		
55 under 65	49,512	39,207	82,516	55,316	--	--	** 15	** 80	--	--		
65 and over	10,105	6,799	9,920	4,927	* 194	* 757	* 11	* 1	--	--		
Refundable credits used to offset other taxes—continued												
Age [1]	Refundable prior year minimum tax credit used to offset other taxes		Health insurance tax credit used to offset other taxes		Total tax liability		Total		Tax payments			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)		
All returns	9,542	18,314	* 1,277	* 2,966	95,628,611	1,090,920,050	129,858,964	1,269,823,274	126,350,376	970,608,529		
Under 18	**	**	--	--	575,504	815,036	1,455,183	1,114,740	1,398,879	725,608		
18 under 26	** 1,006	** 4,596	--	--	11,062,916	19,701,607	21,042,911	37,029,171	20,942,229	35,829,109		
26 under 35	* 10	* 57	--	--	14,936,289	98,286,004	23,263,212	134,417,036	23,108,099	125,414,792		
35 under 45	478	1,691	--	--	16,314,727	208,561,215	22,826,566	250,504,411	22,530,650	211,264,071		
45 under 55	2,888	3,428	--	--	19,733,737	307,992,301	24,046,993	347,778,346	23,548,881	270,004,620		
55 under 65	2,635	4,231	* 1,277	* 2,966	17,809,225	273,971,459	19,709,555	300,601,182	19,060,737	220,541,701		
65 and over	2,523	4,312	--	--	15,196,214	181,592,429	17,514,544	198,378,387	15,760,901	106,828,627		

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										Refundable credits refundable portion			
	Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Total [2]		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	9,259,317	232,953,108	1,572,291	64,241,359	1,347,372	1,618,095	481,731	354,812	33,023,162	91,508,684				
Under 18	38,223	225,786	26,613	162,137	**	**	* 993	* 1,205	29,974	71,199				
18 under 26	141,110	834,131	43,677	319,616	** 7,946	** 2,867	63,014	41,958	5,856,373	14,758,892				
26 under 35	376,510	6,261,167	116,434	2,534,661	144,953	151,018	67,605	54,343	9,822,661	29,161,787				
35 under 45	779,978	28,834,122	242,665	9,797,182	411,374	506,184	81,399	94,254	8,384,707	26,246,749				
45 under 55	1,394,479	58,899,844	382,539	18,200,537	447,400	567,622	91,341	76,358	5,813,241	14,966,248				
55 under 65	1,973,033	62,476,642	384,773	17,197,449	279,783	325,477	100,560	57,336	2,513,533	4,936,869				
65 and over	4,555,984	75,421,417	375,589	16,029,778	55,917	64,926	76,819	29,358	602,672	1,366,941				
					Refundable credits refundable portion—continued									
Age [1]	Earned income credit, refundable portion		Additional child tax credit, refundable portion		American opportunity credit, refundable portion		First time homebuyer credit, refundable portion		Regulated investment Company 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				
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)				
All returns	24,590,647	55,350,499	20,485,403	27,477,771	7,636,673	6,572,690	14,236	76,040	141,308	1,276,254				
Under 18	12,947	40,117	22,031	27,138	* 2,984	* 1,961	--	--	--	--				
18 under 26	3,526,044	8,901,046	3,326,114	3,754,664	2,397,196	1,968,820	* 971	* 2,827	11,027	96,359				
26 under 35	7,654,017	17,444,205	6,911,727	9,814,097	1,924,059	1,624,246	* 6,027	* 35,391	14,044	137,412				
35 under 45	6,291,646	15,687,251	6,212,967	8,917,480	1,427,918	1,266,817	* 1,966	* 8,325	23,095	210,841				
45 under 55	4,687,919	9,604,139	3,014,524	3,780,713	1,262,450	1,158,445	* 2,038	* 9,050	23,154	227,226				
55 under 65	2,006,557	3,047,634	829,465	1,008,927	482,982	420,120	* 3,040	* 19,940	38,761	331,908				
65 and over	4,111,516	726,109	168,574	174,751	139,083	132,281	* 194	* 506	31,228	273,508				
					Overpayment									
Age [1]	Adoption credit, refundable portion		Refundable prior year minimum tax credit, refundable portion		Health insurance tax credit, refundable portion		Total		Refunded		Number of returns	Amount		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(110)	(11)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)				
All returns	30,847	406,608	29,684	126,336	8,441	20,878	116,360,446	374,769,348	113,343,755	324,966,809				
Under 18	--	--	--	--	--	--	1,387,127	623,330	1,360,787	547,415				
18 under 26	--	--	535	134	--	--	20,876,425	33,426,228	20,821,082	33,204,746				
26 under 35	* 5,001	* 54,078	2,078	10,882	* 1,005	* 372	22,755,500	72,161,864	22,643,279	70,822,039				
35 under 45	14,883	195,625	1,820	6,086	* 6	* 4	21,450,996	86,409,883	21,195,179	80,543,728				
45 under 55	8,514	113,453	6,517	36,620	* 1,024	* 365	21,008,975	81,797,666	20,542,054	69,281,535				
55 under 65	** 2,449	** 43,352	7,235	31,350	* 4,395	* 11,718	15,859,482	57,987,571	15,196,417	44,485,745				
65 and over	**	**	11,500	41,264	* 2,011	* 8,419	13,021,942	42,362,805	11,584,956	26,081,602				

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)

Size of adjusted gross income	Overpayment—continued				Tax due at time of filing		Predetermined estimated tax penalty	
	Credited to 2012 estimated tax		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(120)	(121)							(122)	(123)	(124)	(125)
All returns	4,041,409	49,802,539	23,664,786	105,520,550	6,702,687	768,147		
Under 18	29,487	75,915	242,136	254,207	23,565	1,780		
18 under 26	68,673	221,482	1,330,439	1,368,630	165,140	9,013		
26 under 35	158,299	1,339,826	2,494,770	7,090,367	605,616	46,417		
35 under 45	344,706	5,866,155	3,611,597	18,486,569	1,066,328	141,866		
45 under 55	619,686	12,516,131	4,997,638	27,307,870	1,504,628	211,858		
55 under 65	905,990	13,501,827	5,191,353	26,639,695	1,601,521	198,504		
65 and over	1,914,570	16,281,203	5,796,852	24,373,212	1,735,890	158,708		

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

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

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

[2] Includes prior-year returns claiming the making work pay 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 explanation of terms relates to column or row titles used in one or more tables in this report. It provides the background or limitations necessary to interpret the related statistical tables in this report. For each title, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 2011 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)

Adjusted gross income (AGI) is defined as total income (line 22, Form 1040) minus statutory adjustments (lines 23 through 36, Form 1040).

Total income included:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Ordinary dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income 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;
- Recapture of a charitable contribution deduction if the charitable organization disposed of the donated property within 3 years of the contribution;
- Cancelled debts;
- Taxable part of disaster relief payments;

Some reported income was fully or partially excluded from total income for 2011. 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

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

- Educator expenses;
- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Health savings account deduction;
- Moving expenses;
- 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;
- Contributions to section 501(c)(18)(D)

pension plans;

- Contributions by certain chaplains to section 403(b) plans;
- Attorney fees and court costs paid for actions involving certain unlawful discrimination claims but only to the extent of gross income from such actions; and
- Attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations but only to the amount 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)

Starting in 2010, the adoption credit was refundable. As a result, all carryover from previous years had to be reported on a 2010 Form 8839. This credit was available to taxpayers who paid qualified adoption expenses in 2010 for an adoption that was not final at the end of 2010, or for qualified expenses paid in 2011, for an adoption that was final in or before 2011. The credit could have been as much as \$13,360 for each child. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of \$185,210 and completely phased out for modified adjusted gross income of \$225,210 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.

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, 59a, 59b, 60 Form 1040)

In this report, this amount includes 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 taxes on health savings accounts; additional tax on Archer MSA distributions; additional tax on Medicare Advantage MSA distributions; tax from the recapture of the investment credit, the low income housing credit, 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 or compensation 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 tax from recapture

of education credits. In this report, the “other taxes” portion differs slightly from Form 1040, which included the taxes listed above plus tax from Form 4970, *Tax on Accumulation Distribution of Trusts*. It is instead included in “total income tax.” (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. This credit was calculated on Form 8911.

Alternative Minimum Tax Δ

(line 45, Form 1040)

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

Alternative minimum taxable income (AMTI) (line 28, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years, plus adjustments and preferences. AMTI was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$74,450. The maximum amount for a single or head of household taxpayer was \$48,450, and for

a married couple filing separately, \$37,225. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$306,300. For joint returns, the range was \$150,000 to \$447,800. For married couples filing separately, the range was \$75,000 to \$223,900.

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 capital gains, which were taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated AMT foreign tax credit and regular income tax before credits (line 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.) and certain eligible small business credits could be taken against the AMT.

Alternative Motor Vehicle Credit Δ

(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 two types of vehicles:

- Qualified fuel cell vehicle, and
- Qualified plug-in electric drive motor vehicle (This could not be taken for any vehicle purchased after 2010).

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 Δ

(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 \$1,982.50 (\$4,612.50 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. Proprietor compensation was included in computing net income and not allowed as a business deduction. The deduction of net operating losses from previous years was not considered a business expense, but was offset

against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the Summer 2013 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.”

Cash Contributions

(line 16, Schedule A)

See “Contributions Deduction.”

Casualty or Theft Loss Deduction, Nonbusiness

(line 20, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that the nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (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 to care for 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 17. To be a qualifying child, the person had to be a son, daughter, stepchild, adopted child, qualifying foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, grandchild, nephew, niece), for whom the taxpayer 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 was refundable if the taxpayer met both the general requirements and some additional requirements. The additional child tax credit was not included in credits but as a payment instead (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. If other than cash contributions (i.e. clothing, cars, stock, etc.) was \$500 or more, Form 8283 had to be filed in order to itemize these.

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.

Contributions Carryover from Prior Year

(lines 18, Schedule A)

See "Contributions Deduction."

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 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 received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least 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 reporting 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. For these statistics, the credit from regulated investment companies was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion.

Credit to 2012 Estimated Tax

(line 75, Form 1040)

This amount was the part of the overpayment of 2011 tax that taxpayers specifically requested to be credited to their estimated tax for 2012. (See also "Overpayment" and "Estimated Tax Payments.")

Deductible Points

(line 12, Schedule A)

See "Interest Paid Deduction."

Deductible Part of Self-Employment Tax Δ

(line 27, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, part of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. For 2011, since the social security tax was reduced from 12.4 percent to 10.4 percent, the calculation of this

part of the self-employment adjustment increased from 50.0 percent to 59.6 percent. (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 that 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

(line 35, Form 1040)

A taxpayer could have deducted the lesser of 9 percent of qualified production activities or 50 percent of wages paid with some limitations.

Activities included construction performed in the United States; engineering or architectural services performed in the United States; and any lease, rental license, sale, or exchange. Other deductible items included tangible personal property, qualified films and electricity, natural gas, or potable water that the taxpayer produced in the United States. However, if the business activity was oil-related, this deduction was limited to 6 percent.

Earned Income Credit Δ

(line 64a, Form 1040)

The earned income credit (EIC) for 2011 was a maximum of \$464 for taxpayers with no qualifying children, \$3,094 for one qualifying child, \$5,112 for two qualifying children, and \$5,751 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 \$36,052 (\$40,964 if two qualifying children and \$43,998 if three or more qualifying children). For married filing jointly, earned income and adjusted gross income had to be less than \$41,132 for one child, \$46,044 for two children and \$49,078 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 \$13,660 (\$18,740 for married filing jointly) and the taxpayer (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Members of the U.S. Armed Forces who served in a combat zone had certain pay excluded from their income. These taxpayers could have elected to include this pay in earned income when figuring the EIC. Taxpayers with investment income totaling more than \$3,150 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.

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 \$51,000 and \$61,000 (\$102,000 and \$122,000 for married filing jointly). The American Opportunity credit was phased out for AGI between \$80,000 and \$90,000 (\$160,000 and \$180,000 if married filing jointly). A taxpayer could not take any of the credits if they were claimed as a dependent on another return, married filing separately, or claimed a deduction for tuition and fees for the same student.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been taken for an unlimited amount of time, as long as the taxpayer or

dependents were enrolled in 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 percent of the first \$2,000 and 25 percent of the next \$2,000 of qualified education expenses). The credit was available for the first 4 years of postsecondary education and 40 percent of the credit (up to \$1,000) was refundable. (See also “American Opportunity Credit.”)

Education IRA (Coverdell Education Savings Accounts)

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

Educator Expenses Deduction (line 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2011, 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 and Trust Net Income or Loss (line 37, Schedule E, Part III)

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

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which 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 63, Form 1040)

This figure represents the total tax payments made for 2011 using Form 1040-ES, and any overpayment from the taxpayer’s 2010 return that was applied to the 2011 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 2011, and they expected withholding and credits

to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2011, or (b) 100 percent of the tax shown on Form 1040 for 2010 (110 percent of the tax shown on Form 1040 for 2010 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 2011, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. Excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or 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 \$3,700 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 2011:

- 1) The individual was related to the taxpayer (such as a son, daughter, or parent);
- 2) The individual was under age 19, or a full-time student under age 24, or any age and permanently and totally disabled;
- 3) The individual did not provide half of his or her support for 2011;
- 4) The individual lived with the taxpayer for

more than half of 2011;

5) The individual met certain citizenship requirements;

6) The individual did not file a joint return with his or her spouse;

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

Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 33, Schedule F) were deducted from farm gross income (line 9, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income or Loss

(line 40, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent. 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 2011, a taxpayer may have only claimed this credit (up to \$8,000, or \$4,000 if married filing separately) if they actually bought a home before July 1, 2011 (if the taxpayer entered a written binding contract before May 1, 2011), did not own a main home during the prior 3 years and they (or spouse if married) were a member of the uniformed services or Foreign Service or an employee of the intelligence community on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008 and ending before May 1, 2010. Taxpayers were only allowed to claim this credit in Tax Year 2011 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, 2010 or 2011, 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 59b, Form 1040)

Taxpayers who claimed the first-time homebuyer credit for a home bought in 2008, generally had to begin repaying it on their 2010 return. In addition, taxpayers generally must repay any credit claimed for 2009 or 2010 if the home was sold in 2011 or it stopped being the main home in 2011.

Foreign-Earned Income Exclusion Δ

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country. 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 \$92,900 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income. (See also "Other 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 limited to \$27,870 with exceptions based on the location of the foreign housing. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign-earned income for 2011.

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 2011 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: Forms 1040, 1040A, and 1040EZ. A variation of the basic forms is an electronically filed form. Returns of all types were included in the population of returns subjected to sampling, and classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ) discussed below. For example, if a return was filed electronically that could have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. However, a paper return that could have been filed on a simpler form was classified by the form on which it was actually filed.

The forms represented different levels of complexity with regard to the information reported. The Form 1040EZ for instance, could only be used if taxable income was less than \$100,000, 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, 2011 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 Net Income or Net Loss.”)

Gambling Loss Deduction

(included in line 28, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who 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,
- research credit,
- low-income housing credit,
- disabled access credit,
- renewable electricity production credit,
- Indian employment credit,
- orphan drug credit,
- new markets credit,
- small employer pension plan startup credit
- employer-provided child care facilities and services credit
- biodiesel fuels credit,
- low sulfur diesel fuel production credit,
- distilled spirits credit,
- nonconventional source fuel credit,
- energy efficient home credit,
- energy efficient appliance credit,
- alternative motor vehicle credit,
- alternative fuel vehicle refueling property credit,
- 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,
- new hire retention credit, and
- credit from electing large partnerships,

Taxpayers claiming more than one of these credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 25 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the preceding tax year, then forward 20 years.

Starting in 2008, the general business credit was expanded to accommodate all general business credits allowed against the alternative minimum tax. These credits consisted of the:

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

Starting in 2010, the Small Business Jobs Act of 2010 allows general business credits for eligible small businesses to offset both the regular and alternative minimum tax (AMT). 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 with average gross receipts (reduced by returns and allowances) of less than \$50 million for the 3-tax-year period preceding the tax year of the credits.

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 this credit. A taxpayer could not take the credit if he or she was covered under any employer-sponsored health plan. The credit was equal to 80 percent of the amount the taxpayer paid for qualified health insurance from January to February of 2011, and 72.5 percent from March to December of 2011, minus any Archer medical savings account and health savings account (HSA) distributions used to pay the amount. For these statistics, the health coverage credit was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion.

Health Savings Account Deduction

(line 25, Form 1040)

A deduction for contributions to a health savings account was limited to \$3,050; \$6,150 for family coverage. These limits were \$1000 higher if the taxpayer was age 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 made directly by the trustee of the taxpayer's IRA to the HSA. In addition, an employer was able to make a rollover contribution to an employee's HSA from a qualified health flexible spending arrangement or a qualified health reimbursable arrangement.

Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

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

Home Mortgage Interest Paid to Financial Institutions

(lines 10, Schedule A)

See “Home Mortgage Interest Deduction.”

Home Mortgage Interest Paid to Individuals

(lines 11, Schedule A)

See “Home Mortgage Interest Deduction.”

Household Employment Tax Δ

(line 59a, Form 1040)

Taxpayers paying domestic employees more than \$1,700 annually, generally had to pay social security, Medicare and federal unemployment taxes for these employees by filing Schedule H, *Household Employment Taxes*, with their income tax return. For 2011, the FUTA tax rate was 6.2 percent from January 1, 2011 through June 30, 2011 and decreased to 6.0 percent for July 1, 2011 through December 31, 2011. Also for 2011, the rate for the employee portion of social security tax was reduced to 4.2 percent from 6.2 percent.

Income Subject to Tax

See “Modified Taxable Income.”

Income Tax After Credits Δ

(line 55 minus part or all of line 64a, 66, 67, 71a, 71b, 71c, and 71d 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 these statistics, tax was further reduced by the portion of the earned income credit, first-time homebuyer credit, refundable prior-year minimum tax credit, American opportunity credit, adoption credit, health coverage credit, and the regulated investment company 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, American opportunity credit, adoption credit, health coverage credit, and the regulated

investment company 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,” “American opportunity credit used to offset income tax before credits,” “adoption credit used to offset income tax before credits,” “health coverage credit used to offset income tax before credits,” and “regulated investment company credit used to offset income taxes before credits.” Any tax remaining after subtraction of all credits, including the credits mentioned above, was tabulated as “income tax after credits.”

Income Tax Before Credits Δ

(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), 962 election (line 44c) and the alternative minimum tax (line 45). (See also “Tax Generated.”)

Income Tax Withheld

(line 62, 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 28 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement (Deductible) Payments Δ (line 32, Form 1040)

An individual retirement arrangement (IRA) is a savings program that generally allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans available: the education IRA and the Roth IRA. Information on these two 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 \$90,000 and \$110,000 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 \$169,000 and \$179,000. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not it was deductible) were limited to the lesser of: (a) the individual's taxable compensation for the year, or (b) \$5,000 (\$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 (line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Exempted from this rule were tax-free roll-over distributions from one retirement account to another, distributions where the payout represented previously taxed 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 if 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 would have been reported in income if a withdrawal from this IRA had been made. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA.

Starting in 2010, the \$100,000 modified AGI limit on 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. If a taxpayer converted or rolled over an amount to a Roth IRA in 2010, 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 2011 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 Deduction Limitation

See "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Limited Miscellaneous Deductions

(lines 21-27, Schedule A)

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

Long-Term Loss Carryover

(line 14, Schedule D)

Long-term capital losses from the prior year Schedule D that are not included in taxable income are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

Marginal Tax Rates

Marginal tax rate as cited in this publication is the highest statutory rate on taxable income. It includes ordinary tax rates and capital gains tax rates. This concept does not include the effects of AMT or tax credits. Also, for some taxpayers, the statutory marginal tax rate may differ from the effective marginal tax rate. For example extra income received by certain taxpayers resulted in the phase-out of deductions and credits (i.e. tuition and fees deduction, education credit, etc.). Therefore, an extra \$1 of income could have added more than \$1 of taxable income. While this taxpayer could face a statutory marginal tax rate

of 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) single persons (not heads of household or surviving spouses);
- (2) married person filing jointly;
- (3) married person filing separately;
- (4) heads of household; and
- (5) surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. The exception was if a spouse died during the tax year, the surviving spouse was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers with a qualifying dependent whose spouse died in 2009 or 2010.

Medical and Dental Expenses

(line 1, Schedule A)

See “Medical and Dental Expenses Deduction.”

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

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

they were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (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)

See “Prior-Year Minimum Tax Credit.”

Miscellaneous Deductions Other Than Gambling

(included in line 28, Schedule A)

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

Miscellaneous Deductions Subject to 2% AGI Limitation

(lines 21-27, Schedule A)

See “Limited Miscellaneous Deductions” and “Miscellaneous Itemized Deductions.”

Miscellaneous Itemized Deductions

(lines 21-28, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount exceeding 2 percent of adjusted gross income, while other deductions, such as gambling losses not in excess of gambling winnings, and casualty and theft losses of income

producing property were fully deductible. (See also “Gambling Loss Deduction,” “Limited Miscellaneous Deductions,” and “Miscellaneous Deductions Other Than Gambling.”)

Modified Taxable Income

“Modified taxable income” is the term used to describe “income subject to tax,” the actual base on which tax is computed for the statistics in Tables 3.4, 3.5, and 3.6. For most taxpayers filing current year returns, modified taxable income is identical to “taxable income.” For those returns with a Form 8814, *Parents’ Election To Report Child’s Interest and Dividends* attached, modified taxable income includes the sum of all children’s interest and dividend income taxed at a 10 percent rate, as well as the parent’s taxable income.

For prior year returns included in the 2011 statistics, a modified taxable income was calculated by using the tax rate schedule for 2011 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 the tax reported would be zero. The exception is for certain taxpayers who only have income taxed at the long-term capital gains rates, and that income is less than the cutoff for the beginning of the 25 percent tax bracket. In this case, the taxpayer would have no tax and would have modified taxable income that was taxed at 0 percent.

Mortgage Interest Credit

(line 53c, Form 1040)

Taxpayers could claim this credit only if they were issued a qualified Mortgage Credit Certificate (MCC) by a state or local governmental unit. This credit was calculated by using Form 8396.

Moving Expenses Adjustment

(line 26, Form 1040)

Taxpayers deducted current-year qualified

moving expenses in the calculation of adjusted gross income as a statutory adjustment. To qualify for this deduction, the new 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. This adjustment was calculated using Form 3903

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 any 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)

See “Sales of Capital Assets, Net Gain or Loss,” also “Net Long-Term Capital Gain or Loss.”

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

(line 8-10, Schedule D)

These include gains or losses from sales of capital assets, such as stocks, bonds, mutual funds, etc., held more than one year. New for 2011, taxpayers had to report these transaction on Form 8949, *Sales and Other Dispositions of Capital Assets*, into three categories: Transactions reported on Form 1099-B with basis reported to the IRS; transactions reported on Form 1099-B but basis not reported to the IRS; or transactions without a Form 1099-B. 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 Net Income or Net Loss.”)

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 any 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)

See “Sales of Capital Assets, Net Gain or Loss,” also “Net Short-Term Capital Gain or Loss.”

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

(line 1-3, Schedule D)

These include gains or losses from sales of capital assets, such as stock, bonds, mutual funds, etc., held less than one year. New for 2011, taxpayers had to report these transaction on Form 8949, *Sales and Other Dispositions of Capital Assets*, into three categories: Transactions reported on Form 1099-B with basis reported to the IRS; transactions reported on Form 1099-B but basis not reported to the IRS; or transactions without a Form 1099-B. See “Sales of Capital Assets, Net Gain or Loss,” also “Net Short-Term Capital Gain or Loss.”

Nondeductible Passive Losses

(calculated on Form 8582)

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

Nontaxable Combat Pay Election

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

For Tax Year 2011, members of the U.S. Armed Forces who served in a combat zone could have excluded certain pay from their income. The qualified taxpayer’s entitlement to the pay must have been fully accrued in a month during which they served in a combat zone or were hospitalized because of wounds, disease, or injury incurred while serving in the combat zone. However, this nontaxable pay was used to gain benefits for both the EIC and additional child tax credit purposes.

Nontaxable Returns

See “Taxable and Nontaxable Returns.”

Nonrefundable Education Credits

(line 49, Form 1040)

See “Education Credits.”

One-Half of Self-Employment Tax

See “Deductible part of Self-Employment Tax.”

Ordinary Dividends

(line 9a, Form 1040)

See “Dividends.”

Other Adjustments

(included in line 36, Form 1040)

See “Statutory Adjustments.”

Other Income Less Loss

See “Other Net Income or Net Loss.”

Other Net Income or Net Loss

(line 21, Form 1040)

Included in other income were items such as taxable distributions from a Coverdell education savings account, distributions from qualified tuition programs (though some may be excluded if not more than the taxpayer’s qualified higher education expenses), taxable distributions from 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 2011) were entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided

foreign housing exclusions were included in other income (as a negative amount). Gambling earnings and cancellation of debt, which were entered on this line by the taxpayer, were also edited into a separate field during service center processing.

Other Limited Miscellaneous Deductions

(line 23, Schedule A)

See “Limited Miscellaneous Deductions”

Other Payments

(line 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

(line 60, Form 1040)

See “All Other Taxes.”

Other Taxes Deduction Δ

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes and personal property taxes. One example is taxes paid to a foreign country or U.S. possession. (See also “Taxes Paid Deduction.”)

Other than Cash Contributions

(line 17, Schedule A)

See “Contributions Deduction.”

Overpayment

(line 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 2012 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, 2012;
- had income only from interest and dividends including Alaska permanent fund dividends, and capital gain distributions;
- had gross income for 2011 that was more than \$950 but less than \$9,500;
- did not file a joint return;
- had no estimated tax payments for 2011;
- did not have any overpayment of tax shown on his or her 2010 return applied to the 2011 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 Net Income or Net Loss.”)

Partnership and S Corporation Net Income or Loss

(line 32, Schedule E)

Partnerships and S Corporations (formerly Subchapter S Corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S Corporation. The profit or loss shown in the statistics was the taxpayer’s share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or, for 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.”)

Payments to a Keogh Plan

(line 28, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan and to deduct all or part of such contributions in computing

adjusted gross income. The deductible amount was based on net earnings from self-employment.

Payment with Request for Extension of Filing Time

(line 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 additional time to file a tax return, but did not extend the time for paying the expected tax. Full payment of any tax due had to be made with the application for extension.

Penalty on Early Withdrawal of Savings

(line 30, Form 1040)

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

Penalty Tax on Qualified Retirement Plans

(line 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 an 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 financed in part (a contributory plan) or in whole (a non-contributory plan) through employer contributions.

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 Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

Personal Property Taxes Deduction

(line 7, Schedule A)

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

Predetermined Estimated Tax

Penalty

(line 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. Also, taxpayers could owe

a penalty if they underpaid their 2011 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

A minimum tax credit could be taken for 2011 by certain taxpayers who paid alternative minimum tax for 2010 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2011, the excess could be carried forward to later years. A refundable credit was available to taxpayers with a credit carryforward from 2008 or earlier. (see also “refundable 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 part I of this credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles. Taxpayers could have also claimed part II of this credit if they had any qualified electric vehicle passive activity credits from prior years that are allowed for the current tax year. This credit is calculated on Form 8834.

Qualified Mortgage Insurance Premiums

(line 13, Schedule A)

Taxpayers may have been able to treat mortgage insurance premiums paid in connection with home acquisition debt as home mortgage interest. Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006. The deduction was phased out for taxpayers with

AGI between \$100,000 and \$109,000 (\$50,000 and \$54,500 for married filing separately). This amount was reported on Schedule A, line 13.

Qualified Plug-In Electric Vehicle Credit (line 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. This credit was calculated by using Form 8936.

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)

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

Refund

(line 74a, Form 1040)

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

Refundable Credits

Refundable credits were separated into three categories for their treatment on income tax for the statistics. The first category was the portion of the credit used to offset income tax before credits. If there was any unused credit amount after offsetting income tax, the next portion offset all other taxes. Any remaining amount, after offsetting all other taxes, was put into the last category called the refundable portion. A taxpayer claiming these credits could potentially have those credits broken down into one, two, or all three of these categories. For 2011, credits broken down this way included the EIC, first-time homebuyer credit, American opportunity credit, adoption credit, health coverage credit, regulated investment company credit and refundable prior-year minimum tax credit.

Refund Credited to Next Year

(line 75, Form 1040)

See "Credit to 2012 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 2008 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 2011 credit exceeded the tax liability amount. For these 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, then they were not considered as regular tax computations.

Rent Net Income or Net Loss

(line 21, 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 these statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses" and "Total Rent and Royalty Income or Loss in AGI.")

Rent Net Income Less Loss

See "Rent Net Income or Net Loss."

Residential Energy Credits Δ

(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 10 percent of the costs paid or incurred in 2011 for qualified energy efficient improvements and residential energy property. New for 2011, the nonbusiness credit was limited to a lifetime total of \$500. For the residential energy efficient property credit, taxpayers could have taken a credit of 30 percent of their costs of qualified solar electric property, solar water heating property, small wind energy property, geothermal heat pump property, and fuel cell property.

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 \$28,250 (\$42,375 if head of household, \$56,500 if married filing jointly). This credit was calculated by using Form 8880.

Roth IRA Δ

(lines 16-48, 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 whether none, one, or two of the taxpayers were age 50 or older and married filing jointly) or the individual's taxable compensation, unless the taxpayer contributed to both Roth and traditional IRAs. In that case, the contribution limit for Roth IRAs was reduced by all contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs was phased out for joint filers with modified AGI between \$169,000 and \$179,000, 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 \$107,000 and \$122,000. Roth IRA contributions could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRAs.

Starting in 2010, all taxpayers (including married taxpayers filing separately) were eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10 percent tax on early withdrawals. When a taxpayer converted an amount from a traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. If a taxpayer converted or rolled over an amount to a Roth IRA 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 Net Loss

(line 21, 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 Internal Revenue Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss.")

Royalty Net Income Less Loss

See “Royalty Net Income or Net Loss.”

S Corporations

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

Salaries and Wages

(line 7, Form 1040)

Salaries and wages, as reported on the tax return, were amounts of compensation primarily for personal services. The following items were included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors’ fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits;
- the value of certain 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 these statistics.

Sales of Capital Assets, Net Gain or Loss
(line 13, Form 1040)

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

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

Long-term or short-term: If the holding period was 1-year or less, the asset was considered short-term; otherwise, it was considered long-term. All capital gain distributions (distributions from mutual funds on the profit of sale of stock or bonds to the taxpayer) were considered long-term. Short-term capital gains were taxed at ordinary rates.

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

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

The maximum rate for most long-term net capital gains was 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.

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 2011, a taxpayer could no longer reduce their net self-employment income on Schedule SE by the amount of self-employed health insurance deduction.

Self-Employment Tax Δ

(line 56, Form 1040)

The ceiling for social security tax on taxable self-employment income for 2011 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 2011, the self-employment tax rate was reduced from 15.3 percent to 13.3 percent. The Medicare portion of the self-employment tax remained at 2.9 percent, while the social security portion was reduced from 12.4 percent to 10.4 percent. Also for 2011, taxpayers could no longer reduce their net self-employment income on Schedule SE by the amount of 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 were carried over to the current year. (See “Sales of Capital Assets, Net Gain or Loss.”)

Size of Adjusted Gross Income

(line 37, Form 1040)

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

Social Security and Medicare Taxes Δ

For 2011, the maximum wages subject to social security tax was \$106,800. All wages were subject to Medicare tax. For 2011, the social security tax decreased to 4.2 percent from 6.2 percent. The Medicare tax portion remained at 1.45 percent.

Social Security and Medicare Tax on Unreported 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.

Social Security Benefits

(lines 20a, 20b, Form 1040)

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

Standard Deduction Δ

(included in line 40, Form 1040)

For 2011, 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 \$5,800;

Each taxpayer 65 or over or blind was allowed an additional \$1,450 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$11,600;

Each taxpayer 65 or over or blind was allowed an additional \$1,150 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$5,800;

Each taxpayer 65 or over or blind was allowed an additional \$1,150 deduction each for age and blindness.

Head of Household

Basic deduction of \$8,500;

Each taxpayer 65 or over or blind was allowed an additional \$1,450 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 these statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

State and Local Income Taxes

(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 2011; had paid state and local income taxes directly during 2011 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

State and Local Taxes

(line 5, Schedule A)

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

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 2010 that was paid or deducted before 2010, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local income taxes had previously resulted in a tax benefit.

Statutory Adjustments

(lines 23-36, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2011, 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, contributions to section 501(c)(18)(D) pension plans, contributions by certain chaplains to section 403(b) plans, attorney fees and court costs paid for actions involving certain unlawful discrimination claims, and attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations. If not listed separately, these amounts are included in the "Other Adjustments" category in the statistics.

Student Loan Interest Deduction

(line 33, Form 1040)

For 2011, 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)

See “Recapture Taxes.”

Tax Generated Δ

This amount was the tax computed on modified taxable income. The tax rates for 2011 were 10, 15, 25, 28, 33, and 35 percent. The 10-percent bracket applied to taxable income equal to or below \$8,500 for single filers and married persons filing separately; \$17,000 for joint filers or surviving spouses; and \$12,150 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 \$34,500 for single filers and married persons filing separately; \$69,000 for joint filers or surviving spouses; and \$46,250 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 \$83,600 for single filers; \$139,350 for joint filers or surviving spouses; \$69,675 for married persons filing separately; and \$119,400 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 \$174,400 for single filers; \$212,300 for joint filers or surviving spouses; \$106,150 for married persons filing separately; and \$193,350 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 \$379,150 for single filers, joint filers, or surviving spouses and heads of households and \$189,575 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 62, 63, 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 2010 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

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

Although the earned income credit, American opportunity credit, first-time homebuyer credit, adoption credit, health coverage credit, regulated investment company credit, and the refundable prior-year minimum tax credit were included with tax payments on the tax return itself (line 63, 64a, 66, 67, 71a, 71b, 71c, and 71d, Form 1040), for the statistics it is treated partly as a credit against

income tax liability and partly as a refundable amount. (See also “Earned Income Credit,” “Education Credits,” “First-Time Homebuyer Credit,” “Adoption Credit,” “Health Coverage Credit,” “Credit from Regulated Investment Companies,” and “Refundable Prior-Year Minimum Tax Credit.”) Also, the additional child credit (line 65), 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 62, Form 1040)

See “Income Tax Withheld.”

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of “total income tax”. Some returns classified as “nontaxable” may have had a liability for other taxes, such as self-employment tax, uncollected employee social security and Medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, household employment taxes, 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 were either based on prior year’s income or were penalty taxes.

For this report, the earned income credit, American opportunity credit, first-time homebuyer credit, adoption credit, health coverage credit, regulated investment company 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

(line 15b, Form 1040)

See “Individual Retirement Arrangement Taxable Distributions.”

Taxable Net Capital Gain

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

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

Taxable Net Capital Loss

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

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

Taxable Pensions and Annuities

(line 16b, Form 1040)

See “Pensions and Annuities.”

Taxable Social Security Benefits

(line 20b, Form 1040)

See “Social Security Benefits.”

Taxes Paid Deduction

(lines 5-9, Schedule A)

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

Tax-Exempt Interest

(line 8b, Form 1040)

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

Total Income

(line 22, Form 1040)

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

Total Income Tax Δ

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

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit, American opportunity credit, first-time homebuyer credit, adoption credit, health coverage credit, regulated investment company 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.

Starting in 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). For 2011, the new motor vehicle tax deduction expired.

Total Miscellaneous Deductions

See “Miscellaneous Itemized Deductions.”

Total Pensions and Annuities

(line 16a, Form 1040)

See “Pensions and Annuities.”

Total Rental and Royalty Net Income or Loss

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

This income concept consisted of all rent and royalty income and loss that 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, 64a, 66, 67, 71a, 71b, 71c and 71d 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) earned income credit (EIC) used to offset income tax before credits;
- (20) American opportunity credit used to offset income tax before credits;
- (21) first-time homebuyer (FTHC) credit used to offset income tax before credits;
- (22) adoption credit used to offset income tax before credits;
- (23) health coverage credit used to offset

- income tax before credits;
 (24) regulated investment company 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 EIC, American opportunity credit, FTTC, adoption credit, health coverage credit, regulated investment company credit and the refundable prior-year minimum tax credit that did not result in a negative amount is tabulated as “earned income credit used to offset income tax before credits,” “American opportunity credit used to offset income tax before credits,” “first-time homebuyer credit used to offset income tax before credits,” “adoption credit used to offset income tax before credits,” “health coverage credit used to offset income tax before credits,” “regulated investment company credit used to offset income tax before credits,” and “refundable prior-year minimum tax credit used to offset income tax before credits.” Any remaining EIC, American opportunity credit, FTTC, adoption credit, health coverage credit, regulated investment company credit and refundable prior-year minimum tax credit amount could be refunded or applied to other taxes, and are classified separately as “earned income credit refundable portion,” “American opportunity credit refundable portion,” “first-time homebuyer credit refundable portion,” “adoption credit refundable portion,” “health coverage credit refundable portion,” “regulated investment company credit refundable portion,” and “refundable prior-year minimum tax credit refundable portion,” or “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,” “health coverage credit used to offset other taxes,” “regulated investment company 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. The making work pay credit expired for 2011.

Total Tax Liability Δ

(line 61 modified by the earned income credit, additional child tax credit, American opportunity credit, first-time homebuyer credit, adoption credit, health coverage credit, regulated investment company 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 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, health coverage credit used to offset all other taxes, regulated investment company 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,” “Gambling Loss Deduction,” and “Miscellaneous Deductions Other than Gambling.”

Tuition and Fees Deduction

(line 34, Form 1040)

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

Type of Tax Computation

(line 44, Form 1040)

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

(1) Regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms

1040, 1040A, or 1040EZ. Schedule J, *Income Averaging for Farmers and Fishermen*, foreign-earned income exclusion and 962 election 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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A Message From the Commissioner

Dear Taxpayer,

As we enter the 2012 tax filing season, the IRS is always looking to find new and innovative ways to help you get your tax questions answered. The newest is our smartphone application, IRS2Go, which can be downloaded for free. You can do a number of things with this app, such as checking the status of your tax refund or subscribing to tax tips.

We also continue to enhance our website, IRS.gov, which is the most convenient way to get tax information. We also post videos on YouTube to help taxpayers understand their tax obligations. Check these out at www.youtube.com/irs/videos. Our news feed on Twitter, @IRSnews, is another excellent source of tax information.

Keep in mind that 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 2011. These include the American opportunity credit and the expanded earned income credit. Make sure to check to see if you qualify for these and other important deductions and credits.

Remember that the fastest, safest and easiest way to get your refund is to e-file and use direct deposit. E-file has become so popular that nearly eight out of 10 individual taxpayers now e-file their return. It's now the first choice for about 112 million taxpayers.

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 a fillable form available at IRS.gov.

We know that it takes time to prepare and file a tax return, but the IRS wants to help you fulfill your tax obligations and will continue to go the extra mile to provide assistance.

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, R, and SE

2011

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 Options for e-filing your returns in these instructions or click on IRS e-file at IRS.gov.

NEW FORMS

You may have to report your capital gains and losses on new Form 8949 and report the totals on Schedule D. If you have foreign financial assets, you may have to file new Form 8938.

MAILING YOUR RETURN

If you file a paper return, you may be mailing it to a different address this year.

FUTURE DEVELOPMENTS

The IRS has created a page on IRS.gov for information about Form 1040 and its instructions at www.irs.gov/form1040. Information about any future developments affecting Form 1040 (such as legislation enacted after we release it) will be posted on that page.

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



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The Taxpayer Advocate Service Is Here To Help

Taxpayer Advocate Service
The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated 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 haven't been able to solve on your own. Remember, the worst thing you can do is nothing at all!

TAS can help if you can't resolve your problem with the IRS and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded to you, or the IRS hasn't responded by the date promised.

If you qualify for our help, we'll do everything we can to get your problem resolved. You'll be assigned to one advocate who will be with you at every turn. We have offices in every state, the District of Columbia, and Puerto Rico. Although TAS is independent within the IRS, our advocates know how to work with the IRS to get your problems resolved. And our services are always free.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our online tax toolkit at www.TaxpayerAdvocate.irs.gov can help you understand these rights.

If you think TAS might be able to help you, call your local advocate, whose number is in your phone book and on our website at www.irs.gov/advocate. You can also call our toll-free number at 1-877-777-4778.

TAS also handles large-scale or systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at www.irs.gov/advocate.

Low Income Taxpayer Clinics
Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some clinics serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics can provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information and to find a clinic near you, see the LITC page on www.irs.gov/advocate or *IRS Publication 4134, Low Income Taxpayer Clinic List*. This publication is also available by calling 1-800-829-3676 or at your local IRS office.

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Department of the Treasury
Internal Revenue Service

Suggestions for Improving the IRS Taxpayer Advocacy Panel

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

Options for e-filing your returns—safely, quickly, and easily.

Why do 80% of Americans file their taxes electronically?

- **Security**—The IRS uses the latest encryption technology to safeguard your information.
- **Flexible Payments**—File early; pay by April 17.
- **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.
- **Faster Refunds**—Get your refund faster by e-filing using direct deposit.



IRS e-file: It's Safe. It's Easy. It's Time.

Joining the 110 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 more than 1 billion e-filed tax returns safely and securely. There's no paper return to be lost or stolen.

Starting January 1, 2012, many tax return preparers will be required to use IRS e-file. If you are asked if you want to e-file, just give it a try. IRS e-file is now the norm, not the exception. Most states also use electronic filing.

Free e-file Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low to moderate income (generally under \$50,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance from an IRS-certified volunteer.

See *Free Tax Return Assistance* near the end of these instructions for additional information or visit irs.gov (Keyword: VITA) for a VITA/TCE site near you!

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms if you should choose to file a paper return.

What's New

For information about any additional changes to the 2011 tax law or any other developments affecting Form 1040 or its instructions, go to www.irs.gov/form1040.

Due date of return. File Form 1040 by April 17, 2012. The due date is April 17, instead of April 15, because April 15 is a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia.

Capital gains and losses. In most cases, you must report your capital gains and losses on new Form 8949 and report the totals on Schedule D. If you sold a covered security in 2011, your broker will send you a Form 1099-B (or substitute statement) that shows your basis. This will help you complete Form 8949. Generally, a covered security is a security acquired after 2010. See the instructions for line 13.

Self-employed health insurance deduction. This deduction is no longer allowed on Schedule SE. However, you can still take it on Form 1040, line 29. See the instructions for line 29 for more information about this deduction.

Alternative minimum tax (AMT) exemption amount increased. The AMT exemption amount has increased to \$48,450 (\$74,450 if married filing jointly or a qualifying widow(er); \$37,225 if married filing separately).

First-time homebuyer credit. To claim the first-time homebuyer credit for 2011, you (or your spouse if married) must have been a member of the unformed services or Foreign Service or an employee of the intelligence community on qualified, official extended duty outside the United States for at least 90 days during the period beginning

after December 31, 2008, and ending before May 1, 2010. See the instructions for line 67.

Repayment of first-time homebuyer credit. If you have to repay the credit, you may be able to do so without attaching Form 5405. See the instructions for line 59b.

Standard mileage rates. The 2011 rate for business use of your vehicle is increased to 51 cents a mile (55½ cents a mile after June 30, 2011). The 2011 rate for use of your vehicle to get medical care or to move is increased to 19 cents a mile (23½ cents a mile after June 30, 2011). In addition, beginning in 2011, you may use the business standard mileage rate for a vehicle used for hire, such as a taxicab.

Roth IRAs. If you converted or rolled over an amount to a Roth IRA in 2010 and did not elect to report the taxable amount on your 2010 return, you generally must report half of it on your 2011 return and the rest on your 2012 return. Report the amount that is taxable on your 2011 return on line 15b (for conversions from IRAs) or 16b (for rollovers from a qualified retirement plan, other than from a designated Roth account). See the instructions for lines 15a and 15b and lines 16a and 16b.

Designated Roth accounts. If you rolled over an amount from a 401(k) or 403(b) plan to a designated Roth account in 2010 and did not elect to report the taxable amount on your 2010 return, you generally

must report half of it on your 2011 return and the rest on your 2012 return. See the instructions for lines 16a and 16b.

Health savings accounts (HSAs) and Archer-MSAs. The additional tax on distributions from HSAs and Archer MSAs not used for qualified medical expenses has increased to 20% for distributions after 2010. See Form 8889 or Form 8853 (and the instructions) for details.

Foreign financial assets. If you had foreign financial assets in 2011, you may have to file new Form 8938 with your return. Check www.irs.gov/form8938 for details.

Schedule L. Schedule L is no longer in use. You do not need it to figure your 2011 standard deduction. Instead, see the instructions for line 40.

Expired tax benefits. The making work pay credit has expired. You cannot claim it on your 2011 return. Schedule M is no longer in use.

You cannot claim the alternative motor vehicle credit for a vehicle you bought after 2010, unless the vehicle is a new fuel cell motor vehicle. See Form 8910 and its instructions.

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?* at the end of these instructions.

Chart A—For Most People

IF your filing status is . . .	AND at the end of 2011 you were . . .	THEN file a return if your gross income* was at least . . .
Single (see the instructions for line 1)	under 65 65 or older	\$9,500 10,950
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$19,000 20,150 21,300
Married filing separately (see the instructions for line 3)	any age	\$3,700
Head of household (see the instructions for line 4)	under 65 65 or older	\$12,200 13,650
Qualifying widow(er) with dependent child (see the instructions for line 5)	under 65 65 or older	\$15,300 16,450

*If you were born on January 1, 1947, you are considered to be age 65 at the end of 2011.
****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 2011 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. Gross income includes gains, but not losses, reported on Form 8949. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.
*****If you did not live with your spouse at the end of 2011 (or on the date your spouse died) and your gross income was at least \$3,700, 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.

• You elected to be taxed as a resident alien. See Pub. 519 for details.

CAUTION Specific rules apply to determine if you are a resident alien, 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 17, 2012. (The due date is April 17, instead of April 15, because April 15 is a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia.) If you file after this date, you may have to pay interest and penalties. See *Interest and Penalties*, later.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or contingency operation, you may be able to file later. See Pub. 5 for details.

Filing instructions and addresses are at the end of these instructions.

What if You Cannot File on Time?

You can get an automatic 6-month extension (to October 15, 2012) if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.

CAUTION 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.

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 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 or any federal income tax withheld.

- You should also file if you are eligible for any of the following credits.
- 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.

See Pub. 501 for details. Also see Pub. 501 if you do not have to file but received a Form 1099-B (or substitute statement).

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 2011 or was a full-time student under age 24 at the end of 2011. 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 555 or see Form 8814.

A child born on January 1, 1988, is considered to be age 24 at the end of 2011. 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 2011.

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.

Chart B—For Children and Other Dependents (See the instructions for line 6c to find out if someone can claim you as a dependent.)

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return. In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

Single dependents. Were you either age 65 or older or blind?

- No.** You must file a return if **any** of the following apply.
 - Your unearned income was over \$950.
 - Your earned income was over \$3,800.
 - Your gross income was more than the **larger** of—
 - \$950, or
 - Your earned income (up to \$5,500) plus \$300.
- Yes.** You must file a return if **any** of the following apply.
 - Your unearned income was over \$2,400 (\$3,850 if 65 or older **and** blind).
 - Your earned income was over \$7,250 (\$8,700 if 65 or older **and** blind).
 - Your gross income was more than the **larger** of—
 - \$2,400 (\$3,850 if 65 or older **and** blind), or
 - Your earned income (up to \$5,500) plus \$1,750 (\$3,200 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 \$2,800.
 - 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 \$5,500) plus \$300.
- Yes.** You must file a return if **any** of the following apply.
 - Your unearned income was over \$2,100 (\$3,250 if 65 or older **and** blind).
 - Your earned income was over \$6,950 (\$8,100 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—
 - \$2,100 (\$3,250 if 65 or older **and** blind), or
 - Your earned income (up to \$5,500) plus \$1,450 (\$2,600 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 2011.

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 59b.
 - 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.
 - g. Recapture taxes. See the instructions for line 44 and line 60.
2. You (or your spouse, if filing jointly) received HSA, Archer MSA, or Medicare Advantage MSA distributions.
3. You had net earnings from self-employment of at least \$400.
4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.

Where To Report Certain Items From 2011 Forms W-2, 1097, 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 62. 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
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to an Archer MSA (box 12, code R) Employer contributions to a health savings account (box 12, code W) Uncollected social security and Medicare or RRTA tax (box 12, code A, B, M, or N)	Form 1040, line 7 See <i>Wages, Salaries, Tips, etc.</i> Form 2441, Part III Form 8839, line 16 Form 8853, line 1 Form 8889, line 9 See the instructions for Form 1040, line 60
W-2G	Gambling winnings (box 1)	Form 1040, line 21 (Schedule C or C-EZ for professional gamblers)
1097-BTC	Bond tax credit	See Form 8912 and its instructions
1098	Mortgage interest (box 1) Points (box 2) Refund of overpaid interest (box 3) Mortgage insurance premiums (box 4)	Schedule A, line 10, but first see the instructions on Form 1098* Form 1040, line 21, but first see the instructions on Form 1098* See the instructions for Schedule A, line 13*
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*
1098-MA	Homeowner mortgage payments (box 3)	Schedule A, line 10, but first see the instructions on Form 1098-MA
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040, line 34, or Form 1040, line 49; but first see the instructions on Form 1098-T*
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Sales price of stocks, bonds, etc. (box 2), cost or other basis (box 3), and wash sale loss disallowed (box 5) Aggregate profit or (loss) on contracts (box 13) Bartering (box 14)	Form 8949, but first see the instructions for Schedule D Form 6781, line 1 See Pub. 525
1099-C	Canceled debt (box 2)	See Pub. 4681
1099-DIV	Total ordinary dividends (box 1a) Qualified dividends (box 1b) Total capital gain distributions (box 2a) Unrecaptured section 1250 gain (box 2b) Section 1202 gain (box 2c) Collectibles (28%) gain (box 2d) Nondividend distributions (box 3) Investment expenses (box 5) Foreign tax paid (box 6)	Form 1040, line 9a See the instructions for Form 1040, line 9b Form 1040, line 13, or, if required, Schedule D, line 13 See the instructions for Schedule D, line 19 See <i>Exclusion of Gain on Qualified Small Business (QSB) Stock</i> in the instructions for Schedule D See the instructions for Schedule D, line 18 See the instructions for Form 1040, line 9a Schedule A, line 23 Form 1040, line 47, or Schedule A, line 8; but first see the instructions for line 47
1099-G	Unemployment compensation (box 1) State or local income tax refunds, credits, or offsets (box 2) ATA/RTAA payments (box 5) Taxable grants (box 6) Agriculture payments (box 7) Market gain (box 9)	See the instructions for Form 1040, line 19 See the instructions for Form 1040, line 10, and if box 8 on Form 1099-G is checked, see the box 8 instructions Form 1040, line 21 Form 1040, line 21* See the instructions for Schedule F or Pub. 225* See the instructions for Schedule F

*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.

2011 Form 1040—Lines 1 and 2

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.

Line Instructions for Form 1040

Section references are to the Internal Revenue Code.

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.

Filing Status

Check both the name and SSN on your Forms 1040, W-2, and 1099 agree with your social security card. If they do not, certain deductions and credits on your Form 1040 may be reduced or disallowed and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the SSA.



Line 1 Single
You can check the box on line 1 if any of the following was true on December 31, 2011.

- 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 2011, 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, 2011, and did not remarry before the end of 2011. 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.

Print or type the information in the spaces provided. If you are married filing a separate return, enter your spouse's name on line 3 instead of below your name.



Name and Address

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

Address Change

If you are a nonresident or resident 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 the general election, enter the following:

- You were married at the end of 2011, even if you did not live with your spouse at the end of 2011.
- Your spouse died in 2011 and you did not remarry in 2011.

Line 2 Married Filing Jointly

You can check the box on line 2 if any of the following apply.

Form	Item and Box in Which It Should Appear	Where To Report
1099-INT	Interest income (box 1) Early withdrawal penalty (box 2) Interest on U.S. savings bonds and Treasury obligations (box 3) Investment expenses (box 5) Foreign tax paid (box 6)	See the instructions for Form 1040, line 8a Form 1040, line 30 See the instructions for Form 1040, line 8a Schedule A, line 23 Form 1040, line 47, or Schedule A, line 8; but first see the instructions for line 47 Form 1040, line 8b Form 6251, line 12 Schedule C, C-EZ, E, or F
1099-K	Merchant card/third party network payments	Schedule C, C-EZ, E, or F
1099-LTC	Long-term care and accelerated death benefits	See Pub. 525 and the instructions for Form 8853
1099-MISC	Rents (box 1) Royalties (box 2) Other income (box 3) Nonemployee compensation (box 7) Excess golden parachute payments (box 13) Other (boxes 5, 6, 8, 9, 10, 14, and 15b)	See the instructions for Schedule E* See the instructions for Schedule E* (for timber, coal, and iron ore royalties, see Pub. 544)* Form 1040, line 21* Schedule C, C-EZ, or F; but if you were not self-employed, see the instructions on Form 1099-MISC Form 1040, line 60 See the instructions on Form 1099-MISC
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)	See the instructions on Form 1099-OID Form 1040, line 30 See the instructions on Form 1099-OID Schedule A, line 23
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5) Domestic production activities deduction (box 6) Credits and other deductions (boxes 7, 8, and 10) Patron's AMT adjustment (box 9)	Schedule C, C-EZ, or F or Form 4853; but first see the instructions on Form 1099-PATR Form 8903, line 23 See the instructions on Form 1099-PATR Form 6251, line 27
1099-Q	Qualified education program payments	See the instructions for Form 1040, line 21
1099-R	Distributions from IRAs** Distributions from pensions, annuities, etc. Capital gain (box 3)	See the instructions for Form 1040, lines 15a and 15b See the instructions for Form 1040, lines 16a and 16b See the instructions on Form 1099-R
1099-S	Gross proceeds from real estate transactions (box 2) Buyer's part of real estate tax (box 5)	Form 4797, Form 6252, Form 8824, or Form 8949 See the instructions for Schedule A, line 6*
1099-SA	Distributions from health savings accounts (HSAs) Distributions from MSAs***	Form 8889, line 14a Form 8853

* If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4853, report the taxable or deductible amount allocable to the activity on that schedule or form instead.
** This includes distributions from Roth, SEP, and SIMPLE IRAs.
*** This includes distributions from Archer and Medicare Advantage MSAs.

2011 Form 1040—Lines 2 Through 4
Be sure to enter your spouse's SSN or ITIN on Form 1040. If your spouse does not have and is not required to have an SSN or ITIN, enter "NRA."



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 2011. See Married persons who live apart.

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 or separate maintenance at the end of 2011. But if, at the end of 2011, your divorce was not final (an interlocutory decree), you are considered married.

- You are married but lived apart from your spouse for the last 6 months of 2011 and you meet the other rules under Married persons who live apart, below.
• You are married to a nonresident alien any time during the year and you do not choose to treat him or her as a resident alien.
Check the box on line 4 only if you are unmarried (or considered unmarried) and either Test 1 or Test 2 applies.

Test 1. You paid over half the cost of keeping up a home that was the main home for all of 2011 of your parent whom you can claim as a dependent, except under a multiple support agreement (see the line 6c instructions). Your parent did not have to live with you.

Test 2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see Exception to time lived with you).

- 1. Any person whom you can claim as a dependent. But do not include:
a. Your qualifying child whom you claim as your dependent because of the rule for Children of divorced or separated parents in the line 6c instructions.
b. Any person who is your dependent only because he or she lived with you for all of 2011, or
c. Any person you claimed as a dependent under a multiple support agreement. See the line 6c instructions.
2. Your unmarried qualifying child who is not your dependent.
3. Your married qualifying child who is not your dependent only because you can

2011 Form 1040—Lines 4 Through 6b
or separated parents in the line 6c instructions.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Line 5 Qualifying Widow(er) With Dependent Child

You can check the box on line 5 and use joint return tax rates for 2011 if all of the following apply.
• Your spouse died in 2009 or 2010 and you did not remarry before the end of 2011.

- 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 2011. If the child did not live with you for the required time, see Exception to time lived with you, later.
• 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 2011, you cannot file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2.

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 2011, 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 2011, you cannot take an exemption for your former spouse.

Death of your spouse. If your spouse died in 2011 and you did not remarry by the end of 2011, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see Death of a Taxpayer under General Information, later.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c.
Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see Kidnapped child in the line 6c instructions, if applicable.

A child is considered to have lived with you for all of 2011 if the child was born or died in 2011 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.

Exemptions

You can deduct \$3,700 on line 42 for each exemption you can take.

2011 Form 1040—Line 6c

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

Yes. Go to Step 2. **No.** Go to Step 4.

Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test*, later.)

Yes. Continue **No.** You cannot claim this child as a dependent. Go to Form 1040, line 7.

2. Was the child married?

Yes. See *Married person*, later. **No.** Continue

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2011 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 7. **No.** You can claim this child as a dependent. Complete Form 1040, line 7. (3) Do not check the box on Form 1040, line 6c, column (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 2011?

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*, later.)

Yes. This child is a qualifying child for the child tax credit. Check the box on Form 1040, line 6c, column (4). **No.** This child is not a qualifying child for the child tax credit. Go to Form 1040, line 7.

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 2011 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2011, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)



Who did not provide over half of his or her own support for 2011 (see Pub. 501)



Who is not filing a joint return for 2011 or is filing a joint return for 2011 only as a claim for refund (defined later)



Who lived with you for more than half of 2011. If the child did not live with you for the required time, see *Exception to time lived with you*, later.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2011, see Qualifying child of more than one person, later.

2011 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*, later



Who was not a qualifying child (see Step 1) of any taxpayer for 2011. 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 \$3,700 in 2011. If the person was permanently and totally disabled, see *Exception to gross income test*, later



For whom you provided over half of his or her support in 2011. But see *Children of divorced or separated parents, Multiple support agreements, and Kidnapped child*, later.

1. Does any person meet the conditions to be your qualifying relative?

Yes. Continue **No.** Go to Form 1040, line 7.

2. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If your qualifying relative was adopted, see *Exception to citizen test*, later.)

Yes. Continue **No.** You cannot claim this person as a dependent. Go to Form 1040, line 7.

3. Was your qualifying relative married?

Yes. See *Married person*, later. **No.** Continue

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2011 tax return? See Steps 1, 2, and 4.

Yes. You cannot 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). **No.** 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 child. An adopted child includes a child lawfully placed with you for legal adoption.

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you for legal adoption and you 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.

Children of divorced or separated parents. A child will be treated as the qualifying child or qualifying relative of his or her noncustodial parent (defined later) if all of the following conditions apply.

- The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2011 (whether or not they are or were married).
- The child received over half of his or her support for 2011 from the parents (and the rules on *Multiple support agreements*, later, 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 2011.
- 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 2011, 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*.

(Continued)

2011 Form 1040—Line 6c

A person is considered to have lived with you for all of 2011 if the person was born or died in 2011 and your home was this person's home for the entire time he or she was alive in 2011.

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 person. If the person is married and files a joint return, you cannot claim that person as your dependent. Go to Form 1040, line 7. However, if the person is married but does not file a joint return or files a joint return only as a *Claim for refund* (defined earlier) and no liability would exist for either spouse if they filed separate returns, you may be able to claim him or her as a dependent. Go to Step 2, question 3 (for a qualifying child) or Step 4, question 4 (for a qualifying relative).

Multiple support agreements. If no one person contributed over half of the support of your relative (or a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2011, 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*, described earlier, 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 2011. 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 2011.
- 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 2011.
- 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 2011, 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, including her other parent. Under the rules just described, you can claim

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 2011.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 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 2011. 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 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 requirement to be a U.S. citizen in Step 2, question 1; Step 3, question 2; and Step 4, question 2.

Exception to gross income test. If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined later), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the person lived with you. Also see *Children of divorced or separated parents*, earlier, or *Kidnapped child*, later.

2011 Form 1040—Line 6c

your daughter as a qualifying child for all of the six tax benefits just listed for which you otherwise qualify. Your mother cannot claim any of those six tax benefits 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. 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

dependent's social security card is not correct or you need to get an SSN for your dependent, contact the Social Security Administration. See *Social Security Number (SSN)*, earlier. If your dependent will not have a number by the date your return is due, see *What if You Cannot File on Time?* earlier.

If your dependent child was born and died in 2011 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 2011 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.

Income

Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions, especially the instructions for lines 7 through 21. Also see Pub. 525.

Foreign-Source Income

You must report unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty. You must also report earned income, such as wages and tips, from sources outside the United States.

If you worked abroad, you may be able to exclude part or all of your foreign earned income. For details, see Pub. 54 and Form 2555 or 2555-EZ.

Foreign retirement plans. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Form 8891 to find out if you can elect to defer tax on the undistributed income.

Report distributions from foreign pension plans on lines 16a and 16b.

Foreign accounts and trusts. You must complete Part III of Schedule B if you:

- Had a foreign account, or
- Received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

If you had foreign financial assets in 2011, you may have to file new Form 8938. Check www.irs.gov/form8938 for details.

Chapter 11 Bankruptcy Cases

If you are a debtor in a chapter 11 bankruptcy case, income taxable to the bankruptcy estate and reported on the estate's income tax return includes:

- Earnings from services you performed after the beginning of the case (both wages and self-employment income), and
- Income from property described in section 541 of title 11 of the U.S. Code that you either owned when the case began or that you acquired after the case began and before the case was closed, dismissed, or converted to a case under a different chapter.

Because this income is taxable to the estate, do not include this income on your own individual income tax return. The only exception is for purposes of figuring your self-employment tax. For that purpose, you must take into account all your self-employment income for the year from services performed both before and after the begin-

ning of the case. Also, you (or the trustee, if one is appointed) must allocate between you and the bankruptcy estate the wages, salary, or other compensation and withheld income tax reported to you on Form W-2. A similar allocation is required for income and withheld income tax reported to you on Forms 1099. You must also include a statement that indicates you filed a chapter 11 case and that explains how income and withheld income tax reported to you on Forms W-2 and 1099 are allocated between you and the estate. For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40 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 of the individual and his or her domestic partner (or California same-sex spouse). See Pub. 555 and the recent developments at www.irs.gov/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 2011. Also, enter "HSH" and the amount not reported on Form W-2 on the dotted line next to line 7.

• Tip income. This should not report to your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips are not included as income in box 1. See Pub. 531 for more details. Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you do not report these noncash tips to your employer, you must report them on line 7.



You may owe social security and Medicare or railroad retirement (RRTA) tax on unreported tips. See the instructions for line 57.

- 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 2011.
- 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 2011 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 2011, 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.



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* in the instructions for lines 16a and 16b. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1099-R (other than payments from an IRA*) are reported 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 a Roth, SEP, or SIMPLE IRA.

Were You a Statutory Employee?

If you were, the "Statutory employee" box in line 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, 2012. If you do not receive it by early February, use TeleTax topic 154 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 your total 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 2011 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 2011 income. For details, see Pub. 550.



If you get a 2011 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2011, see Pub. 550.

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 these distributions as capital gains on Schedule D. For details, see Pub. 550.



Dividends on insurance policies are a partial return of the premiums you paid. Do not report them as dividends. Include 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 re-

quired 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 that follow. 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.
- 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, 2011. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 15, 2011. 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, 2011. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2011, through August 11, 2011). The 121-day period began on May 16, 2011 (60 days before the ex-dividend date), and ended on September 13, 2011. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

2011 Form 1040—Lines 16a and 16b

the provider of the accident or health plan or long-term care insurance contract. You can exclude from income the smaller of the amount of the premiums or \$3,000. You can only make this election for amounts...

- 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...

Simplified Method Worksheet—Lines 16a and 16b

Before you begin: If you are the beneficiary of a deceased employee or former employee who died before August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.

Worksheet with 10 numbered lines for calculating pension/annuity amounts. Includes instructions for each line and a 'Keep for Your Records' note.

Table 1 for Line 3 Above: IF the age at annuity starting date was... AND your annuity starting date was... before November 19, 1996, enter on line 3... after November 18, 1996, enter on line 3...

Table 2 for Line 3 Above: IF the combined ages at annuity starting date were... THEN enter on line 3...

2011 Form 1040—Lines 15b Through 16b

2010) and did not elect to report the taxable amount on your 2010 return, you generally must report half of it on your 2011 return...

Fully Taxable Pensions and Annuities

Your payments are fully taxable if (a) you did not contribute to the cost (see Cost, later) of your pension or annuity, or (b) you got your entire cost back tax free before 2011...

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see Pub. 525. If you received a Form RRB-1099-R, see Pub. 575 to find out how to report your benefits.

Partially Taxable Pensions and Annuities

Enter the total pension or annuity payments (from Form 1099-R, box 1) on line 16a. If your Form 1099-R 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...

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...

2010 and did not elect to report the taxable amount on your 2010 return, include on line 15b the amount from your 2010 Form 8606, line 20a. However, you may have to include a different amount on line 15b if either of the following applies.

- You received a distribution from a Roth IRA in 2010 or the owner of the Roth IRA died in 2011. See Pub. 590 to figure the amount to include on line 15b.
• You received a distribution from a Roth IRA in 2011. Use Form 8606 to figure the amount to include on line 15b.

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, 1940, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 58 for details.

More information. For more information about IRAs, see Pub. 590.

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. Rollovers and lump-sum distributions are explained later. Do not include the following payments on lines 16a and 16b...

- Disability pensions received before you reach the minimum retirement age set by your employer.
• Corrective distributions (including any 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.

TIP Attach Form(s) 1099-R to Form 1040 if any federal income tax was withheld.

If you rolled over part or all of a qualified retirement plan (other than a designated Roth account) to a Roth IRA in 2010 (or you rolled over part or all of a 401(k) or 403(b) plan to a designated Roth account in...

You must have been at least age 70½ when the distribution was made.

Generally, your total QCDs for the year cannot be more than \$10,000. (On a joint return, your spouse can also have a QCD of up to \$10,000.) If you elected to treat a January 2011 QCD as made in 2010, report it on your 2011 return like any other 2011 QCD, as just described. However, if you also made another 2011 QCD and the total was more than \$10,000 per spouse, attach a brief explanation. For example: "Line 15b - Spouse One's 2010 QCD \$75,000; Spouse Two's 2011 QCD \$70,000."

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.

You cannot claim a charitable contribution deduction for any QCD not included in your income.

Exception 4. If the distribution is a health savings account (HSA) funding distribution (HFD), enter the total distribution on line 15a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 15b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that 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.

More than one exception applies. If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 15b. For example: "Line 15b - \$1,000 Rollover and \$500 HFD." But you do not need to attach a statement if only Exception 2 and one other exception apply.

2010 Roth IRA conversions. If you converted part or all of an IRA to a Roth IRA in...

2011 Form 1040—Lines 20a and 20b

Roth account died in 2011. See Pub. 575 to figure the amount to include on line 16b.

Lump-Sum Distributions

If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked.

Enter the total distribution on line 16a and the taxable part on line 16b. For details, see Pub. 575.



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.

Line 19

Unemployment Compensation

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2011.

If you received an overpayment of unemployment compensation in 2011 and you repaid any of it in 2011, subtract the amount you repaid from the total amount you received.

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.

Your cost is generally your net investment in the plan as of the annuity starting date. It does not include pre-tax contributions.

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.

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.

See Pub. 575 for more details on rollovers, including special rules that apply to partial rollovers of property, and distributions under qualified domestic relations orders.

2010 Roth IRA rollovers. If you rolled over part or all of a qualified retirement plan (other than a designated Roth account) to a Roth IRA in 2010 and did not elect to report the taxable amount on your 2010 return, include on line 16b the amount from your 2010 Form 8606, line 25a.

If you received a distribution from a Roth IRA in 2010 or the owner of the Roth IRA died in 2011, see Pub. 575 to figure the amount to include on line 16b.

2010 in-plan Roth rollovers. If you rolled over part or all of a qualified retirement plan to a designated Roth account in 2010 and did not elect to report the taxable amount on your 2010 return, include on line 16b the amount from your 2010 Form 8606, line 25a.

If you received a distribution from your designated Roth account in 2010 after September 27, or the owner of the designated

or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R does not reflect the exclusion.

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 was after July 1, 1986, and you used this method last year to figure the taxable part.
2. Your annuity starting date was after November 18, 1996, and both of the following apply.

a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.

b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than five.

If you must use the Simplified Method, complete the Simplified Method Worksheet in these instructions to figure the taxable part of your pension or annuity.



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.

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.

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.



Keep for Your Records

Social Security Benefits Worksheet—Lines 20a and 20b

Before you begin:

- Complete Form 1040, lines 21 and 23 through 32, if they apply to you. Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
If you are married filing separately and you lived apart from your spouse for all of 2011, 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 in the line 20a and 20b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1. Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099. Also, enter this amount on Form 1040, line 20a.
2. Enter one-half of line 1.
3. Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21.
4. Enter the amount, if any, from Form 1040, line 8b.
5. Combine lines 2, 3, and 4.
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.
7. Is the amount on line 6 less than the amount on line 5?
8. If you are:
- Married filing jointly, enter \$32,000
- Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2011, enter \$25,000
- Married filing separately and you lived with your spouse at any time in 2011, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17
9. Is the amount on line 8 less than the amount on line 7?
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 2011.
11. Subtract line 10 from line 9. If zero or less, enter -0-.
12. Enter the smaller of line 9 or line 10.
13. Enter one-half of line 12.
14. Enter the smaller of line 2 or line 13.
15. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0-.
16. Add lines 14 and 15.
17. Multiply line 1 by 85% (.85).
18. Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b.

If any of your benefits are taxable for 2011 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.

treated as social security, you should receive a Form RRB-1099.

Use the Social Security Benefits Worksheet in these instructions to see if any of your benefits are taxable.

Exception. Do not use the Social Security Benefits Worksheet in these instructions if any of the following applies.

- You made contributions to a traditional IRA for 2011 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 2011 and your total repayments (box 4) were more than your total benefits for 2011 (box 3). None of your benefits are taxable for 2011. 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.

**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. List the type and amount of income. If necessary, include a statement showing the required information. For more details, see *Miscellaneous Income* in Pub. 525.

Examples of income to report on line 21 include the following.

- Prizes and awards.
- Jury duty pay. Also, see the instructions for line 36.
- Alaska Permanent Fund dividends.
- Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distribu-

tions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2011, 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 5329.

- Taxable distributions from a health savings account (HSA) or an Archer MSA. Distributions from these accounts may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2011, 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 8853 for Archer MSAs.

- Amounts deemed to be income from an HSA because you did not remain an eligible individual during the testing period. See Form 8889, Part III.

- Gambling winnings, including lotteries, raffles, a lump-sum payment from the sale of a right to receive future lottery payments, etc. For details on gambling losses, see the instructions for Schedule A, line 28.



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.
- 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.

Adjusted Gross Income

**Line 23
Educator Expenses**

If you were an eligible educator in 2011, you can deduct on line 23 up to \$500 of qualified expenses you paid in 2011. 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 to these expenses that were not reported to you in box 1 of your Form W-2.

For more details, use TeleTax topic 458 or see Pub. 529.

**Line 24
Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials**

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance can also cover your child who was under age 27 at the end of 2011, even if the child was not your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in the line 6c instructions).

- Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.
- Performing-arts-related expenses as a qualified performing artist.

**Line 25
Health Savings Account (HSA) Deduction**

You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA fund distributions from an IRA) were made to your HSA for 2011. See Form 8889.

**Line 26
Moving Expenses**

If you moved in connection with your job or business or started a new job, you may be able to take this deduction. But your new workplace must be at least 50 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 30 miles from your old home. Use TeleTax topic 455 or see Form 3903.

**Line 27
Deductible Part of Self-Employment Tax**

If you were self-employed and owe self-employment tax, fill in Schedule SE to figure the amount of your deduction. If you completed Section A of Schedule SE, the deductible part of your self-employment tax is on line 6. If you completed Section B of Schedule SE, it is on line 13.

**Line 28
Self-Employed SEP, SIMPLE, and Qualified Plans**

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

**Line 29
Self-Employed Health Insurance Deduction**

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance can also cover your child who was under age 27 at the end of 2011, even if the child was not your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in the line 6c instructions).

Medicare premiums you voluntarily pay to obtain private health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer cannot be used to figure the deduction.

For more details, see Pub. 535.

- Business expenses of fee-basis state or local government officials.

For local government officials, see Form 2106 or 2106-EZ.

**Line 29
Self-Employed SEP, SIMPLE, and Qualified Plans**

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

**Line 29
Self-Employed Health Insurance Deduction**

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance can also cover your child who was under age 27 at the end of 2011, even if the child was not your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in the line 6c instructions).

Medicare premiums you voluntarily pay to obtain private health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer cannot be used to figure the deduction.

For more details, see Pub. 535.

- You were self-employed and had a net profit for the year.
- You were a partner with net earnings from self-employment.
- You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.
- You received wages in 2011 from an S corporation in which you were a more-than-2% shareholder. Health insurance premiums paid or reimbursed by the S corporation are shown as wages on Form W-2.

The insurance plan must be established under your business. Your personal services must have been a material income-producing factor in the business. If you are filing Schedule C, C-EZ, or F, the policy can be either in your name or in the name of the business.

If you are a partner, the policy can be either in your name or in the name of the partnership. You can either pay the premiums yourself or your partnership can pay them and report them as guaranteed payments. If the policy is in your name and you pay the premiums yourself, the partnership must reimburse you and report the premiums as guaranteed payments.

If you are a more-than-2% shareholder in an S corporation, the policy can be either in your name or in the name of the S corporation. You can either pay the premiums yourself or the S corporation can pay them and report them as wages. If the policy is in your name and you pay the premiums yourself, the S corporation must reimburse you and report the premiums as guaranteed payments.

But if you were also eligible to participate in any subsidized health plan maintained by you or your spouse's employer for any month or part of a month in 2011, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. Also, if you were eligible for any month or part of a month to participate in any subsidized health plan maintained by the employer of either your dependent or your child who was under age 27 at the end of 2011, 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 premiums you voluntarily pay to obtain private health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer cannot be used to figure the deduction.

For more details, see Pub. 535.

If you qualify to take the deduction use the Self-Employed Health Insurance De-

2011 Form 1040—Line 32

Self-Employed Health Insurance Deduction Worksheet—Line 29
 Keep for Your Records

Before you begin: If, during 2011, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation pension recipient, see the instructions for Form 8885 to figure the amount to enter on line 1 of this worksheet.
 Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 555 to figure your deduction.

1. Enter the total amount paid in 2011 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2011 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2011, 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 or amounts paid from a retirement plan distributions that were nontaxable because you are a retired public safety officer. . . .
2. Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Form 1040, lines 27 and 28. Do not include Conservation Reserve Program payments exempt from self-employment tax. . . .
3. **Self-employed health insurance deduction.** Enter the **smaller** of line 1 or line 2 here and on Form 1040, line 29. **Do not** include this amount in figuring any medical expense deduction on Schedule A. . . .

*If you used either optional method to figure your net earnings from self-employment, 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.

Line 32
IRA Deduction

Exception. Use Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if any of the following applies.
 • You had more than one source of income subject to self-employment tax.
 • You file Form 2555 or 2555-EZ.
 • You are using amounts paid for qualified long-term care insurance to figure the deduction.

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 or see Pub. 504.

Need more information or forms? Visit IRS.gov.

2011 Form 1040—Line 32

IRA Deduction Worksheet—Line 32
 Keep for Your Records

Before you begin: Be sure you have read the 10-item list in the instructions for this line. You may not be able to use this worksheet. Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36). If you are married filing separately and you lived apart from your spouse for all of 2011, 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.

1. Were you covered by a retirement plan (see *Were You Covered by a Retirement Plan?*)? **1a.** Yes No
 - If married filing jointly, was your spouse covered by a retirement plan? **1b.** Yes No
- 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.
 • \$5,000, if under age 50 at the end of 2011.
 • \$6,000, if age 50 or older but under age 70½ at the end of 2011.
 Otherwise, go to line 2.

2. Enter the amount shown below that applies to you.
 • Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 2011, enter \$66,000
 • Qualifying widow(er), enter \$110,000
 • Married filing jointly, enter \$110,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$179,000 for the person who was not covered by a plan
 • Married filing separately and you lived with your spouse at any time in 2011, 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?
 No. None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.
 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.
 i. \$5,000, if under age 50 at the end of 2011.
 ii. \$6,000, if age 50 or older but under age 70½ at the end of 2011.
 • 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.
 i. \$5,000, if under age 50 at the end of 2011.
 ii. \$6,000, if age 50 or older but under age 70½ at the end of 2011.
 Otherwise, go to line 7.

Need more information or forms? Visit IRS.gov.

2011 Form 1040—Lines 29 Through 32

Self-Employed Health Insurance Deduction Worksheet—Line 29
 Keep for Your Records

Before you begin: If, during 2011, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation pension recipient, see the instructions for Form 8885 to figure the amount to enter on line 1 of this worksheet.
 Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 555 to figure your deduction.

1. Enter the total amount paid in 2011 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2011 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2011, 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 or amounts paid from a retirement plan distributions that were nontaxable because you are a retired public safety officer. . . .
2. Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Form 1040, lines 27 and 28. Do not include Conservation Reserve Program payments exempt from self-employment tax. . . .
3. **Self-employed health insurance deduction.** Enter the **smaller** of line 1 or line 2 here and on Form 1040, line 29. **Do not** include this amount in figuring any medical expense deduction on Schedule A. . . .

*If you used either optional method to figure your net earnings from self-employment, 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.

Line 32
IRA Deduction

Exception. Use Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if any of the following applies.
 • You had more than one source of income subject to self-employment tax.
 • You file Form 2555 or 2555-EZ.
 • You are using amounts paid for qualified long-term care insurance to figure the deduction.

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 or see Pub. 504.

Need more information or forms? Visit IRS.gov.

IRA Deduction Worksheet—Continued

7. Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.

- Single, head of household, or married filing separately, multiply by 50% (.50) (or by 60% (.60) in the column for the IRA of a person who is age 50 or older at the end of 2011)
- Married filing jointly or qualifying widow(er), multiply by 25% (.25) (or by 30% (.30) in the column for the IRA of a person who is age 50 or older at the end of 2011). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 50% (.50) (or by 60% (.60) if age 50 or older at the end of 2011)

8. Enter the total of your (and your spouse's if filing jointly):

- Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 32
- Alimony and separate maintenance payments reported on Form 1040, line 11
- Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q

9. Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub 590

10. Add lines 8 and 9

11. Enter traditional IRA contributions made, or that will be made by April 17, 2012, for 2011 to your IRA on line 11a and to your spouse's IRA on line 11b

12. On line 12a, enter the **smallest** of line 7a, 10, or 11a. On line 12b, enter the **smallest** of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)

Spouse's IRA

Your IRA

7a. _____

7b. _____

8. _____

9. _____

10. _____

11a. _____

11b. _____

12a. _____

12b. _____

the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590.

Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you 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.

If you were covered by a retirement plan and you file Form 2555, 2555-EZ, or 8815, or you exclude employer-provided adoption benefits, see Pub. 590 to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2011.

You may be able to take the retirement savings contributions credit. See the line 50 instructions.



Line 33 Student Loan Interest Deduction

You can take this deduction only if all of the following apply.

- You paid interest in 2011 on a qualified student loan (see below).
- Your filing status is any status except married filing separately.
- Your modified adjusted gross income (AGI) is less than: \$75,000 if single, head of household, or qualifying widow(er); \$150,000 if married filing jointly. Use lines 2 through 4 of the worksheet below to figure your modified AGI.

- You, or your spouse if filing jointly, are not claimed as a dependent on someone else's (such as your parent's) 2011 tax return.
- Use the worksheet below to figure your student loan interest deduction.

Exception. Use Pub. 970 instead of the worksheet below to figure your student loan interest deduction if you file Form 2555, 2555-EZ, or 4563, or you exclude income from sources within Puerto Rico.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals.

- 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 (\$3,700 for 2011), 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 (defined later). 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

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.



Student Loan Interest Deduction Worksheet—Line 33

Before you begin: Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36). Be sure you have read the Exception above to see if you can use this worksheet instead of Pub. 970 to figure your deduction.

1. Enter the total interest you paid in 2011 on qualified student loans (see above). Do not enter more than \$2,500

2. Enter the amount from Form 1040, line 22

3. Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36

4. Subtract line 3 from line 2

5. Enter the amount shown below for your filing status:

- Single, head of household, or qualifying widow(er)—\$60,000
- Married filing jointly—\$120,000

6. Is the amount on line 4 more than the amount on line 5?

 No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9.

 Yes. Subtract line 5 from line 4

7. Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000

8. Multiply line 1 by line 7

9. Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Form 1040, line 33. Do not include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)

Standard Deduction Worksheet for Dependents—Line 40

Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Is your **earned income*** more than \$650?
 Yes. Add \$300 to your earned income. Enter the total
 No. Enter \$950

2. Enter the amount shown below for your filing status.
 • Single or married filing separately—\$5,800
 • Married filing jointly or qualifying widow(er)—\$11,600
 • Head of household—\$8,500

3. **Standard deduction.**
 a. Enter the **smaller** of line 1 or line 2. If born after January 1, 1947, and not blind, **stop here** and enter this amount on Form 1040, line 40. Otherwise, go to line 3b.
 b. If born before January 2, 1947, or blind, multiply the number on Form 1040, line 39a, by \$1,150 (\$1,450 if single or head of household).
 c. Add lines 3a and 3b. Enter the total here and on Form 1040, line 40.

* **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. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

Standard Deduction Chart for People Who Were Born Before January 2, 1947, or Were Blind

Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.

Enter the number from the box on Form 1040, line 39a. Do not use the number of exemptions from line 6d.

IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1 2	\$7,250 8,700
Married filing jointly or Qualifying widow(er)	1 2 3 4	\$12,750 13,900 15,050 16,200
Married filing separately	1 2 3 4	\$6,950 8,100 9,250 10,400
Head of household	1 2	\$9,950 11,400

2011 Form 1040—Lines 34 Through 40

tified by your eye doctor (ophthalmologist or optometrist) that:

- 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 (ophthalmologist or 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 2011 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

Most people can find their standard deduction by looking at the amounts listed under "All others" to the left of line 40.

Exception 1 – dependent. If you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2011 return, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

Exception 2 – box on line 39a checked. If you checked any box on line 39a, use the chart below the Standard Deduction Worksheet for Dependents to figure your standard deduction.

Exception 3 – box on line 39b checked. If you checked the box on line 39b, your standard deduction is zero, even if you were born before January 2, 1947, or were blind.

CAUTION
 If you received a refund in 2011 of an amount (such as real estate taxes) that increased your standard deduction in an earlier year, you generally have to include the refund in your income. See Recoveries in Pub. 525.

or publication indicated. On the dotted line next to line 36, enter the amount of your deduction and identify it as indicated.

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Jury duty pay if you gave the payment 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, 1947 or were blind at the end of 2011, 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, 1947, or was blind at the end of 2011, also check the appropriate box(es) for your spouse. Be sure to enter the total number of boxes checked. Do not check any box(es) for your spouse if your filing status is head of household.

Blindness

If you were not totally blind as of December 31, 2011, you must get a statement cer-

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 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:
 - 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.
 - Any qualified film you produced, or 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

Foreign Earned Income Tax Worksheet—Line 44

Keep for Your Records



1. Enter the amount from Form 1040, line 43, is zero, do not complete this worksheet.

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 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 those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.

2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.

3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.

4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).

Line 44 Tax. Include in the total on line 44 all of the following taxes that apply.

• Tax on your taxable income. Figure the tax using one of the methods described here.

• Tax from Form 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.

• Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.

• Tax due to making a section 962 election (the election made by a domestic shareholder of a controlled foreign corporation to be taxed at corporate rates). See section 962 for details. Check the appropriate box and attach a statement showing how you figured the tax.

• Recapture of an education credit. You may owe this tax if you claimed an education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses was received in 2011 for the student. See Form 8863 for more details. Enter the amount and "ECR" in the space next to line 44.

Do you want the IRS to figure the tax on your taxable income for you?

Yes. See chapter 29 of Pub. 17 for details, including who is eligible and what to do, if you have paid too much, 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, later in these instructions, to figure your tax. Be sure you use the correct column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet right after the Tax Table.

However, 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 2011, and

2. Was age 18 at the end of 2011 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 2011 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 2011 or if neither of the child's parents was alive at the end of 2011, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1994, is considered to be age 18 at the end of 2011; a child born on January 1, 1993, is considered to be age 19 at the end of 2011; a child born on January 1, 1988, is considered to be age 24 at the end of 2011.

Schedule D Tax Worksheet. If you have to file Schedule D, and line 18 or 19 of Sched-

Qualified Dividends and Capital Gain Tax Worksheet. Use the Qualified Dividends and Capital Gain Tax Worksheet, later, to figure your tax if you do not have to use the Schedule D Tax Worksheet and if any of the following applies.

You reported qualified dividends on Form 1040, line 9b.

You 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 instead.

Schedule J. If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J.

Foreign Earned Income Tax Worksheet. If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555 or 2555-EZ, you must figure your tax using the Foreign Earned Income Tax Worksheet.

2011 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.

TIP 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 foreign source gross income was from interest and dividends and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).
2. The total of your foreign taxes was not more than \$300 (not more than \$600 if married filing jointly).
3. You held the stock or bonds on which the dividends or interest were paid for at least 16 days and were not obligated to pay these amounts to someone else.
4. You are not filing Form 4563 or excluding income from sources within Puerto Rico.
5. All of your foreign taxes were:
 - a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and
 - b. Paid to countries that are recognized by the United States and do not support terrorism.

For more details on these requirements, see the Instructions for Form 1116.

2011 Form 1040—Line 44

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records

Before you begin: ✓ See the earlier instructions for line 44 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.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	
2. Enter the amount from Form 1040, line 9b*	2.	
3. Are you filing Schedule D?*		
<input type="checkbox"/> No. Enter the amount from Form 1040, line 13	3.	
<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-	4.	
4. Add lines 2 and 3	4.	
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	
8. Enter:		
\$34,500 if single or married filing separately,		
\$69,000 if married filing jointly or qualifying widow(er),		
\$46,250 if head of household.	8.	
9. Enter the smaller of line 1 or line 8	9.	
10. Enter the smaller of line 7 or line 9	10.	
11. Subtract line 10 from line 9. This amount is taxed at 0%	11.	
12. Enter the smaller of line 1 or line 6	12.	
13. Enter the amount from line 11	13.	
14. Subtract line 13 from line 12	14.	
15. Multiply line 14 by 15% (.15)	15.	
16. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	16.	
17. Add lines 15 and 16	17.	
18. 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 this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	18.	
19. Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 44. 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	19.	

*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

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.
- 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:

- Your qualifying child under age 13 whom you claim as your dependent.
- Your disabled spouse or any other disabled person who could not care for himself or herself, or
- Your child whom you could not claim as a dependent because of the rules for *Children of divorced or separated parents* in the instructions for line 6c.

For details, use TaxTopic 602 or see Form 2441.

Line 49

Education Credits

If you (or your dependent) paid qualified expenses in 2011 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) 2011 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 2011 unless your filing status is married filing jointly.

Line 50

Retirement Savings Contributions Credit (Saver's Credit)

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions, other than rollover contributions, to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); 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 \$28,250 (\$42,375 if head of household; \$56,500 if married filing jointly).
2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1994, (b) is claimed as a dependent on someone else's 2011 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2011 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, see Tax topic 610 or see Form 8880.

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. If you do not have a qualifying child, you cannot claim the child tax credit.
- Step 2.** Make sure you checked the box on Form 1040, line 6c, column (4), for each qualifying child.
- Step 3.** Answer the questions below to see if you can use the Child Tax Credit Worksheet 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 83396.
 - District of Columbia first-time homebuyer credit, Form 8859.
 - Residential energy efficient property credit, Form 5695, Part II.
- Yes.** **No.** Continue
- 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.

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.** **No.** Use the Child Tax Credit Worksheet to figure your credit.
- You must use Pub. 972 to figure your credit.



Keep for Your Records

2011 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 2011, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c.
- If you do not have a qualifying child, you cannot claim the child tax credit.
- Do not use this worksheet if you answered "Yes" to question 1 or 2 of *Who Must Use Pub. 972*, earlier. Instead, use Pub. 972.

Part 1

- Number of qualifying children: _____ × \$1,000.
Enter the result. 1
- Enter the amount from Form 1040, line 38. 2
- 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 — \$55,0003
- 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. 4

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.
- Multiply the amount on line 4 by 5% (.05). Enter the result. 5
- 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.* 6

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 2011 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.

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 2011.

- 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.

Condos and co-ops. If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of these credits.

Need more information or forms? Visit IRS.gov.



Keep for Your Records

2011 Child Tax Credit Worksheet—Continued 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.

8. Add any amounts from:

- Form 1040, line 47
Form 1040, line 48 +
Form 1040, line 49 +
Form 1040, line 50 +
Form 5695, line 14 +
Form 8834, line 23 +
Form 8910, line 22 +
Form 8936, line 15 +
Schedule R, line 22 +

Enter the total. 8

9. Are the amounts on lines 7 and 8 the same?

Yes STOP

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.



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.

More details. For details, see Form 5695.

Line 53 Other Credits

Enter the total of the following credits on line 53 and check the appropriate box(es). Check all boxes that apply. If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- General business credit. This credit 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 an electric vehicle passive activity credit carried forward from a prior year. See Form 8834, Part II.

- Alternative motor vehicle credit. See Form 8910. If you placed a new fuel cell motor vehicle in service during 2011 or converted a motor vehicle to a qualified plug-in electric drive motor vehicle in 2011.
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

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railroad retirement (RRTA) tax on the unreported tips.

Do not include the value of any noncash tips, such as tickets or passes. You do not pay social security and Medicare taxes or RRTA tax on these noncash tips.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.



You may be charged a penalty equal to 50% of the social security and Medicare or RRTA tax due on tips 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, 1940, 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 you must file Form 5329 if distribution code 1

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Line 60 Other Taxes

Use line 60 to report any taxes not reported elsewhere on your return or other schedules. To find out if you owe the tax, see the form or publication indicated. In the space next to line 60, enter the amount of the tax and the code that identifies it. If you need more room, attach a statement listing the amount of each tax and the code. Enter on line 60 the total of all of the following taxes you owe.

- 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 "HDHP."
3. Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."
4. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."
5. Recapture of the following credits.
a. Investment credit (see Form 4255). Identify as "ICR."
b. Low-income housing credit (see Form 8611). Identify as "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 2011 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as "FMSR."
7. 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, B or M and N. Identify as "UT."

Line 59a Household Employment Taxes

Enter the household employment taxes you owe for having a household employee. If any of the following apply, see Schedule H and its instructions to find out if you owe these taxes.

- 1. You paid any one household employee (defined below) cash wages of \$1,700 or more in 2011. 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 2011 and was a student.
2. You withheld federal income tax during 2011 at the request of any household employee.

- 3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2010 or 2011 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.

Line 59b First-time Homebuyer Credit Repayment

Enter the 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.

If you bought the home in 2008 and owned and used it as your main home for all of 2011, you can enter your 2011 repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule. Also see the Form 5405 instructions if the home you bought was destroyed, condemned, or disposed of under threat of condemnation and you did not buy a new home within 2 years.

- 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 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. Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as "453(0)(3)."
14. Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. Identify as "453A(c)."

- 15. Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as "FITPP."
16. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "From Form 8697" or "From Form 8866."

- 17. Any negative amount on Form 8885, line 7, 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."

- 18. Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A. This income should be shown in box 12 of Form W-2 with code Z, or in box 15b of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B)(i). See section 409A(a)(1)(B) for details. Identify as "NQDC."

- 19. Additional tax on compensation you received from a nonqualified deferred compensation plan described in section 457A if the compensation would have been includable in your income in an earlier year except that the amount was not determinable until 2011. The tax is 20% of the amount required to be included in income plus an

2011 Form 1040—Lines 60 Through 63
interest amount determined under section 457A(c)(2). See section 457A for details. Identify as "457A."

Line 61 Total Tax

Add lines 55 through 60 to get your total tax.

If you are reading "Total Tax" because of what you read in the 2011 Form W-2 instructions for Employee, see the line 60 instructions instead.

Payments

Line 62 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 62. 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 2011 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, or other income, include the federal security benefits or other income you received. Include the amount withheld in box 4 of Form 1099 or box 6 of Form SSA-1099.

Line 63 2011 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2011. Include any overpayment that you applied to your 2011 estimated tax from:

- Your 2010 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 2011. For an example of how to do this, see Pub. 505. You may want to attach an explanation of how

you and your spouse divided the payments. 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 2011 or in 2012 before filing a 2011 return.

Divorced Taxpayers

If you got divorced in 2011 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 re-married in 2011, 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 63, 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 2011 and the name(s) and SSN(s) under which you made them.



Worksheet B — 2011 EIC — Lines 64a and 64b

Use this worksheet if you answered "Yes" to Step 5, question 3.

- ✓ 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

- 1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies. 1a
- b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a. + 1b
- c. Combine lines 1a and 1b. = 1c
- d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies. - 1d
- e. Subtract line 1d from 1c. = 1e

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

Part 2

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, or any other amounts exempt from self-employment tax.

Self-Employed NOT Required To File Schedule SE

- a. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A.* 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*.
For example, your net earnings from self-employment were less than \$400. + 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 Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.

Part 3

3. Enter the amount from Schedule C, line 1c, or Schedule C-EZ, line 1c, that you are filing as a statutory employee. 3

Statutory Employees Filing Schedule C or C-EZ

Part 4

- 4a. Enter your earned income from Step 5. 4a
- 4b. Combine lines 1e, 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 \$43,998 (\$49,078 if married filing jointly)?
 - 2 qualifying children, is line 4b less than \$40,964 (\$46,044 if married filing jointly)?
 - 1 qualifying child, is line 4b less than \$36,052 (\$41,132 if married filing jointly)?
 - No qualifying children, is line 4b less than \$13,660 (\$18,740 if married filing jointly)?

Yes. If you want the IRS to figure your credit, see *Credit figured by the IRS*, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.

No. You cannot take the credit. Enter "No" on the dotted line next to line 64a.

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.



Worksheet A — 2011 EIC — Lines 64a and 64b

Before you begin:

- ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 3, question 3. Otherwise, use Worksheet B.

Part 1

1. Enter your earned income from Step 5. 1

All Filers Using Worksheet A

2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 2

If line 2 is zero, You cannot take the credit. Enter "No" on the dotted line next to line 64a.

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 \$7,600 (\$12,700 if married filing jointly)?
 - 1 or more qualifying children, is the amount on line 3 less than \$16,700 (\$21,800 if married filing jointly)?

Yes. Leave line 5 blank; enter the amount from line 2 on line 6.

No. Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6. 5

Part 3

Your Earned Income Credit

6. This is your earned income credit. 6

Enter this amount on Form 1040, line 64a.



Reminder—

- ✓ If you have a qualifying child, complete and attach Schedule EIC.



CAUTION
If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2011.

2011 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're looking for. Enter the amount from that column on your EIC Worksheet.

2. Then, go to the column that includes your filing status (single, head of household, or qualifying widow(er) and you have children) and you have children you are looking for from your EIC Worksheet is \$2,455, you would enter \$642.

Example: If your filing status is single, you have one qualifying child, and the amount you are looking for from your EIC Worksheet is \$2,455, you would enter \$642.

If the amount you are looking up from the worksheet is—	And your filing status is—		
	Single, head of household, or qualifying widow(er) and you have children	Two Children	Three Children
At least - But less than	Your credit is—	One Child	Two Children
\$1	\$2	\$9	\$10
50	6	26	34
100	10	43	56
150	13	60	79
200	17	77	101
250	21	94	124
300	25	111	146
350	28	128	169
400	33	145	191
450	36	162	214
500	40	179	236
550	44	196	259
600	48	213	281
650	52	230	304
700	55	247	326
750	59	264	349
800	63	281	371
850	67	298	394
900	71	315	416
950	75	332	439
1,000	78	349	461
1,050	82	366	484
1,100	86	383	506
1,150	90	400	529
1,200	94	417	551
1,250	98	434	574
1,300	101	451	596
1,350	105	468	619
1,400	109	485	641
1,450	113	502	664
1,500	117	519	686
1,550	120	536	709
1,600	124	553	731
1,650	128	570	754
1,700	132	587	776
1,750	136	604	799
1,800	140	621	821
1,850	143	638	844
1,900	147	655	866
1,950	151	672	889
2,000	155	689	911
2,050	159	706	934
2,100	163	723	956
2,150	166	740	979
2,200	170	757	1,001
2,250	174	774	1,024
2,300	178	791	1,046
2,350	182	808	1,069
2,400	186	825	1,091
2,450	189	842	1,114



Keep for Your Records

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b.

7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

If line 7 is zero, **STOP** You cannot take the credit. Enter "No" on the dotted line next to line 64a.

8. Enter the amount from Form 1040, line 38.

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 \$7,600 (\$12,700 if married filing jointly)?
 - 1 or more qualifying children, is the amount on line 8 less than \$16,700 (\$21,800 if married filing jointly)?
- Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.
 No. Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.
 Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

Part 7

Your Earned Income Credit

11. **This is your earned income credit.**

Enter this amount on Form 1040, line 64a.



Reminder—

✓ If you have a qualifying child, complete and attach Schedule EIC.
CAUTION If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2011.

2011 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	No Children	One Child	Two Children			
At least	But less than	Your credit is—	Your credit is—	Your credit is—	Your credit is—	Your credit is—			
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	6,100	464	2,066	2,430	2,734	464	2,066	2,430	2,734
6,100	6,150	464	2,083	2,450	2,756	464	2,083	2,450	2,756
6,150	6,200	464	2,100	2,470	2,779	464	2,100	2,470	2,779
6,200	6,250	464	2,117	2,490	2,801	464	2,117	2,490	2,801
6,250	6,300	464	2,134	2,510	2,824	464	2,134	2,510	2,824
6,300	6,350	464	2,151	2,530	2,846	464	2,151	2,530	2,846
6,350	6,400	464	2,168	2,550	2,869	464	2,168	2,550	2,869
6,400	6,450	464	2,185	2,570	2,891	464	2,185	2,570	2,891
6,450	6,500	464	2,202	2,590	2,914	464	2,202	2,590	2,914
6,500	6,550	464	2,219	2,610	2,936	464	2,219	2,610	2,936
6,550	6,600	464	2,236	2,630	2,959	464	2,236	2,630	2,959
6,600	6,650	464	2,253	2,650	2,981	464	2,253	2,650	2,981
6,650	6,700	464	2,270	2,670	3,004	464	2,270	2,670	3,004
6,700	6,750	464	2,287	2,690	3,026	464	2,287	2,690	3,026
6,750	6,800	464	2,304	2,710	3,049	464	2,304	2,710	3,049
6,800	6,850	464	2,321	2,730	3,071	464	2,321	2,730	3,071
6,850	6,900	464	2,338	2,750	3,094	464	2,338	2,750	3,094
6,900	6,950	464	2,355	2,770	3,116	464	2,355	2,770	3,116
6,950	7,000	464	2,372	2,790	3,139	464	2,372	2,790	3,139
7,000	7,050	464	2,389	2,810	3,161	464	2,389	2,810	3,161
7,050	7,100	464	2,406	2,830	3,184	464	2,406	2,830	3,184
7,100	7,150	464	2,423	2,850	3,206	464	2,423	2,850	3,206
7,150	7,200	464	2,440	2,870	3,229	464	2,440	2,870	3,229
7,200	7,250	464	2,457	2,890	3,251	464	2,457	2,890	3,251
7,250	7,300	464	2,474	2,910	3,274	464	2,474	2,910	3,274
7,300	7,350	464	2,491	2,930	3,296	464	2,491	2,930	3,296
7,350	7,400	464	2,508	2,950	3,319	464	2,508	2,950	3,319
7,400	7,450	464	2,525	2,970	3,341	464	2,525	2,970	3,341
7,450	7,500	464	2,542	2,990	3,364	464	2,542	2,990	3,364
7,500	7,550	464	2,559	3,010	3,386	464	2,559	3,010	3,386
7,550	7,600	464	2,576	3,030	3,409	464	2,576	3,030	3,409
7,600	7,650	464	2,593	3,050	3,431	464	2,593	3,050	3,431
7,650	7,700	458	2,610	3,070	3,454	464	2,610	3,070	3,454
7,700	7,750	454	2,627	3,090	3,476	464	2,627	3,090	3,476
7,750	7,800	450	2,644	3,110	3,499	464	2,644	3,110	3,499
7,800	7,850	446	2,661	3,130	3,521	464	2,661	3,130	3,521
7,850	7,900	443	2,678	3,150	3,544	464	2,678	3,150	3,544
7,900	7,950	439	2,695	3,170	3,566	464	2,695	3,170	3,566
7,950	8,000	435	2,712	3,190	3,589	464	2,712	3,190	3,589
8,000	8,050	431	2,729	3,210	3,611	464	2,729	3,210	3,611
8,050	8,100	427	2,746	3,230	3,634	464	2,746	3,230	3,634
8,100	8,150	423	2,763	3,250	3,656	464	2,763	3,250	3,656
8,150	8,200	420	2,780	3,270	3,679	464	2,780	3,270	3,679
8,200	8,250	416	2,797	3,290	3,701	464	2,797	3,290	3,701
8,250	8,300	412	2,814	3,310	3,724	464	2,814	3,310	3,724
8,300	8,350	408	2,831	3,330	3,746	464	2,831	3,330	3,746
8,350	8,400	404	2,848	3,350	3,769	464	2,848	3,350	3,769
8,400	8,450	400	2,865	3,370	3,791	464	2,865	3,370	3,791
8,450	8,500	397	2,882	3,390	3,814	464	2,882	3,390	3,814

(Continued)

2011 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	No Children	One Child	Two Children			
At least	But less than	Your credit is—	Your credit is—	Your credit is—	Your credit is—	Your credit is—			
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590		

2011 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	No Children	One Child	Two Children
At least	But less than	Your credit is—	Your credit is—	Your credit is—	Your credit is—	Your credit is—
11,500	11,550	163	3,094	464	3,094	464
11,550	11,600	160	3,094	464	3,094	464
11,600	11,650	156	3,094	464	3,094	464
11,650	11,700	152	3,094	464	3,094	464
11,700	11,750	148	3,094	464	3,094	464
11,750	11,800	144	3,094	464	3,094	464
11,800	11,850	140	3,094	464	3,094	464
11,850	11,900	137	3,094	464	3,094	464
11,900	11,950	133	3,094	464	3,094	464
11,950	12,000	129	3,094	464	3,094	464
12,000	12,050	125	3,094	464	3,094	464
12,050	12,100	121	3,094	464	3,094	464
12,100	12,150	117	3,094	464	3,094	464
12,150	12,200	114	3,094	464	3,094	464
12,200	12,250	110	3,094	464	3,094	464
12,250	12,300	106	3,094	464	3,094	464
12,300	12,350	102	3,094	464	3,094	464
12,350	12,400	98	3,094	464	3,094	464
12,400	12,450	94	3,094	464	3,094	464
12,450	12,500	91	3,094	464	3,094	464
12,500	12,550	87	3,094	464	3,094	464
12,550	12,600	83	3,094	464	3,094	464
12,600	12,650	79	3,094	464	3,094	464
12,650	12,700	75	3,094	464	3,094	464
12,700	12,750	72	3,094	464	3,094	464
12,750	12,800	68	3,094	464	3,094	464
12,800	12,850	64	3,094	464	3,094	464
12,850	12,900	60	3,094	464	3,094	464
12,900	12,950	56	3,094	464	3,094	464
12,950	13,000	52	3,094	464	3,094	464
13,000	13,050	49	3,094	464	3,094	464
13,050	13,100	45	3,094	464	3,094	464
13,100	13,150	41	3,094	464	3,094	464
13,150	13,200	37	3,094	464	3,094	464
13,200	13,250	33	3,094	464	3,094	464
13,250	13,300	29	3,094	464	3,094	464
13,300	13,350	25	3,094	464	3,094	464
13,350	13,400	22	3,094	464	3,094	464
13,400	13,450	18	3,094	464	3,094	464
13,450	13,500	14	3,094	464	3,094	464
13,500	13,550	10	3,094	464	3,094	464
13,550	13,600	7	3,094	464	3,094	464
13,600	13,650	3	3,094	464	3,094	464
13,650	13,700	0	3,094	464	3,094	464
13,700	13,750	0	3,094	464	3,094	464
13,750	13,800	0	3,094	464	3,094	464
13,800	13,850	0	3,094	464	3,094	464
13,850	13,900	0	3,094	464	3,094	464
13,900	13,950	0	3,094	464	3,094	464
13,950	14,000	0	3,094	464	3,094	464
14,000	14,050	0	3,094	464	3,094	464
14,050	14,100	0	3,094	464	3,094	464
14,100	14,150	0	3,094	464	3,094	464
14,150	14,200	0	3,094	464	3,094	464
14,200	14,250	0	3,094	464	3,094	464
14,250	14,300	0	3,094	464	3,094	464
14,300	14,350	0	3,094	464	3,094	464
14,350	14,400	0	3,094	464	3,094	464
14,400	14,450	0	3,094	464	3,094	464
14,450	14,500	0	3,094	464	3,094	464

2011 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	No Children	One Child	Two Children
At least	But less than	Your credit is—	Your credit is—	Your credit is—	Your credit is—	Your credit is—
8,500	8,550	383	2,899	464	2,899	3,410
8,550	8,600	389	2,916	464	2,916	3,430
8,600	8,650	385	2,933	464	2,933	3,450
8,650	8,700	381	2,950	464	2,950	3,470
8,700	8,750	378	2,967	464	2,967	3,490
8,750	8,800	374	2,984	464	2,984	3,510
8,800	8,850	370	3,001	464	3,001	3,530
8,850	8,900	366	3,018	464	3,018	3,550
8,900	8,950	362	3,035	464	3,035	3,570
8,950	9,000	358	3,052	464	3,052	3,590
9,000	9,050	355	3,069	464	3,069	3,610
9,050	9,100	351	3,086	464	3,086	3,630
9,100	9,150	347	3,103	464	3,103	3,650
9,150	9,200	343	3,120	464	3,120	3,670
9,200	9,250	339	3,137	464	3,137	3,690
9,250	9,300	335	3,154	464	3,154	3,710
9,300	9,350	332	3,171	464	3,171	3,730
9,350	9,400	328	3,188	464	3,188	3,750
9,400	9,450	324	3,205	464	3,205	3,770
9,450	9,500	320	3,222	464	3,222	3,790
9,500	9,550	316	3,239	464	3,239	3,810
9,550	9,600	313	3,256	464	3,256	3,830
9,600	9,650	309	3,273	464	3,273	3,850
9,650	9,700	305	3,290	464	3,290	3,870
9,700	9,750	301	3,307	464	3,307	3,890
9,750	9,800	297	3,324	464	3,324	3,910
9,800	9,850	293	3,341	464	3,341	3,930
9,850	9,900	290	3,358	464	3,358	3,950
9,900	9,950	286	3,375	464	3,375	3,970
9,950	10,000	282	3,392	464	3,392	3,990
10,000	10,050	278	3,409	464	3,409	4,010
10,050	10,100	274	3,426	464	3,426	4,030
10,100	10,150	270	3,443	464	3,443	4,050
10,150	10,200	267	3,460	464	3,460	4,070
10,200	10,250	263	3,477	464	3,477	4,090
10,250	10,300	259	3,494	464	3,494	4,110
10,300	10,350	255	3,511	464	3,511	4,130
10,350	10,400	251	3,528	464	3,528	4,150
10,400	10,450	247	3,545	464	3,545	4,170
10,450	10,500	244	3,562	464	3,562	4,190
10,500	10,550	240	3,579	464	3,579	4,210
10,550	10,600	236	3,596	464	3,596	4,230
10,600	10,650	232	3,613	464	3,613	4,250
10,650	10,700	228	3,630	464	3,630	4,270
10,700	10,750	225	3,647	464	3,647	4,290
10,750	10,800	221	3,664	464	3,664	4,310
10,800	10,850	217	3,681	464	3,681	4,330
10,850	10,900	213	3,698	464	3,698	4,350
10,900	10,950	209	3,715	464	3,715	4,370
10,950	11,000	205	3,732	464	3,732	4,390
11,000	11,050	202	3,749	464	3,749	4,410
11,050	11,100	198	3,766	464	3,766	4,430
11,100	11,150	194	3,783	464	3,783	4,450
11,150	11,200	191	3,800	464	3,800	4,470
11,200	11,250	186	3,817	464	3,817	4,490
11,250	11,300	182	3,834	464	3,834	4,510
11,300	11,350	179	3,851	464	3,851	4,530
11,350	11,400	175	3,868	464	3,868	4,550
11,400	11,450	171	3,885	464	3,885	4,570
11,450	11,500	167	3,902	464	3,902	4,590

(Continued)

(Continued)

2011 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 leave—			Married filing jointly and you have—			Your credit is—				
	At least	But less than	5,751	No Children	One Child	Two Children	No Children	One Child	Two Children	Three Children	
17,500	17,550	17,600	5,751	0	2,961	4,936	5,575	93	3,094	5,112	5,751
17,600	17,650	17,700	5,751	0	2,963	4,926	5,565	89	3,094	5,112	5,751
17,700	17,750	17,800	5,751	0	2,945	4,915	5,554	85	3,094	5,112	5,751
17,800	17,850	17,900	5,751	0	2,937	4,905	5,544	81	3,094	5,112	5,751
17,900	17,950	18,000	5,751	0	2,929	4,894	5,533	78	3,094	5,112	5,751
18,000	18,050	18,100	5,751	0	2,921	4,883	5,522	74	3,094	5,112	5,751
18,100	18,150	18,200	5,751	0	2,913	4,873	5,512	70	3,094	5,112	5,751
18,200	18,250	18,300	5,751	0	2,905	4,862	5,501	66	3,094	5,112	5,751
18,300	18,350	18,400	5,751	0	2,897	4,852	5,491	62	3,094	5,112	5,751
18,400	18,450	18,500	5,751	0	2,889	4,841	5,480	59	3,094	5,112	5,751
18,500	18,550	18,600	5,751	0	2,881	4,831	5,470	55	3,094	5,112	5,751
18,600	18,650	18,700	5,751	0	2,873	4,820	5,459	51	3,094	5,112	5,751
18,700	18,750	18,800	5,751	0	2,865	4,810	5,449	47	3,094	5,112	5,751
18,800	18,850	18,900	5,751	0	2,857	4,799	5,438	43	3,094	5,112	5,751
18,900	18,950	19,000	5,751	0	2,849	4,789	5,428	39	3,094	5,112	5,751
19,000	19,050	19,100	5,751	0	2,841	4,778	5,417	36	3,094	5,112	5,751
19,100	19,150	19,200	5,751	0	2,833	4,768	5,407	32	3,094	5,112	5,751
19,200	19,250	19,300	5,751	0	2,825	4,757	5,396	28	3,094	5,112	5,751
19,300	19,350	19,400	5,751	0	2,817	4,747	5,386	24	3,094	5,112	5,751
19,400	19,450	19,500	5,751	0	2,809	4,736	5,375	20	3,094	5,112	5,751
19,500	19,550	19,600	5,751	0	2,801	4,726	5,365	16	3,094	5,112	5,751
19,600	19,650	19,700	5,751	0	2,793	4,715	5,354	13	3,094	5,112	5,751
19,700	19,750	19,800	5,751	0	2,785	4,704	5,343	9	3,094	5,112	5,751
19,800	19,850	19,900	5,751	0	2,777	4,694	5,333	5	3,094	5,112	5,751
19,900	19,950	20,000	5,751	0	2,769	4,683	5,322	1	3,094	5,112	5,751
20,000	20,050	20,100	5,751	0	2,761	4,673	5,312	0	3,094	5,112	5,751
20,100	20,150	20,200	5,751	0	2,753	4,662	5,301	0	3,094	5,112	5,751
20,200	20,250	20,300	5,751	0	2,745	4,652	5,291	0	3,094	5,112	5,751
20,300	20,350	20,400	5,751	0	2,737	4,641	5,280	0	3,094	5,112	5,751
20,400	20,450	20,500	5,751	0	2,729	4,631	5,270	0	3,094	5,112	5,751
20,500	20,550	20,600	5,751	0	2,721	4,620	5,259	0	3,094	5,112	5,751
20,600	20,650	20,700	5,751	0	2,713	4,610	5,249	0	3,094	5,112	5,751
20,700	20,750	20,800	5,751	0	2,705	4,599	5,238	0	3,094	5,112	5,751
20,800	20,850	20,900	5,751	0	2,697	4,589	5,228	0	3,094	5,112	5,751
20,900	20,950	21,000	5,751	0	2,689	4,578	5,217	0	3,094	5,112	5,751
21,000	21,050	21,100	5,751	0	2,681	4,568	5,207	0	3,094	5,112	5,751
21,100	21,150	21,200	5,751	0	2,673	4,557	5,196	0	3,094	5,112	5,751
21,200	21,250	21,300	5,751	0	2,665	4,547	5,186	0	3,094	5,112	5,751
21,300	21,350	21,400	5,751	0	2,657	4,536	5,175	0	3,094	5,112	5,751
21,400	21,450	21,500	5,751	0	2,649	4,525	5,164	0	3,094	5,112	5,751
21,500	21,550	21,600	5,751	0	2,641	4,515	5,154	0	3,094	5,112	5,751
21,600	21,650	21,700	5,751	0	2,633	4,504	5,143	0	3,094	5,112	5,751
21,700	21,750	21,800	5,751	0	2,625	4,494	5,133	0	3,094	5,112	5,751
21,800	21,850	21,900	5,751	0	2,617	4,483	5,122	0	3,094	5,112	5,751
21,900	21,950	22,000	5,751	0	2,609	4,473	5,112	0	3,094	5,112	5,751
22,000	22,050	22,100	5,751	0	2,601	4,462	5,101	0	3,094	5,112	5,751
22,100	22,150	22,200	5,751	0	2,593	4,452	5,091	0	3,094	5,112	5,751
22,200	22,250	22,300	5,751	0	2,585	4,441	5,080	0	3,094	5,112	5,751
22,300	22,350	22,400	5,751	0	2,577	4,431	5,070	0	3,094	5,112	5,751
22,400	22,450	22,500	5,751	0	2,569	4,420	5,059	0	3,094	5,112	5,751
22,500	22,550	22,600	5,751	0	2,561	4,410	5,049	0	3,094	5,112	5,751
22,600	22,650	22,700	5,751	0	2,553	4,399	5,038	0	3,094	5,112	5,751
22,700	22,750	22,800	5,751	0	2,545	4,389	5,028	0	3,094	5,112	5,751
22,800	22,850	22,900	5,751	0	2,537	4,378	5,017	0	3,094	5,112	5,751
22,900	22,950	23,000	5,751	0	2,529	4,368	5,007	0	3,094	5,112	5,751
23,000	23,050	23,100	5,751	0	2,521	4,357	4,996	0	3,094	5,112	5,751
23,100	23,150	23,200	5,751	0	2,513	4,346	4,985	0	3,094	5,112	5,751
23,200	23,250	23,300	5,751	0	2,505	4,336	4,975	0	3,094	5,112	5,751
23,300	23,350	23,400	5,751	0	2,497	4,325	4,964	0	3,094	5,112	5,751
23,400	23,450	23,500	5,751	0	2,489	4,315	4,954	0	3,094	5,112	5,751

* If the amount you are looking up from the worksheet is at least \$18,700 but less than \$18,740, and you have no qualifying child, your credit is \$2. Otherwise, you cannot take the credit.

(Continued)

2011 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 leave—			Married filing jointly and you have—			Your credit is—				
	At least	But less than	5,751	No Children	One Child	Two Children	No Children	One Child	Two Children	Three Children	
14,500	14,550	14,600	5,751	322	3,094	5,112	5,751	322	3,094	5,112	5,751
14,600	14,650	14,700	5,751	319	3,094	5,112	5,751	319	3,094	5,112	5,751
14,700	14,750	14,800	5,751	315	3,094	5,112	5,751	315	3,094	5,112	5,751
14,800	14,850	14,900	5,751	311	3,094	5,112	5,751	311	3,094	5,112	5,751
14,900	14,950	15,000	5,751	307	3,094	5,112	5,751	307	3,094	5,112	5,751
15,000	15,050	15,100	5,751	303	3,094	5,112	5,751	303	3,094	5,112	5,751
15,100	15,150	15,200	5,751	300	3,094	5,112	5,751	300	3,094	5,112	5,751
15,200	15,250	15,300	5,751	296	3,094	5,112	5,751	296	3,094	5,112	5,751
15,300	15,350	15,400	5,751	292	3,094	5,112	5,751	292	3,094	5,112	5,751
15,400	15,450	15,500	5,751	288	3,094	5,112	5,751	288	3,094	5,112	5,751
15,500	15,550	15,600	5,751	284	3,094	5,112	5,751	284	3,094	5,112	5,751
15,600	15,650	15,700	5,751	280	3,094	5,112	5,751	280	3,094	5,112	5,751
15,700	15,750	15,800	5,751	277	3,094	5,112	5,751	277	3,094	5,112	5,751
15,800	15,850	15,900	5,751	273	3,094	5,112	5,751	273	3,094	5,112	5,751
15,900	15,950	16,000	5,751	269	3,094	5,112	5,751	269	3,094	5,112	5,751
16,000	16,050	16,100	5,751	265	3,094	5,112	5,751	265	3,094	5,112	5,751
16,100	16,150	16,200	5,751	261	3,094	5,112	5,751	261	3,094	5,112	5,751
16,200	16,250	16,300	5,751	257	3,094	5,112	5,751	257	3,094	5,112	5,751
16,300	16,350	16,400	5,751	254	3,094	5,112	5,751	254	3,094	5,112	5,751
16,400	16,450	16,500	5,751	250	3,094	5,112	5,751	250	3,094	5,112	5,751
16,500	16,550	16,600	5,751	246	3,094	5,112	5,751	246	3,094	5,112	5,751
16,600	16,650	16,700	5,751	242	3,094	5,112	5,751	242	3,094	5,112	5,751
16,700	16,750	16,800	5,751	238	3,094	5,112	5,751	238	3,094	5,112	5,751
16,800	16,850	16,900	5,751	234	3,094	5,112	5,751	234	3,094	5,112	5,751
16,900	16,950	17,000	5,751	231	3,094	5,112	5,751	231	3,094	5,112	5,751
17,000	17,050	17,100	5,751	227	3,094	5,112	5,751	227	3,094	5,112	5,751
17,100	17,150	17,200	5,751	223	3,094	5,112	5,751	223	3,094	5,112	5,751
17,200	17,250	17,300	5,751	219	3,094	5,112	5,751	219	3,094	5,112	5,751
17,300	17,350	17,400	5,751	215	3,094	5,112	5,751	215	3,094	5,112	5,751
17,400	17,450	17,500	5,751	212	3,094	5,112	5,751	212	3,094	5,112	5,751
17,500	17,550	17,600	5,751	208	3,094	5,112	5,751	208	3,094	5,112	5,751
17,600	17,650	17,700	5,751	204	3,094	5,112	5,751	204	3,094	5,112	5,751
17,700	17,750	17,800	5,751	200	3,094	5,112	5,751	200	3,094	5,112	5,751
17,800	17,850	17,900	5,751	196	3,094	5,112	5,751	196	3,094	5,112	5,751
17,900	17,950	18,000	5,751	192	3,094	5,112	5,751	192	3,094	5,112	5,751
18,000	18,050	18,100	5,751	189	3,094	5,112	5,751				

2011 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
At least	But less than	At least	But less than	At least	But less than	At least	But less than	At least	But less than
23,500	23,550	0	2,002	3,673	4,312	0	2,814	4,742	5,381
23,550	23,600	0	1,984	3,662	4,301	0	2,806	4,732	5,371
23,600	23,650	0	1,966	3,651	4,290	0	2,798	4,722	5,360
23,650	23,700	0	1,978	3,641	4,280	0	2,790	4,711	5,350
23,700	23,750	0	1,970	3,630	4,269	0	2,782	4,700	5,339
23,750	23,800	0	1,982	3,620	4,259	0	2,774	4,690	5,329
23,800	23,850	0	1,964	3,609	4,248	0	2,766	4,679	5,318
23,850	23,900	0	1,946	3,599	4,237	0	2,758	4,669	5,308
23,900	23,950	0	1,938	3,588	4,226	0	2,750	4,658	5,297
23,950	24,000	0	1,930	3,578	4,217	0	2,742	4,648	5,287
24,000	24,050	0	1,922	3,567	4,206	0	2,734	4,637	5,276
24,050	24,100	0	1,914	3,557	4,196	0	2,726	4,627	5,266
24,100	24,150	0	1,906	3,546	4,185	0	2,718	4,616	5,255
24,150	24,200	0	1,898	3,536	4,175	0	2,710	4,606	5,245
24,200	24,250	0	1,890	3,525	4,164	0	2,702	4,595	5,234
24,250	24,300	0	1,882	3,515	4,154	0	2,694	4,584	5,223
24,300	24,350	0	1,874	3,504	4,143	0	2,686	4,574	5,213
24,350	24,400	0	1,866	3,494	4,133	0	2,678	4,563	5,202
24,400	24,450	0	1,858	3,483	4,122	0	2,670	4,553	5,192
24,450	24,500	0	1,850	3,472	4,111	0	2,662	4,542	5,181
24,500	24,550	0	1,842	3,462	4,101	0	2,654	4,532	5,171
24,550	24,600	0	1,834	3,451	4,090	0	2,646	4,521	5,160
24,600	24,650	0	1,826	3,441	4,080	0	2,638	4,511	5,150
24,650	24,700	0	1,818	3,430	4,069	0	2,630	4,500	5,139
24,700	24,750	0	1,810	3,420	4,059	0	2,622	4,490	5,129
24,750	24,800	0	1,802	3,409	4,048	0	2,614	4,479	5,118
24,800	24,850	0	1,794	3,398	4,038	0	2,606	4,469	5,108
24,850	24,900	0	1,786	3,388	4,027	0	2,598	4,458	5,097
24,900	24,950	0	1,778	3,378	4,017	0	2,590	4,448	5,087
24,950	25,000	0	1,770	3,367	4,006	0	2,582	4,437	5,076
25,000	25,050	0	1,762	3,357	3,996	0	2,574	4,426	5,065
25,050	25,100	0	1,754	3,346	3,985	0	2,566	4,416	5,055
25,100	25,150	0	1,746	3,336	3,975	0	2,558	4,405	5,044
25,150	25,200	0	1,738	3,325	3,964	0	2,550	4,395	5,034
25,200	25,250	0	1,730	3,315	3,954	0	2,542	4,384	5,023
25,250	25,300	0	1,722	3,304	3,943	0	2,534	4,374	5,013
25,300	25,350	0	1,714	3,293	3,932	0	2,526	4,363	5,002
25,350	25,400	0	1,706	3,283	3,922	0	2,518	4,353	4,992
25,400	25,450	0	1,698	3,272	3,911	0	2,510	4,342	4,981
25,450	25,500	0	1,690	3,262	3,901	0	2,502	4,332	4,971
25,500	25,550	0	1,682	3,251	3,890	0	2,494	4,321	4,960
25,550	25,600	0	1,674	3,241	3,880	0	2,486	4,311	4,950
25,600	25,650	0	1,666	3,230	3,869	0	2,478	4,300	4,939
25,650	25,700	0	1,658	3,220	3,859	0	2,470	4,290	4,929
25,700	25,750	0	1,650	3,209	3,848	0	2,462	4,279	4,918
25,750	25,800	0	1,642	3,199	3,838	0	2,454	4,269	4,908
25,800	25,850	0	1,634	3,188	3,827	0	2,446	4,258	4,897
25,850	25,900	0	1,626	3,178	3,817	0	2,438	4,247	4,886
25,900	25,950	0	1,618	3,167	3,806	0	2,430	4,237	4,876
25,950	26,000	0	1,610	3,157	3,796	0	2,422	4,226	4,865
26,000	26,050	0	1,602	3,146	3,785	0	2,414	4,216	4,855
26,050	26,100	0	1,594	3,136	3,775	0	2,406	4,205	4,844
26,100	26,150	0	1,586	3,125	3,765	0	2,398	4,195	4,834
26,150	26,200	0	1,578	3,114	3,755	0	2,390	4,184	4,823
26,200	26,250	0	1,570	3,104	3,745	0	2,382	4,174	4,813
26,250	26,300	0	1,562	3,093	3,732	0	2,374	4,163	4,802
26,300	26,350	0	1,554	3,083	3,722	0	2,366	4,153	4,792
26,350	26,400	0	1,546	3,072	3,711	0	2,358	4,143	4,781
26,400	26,450	0	1,538	3,062	3,701	0	2,350	4,132	4,771
26,450	26,500	0	1,530	3,051	3,690	0	2,342	4,121	4,760

(Continued)

2011 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
At least	But less than	At least	But less than	At least	But less than	At least	But less than	At least	But less than
20,500	20,550	0	2,481	4,304	4,943	0	3,084	5,112	5,751
20,550	20,600	0	2,473	4,294	4,933	0	3,074	5,112	5,751
20,600	20,650	0	2,465	4,283	4,922	0	3,064	5,112	5,751
20,650	20,700	0	2,457	4,273	4,912	0	3,054	5,112	5,751
20,700	20,750	0	2,449	4,262	4,901	0	3,044	5,112	5,751
20,750	20,800	0	2,441	4,252	4,891	0	3,034	5,112	5,751
20,800	20,850	0	2,433	4,241	4,880	0	3,024	5,112	5,751
20,850	20,900	0	2,425	4,231	4,870	0	3,014	5,112	5,751
20,900	20,950	0	2,417	4,220	4,859	0	3,004	5,112	5,751
20,950	21,000	0	2,409	4,210	4,849	0	3,004	5,112	5,751
21,000	21,050	0	2,401	4,199	4,838	0	3,004	5,112	5,751
21,050	21,100	0	2,393	4,189	4,828	0	3,004	5,112	5,751
21,100	21,150	0	2,385	4,178	4,817	0	3,004	5,112	5,751
21,150	21,200	0	2,377	4,167	4,806	0	3,004	5,112	5,751
21,200	21,250	0	2,369	4,157	4,796	0	3,004	5,112	5,751
21,250	21,300	0	2,361	4,146	4,785	0	3,004	5,112	5,751
21,300	21,350	0	2,353	4,136	4,775	0	3,004	5,112	5,751
21,350	21,400	0	2,345	4,125	4,764	0	3,004	5,112	5,751
21,400	21,450	0	2,337	4,115	4,754	0	3,004	5,112	5,751
21,450	21,500	0	2,329	4,104	4,743	0	3,004	5,112	5,751
21,500	21,550	0	2,321	4,094	4,733	0	3,004	5,112	5,751
21,550	21,600	0	2,313	4,083	4,722	0	3,004	5,112	5,751
21,600	21,650	0	2,305	4,073	4,712	0	3,004	5,112	5,751
21,650	21,700	0	2,297	4,062	4,701	0	3,004	5,112	5,751
21,700	21,750	0	2,289	4,052	4,691	0	3,004	5,112	5,751
21,750	21,800	0	2,281	4,041	4,680	0	3,004	5,112	5,751
21,800	21,850	0	2,273	4,031	4,670	0	3,004	5,112	5,751
21,850	21,900	0	2,265	4,020	4,659	0	3,004	5,112	5,751
21,900	21,950	0	2,257	4,010	4,649	0	3,004	5,112	5,751
21,950	22,000	0	2,249	4,000	4,638	0	3,004	5,112	5,751
22,000	22,050	0	2,241	3,989	4,627	0	3,004	5,098	5,697
22,050	22,100	0	2,233	3,978	4,617	0	3,004	5,088	5,687
22,100	22,150	0	2,225	3,967	4,606	0	3,004	5,078	5,676
22,150	22,200	0	2,217	3,957	4,596	0	3,004	5,068	5,666
22,200	22,250	0	2,210	3,946	4,585	0	3,004	5,058	5,655
22,250	22,300	0	2,202	3,936	4,575	0	3,013	5,006	5,645
22,300	22,350	0	2,194	3,925	4,564	0	3,005	4,995	5,634
22,350	22,400	0	2,186	3,915	4,554	0	2,997	4,984	5,623
22,400	22,450	0	2,178	3,904	4,543	0	2,989	4,974	5,613
22,450	22,500	0	2,170	3,894	4,533	0	2,981	4,964	5,603
22,500	22,550	0	2,162	3,883	4,522	0	2,973	4,953	5,592
22,550	22,600	0	2,154	3,873	4,512	0	2,965	4,942	5,581
22,600	22,650	0	2,146	3,862	4,501	0	2,957	4,932	5,571
22,650	22,700	0	2,138	3,852	4,491	0	2,949	4,921	5,560
22,700	22,750	0							

2011 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
At least	But less than								
35,500	35,550	0	84	1,145	1,784	0	886	2,215	2,854
35,550	35,600	0	76	1,135	1,774	0	888	2,205	2,844
35,600	35,650	0	68	1,124	1,763	0	880	2,194	2,833
35,650	35,700	0	60	1,114	1,753	0	872	2,184	2,823
35,700	35,750	0	52	1,103	1,742	0	864	2,173	2,812
35,750	35,800	0	44	1,093	1,732	0	856	2,163	2,802
35,800	35,850	0	36	1,082	1,721	0	848	2,152	2,791
35,850	35,900	0	28	1,072	1,711	0	840	2,141	2,780
35,900	35,950	0	20	1,061	1,700	0	832	2,131	2,770
35,950	36,000	0	12	1,051	1,690	0	824	2,120	2,759
36,000	36,050	0	4	1,040	1,679	0	816	2,110	2,749
36,050	36,100	0	0	1,030	1,669	0	808	2,100	2,738
36,100	36,150	0	0	1,019	1,658	0	800	2,089	2,728
36,150	36,200	0	0	1,008	1,647	0	792	2,078	2,717
36,200	36,250	0	0	998	1,637	0	784	2,068	2,707
36,250	36,300	0	0	987	1,626	0	776	2,057	2,696
36,300	36,350	0	0	977	1,616	0	768	2,047	2,686
36,350	36,400	0	0	966	1,605	0	760	2,036	2,675
36,400	36,450	0	0	956	1,594	0	752	2,026	2,665
36,450	36,500	0	0	945	1,584	0	744	2,015	2,654
36,500	36,550	0	0	935	1,574	0	736	2,005	2,644
36,550	36,600	0	0	924	1,563	0	728	1,994	2,633
36,600	36,650	0	0	914	1,553	0	720	1,984	2,623
36,650	36,700	0	0	903	1,542	0	712	1,973	2,612
36,700	36,750	0	0	893	1,532	0	704	1,962	2,601
36,750	36,800	0	0	882	1,521	0	696	1,952	2,591
36,800	36,850	0	0	872	1,511	0	688	1,941	2,580
36,850	36,900	0	0	861	1,500	0	680	1,931	2,570
36,900	36,950	0	0	850	1,490	0	672	1,920	2,559
36,950	37,000	0	0	840	1,479	0	664	1,910	2,549
37,000	37,050	0	0	829	1,468	0	656	1,899	2,538
37,050	37,100	0	0	818	1,458	0	648	1,888	2,528
37,100	37,150	0	0	808	1,447	0	640	1,878	2,517
37,150	37,200	0	0	798	1,437	0	632	1,868	2,507
37,200	37,250	0	0	787	1,426	0	624	1,857	2,496
37,250	37,300	0	0	777	1,416	0	616	1,847	2,486
37,300	37,350	0	0	766	1,405	0	608	1,836	2,475
37,350	37,400	0	0	756	1,395	0	600	1,826	2,465
37,400	37,450	0	0	745	1,384	0	592	1,815	2,454
37,450	37,500	0	0	735	1,374	0	584	1,805	2,444
37,500	37,550	0	0	724	1,363	0	576	1,794	2,433
37,550	37,600	0	0	714	1,353	0	568	1,783	2,422
37,600	37,650	0	0	703	1,342	0	560	1,773	2,412
37,650	37,700	0	0	693	1,332	0	552	1,762	2,401
37,700	37,750	0	0	682	1,321	0	544	1,752	2,391
37,750	37,800	0	0	671	1,310	0	536	1,741	2,380
37,800	37,850	0	0	661	1,300	0	528	1,731	2,370
37,850	37,900	0	0	650	1,289	0	520	1,720	2,359
37,900	37,950	0	0	640	1,279	0	512	1,710	2,349
37,950	38,000	0	0	629	1,268	0	504	1,699	2,338
38,000	38,050	0	0	619	1,258	0	496	1,689	2,328
38,050	38,100	0	0	608	1,247	0	488	1,678	2,317
38,100	38,150	0	0	598	1,237	0	480	1,668	2,307
38,150	38,200	0	0	587	1,226	0	472	1,657	2,296
38,200	38,250	0	0	577	1,216	0	464	1,647	2,286
38,250	38,300	0	0	566	1,205	0	457	1,636	2,275
38,300	38,350	0	0	556	1,195	0	449	1,626	2,265
38,350	38,400	0	0	545	1,184	0	441	1,615	2,254
38,400	38,450	0	0	535	1,174	0	433	1,604	2,243
38,450	38,500	0	0	524	1,163	0	425	1,594	2,233

(Continued)

2011 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
At least	But less than								
32,500	32,550	0	564	1,777	2,416	0	1,375	2,847	3,486
32,550	32,600	0	556	1,767	2,406	0	1,367	2,836	3,475
32,600	32,650	0	548	1,756	2,395	0	1,359	2,826	3,465
32,650	32,700	0	540	1,746	2,385	0	1,351	2,815	3,454
32,700	32,750	0	532	1,735	2,374	0	1,343	2,805	3,444
32,750	32,800	0	524	1,724	2,363	0	1,335	2,794	3,433
32,800	32,850	0	516	1,714	2,353	0	1,327	2,784	3,423
32,850	32,900	0	508	1,703	2,342	0	1,319	2,773	3,412
32,900	32,950	0	500	1,693	2,332	0	1,311	2,763	3,402
32,950	33,000	0	492	1,682	2,321	0	1,303	2,752	3,391
33,000	33,050	0	484	1,672	2,311	0	1,295	2,742	3,381
33,050	33,100	0	476	1,661	2,300	0	1,287	2,731	3,370
33,100	33,150	0	468	1,651	2,290	0	1,279	2,721	3,360
33,150	33,200	0	460	1,640	2,279	0	1,271	2,710	3,349
33,200	33,250	0	452	1,630	2,269	0	1,263	2,700	3,339
33,250	33,300	0	444	1,619	2,258	0	1,256	2,689	3,328
33,300	33,350	0	436	1,609	2,248	0	1,248	2,679	3,318
33,350	33,400	0	428	1,598	2,237	0	1,240	2,668	3,307
33,400	33,450	0	420	1,588	2,227	0	1,232	2,657	3,296
33,450	33,500	0	412	1,577	2,216	0	1,224	2,647	3,286
33,500	33,550	0	404	1,567	2,206	0	1,216	2,636	3,275
33,550	33,600	0	396	1,556	2,196	0	1,208	2,626	3,265
33,600	33,650	0	388	1,545	2,186	0	1,200	2,615	3,254
33,650	33,700	0	380	1,535	2,174	0	1,192	2,605	3,244
33,700	33,750	0	372	1,524	2,163	0	1,184	2,594	3,233
33,750	33,800	0	364	1,514	2,153	0	1,176	2,584	3,223
33,800	33,850	0	356	1,503	2,142	0	1,168	2,573	3,212
33,850	33,900	0	348	1,493	2,132	0	1,160	2,563	3,202
33,900	33,950	0	340	1,482	2,121	0	1,152	2,552	3,191
33,950	34,000	0	332	1,472	2,111	0	1,144	2,542	3,181
34,000	34,050	0	324	1,461	2,100	0	1,136	2,531	3,170
34,050	34,100	0	316	1,451	2,090	0	1,128	2,521	3,160
34,100	34,150	0	308	1,440	2,079	0	1,120	2,510	3,149
34,150	34,200	0	300	1,430	2,069	0	1,112	2,500	3,139
34,200	34,250	0	292	1,419	2,058	0	1,104	2,489	3,128
34,250	34,300	0	284	1,409	2,048	0	1,096	2,478	3,117
34,300	34,350	0	276	1,398	2,037	0	1,088	2,468	3,107
34,350	34,400	0	268	1,388	2,027	0	1,080	2,457	3,096
34,400	34,450	0	260	1,377	2,016	0	1,072	2,447	3,086
34,450	34,500	0	252	1,366	2,005	0	1,064	2,436	3,075
34,500	34,550	0	244	1,356	1,995	0	1,056	2,426	3,065
34,550	34,600	0	236	1,345	1,984	0	1,048	2,415	3,054
34,600	34,650	0	228	1,335	1,974	0	1,040	2,405	3,044
34,650	34,700	0	220	1,324	1,963	0	1,032	2,394	3,033
34,700	34,750	0	212	1,314	1,953	0	1,024	2,384	3,023
34,750	34,800	0	204	1,303	1,942	0	1,016	2,373	3,012
34,800	34,850	0	196	1,293	1,932	0	1,008	2,363	3,002
34,850	34,900	0	188	1,282	1,921	0	1,000	2,352	2,991
34,900	34,950	0	180	1,272	1,911	0	992	2,342	2,981
34,950	35,000	0	172	1,261	1,900	0	9		

2011 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	Two Children	Three Children	No Children	Two Children	Three Children
At least	One Child	Two Children	Three Children	One Child	Two Children	Three Children
But less than	One Child	Two Children	Three Children	One Child	Two Children	Three Children
	At least	But less than		At least	But less than	
41,500	41,550	41,600	41,650	41,500	41,550	41,600
41,600	41,650	41,700	41,750	41,600	41,650	41,700
41,700	41,750	41,800	41,850	41,700	41,750	41,800
41,800	41,850	41,900	41,950	41,800	41,850	41,900
41,900	41,950	42,000	42,050	41,900	41,950	42,000
42,000	42,050	42,100	42,150	42,000	42,050	42,100
42,100	42,150	42,200	42,250	42,100	42,150	42,200
42,200	42,250	42,300	42,350	42,200	42,250	42,300
42,300	42,350	42,400	42,450	42,300	42,350	42,400
42,400	42,450	42,500	42,550	42,400	42,450	42,500
42,500	42,550	42,600	42,650	42,500	42,550	42,600
42,600	42,650	42,700	42,750	42,600	42,650	42,700
42,700	42,750	42,800	42,850	42,700	42,750	42,800
42,800	42,850	42,900	42,950	42,800	42,850	42,900
42,900	42,950	43,000	43,050	42,900	42,950	43,000
43,000	43,050	43,100	43,150	43,000	43,050	43,100
43,100	43,150	43,200	43,250	43,100	43,150	43,200
43,200	43,250	43,300	43,350	43,200	43,250	43,300
43,300	43,350	43,400	43,450	43,300	43,350	43,400
43,400	43,450	43,500	43,550	43,400	43,450	43,500
43,500	43,550	43,600	43,650	43,500	43,550	43,600
43,600	43,650	43,700	43,750	43,600	43,650	43,700
43,700	43,750	43,800	43,850	43,700	43,750	43,800
43,800	43,850	43,900	43,950	43,800	43,850	43,900
43,900	43,950	44,000	44,050	43,900	43,950	44,000
44,000	44,050	44,100	44,150	44,000	44,050	44,100
44,100	44,150	44,200	44,250	44,100	44,150	44,200
44,200	44,250	44,300	44,350	44,200	44,250	44,300
44,300	44,350	44,400	44,450	44,300	44,350	44,400
44,400	44,450	44,500	44,550	44,400	44,450	44,500

2011 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	Two Children	Three Children	No Children	Two Children	Three Children
At least	One Child	Two Children <td>Three Children</td> <td>One Child</td> <td>Two Children</td> <td>Three Children</td>	Three Children	One Child	Two Children	Three Children
But less than	One Child	Two Children	Three Children	One Child	Two Children	Three Children
	At least	But less than		At least	But less than	
38,500	38,550	38,600	38,650	38,500	38,550	38,600
38,600	38,650	38,700	38,750	38,600	38,650	38,700
38,700	38,750	38,800	38,850	38,700	38,750	38,800
38,800	38,850	38,900	38,950	38,800	38,850	38,900
38,900	38,950	39,000	39,050	38,900	38,950	39,000
39,000	39,050	39,100	39,150	39,000	39,050	39,100
39,100	39,150	39,200	39,250	39,100	39,150	39,200
39,200	39,250	39,300	39,350	39,200	39,250	39,300
39,300	39,350	39,400	39,450	39,300	39,350	39,400
39,400	39,450	39,500	39,550	39,400	39,450	39,500
39,500	39,550	39,600	39,650	39,500	39,550	39,600
39,600	39,650	39,700	39,750	39,600	39,650	39,700
39,700	39,750	39,800	39,850	39,700	39,750	39,800
39,800	39,850	39,900	39,950	39,800	39,850	39,900
39,900	39,950	40,000	40,050	39,900	39,950	40,000
40,000	40,050	40,100	40,150	40,000	40,050	40,100
40,100	40,150	40,200	40,250	40,100	40,150	40,200
40,200	40,250	40,300	40,350	40,200	40,250	40,300
40,300	40,350	40,400	40,450	40,300	40,350	40,400
40,400	40,450	40,500	40,550	40,400	40,450	40,500
40,500	40,550	40,600	40,650	40,500	40,550	40,600
40,600	40,650	40,700	40,750	40,600	40,650	40,700
40,700	40,750	40,800	40,850	40,700	40,750	40,800
40,800	40,850	40,900	40,950	40,800	40,850	40,900
40,900	40,950	41,000	41,050	40,900	40,950	41,000
41,000	41,050	41,100	41,150	41,000	41,050	41,100
41,100	41,150	41,200	41,250	41,100	41,150	41,200
41,200	41,250	41,300	41,350	41,200	41,250	41,300
41,300	41,350	41,400	41,450	41,300	41,350	41,400
41,400	41,450	41,500	41,550	41,400	41,450	41,500

* If the amount you are looking up from the worksheet is at least \$40,950 but less than \$40,964, and you have two qualifying children, your credit is \$1. Otherwise, you cannot take the credit.
 ** If the amount you are looking up from the worksheet is at least \$41,100 but less than \$41,132, and you have one qualifying child, your credit is \$3. Otherwise, you cannot take the credit.

(Continued)

(Continued)

2011 Earned Income Credit (EIC) Table—Continued		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—			Three Children	
		No Children	One Child	Two Children	No Children	One Child	Two Children	No Children	One Child	Two Children		
At least	But less than											
47,500	47,550	0	0	0	0	0	0	0	0	0	0	327
47,550	47,600	0	0	0	0	0	0	0	0	0	0	316
47,600	47,650	0	0	0	0	0	0	0	0	0	0	306
47,650	47,700	0	0	0	0	0	0	0	0	0	0	295
47,700	47,750	0	0	0	0	0	0	0	0	0	0	285
47,750	47,800	0	0	0	0	0	0	0	0	0	0	274
47,800	47,850	0	0	0	0	0	0	0	0	0	0	264
47,850	47,900	0	0	0	0	0	0	0	0	0	0	253
47,900	47,950	0	0	0	0	0	0	0	0	0	0	243
47,950	48,000	0	0	0	0	0	0	0	0	0	0	232
48,000	48,050	0	0	0	0	0	0	0	0	0	0	222
48,050	48,100	0	0	0	0	0	0	0	0	0	0	211
48,100	48,150	0	0	0	0	0	0	0	0	0	0	201
48,150	48,200	0	0	0	0	0	0	0	0	0	0	190
48,200	48,250	0	0	0	0	0	0	0	0	0	0	180
48,250	48,300	0	0	0	0	0	0	0	0	0	0	169
48,300	48,350	0	0	0	0	0	0	0	0	0	0	159
48,350	48,400	0	0	0	0	0	0	0	0	0	0	148
48,400	48,450	0	0	0	0	0	0	0	0	0	0	137
48,450	48,500	0	0	0	0	0	0	0	0	0	0	127
48,500	48,550	0	0	0	0	0	0	0	0	0	0	116
48,550	48,600	0	0	0	0	0	0	0	0	0	0	106
48,600	48,650	0	0	0	0	0	0	0	0	0	0	95
48,650	48,700	0	0	0	0	0	0	0	0	0	0	85
48,700	48,750	0	0	0	0	0	0	0	0	0	0	74
48,750	48,800	0	0	0	0	0	0	0	0	0	0	64
48,800	48,850	0	0	0	0	0	0	0	0	0	0	53
48,850	48,900	0	0	0	0	0	0	0	0	0	0	43
48,900	48,950	0	0	0	0	0	0	0	0	0	0	32
48,950	49,000	0	0	0	0	0	0	0	0	0	0	22
49,000	49,050	0	0	0	0	0	0	0	0	0	0	11
49,050	49,078	0	0	0	0	0	0	0	0	0	0	3

2011 Earned Income Credit (EIC) Table—Continued		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—			Three Children	
		No Children	One Child	Two Children	No Children	One Child	Two Children	No Children	One Child	Two Children		
At least	But less than											
44,500	44,550	0	0	0	0	0	0	0	0	0	0	959
44,550	44,600	0	0	0	0	0	0	0	0	0	0	948
44,600	44,650	0	0	0	0	0	0	0	0	0	0	938
44,650	44,700	0	0	0	0	0	0	0	0	0	0	927
44,700	44,750	0	0	0	0	0	0	0	0	0	0	917
44,750	44,800	0	0	0	0	0	0	0	0	0	0	906
44,800	44,850	0	0	0	0	0	0	0	0	0	0	896
44,850	44,900	0	0	0	0	0	0	0	0	0	0	885
44,900	44,950	0	0	0	0	0	0	0	0	0	0	875
44,950	45,000	0	0	0	0	0	0	0	0	0	0	864
45,000	45,050	0	0	0	0	0	0	0	0	0	0	853
45,050	45,100	0	0	0	0	0	0	0	0	0	0	843
45,100	45,150	0	0	0	0	0	0	0	0	0	0	832
45,150	45,200	0	0	0	0	0	0	0	0	0	0	822
45,200	45,250	0	0	0	0	0	0	0	0	0	0	811
45,250	45,300	0	0	0	0	0	0	0	0	0	0	801
45,300	45,350	0	0	0	0	0	0	0	0	0	0	790
45,350	45,400	0	0	0	0	0	0	0	0	0	0	780
45,400	45,450	0	0	0	0	0	0	0	0	0	0	769
45,450	45,500	0	0	0	0	0	0	0	0	0	0	759
45,500	45,550	0	0	0	0	0	0	0	0	0	0	748
45,550	45,600	0	0	0	0	0	0	0	0	0	0	738
45,600	45,650	0	0	0	0	0	0	0	0	0	0	727
45,650	45,700	0	0	0	0	0	0	0	0	0	0	717
45,700	45,750	0	0	0	0	0	0	0	0	0	0	706
45,750	45,800	0	0	0	0	0	0	0	0	0	0	696
45,800	45,850	0	0	0	0	0	0	0	0	0	0	685
45,850	45,900	0	0	0	0	0	0	0	0	0	0	674
45,900	45,950	0	0	0	0	0	0	0	0	0	0	664
45,950	46,000	0	0	0	0	0	0	0	0	0	0	653
46,000	46,050	0	0	0	0	0	0	0	0	0	0	643
46,050	46,100	0	0	0	0	0	0	0	0	0	0	632
46,100	46,150	0	0	0	0	0	0	0	0	0	0	622
46,150	46,200	0	0	0	0	0	0	0	0	0	0	611
46,200	46,250	0	0	0	0	0	0	0	0	0	0	601
46,250	46,300	0	0	0	0	0	0	0	0	0	0	590
46,300	46,350	0	0	0	0	0	0	0	0	0	0	580
46,350	46,400	0	0	0	0	0	0	0	0	0	0	569
46,400	46,450	0	0	0	0	0	0	0	0	0	0	559
46,450	46,500	0	0	0	0	0	0	0	0	0	0	548
46,500	46,550	0	0	0	0	0	0	0	0	0	0	538
46,550	46,600	0	0	0	0	0	0	0	0	0	0	527
46,600	46,650	0	0	0	0	0	0	0	0	0	0	517
46,650	46,700	0	0	0	0	0	0	0	0	0	0	506
46,700	46,750	0	0	0	0	0	0	0	0	0	0	495
46,750	46,800	0	0	0	0	0	0	0	0	0	0	485
46,800	46,850	0	0	0	0	0	0	0	0	0	0	474
46,850	46,900	0	0	0	0	0	0	0	0	0	0	464
46,900	46,950	0	0	0	0	0	0	0	0	0	0	453
46,950	47,000	0	0	0	0	0	0	0	0	0	0	443
47,000	47,050	0	0	0	0	0	0	0	0	0	0	432
47,050	47,100	0	0	0	0	0	0	0	0	0	0	422
47,100	47,150	0	0	0	0	0	0	0	0	0	0	411
47,150	47,200	0	0	0	0	0	0	0	0	0	0	401
47,200	47,250	0	0	0	0	0	0	0	0	0	0	390
47,250	47,300	0	0	0	0	0	0	0	0	0	0	380
47,300	47,350	0	0	0	0	0	0	0	0	0	0	369
47,350	47,400	0	0	0	0	0	0	0	0	0	0	359
47,400	47,450	0	0	0	0	0	0	0	0	0	0	348
47,450	47,500	0	0	0	0	0	0	0	0	0	0	338

* If the amount you are looking up from the worksheet is at least \$46,000 but less than \$46,044, and you have two qualifying children, your credit is \$5. Otherwise, you cannot take the credit.

(Continued)

2011 Form 1040—Lines 65 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 later.



You and your spouse, if filing jointly, each may be able to contribute up to \$5,000 (\$6,000 if age 50 or older at the end of 2011) to a traditional IRA or Roth IRA for 2011. The limit for 2012 is also \$5,000 (\$6,000 if age 50 or older at the end of 2012). You may owe a penalty if your contributions exceed these limits.

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.

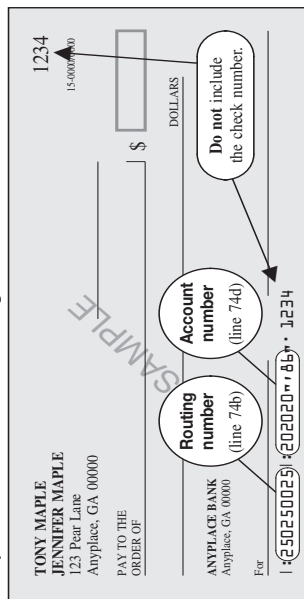
Line 74a

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.

Sample Check—Lines 74b Through 74d



The routing and account numbers may be in different places on your check.



If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income Tax Withholding and Estimated Tax Payments for 2012 under General Information, later.

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal non-tax 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, state unemployment compensation debts, child support, spousal support, or a federal non-tax 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 or see Form 8379.

Lines 74a Through 74d Amount Refunded to You

If you want to check the status of your refund, see *Refund Information*, later. 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).

Effect of refund on benefits. Any refund you receive cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

You may be able to deduct any credit or debit card convenience fees on your 2012 Schedule A.

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 2011 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 \$4,485.60. But if any one employer withheld more than \$4,485.60, 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.

For more details, see Pub. 505.

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 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 8885. If you claim more than one of these credits, enter the total on line 71.

If you are claiming a credit for repayment of amounts you included in your income in an earlier year because it appeared you had a right to the income, include the credit on line 71 and enter "I.R.C. 1341" to the right of line 71. See Pub. 525 for details about this credit.

Refund

Line 73 Amount Overpaid

If line 73 is under \$1, we will send a refund only on written request.

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. 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.

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), enter on line 66 the amount, if any, from Form 8863, line 14.

Line 67 First-Time Homebuyer Credit

You can claim this credit only if:

- You (or your spouse if married) were a member of the uniformed services or Foreign Service, or an employee of the intelligence community, on a qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010, and
- You bought a main home in the United States in 2011 before May 1.

For more details and additional requirements, see Form 5405 and its instructions.

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, credit or debit card, or the Electronic Federal Tax Payment System (EFTPS). 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 2250.

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.

is not an IRA contribution for 2011. In that case, you must file an amended 2011 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.

You and your spouse, if filing jointly, each may be able to contribute up to \$5,000 (\$6,000 if age 50 or older at the end of 2011) to a traditional IRA or Roth IRA for 2011. The limit for 2012 is also \$5,000 (\$6,000 if age 50 or older at the end of 2012). You may owe a penalty if your contributions exceed these limits.

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.

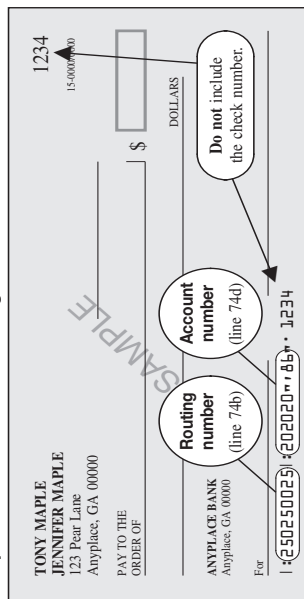
Line 74a

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.

Sample Check—Lines 74b Through 74d



The routing and account numbers may be in different places on your check.



a letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.



Electronic Return Signatures!

To file your return electronically, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax 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 2010 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 2010 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2010 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit IRS.gov and click on "Order a Tax Return or Account Transcript." If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2010 return. You will also be prompted to enter your date of birth (DOB).



You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2011.



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 "Tools" and then "Electronic Filing PIN Request." Or you can call 1-866-704-7388.

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.

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 expire no later than the due date (without regard to extensions) for filing your 2012 tax return. This is April 15, 2013, 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 your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see *Death of a Taxpayer*, later.

Child's Return
If 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

Need more information or forms? Visit IRS.gov.

been made on time and for the required amount.

For most people, the "tax shown on your 2010 return" is the amount on your 2010 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 27 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 2010 even if you did not include those taxes. But if you entered an amount on your 2010 Schedule H, line 7, include the total of that amount plus the household employment taxes on your 2010 Form 1040, line 59.

Figuring the Penalty
If the Exception just described does not apply and you choose to figure the penalty yourself, use Form 2210 (or 2210-F for farmers and fishermen).

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.



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.

interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465 or 9465-FS. To apply online, go to IRS.gov and click on "Tools" and then "Online Payment Agreement."

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 17, 2012. An extension generally will not be granted for more than 6 months. If you pay after April 17, 2012, you will be charged interest on the tax not paid by April 15, 2012. 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:
• You owe 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 2011 Form 1040, line 61, minus the total of any amounts shown on lines 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 61 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 61, include household employment taxes only if line 62 is more than zero or you would owe the penalty even if you did not include those taxes.

Exception. You will not owe the penalty if your 2010 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 2010 return and you were a U.S. citizen or resident for all of 2010.
2. The total of lines 62, 63, and 69 on your 2011 return is at least 100% of the tax shown on your 2010 return (110% of that amount if you are not a farmer or fisherman), and your adjusted gross income (AGI) shown on your 2010 return was more than \$150,000 (more than \$75,000 if married filing separately for 2011). Your estimated tax payments for 2011 must have

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. 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 17, 2012. You must also pay a fee. To limit the

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. 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 17, 2012. You must also pay a fee. To limit the

• 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 2011 return after December 31, 2012.



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 2012 Estimated Tax
Enter on line 75 the amount, if any, of the overpayment on line 73 you want applied to your 2012 estimated tax. We will apply this amount to your account unless you include a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the statement.



This election to apply part or all of the amount overpaid to your 2012 estimated tax cannot be changed later.

Amount You Owe
e-file offers you the electronic filing 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 17, 2012. If you file your return after April 17, 2012, 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.

Need more information or forms? Visit IRS.gov.

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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.

Assemble Your Return

Assemble any schedules and forms behind Form 1040 in order of the "Attachment Se-

quence 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 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 Forms 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.

Identity Protection PIN

If the IRS gave you an identity protection personal identification number (PIN) because you were a victim of identity theft, enter it in the spaces provided below your daytime phone number. If the IRS has not given you this type of number, leave these spaces blank.

Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your return must sign it and include their

2011 Tax Table



See the instructions for line 44 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 - \$2,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,949. This is the tax amount they should enter on Form 1040, line 44.

Sample Table

At Least	But Less Than	Your tax is—			
		Single	Married filing jointly	Married filing separately	Head of a household
25,200	25,250	3,359	2,934	3,359	3,176
25,250	25,300	3,366	2,941	3,366	3,184
25,300	25,350	3,374	2,949	3,374	3,191
25,350	25,400	3,381	2,956	3,381	3,198

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
0	5	0	0	0	0	0
5	15	1	1	1	1	1
15	25	2	2	2	2	2
25	50	4	4	4	4	4
50	75	6	6	6	6	6
75	100	9	9	9	9	9
100	125	11	11	11	11	11
125	150	14	14	14	14	14
150	175	16	16	16	16	16
175	200	19	19	19	19	19
200	225	21	21	21	21	21
225	250	24	24	24	24	24
250	275	26	26	26	26	26
275	300	29	29	29	29	29
300	325	31	31	31	31	31
325	350	34	34	34	34	34
350	375	36	36	36	36	36
375	400	39	39	39	39	39
400	425	41	41	41	41	41
425	450	44	44	44	44	44
450	475	46	46	46	46	46
475	500	49	49	49	49	49
500	525	51	51	51	51	51
525	550	54	54	54	54	54
550	575	56	56	56	56	56
575	600	59	59	59	59	59
600	625	61	61	61	61	61
625	650	64	64	64	64	64
650	675	66	66	66	66	66
675	700	69	69	69	69	69
700	725	71	71	71	71	71
725	750	74	74	74	74	74
750	775	76	76	76	76	76
775	800	79	79	79	79	79
800	825	81	81	81	81	81
825	850	84	84	84	84	84
850	875	86	86	86	86	86
875	900	89	89	89	89	89
900	925	91	91	91	91	91
925	950	94	94	94	94	94
950	975	96	96	96	96	96
975	1,000	99	99	99	99	99
1,000						
1,000	1,025	101	101	101	101	101
1,025	1,050	104	104	104	104	104
1,050	1,075	106	106	106	106	106
1,075	1,100	109	109	109	109	109
1,100	1,125	111	111	111	111	111
1,125	1,150	114	114	114	114	114
1,150	1,175	116	116	116	116	116
1,175	1,200	119	119	119	119	119
1,200	1,225	121	121	121	121	121
1,225	1,250	124	124	124	124	124
1,250	1,275	126	126	126	126	126
1,275	1,300	129	129	129	129	129
2,000						
2,000	2,025	201	201	201	201	201
2,025	2,050	204	204	204	204	204
2,050	2,075	206	206	206	206	206
2,075	2,100	209	209	209	209	209
2,100	2,125	211	211	211	211	211
2,125	2,150	214	214	214	214	214
2,150	2,175	216	216	216	216	216
2,175	2,200	219	219	219	219	219
2,200	2,225	221	221	221	221	221
2,225	2,250	224	224	224	224	224
2,250	2,275	226	226	226	226	226
2,275	2,300	229	229	229	229	229
2,300	2,325	231	231	231	231	231
2,325	2,350	234	234	234	234	234
2,350	2,375	236	236	236	236	236
2,375	2,400	239	239	239	239	239
2,400	2,425	241	241	241	241	241
2,425	2,450	244	244	244	244	244
2,450	2,475	246	246	246	246	246
2,475	2,500	249	249	249	249	249
2,500	2,525	251	251	251	251	251
2,525	2,550	254	254	254	254	254
2,550	2,575	256	256	256	256	256
2,575	2,600	259	259	259	259	259
2,600	2,625	261	261	261	261	261
2,625	2,650	264	264	264	264	264
2,650	2,675	266	266	266	266	266
2,675	2,700	269	269	269	269	269
3,000						
3,000	3,050	303	303	303	303	303
3,050	3,100	308	308	308	308	308
3,100	3,150	313	313	313	313	313
3,150	3,200	318	318	318	318	318
3,200	3,250	323	323	323	323	323
3,250	3,300	328	328	328	328	328
3,300	3,350	333	333	333	333	333
3,350	3,400	338	338	338	338	338
3,400	3,450	343	343	343	343	343
3,450	3,500	348	348	348	348	348
3,500	3,550	353	353	353	353	353
3,550	3,600	358	358	358	358	358
3,600	3,650	363	363	363	363	363
3,650	3,700	368	368	368	368	368
3,700	3,750	373	373	373	373	373
3,750	3,800	378	378	378	378	378
3,800	3,850	383	383	383	383	383
3,850	3,900	388	388	388	388	388
3,900	3,950	393	393	393	393	393
3,950	4,000	398	398	398	398	398
4,000						
4,000	4,050	403	403	403	403	403
4,050	4,100	408	408	408	408	408
4,100	4,150	413	413	413	413	413
4,150	4,200	418	418	418	418	418
4,200	4,250	423	423	423	423	423
4,250	4,300	428	428	428	428	428
4,300	4,350	433	433	433	433	433
4,350	4,400	438	438	438	438	438
4,400	4,450	443	443	443	443	443
4,450	4,500	448	448	448	448	448
4,500	4,550	453	453	453	453	453
4,550	4,600	458	458	458	458	458
4,600	4,650	463	463	463	463	463
4,650	4,700	468	468	468	468	468
4,700	4,750	473	473	473	473	473
4,750	4,800	478	478	478	478	478
4,800	4,850	483	483	483	483	483
4,850	4,900	488	488	488	488	488
4,900	4,950	493	493	493	493	493
4,950	5,000	498	498	498	498	498

* This column must also be used by a qualifying widow(er).

(Continued)

If line 43 (income) is—		And you are—				If line 43 (income) is—		And you are—			
At least	But less than	Single	Married jointly	Married separately	Head of household	At least	But less than	Single	Married jointly	Married separately	Head of household
2011 Tax Table—Continued											
11,000											
11,000	11,050	1,229	1,103	1,229	1,103	11,050	11,100	1,229	1,103	1,229	1,103
11,050	11,100	1,230	1,104	1,230	1,104	11,100	11,150	1,231	1,105	1,231	1,105
11,100	11,150	1,231	1,105	1,231	1,105	11,150	11,200	1,232	1,106	1,232	1,106
11,200	11,250	1,233	1,107	1,233	1,107	11,250	11,300	1,234	1,108	1,234	1,108
11,300	11,350	1,234	1,108	1,234	1,108	11,350	11,400	1,235	1,109	1,235	1,109
11,400	11,450	1,235	1,110	1,235	1,110	11,450	11,500	1,236	1,111	1,236	1,111
11,500	11,550	1,236	1,111	1,236	1,111	11,550	11,600	1,237	1,112	1,237	1,112
11,600	11,650	1,237	1,112	1,237	1,112	11,650	11,700	1,238	1,113	1,238	1,113
11,700	11,750	1,238	1,113	1,238	1,113	11,750	11,800	1,239	1,114	1,239	1,114
11,800	11,850	1,239	1,114	1,239	1,114	11,850	11,900	1,240	1,115	1,240	1,115
11,900	11,950	1,240	1,115	1,240	1,115	11,950	12,000	1,241	1,116	1,241	1,116
12,000	12,050	1,241	1,116	1,241	1,116	12,050	12,100	1,242	1,117	1,242	1,117
12,100	12,150	1,242	1,117	1,242	1,117	12,150	12,200	1,243	1,118	1,243	1,118
12,200	12,250	1,243	1,118	1,243	1,118	12,250	12,300	1,244	1,119	1,244	1,119
12,300	12,350	1,244	1,119	1,244	1,119	12,350	12,400	1,245	1,120	1,245	1,120
12,400	12,450	1,245	1,120	1,245	1,120	12,450	12,500	1,246	1,121	1,246	1,121
12,500	12,550	1,246	1,121	1,246	1,121	12,550	12,600	1,247	1,122	1,247	1,122
12,600	12,650	1,247	1,122	1,247	1,122	12,650	12,700	1,248	1,123	1,248	1,123
12,700	12,750	1,248	1,123	1,248	1,123	12,750	12,800	1,249	1,124	1,249	1,124
12,800	12,850	1,249	1,124	1,249	1,124	12,850	12,900	1,250	1,125	1,250	1,125
12,900	12,950	1,250	1,125	1,250	1,125	12,950	13,000	1,251	1,126	1,251	1,126
13,000	13,050	1,251	1,126	1,251	1,126	13,050	13,100	1,252	1,127	1,252	1,127
13,100	13,150	1,252	1,127	1,252	1,127	13,150	13,200	1,253	1,128	1,253	1,128
13,200	13,250	1,253	1,128	1,253	1,128	13,250	13,300	1,254	1,129	1,254	1,129
13,300	13,350	1,254	1,129	1,254	1,129	13,350	13,400	1,255	1,130	1,255	1,130
13,400	13,450	1,255	1,130	1,255	1,130	13,450	13,500	1,256	1,131	1,256	1,131
13,500	13,550	1,256	1,131	1,256	1,131	13,550	13,600	1,257	1,132	1,257	1,132
13,600	13,650	1,257	1,132	1,257	1,132	13,650	13,700	1,258	1,133	1,258	1,133
13,700	13,750	1,258	1,133	1,258	1,133	13,750	13,800	1,259	1,134	1,259	1,134
13,800	13,850	1,259	1,134	1,259	1,134	13,850	13,900	1,260	1,135	1,260	1,135
13,900	13,950	1,260	1,135	1,260	1,135	13,950	14,000	1,261	1,136	1,261	1,136
14,000	14,050	1,261	1,136	1,261	1,136	14,050	14,100	1,262	1,137	1,262	1,137
14,100	14,150	1,262	1,137	1,262	1,137	14,150	14,200	1,263	1,138	1,263	1,138
14,200	14,250	1,263	1,138	1,263	1,138	14,250	14,300	1,264	1,139	1,264	1,139
14,300	14,350	1,264	1,139	1,264	1,139	14,350	14,400	1,265	1,140	1,265	1,140
14,400	14,450	1,265	1,140	1,265	1,140	14,450	14,500	1,266	1,141	1,266	1,141
14,500	14,550	1,266	1,141	1,266	1,141	14,550	14,600	1,267	1,142	1,267	1,142
14,600	14,650	1,267	1,142	1,267	1,142	14,650	14,700	1,268	1,143	1,268	1,143
14,700	14,750	1,268	1,143	1,268	1,143	14,750	14,800	1,269	1,144	1,269	1,144
14,800	14,850	1,269	1,144	1,269	1,144	14,850	14,900	1,270	1,145	1,270	1,145
14,900	14,950	1,270	1,145	1,270	1,145	14,950	15,000	1,271	1,146	1,271	1,146
15,000	15,050	1,271	1,146	1,271	1,146	15,050	15,100	1,272	1,147	1,272	1,147
15,100	15,150	1,272	1,147	1,272	1,147	15,150	15,200	1,273	1,148	1,273	1,148
15,200	15,250	1,273	1,148	1,273	1,148	15,250	15,300	1,274	1,149	1,274	1,149
15,300	15,350	1,274	1,149	1,274	1,149	15,350	15,400	1,275	1,150	1,275	1,150
15,400	15,450	1,275	1,150	1,275	1,150	15,450	15,500	1,276	1,151	1,276	1,151
15,500	15,550	1,276	1,151	1,276	1,151	15,550	15,600	1,277	1,152	1,277	1,152
15,600	15,650	1,277	1,152	1,277	1,152	15,650	15,700	1,278	1,153	1,278	1,153
15,700	15,750	1,278	1,153	1,278	1,153	15,750	15,800	1,279	1,154	1,279	1,154
15,800	15,850	1,279	1,154	1,279	1,154	15,850	15,900	1,280	1,155	1,280	1,155
15,900	15,950	1,280	1,155	1,280	1,155	15,950	16,000	1,281	1,156	1,281	1,156
16,000	16,050	1,281	1,156	1,281	1,156	16,050	16,100	1,282	1,157	1,282	1,157
16,100	16,150	1,282	1,157	1,282	1,157	16,150	16,200	1,283	1,158	1,283	1,158
16,200	16,250	1,283	1,158	1,283	1,158	16,250	16,300	1,284	1,159	1,284	1,159
16,300	16,350	1,284	1,159	1,284	1,159	16,350	16,400	1,285	1,160	1,285	1,160
16,400	16,450	1,285	1,160	1,285	1,160	16,450	16,500	1,286	1,161	1,286	1,161
16,500	16,550	1,286	1,161	1,286	1,161	16,550	16,600	1,287	1,162	1,287	1,162
16,600	16,650	1,287	1,162	1,287	1,162	16,650	16,700	1,288	1,163	1,288	1,163
16,700	16,750	1,288	1,163	1,288	1,163	16,750	16,800	1,289	1,164	1,289	1,164
16,800	16,850	1,289	1,164	1,289	1,164	16,850	16,900	1,290	1,165	1,290	1,165
16,900	16,950	1,290	1,165	1,290	1,165	16,950	17,000	1,291	1,166	1,291	1,166
17,000	17,050	1,291	1,166	1,291	1,166	17,050	17,100	1,292	1,167	1,292	1,167
17,100	17,150	1,292	1,167	1,292	1,167	17,150	17,200	1,293	1,168	1,293	1,168
17,200	17,250	1,293	1,168	1,293	1,168	17,250	17,300	1,294	1,169	1,294	1,169
17,300	17,350	1,294	1,169	1,294	1,169	17,350	17,400	1,295	1,170	1,295	1,170
17,400	17,450	1,295	1,170	1,295	1,170	17,450	17,500	1,296	1,171	1,296	1,171
17,500	17,550	1,296	1,171	1,296	1,171	17,550	17,600	1,297	1,172	1,297	1,172
17,600	17,650	1,297	1,172	1,297	1,172	17,650	17,700	1,298	1,173	1,298	1,173
17,700	17,750	1,298	1,173	1,298	1,173	17,750	17,800	1,299	1,174	1,299	1,174
17,800	17,850	1,299	1,174	1,299	1,174	17,850	17,900	1,300	1,175	1,300	1,175
17,900	17,950	1,300	1,175	1,300	1,175	17,950	18,000	1,301	1,176	1,301	1,176
18,000	18,050	1,301	1,176	1,301	1,176	18,050	18,100	1,302	1,177	1,302	1,177
18,100	18,150	1,302	1,177	1,302	1,177	18,150	18,200	1,303	1,178	1,303	1,178
18,200	18,250	1,303	1,178	1,303	1,178	18,250	18,300	1,304	1,179	1,304	1,179
18,300	18,350	1,304	1,179	1,304	1,179	18,350	18,400	1,305	1,180	1,305	1,180
18,400	18,450	1,305	1,180	1,305	1,180	18,450	18,500	1,306	1,181	1,306	1,181
18,500	18,550	1,306	1,181	1,306	1,181	18,550	18,600	1,307	1,182	1,307	1,182
18,600	18,650	1,307	1,182	1,307	1,182	18,650	18,700	1,308	1,183	1,308	1,183
18,700	18,750	1,308	1,183	1,308	1,183	18,750	18,800	1,309	1,184	1,309	1,184
18,800	18,850	1,309	1,184	1,309	1,184	18,850	18,900	1,310	1,185	1,310	1,185
18,900	18,950	1,310	1,185	1,310	1,185	18,950	19,000	1,311	1,186	1,311	1,186
19,000	19,050	1,311	1,186	1,311	1,186	19,050	19,100	1,312	1,187	1,312	1,187
19,100	19,150	1,312	1,187	1,312	1,187	19,150	19,200	1,313	1,188	1,313	1,188
19,200	19,250	1,313	1,188	1,313	1,188	19,250	19,300	1,314	1,189	1,314	1,189
19,300	19,350	1,314	1,189	1,314	1,189	19,350	19,400	1,315	1,190	1,315	1,190
19,400	19,450	1,315	1,190	1,315	1,190	19,450	19,500	1,316	1,191	1,316	1,191
19,500	19,550	1,316	1,191	1,316	1,191	19,550	19,600	1,317	1,192	1,317	1,192
19,600	19,650	1,317	1,192	1,317	1,192	19,650	19,700	1,318	1,193	1,318	1,193
19,700	19,750	1,318	1,193	1,318	1,193	19,750	19,800	1,319	1,194	1,319	1,194
19,800	19,850	1,319	1,194	1,319	1,194	19,850	19,900	1,320	1,195	1,320	1,195
19,900	19,950	1,320	1,195	1,320	1,195	19,950	20,000	1,321	1,196	1,321	1,196
20,000											

If line 43 (income) is—		And you are—			Your tax is—	
At least	But less than	Single	Married jointly	Married separately	Head of household	Head of household
41,000						
41,000	41,050	5,204	6,381	5,204	6,381	5,546
41,050	41,100	5,211	6,394	5,211	6,394	5,554
41,100	41,150	5,219	6,406	5,219	6,406	5,561
41,150	41,200	5,226	6,419	5,226	6,419	5,569
41,200	41,250	5,234	6,431	5,234	6,431	5,576
41,250	41,300	5,241	6,444	5,241	6,444	5,584
41,300	41,350	5,249	6,456	5,249	6,456	5,591
41,350	41,400	5,256	6,469	5,256	6,469	5,599
41,400	41,450	5,264	6,481	5,264	6,481	5,606
41,450	41,500	5,271	6,494	5,271	6,494	5,614
41,500	41,550	5,279	6,506	5,279	6,506	5,621
41,550	41,600	5,287	6,519	5,287	6,519	5,629
41,600	41,650	5,295	6,531	5,295	6,531	5,636
41,650	41,700	5,302	6,544	5,302	6,544	5,644
41,700	41,750	5,309	6,556	5,309	6,556	5,651
41,750	41,800	5,316	6,569	5,316	6,569	5,659
41,800	41,850	5,324	6,581	5,324	6,581	5,666
41,850	41,900	5,331	6,594	5,331	6,594	5,674
41,900	41,950	5,338	6,606	5,338	6,606	5,681
41,950	42,000	5,346	6,619	5,346	6,619	5,689
42,000						
42,000	42,050	5,354	6,631	5,354	6,631	5,696
42,050	42,100	5,361	6,644	5,361	6,644	5,704
42,100	42,150	5,368	6,656	5,368	6,656	5,711
42,150	42,200	5,376	6,669	5,376	6,669	5,719
42,200	42,250	5,384	6,681	5,384	6,681	5,726
42,250	42,300	5,391	6,694	5,391	6,694	5,734
42,300	42,350	5,399	6,706	5,399	6,706	5,741
42,350	42,400	5,407	6,719	5,407	6,719	5,749
42,400	42,450	5,414	6,731	5,414	6,731	5,756
42,450	42,500	5,422	6,744	5,422	6,744	5,764
42,500	42,550	5,429	6,756	5,429	6,756	5,771
42,550	42,600	5,437	6,769	5,437	6,769	5,779
42,600	42,650	5,444	6,781	5,444	6,781	5,786
42,650	42,700	5,451	6,794	5,451	6,794	5,794
42,700	42,750	5,459	6,806	5,459	6,806	5,801
42,750	42,800	5,467	6,819	5,467	6,819	5,809
42,800	42,850	5,474	6,831	5,474	6,831	5,816
42,850	42,900	5,481	6,844	5,481	6,844	5,824
42,900	42,950	5,489	6,856	5,489	6,856	5,831
42,950	43,000	5,496	6,869	5,496	6,869	5,839
43,000						
43,000	43,050	5,504	6,881	5,504	6,881	5,846
43,050	43,100	5,511	6,894	5,511	6,894	5,854
43,100	43,150	5,519	6,906	5,519	6,906	5,861
43,150	43,200	5,526	6,919	5,526	6,919	5,869
43,200	43,250	5,534	6,931	5,534	6,931	5,876
43,250	43,300	5,541	6,944	5,541	6,944	5,884
43,300	43,350	5,549	6,956	5,549	6,956	5,891
43,350	43,400	5,556	6,969	5,556	6,969	5,899
43,400	43,450	5,564	6,981	5,564	6,981	5,906
43,450	43,500	5,571	6,994	5,571	6,994	5,914
43,500	43,550	5,579	7,006	5,579	7,006	5,921
43,550	43,600	5,587	7,019	5,587	7,019	5,929
43,600	43,650	5,594	7,031	5,594	7,031	5,936
43,650	43,700	5,602	7,044	5,602	7,044	5,944
43,700	43,750	5,609	7,056	5,609	7,056	5,951
43,750	43,800	5,617	7,069	5,617	7,069	5,959
43,800	43,850	5,624	7,081	5,624	7,081	5,966
43,850	43,900	5,632	7,094	5,632	7,094	5,974
43,900	43,950	5,639	7,106	5,639	7,106	5,981
43,950	44,000	5,647	7,119	5,647	7,119	5,989
44,000						
44,000	44,050	5,654	7,131	5,654	7,131	5,996
44,050	44,100	5,661	7,144	5,661	7,144	6,004
44,100	44,150	5,669	7,156	5,669	7,156	6,011
44,150	44,200	5,676	7,169	5,676	7,169	6,019
44,200	44,250	5,684	7,181	5,684	7,181	6,026
44,250	44,300	5,691	7,194	5,691	7,194	6,034
44,300	44,350	5,699	7,206	5,699	7,206	6,041
44,350	44,400	5,706	7,219	5,706	7,219	6,049
44,400	44,450	5,714	7,231	5,714	7,231	6,056
44,450	44,500	5,721	7,244	5,721	7,244	6,064
44,500	44,550	5,729	7,256	5,729	7,256	6,071
44,550	44,600	5,736	7,269	5,736	7,269	6,079
44,600	44,650	5,744	7,281	5,744	7,281	6,086
44,650	44,700	5,751	7,294	5,751	7,294	6,094
44,700	44,750	5,759	7,306	5,759	7,306	6,101
44,750	44,800	5,766	7,319	5,766	7,319	6,109
44,800	44,850	5,774	7,331	5,774	7,331	6,116
44,850	44,900	5,781	7,344	5,781	7,344	6,124
44,900	44,950	5,789	7,356	5,789	7,356	6,131
44,950	45,000	5,796	7,369	5,796	7,369	6,139
45,000						
45,000	45,050	5,804	7,381	5,804	7,381	6,146
45,050	45,100	5,811	7,394	5,811	7,394	6,154
45,100	45,150	5,819	7,406	5,819	7,406	6,161
45,150	45,200	5,826	7,419	5,826	7,419	6,169
45,200	45,250	5,834	7,431	5,834	7,431	6,176
45,250	45,300	5,841	7,444	5,841	7,444	6,184
45,300	45,350	5,849	7,456	5,849	7,456	6,191
45,350	45,400	5,856	7,469	5,856	7,469	6,199
45,400	45,450	5,864	7,481	5,864	7,481	6,206
45,450	45,500	5,871	7,494	5,871	7,494	6,214
45,500	45,550	5,879	7,506	5,879	7,506	6,221
45,550	45,600	5,887	7,519	5,887	7,519	6,229
45,600	45,650	5,894	7,531	5,894	7,531	6,236
45,650	45,700	5,901	7,544	5,901	7,544	6,244
45,700	45,750	5,909	7,556	5,909	7,556	6,251
45,750	45,800	5,916	7,569	5,916	7,569	6,259
45,800	45,850	5,924	7,581	5,924	7,581	6,266
45,850	45,900	5,931	7,594	5,931	7,594	6,274
45,900	45,950	5,938	7,606	5,938	7,606	6,281
45,950	46,000	5,946	7,619	5,946	7,619	6,289
46,000						
46,000	46,050	5,954	7,631	5,954	7,631	6,296
46,050	46,100	5,961	7,644	5,961	7,644	6,304
46,100	46,150	5,969	7,656	5,969	7,656	6,311
46,150	46,200	5,976	7,669	5,976	7,669	6,319
46,200	46,250	5,984	7,681	5,984	7,681	6,326
46,250	46,300	5,991	7,694	5,991	7,694	6,334
46,300	46,350	5,999	7,706	5,999	7,706	6,341
46,350	46,400	6,006	7,719	6,006	7,719	6,349
46,400	46,450	6,014	7,731	6,014	7,731	6,356
46,450	46,500	6,021	7,744	6,021	7,744	6,364
46,500	46,550	6,029	7,756	6,029	7,756	6,371
46,550	46,600	6,036	7,769	6,036	7,769	6,379
46,600	46,650	6,044	7,781	6,044	7,781	6,386
46,650	46,700	6,051	7,794	6,051	7,794	6,394
46,700	46,750	6,059	7,806	6,059	7,806	6,401
46,750	46,800	6,066	7,819	6,066	7,819	6,409
46,800	46,850	6,074	7,831	6,074	7,831	6,416
46,850	46,900	6,081	7,844	6,081	7,844	6,424
46,900	46,950	6,089	7,856	6,089	7,856	6,431
46,950	47,000	6,096	7,869	6,096	7,869	6,439
47,000						
47,000	47,050	6,104	7,881	6,104	7,881	6,446
47,050	47,100	6,111	7,894	6,111	7,894	6,454
47,100	47,150	6,119	7,906	6,119	7,906	6,461
47,150	47,200	6,126	7,919	6,126	7,919	6,469
47,200	47,250	6,134	7,931	6,134	7,931	6,476
47,250	47,300	6,141	7,944	6,141	7,944	6,484
47,300	47,350	6,149	7,956	6,149	7,956	6,491
47,350	47,400	6,156	7,969	6,156	7,969	6,499
47,400	47,450	6,164	7,981	6,164	7,981	6,506
47,450	47,500	6,171	7,994	6,171	7,994	6,514
47,500	47,550	6,179	8,006	6,179	8,006	6,521
47,550	47,600	6,186	8,019	6,186	8,019	6,529
47,600	47,650	6,194	8,031	6,194	8,031	6,536
47,650	47,700	6,201	8,044	6,201	8,044	6,544
47,700	47,750	6,209	8,056	6,209	8,056	6,551
47,750	47,800	6,216	8,069	6,216	8,069	6,559
47,800	47,850	6,224	8,081	6,224	8,081	6,566
47,850	47,900	6,231	8,094	6,231	8,094	6,574
47,900	47,950	6,238	8,106	6,238	8,106	6,581
47,						

If line 43 (income) is—		And you are—			Your tax is—		
At least	But less than	Single	Married jointly	Married separately	Single	Married jointly	Married separately
59,000							
59,000	59,050	10,881	8,004	10,881	9,524	9,524	9,524
59,050	59,100	10,884	8,011	10,884	9,526	9,526	9,526
59,100	59,150	10,886	8,019	10,886	9,529	9,529	9,529
59,150	59,200	10,891	8,026	10,891	9,531	9,531	9,531
59,200	59,250	10,893	8,034	10,893	9,534	9,534	9,534
59,250	59,300	10,894	8,041	10,894	9,536	9,536	9,536
59,300	59,350	10,896	8,049	10,896	9,539	9,539	9,539
59,350	59,400	10,899	8,056	10,899	9,541	9,541	9,541
59,400	59,450	10,901	8,064	10,901	9,544	9,544	9,544
59,450	59,500	10,904	8,071	10,904	9,546	9,546	9,546
59,500	59,550	10,907	8,079	10,907	9,549	9,549	9,549
59,550	59,600	10,911	8,086	10,911	9,551	9,551	9,551
59,600	59,650	10,914	8,094	10,914	9,554	9,554	9,554
59,650	59,700	10,917	8,101	10,917	9,556	9,556	9,556
59,700	59,750	10,920	8,109	10,920	9,559	9,559	9,559
59,750	59,800	10,923	8,116	10,923	9,561	9,561	9,561
59,800	59,850	10,926	8,124	10,926	9,564	9,564	9,564
59,850	59,900	10,929	8,131	10,929	9,566	9,566	9,566
59,900	59,950	10,932	8,139	10,932	9,569	9,569	9,569
59,950	60,000	10,935	8,146	10,935	9,571	9,571	9,571
60,000							
60,000	60,050	11,131	8,154	11,131	9,774	9,774	9,774
60,050	60,100	11,144	8,161	11,144	9,786	9,786	9,786
60,100	60,150	11,156	8,169	11,156	9,798	9,798	9,798
60,150	60,200	11,169	8,176	11,169	9,811	9,811	9,811
60,200	60,250	11,181	8,184	11,181	9,824	9,824	9,824
60,250	60,300	11,194	8,191	11,194	9,836	9,836	9,836
60,300	60,350	11,206	8,199	11,206	9,849	9,849	9,849
60,350	60,400	11,219	8,206	11,219	9,861	9,861	9,861
60,400	60,450	11,231	8,214	11,231	9,874	9,874	9,874
60,450	60,500	11,244	8,221	11,244	9,886	9,886	9,886
60,500	60,550	11,256	8,229	11,256	9,899	9,899	9,899
60,550	60,600	11,269	8,236	11,269	9,911	9,911	9,911
60,600	60,650	11,281	8,244	11,281	9,924	9,924	9,924
60,650	60,700	11,294	8,251	11,294	9,936	9,936	9,936
60,700	60,750	11,306	8,259	11,306	9,949	9,949	9,949
60,750	60,800	11,319	8,266	11,319	9,961	9,961	9,961
60,800	60,850	11,331	8,274	11,331	9,974	9,974	9,974
60,850	60,900	11,344	8,281	11,344	9,986	9,986	9,986
60,900	60,950	11,356	8,289	11,356	9,999	9,999	9,999
60,950	61,000	11,369	8,296	11,369	10,011	10,011	10,011
61,000							
61,000	61,050	11,381	8,304	11,381	10,024	10,024	10,024
61,050	61,100	11,394	8,311	11,394	10,036	10,036	10,036
61,100	61,150	11,406	8,319	11,406	10,049	10,049	10,049
61,150	61,200	11,419	8,326	11,419	10,061	10,061	10,061
61,200	61,250	11,431	8,334	11,431	10,074	10,074	10,074
61,250	61,300	11,444	8,341	11,444	10,086	10,086	10,086
61,300	61,350	11,456	8,349	11,456	10,099	10,099	10,099
61,350	61,400	11,469	8,356	11,469	10,111	10,111	10,111
61,400	61,450	11,481	8,364	11,481	10,124	10,124	10,124
61,450	61,500	11,494	8,371	11,494	10,136	10,136	10,136
61,500	61,550	11,506	8,379	11,506	10,149	10,149	10,149
61,550	61,600	11,519	8,386	11,519	10,161	10,161	10,161
61,600	61,650	11,531	8,394	11,531	10,174	10,174	10,174
61,650	61,700	11,544	8,401	11,544	10,186	10,186	10,186
61,700	61,750	11,556	8,409	11,556	10,199	10,199	10,199
61,750	61,800	11,569	8,416	11,569	10,211	10,211	10,211
61,800	61,850	11,581	8,424	11,581	10,224	10,224	10,224
61,850	61,900	11,594	8,431	11,594	10,236	10,236	10,236
61,900	61,950	11,606	8,439	11,606	10,249	10,249	10,249
61,950	62,000	11,619	8,446	11,619	10,261	10,261	10,261
62,000							
62,000	62,050	11,631	8,454	11,631	10,274	10,274	10,274
62,050	62,100	11,644	8,461	11,644	10,286	10,286	10,286
62,100	62,150	11,656	8,469	11,656	10,299	10,299	10,299
62,150	62,200	11,669	8,476	11,669	10,311	10,311	10,311
62,200	62,250	11,681	8,484	11,681	10,324	10,324	10,324
62,250	62,300	11,694	8,491	11,694	10,336	10,336	10,336
62,300	62,350	11,706	8,499	11,706	10,349	10,349	10,349
62,350	62,400	11,719	8,506	11,719	10,361	10,361	10,361
62,400	62,450	11,731	8,514	11,731	10,374	10,374	10,374
62,450	62,500	11,744	8,521	11,744	10,386	10,386	10,386
62,500	62,550	11,756	8,529	11,756	10,399	10,399	10,399
62,550	62,600	11,769	8,536	11,769	10,411	10,411	10,411
62,600	62,650	11,781	8,544	11,781	10,424	10,424	10,424
62,650	62,700	11,794	8,551	11,794	10,436	10,436	10,436
62,700	62,750	11,806	8,559	11,806	10,449	10,449	10,449
62,750	62,800	11,819	8,566	11,819	10,461	10,461	10,461
62,800	62,850	11,831	8,574	11,831	10,474	10,474	10,474
62,850	62,900	11,844	8,581	11,844	10,486	10,486	10,486
62,900	62,950	11,856	8,589	11,856	10,499	10,499	10,499
62,950	63,000	11,869	8,596	11,869	10,511	10,511	10,511
63,000							
63,000	63,050	11,881	8,604	11,881	10,524	10,524	10,524
63,050	63,100	11,894	8,611	11,894	10,536	10,536	10,536
63,100	63,150	11,906	8,619	11,906	10,549	10,549	10,549
63,150	63,200	11,919	8,626	11,919	10,561	10,561	10,561
63,200	63,250	11,931	8,634	11,931	10,574	10,574	10,574
63,250	63,300	11,944	8,641	11,944	10,586	10,586	10,586
63,300	63,350	11,956	8,649	11,956	10,599	10,599	10,599
63,350	63,400	11,969	8,656	11,969	10,611	10,611	10,611
63,400	63,450	11,981	8,664	11,981	10,624	10,624	10,624
63,450	63,500	11,994	8,671	11,994	10,636	10,636	10,636
63,500	63,550	12,006	8,679	12,006	10,649	10,649	10,649
63,550	63,600	12,019	8,686	12,019	10,661	10,661	10,661
63,600	63,650	12,031	8,694	12,031	10,674	10,674	10,674
63,650	63,700	12,044	8,701	12,044	10,686	10,686	10,686
63,700	63,750	12,056	8,709	12,056	10,699	10,699	10,699
63,750	63,800	12,069	8,716	12,069	10,711	10,711	10,711
63,800	63,850	12,081	8,724	12,081	10,724	10,724	10,724
63,850	63,900	12,094	8,731	12,094	10,736	10,736	10,736
63,900	63,950	12,106	8,739	12,106	10,749	10,749	10,749
63,950	64,000	12,119	8,746	12,119	10,761	10,761	10,761
64,000							
64,000	64,050	12,131	8,754	12,131	10,774	10,774	10,774
64,050	64,100	12,144	8,761	12,144	10,786	10,786	10,786
64,100	64,150	12,156	8,769	12,156	10,799	10,799	10,799
64,150	64,200	12,169	8,776	12,169	10,811	10,811	10,811
64,200	64,250	12,181	8,784	12,181	10,824	10,824	10,824
64,250	64,300	12,194	8,791	12,194	10,836	10,836	10,836
64,300	64,350	12,206	8,799	12,206	10,849	10,849	10,849
64,350	64,400	12,219	8,806	12,219	10,861	10,861	10,861
64,400	64,450	12,231	8,814	12,231	10,874	10,874	10,874
64,450	64,500	12,244	8,821	12,244	10,886	10,886	10,886
64,500	64,550	12,256	8,829	12,256	10,899	10,899	10,899
64,550	64,600	12,269	8,836	12,269	10,911	10,911	10,911
64,600	64,650	12,281	8,844	12,281	10,924	10,924	10,924
64,650	64,700	12,294	8,851	12,294	10,936	10,936	10,936
64,700	64,750	12,306	8,859	12,306	10,949	10,949	10,949
64,750	64,800	12,319	8,866	12,319	10,961	10,961	10,961
64,800	64,850	12,331	8,874	12,331	10,974	10,974	10,974
64,850	64,900	12,344	8,881	12,344	10,986	10,986	10,986
64,900	64,950	12,356	8,889	12,356	10,		

If line 43 (income) is—		And you are—				Your tax is—			
At least	But less than	Single	Married jointly	Married separately	Head of household	Single	Married jointly	Married separately	Head of household
2011 Tax Table—Continued									
77,000		15,381	11,506	15,692	14,024	79,000	15,381	11,506	15,692
77,050	77,100	15,384	11,510	15,696	14,028	79,050	15,384	11,510	15,696
77,150	77,200	15,406	11,531	15,630	14,049	79,100	15,406	11,531	15,630
77,250	77,300	15,419	11,544	15,644	14,061	79,150	15,419	11,544	15,644
77,350	77,400	15,431	11,556	15,658	14,074	79,200	15,431	11,556	15,658
77,450	77,500	15,444	11,569	15,672	14,086	79,250	15,444	11,569	15,672
77,550	77,600	15,456	11,581	15,686	14,099	79,300	15,456	11,581	15,686
77,650	77,700	15,469	11,594	15,700	14,111	79,350	15,469	11,594	15,700
77,750	77,800	15,481	11,606	15,714	14,124	79,400	15,481	11,606	15,714
77,850	77,900	15,494	11,619	15,728	14,136	79,450	15,494	11,619	15,728
77,950	78,000	15,506	11,631	15,742	14,149	79,500	15,506	11,631	15,742
78,050	78,100	15,519	11,644	15,756	14,161	79,550	15,519	11,644	15,756
78,150	78,200	15,531	11,656	15,770	14,174	79,600	15,531	11,656	15,770
78,250	78,300	15,544	11,669	15,784	14,186	79,650	15,544	11,669	15,784
78,350	78,400	15,556	11,681	15,798	14,199	79,700	15,556	11,681	15,798
78,450	78,500	15,569	11,694	15,812	14,211	79,750	15,569	11,694	15,812
78,550	78,600	15,581	11,706	15,826	14,224	79,800	15,581	11,706	15,826
78,650	78,700	15,594	11,719	15,840	14,236	79,850	15,594	11,719	15,840
78,750	78,800	15,606	11,731	15,854	14,249	79,900	15,606	11,731	15,854
78,850	78,900	15,619	11,744	15,868	14,261	79,950	15,619	11,744	15,868
78,950	79,000	15,631	11,756	15,882	14,274	80,000	15,631	11,756	15,882
79,050	79,100	15,644	11,769	15,896	14,286	80,050	15,644	11,769	15,896
79,150	79,200	15,656	11,781	15,910	14,299	80,100	15,656	11,781	15,910
79,250	79,300	15,669	11,794	15,924	14,311	80,150	15,669	11,794	15,924
79,350	79,400	15,681	11,806	15,938	14,324	80,200	15,681	11,806	15,938
79,450	79,500	15,694	11,819	15,952	14,336	80,250	15,694	11,819	15,952
79,550	79,600	15,706	11,831	15,966	14,349	80,300	15,706	11,831	15,966
79,650	79,700	15,719	11,844	15,980	14,361	80,350	15,719	11,844	15,980
79,750	79,800	15,731	11,856	15,994	14,374	80,400	15,731	11,856	15,994
79,850	79,900	15,744	11,869	16,008	14,386	80,450	15,744	11,869	16,008
79,950	80,000	15,756	11,881	16,022	14,399	80,500	15,756	11,881	16,022
80,050	80,100	15,769	11,894	16,036	14,411	80,550	15,769	11,894	16,036
80,150	80,200	15,781	11,906	16,050	14,424	80,600	15,781	11,906	16,050
80,250	80,300	15,794	11,919	16,064	14,436	80,650	15,794	11,919	16,064
80,350	80,400	15,806	11,931	16,078	14,449	80,700	15,806	11,931	16,078
80,450	80,500	15,819	11,944	16,092	14,461	80,750	15,819	11,944	16,092
80,550	80,600	15,831	11,956	16,106	14,474	80,800	15,831	11,956	16,106
80,650	80,700	15,844	11,969	16,120	14,486	80,850	15,844	11,969	16,120
80,750	80,800	15,856	11,981	16,134	14,499	80,900	15,856	11,981	16,134
80,850	80,900	15,869	11,994	16,148	14,511	80,950	15,869	11,994	16,148
80,950	81,000	15,881	12,006	16,162	14,524	81,000	15,881	12,006	16,162
81,050	81,100	15,894	12,019	16,176	14,536	81,050	15,894	12,019	16,176
81,150	81,200	15,906	12,031	16,190	14,549	81,100	15,906	12,031	16,190
81,250	81,300	15,919	12,044	16,204	14,561	81,200	15,919	12,044	16,204
81,350	81,400	15,931	12,056	16,218	14,574	81,300	15,931	12,056	16,218
81,450	81,500	15,944	12,069	16,232	14,586	81,400	15,944	12,069	16,232
81,550	81,600	15,956	12,081	16,246	14,599	81,500	15,956	12,081	16,246
81,650	81,700	15,969	12,094	16,260	14,611	81,600	15,969	12,094	16,260
81,750	81,800	15,981	12,106	16,274	14,624	81,700	15,981	12,106	16,274
81,850	81,900	15,994	12,119	16,288	14,636	81,800	15,994	12,119	16,288
81,950	82,000	16,006	12,131	16,302	14,649	81,900	16,006	12,131	16,302
82,050	82,100	16,019	12,144	16,316	14,661	82,000	16,019	12,144	16,316
82,150	82,200	16,031	12,156	16,330	14,674	82,050	16,031	12,156	16,330
82,250	82,300	16,044	12,169	16,344	14,686	82,100	16,044	12,169	16,344
82,350	82,400	16,056	12,181	16,358	14,699	82,150	16,056	12,181	16,358
82,450	82,500	16,069	12,194	16,372	14,711	82,200	16,069	12,194	16,372
82,550	82,600	16,081	12,206	16,386	14,724	82,250	16,081	12,206	16,386
82,650	82,700	16,094	12,219	16,400	14,736	82,300	16,094	12,219	16,400
82,750	82,800	16,106	12,231	16,414	14,749	82,350	16,106	12,231	16,414
82,850	82,900	16,119	12,244	16,428	14,761	82,400	16,119	12,244	16,428
82,950	83,000	16,131	12,256	16,442	14,774	82,450	16,131	12,256	16,442
83,050	83,100	16,144	12,269	16,456	14,786	83,000	16,144	12,269	16,456
83,150	83,200	16,156	12,281	16,470	14,799	83,100	16,156	12,281	16,470
83,250	83,300	16,169	12,294	16,484	14,811	83,200	16,169	12,294	16,484
83,350	83,400	16,181	12,306	16,498	14,824	83,300	16,181	12,306	16,498
83,450	83,500	16,194	12,319	16,512	14,836	83,400	16,194	12,319	16,512
83,550	83,600	16,206	12,331	16,526	14,849	83,500	16,206	12,331	16,526
83,650	83,700	16,219	12,344	16,540	14,861	83,600	16,219	12,344	16,540
83,750	83,800	16,231	12,356	16,554	14,874	83,700	16,231	12,356	16,554
83,850	83,900	16,244	12,369	16,568	14,886	83,800	16,244	12,369	16,568
83,950	84,000	16,256	12,381	16,582	14,899	83,900	16,256	12,381	16,582
84,050	84,100	16,269	12,394	16,596	14,911	84,000	16,269	12,394	16,596
84,150	84,200	16,281	12,406	16,610	14,924	84,100	16,281	12,406	16,610
84,250	84,300	16,294	12,419	16,624	14,936	84,200	16,294	12,419	16,624
84,350	84,400	16,306	12,431	16,638	14,949	84,300	16,306	12,431	16,638
84,450	84,500	16,319	12,444	16,652	14,961	84,400	16,319	12,444	16,652
84,550	84,600	16,331	12,456	16,666	14,974	84,500	16,331	12,456	16,666
84,650	84,700	16,344	12,469	16,680	14,986	84,600	16,344	12,469	16,680
84,750	84,800	16,356	12,481	16,694	14,999	84,700	16,356	12,481	16,694
84,850	84,900	16,369	12,494	16,708	15,011	84,800	16,369	12,494	16,708
84,950	85,000	16,381	12,506	16,722	15,024	84,900	16,381	12,506	16,722
85,050	85,100	16,394	12,519	16,736	15,036	85,000	16,394	12,519	16,736
85,150	85,200	16,406	12,531	16,750	15,049	85,100	16,406	12,531	16,750
85,250	85,300	16,419	12,544	16,764	15,061	85,200	16,419	12,544	16,764
85,350	85,400	16,431	12,556	16,778	15,074	85,300	16,431	12,556	16,778
85,450	85,500	16,444	12,569	16,792	15,086	85,400	16,444	12,569	16,792
85,550	85,600	16,456	12,581	16,806	15,099	85,500	16,456	12,581	16,806
85,650	85,700	16,469	12,594	16,820	15,111	85,600	16,469	12,594	16,820
85,750	85,800	16,481	12,606	16,834	15,124	85,700	16,481	12,606	16,834
85,850	85,900	16,494	12,619	16,848	15,136	85,800	16,494	12,619	16,848
85,950	86,000	16,506	12,631	16,862	15,149	85,900	16,506	12,631	16,862
86,050	86,100	16,519	12,644	16,876	15,161	86,000	16,519	12,644	16,876
86,150	86,200	16,531	12,656	16,890	15,174	86,100	16,531	12,656	16,890
86,250	86,300	16,544	12,669	16,904	15,186	86,200	16,544	12,669	16,904
86,350	86,400	16,556	12,681	16,918	15,199	86,300	16,556	12,681	16,918
86,450	86,500								

2011 Tax Computation Worksheet—Line 44

See the instructions for line 44 to see if you must use the worksheet below to figure your tax.



Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8015, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A— Use if your filing status is **Single**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$174,400	\$	28% (.28)	\$	\$ 6,383.00	\$
Over \$174,400 but not over \$379,150	\$	33% (.33)	\$	\$ 15,103.00	\$
Over \$379,150	\$	35% (.35)	\$	\$22,686.00	\$

Section B— Use if your filing status is **Married filing jointly or Qualifying widow(er)**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$139,350	\$	25% (.25)	\$	\$ 7,750.00	\$
Over \$139,350 but not over \$212,300	\$	28% (.28)	\$	\$ 11,930.50	\$
Over \$212,300 but not over \$379,150	\$	33% (.33)	\$	\$ 22,545.50	\$
Over \$379,150	\$	35% (.35)	\$	\$ 30,128.50	\$

Section C— Use if your filing status is **Married filing separately**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$106,150	\$	28% (.28)	\$	\$ 5,965.25	\$
Over \$106,150 but not over \$189,575	\$	33% (.33)	\$	\$ 11,272.75	\$
Over \$189,575	\$	35% (.35)	\$	\$ 15,064.25	\$

Section D— Use if your filing status is **Head of household**. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$119,400	\$	25% (.25)	\$	\$ 5,232.50	\$
Over \$119,400 but not over \$193,350	\$	28% (.28)	\$	\$ 8,814.50	\$
Over \$193,350 but not over \$379,150	\$	33% (.33)	\$	\$ 18,482.00	\$
Over \$379,150	\$	35% (.35)	\$	\$ 26,065.00	\$

2011 Tax Table—Continued

If line 43 (income) is— At least But less than	And you are—			
	Single	Married jointly	Married separately	Head of household
99,000				
99,000	21,944	17,006	21,762	19,524
99,050	21,959	17,019	21,776	19,536
99,100	21,372	17,031	21,790	19,549
99,150	21,386	17,044	21,804	19,561
99,200	21,400	17,056	21,818	19,574
99,250	21,414	17,069	21,832	19,586
99,300	21,428	17,081	21,846	19,599
99,350	21,442	17,094	21,860	19,611
99,400	21,456	17,106	21,874	19,624
99,450	21,470	17,119	21,888	19,636
99,500	21,484	17,131	21,902	19,649
99,550	21,498	17,144	21,916	19,661
99,600	21,512	17,156	21,930	19,674
99,650	21,526	17,169	21,944	19,686
99,700	21,540	17,181	21,958	19,699
99,750	21,554	17,194	21,972	19,711
99,800	21,568	17,206	21,986	19,724
99,850	21,582	17,219	22,000	19,736
99,900	21,596	17,231	22,014	19,749
99,950	21,610	17,244	22,028	19,761

If line 43 (income) is— At least But less than	And you are—			
	Single	Married jointly	Married separately	Head of household
97,000				
97,000	20,794	16,506	21,202	19,094
97,050	20,798	16,519	21,216	19,106
97,100	20,812	16,531	21,230	19,119
97,150	20,826	16,544	21,244	19,131
97,200	20,840	16,556	21,258	19,144
97,250	20,854	16,569	21,272	19,156
97,300	20,868	16,581	21,286	19,169
97,350	20,882	16,594	21,300	19,181
97,400	20,896	16,606	21,314	19,194
97,450	20,910	16,619	21,328	19,206
97,500	20,924	16,631	21,342	19,219
97,550	20,938	16,644	21,356	19,231
97,600	20,952	16,656	21,370	19,244
97,650	20,966	16,669	21,384	19,256
97,700	20,980	16,681	21,398	19,269
97,750	20,994	16,694	21,412	19,281
97,800	21,008	16,706	21,426	19,294
97,850	21,022	16,719	21,440	19,306
97,900	21,036	16,731	21,454	19,319
97,950	21,050	16,744	21,468	19,331

If line 43 (income) is— At least But less than	And you are—			
	Single	Married jointly	Married separately	Head of household
96,000				
96,000	21,064	16,756	21,482	19,374
96,050	21,078	16,769	21,496	19,386
96,100	21,092	16,781	21,510	19,399
96,150	21,106	16,794	21,524	19,411
96,200	21,120	16,806	21,538	19,424
96,250	21,134	16,819	21,552	19,436
96,300	21,148	16,831	21,566	19,449
96,350	21,162	16,844	21,580	19,461
96,400	21,176	16,856	21,594	19,474
96,450	21,190	16,869	21,608	19,486
96,500	21,204	16,881	21,622	19,499
96,550	21,218	16,894	21,636	19,511
96,600	21,232	16,906	21,650	19,524
96,650	21,246	16,919	21,664	19,536
96,700	21,260	16,931	21,678	19,549
96,750	21,274	16,944	21,692	19,561
96,800	21,288	16,956	21,706	19,574
96,850	21,302	16,969	21,720	19,586
96,900	21,316	16,981	21,734	19,599
96,950	21,330	16,994	21,748	19,611

If line 43 (income) is— At least But less than	And you are—			
	Single	Married jointly	Married separately	Head of household
95,000				
95,000	20,294	16,006	20,642	18,624
95,050	20,298	16,019	20,656	18,636
95,100	20,312	16,031	20,670	18,649
95,150	20,326	16,044	20,684	18,661
95,200	20,340	16,056	20,698	18,674
95,250	20,354	16,069	20,712	18,686
95,300	20,368	16,081	20,726	18,699
95,350	20,382	16,094	20,740	18,711
95,400	20,396	16,106	20,754	18,724
95,450	20,410	16,119	20,768	18,736
95,500	20,424	16,131	20,782	18,749
95,550	20,438	16,144	20,796	18,761
95,600	20,452	16,156	20,810	18,774
95,650	20,466	16,169	20,824	18,786
95,700	20,480	16,181	20,838	18,799
95,750	20,494	16,194	20,852	18,811
95,800	20,508	16,206	20,866	18,824
95,850	20,522	16,219	20,880	18,836
95,900	20,536	16,231	20,894	18,849
95,950	20,550	16,244	20,908	18,861

If line 43 (income) is— At least But less than	And you are—			
	Single	Married jointly	Married separately	Head of household
96,000				
96,000	20,504	16,256	20,922	18,874
96,050	20,518	16,269	20,936	18,886
96,100	20,532	16,281	20,950	18,899
96,150	20,546	16,294	20,964	18,911
96,200	20,560	16,306	20,978	18,924
96,250	20,574	16,319	20,992	18,936
96,300	20,588	16,331	21,006	18,949
96,350	20,602	16,344	21,020	18,961
96,400	20,616	16,356	21,034	18,974
96,450	20,630	16,369	21,048	18,986
96,500	20,644	16,381	21,062	18,999
96,550	20,658	16,394	21,076	19,011
96,600	20,672	16,406	21,090	19,024
96,650	20,686	16,419	21,104	19,036
96,700	20,700	16,431	21,118	19,049
96,750	20,714	16,444	21,132	19,061
96,800	20,728	16,456	21,146	19,074
96,850	20,742	16,469	21,160	19,086
96,900	20,756	16,481	21,174	19,099
96,950	20,770	16,494	21,188	19,111

* This column must also be used by a qualifying widow(er)

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.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.
- Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.
- If you live in an apartment, be sure to include your apartment number in your address.
- If you are taking the standard deduction, see the instructions for line 40 to be sure you entered the correct amount.
- 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*, earlier.
- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 76 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.

What Are Your Rights as a Taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process. For details, see Pub. 1.

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 underpaid or understated tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. 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 2012

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 2012 pay. For details on how to complete Form W-4, see Pub. 505. If you have pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social security benefits), you can

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS 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, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484 or TTY/TDD 1-800-877-8339. 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) or TTY/TDD 1-866-653-4261.

Visit IRS.gov and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

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 the instructions for line 76 for details on how to pay any tax you owe. Go to www.publicdebt.treas.gov for information on how to make this type of gift online.



You may be able to deduct this gift on your 2012 tax return.

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records

longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see chapter 1 of Pub. 17.

Amended Return

File Form 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 45061-EZ, visit IRS.gov and click on "Order a Tax Return or Account Transcript," or call us at 1-800-908-9946.

Death of a Taxpayer

If a taxpayer died before filing a return for 2011, 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 a tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

If your spouse died in 2011 and you did not refile in 2011, or if your spouse died in 2012 before filing a return for 2011, you can file a joint return. A joint return should show your spouse's 2011 income before death and your income for all of 2011. 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, use TeleTax topic 356 or see Pub. 559.

Past Due Returns

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 or go to www.irs.gov/individuals for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 instructions. For example, if you are filing a 2008 return in 2012, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

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. Go to www.irs.gov/individuals. 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," "No,"

- Main index of tax topics. This is an online version of the TeleTax topics.

- Interactive Tax Assistant (ITA). The ITA provides answers to a limited number of tax law questions using a probe and response process.

Free Tax Return Assistance

Free help with your return. If you need assistance preparing your return, visit the nearest Volunteer Income Tax Assistance

Refund Information

visiting the iTunes app store or the Android Marketplace. IRS2Go is a new way to provide you with information and tools.

- You can call 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.

- 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.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).



If you do not have Internet access, you have two options:

Refund information also is available in Spanish at www.irs.gov/espanol and the phone number listed above.

- You can check the status of your refund on the new IRS phone app. Download the free IRS2Go app by phone number 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.

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),



following information from your return:

- Your social security number (or individual taxpayer identification number),

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	Topic No.	Subject
153	What to do if you haven't filed your tax return	203	Refund offsets: For unpaid child support and certain federal, state, and unemployment compensation debts
154	Form W-2 and Form 1099-R (What to do if incorrect or not received)	204	Offers in compromise
155	Forms and publications—How to order	205	Innocent spouse relief (Including separation of liability and equitable relief)
156	Copy of your tax return—How to get one	206	Dishonored payments
157	Change of address—How to notify IRS		Alternative Filing Methods
158	Ensuring proper credit of payments	253	Substitute tax forms
159	Prior year(s) Form W-2 (How to get a copy)	254	How to choose a tax return preparer
160	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)	255	Self-select PIN signature method for online registration
			General Information
201	The collection process	301	When, where, and how to file
202	Tax payment options	303	Checklist of common errors when preparing your tax return
		304	Extension of time to file your tax return
		305	Recordkeeping

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 understatements 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 I.R.B. 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.

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/locate or look in the phone book under "United States Government, Internal Revenue Service."

IRS Videos

The IRS Video portal www.IRSvideos.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. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

(VITA) or Tax Counseling for the Elderly (TCE) site in your community. There are over 12,000 sites nationwide and each site is staffed by volunteers who are trained and certified to prepare federal income tax returns. VITA sites are also available at international and domestic military installations.

Volunteers in this program must adhere to strict quality and ethical standards and pass a certification test each year. VITA volunteers assist low to moderate income (generally under \$50,000 in adjusted gross income) taxpayers and TCE volunteers assist elderly taxpayers (age 60 and older).

Available services. Free electronic filing is offered and volunteers will help you claim the earned income credit, child tax credit, credit for the elderly, and other credits and deductions you can take.

What to bring. These are some of the items to bring to the VITA/TCE site to have your tax return prepared.

- Proof of identification.

- Social security cards for you, your spouse and dependents and/or a social security number verification letter issued by the Social Security Administration.

- Individual taxpayer identification number (ITIN) assignment letter for you, your spouse and dependents.

- Proof of foreign status, if applying for an ITIN.
- Birth dates for you, your spouse, and any dependents.

- Form(s) W-2, W-2G, 1099-INT, 1099-DIV, and 1099-R.

- A copy of your 2010 federal and state returns, if available.

- A blank check or anything that shows your bank routing and account numbers for direct deposit.

- Total paid to daycare provider and the daycare provider's tax identification number (the provider's social security number or the provider's business employer identification number).

- To file taxes electronically on a joint return, both spouses must be present to sign the required forms.

Find a site near you and get additional information. For more information on these programs and a location in your community, go to IRS.gov and enter keyword "VITA" in the search box. You may also contact us at 1-800-829-1040. To locate the nearest AARP Tax-Aide site, visit AARP's website at www.aarp.org/money/taxaide or call 1-888-227-6669.

Everyday Tax Solutions

You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee

TeleTax Topics

(Continued)

Topic No.	Subject	Topic No.	Subject
306	Penalty for underpayment of estimated tax	752	Form W-2—Where, when, and how to file
307	Backup withholding	753	Form W-4—Employee's withholding Allowance Certificate
308	Amended returns	755	Employer identification number (EIN)—How to apply
309	Roth IRA contributions	756	Employment taxes for household employees
310	Coverdell education savings accounts	757	Forms 941 and 944—Deposit requirements
311	Power of attorney information	758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
312	Qualified tuition programs (QTPs)	759	A business credit is available for qualified employers under The Hire Act of 2010
313	Which Forms to File	761	Tips—Withholding and reporting
352	Which form—1040, 1040A, or 1040EZ?	762	Independent contractor vs. employee
356	Decedents	763	The Affordable Care Act of 2010 offers employers new tax deductions and credits
401	Wages and salaries	Electronic Media Filers—1099 Series and Related Information Returns	
403	Interest received	801	Who must file electronically
404	Dividends	802	Applications, forms, and information
407	Business income	803	Waivers and extensions
409	Capital gains and losses	804	Test files and combined federal and state filing
410	Pensions and annuities	805	Electronic filing of information returns
411	Pensions—The general rule and the simplified method	Tax Information for Aliens and U.S. Citizens Living Abroad	
412	Lump-sum distributions	851	Resident and nonresident aliens
413	Rollovers from retirement plans	856	Foreign tax credit
414	Rental income and expenses	857	Individual taxpayer identification number (ITIN)—Form W-7
415	Renting residential and vacation property	858	Alien tax clearance
416	Farming and fishing income	Tax Information for Residents of Puerto Rico	
417	Earnings for clergy	901	Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return?
418	Unemployment compensation	902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
419	Gambling income and expenses	903	Federal employment tax in Puerto Rico
420	Bartering income	904	Tax assistance for residents of Puerto Rico
421	Scholarship and fellowship grants	Topic numbers are effective January 1, 2012.	
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 Income 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?		

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 2011 refund, see *Refund Information*, earlier.

- 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 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.

Evaluation of services provided. The IRS uses several methods to evaluate our telephone service. One method is to record telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

Making the Call

Call 1-800-829-1040 (hearing-impaired customers with TTY/TDD equipment may

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.

Topic No.	Subject	Topic No.	Subject
502	Medical and dental expenses	801	Who must file electronically
503	Deductible taxes	802	Applications, forms, and information
504	Home mortgage points	803	Waivers and extensions
505	Interest expense	804	Test files and combined federal and state filing
506	Charitable contributions	805	Electronic filing of information returns
508	Miscellaneous expenses	Tax Information for Aliens and U.S. Citizens Living Abroad	
509	Business use of home	851	Resident and nonresident aliens
510	Business use of car	856	Foreign tax credit
511	Business travel expenses	857	Individual taxpayer identification number (ITIN)—Form W-7
512	Business entertainment expenses	858	Alien tax clearance
513	Educational expenses	Tax Information for Residents of Puerto Rico	
514	Employee business expenses	901	Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return?
515	Casualty, disaster, and theft losses (including federally declared disaster areas)	902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
Tax Computation		903	Federal employment tax in Puerto Rico
551	Standard deduction	904	Tax assistance for residents of Puerto Rico
552	Tax and credits figured by the IRS	Topic numbers are effective January 1, 2012.	
553	Tax on a child's investment income		
554	Self-employment tax		
556	Alternative minimum tax		
557	Tax on early distributions from traditional and Roth IRAs		
558	Tax on early distributions from retirement plans, other than IRAs		
Tax Credits			
601	Earned income credit (EIC)		
602	Child and dependent care credit		
607	Adoption credit and adoption assistance programs for 2010 and 2011		
608	Excess social security and RRTA tax withheld		
610	Retirement savings contributions credit		
611	First-time homebuyer credit—Purchases made in 2008		
612	First-time homebuyer credit—Purchases made in 2009, 2010, and 2011		
IRS Notices			
651	Notices—What to do		
652	Notice of underreported income—CP 2000		
653	IRS notices and bills, penalties, and interest charges		
Basis of Assets, Depreciation, and Sale of Assets			
701	Sale of your home		
703	Basis of assets		
704	Depreciation		
705	Installment sales		
Employer Tax Information			
751	Social security and Medicare withholding rates		

Quick and Easy Access to Tax Help and Tax Forms and Publications

TIP If you live outside the United States, see Pub. 54 to find out how to get help and tax forms and publications.



Internet

You can access IRS.gov 24 hours a day, 7 days a week.



Phone

TeleTax information - 24 hour tax information. Call 1-800-829-4477. See the earlier list of tax topic numbers and details.

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.

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 forms and publications available to photocopy or print from a DVD.



Mail

You can order forms, instructions, and publications by completing the order blank, later. 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/ctorders 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 2012 and the final release will ship early March 2012.

Other ways to get help. See *Other Ways To Get Help*, earlier.



To get information, forms, and publications in Spanish, go to www.irs.gov/espanol.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

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 non-tax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

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. Please put "Forms Comment" on the subject line. You can also send us comments from www.irs.gov/formspubs/. Select "Comment on Tax Forms and Publications" under "Information About." Or you can write to Internal Revenue Service, Individual and Specialty Forms and Publications Branch, SE:W:CAR:MP-T:1, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the addresses at the end of these instructions.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Estimates of Taxpayer Burden

The table below shows burden estimates based on current statutory requirements as of October 21, 2011, for taxpayers filing a 2011 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have

fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages, and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 18 hours, with an average cost of \$230 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 22 hours and \$290; the average burden for taxpayers filing Form 1040A is about 10 hours and \$120; and the average for Form 1040EZ filers is about 7 hours and \$50.

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 \$150, 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.

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*.

Estimated Average Taxpayer Burden for Individuals by Activity

Primary Form Filed or Type of Taxpayer	Percentage of Returns	Average Time Burden (Hours)						Average Cost (Dollars)**
		Total Time*	Record Keeping	Tax Planning	Form Completion	Form Submission	All Other	
All taxpayers	100	18	8	2	4	1	3	\$230
Primary forms filed								
1040	68	22	10	3	4	1	3	290
1040A	19	10	4	1	3	1	2	120
1040EZ	13	7	2	1	2	1	1	50
Type of taxpayer								
Nonbusiness***	70	12	5	2	3	1	2	150
Business***	30	32	16	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.

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.



TIP 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.

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 spaces, attach a separate sheet of paper.

▲ Cut here ▲

Save Money and Time by Going Online!
Download or order these and other tax products at www.irs.gov/formspubs

Order Form

Please Print

Name _____

Postal mailing address _____ Apt./Suite/Room _____

City _____ State _____ ZIP code _____

Foreign country _____ International postal code _____

Daytime phone number () _____

1040	Schedule F (1040)	1040X	5405	Pub. 1	Pub. 526	Pub. 583	Pub. 4681
Schedule A (1040)	Schedule H (1040)	2106	6251	Pub. 17	Pub. 527	Pub. 587	
Schedule B (1040A or 1040)	Schedule J (1040)	2441	8283	Pub. 334	Pub. 529	Pub. 590	
Schedule C (1040)	Schedule R (1040A or 1040)	3903	8606	Pub. 463	Pub. 535	Pub. 596	
Schedule C-EZ (1040)	Schedule SE (1040)	4506	8812	Pub. 501	Pub. 547	Pub. 910	
Schedule D (1040)	1040A	4506-T	8822	Pub. 502	Pub. 550	Pub. 915	
8949	1040EZ	4562	8829	Pub. 505	Pub. 551	Pub. 946	
Schedule E (1040)	1040-ES (2012)	4684	8863	Pub. 523	Pub. 554	Pub. 970	
Schedule EIC (1040A or 1040)	1040-V	4868	8917	Pub. 525	Pub. 575	Pub. 972	

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.

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.



2011 Tax Rate Schedules

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	\$8,500	10%	\$0
8,500	34,500	\$850.00 + 15%	8,500
34,500	83,600	4,750.00 + 25%	34,500
83,600	174,400	17,025.00 + 28%	83,600
174,400	379,150	42,449.00 + 33%	174,400
379,150		110,016.50 + 35%	379,150

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	\$17,000	10%	\$0
17,000	69,000	\$1,700.00 + 15%	17,000
69,000	139,350	9,500.00 + 25%	69,000
139,350	212,300	27,087.50 + 28%	139,350
212,300	379,150	47,513.50 + 33%	212,300
379,150		102,574.00 + 35%	379,150

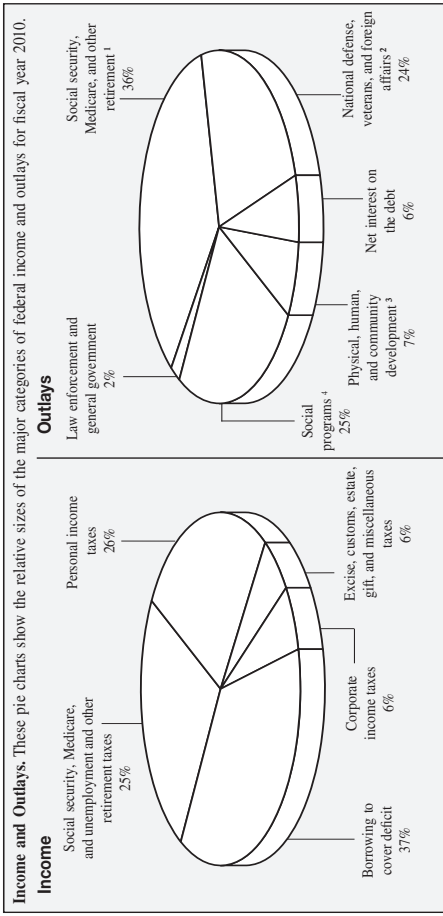
Schedule Y-2—if your filing status is Married filing separately

If your taxable income is:	But not over—	The tax is:	of the amount over—
Over—			
\$0	\$8,500	10%	\$0
8,500	34,500	\$850.00 + 15%	8,500
34,500	69,675	4,750.00 + 25%	34,500
69,675	106,150	13,543.75 + 28%	69,675
106,150	189,575	23,756.75 + 33%	106,150
189,575		51,287.00 + 35%	189,575

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	\$12,150	10%	\$0
12,150	46,250	\$1,215.00 + 15%	12,150
46,250	119,400	6,330.00 + 25%	46,250
119,400	193,350	24,617.50 + 28%	119,400
193,350	379,150	45,323.50 + 33%	193,350
379,150		106,637.50 + 35%	379,150

Major Categories of Federal Income and Outlays for Fiscal Year 2010



On or before the first Monday in February of each year the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the Federal government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2010 (which began on October 1, 2009, and ended on September 30, 2010), Federal income was \$2,163 billion and outlays were \$3,456 billion, leaving a deficit of \$1,293 billion.

Footnotes for Certain Federal Outlays

- 1. Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.
- 2. National defense, veterans, and foreign affairs:** About 20% 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 16% 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.

Note. The percentages shown here exclude undistributed offsetting receipts, which were \$82 billion in fiscal year 2010. 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.

2011 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 2011, 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.



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 insurance contracts as defined in Pub. 502. But see *Limit on long-term care premiums* you can deduct later. 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) 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.

CAUTION If, during 2011, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) 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.

- Prescription medicines or insulin.
- Acupuncture, 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.

CAUTION If you received a distribution from a health savings account in 2011, see Pub. 969 to figure your deduction.

- 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.
- 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 19 cents

What's New

Standard mileage rates. The rate for use of your vehicle to get medical care from January 1, 2011 through July 30, 2011 is 19 cents a mile and from July 1, 2011 through December 31, 2011 is 23.5 cents a mile. The 2011 rate for use of your vehicle to do volunteer work for certain charitable organizations remains at 14 cents a mile.

Future developments. For the latest information about Schedule A (Form 1040) and its instructions, including any developments after these instructions were released, go to www.irs.gov/form1040.

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 in 2011, see Pub. 969 to figure your deduction.

a mile (23.5 cents a mile after June 30, 2011). Add parking and tolls to the amount you claim under either method.

- Cost of breast pumps and supplies that assist lactation.

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 insurance contracts (as defined in Pub. 502) depends on the age, at the end of 2011, of the person for whom the premiums were paid. See the chart below for details.

IF the person was, at the end of 2011, age . . .	THEN the most you can deduct is . . .
40 or under	\$ 340
41–50	\$ 640
51–60	\$ 1,270
61–70	\$ 3,390
71 or older	\$ 4,240

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 a congenital 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 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, verified 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.

Line 1 Medical and Dental Expenses

Enter the total of your medical and dental expenses, after you reduce these expenses by any payments received from insurance or other sources. See *Reimbursements*, later.



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 2011, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) 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 and any additional credit reported in the box to the left of box 8 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 \$3,700 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 2011 return.

Example. You provided over half of your mother's support but cannot claim her as a dependent because she received wages of \$3,700 in 2011. You can include on line 1 any medical and dental expenses you paid in 2011 for your mother.

Insurance premiums for certain nondependents. You may have a medical or dental insurance policy that also covers an individual who is not your dependent

(for example, a nondependent child under age 27). You cannot deduct any premiums attributable to this individual, unless they are such a person described under *Whose medical and dental expenses can you include*, earlier. However, if you had family coverage when you added this individual to your policy and your premiums did not increase, you can enter on line 1 the full amount of your medical and dental insurance premiums. See Pub. 502 for more information.

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 2011 for medical or dental expenses you paid in 2011, reduce your 2011 expenses by this amount. If you received a reimbursement in 2011 for prior year medical or dental expenses, do not reduce your 2011 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.

Taxes You Paid Taxes You Cannot Deduct

- Federal income and most excise taxes.
- Social security, Medicare, federal unemployment (FUTA), and railroad retirement (RRTA) taxes.
- Customs duties.
- Federal estate and gift taxes. But see the instructions for line 28.
- Certain state and local taxes, including: tax on gasoline, car inspection fees, assessments for sidewalks or other improvements to your property, tax you paid for someone else, and license fees (marriage, driver's, dog, etc.).

Line 5



You can elect to deduct state and local general sales taxes instead of state and local income taxes. **You cannot deduct**

State and Local Income Taxes

If you elect to deduct state and local income taxes, you **must** 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 2011. 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 2011 for a prior year, such as taxes paid with your 2010 state or local income tax return. Do not include penalties or interest.
- State and local estimated tax payments made during 2011, including any part of a prior year refund that you chose to have credited to your 2011 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 2011, or
- Refund of, or credit for, prior year state and local income taxes you actually received in 2011. 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.

Actual Expenses
Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2011 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, sport motor 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

- Non taxable part of IRA, pension, or annuity distributions. Do not include rollovers.
 - Public assistance 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 2011, 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 2011 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 2011 that imposed a local general sales tax, do not enter the table amount for that state 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, 2011 (243 days), and in State B from September 1 through December 31, 2011 (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:	$\$500 \times \frac{243}{365} =$	\$333
State B:	$\$400 \times \frac{122}{365} =$	\$134
Total		\$467

If none of the localities in which you lived during 2011 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.

What if you lived in more than one locality?

If you lived in more than one locality during 2011, 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 2011 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

each prorated table amount on line 2 of the applicable worksheet.

State and Local General Sales Tax Deduction Worksheet—Line 5b

Example. You lived in Locality 1 from January 1 through August 31, 2011 (243 days), and in Locality 2 from September 1 through December 31, 2011 (122 days). The table amount for Locality 1 is \$100. The table amount for Locality 2 is \$150.

Keep for Your Records

Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at IRS.gov.

Before you begin:

- ✓ See the instructions for line 1 of the worksheet if you:
- ✓ Lived in more than one state during 2011, or
- ✓ Had any nontaxable income in 2011.

1. Enter your state general sales taxes from the 2011 Optional State and Certain Local Sales Tax Table

Next. If, for all of 2011, 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, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2011?

- No. Enter -0- 2. \$
- Yes. Enter your base local general sales taxes from the 2011 Optional Local Sales Tax Tables for Certain Local Jurisdictions

3. Did your locality impose a local general sales tax in 2011? Residents of California and Nevada see the instructions for line 3 of the worksheet.

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 2011, see the instructions for line 3 of the worksheet 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 2011, see the instructions for line 6 of the worksheet

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet 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. \$

You would figure the amount to enter on line 2 as follows. Note that this amount may not equal your local sales tax deduction, which is figured on line 6 of the worksheet.

1. \$

2. \$

3. \$

4. \$

5. \$

6. \$

7. \$

8. \$

Locality 1: $\$100 \times 243/365 = \67
 Locality 2: $\$150 \times 122/365 = \40
 Total = \$107

Line 3. If you lived in California, check the "No" box if your combined state and local general sales tax rate is 7.7459%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than 7.7459%.

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 2011? If you checked the "Yes" box and your local general sales tax rate changed during 2011, 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 2011 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, 2011 (273 days). The rate increased to 1.75% for the period from October 1 through December 31, 2011 (92 days). You would enter "1.189" on line 3, figured as follows.

January 1 – $1.00 \times 273/365 = 0.748$
 October 1 – $1.75 \times 92/365 = 0.441$
 December 31: $1.75 \times 92/365 = 0.441$
 Total = 1.189

What if you lived in more than one locality in the same state during 2011? 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 2011 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 2011 Optional Local Sales Tax Tables for Certain Local Jurisdictions) 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 2011 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, 2011 (243 days), and in Locality 2 from September 1 through December 31, 2011 (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 sales taxes, earlier.

Line 6 Real Estate Taxes

TIP If you are a homeowner who received assistance under a State Housing Finance Agency Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can deduct on line 6.

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 2011.

If you sold your home in 2011, 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.

TIP 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 2011 of real estate taxes you paid in 2011, reduce your deduction by the amount of the refund or rebate. If you received a refund or rebate in 2011 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 Personal Property Taxes

Enter the state and local personal property taxes you paid, but only if the taxes were based on value alone and were imposed on a yearly basis.

Example. You paid a yearly fee for the registration of your car. Part of the fee was based on the car's value and part was based on its weight. You can deduct only the part of the fee that was based on the car's value.

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 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 2011 that applies to any period after 2011, you can deduct only amounts that apply for 2011.

Lines 10 and 11 Home Mortgage Interest

TIP If you are a homeowner who received assistance under a State Housing Finance Agency Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can deduct on line 10 or 11.

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 ac-

commodations 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 2011. 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 2011. The limit is \$500,000 if married filing separately.

TIP 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 (other than your spouse if filing jointly) 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).

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.

TIP If you are claiming the mortgage interest credit (for holders of qualified mortgage credit certificates issued by state or local governmental units or agencies), sub-

tract 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 sec-

ond home. Box 4 of Form 1098 may show the amount of premiums you paid in 2011. 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 premiums on line 13. See *Prepaid mortgage insurance premiums* below if you paid any premiums allocable to any period after 2011.

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).

Mortgage insurance provided by the Department of Veterans Affairs and the Rural Housing Service is commonly known as a funding fee and guarantee fee respectively. These fees can be deducted fully in 2011 if the mortgage insurance contract was issued in 2011. Contact the mortgage insurance issuer to determine the deductible amount if it is not included in box 4 of Form 1098.

Prepaid mortgage insurance premiums. If you paid qualified mortgage insurance premiums that are allocable to periods after 2011, you must allocate them over the shorter of:

- The stated term of the mortgage, or
- 84 months, beginning with the month the insurance was obtained.

The premiums are treated as paid in the year to which they are allocated. If the mortgage insurance premiums deduction Worksheet on line 13 to see if you must use this worksheet to figure your deduction.

Before you begin: ✓ See the instructions for line 13 to see if you must use this worksheet to figure your deduction.

1. Enter the total premiums you paid in 2011 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 to see if you must use this worksheet to figure your deduction.

Keep for Your Records

1. Enter the total premiums you paid in 2011 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?	4.
<input type="checkbox"/> 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.	
<input type="checkbox"/> 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.	
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.

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.

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 2011 for Native Alaskan subsistence bowhead whale hunting activities. See Pub. 526 for details.

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.

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.

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 for line 28 for details.

Cost of tuition. But you may be able to deduct this expense on line 21; or Form 1040, line 34; or take a credit for this expense (see Form 8863).

- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to individuals and groups that are run for personal profit.
- Gifts to foreign organizations. But you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).

- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.

Line 16

Gifts by Cash or Check

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 as 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 records to your tax return. Instead, keep it with your other tax records.

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 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 certain property. This amount is \$500 for certain contributions of clothing and household items (see below). See Form 8283 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.
- The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
- How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.
- Any conditions attached to the gift.

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

Line 20 Casualty and Theft Losses

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.

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 Form 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.
- Fees to employment agencies 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.

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 32 and 38b, or Form 4797, line 18a.

Line 28 Total Itemized Deductions

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 (gambling losses include, but are not limited to, the cost of non-winning bingo, lottery, and raffle tickets), 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 32 and 38b, or Form 4797, line 18a.

4684, lines 32 and 38b, 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.
- 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.

Line 30 Total Itemized Deductions

If you elect to itemize for state tax or other purposes even though your itemized deductions are less than your standard deduction, check the box on line 30.

Line 38 Other Miscellaneous Deductions

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 38. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 38.

- 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 32 and 38b, or Form 4797, line 18a.

2011 Optional State and Certain Local Sales Tax Tables (Continued)

Table with columns for Income, Exemptions (1-5), and various state/territory sales tax rates (Alabama, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, West Virginia, Wisconsin, Wyoming).

Note: Alaska does not have a state sales tax. Alaska residents should follow the instructions on the next page to determine their local sales tax amount. 1 The rates for California, Connecticut, and North Carolina increased during 2011, so the rates given are averaged over the year. 2 The California table includes the 1.25% uniform local sales tax rate in addition to the 6.4965% blended state sales tax rate for a total of 7.7459%. 3 The Nevada table includes the 2.25% uniform local sales tax rate in addition to the 4.6000% state sales tax rate. 4 Residents of Salem County should deduct only half of the amount in the state table. 5 The 4.0% rate for Hawaii is actually an excise tax but is treated as a sales tax for purpose of this deduction.

2011 Optional State and Certain Local Sales Tax Tables

Table with columns for Income, Exemptions (1-5), and various state/territory sales tax rates (Alabama, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, West Virginia, Wisconsin, Wyoming).

Note: Alaska does not have a state sales tax. Alaska residents should follow the instructions on the next page to determine their local sales tax amount. 1 The rates for California, Connecticut, and North Carolina increased during 2011, so the rates given are averaged over the year. 2 The California table includes the 1.25% uniform local sales tax rate in addition to the 6.4965% blended state sales tax rate for a total of 7.7459%. 3 The Nevada table includes the 2.25% uniform local sales tax rate in addition to the 4.6000% state sales tax rate. 4 Residents of Salem County should deduct only half of the amount in the state table. 5 The 4.0% rate for Hawaii is actually an excise tax but is treated as a sales tax for purpose of this deduction.



2011 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 certain qualified joint ventures, and (c) certain income shown on Form 1099-K, Merchant Card and Third Party Network Payments, and Form 1099-MISC, Miscellaneous Income. See the instructions for line 1 and 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 business 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.

to determine whether you are required to file any Forms 1099.

Heavy highway vehicle use tax. This tax has been extended through September 30, 2012. See Form 2290 and its instructions for the extended filing deadline for 2011.

Musical composition expenses. You may no longer elect to amortize certain expenses paid or incurred to create or acquire a musical composition or its copyright.

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 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 8594 to report certain purchases or sales of groups of assets that constitute a trade or business.
- Form 8824 to report like-kind exchanges.
- Form 8829 to claim expenses for business use of your home.
- 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, file Schedule C or C-EZ (or Schedule E 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.

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 now 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 filing an EIN may now need to obtain an EIN for the payment and reporting of those taxes. For more information, see the instructions for Form SS-4.

to determine whether you are required to file any Forms 1099.

Qualified joint ventures reporting rental real estate income. Beginning in 2011, qualified joint ventures reporting rental real estate income that is not subject to self-employment tax must report that income on Schedule E instead of Schedule C. See *Husband-Wife Qualified Joint Venture* and the instructions for Schedule E for details.

Standard mileage rate. The business standard mileage rate for 2011 increased to 51 cents per mile for miles driven before July 1, 2011, and 55.5 cents per mile for miles driven after June 30, 2011. See the instructions for line 9 for details.

Information reporting requirements. New lines I and J address your required filing of Forms 1099 in 2011. See the General Instructions for Certain Information Returns

to determine whether you are required to file any Forms 1099.

to determine whether you are required to file any Forms 1099.

to determine whether you are required to file any Forms 1099.

to determine whether you are required to file any Forms 1099.

Which Optional Local Sales Tax Table Should I Use?

IF you live in the state of...	AND you live in...	THEN use Local Table...				
		A	B	C	D	E
Alaska	Any locality			C		
Arizona	Mesa or Tucson			A		
	Chandler, Gilbert, Glendale, Peoria, Phoenix, Scottsdale, Tempe, Yuma, or any other locality			B		
Arkansas	Any locality			A		
California	Los Angeles County			A		
Colorado	Adams County, Arapahoe County, Boulder County, Centennial, Colorado Springs, Denver City/Denver County, El Paso County, Jefferson County, Larimer County, Pueblo County, or any other locality			A		
	Anvada, Aurora, City of Boulder, Fort Collins, Greeley, Lakewood, Longmont, City of Pueblo, or Westminster			B		
	Thorton			C		
Georgia	Any locality			B		
Illinois	Any locality			A		
Louisiana	One of the following parishes: Ascension, Bossier, Caddo, Calcasieu, East Baton Rouge, Iberia, Jefferson, Lafayette, Lafourche, Livingston, Orleans, Ouachita, Rapides, St. Bernard, St. Landry, St. Tammany, Tangipahoa, or Terrebonne			C		
	Any other locality			B		
Missouri	Any locality			B		
New York	Chautauque County, Chenango County, Columbia County, Delaware County, Greene County, Hamilton County, Madison County, Tioga County, Wayne County, New York City, or Norwich City			A		
	One of the following counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chemung, Clinton, Cortland, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Herkimer, Jefferson, Lewis, Livingston, Monroe, Montgomery, Nassau, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Rockland, St. Lawrence, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, Steuben, Suffolk, Sullivan, Tompkins, Ulster, Warren, Washington, Westchester, Wyoming, or Yates			B		
	Or the City of Oneida			D		
	Any other locality			A		
North Carolina	Any locality			A		
South Carolina	Cherokee County, Chesterfield County, Darlington County, Dillon County, Horry County, Jasper County, Lee County, Lexington County, or Myrtle Beach			A		
	Charleston County or any other locality			B		
Tennessee	Any locality			B		
Utah	Any locality			A		
Virginia	Any locality			B		

2011 Optional Local Sales Tax Tables for Certain Local Jurisdictions

(Based on a local sales tax rate of 1 percent)*

Income At Best	Local Table A Exemptions					Local Table B Exemptions					Local Table C Exemptions					Local Table D Exemptions									
	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5					
\$0	41	46	49	51	53	50	58	63	67	71	60	69	75	80	84	69	78	84	89	93	42	44	45	46	48
20,000	64	71	76	79	82	76	88	96	102	107	92	106	115	122	128	106	121	128	136	141	64	69	72	74	76
30,000	85	94	99	103	108	103	112	119	125	133	108	124	133	143	150	121	139	147	157	163	83	86	89	91	95
40,000	105	115	120	125	131	125	136	144	150	159	131	149	159	171	180	147	167	176	187	194	101	105	108	111	115
50,000	125	136	141	147	154	147	160	169	176	184	154	174	184	200	210	163	185	194	207	216	114	117	121	124	128
60,000	145	157	163	169	176	169	184	193	200	209	176	198	209	228	241	174	200	209	224	233	121	124	128	132	136
70,000	165	178	184	190	197	190	207	217	224	232	197	221	232	254	270	184	214	224	241	250	132	136	140	144	148
80,000	185	199	206	212	219	212	231	242	250	258	206	233	245	270	288	200	233	245	264	274	148	153	157	162	167
90,000	205	220	227	233	240	233	254	266	275	284	220	250	263	290	310	210	244	257	278	288	167	172	176	181	186
100,000	225	241	248	254	261	254	277	290	300	309	241	273	287	316	338	227	263	277	299	310	186	191	195	200	205
110,000	245	262	269	275	281	281	306	320	330	339	262	296	311	341	364	248	286	299	322	333	205	210	214	219	224
120,000	265	282	289	295	301	301	327	342	352	361	282	317	333	364	388	269	309	322	346	357	224	229	233	238	243
130,000	285	302	309	315	321	321	348	364	374	383	302	338	355	387	411	282	323	336	360	371	243	248	252	257	262
140,000	305	322	329	335	341	341	369	386	396	405	322	359	377	409	433	302	344	357	381	392	262	267	271	276	281
150,000	325	342	349	355	361	361	390	408	418	427	342	380	398	431	455	322	364	377	401	412	281	286	290	295	300
160,000	345	362	369	375	381	381	410	428	438	447	362	400	418	451	475	342	384	397	421	432	300	305	309	314	319
170,000	365	382	389	395	401	401	430	448	458	467	382	420	438	471	495	362	404	417	441	452	319	324	328	333	338
180,000	385	402	409	415	421	421	450	468	478	487	402	440	458	491	515	382	424	437	461	472	338	343	347	352	357
190,000	405	422	429	435	441	441	470	488	498	507	422	460	478	511	535	402	444	457	481	492	357	362	366	371	376
200,000 or more	425	442	449	455	461	461	490	508	518	527	442	480	498	531	555	422	464	477	501	512	376	381	385	390	395

*If your local rate is different from 1 percent, the local portion of your deduction for sales tax will be proportionally larger or smaller. See the instructions for line 3 of the State and Local General Sales Tax Deduction Worksheet.

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. In this case, 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 2011, check the box on line H. Also check the box if you are reopening or restarting this business after temporarily closing it, and you did not file a 2010 Schedule C or C-EZ for this business.

Line I

If you made any payment in 2011 that would require you to file any Forms 1099, check the "Yes" box. Otherwise, check the "No" box.

You may have to file information returns for wages paid to employees, certain payments of fees and other non-employee 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.



On page 15 of the General Instructions for Certain Information Returns, you can find a chart showing which Forms 1099 must be filed, the amounts to report, and the due dates for the required Forms 1099.

Part I. Income

Except as otherwise provided in the Internal Revenue Code, gross income includes certain circumstances, however, gross income does not include extraterritorial income that is qualifying foreign trade income. Use Form 8873 to figure the extraterritorial 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 2011, see Chapter 11 Bankruptcy Cases under Income in the Instructions for Form 1040 and the Instructions for Schedule SE (Form 1040).

Line 1

Enter gross receipts from your trade or business. If you received merchant card and third party network payments in 2011,

you should receive a Form 1099-K for those payments. These payments should have been reported to you in box 1 of Form 1099-K, Merchant Card and Third Party Network Payments. Merchant cards include, but are not limited to, Visa and MasterCard. Third party networks include, but are not limited to, PayPal and Google Checkout. For 2011, you are not required to report income received via merchant card or third party network payers, so enter zero on line 1a and report all income, regardless of how it was received, on line 1b.

Line 1b. Enter on line 1b all gross receipts from your trade or business. Also 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 this line, attach a statement explaining the difference.

Line 1c. 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 this 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 agent or commission drivers and 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 should report rental real estate income not subject to self-employment tax on Schedule E. See Husband-Wife Qualified Joint Venture, earlier, and the Instructions for Schedule E.

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(d)(2)(B) for details. If you make this election, include the interest in the total on Form 1040, line 61. Also, enter "4530(3)" and the amount of the interest on the dotted line to the left of line 61.

If you use the installment method, attach a schedule to your return. Show separately for 2011 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 1d. Since line 1a is zero, enter on line 1d the amount from line 1b or 1c.

Line 6

Report on line 6 amounts from finance revenue income, scrap sales, bad debts you recovered, interest (such as on notes and accounts receivable), state gasoline or fuel tax refunds you received in 2011, credit for biodiesel and renewable diesel fuels alcohol on line 8 of Form 8864, credit for ethanol and cellulosic biofuel fuels claimed on line 7 of Form 6478, credit for federal tax paid on fuels claimed on your 2010 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-PAIR.

If the business use percentage of any listed property (defined in the instructions for line 13) dropped to 50% or less in 2011, 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 real or tangible 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 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

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 the section 179 to expense part or all of the cost of certain property you bought in 2011 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 2011;
- 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 2011, 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.

Exclusions. 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 if the business use percentage of any listed property dropped to 50% or less in 2011.

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 the purchase of a new car or truck or take the standard mileage rate. This is true even if you used your vehicle for line (such as a taxi-cab). You must use actual expenses if 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 you previously used the standard mileage rate for that vehicle.

You can take the standard mileage rate for 2011 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 51 cents for miles driven before July 1, 2011, and 55.5 cents per mile for miles driven after June 30, 2011, 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.

ing 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 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 directed elsewhere on your return, such as contract labor includable on line 17, 21, 26, or 37. Also, do not include salaries and

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 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.

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.

Line 16a and 16b

Deduct on line 16a the amount of interest expense that is not allocable to 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 2011 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 2011 that also applies to future years, deduct only the part that applies to 2011.

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 tax 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.

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 a portion 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 can not 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 you, spouse, your dependent, or any other individual unless that travel is for 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 stewardesses 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 employees. 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 those 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, 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.



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 social 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 the Instructions for Schedule F for a list of those subsidies. Use one of the worksheets in the Schedule F instructions 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. 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 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.

checked box 32b and you do not attach Form 6198, the processing of your tax return may be delayed.

Any loss from this business not allowed for 2011 only because of the at-risk rules is treated as a deduction allocable to the business in 2012.

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 2011 on line 36. The amount you can deduct for 2011 is figured on line 42.

Qualifying taxpayer. This is a taxpayer (a) whose average annual gross receipts for the 3 prior tax years are \$1 million or less, and (b) whose business is not a tax shelter (as defined in section 448(d)(3)).

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 qualifying small business taxpayer and want to change to the cash method or to account for inventoriable items as non-inventoriable 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 Revenue Bulletin 2001-10, on page 272 of Internal Revenue Bulletin 2001-2 at www.irs.gov/pub/irs-irb/01-02.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. 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 2011, 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 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 commuted 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 27a. 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

income and are definitely known to be worthless. If you later collect a debt that you deducted as a bad debt, include it as income in the year collected. For details, see Pub. 535.

Business start-up costs. If your business began in 2011, you can elect to deduct up to \$5,000 of certain business start-up costs. The \$5,000 limit is reduced (but not below zero) by the amount by which your total start-up costs exceed \$50,000. Your remaining start-up costs can be amortized over a 180-month period, beginning with the month the business began.

For details, see chapters 7 and 8 of Pub. 535. For amortization that begins in 2011, you must complete and attach Form 4562.

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 L.R.B. 1175, is available at www.irs.gov/irb/2006-26_IRB/ar11.html. Notice 2008-40, 2008-14 L.R.B. 725, is available at www.irs.gov/irb/2008-14_IRB/ar12.html.

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 2011 to

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 expenditures.

Qualified disaster expenses. You can elect to deduct certain expenses you paid or incurred before January 1, 2012, as a result of a federally declared disaster. For more information, see chapter 7 of Pub. 535.

Film and television production expenses. You can elect to deduct costs of certain qualified film and television productions. For details, see Pub. 535.

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 2011.

You can elect to amortize the remaining costs over 84 months. For amortization that begins in 2011, you must complete and attach Form 4562.

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.

Principal Business or Professional Activity Codes

Select the category that best describes your primary business activity (for example, Real Estate). Then select the activity that best identifies the principal source of your net receipts (for example, all sales and services) based on the North American Industry Classification System (NAICS). Use this activity (for example, 531210) the code for offices

Table with 2 columns: Code and Description. Includes categories like Accommodation, Food Services, Administrative, Support and Waste Management, and various professional services.

2011 Instructions for Schedule D (and Form 8949)

Capital Gains and Losses

These instructions explain how to complete Form 8949 and Schedule D (Form 1040). Form 8949 is new. Many transactions that, in previous years, would have been reported on Schedule D or D-1 must be reported on Form 8949 if they occur in 2011. Complete Form 8949 before you complete line 1, 2, 3, 8, 9, or 10 of Schedule D.

- Use Form 8949 to report:
- The sale or exchange of a capital asset (defined below) 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, and
 - Nonbusiness bad debts.

- Use Schedule D:
- To figure the overall gain or loss from transactions reported on Form 8949,
 - To report a gain from Form 2439 or 6252 or Part 1 of Form 4797,
 - To report a gain or loss from Form 4684, 6781, or 8824,
 - To report a gain or loss from a partnership, S corporation, estate or trust,
 - To report 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), and
 - To report a capital loss carryover from 2010 to 2011.

Additional information. See Pub. 544 and Pub. 550 for more details. For a comprehensive filled-in example of both Form 8949 and Schedule D, see Pub. 550.

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

The IRS has created a page on IRS.gov for information about Form 8949 and Schedule D at www.irs.gov/forms8949. Information about any tax law changes or other new developments affecting Schedule D or Form 8949 will be posted on that page.

Form 8949. Form 8949 is new. Many transactions that, in previous years, would have been reported on Schedule D or D-1 must be reported on Form 8949 if they occur in 2011. Complete all necessary pages of Form 8949 before completing line 1, 2, 3, 8, 9, or 10 of Schedule D. Instructions for how to complete Form 8949 are included in these instructions.

Basis on Form 1099-B. If you sold a covered security in 2011, your broker will send you a Form 1099-B (or substitute statement) that shows your basis. This will help you complete Form 8949. Generally, a covered security is a security you acquired after 2010, with certain exceptions explained in the instructions for Form 8949, column (f).

Adjustments to gain or loss on Form 8949. In certain situations, you must put a code in

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* about certain musical compositions or copyrights, later.
- 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* about certain musical compositions or copyrights, later.

- 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).

Tip 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, if applicable, adjusted basis of your property. Your records should show the purchase price, including commissions; increases to basis, such as the cost of improvements; and decreases to basis, such as depreciation, non-dividend distributions on stock, and stock splits.

For more information on basis, see the instructions for Form 8949, column (f), 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 Form 8949 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 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 or after 2010, report the disposition as a long-term gain or loss, regardless of how long you held the property. Also report the disposition as a long-term gain or loss if you acquired the property from someone who died in 2010 and the executor of the decedent's estate did not elect to file Form 8939. Allocation of Increase in Basis for Property Acquired From a Decedent. If you acquired the property from someone who died in 2010 and the executor made the election to file Form 8939, see Pub. 4895.

A nonbusiness bad debt must be treated as a short-term capital loss. See Pub. 550 for what qualifies as a nonbusiness bad debt and how to enter it on Form 8949.

Capital Gain Distributions

These distributions are paid by a mutual fund (or other regulated investment company) or real estate investment trust from its net 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 Schedule D, 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 2a of Form 1099-DIV.

If there is an amount in box 2b, include that amount on line 11 of the Unrecaptured Section 1250 Gain Worksheet in these instructions 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*, later.

If there is an amount in box 2d, include that amount on line 4 of the 28% Rate Gain Worksheet in these instructions 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 Schedule D, 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 to learn about the requirements for you to file Forms 1099-DIV and 1096.

Sale of Your Home

Report the sale or exchange of your main home on Form 8949 if:

- You cannot exclude all of your gain from income, or
- You received a Form 1099-S for the sale or exchange.

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. During the 5-year period ending on the date you sold or exchanged your home, you owned it for 2 years or more (the ownership requirement) and lived in it as your main home for 2 years or more (the use requirement).

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*, at least one spouse met the ownership requirement of *Test 1*, and both spouses met *Test 2*, and
- You did not remarry before the sale or exchange.

You can choose to have the 5-year test period for ownership and use in *Test 1* suspended during any period you or your spouse serve outside the United States as a Peace Corps volunteer or serve on qualified official extended duty as a member of the

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Short Term or Long Term

Separate your capital gains and losses according to how long you held or owned the 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 or after 2010, report the disposition as a long-term gain or loss, regardless of how long you held the property. Also report the disposition as a long-term gain or loss if you acquired the property from someone who died in 2010 and the executor of the decedent's estate did not elect to file Form 8939. Allocation of Increase in Basis for Property Acquired From a Decedent. If you acquired the property from someone who died in 2010 and the executor made the election to file Form 8939, see Pub. 4895.

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If there is an amount in box 2b, include that amount on line 11 of the Unrecaptured Section 1250 Gain Worksheet in these instructions if you complete line 19 of Schedule D.

<p>uniformed services or Foreign Service of the United States, as an employee of the intelligence community, or outside the United States as an employee of the Peace Corps. This means you may be able to meet <i>Test I</i> even if, because of your service, you did not actually use the home as your main home for at least the required 2 years during the 5-year period ending on the date of sale.</p> <p>You cannot exclude any gain if:</p> <ul style="list-style-type: none"> • You acquired your home in a like-kind exchange in which all or part of the gain was not recognized, and • You sold or exchanged the home during the 5-year period beginning on the date you acquired it. <p>If you have to report the sale or exchange, report it on Form 8949. If the gain or loss is short-term, report it on line 1. If the gain or loss is long-term, report it on line 3. Check box C at the top of this Form 8949.</p> <p>If you had a gain and can exclude part or all of it, enter "H" in column (b). Enter the amount of the exclusion as a negative number (in parentheses) in column (g). See the instructions for Form 8949, columns (b) and (g), later. Complete all columns.</p> <p>See Pub. 523 for additional details, including how to figure and report any taxable gain if:</p> <ul style="list-style-type: none"> • You (or your spouse if married) used any part of the home for business or rental purposes after May 6, 1997, or • There was a period of time after 2008 when the home was not your main home. 	<p>instructions for Form 8949, columns (b) and (g), later.</p> <p>See Pub. 544 for more details on sales and exchanges between related parties.</p> <p>Example. You sold land you held as an investment for 5 years to your brother for \$10,000. Your basis was \$15,000. On Form 8949, check box C at the top. Enter \$10,000 in column (b), \$15,000 in column (e), and \$5,000 in column (f). Because the loss is not deductible, enter "L" in column (b) and \$5,000 (the difference between \$10,000 and \$15,000) in column (g). If this is your only transaction on this Form 8949, enter \$10,000 on Schedule D, line 10, column (e). Enter \$15,000 in column (f) and \$5,000 in column (g). In column (h), enter -0- (\$15,000 - \$10,000 - \$5,000).</p> <p>At-risk rules. 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.</p> <p>Passive activity rules. If the loss is allowable under the at-risk rules, it then may be subject to the passive activity rules. See Form 8882 and its instructions for details on reporting capital gains and losses from a passive activity.</p>	<p>lawful permanent residents after June 16, 2008. For details, exceptions, and rules for reporting these deemed sales, see Pub. 519 and Form 8854.</p> <ul style="list-style-type: none"> • In general, no gain or loss is recognized on the transfer of property from an individual to a spouse or a former spouse if the transfer is incident to a divorce. See Pub. 504. • Amounts received on the retirement of a debt instrument generally are treated as received in exchange for the debt instrument. See Pub. 550. • Any loss on the disposition of converted wetland or highly erodible cropland that is first used for farming after March 1, 1986, is reported as a long-term capital loss on Form 8949, but any gain is reported as ordinary income on Form 4797. • If qualified dividends that you reported on Form 1040, line 9b, or Form 1040NR, line 10b, include extraordinary dividends, any loss on the sale or exchange of the stock is a long-term capital loss to the extent of the extraordinary dividends. An extraordinary dividend is a dividend that equals or exceeds 10% (5% in the case of preferred stock) of your basis in the stock. • Amounts received by shareholders in corporate liquidations. See Pub. 550. • Cash received in lieu of fractional shares of stock as a result of a stock split or stock dividend. See Pub. 550. • Load charges to acquire stock in a regulated investment company (including a mutual fund), which may not be taken into account in determining gain or loss on certain dispositions of the stock if reinvestment rights were exercised. See Pub. 550. • The sale or exchange of S corporation stock or an interest in a trust held for more than 1 year, which may result in collectible gain (28% rate gain). See the instructions for line 18 of Schedule D. • Gain or loss on the disposition of securities futures contracts. See Pub. 550. • Gain on the constructive sale of certain appreciated financial positions. See Pub. 550. • Certain constructive ownership transactions. Gain in excess of the gain you would have recognized if you had held a financial asset directly during the term of a derivative contract must be treated as ordinary income. See section 1260. If any portion 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. • Gain or loss from the disposition of stock or other securities in an investment club. See Pub. 550. 	<p>instructions for Form 8949, columns (b) and (g), later.</p> <p>See Pub. 544 for more details on sales and exchanges between related parties.</p> <p>Example. You sold land you held as an investment for 5 years to your brother for \$10,000. Your basis was \$15,000. On Form 8949, check box C at the top. Enter \$10,000 in column (b), \$15,000 in column (e), and \$5,000 in column (f). Because the loss is not deductible, enter "L" in column (b) and \$5,000 (the difference between \$10,000 and \$15,000) in column (g). If this is your only transaction on this Form 8949, enter \$10,000 on Schedule D, line 10, column (e). Enter \$15,000 in column (f) and \$5,000 in column (g). In column (h), enter -0- (\$15,000 - \$10,000 - \$5,000).</p> <p>At-risk rules. 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.</p> <p>Passive activity rules. If the loss is allowable under the at-risk rules, it then may be subject to the passive activity rules. See Form 8882 and its instructions for details on reporting capital gains and losses from a passive activity.</p>	<p>uniformed services or Foreign Service of the United States, as an employee of the intelligence community, or outside the United States as an employee of the Peace Corps. This means you may be able to meet <i>Test I</i> even if, because of your service, you did not actually use the home as your main home for at least the required 2 years during the 5-year period ending on the date of sale.</p> <p>You cannot exclude any gain if:</p> <ul style="list-style-type: none"> • You acquired your home in a like-kind exchange in which all or part of the gain was not recognized, and • You sold or exchanged the home during the 5-year period beginning on the date you acquired it. <p>If you have to report the sale or exchange, report it on Form 8949. If the gain or loss is short-term, report it on line 1. If the gain or loss is long-term, report it on line 3. Check box C at the top of this Form 8949.</p> <p>If you had a gain and can exclude part or all of it, enter "H" in column (b). Enter the amount of the exclusion as a negative number (in parentheses) in column (g). See the instructions for Form 8949, columns (b) and (g), later. Complete all columns.</p> <p>See Pub. 523 for additional details, including how to figure and report any taxable gain if:</p> <ul style="list-style-type: none"> • You (or your spouse if married) used any part of the home for business or rental purposes after May 6, 1997, or • There was a period of time after 2008 when the home was not your main home. 	<p>Wash Sales</p> <p>A wash sale occurs when you sell or otherwise dispose of stock or securities (including stock or securities) at a loss and, within 30 days before or after the sale or disposition, you:</p> <ol style="list-style-type: none"> 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. <p>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).</p> <p>If you received a Form 1099-B (or substitute statement), box 5 of that form will show any nondeductible wash sale loss if:</p> <ul style="list-style-type: none"> • The stock or securities sold were covered securities (defined in the instructions for Form 8949, column (f), later), and • The substantially identical stock or securities you bought had the same CUSIP number as the stock or securities you sold and were bought in the same account as the stock or securities you sold. <p>However, you cannot deduct a loss from a wash sale even if it is not reported on Form 1099-B (or substitute statement). 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The rules for investors generally will apply to those securities. Allocate interest and other expenses between your trading business and your investment securities.</p> <p>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 2011, the election must have been made by April 18, 2011.</p> <p>Starting with the year the election begins to become effective, a trader reports all gains and losses from securities held in connection with the 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 2011, the election must have been made by April 18, 2011.</p>	<p>Traders in Securities</p> <p>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.</p> <ul style="list-style-type: none"> • You must seek to profit from daily market movements in the prices of securities and not from dividends, interest, or capital appreciation. • Your activity must be substantial. • You must carry on the activity with continuity and regularity. <p>The following facts and circumstances should be considered in determining if your activity is a business.</p>	<p>Traders in Securities</p> <p>You are a trader in securities if you are engaged in the business of buying and selling securities for your own account. 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For details on unreaptured section 1250 gain, see the instructions for line 19 of Schedule D.</p>	<p>Partnership Interests</p> <p>A sale or other disposition of an interest in a partnership may result in ordinary income, collectible gain (28% rate gain), or unreaptured section 1250 gain. For details on 28% rate gain, see the instructions for line 18 of Schedule D. For details on unreaptured section 1250 gain, see the instructions for line 19 of Schedule D.</p>	<p>Partnership Interests</p> <p>A sale or other disposition of an interest in a partnership may result in ordinary income, collectible gain (28% rate gain), or unreaptured section 1250 gain. For details on 28% rate gain, see the instructions for line 18 of Schedule D. For details on unreaptured section 1250 gain, see the instructions for line 19 of Schedule D.</p>	<p>Partnership Interests</p> <p>A sale or other disposition of an interest in a partnership may result in ordinary income, collectible gain (28% rate gain), or unreaptured section 1250 gain. For details on 28% rate gain, see the instructions for line 18 of Schedule D. For details on unreaptured section 1250 gain, see the instructions for line 19 of Schedule D.</p>	<p>Partnership Interests</p> <p>A sale or other disposition of an interest in a partnership may result in ordinary income, collectible gain (28% rate gain), or unreaptured section 1250 gain. For details on 28% rate gain, see the instructions for line 18 of Schedule D. For details on unreaptured section 1250 gain, see the instructions for line 19 of Schedule D.</p>
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tion 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 4797. For details on making the mark-to-market election for 2012, see Pub. 550 or Rev. Proc. 99-17, 1999-1 C.B. 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-irb/99-07.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.

Example. You think the value of XYZ stock will drop. You borrow 10 shares from your broker and sell them for \$100. This is a short sale. You later buy 10 shares for \$80 and deliver them to your broker to close the short sale. Your gain is \$20 (\$100 - \$80).

Holding period. 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.

Reporting a short sale. Report any short sale on Form 8949 in the year it closes.

If a short sale closed in 2011 but you did not get a 2011 Form 1099-B (or substitute statement) for it because you entered into it before 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

Gain or Loss From Options

Report on Form 8949 gain or loss from the closing or expiration of an option that is not a section 1256 contract but is a capital asset in your hands. If an option you purchased expired, enter the expiration date in column (d) and enter "EXPIRED" in column (e). If an option that was granted (written) expired, enter the expiration date in column (c) and enter "EXPIRED" in column (f). Fill in the other columns as appropriate. See Pub. 550 for details.

Gain or Loss From Pensions

Report on Form 8949 gain or loss from the distribution of a pension or annuity that is not a section 1256 contract but is a capital asset in your hands. If a pension or annuity was distributed to you in 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

Gain or Loss From Annuities

Report on Form 8949 gain or loss from the distribution of an annuity that is not a section 1256 contract but is a capital asset in your hands. If an annuity was distributed to you in 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

Gain or Loss From Dividends

Report on Form 8949 gain or loss from the distribution of a dividend that is not a section 1256 contract but is a capital asset in your hands. If a dividend was distributed to you in 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

Gain or Loss From Capital Gains

Report on Form 8949 gain or loss from the sale of a capital asset that is not a section 1256 contract but is a capital asset in your hands. If a capital asset was sold to you in 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

Gain or Loss From Real Estate

Report on Form 8949 gain or loss from the sale of real estate that is not a section 1256 contract but is a capital asset in your hands. If real estate was sold to you in 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

Gain or Loss From Other Assets

Report on Form 8949 gain or loss from the sale of other assets that is not a section 1256 contract but is a capital asset in your hands. If other assets were sold to you in 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

Gain or Loss From Other Income

Report on Form 8949 gain or loss from other income that is not a section 1256 contract but is a capital asset in your hands. If other income was received in 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

Gain or Loss From Other Expenses

Report on Form 8949 gain or loss from other expenses that is not a section 1256 contract but is a capital asset in your hands. If other expenses were incurred in 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

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. 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 an 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 3 of Form 8949. If you held the equity interest for 1 year or less, report the gain as a short-term capital gain on line 1 of Form 8949. Be sure the appropriate box is checked at the top of Form 8949.

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*, later.

To elect out of the installment method,

report the full amount of the gain on Form 8949 on a timely filed return (including extensions) for the year of the sale. 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.

Demutualization of Life Insurance Companies

Demutualization of a life insurance company occurs when a mutual life insurance

Installment Sales

If you sold property (other than publicly traded stocks or securities) at a gain and you will receive a payment in a tax year after the year of sale, you generally must report the sale on the installment method unless you elect not to. Use Form 6252 to report the sale on the installment method. Also use Form 6252 to report any payment received in 2011 from a sale made in an earlier year that you reported on the installment method.

To elect out of the installment method, report the full amount of the gain on Form 8949 on a timely filed return (including extensions) for the year of the sale. 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.

Reporting a short sale.

Report any short sale on Form 8949 in the year it closes. If a short sale closed in 2011 but you did not get a 2011 Form 1099-B (or substitute statement) for it because you entered into it before 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

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Report on Form 8949 gain or loss from the closing or expiration of an option that is not a section 1256 contract but is a capital asset in your hands. If an option you purchased expired, enter the expiration date in column (d) and enter "EXPIRED" in column (e). If an option that was granted (written) expired, enter the expiration date in column (c) and enter "EXPIRED" in column (f). Fill in the other columns as appropriate. See Pub. 550 for details.

Gain or Loss From Pensions

Report on Form 8949 gain or loss from the distribution of a pension or annuity that is not a section 1256 contract but is a capital asset in your hands. If a pension or annuity was distributed to you in 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

Gain or Loss From Annuities

Report on Form 8949 gain or loss from the distribution of an annuity that is not a section 1256 contract but is a capital asset in your hands. If an annuity was distributed to you in 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

Gain or Loss From Dividends

Report on Form 8949 gain or loss from the distribution of a dividend that is not a section 1256 contract but is a capital asset in your hands. If a dividend was distributed to you in 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

Gain or Loss From Capital Gains

Report on Form 8949 gain or loss from the sale of a capital asset that is not a section 1256 contract but is a capital asset in your hands. If a capital asset was sold to you in 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

Gain or Loss From Real Estate

Report on Form 8949 gain or loss from the sale of real estate that is not a section 1256 contract but is a capital asset in your hands. If real estate was sold to you in 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

Gain or Loss From Other Assets

Report on Form 8949 gain or loss from the sale of other assets that is not a section 1256 contract but is a capital asset in your hands. If other assets were sold to you in 2011, report it on a Form 8949 with box C checked. In column (a), enter (for example) "100 sh. XYZ Co.—2010 short sale closed."

of the corporation. All corporations that are members of the same parent-subsidary 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.
- b. 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, FASIT, cooperative, or a corporation that has made (or that has a subsidiary that has made) a section 936 election.

TIP

A specialized small business investment company (SSBIC) is treated as having met test 5b.

Definition of 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.
- A banking, insurance, financing, leasing, investing, or similar business.
- 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 stock 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 is excluded 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 the sale or exchange of the QSB stock on Form 8949, Part II, with the appropriate box checked, as you would if you were not taking the exclusion. Then enter "S" in column (b) and enter the amount of the excluded gain as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (b) and (g). Complete all remaining columns. 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; if you excluded 60% of the gain, enter 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 2a) may be eligible for the section 1202 exclusion. In column (a) of Form 8949, line 3, enter the name of the corporation whose stock was sold. In column (g), enter "S" and in column (g) enter the amount of the excluded gain as a negative number. See the instructions for Form 8949, columns (b) and (g), later. 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; if you excluded 60% of the gain, enter 2/3 of the exclusion.

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5. During substantially all the time you held the stock:

- a. The corporation was a C corporation.
- b. 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, FASIT, cooperative, or a corporation that has made (or that has a subsidiary that has made) a section 936 election.

TIP

A specialized small business investment company (SSBIC) is treated as having met test 5b.

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- 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.
- A banking, insurance, financing, leasing, investing, or similar business.
- 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 stock in a corporation that qualified as an empowerment zone business during substantially all of the time you held the stock.

How To Report

Report the sale or exchange of the QSB stock on Form 8949, Part II, with the appropriate box checked, as you would if you were not taking the exclusion. Then enter "S" in column (b) and enter the amount of the excluded gain as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (b) and (g). Complete all remaining columns. 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; if you excluded 60% of the gain, enter 2/3 of the exclusion.

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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 2a) may be eligible for the section 1202 exclusion. In column (a) of Form 8949, line 3, enter the name of the corporation

To make the election, report the sale on line 1 or line 3 of Form 8949 as you would if you were not making the election. Then enter "R" in column (b). Enter the amount of the postponed gain as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (b) and (g), later. Complete all remaining columns.

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 in income. 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 is more than 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 gain 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 empowerment zone business.
- The District of Columbia empowerment 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 empowerment zone business. You can find out if your business is located within an empowerment zone by using the RCE/Z/E/C Address Locator at www.hud.gov/er/z/e/c.

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 empowerment zone business; and
2. Stock in a domestic corporation or a capital or profits interest in a domestic partnership, if:

8949, columns (b) and (g), later. Complete all remaining columns.

Exclusion of Gain From Qualified Community Assets

If you sold or exchanged a qualified community asset that you acquired after 2001 and before 2010 and held for more than 5 years, you may be able to exclude the qualified capital gain that you would otherwise include in income. The exclusion applies to an interest in, or property of, certain re-nowned 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.
- Gain from a related-party transaction. 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 sale or exchange on Form 8949, Part II, with the appropriate box checked, as you would if you were not taking the exclusion. Then enter "X" in column (b) and enter the amount of the exclusion as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (b) and (g), later. Complete all remaining columns.

Rollover of Gain From Publicly Traded Securities

You can postpone all or part of any gain from the sale of publicly traded securities by buying 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. Also see *How To Complete Form 8949, Columns (b) and (g)*, later.

Rollover of Gain From Stock Sold to ESOPs or Certain Cooperatives

You can postpone all or part of any gain from the sale of qualified securities, held for at least 3 years, to an employee stock ownership plan (ESOP) or eligible worker-owned cooperative, if you buy

qualified replacement property. See Pub. 550. Also see *How To Complete Form 8949, Columns (b) and (g)*, later.

Specific Instructions Form 8949

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). Include these transactions even if you did not receive a Form 1099-B or 1099-S (or substitute statement) for the transaction. Report short-term gains or losses on line 1. Report long-term gains and losses on line 3.

Enter the details of each transaction on a separate line of Form 8949 (unless the *Explanation to reporting each transaction on a separate line* described later applies to you). Use as many Forms 8949 as you need.

Use a separate Form 8949, Part I, for each of the following types of transactions.

1. Short-term transactions reported to you on Form 1099-B (or substitute statement) with an amount shown for cost or other basis **unless** the statement indicates that amount was not reported to the IRS. Check box A at the top of this page of Form 8949. If your substitute statement shows cost or other basis for the transaction but indicates it was not reported to the IRS, report that transaction on page 1 of a Form 8949 with box B, not box A, checked (see 2 below).

2. Short-term transactions reported to you on Form 1099-B (or substitute statement) without an amount shown for cost or other basis. Check box B at the top of this page of Form 8949. If your substitute statement shows cost or other basis for the transaction but indicates it was not reported to the IRS, report that transaction on page 1 of a Form 8949 with box B, not box A, checked.

3. Short-term transactions for which you did not receive a Form 1099-B (or substitute statement). Check box C at the top of page 1 of this Form 8949.

Use a separate Form 8949, Part II, for each of the following types of transactions.

1. Long-term transactions reported to you on Form 1099-B (or substitute statement) with an amount shown for cost or other basis **unless** the statement indicates that amount was not reported to the IRS. Check box A at the top of this page of Form 8949. If your substitute statement shows cost or other basis for the transaction but indicates it was not reported to the IRS, report that transaction on page 2 of a Form 8949 with box B, not box A, checked (see 2 below).
2. Long-term transactions reported to you on Form 1099-B (or substitute statement) without an amount shown for cost or

other basis. Check box B at the top of this page of Form 8949. If your substitute statement shows cost or other basis for the transaction but indicates it was not reported to the IRS, report that transaction on page 2 of a Form 8949 with box B, not box A, checked.

3. Long-term transactions for which you did not receive a Form 1099-B (or substitute statement). Check box C at the top of page 2 of this Form 8949.

Include on each Form 8949 only transactions described in the text for the box you check (A, B, or C). If you have more than one type of transaction (A, B, or C), complete a separate Form 8949 for each. Check only one box on each Form 8949. For example, if you check box A in Part I of one Form 8949, include on that Form 8949 only short-term gains and losses from transactions your broker reported to you on a Form 1099-B (or substitute statement) showing that basis was reported to the IRS. If you have other types of transactions, report those on a separate Form 8949 and check the box that applies.

Enter on Schedule D the combined totals from all your Forms 8949. Form 8949 and Schedule D explain exactly how to do this.

Explanation to reporting each transaction on a separate line. Instead of reporting each of your transactions on a separate line of Form 8949, you can report them on an attached statement containing all the same information as Form 8949 and in a similar format. Use as many attached statements as you need. Enter the combined totals from all your attached statements on a Form 8949 with the appropriate box checked. For example, report on line 3 of a Form 8949 with box A checked all long-term gains and losses from transactions your broker reported to you on a statement showing that the basis of the property sold was reported to the IRS. If you have statements from more than one broker, report the totals from each broker on a separate line.

Do not enter "available upon request" and summary totals in lieu of reporting the details of each transaction on Form(s) 8949 or attached statements.

E-file. If you e-file your return but choose 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 Form 8949 (or a statement with the same information) to Form 8453 and mail the forms to the IRS.

Charitable gift annuity. If you are the beneficiary of a charitable gift annuity and receive a Form 1099-R showing an amount in box 3, report the box 3 amount on line 3 of a Form 8949 that has box C checked at the top. Enter "Form 1099-R" in column (a). Enter the box 3 amount in column (e).

Canadian registered retirement plan. If you are the beneficiary or annuitant of a

Canadian registered retirement plan, enter any amount from Form 8891, line 10d, on line 1 or line 3 (whichever applies) of a Form 8949 that has box C checked at the top. Enter "Form 8891" in column (a). Enter the line 10d amount in column (e).

Other gains or losses where price or basis is not known. If you have another gain or loss for which you do not know the sales price or basis (such as a long-term capital gain from Form 8621), enter a description of the gain or loss in column (a) of a Form 8949 that has box C checked at the top. If you have a gain, enter it in column (e). If you have a loss, enter it in column (f). Complete any other columns you can.

Rounding off to whole dollars. You can round off cents to whole dollars on your Form 8949. 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.

Column (a)—Description of Property

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).

If you inherited the property from someone who died in 2010 and the executor of the decedent's estate made the election to file Form 8939, also enter "INH-2010" in column (a).

Column (b)—Code

In order to explain any adjustment to gain or loss in column (g), put the appropriate code in column (b). See *How To Complete Form 8949, Columns (b) and (g)*, later. Also see the instructions for column (g). If more than one code applies, enter all the codes that apply. Separate them by a space or a comma.

Column (c)—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 you acquired the stock or property 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 and reacquisition.

If you disposed of property that you acquired by inheritance from someone who died before or after 2010, report the sale or exchange on line 3 and enter "INHERITED" in column (c) instead of the date you acquired the property. Also report the sale or exchange that way if you inherited the property from someone who died in

How To Complete Form 8949, Columns (b) and (g)

For most transactions, you do not need to complete columns (b) and (g) and can leave them blank. You may need to complete columns (b) and (g) if you got a Form 1099-B or 1099-S that is incorrect, if you are excluding or postponing a capital gain, if you have a disallowed loss, or in certain other situations. Details are in the table below.

IF . . .	THEN enter this code in column (b) . . .	AND . . .
You received a Form 1099-B (or substitute statement) and the basis shown in box 3 is incorrect.	B	Enter the basis shown on Form 1099-B (or substitute statement) in column (f). If the correct basis is higher than the basis shown on Form 1099-B (or substitute statement), enter the difference between the two amounts as a negative number (in parentheses) in column (g). If the correct basis is lower than the basis shown on Form 1099-B (or substitute statement), enter the difference between the two amounts as a positive number in column (g).
You received a Form 1099-B (or substitute statement) and the type of gain or loss (short term or long term) shown in box 8 is incorrect.	T	Enter -0- in column (g) unless an adjustment is required because of another code. Report the gain or loss in the correct Part of Form 8949.
You received a Form 1099-B or 1099-S as a nominee for the actual owner of the property.	N	Report the transaction on Form 8949 as you would if you were the actual owner, but enter any resulting gain as a negative adjustment (in parentheses) in column (g) or any resulting loss as a positive adjustment in column (g). However, if you received capital gain distributions as a nominee, report them instead as described under <i>Capital Gain Distributions</i> , earlier.
You sold or exchanged your main home at a gain, must report the sale or exchange on Form 8949, and can exclude some or all of the gain.	H	Report the sale or exchange on Form 8949 as you would if you were not taking the exclusion. Then enter the amount of excluded (nontaxable) gain as a negative number (in parentheses) in column (g). See the example in the instructions for Form 8949, column (g).
You sold or exchanged qualified small business stock and can exclude part of the gain.	S	Report the sale or exchange on Form 8949 as you would if you were not taking the exclusion. Then enter the amount of the exclusion as a negative number (in parentheses) in column (g).
You can exclude all or part of your gain under the rules explained earlier in these instructions for DC Zone assets or qualified community assets.	X	Report the sale or exchange on Form 8949 as you would if you were not taking the exclusion. Then enter the amount of the exclusion as a negative number (in parentheses) in column (g).
You are electing to postpone all or part of your gain under the rules explained earlier in these instructions for rollover of gain from QSB stock, empowerment zone assets, publicly traded securities, or stock sold to ESOPs or certain cooperatives.	R	Report the sale or exchange on Form 8949 as you would if you were not making the election. Then enter the amount of postponed gain as a negative number (in parentheses) in column (g).
You have a nondeductible loss from a wash sale.	W	Enter the amount of the nondeductible loss as a positive number in column (g). See <i>Wash Sales</i> , earlier, for details.
You have a nondeductible loss other than a loss indicated by code W.	L	Enter the amount of the nondeductible loss as a positive number in column (g). See the example under <i>Nondeductible Losses</i> , earlier.
You include any expense of sale or certain option premiums in column (g) or you have an adjustment not explained above in this column.	O	Enter your expenses of sale or the appropriate adjustment amount in column (g). Enter any expenses of sale as a negative number (in parentheses). See the instructions for Form 8949, column (g). If you sold a call option and it was exercised, see <i>Gain or Loss From Options</i> , earlier, for information about reporting certain option premiums.
None of the other statements in this column apply.		Leave columns (b) and (g) blank.

Schedule D
Complete all necessary pages of Form 8949 before you complete line 1, 2, 3, 8, 9, or 10 of Schedule D.

Rounding Off to Whole Dollars
You can round off cents to whole dollars on your Schedule D. 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.

Lines 1, 2, 3, 8, 9, and 10, column (f)—Gain or Loss
Figure gain or loss on each line. First, subtract cost or other basis (column (f)) from sales price (column (e)). Then take into account any adjustments in column (g). Enter the gain or loss in column (h). Enter negative amounts in parentheses.
Example 1. Column (e) is \$6,000 and column (f) is (\$2,000). Enter \$4,000 in column (h).
Example 2. Column (e) is \$6,000 and column (f) is (\$8,000). Enter (\$2,000) in column (h).

How To Complete Form 8949, Columns (b) and (g)
For most transactions, you do not need to complete columns (b) and (g) and can leave them blank. You may need to complete columns (b) and (g) if you got a Form 1099-B or 1099-S that is incorrect, if you are excluding or postponing a capital gain, if you have a disallowed loss, or in certain other situations. Details are in the table below.

- A security you acquired before January 1, 2011.
- Stock in a mutual fund or other regulated investment company, or related reinvestment plan.
- Stock you acquired through a dividend reinvestment plan.

If box 6 on Form 1099-B is checked, the property sold was not a covered security. Enter the basis shown on Form 1099-B in column (f). If the basis shown on Form 1099-B is not correct, see *How To Complete Form 8949, Columns (b) and (g)*, later, for the adjustment you must make.

If no basis is shown on Form 1099-B (or substitute statement), enter the correct basis of the property in column (f).

Column (g)—Adjustments to Gain or Loss
Enter in this column any necessary adjustments to gain or loss. Enter negative amounts in parentheses. Also enter a code in column (b) to explain the adjustment. See *How To Complete Form 8949, Columns (b) and (g)*, later.

Include in this column any expense of sale, such as broker's fees, commissions, state and local transfer taxes, and option premiums, unless you reported the net sales price in column (e). If you include any expense of sale in this column, enter "O" in column (b).

More than one code. If you entered more than one code in column (b) on the same line, enter the net adjustment in column (g). For example, if one adjustment is \$5,000 and another is (\$1,000), enter \$4,000 (\$5,000 - \$1,000).

Example. You sold your main home in 2011 for \$320,000 and received a Form 1099-S showing the \$320,000 gross proceeds. The home's basis was \$100,000. You had selling expenses of \$20,000. Under the tests described in *Sale of Your Home*, earlier, you can exclude the entire \$200,000 gain from income. On Form 8949, Part II, check box C at the top. On line 3, complete columns (a), (c), and (d). Enter \$320,000 in column (e) and \$100,000 in column (f). Enter "H" in column (b). In column (g), enter \$220,000 (your \$200,000 exclusion + your selling expenses of \$20,000) as a negative number. Put in parentheses to show it is negative. If this is your only transaction on this Form 8949, enter \$320,000 in column (e) on line 10 of Schedule D, \$100,000 in column (f), and \$220,000 in column (g). In column (h), enter -0- (\$320,000 - \$100,000 - \$220,000).

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 can use the average basis method to determine the basis of shares of stock if the shares are identical to each other, you acquired them at different prices and left them in an account with a custodian or agent, and either:

- They are shares in a mutual fund (or other RIC), or
- You acquired them after 2010 in connection with a dividend reinvestment plan (DRP).

Shares are identical if they have the same CUSIP number, except that shares of stock in a DRP are not identical to shares of stock that are not in a DRP, even if they have the same CUSIP number. If you are using the average basis method and received a Form 1099-B (or substitute statement) that shows an incorrect basis, enter "B" in column (b), enter the basis shown on Form 1099-B (or substitute statement) in column (f), and see *How To Complete Form 8949, Columns (b) and (g)*, later. For details on making the election and how to figure average basis, see Pub. 550.

The basis of property acquired by gift is generally the basis of the property in the hands of the donor. The basis of property acquired from a decedent who died before or after 2010 is generally the fair market value at the date of death. This is also the basis of property acquired from a decedent who died in 2010 if the executor of the decedent's estate did not elect to file Form 8939. See Pub. 551 for details. If you sold property that you inherited from someone who died in 2010 and the executor made the election to file Form 8939, see Pub. 4895.

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 allowable 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.

For more details, see Pub. 551.

Form 1099-B. If the property you sold was a covered security, its basis should be shown in box 3 of the Form 1099-B (or substitute statement) you received from

2010 and the executor of the decedent's estate did not elect to file Form 8939. If you inherited the property from someone who died in 2010 and the executor made the election to file Form 8939, also see the instructions for column (a) and see Pub. 4895 to see whether you should report the sale or exchange on line 1 or line 3.

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 (c). 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 (d)—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 delivered the stock or property to the broker or lender to close the short sale.

Column (e)—Sales Price
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 (e). 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 (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 certificate of deposit. But if you did, report the amount shown on Form 1099-B (or substitute statement) in both columns (e) and (f).

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 or involuntary conversion or in connection with a "wash sale," 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 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 2011 as the smaller of (a) the amount from line 26 or line 37 of your 2011 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



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partnership that owned section 1250 prop-erty.

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 2011 Form 4797 (or the comparable lines of Form 4797 for the year of sale) for the property.

Step 2. Reduce the amount figured in step 1 by any section 1250 ordinary income recapture for the sale. This is the amount from line 26g of your 2011 Form 4797 (or

Line 19
If you checked "Yes" on line 17, complete the Unrecaptured Section 1250 Gain Worksheet in these instructions; if any of the following apply for 2011:

- 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."
- You received a Form 1099-DIV or Form 2439 from a real estate investment trust or regulated investment company (including a mutual fund) that reports "unrecaptured section 1250 gain."
- You reported a long-term capital gain from the sale or exchange of an interest in a

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.

- 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 1.
- Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1 2.
- Subtract line 2 from line 1 3.
- 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) 4.
- 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" 5.
- Add lines 3 through 5 6.
- Enter the amount, if any, from Form 4797, line 7 7.
- Enter the amount, if any, from Form 4797, line 8 8.
- Subtract line 8 from line 7. If zero or less, enter -0- 9.
- 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) 10.
- Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 1099-DIV, or Form 2439 from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company) or in connection with a Form 1099-R 11.
- 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) 12.
- Add lines 9 through 12 13.
- 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. Otherwise, enter -0- 14.
- Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0- 15.
- Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C 16.
- 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- 17.
- 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 18.

*If you are filing Form 2555 or 2555-EZ (relating to foreign earned income), see the footnote in the Foreign Earned Income Tax Worksheet in the Form 1040 instructions before completing this line.



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Capital Loss Carryover Worksheet—Lines 6 and 14

Use this worksheet to figure your capital loss carryovers from 2010 to 2011 if your 2010 Schedule D, line 21, is a loss and (a) that loss is a smaller loss than the loss on your 2010 Schedule D, line 16, or (b) the amount on your 2010 Form 1040, line 41 (or your 2010 Form 1040NR, line 39, if applicable) is less than zero. Otherwise, you do not have any carryovers.

If you and your spouse once filed a joint return and are filing separate returns for 2011, any capital loss carryover from the joint return can be deducted only on the return of the spouse who actually had the loss.

- Enter the amount from your 2010 Form 1040, line 41, or your 2010 Form 1040NR, line 39. If a loss, enclose the amount in parentheses 1.
- Enter the loss from your 2010 Schedule D, line 21, as a positive amount 2.
- Combine lines 1 and 2. If zero or less, enter -0- 3.
- Enter the smaller of line 2 or line 3 4.
- If line 7 of your 2010 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9 5.
- Enter the loss from your 2010 Schedule D, line 7, as a positive amount 6.
- Enter any gain from your 2010 Schedule D, line 15. If a loss, enter -0- 7.
- Add lines 4 and 6 8.
- Short-term capital loss carryover for 2011. Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 6 9.
- If line 15 of your 2010 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13 10.
- Enter the loss from your 2010 Schedule D, line 15, as a positive amount 10.
- Enter any gain from your 2010 Schedule D, line 7. If a loss, enter -0- 11.
- Subtract line 5 from line 4. If zero or less, enter -0- 11.
- Add lines 10 and 11 12.
- Long-term capital loss carryover for 2011. Subtract line 12 from line 9. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14 13.

colic beverages, and certain other tangible property.

Exclusion of Gain on Qualified Small Business (QSB) Stock, earlier.
You reported in Part II of Form 8949 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, al-

liables. For details, see Regulations section 1.1(h)-1. Also, attach the statement required under Regulations section 1.1(h)-1(e).

- Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, line 3 1.
- Enter a positive number the amount of any section 1202 exclusion you reported in column (g) of Form 8949, line 3, with code "S" in column (b), for which you excluded 50% of the gain, plus 1/2 of any section 1202 exclusion you reported in column (g) of Form 8949, line 3, with code "S" in column (b), for which you excluded 60% of the gain 2.
- 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 6781, Part II; and Form 8824 3.
- 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.
- Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C 5.
- If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0- 6.
- Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18 7.



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28% Rate Gain Worksheet—Line 18

Line 18

If you checked "Yes" on line 17, complete the 28% Rate Gain Worksheet in these instructions if either of the following apply for 2011:

- You reported in Part II of Form 8949 a section 1202 exclusion from the eligible gain on qualified small business stock (see



Keep for Your Records

Schedule D Tax Worksheet

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.)
2. Enter your qualified dividends from Form 1040, line 9b (or Form 1040NR, line 10b)
3. Enter the amount from Form 4952 (used to figure investment interest expense)
4. Enter the amount from Form 4952, line 4e*
5. Subtract line 4 from line 3. If zero or less, enter -0-
6. Subtract line 5 from line 2. If zero or less, enter -0-**
7. Enter the smaller of line 15 or line 16 of Schedule D
8. Enter the smaller of line 3 or line 4
9. Subtract line 8 from line 7. If zero or less, enter -0-**
10. Add lines 6 and 9
11. Add lines 18 and 19 of Schedule D**
12. Enter the smaller of line 9 or line 11
13. Subtract line 12 from line 10
14. Subtract line 13 from line 1. If zero or less, enter -0-
15. Enter:
• \$34,500 if single or married filing separately;
• \$69,000 if married filing jointly or qualifying widow(er), or
• \$46,250 if head of household
16. Enter the smaller of line 1 or line 15
17. Enter the smaller of line 14 or line 16
18. Subtract line 10 from line 1. If zero or less, enter -0-
19. Enter the larger of line 17 or line 18
20. Subtract line 17 from line 16. This amount is taxed at 0%.
If lines 1 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
22. Enter the amount from line 20 (if line 20 is blank, enter -0-)
23. Subtract line 22 from line 21. If zero or less, enter -0-
24. Multiply line 23 by 15% (15)
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
26. Add lines 10 and 19
27. Enter the amount from line 1 above
28. Subtract line 27 from line 26. If zero or less, enter -0-
29. Subtract line 28 from line 25. If zero or less, enter -0-
30. Multiply line 29 by 25% (25)
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
32. Subtract line 31 from line 1
33. Multiply line 32 by 28% (28)
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.
35. Add lines 24, 30, 33, and 34
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.
37. Tax on all taxable income (including capital gains and qualified dividends). 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)
38. Subtract line 37 from line 36.

*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.

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 26g of Form 4797 for the property. The result is the total unrecaptured section 1250 gain for the sale. Include this amount on line 12.

Line 21

You have a capital loss carryover from 2011 to 2012 if you have a loss on line 16 and either:

- That loss is more than the loss on line 21, or
• The amount on Form 1040, line 41 (or Form 1040NR, line 39, if applicable), is less than zero.

To figure any capital loss carryover to 2012, you will use the Capital Loss Carryover Worksheet in the 2012 Instructions for Schedule D. If you want to figure your carryover to 2012 now, see Pub. 550.



You will need a copy of your 2011 Form 1040 and Schedule D to figure your capital loss carryover to 2012.

- Step 2. Reduce the amount figured in step 1 by any section 1250 ordinary income recapture for the sale. This is the amount from line 26g of your 2011 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 capital 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 2011 as the smaller of (a) the amount from line 26 or line 37 of your 2011 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 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

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 4.

Line 10. Include on line 10 your share of the partnership's unrecaptured section 1250 gain that would result if the partnership had transferred all of its section 1250 property in a fully taxable transaction immediately before you sold or exchanged your interest in that partnership. If you recognized less than all of the realized gain, the partnership will be treated as having transferred only a proportionate amount of each section 1250 property. For details, see Regulations, section 1.1(b)-1. Also attach the statement required under Regulations section 1.1(b)-1(e).

Line 12. An example of an amount to include on line 12 is unrecaptured section 1250 gain from the sale of a vacation home you previously used as a rental property but converted to personal use prior to the sale. To figure the amount to enter on line 12, follow the applicable instructions below.

Installment sales. To figure the amount to include on line 12, follow the steps below for each installment sale of property held more than 1 year for which you did not make an entry in Part I of your Form 4797 for the year of sale.

- 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 2011 Form 4797 (or the comparable lines of Form 4797 for the year of sale) for the property.



Department of the Treasury
Internal Revenue Service

2011 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.

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Future developments. For the latest information about Schedule E, including any developments after these instructions were released, go to www.irs.gov/form1040.

New merchant card reporting requirements. We added new lines 3a and 3b to implement reporting of gross receipts received via merchant card (credit and debit cards) and third party network payments. However, for 2011, the IRS has deferred the requirement to report these amounts. Therefore, enter zero on line 3a and report all gross receipts on line 3b, including any income reported to you on Form 1099-K, Merchant Card and Third Party Network Payments. See the instructions for lines 3a and 3b.

Information reporting requirements. New lines A and B address your required filing of Forms 1099 in 2011. See the instructions for line A for details and see the General Instructions for Certain Information Returns to determine whether you are required to file any Forms 1099.

Qualified joint ventures reporting rental real estate income. Beginning in 2011, qualified joint ventures reporting rental real estate income that is not subject to self-employment tax must report that income on Schedule E instead of Schedule C. See *Huband-Wife Qualified Joint Venture* for details.

Standard mileage rate. The standard mileage rate for miles driven in connection with your rental activities increased to 51 cents per mile for miles driven before July 1, 2011 and increased to 55.5 cents per mile for miles driven after June 30, 2011. See the instructions for line 6.

General Instructions

Other Schedules and Forms You May Have To File

- Schedule A to deduct interest, taxes, and casualty losses not related to your business.
- Form 3520 to report certain transactions with foreign trusts and receipt of certain large gifts or bequests from certain foreign persons.
- Form 4562 to claim depreciation (including the special allowance) on assets placed in service in 2011, to claim amortization that began in 2011, 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.
- Form 8826 to claim a credit for expenditures to improve access to your business for individuals with disabilities.
- Form 8873 to figure your extra-territorial income exclusion.
- Form 8910 to claim a credit for placing a new alternative motor vehicle in service for business use.

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,

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. Although you and your spouse will not each file your own Schedule E as part of the qualified joint venture, each of you must report your interest as separate properties on line 1 of Schedule E. On lines 3 through 22 for each separate property interest, you must enter your share of the applicable income, deduction, or loss.

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 lines 23a through 26 on only one Schedule E. The figures on lines 23a through 26 on that Schedule E should be the combined totals for all properties reported on your Schedules E.

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 election will be necessary for any future year in which the spouses meet the requirements to be treated as a qualified joint venture.

Rental real estate income generally is not included in net earnings from self-employment subject to self-employment tax and generally is subject to passive loss limitation rules. Electing qualified joint venture status does not alter the application of the self-employment tax or the passive loss limitation rules.

Exception—Community Income

If you and your spouse wholly own an incorporated 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 *Huband-Wife Qualified Joint Venture*, earlier.

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.

For more information on qualified joint ventures, go to IRS.gov. Enter "qualified joint venture" in the search box and select "Election for Husband and Wife Unincorporated Businesses."

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.)
- Certain transactions of interest entered into after November 1, 2006, that are the same or substantially similar to transactions that the IRS has identified by notice, regulation, or other form of published guidance as transactions of interest.

See the Instructions for Form 8886 for more details.

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:

- Related to you (unless the nonrecourse financing obtained is commercially reasonable and on substantially the same terms as loans involving unrelated persons),
- The seller of the property (or a person related to the seller), or
- A person who receives a fee due to your investment in real property (or a person related to that person).

For more details about the at-risk rules, see the Instructions for Form 6198 and Pub. 925.

Passive Activity Loss Rules

The passive activity loss rules may limit the amount of losses you can deduct. These rules apply to losses in Parts I, II, and III, and line 40 of Schedule E.

For each property listed on line 1, report the number of days in the year each property was rented at fair rental value and the number of days of personal use.

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).

Whether or not you can deduct expenses for the unit depends on whether or not you used the property as a residence in 2011. You used the property as a residence if your personal use of the property was more than the greater of:

- 14 days, or
- 10% of the total days it was rented to others at a fair rental price.

If you did not use the property as a residence, you can deduct all your expenses for the rental part, subject to the *Air-Risk Rules* and the *Passive Activity Loss Rules* explained above.

If you did use the property as a residence and rented the unit out for fewer than 15 days in 2011, 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 did use the property as a residence and rented the unit out for at least 15 days in 2011, 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.

list them. But fill in lines 23a through 26 on only one Schedule E. The figures on lines 23a through 26 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 1.

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.

Extrajurisdictional income exclusion. Except as otherwise provided in the Internal Revenue Code, gross income includes all income from whatever source derived. Gross income, however, does not include extrajurisdictional income that is qualifying foreign trade income under certain circumstances. Use Form 8873 to figure the extrajurisdictional 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 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.

For the type of property, enter one of the codes listed under "Type of Property" in Part I of the form.

Self-rental. Enter code type "7" for self-rental if you rent property to a trade or business in which you materially participated. See *Rental of Property to a Nonpassive Activity* in Pub. 925 for details about the tax treatment of income from this type of rental property.

Other. Enter code type "8" if the property is not one of the other types listed on the form. Attach a statement to your return describing the property.

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.

Specific Instructions

Filing 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."

Line A

If you made any payments in 2011 that would require you to file any Forms 1099, check the "Yes" box. Otherwise, check the "No" box. See page 15 of the General Instructions for Certain Information Returns if you are unsure whether you were required to file any Forms 1099. Also see the separate instructions for each Form 1099.



Generally, you must file Form 1099-MISC if you paid at least \$600 in rents, services, prizes, medical and health care payments, and other income payments. The Guide to Information Returns on page 15 of the General Instructions for Certain Information Returns has more information, including the due dates for the various information returns.

Part I



Before you begin, see the instructions for lines 3a and 3b 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** use 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. For royalty properties, line 2 and the address portion on line 1 should be left blank and you should enter code "6" for 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

d. You have no current or prior year unallowed credits from passive activities; and

e. Your modified adjusted gross income (defined later) 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*, earlier),
- 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 a portion 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.

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 rental real estate is a separate activity unless you elect to treat all your interests in rental 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 did not make this election on your timely filed return, you may be eligible to make a late election to treat all your interests in rental real estate as one activity. See Rev. Proc. 2011-34, 2011-24 IRB, 874, available at www.irs.gov/irb/2011-24_IRB07.html.

If you were a real estate professional for 2011, complete Schedule E, line 43.

Other activities. The rental of your home or other also used for personal purposes is not a passive activity. See the instructions for line 2.

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.

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);

Losses from passive activities may be subject first to the at-risk rules. Losses deductible under the at-risk rules are then subject to the passive activity loss rules.

You can deduct losses from passive activities in most cases only to the extent of income from passive activities. An exception applies to certain rental real estate activities (explained later).

Passive Activity

A passive activity is any business activity in which you did not materially participate and any rental activity, except as explained later. If you are a limited partner, you in most cases are not treated as having materially participated in the partnership's activities for the year.

The rental of real or personal property is a rental activity under the passive activity loss rules in most cases, but exceptions apply. If your rental of property is not treated as a rental activity, you must determine whether it is a trade or business activity, and if so, whether you materially participated in the activity for the tax year.

See the Instructions for Form 8582 to determine whether you materially participated in the activity and for the definition of "rental activity."

See Pub. 925 for special rules that apply to rentals of:

- Substantially nondepreciable property,
- Property incidental to development activities, and
- Property related to activities in which you materially participate.

Activities That Are Not Passive Activities

Activities of real estate professionals. If you were a real estate professional for 2011, any rental real estate activity in which you materially participated is not a passive activity. You were a real estate professional for the year only if you met both of the following conditions.

- 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

and depletion (line 18), and total expenses (line 20) on lines 23e through 23g, respectively, even if you have only one property.

Renting out part of your home. If you rent out 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 2011 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 2011 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 30% 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 2011 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 51 cents for miles driven before July 1, and 55.5 cents per mile for miles driven after June 30. Include this amount and your parking fees and tolls on line 6.

Line 10

See Pub. 527 and Pub. 463 for details.

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.

Line 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 proceeds 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 2011 to banks or other financial institutions.

Do not deduct prepaid interest when you paid it. You can deduct it only in the year to which it is primarily 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 2011, the recipient should send you a Form 1098 or similar statement by January 31, 2012, showing the total interest received from you.

Line 11

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 significant 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 18.

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

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 18.

You must complete and attach Form 4562 only if you are claiming:

- Depreciation on property first placed in service during 2011.
- 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 2011.

See Pub. 527 for more information on depreciation of residential rental property. 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 19

Enter on line 19 any ordinary and necessary expenses not listed on lines 5 through 18.

You may be able to deduct, on line 19, 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 21

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 21. In the space to the left of line 21, enter "Form 6198." Attach Form 6198 to your return. For details on the at-risk rules, see *At-Risk Rules*, earlier.

Line 22

Do not complete line 22 if the amount on line 21 is from royalty properties.

If you have a rental real estate loss from a passive activity (defined earlier), 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 22. 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 earlier), you do not have to complete Form 8582. Enter the loss from line 21 on line 22.

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 22.

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 Schedule E on which you entered the combined totals in Part I.

Tax preference items. If you are a partner, a shareholder in an S corporation, or a beneficiary of an estate or trust, you must take into account your share of preferences and adjustments from these entities for the alternative minimum tax on Form 6251 or Schedule I (Form 1041).

use Schedule E to report income 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, see 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 received 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.

Royalties. Report on line 3b 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.

If you received \$10 or more in royalties during 2011, the payer should send you a Form 1099-MISC or similar statement by January 31, 2012, showing the amount you received. Report this amount on line 3b.

If you are in business as a self-employed writer, inventor, artist, etc., report your royalty income and expenses on Schedule C.

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 3b the gross amount of rent and 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.

Special rule for partners. If you are a partner that received a Schedule K-1 from the partnership showing royalty income that was reported on Form 1099-K, report this income on line 3b. See the partner's instructions for your K-1 for details.

Line 4

Since line 3a is zero, enter on line 4 the amount from line 3b.

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.

Enter your total expenses for mortgage interest (line 12), depreciation expenses

Line 3a and 3b

If you received merchant card and third party network payments in 2011, you should receive a Form 1099-K for those payments. Box 1 of Form 1099-K shows the amount of the payments. Merchant cards include, but are not limited to, Visa and MasterCard. Third party networks include, but are not limited to, Paypal and Google Checkout.

In some cases, you may not receive Forms 1099-K for merchant card and third party network payments that you need to include as income.

For 2011, you are not required to report income received via merchant card or third party network payors, so enter zero on line 3a and report all income, regardless of how it was received, on line 3b.

Rents. If you received rental income from real estate (including personal property leased with real estate), report the income on line 3b. 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 on line 3b.

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.

If you were a real estate dealer, include 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

Line 5

and depletion (line 18), and total expenses (line 20) on lines 23e through 23g, respectively, even if you have only one property.

Renting out part of your home. If you rent out 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 2011 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 2011 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 30% 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 2011 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 51 cents for miles driven before July 1, and 55.5 cents per mile for miles driven after June 30. Include this amount and your parking fees and tolls on line 6.

Line 7

CAUTION 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 19 and depreciation on line 18.

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.

Line 8

Enter on line 8 the amount of interest you paid for 2011 to banks or other financial institutions.

Do not deduct prepaid interest when you paid it. You can deduct it only in the year to which it is primarily 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 2011, the recipient should send you a Form 1098 or similar statement by January 31, 2012, 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 9

You can deduct the cost of repairs made to keep your property in good working condition. Repairs in most cases do not add significant 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 18.

Line 19

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

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 18.

You must complete and attach Form 4562 only if you are claiming:

- Depreciation on property first placed in service during 2011.
- 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 2011.

See Pub. 527 for more information on depreciation of residential rental property. 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.

Line 21

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 22.

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 Schedule E on which you entered the combined totals in Part I.

Tax preference items. If you are a partner, a shareholder in an S corporation, or a beneficiary of an estate or trust, you must take into account your share of preferences and adjustments from these entities for the alternative minimum tax on Form 6251 or Schedule I (Form 1041).

Line 22

Do not complete line 22 if the amount on line 21 is from royalty properties.

If you have a rental real estate loss from a passive activity (defined earlier), 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 22. 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 earlier), you do not have to complete Form 8582. Enter the loss from line 21 on line 22.

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 Schedule E on which you entered the combined totals in Part I.

Tax preference items. If you are a partner, a shareholder in an S corporation, or a beneficiary of an estate or trust, you must take into account your share of preferences and adjustments from these entities for the alternative minimum tax on Form 6251 or Schedule I (Form 1041).

Line 22

Do not complete line 22 if the amount on line 21 is from royalty properties.

If you have a rental real estate loss from a passive activity (defined earlier), 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 22. 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 earlier), you do not have to complete Form 8582. Enter the loss from line 21 on line 22.

Part II
Income or Loss From Partnerships and S Corporations

If you are a member of a partnership or joint venture or a shareholder in an S corporation, use Part II to report your share of the partnership or S corporation income (even if not received) or loss.



Caution: If you elected to be taxed as a qualified joint venture instead of a partnership, follow the reporting rules under Husband-Wife Qualified Joint Venture, earlier.

You should receive a Schedule K-1 from the partnership or S corporation. You should also receive a copy of the Partner's or Shareholder's Instructions for Schedule K-1. Your copy of Schedule K-1 and its instructions will tell you where on your return to report your share of the items. If you did not receive these instructions with your Schedule K-1, see the instructions for Form 1040 or Form 1040NR for how to get tax forms, instructions, and publications. Do not attach Schedules K-1 to your return. Keep them for your records.

If you are treating items on your tax return differently from the way the partnership (other than an electing large partnership) or S corporation reported them on its return, you may have to file Form 8082. If you are a partner in an electing large partnership, you must report the items shown on Schedule K-1 (Form 1065-B) on your tax return the same way the partnership reported the items on Schedule K-1.

Special rules that limit losses. Please note the following.

- If you have an interest in a partnership or S corporation that is involved in a farming business, your losses may be limited if the partnership accepted certain subsidies. You will be notified on the K-1 if the partnership or S corporation received one of these subsidies. Use Worksheet 1 on the last page of these instructions to determine if you have an excess farm loss. See the instructions for Schedule F for more details on how to complete the worksheet.



Caution: If you have other farming businesses requiring you to file Schedule F or any Schedule C activity of processing a farm commodity, you should use one of the worksheets in the instructions for Schedule F instead of Worksheet 1 on the last page of these instructions.

- 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*, earlier. Partners and S corporation shareholders should get a separate statement of income,

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 8865. If you are a U.S. person, you may have to file Form 8865 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 you or any related person contributed to the partnership during the 12-month period ending on the date of transfer, exceeds \$100,000.

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*.

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 *At-Risk Rules* and *Passive Activity Loss Rules*, earlier.

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.

- Enter "PYA" in column (a) of the same line.

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 not 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 8882, 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.

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 63, or Form 1040NR, line 62.

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 2011, 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 1040 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

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.

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 2010 or 2011 is at least two-thirds of your gross income, and
2. You file your 2011 tax return and pay the tax due by March 1, 2012.

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 the amount in column (c) is larger than your taxable income would otherwise be, enter the amount from column (c) 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 (e). 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

1. Enter the amount from your 2011 Schedule(s) E, line 31. If this amount is less than \$300,000 (\$150,000 if married filing separately), stop here. You do not have an excess farm loss in 2011. If more than \$300,000 (\$150,000 if married filing separately), 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 2011 Schedule(s) E, line 30	3.	
4. Is line 3 greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2011. 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 2011. If no, continue to line 9	8.	
9. Enter the amount from your 2010 Schedule(s) E, line 32	9.	
10. Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D. If zero or less, enter -0-	10.	
11. Enter the amount from your 2009 Schedule(s) E, line 32	11.	
12. 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-	12.	
13. Enter the amount from your 2008 Schedule(s) E, line 32	13.	
14. 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-	14.	
15. Enter the amount from your 2007 Schedule(s) E, line 32	15.	
16. 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-	16.	
17. Enter the amount from your 2006 Schedule(s) E, line 32	17.	
18. 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-	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 line 8 and line 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 pro rata basis among those farming businesses.	22.	



2011 Instructions for Schedule F

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.

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Future developments. For the latest information about Schedule F (Form 1040), including any developments after these instructions were released, go to www.irs.gov/form1040.

New merchant card reporting requirements. We added new lines to implement reporting of farm income received via merchant card (credit and debit cards) and third party network payments. These amounts are reported as "specified" income on Schedule F (Form 1040). However, for 2011, the IRS has deferred the requirement to report these amounts. Therefore, enter zero on lines 1a, 2a, 7a, 8a, 37a, 42a, and 43a, and report farm income on lines 1b, 2b, 7b, 8b, 37b, 42b, and 43b. See the instructions for Part 1.

Standard mileage rate. The standard mileage rate for business use of your vehicle increased to 51 cents per mile for miles driven before July 1, 2011, and increased to 55.5 cents per mile for miles driven after June 30, 2011. See the instructions for line 10.

Information reporting requirements. New lines F and G address your required filing of Forms 1099 in 2011. See the line F instructions for details and see the General Instructions for Certain Information Returns to determine whether you are required to file any Forms 1099.

Heavy highway vehicle use tax. This tax has been extended through September 30, 2012. See Form 2290 and its instructions for the extended filing deadline for 2011.

General Instructions

Other Schedules and Forms You May Have To File

- Schedule E (Form 1040), Part 1, to report rental income from pastureland based on a flat charge. However, report on Schedule F (Form 1040), line 8a, pasture income received from taking care of someone else's livestock. Also use Schedule E (Form 1040), Part 1, to report farm rental income and expenses of a trust or estate based on crops or livestock produced by a tenant.
- Schedule J (Form 1040) to figure your tax by averaging your farm income over the previous 3 years. Doing so may reduce your tax.
- Schedule SE (Form 1040) to pay self-employment tax on income from your farming business.
- Form 3800 to claim any general business credits.

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 the instructions for Form 8886.

Husband-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 can be taxed as a partnership and file Form 1065, or you each can file Schedule F (Form 1040) as a qualified joint venture.

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 (Form 1040), line G, and the instructions for line E, later, in these instructions.

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 (Form 1040). On each line of your separate Schedule F (Form 1040), you must enter your share of the applicable income, deduction, or loss. Each of you must also file a separate Schedule SE (Form 1040) 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 "qualified joint venture" in the search box and select "Election for Husband and Wife Unincorporated 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-Wife Farm*, earlier.

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 2011 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 2010 or 2011 is at least two-thirds of your gross income, and
- You file your 2011 tax return and pay the tax due by March 1, 2012.

For details, see chapter 15 of Pub. 225.

Specific Instructions

Filters of Forms 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 (Form 1040). Select the code that best describes the source of most of your income.

Line C

If you use the cash method, check the box for "Cash." Complete Schedule F (Form 1040), 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 the box for "Accrual." Complete Schedule F (Form 1040), Parts II, III, and Part I, line 9. 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. 538.

Farming syndicates. Farming syndicates cannot use the cash method of accounting. A farming syndicate may be a partnership, LLC, S corporation, or any other enterprise other than a C 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 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 if you are a payer of gambling winnings. If you need an EIN, see the Instructions for Form SS-4.

Single-member LLCs. If you are a 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 separate Forms. Single-member LLCs that are disregarded as entities separate from their owner for federal tax purposes are required to file employment

Forfeited CCC loans. Include the full amount forfeited on line 5b, 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 5c.

If you did elect to report the loan proceeds as income, you generally will not have an entry on line 5c. But if the amount forfeited is different from your basis in the commodity, you may have an entry on line 5c.

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 2011, your farm losses may be reduced or eliminated. See *Excess farm loss rules*, later, for more details.

Lines 6a Through 6d

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 2011 was the year of damage, you can elect to include certain proceeds in income for 2012. To make this election, check the box on line 6c 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 6a the total crop insurance proceeds you received in 2011, even if you elect to include them in income for 2012.

Enter on line 6b the taxable amount of the proceeds you received in 2011. Do not include proceeds you elect to include in income for 2012.

Enter on line 6d the amount, if any, of crop insurance proceeds you received in 2010 and elected to include in income for 2011.

Line 7b

Enter income you receive from custom hire (machine work) on line 7b.

Line 8b

Enter on line 8b income not otherwise reportable on lines 1 through 7b. This includes the following types of income.

- Illegal federal irrigation subsidies. See chapter 3 of Pub. 225.
- Bartering income.
- 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, 2012, showing the amount of debt canceled in 2011. However, you may be able to exclude the canceled debt from income. See Pub. 4681 for details.
- State gasoline or fuel tax refunds you received in 2011.
- The amount of credit for alcohol and cellulosic biofuel fuels claimed on Form 6478.
- 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 2010 Form 1040. For information on including the credit in income, see chapter 2 of Pub. 510.

Lines 3a and 3b

If you received distributions from a cooperative in 2011, you should receive a Form 1099-PATR. On line 3a, 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 3b patronage dividends from buying personal or family items, capital assets, or depreciable assets. Enter these amounts on line 3a 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 4a and 4b

Enter on line 4a 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 4b, report only the taxable amount. For example, do not report the market gain shown on Form CCC-1099-G on line 4b if you elected to report CCC loan proceeds as income in the year received (see *Lines 5a Through 5c* 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 4b.

If you received a direct or counter-cyclical payment in 2011, your farm losses may be reduced or eliminated. See *Excess farm loss rules*, later, for more details.

Lines 5a Through 5c

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. If you make this election (or made the election in a prior year), report loan proceeds you received in 2011 on line 5a. Attach a statement to your return showing the details of the loan(s). See chapter 3 of Pub. 225.

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 2011, see *Chapter 11 Bankruptcy Cases under Income* in the instructions for Form 1040 and 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 (Form 1040). Include the Form 1099 or CCC-1099-G amounts in the total amount reported on that line.

Form	Where to report
1099-PATR	Line 3a
1099-A	Line 5b
1099-MISC for crop insurance	Line 6a
1099-G or CCC-1099-G	Line 6a
• for disaster payments	Line 6a
• for other agricultural program payments	Line 4a

Form 1099-K. If you receive merchant card or third party network payments in 2011, you should receive a Form 1099-K showing those payments. Box 1 of Form 1099-K shows the amount of the payments. Merchant cards include, but are not limited to, Visa and MasterCard. Third party networks include, but are not limited to, PayPal and Google Checkout.

In some cases, you may not receive Forms 1099-K for merchant card or third party network payments that you need to include as income.

For 2011, you are not required to report income received via merchant card or third party network payers, so enter zero on the lines for "specified" income (lines 1a, 2a, 7a, and 8a). Report all your farming income, regardless of how it was received, on lines 1b, 2b, 7b, or 8b.

Form 1099-MISC. You may receive Form 1099-MISC for other types of income. In this case, report it on whichever line best describes the income, but do not include it on the line for merchant card or third party network payments. For example, if you receive a Form 1099-MISC for custom farming work, include this amount on line 7b.

Line 1b

Enter income you receive from sales of livestock and other items you bought for resale on line 1b.

Line 2b

Enter income you receive from sales of livestock, produce, grains and other products you raised on line 2b.

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 (Form 1040), line G. 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 (Form 1040), line 34. In most cases, you can deduct losses from passive activities only to the extent of income from passive activities. For details, see Pub. 925.

Line F

If you made any payments in 2011 that would require you to file any Forms 1099, check the "Yes" box. Otherwise, check the "No" box. See the General Instructions for Certain Information Returns if you are unsure whether you are required to file any Forms 1099. Also see the separate specific instructions for each Form 1099.



Generally, you must file Form 1099-MISC if you paid at least \$600 in rents, services, prizes, medical and health care payments, and other income payments. The Guide to Information Returns on page 15 of the General Instructions for Certain Information Returns has more information, including the due dates for the various information returns.

Part I. Farm Income—Cash Method

In Part I, show income received for items listed on lines 1 through 8b. 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 your account or set aside for you to use. However, direct payments or counter-cyclical payments received under the Food, Conservation, and Energy Act of 2008 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 2a or 2b, depending on the method of payment. See Form 1099-K later.

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 2011 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.

If you take the standard mileage rate:

- Multiply the number of business miles driven before July 1 by 51 cents, and the number of business miles driven after June 30 by 55.5 cents, and
- Add to this amount your parking fees and tolls, and enter the total on line 10.

Do not deduct depreciation, rent or lease payments, or your actual operating expenses.

If you deduct actual expenses:

- Include on line 10 the business portion of expenses for gas, oil, oil repairs, insurance, tires, license plates, etc., and
- Show depreciation on line 14 and rent or lease payments on line 24a.

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 12

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.

the total amount capitalized in parentheses on line 32f (to indicate a negative amount) and enter "263A" in the space to the left of the total. See *Preproductive period expenses*, later, 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 expenses in the first tax year for which you can make this election and by applying the special rules, discussed later.



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:

1. 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
2. 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 a later year may be subject to the rules explained in the line 16 instructions.

Line 10

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 if you used five or more vehicles simultaneously in your farming business (such as in fleet operations). You

• 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 2011. Use Part IV of Form 4797 to figure the recapture. See the instructions for Schedule C (Form 1040), 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, enclose 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.

Purchases 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.

Since lines 1a, 2a, 7a, and 8a are zero, enter on line 9 the total of amounts from lines 1e, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7b, and 8b.



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.

Purchases 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.

Line 9

Since lines 1a, 2a, 7a, and 8a are zero, enter on line 9 the total of amounts from lines 1e, 2b, 3b, 4b, 5a, 5c, 6b, 6d, 7b, and 8b.

Part II. Farm Expenses

Do not deduct the following:

- 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 10 through 32e by the capitalized expenses. Instead, enter

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 2011 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.

If you take the standard mileage rate:

- Multiply the number of business miles driven before July 1 by 51 cents, and the number of business miles driven after June 30 by 55.5 cents, and
- Add to this amount your parking fees and tolls, and enter the total on line 10.

Do not deduct depreciation, rent or lease payments, or your actual operating expenses.

If you deduct actual expenses:

- Include on line 10 the business portion of expenses for gas, oil, oil repairs, insurance, tires, license plates, etc., and
- Show depreciation on line 14 and rent or lease payments on line 24a.

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 12

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.

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 24a.

Line 14

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 2011 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 15

Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 23. 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 (Form 1040). 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 dependent(s) 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 15 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 16

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 earlier. If all of the above do not apply, you can deduct the prepaid feed only in the year it is consumed.

and entertainment. But there are exceptions and limitations. See the instructions for Schedule C (Form 1040), lines 24a and 24b.

Preproductive period expenses. If you had preproductive period expenses in 2011 that you are capitalizing, enter the total of these expenses in parentheses on line 32f (to indicate a negative amount) and enter "263A" in the space to the left of the total.

For details, see *Capitalizing costs of property, earlier, and Uniform Capitalization Rules* in chapter 6 of Pub. 225.

Line 33

If line 32f is a negative amount, subtract it from the total of lines 10 through 32e. Enter the result on line 33.

Line 34

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 (Form 1040), line 1a. Complete lines 35 and 36 before entering the loss on line 34.

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 (Form 1040), 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 (Form 1040) 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 lines 35 and 36 to determine if your loss is limited before entering the loss on line 34.

Community income. If you and your spouse had community income and are filing separate returns, see the instructions for Schedule SE (Form 1040) before figuring self-employment tax.

Earned income credit. If you have a net profit on line 34, 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 Schedule SE (Form 1040), line 1b. Do not make any adjustment on Schedule F (Form 1040).

Line 35

Excess farm loss rules. If you received certain subsidies in 2011, your farm loss may be reduced or eliminated. Check the "Yes" box if you received one of the subsidies discussed next. Otherwise, check the "No" box.

- 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.

- 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 30

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 32a Through 32f

Include all ordinary and necessary farm expenses not deducted elsewhere on Schedule F (Form 1040), 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 2011. 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 2011, you can elect to deduct up to \$5,000 of certain business start-up costs paid or incurred after October 22, 2004. The \$5,000 limit is reduced (but not below zero) by the amount by which your start-up costs exceed \$50,000. 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 2011, 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.

Reforestation 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 2011.

You can elect to amortize the remaining costs over 84 months. For amortization that begins in 2011, you must complete and attach Form 4562.

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 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

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 23

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 (Form 1040).

In most cases, you must file the applicable form 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 24a and 24b

If you rented or leased vehicles, machinery, or equipment, enter on line 24a 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 24b amounts paid to rent or lease other property such as pasture or farmland.

Line 25

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 29

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 without consideration for the temporary employee payroll tax cut for 2011.
- 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 your employer-equivalent portion of self-employment tax on Form 1040, line 27 or Form 1040NR, line 27.
- Estate and gift taxes.

Line 18

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.

Line 20

Deduct on this line premiums paid for farm business insurance. Deduct on line 15 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 21a and 21b

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 (Form 1040).

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 21a and 21b.

How to report. If you have a mortgage on real property used in your farming business (other than your main home), enter on line 21a the interest you paid for 2011 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 21b.

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 21a. Attach a statement to your return explaining the difference and enter "See attached" in the margin next to line 21a.

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 21b. 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 21b, enter "See attached."

Do not deduct interest you prepaid in 2011 for later years; include only the part that applies to 2011.

Line 22

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 Differential 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 household help to care for farm laborers.

CAUTION
If you checked box 36b 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 2011 only because of the at-risk rules is treated as a deduction allocable to the activity in 2012.

For details, see Pub. 925 and the Instructions for Form 6198.

Part III. Farm Income—Accrual Method

You may be required to use the accrual accounting method. If you use the 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. For information about accounting periods, see Pub. 538, Accounting Periods and Methods.

Chapter 11, bankruptcy. If you were a debtor in a chapter 11 bankruptcy case during 2011, see the instructions for Form 1040 and the instructions for Schedule SE (Form 1040).

Lines 37b Through 42b

See the instructions for lines 2a through 7b.

Line 43b

See the instructions for line 8b.

But if you checked the "No" box on Schedule F (Form 1040), line E, you may need to complete Form 8582 to figure your allowable loss to enter on line 34. See the Instructions for Form 8582.

If some investment is not at risk, check box "b." If you checked "Yes" on line 35, use one of the worksheets 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 Schedule F (Form 1040), 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 (Form 1040), line 1a. Nonresident aliens - enter the deductible loss on Form 1040NR, line 19 (and Schedule SE (Form 1040), line 1a if applicable - see *Nonresident aliens* under the line 34 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 34 and on Form 1065, line 5 (or Form 1065-B, line 7).

But if you checked the "No" box on Schedule F (Form 1040), 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 34. Be sure to attach Form 6198 to your return.

If you checked "No" on line 35, complete Form 6198 to determine the amount of your deductible loss. If you checked the "Yes" box on Schedule F (Form 1040), line E, enter that amount on line 34 and on Form 1040, line 18, and Schedule SE (Form 1040), line 1a. Nonresident aliens - enter the deductible loss on Form 1040NR, line 19 (and Schedule SE (Form 1040), line 1a if applicable - see *Nonresident aliens* under the line 34 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 34 and on Form 1065, line 5 (or Form 1065-B, line 7).

But if you checked the "No" box on Schedule F (Form 1040), 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 34. Be sure to attach Form 6198 to your return.

If you file multiple copies of Schedule F (Form 1040), Schedule C (Form 1040), or Schedule E (Form 1040) 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 business, 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(es), as defined earlier in *Farming business defined*. Do not include gain or loss attributable to property used in nonfarming business(es) or nonbusiness property.

Effect on other deductions. Certain deductions, including the domestic production activities deduction under section 199 and the deduction for the employer-equivalent portion of self-employment tax, may need to be included when determining your excess farm losses if the deductions are attributable to your farming business, as defined earlier.

In particular, the deduction for the employer-equivalent portion of self-employment tax will not be attributable to your farming business on Schedule F (Form 1040) or your business of processing a farm commodity on Schedule C (Form 1040) if the combined amounts on those schedules produce a loss. But the deduction for the employer-equivalent portion of self-employment tax should be taken into account when the combined amounts on those schedules produce income (or the farm optional method on Schedule SE (Form 1040) is used) and there is a large loss on Schedule E (Form 1040) passed through from a partnership or S corporation.

Line 36

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 36b 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 36a or 36b to determine if your loss on line 34 is further limited by the at-risk rules. Follow the instructions below that apply to your box 36 activity.

If all your investment amounts are at risk in this activity, check box 36a. If you checked the "Yes" box on Schedule F (Form 1040), line E, enter your loss on line 34 and on Form 1040, line 18, and Schedule SE (Form 1040), line 1a. Nonresident aliens - enter the deductible loss on Form 1040NR, line 19 (and Schedule SE (Form 1040), line 1a if applicable - see *Nonresident aliens* under the line 34 instructions, earlier). Estates and trusts - enter the deductible loss on Form 1041, line 6.

Your excess farm loss for a year is the amount by which your total deductions from your farming business(es) exceed your total gross income or gain from your farming business(es), 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 business(es) for the last five years (2006-2010), including for each of those years any net gain from the sale of property used in your farming business(es). To determine if you have an excess farm loss, use one of the worksheets.

Farming business 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, such as evergreen trees, if they are cut within the first 6 years).

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 (Form 1040) that involves processing a farm commodity must be included when determining your excess farm loss, and any losses from that Schedule C (Form 1040) 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 worksheets 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 business(es).

Any excess farm loss not allowed in 2011 may be carried forward and deducted on Schedule F (Form 1040) 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 your excess farm loss before calculating any limits due to passive activity on Form 8582.

If you checked "Yes" on line 35, use one of the worksheets in these instructions 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 after determining if your loss is further limited by the at-risk rules, later.

Excess farm loss worksheets. You may complete one of these worksheets to determine if you have an excess farm loss in 2011. 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 business defined*, earlier.

- Use Worksheet 1 if your farming business(es) include only profit or loss reported on Schedule F (Form 1040), (including multiple copies of Schedule F (Form 1040)).
- Use Worksheet 2 if your farming businesses include Schedule F (Form 1040) and any Schedule C (Form 1040) activity of processing a farm commodity.
- Use Worksheet 3 if your farming businesses include Schedule F (Form 1040) and a Schedule E (Form 1040) interest in a partnership or S corporation involved in a farming business.
- Use Worksheet 4 if your farming businesses include Schedule F (Form 1040), Schedule C (Form 1040) activity of processing a farm commodity, a Schedule E (Form 1040) 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.

Excess Farm Loss Worksheet 1—Schedule F (Form 1040) 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 2011 Schedule(s) F (Form 1040), line 33. 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 2011. 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 2011 Schedule(s) F (Form 1040), line 9.
4. Is line 3 greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2011. 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 (Form 1040).
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 2011. If no, continue to line 9.
9. Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36.
10. Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-.
11. Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36.
12. Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-.
13. Enter the amount from your 2008 Schedule(s) F (Form 1040), line 36.
14. Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-.
15. Enter the amount from your 2007 Schedule(s) F (Form 1040), line 36.
16. Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-.
17. Enter the amount from your 2006 Schedule(s) F (Form 1040), line 36.
18. Enter your combined net gain/loss from the sale of farming business property reported on your 2006 Form 4797 and Schedule D (Form 1040). 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 (Form 1040) farming business(es) and Schedule C (Form 1040) 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 2011 Schedule(s) F (Form 1040), line 33.
2. Enter the total amount from your 2011 Schedule(s) C (Form 1040), 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 2011. 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 2011 Schedule(s) F (Form 1040), line 9.
6. Enter the amount from your 2011 Schedule(s) C (Form 1040), 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 loss in 2011. 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 (Form 1040).
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 2011. If no, continue to line 13.
13. Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36.
14. Enter the amount from your 2010 Schedule(s) C (Form 1040), line 31.
15. Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-.
16. Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36.
17. Enter the amount from your 2009 Schedule(s) C (Form 1040), line 31.
18. Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-.
19. Enter the amount from your 2008 Schedule(s) F (Form 1040), line 36.
20. Enter the amount from your 2008 Schedule(s) C (Form 1040), line 31.

Excess Farm Loss Worksheet 2 (Continued)

- 21. Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 21.
- 22. Enter the amount from your 2007 Schedule(s) F (Form 1040), line 36 22.
- 23. Enter the amount from your 2007 Schedule(s) C (Form 1040), line 31 23.
- 24. Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 24.
- 25. Enter the amount from your 2006 Schedule(s) F (Form 1040), line 36 25.
- 26. Enter the amount from your 2006 Schedule(s) C (Form 1040), line 31 26.
- 27. Enter your combined net gain/loss from the sale of farming business property reported on your 2006 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 27.
- 28. Combine lines 13 through 27. If zero or less, enter -0- 28.
- 29. Enter the greater of line 28 or \$300,000 (\$150,000 if married filing separately) 29.
- 30. Add lines 12 and 29 30.
- 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 31.

Excess Farm Loss Worksheet 3—Schedule F (Form 1040) farming business(es) and Schedule E (Form 1040) 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 business(es).

- 1. Enter the amount from your 2011 Schedule(s) F (Form 1040), line 33 1.
- 2. Enter the amount from your 2011 Schedule(s) E (Form 1040), line 31 2.
- 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 2011. If no, continue to line 4 3.
- 4. Subtract \$300,000 (\$150,000 if married filing separately) from line 3 4.
- 5. Enter the amount from your 2011 Schedule(s) F (Form 1040), line 9 5.
- 6. Enter the amount from your 2011 Schedule(s) E (Form 1040), line 30 6.
- 7. Combine line 5 and line 6 7.
- 8. Is line 7 greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2011. If no, continue to line 9 8.
- 9. Enter your net gain/loss from the sale of farming business property reported on Form 4797 9.
- 10. Enter your net gain/loss from the sale of farming business property reported on Schedule D (Form 1040) 10.
- 11. Combine line 9 and line 10. If zero or less, enter -0- 11.
- 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 2011. If no, continue to line 13 12.
- 13. Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36 13.
- 14. Enter the amount from your 2010 Schedule(s) E (Form 1040), line 32 14.
- 15. Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 15.
- 16. Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36 16.
- 17. Enter the amount from your 2009 Schedule(s) E (Form 1040), line 32 17.
- 18. Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 18.
- 19. Enter the amount from your 2008 Schedule(s) F (Form 1040), line 36 19.
- 20. Enter the amount from your 2008 Schedule(s) E (Form 1040), line 32 20.

Excess Farm Loss Worksheet 3 (Continued)

- 21. Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 21.
- 22. Enter the amount from your 2007 Schedule(s) F (Form 1040), line 36 22.
- 23. Enter the amount from your 2007 Schedule(s) E (Form 1040), line 32 23.
- 24. Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 24.
- 25. Enter the amount from your 2006 Schedule(s) F (Form 1040), line 36 25.
- 26. Enter the amount from your 2006 Schedule(s) E (Form 1040), line 32 26.
- 27. Enter your combined net gain/loss from the sale of farming business property reported on your 2006 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 27.
- 28. Combine lines 13 through 27. If zero or less, enter -0- 28.
- 29. Enter the greater of line 28 or \$300,000 (\$150,000 if married filing separately) 29.
- 30. Add lines 12 and 29 30.
- 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 31.

Excess Farm Loss Worksheet 4—Schedule F (Form 1040) farming business(es), Schedule C (Form 1040) activity of processing a farm commodity, Schedule E (Form 1040) 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 business(es).

- 1. Enter the amount from your 2011 Schedule(s) F (Form 1040), line 33 1.
- 2. Enter the total amount from your 2011 Schedule(s) C (Form 1040), line 28 and line 30, for activity of processing a farm commodity 2.
- 3. Enter the amount from your 2011 Schedule(s) E (Form 1040), line 31, for interest in a partnership or S corporation involved in farming businesses 3.
- 4. Enter the amount from your 2011 Form 4835, line 31 4.
- 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 2011. If no, continue to line 6 5.
- 6. Subtract \$300,000 (\$150,000 if married filing separately) from line 5 6.
- 7. Enter the amount from your 2011 Schedule(s) F (Form 1040), line 9 7.
- 8. Enter the amount from your 2011 Schedule(s) C (Form 1040), line 7 8.
- 9. Enter the amount from your 2011 Schedule(s) E (Form 1040), line 30 9.
- 10. Enter the amount from your 2011 Form 4835, line 7 10.
- 11. Combine lines 7, 8, 9, and 10 11.
- 12. Is line 11 greater than or equal to line 6? If yes, stop here. You do not have an excess farm loss in 2011. If no, continue to line 13 12.
- 13. Enter your net gain/loss from the sale of farming business property reported on Form 4797 13.
- 14. Enter your net gain/loss from the sale of farming business property reported on Schedule D (Form 1040) 14.
- 15. Combine line 13 and line 14. If zero or less, enter -0- 15.
- 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 2011. If no, continue to line 17 16.
- 17. Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36 17.
- 18. Enter the amount from your 2010 Schedule(s) C (Form 1040), line 31 18.
- 19. Enter the amount from your 2010 Schedule(s) E (Form 1040), line 32 19.
- 20. Enter the amount from your 2010 Form 4835, line 32 20.
- 21. Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 21.
- 22. Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36 22.
- 23. Enter the amount from your 2009 Schedule(s) C (Form 1040), line 31 23.
- 24. Enter the amount from your 2009 Schedule(s) E (Form 1040), line 32 24.
- 25. Enter the amount from your 2009 Form 4835, line 32 25.
- 26. Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 26.
- 27. Enter the amount from your 2008 Schedule(s) F (Form 1040), line 36 27.
- 28. Enter the amount from your 2008 Schedule(s) C (Form 1040), line 31 28.

(Continued on next page)

Excess Farm Loss Worksheet 4 (Continued)

29. Enter the amount from your 2008 Schedule(s) E (Form 1040), line 32 29.

30. Enter the amount from your 2008 Form 4835, line 32 30.

31. Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 31.

32. Enter the amount from your 2007 Schedule(s) F (Form 1040), line 36 32.

33. Enter the amount from your 2007 Schedule(s) C (Form 1040), line 31 33.

34. Enter the amount from your 2007 Schedule(s) E (Form 1040), line 32 34.

35. Enter the amount from your 2007 Form 4835, line 32 35.

36. Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 36.

37. Enter the amount from your 2006 Schedule(s) F (Form 1040), line 36 37.

38. Enter the amount from your 2006 Schedule(s) C (Form 1040), line 31 38.

39. Enter the amount from your 2006 Schedule(s) E (Form 1040), line 32 39.

40. Enter the amount from your 2006 Form 4835, line 32 40.

41. Enter your combined net gain/loss from the sale of farming business property reported on your 2006 Form 4797 and Schedule D (Form 1040). 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 *pro rata* basis among those farming businesses 45.

Excess Farm Loss Worksheet 5—Form 4835 for farm rental income or loss from farming business

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 2011 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 2011. 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 2011 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 loss in 2011. 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 (Form 1040) 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 2011. If no, continue to line 9 8.

9. Enter the amount from your 2010 Form 4835, line 32 9.

10. Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 10.

11. Enter the amount from your 2009 Form 4835, line 32 11.

12. Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 12.

13. Enter the amount from your 2008 Form 4835, line 32 13.

14. Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 14.

15. Enter the amount from your 2007 Form 4835, line 32 15.

16. Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 16.

17. Enter the amount from your 2006 Form 4835, line 32 17.

18. Enter your combined net gain/loss from the sale of farming business property reported on your 2006 Form 4797 and Schedule D (Form 1040). 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 *pro rata* basis among those farming businesses 22.



2011 Instructions for Schedule J

Income Averaging for Farmers and Fishermen

Use Schedule J (Form 1040) to elect to figure your 2011 income tax by averaging over the previous 3 years (base years), all or part of your 2011 taxable income from your trade or business of farming or fishing. This election may give you a lower tax if your 2011 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.

What's New

The IRS has created a page on IRS.gov for information about Form 1040 and its instructions, at www.irs.gov/form1040. Information about any future developments affecting Form 1040 (such as legislation enacted after we release it) will be posted on that page.

General Instructions

Prior Year Tax Returns

You may need copies of your original or amended income tax returns for 2008, 2009, and 2010 to figure your tax on Schedule J.

If you need copies of your tax returns, use Form 4506. There is a \$27 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. See your Form 1040 instructions to find out how to get these forms.

Keep a copy of your 2011 income tax return to use for income averaging in 2012, 2013, or 2014.

Definitions

Farming business. A farming business is the trade or business of cultivating land or raising or harvesting any agricultural or horticultural commodity. This includes:

1. Operating a nursery or sod farm;
2. Raising or harvesting of trees bearing fruits, nuts, or other crops;
3. Raising ornamental trees (but not evergreen trees that are more than 6 years old when severed from the roots);
4. Raising, shearing, feeding, caring for, training, and managing animals; and

5. Leasing land to a tenant engaged in a farming business, but only if the lease payments are (a) based on a share of the tenant's production (not a fixed amount), and (b) determined under a written agreement entered into before the tenant begins significant activities on the land.

The word fish means finfish, mollusks, crustaceans, and all other forms of marine animal and plant life other than marine mammals and birds.

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

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:

- 2011 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, earlier*);
- 2011 Form 1040, line 21, or Form 1040NR, line 21, income from Exxon Valdez litigation;
- 2011 Form 1040, line 27, or Form 1040NR, line 27, deductible part of self-employment tax, but only to the extent that deduction is attributable to your farming or fishing business;
- 2011 Form 1040, line 43, or Form 1040NR, line 41, CCFE 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;

- 2010 (that is, you entered the amount from the 2010 Schedule J, line 23, on line 44 of your 2010 Form 1040, on line 42 of your 2010 Form 1040NR, or on Form 1040X for 2010), enter on line 5 the amount from your 2010 Schedule J, line 11.
- 2009 but not 2010, enter on line 5 the amount from your 2009 Schedule J, line 15.
- 2008 but not 2009 or 2010, enter on line 5 the amount from your 2008 Schedule J, line 3.

If you figured your tax for 2008, 2009, and 2010 without using Schedule J, enter on line 5 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 2008 Taxable Income Worksheet to figure the amount to enter on line 5.

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 for at least 3 years after April 17, 2012 (or the date you file your 2011 tax return, if later).

Instructions for 2008 Taxable Income Worksheet

Line 2. Any net capital loss deduction on your 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 Net Operating Loss (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, you filed with Form 1045 or Form 1040X. 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, who is single, did not use income averaging for 2008, 2009, or 2010. For 2011, John has \$18,000 of elected farm income on Schedule J, line 2a. The taxable income before subtracting exemptions on his 2008 Form 1040, line 41, is \$4,350. A deduction for exemptions of \$3,300 is shown on line 42, and line 43, taxable income, is \$850. However, John had a \$21,200 NOL for 2009, \$9,000 of which was remaining to carry to 2008 after the NOL was carried back to 2007. To

- Schedule F;
- Form 4797;
- Form 4833;
- Form 8903, domestic production activities deduction, but only to the extent that deduction is attributable to your farming or fishing business; and
- Form 8949.

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 2011, 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 that is 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 2011 Tax Table, Tax Computation Worksheet, or Qualified Dividends and Capital Gain Tax Worksheet from the 2011 Instructions for Form 1040 or Form 1040NR;
- The 2011 Foreign Earned Income Tax Worksheet from the 2011 Instructions for Form 1040; or
- The Schedule D Tax Worksheet in the 2011 Instructions for Schedule D.

Enter the tax on line 4.

Line 5

If you used Schedule J to figure your tax for:

complete line 1 of the 2008 Taxable Income Worksheet. John combines the \$9,000 NOL deduction with the \$850 from his 2008 Form 1040, line 43. The result is a negative \$8,150. John's 2008 taxable income, which he enters as a positive amount on line 1 of the 2008 Taxable Income Worksheet.

When John filed his 2008 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 \$4,000 capital loss carryover to 2009. However, when

2008 Taxable Income Worksheet—Line 5

Complete this worksheet if you **did not** use Schedule J to figure your tax for 2009 and 2010 and your 2008 taxable income was zero or less. See the instructions above before completing this worksheet for line 5.

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 5 **5.**



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when figuring the tax on lines 33 and 35 of the Schedule D Tax Worksheet, or

Line 8
If line 7 is zero, enter -0- on line 8. Otherwise, figure the tax on the amount on line 7 using:

- The 2008 Tax Rate Schedules below.
- The 2008 Qualified Dividends and Capital Gain Tax Worksheet, later.
- The 2008 Schedule D Tax Worksheet Form 2555 or 2555-EZ for 2008, you must first complete the 2008 Foreign Earned Income Tax Worksheet, and then 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 8

Schedule X—Use if your 2008 filing status was Single or you checked filing status box 1 or 2 on Form 1040NR		Schedule Y-1—Use if your 2008 filing status was Married filing jointly or Qualifying widow(er) or you checked filing status box 6 on Form 1040NR		Schedule Y-2—Use if your 2008 filing status was Married filing separately or you checked filing status box 3, 4, or 5 on Form 1040NR		Schedule Z—Use if your 2008 filing status was Head of household					
If Schedule J, line 7, is: Over—	But not over—	Enter on Schedule J, line 8	If Schedule J, line 7, is: Over—	But not over—	Enter on Schedule J, line 8	If Schedule J, line 7, is: Over—	But not over—	Enter on Schedule J, line 8	If Schedule J, line 7, is: Over—	But not over—	Enter on Schedule J, line 8
\$0	\$8,025	10%	\$0	\$8,025	10%	\$0	\$8,025	10%	\$0	\$8,025	10%
8,025	32,550	15%	\$8,025	\$802,50 +	15%	8,025	32,550	15%	11,450	43,650	15%
32,550	78,850	25%	\$802,50 +	4,481,25 +	25%	32,550	65,725	25%	43,650	112,650	25%
78,850	164,550	28%	4,481,25 +	16,056,25 +	28%	65,725	100,150	28%	59,750 +	182,400	28%
164,550	357,700	33%	16,056,25 +	40,052,25 +	33%	100,150	178,850	33%	82,400	357,700	33%
357,700	.....	35%	40,052,25 +	103,791,75 +	35%	178,850	.....	35%	100,604,00 +	.....	35%
.....	.....	.....	103,791,75 +	357,700	.....	.....	.....	.....	.....	.....	.....

2008 Qualified Dividends and Capital Gain Tax Worksheet—Line 8

Use this worksheet only if both of the following apply.

- Your elected farm income on your 2011 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 2011 Schedule J, line 7. If for 2008 you filed Form 2555 or 2555-EZ, enter the amount from line 3 of the 2008 Foreign Earned Income Tax Worksheet

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?*

Yes. Enter the **smaller** of line 15 or 16 of your 2008 Schedule D, but do not enter less than -0-

No. Enter the amount from your 2008 Form 1040, line 13 (or your 2008 Form 1040A, line 10, or 2008 Form 1040NR, line 14)

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?

Yes. Skip lines 9 and 10; go to line 11 and check the "No" box.

No. Enter the amount from line 7

10. Subtract line 9 from line 8

11. 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

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

16. Add lines 14 and 15

17. Figure the tax on the amount on line 1. Use the 2008 Tax Rate Schedules

18. Tax. Enter the **smaller** of line 16 or line 17 here and on your 2011 Schedule J, line 8. If for 2008 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 2008 Foreign Earned Income Tax Worksheet

**If for 2008 you filed Form 2555 or 2555-EZ, see the footnote in the 2008 Foreign Earned Income Tax Worksheet before completing this line.*

2008 Foreign Earned Income Tax Worksheet—Line 8

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 7, is zero or less, do not complete this worksheet.

1. Enter the amount from your 2011 Schedule J, line 7

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, the 2008 Qualified Dividends and Capital Gain Tax Worksheet,* 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.

6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on your 2011 Schedule J, line 8

**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 2011 Schedule J, line 7, 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 (but not below zero) 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 by your capital gain excess.

2. Reduce (but not below zero) the amount you would otherwise enter on your 2008 Form 1040, line 9b, by any of your capital gain excess not used in (1) above.

3. Reduce (but not below zero) the amount on your 2008 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 2008 Unrecaptured Section 1250 Gain Worksheet in the 2008 Instructions for Schedule D (Form 1040).

Keep for Your Records

2008 Qualified Dividends and Capital Gain Tax Worksheet—Line 8

Use this worksheet only if both of the following apply.

- Your elected farm income on your 2011 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 2011 Schedule J, line 7. If for 2008 you filed Form 2555 or 2555-EZ, enter the amount from line 3 of the 2008 Foreign Earned Income Tax Worksheet

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?*

Yes. Enter the **smaller** of line 15 or 16 of your 2008 Schedule D, but do not enter less than -0-

No. Enter the amount from your 2008 Form 1040, line 13 (or your 2008 Form 1040A, line 10, or 2008 Form 1040NR, line 14)

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?

Yes. Skip lines 9 and 10; go to line 11 and check the "No" box.

No. Enter the amount from line 7

10. Subtract line 9 from line 8

11. 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

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

16. Add lines 14 and 15

17. Figure the tax on the amount on line 1. Use the 2008 Tax Rate Schedules

18. Tax. Enter the **smaller** of line 16 or line 17 here and on your 2011 Schedule J, line 8. If for 2008 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 2008 Foreign Earned Income Tax Worksheet

**If for 2008 you filed Form 2555 or 2555-EZ, see the footnote in the 2008 Foreign Earned Income Tax Worksheet before completing this line.*

2008 Foreign Earned Income Tax Worksheet—Line 8

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 7, is zero or less, do not complete this worksheet.

1. Enter the amount from your 2011 Schedule J, line 7

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, the 2008 Qualified Dividends and Capital Gain Tax Worksheet,* 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.

6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on your 2011 Schedule J, line 8

**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 2011 Schedule J, line 7, 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 (but not below zero) 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 by your capital gain excess.

2. Reduce (but not below zero) the amount you would otherwise enter on your 2008 Form 1040, line 9b, by any of your capital gain excess not used in (1) above.

3. Reduce (but not below zero) the amount on your 2008 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 2008 Unrecaptured Section 1250 Gain Worksheet in the 2008 Instructions for Schedule D (Form 1040).

Keep for Your Records

Line 9

If you used Schedule J to figure your tax for:

- 2010 (that is, you entered the amount from the 2010 Schedule J, line 23, on line 44 of your 2010 Form 1040, on line 42 of 2010 Form 1040NR, or on Form 1040X for 2010), enter on line 9 the amount from your 2010 Schedule J, line 15.
• 2009 but not 2010, enter on line 9 the amount from your 2009 Schedule J, line 3.

If you figured your tax for both 2009 and 2010 without using Schedule J, enter on line 9 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 9.

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 17, 2012 (or the date you file your 2011 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. If you had any NOL carrybacks to 2009, be sure you refigured your 2009 capital loss carryover to 2010.

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 portion, 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 2008, 2009, or 2010. The taxable income before subtracting exemptions on his 2009 Form 1040, line 41, is a negative \$29,900. A deduction for exemptions of \$3,650 is shown on line 42, and line 43, taxable income, is limited to zero. John subtracts from the \$29,900 loss the \$3,650 deduction for exemptions. The result is a negative \$33,550. John's 2009 taxable income, which he enters as a positive amount on line 1 of the 2009 Taxable Income Worksheet.

2009 Taxable Income Worksheet—Line 9

Complete this worksheet if you did not use Schedule J to figure your tax for 2010 and 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.
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.
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.
4. Add lines 2 and 3.
5. Subtract line 4 from line 1. Enter the result as a negative amount on Schedule J, line 9.

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 2009 Tax Rate Schedules below, and
• The 2009 Qualified Dividends and Capital Gain Tax Worksheet, later.
• The 2009 Schedule D Tax Worksheet in the 2009 Schedule D instructions (but use the 2009 Tax Rate Schedules below when figuring the tax on the Schedule D Tax Worksheet, lines 33 and 35), or that worksheet.

• The 2009 Foreign Earned Income Tax Worksheet, later.

If your 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 11. 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.

2009 Tax Rate Schedules—Line 12

Table with columns for Schedule X, Schedule Y-2, and Schedule Z. Each column has sub-columns for 'If Schedule J, line 11, is: Over', 'But not over', and 'Enter on Schedule J, line 12'. It includes percentages and dollar amounts for various filing statuses.

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.



Keep for Your Records

2009 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 2011 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.

<p>1. Amount from your 2011 Schedule J, line 11. If for 2009 you filed Form 2555 or 2555-EZ, enter the amount from line 3 of the 2009 Foreign Earned Income Tax Worksheet. 1.</p> <p>2. Amount from your 2009 Form 1040, line 9b* (or your 2009 Form 1040A, line 9b, or 2009 Form 1040NR, line 10b) 2.</p> <p>3. Did you file Schedule D in 2009?*</p> <p><input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of your 2009 Schedule D, but do not enter less than -0- 3.</p> <p><input type="checkbox"/> No. Enter the amount from your 2009 Form 1040, line 13 (or your 2009 Form 1040A, line 10, or 2009 Form 1040NR, line 14) 4.</p> <p>4. Add lines 2 and 3 5.</p> <p>5. Amount, if any, from your 2009 Form 4952, line 4g 6.</p> <p>6. Subtract line 5 from line 4. If zero or less, enter -0- 7.</p> <p>7. Subtract line 6 from line 1. If zero or less, enter -0- 8.</p> <p>8. Enter the smaller of:</p> <ul style="list-style-type: none"> • 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. 	<p>9. Is the amount on line 7 equal to or more than the amount on line 8?</p> <p><input type="checkbox"/> Yes. Skip lines 9 and 10; go to line 11 and check the "No" box.</p> <p><input type="checkbox"/> No. Enter the amount from line 7 9.</p> <p>10. Subtract line 9 from line 8 10.</p> <p>11. Are the amounts on lines 6 and 10 the same?</p> <p><input type="checkbox"/> Yes. Skip lines 11 through 14; go to line 15.</p> <p><input type="checkbox"/> No. Enter the smaller of line 1 or line 6 11.</p> <p>12. Enter the amount from line 10 (if line 10 is blank, enter -0-) 12.</p> <p>13. Subtract line 12 from line 11 13.</p> <p>14. Multiply line 13 by 15% (.15) 14.</p> <p>15. Figure the tax on the amount on line 7. Use the 2009 Tax Rate Schedules 15.</p> <p>16. Add lines 14 and 15 16.</p> <p>17. Figure the tax on the amount on line 1. Use the 2009 Tax Rate Schedules 17.</p> <p>18. Tax. Enter the smaller of line 16 or line 17 here and on your 2011 Schedule J, line 12. If for 2009 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 2009 Foreign Earned Income Tax Worksheet 18.</p> <p><i>*If for 2009 you filed Form 2555 or 2555-EZ, see the footnote in the 2009 Foreign Earned Income Tax Worksheet before completing this line.</i></p>
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2009 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 2009 Form 1040 using Form 2555 or 2555-EZ. However, if Schedule J, line 11, is zero or less do not complete this worksheet.

<p>1. Enter the amount from your 2011 Schedule J, line 11 1.</p> <p>2. 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.</p> <p>3. Add lines 1 and 2 3.</p> <p>4. Tax on the amount on line 3. Use the 2009 Tax Rate Schedules, the 2009 Qualified Dividends and Capital Gain Tax Worksheet, * or the 2009 Schedule D Tax Worksheet in the 2009 Schedule D instructions, * whichever applies. 4.</p> <p>5. Tax on the amount on line 2. Use the 2009 Tax Rate Schedules. 5.</p> <p>6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on your 2011 Schedule J, line 12 6.</p>	<p><i>*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 2011 Schedule J, line 11, 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.</i></p> <p><i>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.</i></p> <p><i>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.</i></p> <p><i>1. 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.</i></p> <p><i>2. 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.</i></p> <p><i>3. Reduce (but not below zero) the amount on your 2009 Schedule D (Form 1040), line 18, by your capital gain excess.</i></p> <p><i>4. Include your capital gain excess as a loss on line 16 of your 2009 Unrecaptured Section 1250 Gain Worksheet in the 2009 Instructions for Schedule D (Form 1040).</i></p>
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2010 Tax Rate Schedules—Line 16

Schedule X—Use if your 2010 filing status was Single or you checked filing status box 1 or 2 on Form 1040NR		Schedule Y-1—Use if your 2010 filing status was Married filing jointly or Qualifying widow(er) or you checked filing status box 6 on Form 1040NR		Schedule Y-2—Use if your 2010 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	If Schedule J, line 15, is: Over—	Enter on Schedule J, line 16	If Schedule J, line 15, is: Over—	Enter on Schedule J, line 16
\$0	\$8,375	\$0	\$8,375	\$0	\$8,375
8,375	34,000	8,375	34,000	8,375	34,000
34,000	82,400	34,000	82,400	34,000	82,400
82,400	171,850	82,400	171,850	82,400	171,850
171,850	373,650	171,850	373,650	171,850	373,650
373,650	.....	373,650	.....	373,650	.....
	10%		10%		10%
	15%		15%		15%
	25%		25%		25%
	28%		28%		28%
	33%		33%		33%
	35%		35%		35%

duction to negative taxable income (figured without regard to the NOL deduction) of \$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 2012, he will enter \$2,350 on his 2012 Schedule J as his 2010 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 2010 Tax Rate Schedules, later,
- The 2010 Qualified Dividends and Capital Gain Tax Worksheet, later,
- The 2010 Schedule D Tax Worksheet in the 2010 Schedule D instructions (but use the 2010 Tax Rate Schedules when figuring the tax on the Schedule D Tax Worksheet, lines 34 and 36), or
- The 2010 Foreign Earned Income Tax Worksheet, later.

If your elected farm income includes net capital gain, you must use the 2010 Schedule D Tax Worksheet to figure the tax on the amount on line 15. However, if you filed Form 2555 or 2555-EZ for 2010, you must first complete the 2010 Foreign Earned Income Tax Worksheet, and then use the 2010 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 2010. If for 2010 you had a capital loss that resulted in a capital loss carryover to 2011, do not reduce the elected farm income allocated to 2010 by any part of the carryover.

tion, if any, of the NOL carryovers and carrybacks to 2010 that were not used in 2010 and were carried to years after 2010.

Example. John Farmington did not use income averaging for 2008, 2009, or 2010. The taxable income before subtracting exemptions on his 2010 Form 1040, line 41, is a negative \$1,000. This amount includes an NOL deduction on his 2010 Form 1040, line 21, of \$1,650. The \$1,650 is the portion of the 2009 NOL that was remaining from 2008 to be carried to 2010. See the examples, earlier. 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 2010. 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 2010 taxable income, which he enters as a positive amount on line 1 of the 2010 Taxable Income Worksheet.

When John filed his 2010 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 \$5,000 capital loss carryover to 2011 (his 2010 capital loss carryover to 2011 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 2010 and did not have an NOL carryover from 2010 available to carry to 2011 and later years. The NOL deduction for 2010 of \$1,650 was reduced to zero because it did not exceed his modified taxable income of \$3,650. Modified taxable income is figured by adding back the \$3,000 net capital loss deduction and the \$3,650 exemption de-

Line 13
If you used Schedule J to figure your tax for 2010 (that is, you entered the amount from the 2010 Schedule J, line 23, on line 44 of your 2010 Form 1040, on line 42 of your 2010 Form 1040NR, or on Form 1040X for 2010), enter on line 13 the amount from your 2010 Schedule J, line 3.

If you did not use Schedule J to figure your tax for 2010, enter on line 13 the taxable income from your 2010 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 2010, 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 2010 until at least 3 years after April 17, 2012 (or the date you file your 2011 tax return, if later).

Instructions for 2010 Taxable Income Worksheet

Line 2. Any net capital loss deduction on your 2010 Schedule D, line 21, is not allowed for income averaging purposes to the extent it did not reduce your capital loss carryover to 2011. This could happen if the taxable income before subtracting exemptions—shown on your 2010 Form 1040, line 41, or your 2010 Form 1040NR, line 39 (or as previously adjusted)—was less than zero. Enter on line 2 the amount by which your 2010 capital loss carryover to 2011 (the sum of your short- and long-term capital loss carryovers) exceeds the excess of the loss on your 2010 Schedule D, line 16, over the loss on your 2010 Schedule D, line 21.

Line 3. If you had an NOL for 2010, enter the amount of that NOL from line 25 of the 2010 Form 1045, Schedule A, you filed with Form 1045 or Form 1040X. If you did not have an NOL for 2010, enter the por-

2010 Taxable Income Worksheet—Line 13

Complete this worksheet if your 2010 taxable income was zero or less. See the instructions above before completing this worksheet.

1. Figure the taxable income from your 2010 tax return (or as previously adjusted) without limiting it to zero. If you had an NOL for 2010, do not include any NOL carryovers or carrybacks to 2010. Enter the result as a positive amount **1.**

2. If there is a loss on your 2010 Schedule D, line 21, add that loss (as a positive amount) and your 2010 capital loss carryover to 2011. Subtract from that sum the amount of the loss on your 2010 Schedule D, line 16, and enter the result **2.**

3. If you had an NOL for 2010, enter it as a positive amount. Otherwise, enter as a positive amount the portion, if any, of the NOL carryovers and carrybacks to 2010 that were not used in 2010 and were carried to years after 2010 **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

2010 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 2011 Schedule J, line 2a, does not include any net capital gain.
- You (a) entered qualified dividends on your 2010 Form 1040, line 9b (or your 2010 Form 1040A, line 9b, or 2010 Form 1040NR, line 10b); (b) entered capital gain distributions directly on your 2010 Form 1040, line 13 (or your 2010 Form 1040A, line 10, or 2010 Form 1040NR, line 14) and were not required to file Schedule D; or (c) filed Schedule D in 2010 and you answered "Yes" on lines 17 and 20 of that Schedule D.

1. Amount from your 2011 Schedule J, line 15. If for 2010 you filed Form 2555 or 2555-EZ, enter the amount from line 3 of the 2010 Foreign Earned Income Tax Worksheet.	1.	
2. Amount from your 2010 Form 1040, line 9b* (or your 2010 Form 1040A, line 9b, or 2010 Form 1040NR, line 10b)	2.	
3. Did you file Schedule D in 2010? ¹⁶		
<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of your 2010 Schedule D, but do not enter less than -0-	3.	
<input type="checkbox"/> No. Enter the amount from your 2010 Form 1040, line 13 (or your 2010 Form 1040A, line 10, or 2010 Form 1040NR, line 14)	4.	
4. Add lines 2 and 3	5.	
5. Amount, if any, from your 2010 Form 4952, line 4g	6.	
6. Subtract line 5 from line 4. If zero or less, enter -0-	7.	
7. Subtract line 6 from line 1. If zero or less, enter -0-	8.	
8. Enter one of the following three amounts depending on your filing status: • \$34,000 if single or married filing separately, or if you checked filing status box 1, 2, 3, 4, or 5 on Form 1040NR; • \$68,000 if married filing jointly or qualifying widow(er) or if you checked filing status box 6 on Form 1040NR; • \$45,550 if head of household.	9.	
9. Enter the smaller of line 1 or line 8	10.	
10. Enter the smaller of line 7 or line 9	11.	
11. Subtract line 10 from line 9. This amount is taxed at 0%	12.	
12. Enter the smaller of line 1 or line 6	13.	
13. Enter the amount from line 11	14.	
14. Subtract line 13 from line 12	15.	
15. Multiply line 14 by 15%	16.	
16. Figure the tax on the amount on line 7. Use the 2010 Tax Rate Schedules.	17.	
17. Add lines 15 and 16	18.	
18. Figure the tax on the amount on line 1. Use the 2010 Tax Rate Schedules.	19.	
19. Tax. Enter the smaller of line 17 or line 18 here and on your 2011 Schedule J line 16. If for 2010 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 2010 Foreign Earned Income Tax Worksheet.	20.	

¹⁶If for 2010 you filed Form 2555 or 2555-EZ, see the footnote in the 2010 Foreign Earned Income Tax Worksheet before completing this line.

2010 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 2010 Form 1040 using Form 2555 or 2555-EZ. However, if Schedule J, line 15, is zero or less do not complete this worksheet.

1. Enter the amount from your 2011 Schedule J, line 15	1.	
2. Enter the amount from your (and your spouse's, if filing jointly) 2010 Form 2555, lines 45 and 50, or Form 2555-EZ, line 18	2.	
3. Add lines 1 and 2	3.	
4. Tax on the amount on line 3. Use the 2010 Tax Rate Schedules, the 2010 Qualified Dividends and Capital Gain Tax Worksheet, or the 2010 Schedule D Tax Worksheet in the 2010 Schedule D instructions,* whichever applies.	4.	
5. Tax on the amount on line 2. Use the 2010 Tax Rate Schedules.	5.	
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on your 2011 Schedule J, line 16	6.	

*Enter the amount from line 3 above on line 1 of the 2010 Qualified Dividends and Capital Gain Tax Worksheet or the 2010 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 2011 Schedule J, line 15, from line 6 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your 2010 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 2010 Qualified Dividends and Capital Gain Tax Worksheet or 2010 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 2010 Foreign Earned Income Tax Worksheet above.
 1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your 2010 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 2010 Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your 2010 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 2010 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 2010 Unrecaptured Section 1250 Gain Worksheet in the 2010 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.



2011 Instructions for Schedule R (Form 1040A or 1040)

Credit for the Elderly or the Disabled

Use Schedule R (Form 1040A or 1040) to figure the credit for the elderly or the disabled.
Additional information. See Pub. 524 for more details.

Who Can Take the Credit

The credit is based on your filing status, age, and income. If you are married filing a joint return, it is also based on your spouse's age and income. You may be able to take this credit if either of the following applies.

1. You were age 65 or older at the end of 2011, or
2. You were under age 65 at the end of 2011 and you meet all of the following.
 - a. You were permanently and totally disabled on the date you retired. If you retired before 1977, you must have been permanently and totally disabled on January 1, 1976, or January 1, 1977.
 - b. You received taxable disability income for 2011.
 - c. On January 1, 2011, you had not reached mandatory retirement age (the age when your employer's retirement program would have required you to retire).

For the definition of permanent and total disability, see *What Is Permanent and Total Disability?* on this page. Also, see the instructions for Part II.

Married Persons Filing Separate Returns

If your filing status is married filing separately and you lived with your spouse at any time during 2011, you cannot take the credit.

Nonresident Aliens

If you were a nonresident alien at any time during 2011, you may be able to take the credit only if your filing status is married filing jointly.

Income Limits

See the chart on page R-2.

Want the IRS To Figure Your Credit?

If you can take the credit and you want us to figure it for you, check the box in Part I of Schedule R (Form 1040A or 1040) for your filing status and age. Fill in Part II and lines 11 and 13 of Part III if they apply to you. If you file Form 1040A, enter "CFE" in the space to the left of Form 1040A, line 30. If you file Form 1040, check box e on Form 1040, line 53, and enter "CFE" on the line next to that box. Attach Schedule R (Form 1040A or 1040) to your return.

What Is Permanent and Total Disability?

A person is permanently and totally disabled if both 1 and 2 below apply.

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition.
2. A qualified physician determines that the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

Examples 1 and 2, next, show situations in which the individuals are considered engaged in a substantial gainful activity. Example 3 shows a person who might not be considered engaged in a substantial gainful activity. In each example, the person was under age 65 at the end of the year.

Income Limits for the Credit for the Elderly or the Disabled

IF you are . . .	THEN you generally cannot take the credit if:	Or you received . . .
Single, head of household, or qualifying widow(er) with dependent child	The amount on Form 1040A, line 22, or Form 1040, line 38, is . . .	\$5,000 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income
Married filing jointly and only one spouse is eligible for the credit	\$17,500 or more	\$5,000 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income
Married filing jointly and both spouses are eligible for the credit	\$20,000 or more	\$7,500 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income
Married filing separately and you lived apart from your spouse for all of 2011	\$25,000 or more	\$3,750 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income

Example 1. Sue retired on disability as a sales clerk. She now works as a full-time babysitter earning minimum wage. Although she does different work, Sue babysits on ordinary terms for the minimum wage. She cannot take the credit because she is engaged in a substantial gainful activity.

Example 2. Mary, the president of XYZ Corporation, retired on disability because of her terminal illness. On her doctor's advice, she works part time as a manager and is paid more than the minimum wage. Her employer sets her days and hours. Although Mary's illness is terminal and she works part time, the work is done at her employer's convenience. Mary is considered engaged in a substantial gainful activity and cannot take the credit.

Example 3. John, who retired on disability, took a job with a former employer on a trial basis. The purpose of the job was to see if John could do the work. The trial period lasted for some time during which John was paid at a rate equal to the minimum wage. But because of John's disability, he was given only light duties of a nonproductive, make-work nature. Unless the activity is both substantial and gainful, John is not engaged in a substantial gainful activity. The activity was gainful because John was paid at a rate at or above the minimum wage. However, the activity was not substantial because the duties were of a nonproductive, make-work nature. More facts are needed to determine if John is able to engage in a substantial gainful activity.

Disability Income

Generally, disability income is the total amount you were paid under your employer's accident and health plan or pension plan that is included in your income as wages or payments instead of wages for the time you were absent from work because of permanent and total disability. However, any payment you received from a

plan that does not provide for disability retirement is not disability income.

In figuring the credit, disability income does not include any amount you received from your employer's pension plan after you have reached mandatory retirement age.

For more details on disability income, see Pub. 525.

Part II. Statement of Permanent and Total Disability

If you checked box 2, 4, 5, 6, or 9 in Part I and you did not file a physician's statement for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed on line A of the statement, you must have your physician complete a statement certifying that:

- You were permanently and totally disabled on the date you retired, or
- If you retired before 1977, you were permanently and totally disabled on January 1, 1976, or January 1, 1977.

You do not have to file this statement with your tax return. But you must keep it for your records. You can use the physician's statement later in these instructions for this purpose. Your physician should show on the statement if the disability has lasted or can be expected to last continuously for at least a year, or if there is no reasonable probability that the disabled condition will ever improve. If you file a joint return and you checked box 5 in Part I, you and your spouse must each get a statement.

If you filed a physician's statement for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed on line B of the statement, you do not have to get another statement for

not include amounts that are treated as a return of your cost of a pension or annuity.

Do not include on line 13b any pension, annuity, or similar allowance for personal injuries or sickness resulting from active service in the armed forces of any country, or in the National Oceanic and Atmospheric Administration or the Public Health Service. Also, do not include a disability annuity payable under section 808 of the Foreign Service Act of 1980.

Instructions for Physician's Statement

Taxpayer

If you retired after 1976, enter the date you retired in the space provided on the statement below.

Physician

A person is permanently and totally disabled if both of the following apply.

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition.
2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

Physician's Statement

Keep for Your Records

I certify that _____
 Name of disabled person
 was permanently and totally disabled on January 1, 1976, or January 1, 1977, or was permanently and totally disabled on the date he or she retired. If retired after 1976, enter the date retired. ▶ _____

Physician: Sign your name on either line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year Physician's signature _____ Date _____

B There is no reasonable probability that the disabled condition will ever improve Physician's signature _____ Date _____

Physician's name _____ Physician's address _____

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filing jointly with his wife who was age 67 in 2011, and he checked box 6 in Part I. On line 11, Bill enters \$9,000 (\$5,000 plus the \$4,000 of disability income he reports on Form 1040, line 7).

Example 2. John checked box 2 in Part I and enters \$5,000 on line 10. He received \$3,000 of taxable disability income, which he enters on line 11. John also enters \$3,000 on line 12 (the smaller of line 10 or line 11). The largest amount he can use to figure the credit is \$3,000.

Lines 13a Through 18

The amount on which you figure your credit can be reduced if you received certain types of nontaxable pensions, annuities, or disability income. The amount can also be reduced if your adjusted gross income is over a certain amount, depending on which box you checked in Part I.

Line 13a. Enter any social security benefits (before deduction of Medicare premiums) you (and your spouse if filing jointly) received for 2011 that are not taxable. Also, enter any tier 1 railroad retirement benefits treated as social security that are not taxable.

If any of your social security or equivalent railroad retirement benefits are taxable, the amount to enter on this line is generally the difference between the amounts entered on Form 1040A, line 14a and line 14b, or Form 1040, line 20a and line 20b.



If your social security or equivalent railroad retirement benefits are reduced because of workers' compensation benefits, treat the workers' compensation benefits as social security benefits when completing Schedule R (Form 1040A or 1040), line 13a.

Line 13b. Enter the total of the following types of income that you (and your spouse if filing jointly) received for 2011.

- Veterans' pensions (but not military disability pensions).
- Any other pension, annuity, or disability benefit that is excluded from income under any provision of federal law other than the Internal Revenue Code. Do not include any amount that is excluded from income under any provision of federal law other than the Internal Revenue Code. Do not include any amount that is excluded from income under any provision of federal law other than the Internal Revenue Code.



Keep for Your Records

2011. But you must check the box on line 2 in Part II to certify all three of the following.

1. You filed or got a physician's statement in an earlier year.
2. You were permanently and totally disabled during 2011.
3. You were unable to engage in any substantial gainful activity during 2011 because of your physical or mental condition.

If you checked box 4, 5, or 6 in Part I, enter in the space above the box on line 2 in Part II the first name(s) of the spouse(s) for whom the box is checked.

If the Department of Veterans Affairs (VA) certifies that you are permanently and totally disabled, you can use VA Form 21-0172 instead of the physician's statement. VA Form 21-0172 must be signed by a person authorized by the VA to do so. You can get this form from your local VA regional office.

Part III. Figure Your Credit

Line 11

If you checked box 2, 4, 5, 6, or 9 in Part I, use the following chart to complete line 11.

If you checked . . .	THEN enter on line 11 . . .
Box 6	The total of \$5,000 plus the disability income you reported on Form 1040A or 1040 for the spouse who was under age 65.
Box 2, 4, or 9	The total amount of disability income you reported on Form 1040A or 1040.
Box 5	The total amount of disability income you reported on Form 1040A or 1040 for both you and your spouse.

Example 1. Bill, age 63, retired on permanent and total disability in 2011. He received \$4,000 of taxable disability income that he reports on Form 1040, line 7. He is

Credit Limit Worksheet—Line 21

Use this worksheet to figure your credit limit.

1. Enter the amount from Form 1040A, line 28; or Form 1040, line 46	1. _____
2. Enter the amount from Form 1040A, line 29; or Form 1040, lines 47 and 48	2. _____
3. Subtract line 2 from line 1. Enter this amount on Schedule R (Form 1040A or 1040), line 21. But if zero or less, STOP ; you cannot take this credit.	3. _____

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2011 Instructions for Schedule SE (Form 1040)

Self-Employment Tax

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

More information. The IRS has created a page on IRS.gov for information about Form 1040 and its instructions at www.irs.gov/form1040. Information about any recent developments affecting Schedule SE will be posted on that page.

Maximum income subject to social security tax. The maximum amount of self-employment income subject to social security tax remains \$106,800.

Deduction for self-employed health insurance. You can no longer reduce your net self-employment income by the amount of your self-employed health insurance deduction (from line 29 of Form 1040 or Form 1040NR).

SE tax rate. For 2011, the Old Age, Survivors, and Disability Insurance (OASDI) portion of the SE tax is reduced by 2%, from 12.4% to 10.4%. The Medicare (HI) portion of the SE tax remains 2.9%. As a result, the SE tax rate is reduced from 15.3% to 13.3%.

SE tax deduction. For 2011, the SE tax deduction is revised to reflect an employer's equivalent portion of tax. Previously, the deduction was equal to one-half of self-employment tax.

General Instructions

Who Must File Schedule SE

You must file Schedule SE if:

- The amount on line 4 of Short Schedule SE or line 4c of Long Schedule SE is \$400 or more, or
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is not church employee income. See *Employees of Churches and Church Organizations*.

Note. Even if you had a loss or a small amount of income from self-employment,

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: 1. Visit the Social Security Administration's (SSA's) International

Programs website at www.socialsecurity.gov/international;

2. Call the SSA's Office of International Programs at:
 - a. (410) 965-3322 for questions on benefits under agreements, or
 - b. (410) 965-7306 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 21235-7741 USA for information about an agreement, or
- b. Social Security Administration, OIG—Totalization, P.O. Box 17769, Baltimore, MD 21235-7769 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 *Chapter 11 Bankruptcy Cases* 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

Show 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



The following rules only apply to persons married for federal tax purposes. Registered domestic partners and same-sex spouses in California report community income for self-employment tax purposes the same way they do for income tax purposes. For more information, see Pub. 555.

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*, later.

If you and your spouse elected to treat the business as a qualifying joint venture, see *Qualified Joint Ventures*, later.

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 in those cases described later under *Income and Losses Not Included in Net Earnings From Self-Employment*). 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.

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 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 includible 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).

Statutory Employee Income

If you were a statutory employee, do not include the net profit or (loss) from 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

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*, earlier.

2. Fees received for services performed as a notary public. If you had no other income subject to SE tax, enter "Exempt—Notary" on Form 1040, line 56. Do not file Schedule SE. However, if you had other net 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.
5. Income from farm rentals (including rentals paid in crop shares) if, as landlord, you did not materially participate in the

tax purposes. For more information, see Pub. 555.

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 from 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*).

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.
8. Fees as a state or local government employee if you were paid only on a fee

• If the total of lines 1a and 2 is \$434 or more, file Schedule SE (completed through line 4c) 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 to figure your SE tax.

*If you also have church employee income (described earlier under *Employees of Churches and Church Organizations*), also complete lines 3a and 5b. Complete the rest of Schedule SE, as appropriate.

Net Earnings From Self-Employment

In most cases, net earnings include your net profit from a farm or nonfarm business.

Partnership Income or Loss

If you were a general or limited partner in a partnership, include on line 1a or line 2, whichever applies, the amount of net earnings from self-employment from Schedule K-1 (Form 1065), box 14, code A, and Schedule K-1 (Form 1065-B), box 9, code J1. General partners should reduce this amount by certain expenses before entering it on Schedule SE. See your Schedule K-1 instructions. If you reduce the amount you enter on Schedule SE, you must attach an explanation. Limited partners include only guaranteed payments for services actually rendered to or on behalf of the partnership.

If a partner died and the partnership continued, include in self-employment income the deceased's distributive share of the partnership's ordinary income or loss through the end of the month in which he or she died. See section 1402(f).

If you were married and both you and your spouse were partners in a partnership, each of you must report your net earnings from self-employment from the partnership. Each of you must file a separate Schedule SE and report the partnership income or loss on Schedule E (Form 1040), Part II, for income tax purposes. If only one of you was a partner in a partnership, the spouse who was the partner must report his or her net earnings from self-employment from the partnership.

Community income. Your own distributive share of partnership income is included in figuring your net earnings from self-employment. Unlike the division of that income between spouses for figuring income tax, no part of your share can be included in figuring your spouse's net earnings from self-employment.

Registered domestic partners and same-sex spouses in California report community income for self-employment tax purposes the same way they do for income

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.

Line 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 will need to know what your net earnings from self-employment are. To find out what is included as net earnings from self-employment, see *Net Earnings From Self-Employment*.

TIP 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 (described earlier under *Employees of Churches and Church Organizations*), 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 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y.

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.

Qualified Joint Ventures

If you and your spouse materially participate (see *Material Participation* in the 2011 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 "qualified joint venture" in the search box and select "Election for Husband and Wife Unincorporated 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 "QJVT" box in Part I, line 2, of each Schedule E that the rental property is listed on. 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*, later.

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.

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 code A (from other than farm partnerships),
 and
 • Schedule K-1 (Form 1065-B),
 box 9, code J1.

To use this method, you also must be regularly self-employed. You meet this requirement if your actual net earnings from self-employment were \$400 or more in 2 of the 3 years preceding the year you use the nonfarm optional method. The net earnings of \$400 or more could be from either farm or nonfarm earnings or both. The net earnings include your distributive share of partnership income or loss subject to SE tax.

Use of the nonfarm optional method from nonfarm self-employment is limited to 5 years. The 5 years do not have to be consecutive.

Under this method, report in Part II, line 17, two-thirds of your gross nonfarm income, up to the amount on line 16, as your net earnings. But you cannot report less than your actual net earnings from nonfarm self-employment.

Figure your share of gross income from a nonfarm partnership in the same manner as a farm partnership. See *Farm Optional Method* for details.

Using Both Optional Methods

If you can use both methods, you can report less than your total actual net earnings from farm and nonfarm self-employment, but you cannot report less than your actual net earnings from nonfarm self-employment alone.

If you use both methods to figure net earnings, you cannot report more than \$4,480 of net earnings from self-employment.

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 34, 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:

Optional Methods

employee social security wages and tips from Form W-2 on line 8a.

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 above, but they may also increase your SE tax.



<p>SCHEDULE A (Form 1040)</p> <p>Department of the Treasury Internal Revenue Service (99)</p> <p>Name(s) shown on Form 1040</p>	<p>Itemized Deductions</p> <p>▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).</p>	<p>OMB No. 1545-0074</p> <p style="font-size: 24pt; font-weight: bold;">2011</p> <p>Attachment Sequence No. 07</p> <p>Your social security number</p>	
<p>Medical and Dental Expenses</p> <p>Caution. Do not include expenses reimbursed or paid by others.</p> <p>1 Medical and dental expenses (see instructions) 1</p> <p>2 Enter amount from Form 1040, line 38 2</p> <p>3 Multiply line 2 by 7.5% (.075) 3</p> <p>4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-</p> <p>Taxes You Paid</p> <p>5 State and local (check only one box):</p> <p style="margin-left: 20px;">a <input type="checkbox"/> Income taxes, or</p> <p style="margin-left: 20px;">b <input type="checkbox"/> General sales taxes</p> <p>6 Real estate taxes (see instructions) 6</p> <p>7 Personal property taxes 7</p> <p>8 Other taxes. List type and amount ▶</p> <p>9 Add lines 5 through 8 9</p> <p>Interest You Paid</p> <p>10 Home mortgage interest and points reported to you on Form 1098</p> <p>11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶</p> <p>Note. Your mortgage interest deduction may be limited (see instructions).</p> <p>12 Points not reported to you on Form 1098. See instructions for special rules 11</p> <p>13 Mortgage insurance premiums (see instructions) 12</p> <p>14 Investment interest. Attach Form 4952 if required. (See instructions.)</p> <p>15 Add lines 10 through 14 15</p> <p>Gifts to Charity</p> <p>16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions 16</p> <p>17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 17</p> <p>18 Carryover from prior year 18</p> <p>19 Add lines 16 through 18 19</p> <p>Casualty and Theft Losses</p> <p>20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) 20</p> <p>Job Expenses and Certain Miscellaneous Deductions</p> <p>21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶</p> <p>22 Tax preparation fees 22</p> <p>23 Other expenses—investment, safe deposit box, etc. List type and amount ▶</p> <p>24 Add lines 21 through 23 24</p> <p>25 Enter amount from Form 1040, line 38 25</p> <p>26 Multiply line 25 by 2% (.02) 26</p> <p>27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-</p> <p>28 Other— from list in instructions. List type and amount ▶</p> <p>Other Miscellaneous Deductions</p> <p>29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount from Form 1040, line 40</p> <p>30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/></p>	<p>SCHEDULE B (Form 1040A or 1040)</p> <p>Department of the Treasury Internal Revenue Service (99)</p> <p>Name(s) shown on return</p>	<p>Interest and Ordinary Dividends</p> <p>▶ Attach to Form 1040A or 1040. ▶ See instructions on back.</p>	<p>OMB No. 1545-0074</p> <p style="font-size: 24pt; font-weight: bold;">2011</p> <p>Attachment Sequence No. 08</p> <p>Your social security number</p>
<p>Part I Interest</p> <p>(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)</p> <p>Note. If you received a Form 1099-INT, Form 1099-DIV, or substitute statement from a brokerage firm, name as the payer and enter the total interest shown on that form.</p> <p>1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶</p> <p>2 Add the amounts on line 1 2</p> <p>3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 3</p> <p>4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a 4</p> <p>Note. If line 4 is over \$1,500, you must complete Part III.</p> <p>5 List name of payer ▶</p> <p>Part II Ordinary Dividends</p> <p>(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)</p> <p>Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.</p> <p>6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a 6</p> <p>Note. If line 6 is over \$1,500, you must complete Part III.</p> <p>You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.</p> <p>7a At any time during 2011, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions</p> <p>If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements</p> <p>b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶</p> <p>8 During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back</p>	<p>Part III Foreign Accounts and Trusts</p> <p>(See instructions on back.)</p> <p>Yes No</p>		

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

If additional information with respect to Schedule B (Form 1040A or 1040) develops later in the filing season, the IRS will make that information available at www.irs.gov/form1040.

Purpose of Form

- Use Schedule B if any of the following applies.
• You had over \$1,500 of taxable interest or ordinary dividends.
• You received interest from a seller-financed mortgage and the buyer used the property as a personal residence.
• You have accrued interest from a bond.
• You are reporting original issue discount (OID) in an amount less than the amount shown on Form 1099-OD.
• You are reducing your interest income on a bond by the amount of amortizable bond premium.
• You are claiming the exclusion of interest from series EE or U.S. savings bonds issued after 1989.
• You received interest or ordinary dividends as a nominee.
• You had a financial interest in, or signature authority over, a financial account in a foreign country or you received a distribution from, or were a grantor of, or transferee to, a foreign trust. Part III of the schedule has questions about foreign accounts and trusts.

Specific Instructions

You can list more than one page on each entry space for lines 1 and 5, but be sure to clearly show the amount paid next to the payer's name. Add the separate amounts paid by the payers listed on an entry space and enter the total in the "Amount" column. If you still need more space, attach separate statements that are the same size as the printed schedule. Use the same format as lines 1 and 5, but show your total on Schedule B. Be sure to put your name and social security number (SSN) on the statements and attach them at the end of your return.

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-OD, or substitute statements, including interest from series EE, H, HH, and U.S. savings bonds. List each payer's name and show the amount. Do not report on this line any tax-exempt interest from box 8 or box 9 of Form 1099-INT. Instead, report the amount from box 8 on line 8b of Form 1040A or 1040. If an amount is shown in box 9 of Form 1099-INT, you generally must report it on line 12 of Form 6251. See the instructions for Form 6251 for more details.

Seller-financed mortgages. If you sold your home or other property and the buyer used your interest as a personal residence, list first any interest the buyer paid you on a mortgage or other form of seller financing. Be sure to show the buyer's name, address, and SSN. You must also list the buyer's name, address, and SSN, or let the buyer know your SSN. You may have to pay a \$50 penalty, know your SSN, you may have to pay a \$50 penalty.

Nominees. If you received a Form 1099-INT that includes interest you received as a nominee (that is, in your name but the interest actually belongs to someone else), report the total on line 1. Do this even if you later distributed some or all of this income to that nominee. Below the total on line 1, put a subtotal of all nominees' distributions and show their last 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. You must also file a Form 1096 and a Form 1099-INT with the IRS. For more details, see the General Instructions for Forms 1099-INT and 1099-OD.

Accrued interest. When you buy bonds between interest payment dates and pay accrued interest to the seller, this interest is taxable to the seller. If you received a Form 1099 for interest as a purchaser of a bond with accrued interest, follow the rules earlier under Nominees to see how to report the accrued interest. But identify the amount to be subtracted as "Accrued interest."

Original issue discount (OID). If you are reporting OID in an amount less than the amount shown on Form 1099-OD, follow the rules earlier under Nominees to see how to report the OID. But identify the amount to be subtracted as "OID Adjustment."

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. But identify the amount to be subtracted as "ABP Adjustment."

Line 3. If, during 2011, you cashed series EE or I U.S. savings bonds issued after 1989 and you paid qualified higher education expenses for yourself, your spouse, or your dependents, you may be able to exclude part or all of the interest on those bonds. See Form 8815 for details.

Part II. Ordinary Dividends

2011, you may have to file Form 5471 if, in 2011, you were an officer or director of a foreign corporation. You may also have to file Form 5471 if, in 2011, you owned 10% or more of the total combined voting power of all classes of a foreign corporation's stock with voting rights. For details, see Form 5471 and its instructions.

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. List each payer's name and show the amount. 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. Under your last entry on line 5, put a subtotal of all ordinary dividends listed on line 5. Below this subtotal, enter "Nominee Distribution" and show the total ordinary dividends you received as a nominee. Subtract this amount from the subtotal and enter the result on line 6.

If you received dividends as a nominee, you must give the actual owner a Form 1099-DIV unless the owner is your spouse. You must also file a Form 1096 and a Form 1099-DIV with the IRS. For more details, see the General Instructions for Certain Information Returns and the instructions for Form 1099-DIV.

Part III. Foreign Accounts and Trusts

Regardless of whether you are required to file Form TD F 90-22.1 (FBAR), you must also file Form 8838, Statement of Specified Foreign Financial Assets, with your tax return. Failure to file Form 8838 may result in a penalty and extension of the statute of limitations. See www.irs.gov/form8838 for more information.

Line 7a-Question 1. Check the "Yes" box if at any time during 2011 you had a financial interest in or signature authority over a financial account located in a foreign country. See the definitions that follow. Check the "Yes" box even if you are not required to file Form TD F 90-22.1.

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Profit or Loss From Business (Sole Proprietorship)

For information on Schedule C and its instructions, go to www.irs.gov/schedulec. Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor Social security number (SSN)

A Principal business or profession, including product or service (see instructions) Enter code from instructions

C Business name, if no separate business name, leave blank. D Employer ID number (EIN), (see instr.)

E Business address (including suite or room no.) City, town or post office, state, and ZIP code

F Accounting method: (1) Cash (2) Accrual (3) Other (specify)

G Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on losses

H If you started or acquired this business during 2011, check here

I Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)

J If "Yes," did you file all required Forms 1099?

Part I Income

1a Merchant card and third party payments. For 2011, enter- 1b Gross receipts or sales not entered on line 1a (see instructions) 1c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line

d Total gross receipts. Add lines 1a through 1c

2 Returns and allowances plus any other adjustments (see instructions)

3 Subtract line 2 from line 1d

4 Cost of goods sold (from line 42)

5 Gross profit. Subtract line 4 from line 3

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)

7 Gross income. Add lines 5 and 6

Part II Expenses

8 Advertising

9 Car and truck expenses (see instructions)

10 Commissions and fees

11 Contract labor (see instructions)

12 Depletion

13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)

14 Employee benefit programs (other than on line 19)

15 Insurance (other than health)

16 Interest

17a Mortgage (paid to banks, etc.) 17b Other (see instructions)

18 Office expense (see instructions)

19 Pension and profit-sharing plans

20 Rent or lease (see instructions)

21a Vehicles, machinery, and equipment 21b Other business property

22 Repairs and maintenance

23 Supplies (not included in Part III)

24a Travel 24b Deductible meals and entertainment (see instructions)

25 Utilities

26 Wages (less employment credits)

27a Other expenses (from line 48) 27b Reserved for future use

28 Total expenses before expenses for business use of home. Add lines 8 through 27a

29 Tentative profit or (loss). Subtract line 28 from line 7

30 Expenses for business use of your home. Attach Form 8829. Do not report such expenses elsewhere

31 Net profit or (loss). Subtract line 30 from line 29

32 If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2, if you entered an amount on line 1c, see the instructions for line 31. If you have a loss, check the box that describes your investment in this activity (see instructions).

32a All investment is at risk. 32b Some investment is not at risk.

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.
- Did not receive any credit card or similar payments that included amounts that are not includable in your income (see instructions for line 1a).

And You:

- Had no employees during the year.
- Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2)

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

F Did you make any payments in 2011 that would require you to file Form(s) 1099? (see the Schedule C instructions) Yes No

G If "Yes," did you or will you file all required Forms 1099? Yes No

Part II Figure Your Net Profit

1a	Merchant card and third party payments. For 2011, enter -0-	1a	
b	Gross receipts or sales not entered on line 1a (see instructions)	1b	
c	Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See Schedule C instructions before completing this line	1c	
d	Total of lines 1a, 1b, and 1c. If any adjustments to line 1a, you must use Schedule C (see instructions)	1d	
2	Total expenses (see page 2). If more than \$5,000, you must use Schedule C	2	
3	Net profit. Subtract line 2 from line 1d. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2 (see instructions). (If you entered an amount on line 1c, do not report the amount from line 1c on Schedule SE, line 2). Estates and trusts, enter on Form 1041, line 3	3	

Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) _____

5 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see page 2) _____ c Other _____

6 Was your vehicle available for personal use during off-duty hours? Yes No

7 Do you (or your spouse) have another vehicle available for personal use? Yes No

8a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35

36 Purchases less cost of items withdrawn for personal use 36

37 Cost of labor. Do not include any amounts paid to yourself 37

38 Materials and supplies 38

39 Other costs 39

40 Add lines 35 through 39 40

41 Inventory at end of year 41

42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) _____ / _____ / _____

44 Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? Yes No

46 Do you (or your spouse) have another vehicle available for personal use? Yes No

47a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

48	Total other expenses. Enter here and on line 27a	48	
----	--	----	--

Instructions

Before you begin, see General Instructions in the 2011 Instructions for Schedule C. Also, the IRS has created a page on IRS.gov for information about Schedule C-EZ, at www.irs.gov/schedulecz. Information about any future developments affecting Schedule C-EZ (such as legislation enacted after we released it) will be posted on that page.

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 "qualified joint venture" in the search box, and select "Election for Husband and Wife Unincorporated Businesses."

Line A Describe the business or professional activity that provided your principal source of income reported on lines 1a-1d. Give the general field or activity and the type of product or service.

Line B Enter the six-digit code that identifies your principal business or professional activity. See the instructions for Schedule C for the list of codes.

Line D 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 return, are a payer of gambling winnings, or are filing Form 1041 for an estate or trust. If you need an EIN, see the instructions for Form SS-4.

Line E Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line F See the instructions for line I in the instructions for Schedule C to help determine if you are required to file any Forms 1099.

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. Includes instructions for each column and a total line g.

Line 1a-1d

For 2011, the IRS has deferred the requirement to report the amount of merchant card and third party network payments received. Therefore, enter zero on line 1a and report all gross receipts on line 1b, including income reported to you on Form 1099-K. Also include on line 1b amounts you received in your trade or business that were properly shown on Form 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1b, 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.

You may not enter amounts on both lines 1b and 1c of Schedule C-EZ; if both lines apply, you may not file Schedule C-EZ and must report each amount on a separate Schedule C.

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 line b through f the type and amount of expenses not included on line a.

If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part III.

Line 3

Nonresident aliens using Form 1040NR should also enter the total on Schedule SE, line 2, if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the 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.

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Capital Gains and Losses

Attach to Form 1040 or Form 1040NR. See instructions for Schedule D (Form 1040). Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2011 Attachment Sequence No. 12

Your social security number

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.

Table with 7 columns: (e) Sales price from Form(s) 8949, line 2, column (e); (f) Cost or other basis from Form(s) 8949, line 2, column (f); (g) Adjustments to gain or loss from Form(s) 8949, line 2, column (g); (h) Gain or (loss) Combine columns (e), (f), and (g); and line numbers 1-7.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.

Table with 7 columns: (e) Sales price from Form(s) 8949, line 4, column (e); (f) Cost or other basis from Form(s) 8949, line 4, column (f); (g) Adjustments to gain or loss from Form(s) 8949, line 4, column (g); (h) Gain or (loss) Combine columns (e), (f), and (g); and line numbers 8-15.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2011

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** in the instructions 18

19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in 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** in 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)

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.

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Supplemental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040NR, or Form 1041. See separate instructions.

Your social security number

A Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions)
B If "Yes," did you or will you file all required Forms 1099?

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

Table with 4 columns: 1 Physical address, 2 Type, 3 Fair Rental Days, 4 Personal Use Days. Includes sub-headers A, B, C for rental days and A, B, C for personal use days.

Type of Property:

- 1 Single Family Residence
- 2 Multi-Family Residence
- 3 Vacation/Short-Term Rental
- 4 Commercial
- 5 Land
- 6 Royalties
- 7 Self-Rental
- 8 Other (describe)

Income:

Table with 3 columns: 3a Merchant card and third party payments, 3b Payments not reported to you on line 3a, 4 Total not including amounts on line 3a that are not income.

Expenses:

- 5 Advertising
- 6 Auto and travel (see instructions)
- 7 Cleaning and maintenance
- 8 Commissions
- 9 Insurance
- 10 Legal and other professional fees
- 11 Management fees
- 12 Mortgage interest paid to banks, etc. (see instructions)
- 13 Other interest
- 14 Repairs
- 15 Supplies
- 16 Taxes
- 17 Utilities
- 18 Depreciation expense or depletion
- 19 Other (list)
- 20 Total expenses. Add lines 5 through 19
- 21 Subtract line 20 from line 4. If result is a loss, see instructions to find out if you must file Form 6198
- 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)

Table with 3 columns: 23a Total of all amounts reported on line 3a for all rental properties, 23b Total of all amounts reported on line 3a for all royalty properties, 23c Total of all amounts reported on line 4 for all rental properties, 23d Total of all amounts reported on line 4 for all royalty properties, 23e Total of all amounts reported on line 12 for all properties, 23f Total of all amounts reported on line 18 for all properties, 23g Total of all amounts reported on line 20 for all properties, 24 Income, 25 Losses, 26 Total rental real estate and royalty income or loss.

Schedule E (Form 1040) 2011 Attachment Sequence No. 13 Page 2

Name(s) shown on return. Do not enter name and social security number if shown on other side. Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "yes," see instructions before completing this section. Yes No

	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A					
B					
C					
D					

Part III Income or Loss From Estates and Trusts

	(a) Name	(b) Employer identification number
A		
B		

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICS) — Residual Holder

(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules O, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules O, line 1b	(e) Income from Schedules O, line 3b
38				
39				

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40
41	Total income or (loss). Combine lines 26, 29, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	42
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43

SCHEDULE EIC (Form 1040A or 1040) Department of the Treasury Internal Revenue Service (99) OMB No. 1545-0074 2011 Attachment Sequence No. 43

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 38a and 38b, 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.

CAUTION: 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 for details. It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

	Child 1		Child 2		Child 3	
	First name	Last name	First name	Last name	First name	Last name
1						
2						
3						

1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.

2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2011. If your child was born and died in 2011 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.

3 Child's year of birth

Year	Year	Year

4a Was the child under age 24 at the end of 2011, a student, and younger than you (or your spouse, if filing jointly)? Yes No. Go to line 5. Yes No. Go to line 4b.

b Was the child permanently and totally disabled during any part of 2011? Yes No. Go to line 5. Yes No. Go to line 5. 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 2011

If the child lived with you for more than half of 2011 but less than 7 months, enter "7".

If the child was born or died in 2011 and your home was the child's home for the entire time he or she was alive during 2011, enter "12".

Do not enter more than 12 months.

Do not enter more than 12 months.

Do not enter more than 12 months.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13339M Schedule EIC (Form 1040A or 1040) 2011

Purpose of Schedule

After you have figured your earned income credit (EIC), use Schedule EIC to give the IRS information about your qualifying child(ren).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 38a and 38b, 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 2011. For more details, see the instructions for line 39 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 2011 and younger than you (or your spouse, if filing jointly) or
Under age 24 at the end of 2011, 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 2011 or is filing a joint return for 2011 only as a claim for refund (as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b)



Who lived with you in the United States for more than half of 2011. 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 38a and 38b, 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 38a and 38b, or Form 1040, lines 64a and 64b.

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

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).

OMB No. 1545-0074

2011
Attachment
Sequence No. 14

Social security number (SSN)

A Principal crop or activity
B Enter code from Part IV
C Accounting method: Cash Accrual

D Employer ID number (EIN), (see instr)
Yes No
Yes No
Yes No

E Did you "materially participate" in the operation of this business during 2011? If "No," see instructions for limit on passive losses.

F Did you make any payments in 2011 that would require you to file Form(s) 1099 (see instructions)

G If "Yes," did you or will you file all required Forms 1099?

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

Table with 10 rows (1a-1j) and 6 columns (1a-6b). Rows include: 1a Specified sales of livestock and other resale items; 1b Sales of livestock and other resale items not reported on line 1a; 1c Total of lines 1a and 1b; 1d Cost or other basis of livestock or other items reported on line 1c; 2a Subtract line 1d from line 1c; 2b Sales of products you raised not reported on line 2a; 3a Cooperative distributions (Form(s) 1099-PATR); 3b Taxable amount; 4a Agricultural program payments (see instructions); 4b Taxable amount; 5a Commodity Credit Corporation (CCC) loans reported under election; 5b CCC loans forfeited; 5c Taxable amount; 6 Crop insurance proceeds and federal crop disaster payments (see instructions); 6a Amount received in 2011; 6b Taxable amount; 7a If election to defer to 2012 is attached, check here; 7b Specified custom hire (machine work) income (see instructions); 7c Amount deferred from 2010; 7d Specified custom hire (machine work) income (see instructions); 7e Custom hire income not reported on line 7a; 7f Other income not reported on line 7a; 7g Specified other income (see instructions); 7h Other income not reported on line 8a (see instructions); 7i Gross income. Add amounts in the right column (lines 1a, 2a, 3b, 4b, 5c, 6b, 6d, 7a, 7b, 8a, and 8b); 7j If you use the accrual method, enter the amount from Part III, line 50 (see instructions); 7k

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses (see instructions).

Table with 33 rows (10-33) and 2 columns (23-32). Rows include: 10 Car and truck expenses (see instructions). Also attach Form 4562; 11 Pension and profit-sharing plans; 12 Rent or lease (see instructions); 13 Vehicles, machinery, equipment; 14 Other (land, animals, etc.); 15 Other (land, animals, etc.); 16 Repairs and maintenance; 17 Seeds and plants; 18 Storage and warehousing; 19 Supplies; 20 Taxes; 21 Utilities; 22 Veterinary, breeding, and medicine; 23 Other expenses (specify); 24a Mortgage (paid to banks, etc.); 24b Other; 24c Labor hired (less employment credits); 24d Total expenses. Add lines 10 through 32; 24e If line 32f is negative, see instructions; 24f Net farm profit or (loss). Subtract line 33 from line 9; 24g If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36; 24h Did you receive an applicable subsidy in 2011? (see instructions); 24i Check the box that describes your investment in this activity and see instructions for where to report your loss; 24j All investment is not at risk.

33 Total expenses. Add lines 10 through 32; If line 32f is negative, see instructions
34 Net farm profit or (loss). Subtract line 33 from line 9
35 If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.
36 Did you receive an applicable subsidy in 2011? (see instructions)
Check the box that describes your investment in this activity and see instructions for where to report your loss.
a All investment is not at risk. b Some investment is not at risk. Yes No

Part III Farm Income - Accrual Method (see instructions).

Table with 50 rows for farm income reporting, including columns for sales of livestock, cooperative distributions, commodity credit corporation loans, CCC loans, crop insurance proceeds, and gross income.

Part IV Principal Agricultural Activity Codes



Do not file Schedule F (Form 1040) to report the following: Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).

- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS). Select the code that best identifies your primary farming activity and enter the six digit number on line B.

Crop Production

- 111100 Olfseed and grain farming
111210 Vegetable and melon farming

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)

- 111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming
Animal Production
112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

SCHEDULE H (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes) Attach to Form 1040, 1040NR, 1040-SS, or 1041. See separate instructions.

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 2011? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

- Yes. Skip lines B and C and go to line 1.
No. Go to line B.

B Did you withhold federal income tax during 2011 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 2010 or 2011 to all household employees? (Do not count cash wages paid in 2010 or 2011 to your spouse, your child under age 21, or your parent.)

- No. Stop. Do not file this schedule.
Yes. Skip lines 1-7 and go to line 8. (Calendar year taxpayers having no household employees in 2011 do not have to complete this form for 2011.)

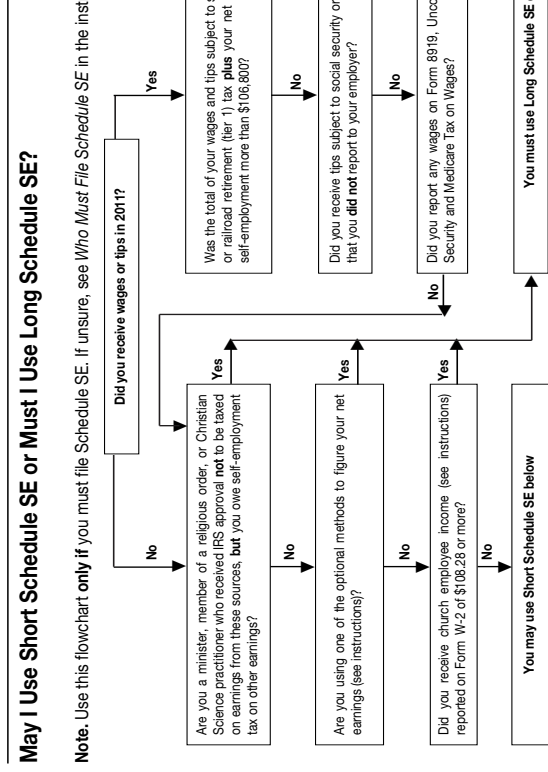
Part I Social Security, Medicare, and Federal Income Taxes

Table with 6 rows for Social Security, Medicare, and Federal Income Taxes, including columns for total cash wages subject to taxes and federal income tax withheld.

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Self-Employment Tax Department of the Treasury Internal Revenue Service (99) Name of person with self-employment income (as shown on Form 1040) Social security number of person with self-employment income

Before you begin: To determine if you must file Schedule SE, see the instructions. May I Use Short Schedule SE or Must I Use Long Schedule SE? Note. Use this flowchart only if you must file Schedule SE. If unsure, see Who Must File Schedule SE in the instructions.



Section A - Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

Table with 6 columns for reporting self-employment tax components: 1a Net farm profit or (loss), 1b Social Security and Medicare tax, 2 Net profit or (loss), 3 Combined tax, 4 Self-employment tax, 5 Total tax, 6 Deduction for employer-equivalent portion.

Part III Figure Your Credit 10 If you checked (in Part I): Enter: Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750

Did you check box 2, 4, 5, 6, or 9 in Part I? Yes/No. 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.

12 If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the amount from line 10. Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2011.

13 a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions). 13a 13b 13c b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions). 14 15 16 17

18 Add lines 13c and 17. 19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20. 20 Multiply line 19 by 15% (15). 21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. 22 Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box c and enter "Sch R" on the line next to that box).

2106 Form
 Department of the Treasury Internal Revenue Service (99)
 Your name

OMB No. 1545-0074
2011
 Attachment Sequence No. **129**

Employee Business Expenses

▶ See separate instructions.
 ▶ Attach to Form 1040 or Form 1040NR.

Occupation in which you incurred expenses: _____ Social security number: _____

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.)	1
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4
5 Meals and entertainment expenses (see instructions)	5
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6

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)	7
---	---

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)	8
9 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.)	9
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (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 employee business expenses. Stop here and attach Form 2106 to your return.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11700N
 Form **2106** (2011)

Schedule SE (Form 1040) 2011
 Attachment Sequence No. **17**
 Name of person with self-employment income (as shown on Form 1040) _____
 Social security number of person with self-employment income ▶ _____

Section B - Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see instructions)

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code 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 instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions)

3 Combine lines 1a, 1b, and 2

4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 **Note.** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

c Combine lines 4a and 4b. If less than \$400, stop; you 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 instructions for definition of church employee income **5a** _____

b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- **5b** _____

6 Add lines 4c and 5b **6** _____

7 Maximum amount of combined wages and self-employment earnings subject to social security tax of the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2011 **7** 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 **8a** _____

b Unreported tips subject to social security tax (from Form 4137, line 10) **8b** _____

c Wages subject to social security tax (from Form 8919, line 10) **8c** _____

d Add lines 8a, 8b, and 8c **8d** _____

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 **9** _____

10 Multiply the smaller of line 6 or line 9 by 10.4% (.104) **10** _____

11 Multiply line 6 by 2.9% (.029) **11** _____

12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54 **12** _____

13 Deduction for employer-equivalent portion of self-employment tax. Add the two following amounts:
 • 59.6% (.596) of line 10.
 • One-half of line 11.
 Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 **13** _____

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$6,720, or (b) your net farm profits² were less than \$4,851.

14 Maximum income for optional methods **14** 4,480 00

15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$4,480. Also include this amount on line 4b above **15** _____

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 **16** _____

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above **17** _____

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.
² From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A.
³ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.
⁴ From Sch. C, line 7; Sch. C-EZ, line 1d; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Schedule SE (Form 1040) 2011

Form 2441

Child and Dependent Care Expenses

OMB No. 1545-0074

2011

Attachment Sequence No. 21

Your social security number

Attach to Form 1040, Form 1040A, or Form 1040NR. See separate instructions.

Department of the Treasury Internal Revenue Service (99)

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 58a, or Form 1040NR, line 58a.

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 2011.

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.

Table with 3 columns: If line 7 is: Over, But not over, Decimal amount is.

8 Multiply line 6 by the decimal amount on line 8. If you paid 2010 expenses in 2011, 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.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 2441 (2011)

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, miles, business use, etc.

18 Was your vehicle available for personal use during off-duty hours? Yes No

19 Do you (or your spouse) have another vehicle available for personal use? Yes No

20 Do you have evidence to support your deduction? Yes No

21 If "Yes," is the evidence written? Yes No

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 51c (.51) for miles driven before July 1, 2011, and by 55.5c (.555) for miles driven after June 30, 2011. Add the amounts, then 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, etc.

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, allowance, etc.

Form 2106 (2011)

Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2011. 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 2010 and used in 2011 during the grace period. See instructions.

14 Enter the amount, if any, you forfeited or carried forward to 2012. See instructions.

15 Combine lines 12 through 14. See instructions.

16 Enter the total amount of qualified expenses incurred in 2011 for the care of the qualifying person(s).

17 Enter the smaller of line 15 or 16.

18 Enter your earned income. See instructions.

19 Enter the amount shown below that applies to you.

If married filing jointly, enter your spouse's earned income (if 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."

To claim the child and dependent care credit, complete lines 27 through 31 below.

27 Enter \$3,000 (\$6,000 if two or more qualifying persons).

28 Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25.

29 Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception: If you paid 2010 expenses in 2011, 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 for Credits Not Allowed Against Tentative Minimum Tax (TMT)

- 1 General business credit from line 2 of all Parts III with box A checked.
2 Passive activity credits from line 2 of all Parts III with box B checked.
3 Enter the applicable passive activity credits allowed for 2011 (see instructions).
4 Carryforward of general business credit to 2011. Enter the amount from line 2 of Part III with box C checked. See instructions for schedule to attach.
5 Carryback of general business credit from 2012. Enter the amount from line 2 of Part III with box D checked (see instructions).
6 Add lines 1, 3, 4, and 5.

Part II Allowable Credit

- 7 Regular tax before credits:
Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42.
Corporations. Enter the amount from Form 1120, Schedule J, Part I, 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.
Alternative minimum tax:
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.
8 Add lines 7 and 8.
9 Foreign tax credit.
10a Personal credits from Form 1040 or 1040NR (see instructions).
10b Add lines 10a and 10b.
11 Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a.
12 Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-.
13 Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions).
14 Tentative minimum tax:
Individuals. Enter the amount from Form 6251, line 33.
Corporations. Enter the amount from Form 4626, line 12.
Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54.
15 Enter the greater of line 13 or line 14.
16a Subtract line 15 from line 11. If zero or less, enter -0-.
b For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit (see instructions).
c Add lines 16a and 16b.
17a Enter the smaller of line 6 or line 16c.
c corporations: See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.
b Enter the smaller of line 6 or line 16a. If you made an entry on line 16b, go to line 17c; otherwise, skip line 17c (see instructions).
c Subtract line 17b from line 17a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on Form 1120, Schedule J, Part II, line 19c (or the applicable line of your return).

Form 3800 (2011) Part III General Business Credits or Eligible Small Business Credits (see instructions)

- Complete a separate Part III for each box checked below. (See instructions.)
A General Business Credit From a Non-Passive Activity
B General Business Credit From a Passive Activity
C General Business Credit Carryforwards
D General Business Credit Carrybacks
E Eligible Small Business Credit From a Non-Passive Activity
F Eligible Small Business Credit From a Passive Activity
G Eligible Small Business Credit Carryforwards
H Eligible Small Business Credit Carrybacks

Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

Table with 6 columns: (a) Description of credit, (b) If claiming the credit from a pass-through entity, enter the EIN, (c) Enter the appropriate amount. Rows include investment, research, disabled access, renewable energy, Indian employment, orphan drug, new markets, pension plan startup costs, child care facilities, biodiesel, diesel fuel production, distilled spirits, nonconventional source fuel, energy efficient home, energy efficient appliance, alternative motor vehicle, alternative fuel vehicle refueling property, mine rescue team training, agricultural chemicals security, employer differential wage payments, carbon dioxide sequestration, qualified plug-in electric vehicle, qualified plug-in electric vehicle (Form 8834, Part I only), new hire retention, general credits from an electing large partnership, and other categories.

Form 3800 (2011) Part II Allowable Credit (Continued)

Note: If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

Table with 2 columns: Line number and Description. Rows include calculations for lines 18-21, passive activity credit (line 23), applicable passive activity credit (line 24), empowerment zone and renewal community employment credit (line 26), general business credit (line 30), total eligible small business credit (line 31), passive activity credits (line 32), applicable passive activity credits (line 33), carryforward of business credit (line 34), business credit from 2012 (line 35), smaller of line 29 or 36 (line 37), and current year credit allowed (line 38).

Form 6251
 Department of the Treasury
 Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

OMB No. 1545-0074
2011
 Attachment Sequence No. **32**

▶ See separate instructions.
 ▶ Attach to Form 1040 or Form 1040NR.

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Amount from Form 1040, line 38, and go to line 7. 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), line 9	3
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line.	4
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5
6	Skip this line. It is reserved for future use.	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 \$223,900, see instructions.)	28

Part II Alternative Minimum Tax (AMT)

Exemption. (If you were under age 24 at the end of 2011, see instructions.)

29	IF your filing status is AND line 28 is not over THEN enter on line 29	
	Single or head of household \$112,500 \$48,450	
	Married filing jointly or qualifying widow(er) 150,000 74,450	
	Married filing separately 75,000 37,225	
30	IF line 28 is over the amount shown above for your filing status, see instructions. Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34.	
31	IF you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. IF you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as figured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.	
32	IF 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.	
33	Alternative minimum tax foreign tax credit (see instructions)	
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 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
 Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for this line	36
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39
40	Enter the smaller of line 36 or line 39	40
41	Subtract line 40 from line 36	41
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	42
43	Enter: • \$69,000 if married filing jointly or qualifying widow(er), • \$34,500 if single or married filing separately, or • \$46,250 if head of household.	43
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-	44
45	Subtract line 44 from line 43. If zero or less, enter -0-	45
46	Enter the smaller of line 36 or line 37	46
47	Enter the smaller of line 45 or line 46	47
48	Subtract line 47 from line 46	48
49	Multiply line 48 by 15% (.15)	49
50	IF line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50. Subtract line 46 from line 40	50
51	Multiply line 50 by 25% (.25)	51
52	Add lines 42, 49, and 51	52
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	53
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 in the instructions for line 31	54

Form 8582 (2011) 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 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 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 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 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).

Total. Enter on Form 8582, line 10 or 14

Worksheet 5 - Allocation of Unallowed Losses (See instructions.)

Table with 4 columns: Name of activity, Form or schedule and line number to be reported on, (a) Loss, (b) Ratio, (c) Unallowed loss.

Total. Enter on Form 8582, line 10 or 14

Part I 2011 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

Table with 3 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 3 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 this line is zero or more, stop here and include this form with your return...

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 instructions for an example.

Table with 5 columns: 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 in the instructions.

Table with 4 columns: 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 (treated as a positive amount), line 11, or line 13.

Part IV Total Losses Allowed

Table with 2 columns: 15 Add the income, if any, on lines 1a and 3a and enter the total, 16 Total losses allowed from all passive activities for 2011.

OMB No. 1545-0074

2011

Attachment Sequence No. **33**

Tax for Certain Children Who Have Investment Income of More Than \$1,900

▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.
▶ See separate instructions.

Child's social security number

Form 8615 Department of the Treasury Internal Revenue Service (99)

Child's name shown on return

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 Head of household Qualifying widow(er)

Part I Child's Net Investment Income

1 Enter the child's investment income (see instructions)	1
2 If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,900. Otherwise, see instructions	2
3 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	3
4 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	4
5 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	5

Part II Tentative Tax Based on the Tax Rate of the Parent

6 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	6
7 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	7
8 Add lines 5, 6, and 7 (see instructions)	8
9 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 <input type="checkbox"/>	9
10 Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. 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 <input type="checkbox"/>	10
11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III	11
12a Add lines 5 and 7	12a
b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	x
13 Multiply line 11 by line 12b	13

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14 Subtract line 5 from line 4	14
15 Enter the tax on the amount on line 14 based on the 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 <input type="checkbox"/>	15
16 Add lines 13 and 15	16
17 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 <input type="checkbox"/>	17
18 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	18

Form 8582 (2011)

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Worksheet 6—Allowed Losses (See instructions.)

Form or schedule and line number to be reported on (see instructions)

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Total					

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Form or schedule and line number to be reported on (see instructions):	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total			1.00		

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2012

Table with 16 rows (16-28) for credits and carryforwards. Includes instructions for 2010 Form 6251, 2010 Form 1041, 2011 Form 1040, and 2009 Form 8801.

Form 8801 Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts. OMB No. 1545-1073. Attachment Sequence No. 74.

Part I Net Minimum Tax on Exclusion Items

Table with 15 rows (1-15) for net minimum tax on exclusion items. Includes instructions for Form 1040, Form 1041, and Form 8801.

Part IV Tentative Refundable Credit

48	Enter the amount from line 21	48
49	Enter the total of lines 18 and 20 from your 2009 Form 8801. If zero or less, enter -0-	49
50	Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0-	50
51	Enter the total of lines 18 and 20 from your 2011 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 2010 Form 8801, line 57	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 2010 Qualified Dividends and Capital Gain Tax Worksheet, the 2010 Schedule D Tax Worksheet, or Part V of the 2010 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 2010, enter the amount from line 3 of the worksheet in the instructions

Caution. If for 2010 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 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2010 Schedule D Tax Worksheet, or the amount from line 22 of the 2010 Schedule D (Form 1041), whichever applies

If you figured your 2010 tax using the 2010 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.

31 Enter the amount from line 19 of your 2010 Schedule D (Form 1040), or line 14b, column (2), of the 2010 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 2010 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 (or \$87,500 or less if married filing separately for 2010), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) from the result. Form 1040NR filers, see instructions

36 Enter:

- \$68,000 if married filing jointly or qualifying widow(er) for 2010,
- \$34,000 if single or married filing separately for 2010,
- \$45,550 if head of household for 2010, or
- \$2,300 for an estate or trust.

Form 1040NR filers, see instructions

37 Enter the amount from line 7 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2010 Schedule D Tax Worksheet, or the amount from line 23 of the 2010 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2010 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 (or \$87,500 or less if married filing separately for 2010), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2010) 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 2010, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions

Form 8814 OMB No. 1545-0074
 Department of the Treasury **2011**
 Internal Revenue Service (98) Attachment Sequence No. 40
 Name(s) shown on your return Your social security number

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** in the instructions.

A Child's name (first, initial, and last) **B** Child's social security number

C If more than one Form 8814 is attached, check here

Part I Child's Interest and Dividends To Report on Your Return

1a Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions

b Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a

2a Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions

b Enter your child's qualified dividends included on line 2a. See the instructions

3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions

4 Add lines 1a, 2a, and 3. If the total is \$1,900 or less, skip lines 5 through 12 and go to line 13. If the total is \$9,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income

5 Base amount

6 Subtract line 5 from line 4

If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.

7 Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)

8 Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)

9 Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return

10 Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return

11 Add lines 9 and 10

12 Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040-NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below

Part II Tax on the First \$1,900 of Child's Interest and Dividends

13 Amount not taxed

14 Subtract line 13 from line 4. If the result is zero or less, enter -0-

15 Tax. Is the amount on line 14 less than \$950?
 No. Enter \$95 here and see the **Note** below.
 Yes. Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.

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 1040-NR, line 42. Be sure to check box a on Form 1040, line 44, or Form 1040-NR, 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 2011. "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 2011 was less than \$9,500.
- The child is required to file a 2011 return.
- The child does not file a joint return for 2011.
- There were no estimated tax payments for the child for 2011 (including any overpayment of tax from his or her 2010 return applied to 2011 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, 1993, is considered to be age 19 at the end of 2011. You cannot make this election for such a child unless the child was a full-time student.

A child born on January 1, 1998, is considered to be age 24 at the end of 2011. 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 1040-NR and any of the following apply.

- You are filing a joint return for 2011 with the child's other parent.
- You and the child's other parent were married to each other but file separate returns for 2011 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 \$1,450 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 (or exempt-interest dividends paid by a regulated investment company) from certain private activity bonds, you must take this into account in determining if you owe the alternative minimum tax. This type of interest should be shown in box 9 of Form 1099-INT. See Form 6251, Alternative Minimum Tax—Individuals, and its instructions for details.

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.

Note. If you file Form 8814 with your income tax return to report your child's foreign financial account, you have an interest in the assets from that account and may be required to file Form 8938, Statement of Specified Foreign Financial Assets. Check www.irs.gov/form8938 for details.

Change of address. If your child filed a return for a previous year and the address shown on the last return filed is not your child's current address, be sure to notify the IRS, in writing, of the new address. To do this, use Form 8822, Change of Address.

Additional information. See Pub. 929, Tax Rules for Children and Dependents, for more details.

Line Instructions

Name and social security number. If you are filing a joint return, enter both names but enter the social security number of the person whose name is shown first on the return.

Line 1a. Enter all taxable interest income your child received in 2011. Do not include tax-exempt interest in the total for line 1a, but be sure to include it on line 1b.

If your child received, as a nominee, interest that actually belongs to another person, enter the amount and "ND" (nominee distribution) on the dotted line next to line 1a. Do not include amounts received as a nominee in the total for line 1a.

If your child had accrued interest that was paid to the seller of a bond, amortizable bond premium (ABP) allowed as a reduction to interest income, or if any original issue discount (OID) is less than the amount shown on your child's Form 1099-OID, enter the nontaxable amount on the dotted line next to line 1a and "Accrued interest," "ABP adjustment," or "OID adjustment," whichever applies. Do not include any nontaxable amounts in the total for line 1a.

Line 1b. If your child received any tax-exempt interest income, such as from certain state and municipal bonds, report it on line 1b. Tax-exempt interest, including any exempt-interest dividends your child received as a shareholder in a mutual fund or other regulated investment company, should be shown in box 8 of Form 1099-INT.

Note. If line 1b includes tax-exempt interest or exempt-interest dividends paid by a regulated investment company from private activity bonds, see **Alternative minimum tax**, earlier.

Line 2a. Enter the ordinary dividends your child received in 2011. 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 2011. 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 2011. 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 (Form 1040), include this amount on line 5, and identify it as from "Form 8814." Complete Schedule B (Form 1040) as instructed. Also include this amount on Form 1040, line 9b, or Form 1040NR, line 10b.

You must file Schedule B (Form 1040) if this amount plus the parents' dividends is more than \$1,500.

Line 10. Include this amount on Schedule D (Form 1040), line 13; Form 1040, line 13; or Form 1040NR, line 14. Enter "Form 8814" and this amount on the dotted line next to line 13 of Schedule D (Form 1040) 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 unreaptured section 1250 gain, section 1202 gain, or collectibles (28%) gain, see Pub. 929 for details on the amount to report on Schedule D (Form 1040).

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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(See sales of capital assets, net gain or loss)

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Capital gain distributions reported on Form 1040

Classified by:
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Cash contribution deduction

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	Reported on:
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	Classified by:
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	Reported on:
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Gambling earnings

Classified by:

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Marital status.....	1.3
Size of adjusted gross income.....	1.4

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Reported on:

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Age.....	2.6
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Gambling loss deduction

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Classified by:

Age.....	3.7
Marital status.....	1.3
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Classified by marital status 2.2

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General sales tax deduction

(See Sales tax deduction)

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Heads of household, returns of

(See also Marital filing status)

Classified by:

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Marginal tax rate..... 3.4

Size of adjusted gross income..... 1.2

Sources of income..... 1.3

Type of exemption 2.4

Reported on:

Returns with itemized deductions

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Time Series, 2007-2011 A

Health coverage credit

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Classified by:

Age..... 3.7

Size of adjusted gross income..... 3.3

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Used to offset income tax before credits:

Classified by:

Age..... 3.7

Marital status..... 1.3

Size of adjusted gross income..... 3.3

Reported on:

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Classified by marital status 2.2

Used to offset other taxes:

Classified by:

Age..... 3.7

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Health savings account deduction

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Classified by:

Age..... 1.5

Marital status..... 1.3

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Reported on:

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Home mortgage interest deduction

(See also Interest paid deduction)

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Home mortgage interest paid to financial institutions

(See Home mortgage interest deduction)

Home mortgage interest paid to individuals

(See Home mortgage interest deduction)

Household employment tax

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Income tax after credits

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Age	3.7
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Marital status	1.2, 1.3
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Age	2.6
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Income tax before credits

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Age	1.5

Size of adjusted gross income	1.4
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Returns with modified taxable income	3.1
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Income tax withheld

Classified by:	
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Individual retirement arrangement (IRA) deductible payments, adjustment

(See also Primary and secondary IRA payments)

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Marital status	1.3
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Individual retirement arrangement (IRA) taxable distributions

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Age	1.5
Marital status	1.3
Size of adjusted gross income	1.4
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Interest, tax-exempt

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Itemized deduction limitation

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(See Total itemized deductions and also specific type)

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K**Keogh retirement plan**

(See Payments to a Keogh plan)

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L**Limited miscellaneous deductions**

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Long-term loss carryover

(See also Sales of capital assets, net gain or loss)

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M**Marginal tax rates**

(See also Tax generated)

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Classified by:			
Age	1.5		
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Marital status	1.3		
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Age	2.6		
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Classified by:			
Age	1.5		
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(See All other taxes)

Other tax deduction

(See also Taxes paid deduction)

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(See Contributions deduction)

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(See also Credit to 2011 estimated tax)

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 Classified by:
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(See Exemptions)

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Payments to a Keogh plan

Classified by:
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Payment with request for extension of filing time

Classified by:
 Age..... 3.7
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1979 income concept	B
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(See Exemptions)

Personal interest deductions

(See Interest paid deduction)

Personal interest paid

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(See also Taxes paid deduction)

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Classified by:	
Age.....	3.7
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Age.....	1.5
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Size of adjusted gross income.....	1.4
Reported on:	
Returns with itemized deductions	
Classified by marital status	2.2
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Q**Qualified dividends**

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Age..... 2.6
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Qualified electric vehicle credit
 Classified by:
 Age..... 3.7
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Qualified mortgage insurance premiums
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 Returns with itemized deductions..... 2.1
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 Age..... 3.7
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 Reported on:
 Returns with itemized deductions..... 2.1
 Classified by age 2.6

Recapture taxes
 Definition pg 178
 Time Series, 2007-2011 A

Refund
 (See also Overpayment refunded)

Definition pg 179

Refundable credits
 Definition pg 179
 Refundable portion:
 Classified by:
 Age..... 3.7
 Size of adjusted gross income..... 3.3
 Used to offset income tax before credits:
 Classified by:
 Age..... 3.7
 Marital status..... 1.3
 Size of adjusted gross income..... 3.3
 Reported on:
 Returns with itemized deductions
 Classified by marital status 2.2
 Used to offset other taxes:
 Classified by:
 Age..... 3.7
 Size of adjusted gross income..... 3.3

Refund credited to next year
 (See also Credit to 2012 estimated tax)
 Time Series, 2007-2011 A

Refundable prior-year minimum tax credit
 Definition pg 179
 Refundable portion:
 Classified by:
 Age..... 3.7
 Size of adjusted gross income..... 3.3
 Time Series, 2007-2011 A
 Used to offset income tax before credits:
 Classified by:
 Age..... 3.7
 Marital status..... 1.3
 Size of adjusted gross income..... 3.3
 Reported on:
 Returns with itemized deductions
 Classified by marital status 2.2
 Used to offset other taxes:
 Classified by:
 Age..... 3.7
 Size of adjusted gross income..... 3.3

Regular tax computation

Classified by:	
Size of adjusted gross income.....	3.1
Definition	pg 179

Rent net income or net loss

Classified by:	
Age.....	1.5
Size of adjusted gross income.....	1.4
Definition	pg 179

Requirements for filing

Description.....	pg 14
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Residential energy credits

Changes in law.....	pg 17
Classified by:	
Age.....	3.7
Marital status.....	1.3
Size of adjusted gross income.....	3.3
Definition	pg 179
Reported on:	
Returns with itemized deductions	
Classified by marital status	2.2
Time Series, 2007-2011	A

Retirement savings contribution credit**(Saver's credit)**

Classified by:	
Age.....	3.7
Marital status.....	1.3
Size of adjusted gross income.....	3.3
Definition	pg 180
Reported on:	
Returns with itemized deductions	
Classified by marital status	2.2
Time Series, 2007-2011	A

Retrospective income concept

Classified by:	
Size of AGI and 1979 income concept ..	B
Description.....	pg 17

Roth IRA

Description.....	pg 180
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Royalty net income or loss

Classified by:	
Age.....	1.5

Size of adjusted gross income.....	1.4
Definition	pg 180

S**S corporation**

(See partnership and S Corporation net income or loss)

Salaries and wages

Classified by:	
1979 income concept	B
Age.....	1.5
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Definition	pg 181
Reported on:	
Returns with itemized deductions.....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2007-2011	A

Sales of capital assets, net gain or loss

Classified by:	
1979 income concept	B
Age.....	1.5
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Definition	pg 181
Reported on:	
Returns with itemized deductions.....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2

Sales of capital assets reported on Schedule D

Classified by:	
Age.....	1.5
Size of adjusted gross income.....	1.4

Sales of property other than capital assets, net gain or loss

Classified by:	
Age.....	1.5
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Definition	pg 182

Reported on:	Definition pg 182
Returns with itemized deductions 2.1	Time Series, 2007-2011 A
Classified by:	
Age 2.6	
Marital status 2.2	
Time Series, 2007-2011 A	
Sales tax deduction	
Definition pg 182	
Reported on:	
Returns with itemized deductions 2.1	
Classified by age 2.6	
Schedule D gain subject to 28% tax rate	
Classified by:	
Age 1.5	
Size of adjusted gross income 1.4	
Secondary IRA payments	
(See also Individual retirement arrangement deductible payments, adjustment)	
Classified by:	
Age 1.5	
Marital status 1.3	
Size of adjusted gross income 1.4	
Reported on:	
Returns with itemized deduction	
Classified by marital status 2.2	
Time Series, 2007-2011 A	
Self-employed health insurance deduction	
Changes in law pg 17	
Classified by:	
Age 1.5	
Marital status 1.3	
Size of adjusted gross income 1.4	
Definition pg 182	
Reported on:	
Returns with itemized deductions	
Classified by marital status 2.2	
Time Series, 2007-2011 A	
Self-employment tax	
(See also Deduction of self-employment tax)	
Changes in law pg 17	
Classified by:	
Age 3.7	
Size of adjusted gross income 3.3	
	Definition pg 182
	Time Series, 2007-2011 A
	Separate returns of married persons
	(See also Marital filing status)
	Classified by:
	Each rate at which tax was computed 3.6
	Marginal tax rate 3.4
	Size of adjusted gross income 1.2, 1.6
	Sources of income 1.3
	Type of exemption 2.4
	Reported on:
	Returns with itemized deductions
	Classified by marital status 2.2
	Short-term loss carryover
	(See also Sales of capital assets, net gain or loss)
	Classified by:
	Age 1.5
	Size of adjusted gross income 1.4
	Definition pg 182
	Single persons, returns of
	(See also Marital filing status)
	Classified by:
	Each rate at which tax was computed 3.6
	Marginal tax rate 3.4
	Size of adjusted gross income 1.2, 1.6
	Sources of income 1.3
	Type of exemption 2.4
	Reported on:
	Returns with itemized deductions
	Classified by marital status 2.2
	Size of adjusted gross income
	Classified by:
	1979 income concept B
	Age 1.5
	Marital status 1.2, 1.6
	Selected income and tax items 1.1
	Size of adjusted gross income 3.3
	Sources of income 1.4
	Type of tax computation 3.1
	Definition pg 182
	Reported on:
	Returns with earned income credit 2.5
	Returns with itemized deductions 2.1
	Classified by age 2.6

Returns with modified Taxable income 3.1, 3.6	Changes in law pg 17
Returns with total income tax 3.2	Classified by:
Type of exemption 2.3	Age 1.5
Social security and Medicare tax on tip income	Marital status 1.2
Classified by:	Size of adjusted gross income 1.4
Age 3.7	Definition pg 183
Size of adjusted gross income 3.3	Time Series, 2007-2011 A
Definition pg 183	State and local income taxes
Time Series, 2007-2011 A	Definition pg 184
Social security benefits	Reported on:
Benefits in adjusted gross income:	Returns with itemized deductions 2.1
Classified by:	Classified by age 2.6
Age 1.5	State income tax refunds
Marital status 1.3	(See Taxes paid deduction)
Size of adjusted gross income 1.4	Classified by:
Definition pg 183	Age 1.5
Reported on:	Marital status 1.3
Returns with itemized deductions 2.1	Size of adjusted gross income 1.4
Classified by:	Definition pg 184
Age 2.6	Reported on:
Marital status 2.2	Returns with itemized deductions 2.1
Time Series, 2007-2011 A	Classified by:
Sources of data	Age 2.6
(See description of sample)	Marital status 2.2
Sources of income	Time Series, 2007-2011 A
(See also specific type)	Statutory adjustments
Classified by:	(See also specific type)
Age 1.5	Classified by:
Marital status 1.3	1979 income concept B
Size of adjusted gross income 1.4	Age 1.5
Reported on:	Marital status 1.3
Returns with itemized deductions 2.1	Size of adjusted gross income 1.4
Classified by:	Definition pg 184
Age 2.6	Reported on:
Marital status 2.2	Returns with itemized deductions 2.1
Spouse IRA	Classified by:
Times Series, 2007-2011 A	Age 2.6
Standard deduction	Marital status 2.2
(See also Basic and additional standard deductions)	Time Series, 2007-2011 A
	Type of adjustment 1.4, 1.5
	Student loan interest deduction
	Classified by:
	Age 1.5
	Marital status 1.3

Tax penalty

(See also Predetermined estimated tax penalty)

Definition pg 186

Time Series, 2007-2011 A

Tax preparation fee

(See also Miscellaneous itemized deductions)

Definition pg 186

Tax Rates

(See Income tax withheld)

Tax withheld

(See Income tax withheld)

Taxable income

Classified by:

1979 income concept B

Accumulated size of AGI 1.1

Age 1.5

Marital status 1.2, 1.3

Size of AGI 1.1, 1.2, 1.4, 3.5

Tax generated at specific rate 3.5

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Reported on:

Returns with itemized deductions 2.1

Classified by:

Age 2.6

Marital status 2.2

Time Series, 2007-2011 A

Taxable interest

Classified by:

1979 income concept B

Age 1.5

Marital status 1.3

Size of adjusted gross income 1.4

Definition pg 186

Reported on:

Returns with itemized deductions 2.1

Classified by:

Age 2.6

Marital status 2.2

Time Series, 2007-2011 A

Taxable net capital gain or loss

Classified by:

Age 1.5

Size of adjusted gross income 1.4

Definition pg 186

Time Series, 2007-2011 A

Taxable pensions and annuities

Time Series, 2007-2011 A

Taxable returns

(See also Nontaxable returns)

Classified by:

Accumulated size of AGI 1.1

Size of AGI 1.1, 1.2, 1.4, 2.3, 3.3

Definition pg 186

Reported on:

Returns with itemized deductions 2.1

Taxable social security

Time Series, 2007-2011 A

Taxes paid deduction

Classified by:

Marital status 1.3

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Reported on:

Returns with itemized deductions 2.1

Classified by:

Age 2.6

Marital status 2.2

Type of taxes paid deduction 2.1

Tax-exempt interest

Classified by:

Age 1.5

Marital status 1.3

Size of adjusted gross income 1.4

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Reported on:

Returns with itemized deductions 2.1

Classified by:

Age 2.6

Marital status 2.2

Time Series, 2007-2011 A

Total credits

(See also Tax credits and total tax credits)

Time Series, 2007-2011 A

Total income

Classified by:

Age.....	1.5	Reported on:	
Marital status.....	1.3	Returns with itemized deductions.....	2.1
Size of adjusted gross income.....	1.4	Classified by:	
Definition.....	pg 187	Age.....	2.6
Reported on:		Marital status.....	2.2
Returns with itemized deductions.....	2.1	Time Series, 2007-2011.....	A
Classified by:		Type of deduction.....	2.1, 2.6
Age.....	2.6		
Marital status.....	2.2		
Time Series, 2007-2011.....	A		
		Total miscellaneous deductions	
		(See miscellaneous deductions)	
		Total payments	
		Times Series, 2007-2011.....	A
		Total rental and royalty income or loss	
		Classified by:	
		Age.....	1.5
		Marital status.....	1.3
		Size of adjusted gross income.....	1.4
		Definition.....	pg 188
		Reported on:	
		Returns with itemized deductions.....	2.1
		Classified by:	
		Age.....	2.6
		Marital status.....	2.2
		Total standard deduction	
		(See Standard deduction)	
		Time Series, 2007-2011.....	A
		Total statutory adjustments	
		(See Statutory adjustments)	
		Time Series, 2007-2011.....	A
		Total tax credits	
		(See Tax credits)	
		Definition.....	pg 188
		Total tax liability	
		(See Tax liability)	
		Definition.....	pg 189
		Tuition and fees deduction	
		Classified by:	
		Age.....	1.5
		Marital status.....	1.3
		Size of adjusted gross income.....	1.4
		Definition.....	pg 190
Total income tax			
As percentage of AGI.....	3.2		
Type of tax computation.....	3.1		
As percentage of taxable income.....	1.1		
Average.....	1.1		
Type of tax computation.....	3.1		
Classified by:			
1979 income concept.....	B		
Accumulated size of AGI.....	1.1		
Age.....	2.6, 3.7		
Each rate at which tax was computed.....	3.6		
Marital status.....	1.2, 1.3		
Number of exemptions.....	2.4		
Size of AGI.....	1.1, 1.2, 2.1, 3.2, 3.3		
Type of exemption.....	2.3		
Definition.....	pg 187		
Reported on:			
Returns with earned income credit.....	2.5		
Returns with itemized deductions.....	2.1		
Classified by:			
Age.....	2.6		
Marital status.....	2.2		
Returns with modified taxable income.....	3.1		
Total itemized deductions			
Classified by:			
1979 income concept.....	B		
Age.....	1.5		
Marital status.....	1.2, 1.3		
Size of adjusted gross income.....	1.2, 1.4		
Definition.....	pg 187		
Limitation reported on:			
Returns with itemized deductions.....	2.1		
Classified by:			
Age.....	2.6		
Marital status.....	2.2		

Reported on:
 Returns with itemized deductions
 Classified by marital status 2.2
 Time Series, 2007-2011 A

Type of tax computation

Classified by:
 Size of adjusted gross income 3.1
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Unemployment compensation

Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg 190

Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age 2.6
 Marital status 2.2
 Time Series, 2007-2011 A

Unreimbursed employee business expense

(See also Miscellaneous itemized deductions and employee business expense)

Definition pg 190
 Reported on:
 Returns with itemized deductions 2.1
 Classified by age 2.6