

Individual Income Tax Returns, 2009

by Justin Bryan

Taxpayers filed 140.5 million individual income tax returns for Tax Year (TY) 2009, a decrease of 1.4 percent from the 142.5 million returns filed for TY 2008. The adjusted gross income (AGI) less deficit reported on these returns totaled \$7.6 trillion, a 7.7-percent decrease from the previous year. This was the second year in a row that AGI has decreased. Only four income items increased during 2009. These items were unemployment compensation, farm net income (less loss), taxable Social Security benefits, and taxable pensions and annuities, which increased 91.3 percent, 5.1 percent, 3.9 percent, and 3.4 percent, respectively. This was the third year in row of large increases in taxable unemployment compensation.

Many items decreased appreciably during 2009, including sales of property other than capital assets, net gain (less loss), net capital gain (less loss), total rental and royalty net income (less loss), and ordinary dividends, which decreased 130.8 percent, 50.7 percent, 31.8 percent, and 25.5 percent, respectively. Taxable income decreased 10 percent from 2008, to \$5.1 trillion.

Statutory income tax rates remained constant for 2009 (although the tax brackets were widened due to inflation indexing) for the sixth straight year, following 3 consecutive years of reductions. However, total tax credits increased by 46.1 percent to \$110.1 billion, largely due to the introduction of the making work pay (and government retiree) credit. With this increase, combined with the drop in taxable income, total income tax fell 16.1 percent to \$865.9 billion. This was the second straight year that total income tax decreased after 4 years of increases. For the first year after 6 years of increases, the alternative minimum tax (AMT) showed a substantial decrease, dropping \$3.1 billion (12 percent) to \$22.6 billion. The number of returns with AMT liability decreased to 3.8 million (2.7 percent) from 3.9 million in 2008. This marked the second year in a row that the number of returns with AMT liability has decreased.

For 2009, itemized deductions decreased by 9.0 percent to \$1,203.8 billion. Interest paid, the largest itemized deduction, decreased 11.2 percent to \$442.1

billion. Taxes paid, the second largest itemized deduction, decreased 7.5 percent to \$432 billion. Casualty and theft losses, the smallest itemized deduction, experienced the largest percentage decline, dropping 46.4 percent to \$2.3 billion from \$4.3 billion in 2008.

Adjusted Gross Income and Selected Sources of Income

As shown in Figure A, adjusted gross income (AGI) decreased 7.7 percent to \$7.6 trillion for 2009. As shown in Figure B, the largest component of AGI, salaries and wages, decreased 4.1 percent from \$6.0 trillion to \$5.7 trillion. With even larger percentage decreases in other components of AGI, the share of salaries and wages in AGI increased to 74.8 percent for 2009, up from 72 percent for 2008. The fifth largest nonwage component of AGI was net capital gain (less loss). With \$231.5 billion of net capital gain (less loss) reported for 2009, 50.7 percent less than for 2008, this marked the second year in a row that capital gains declined precipitously. One component of net capital gains, capital gain distributions (reported on either Schedule D with other sales of capital assets or alone on the 1040 or 1040A), fell 89 percent to \$2.4 billion.

Several other components of AGI also decreased for 2009, including sales of property other than capital assets, net gain (less loss), total rental and royalty net income (less loss), ordinary dividends, and taxable interest, which decreased by 130.8 percent, 31.8 percent, 25.5 percent, and 24.8 percent, respectively. Items that did increase for 2009 included taxable retirement income. The taxable portions of Social Security benefits and pensions and annuities rose by 3.9 percent and 3.4 percent, respectively. However, taxable IRA distributions decreased 16.6 percent for 2009. While business income mostly declined in 2009, farm net income (less loss) increased modestly by \$0.75 billion or 5.1 percent (that is, net losses declined from \$14.8 billion to \$14.1 billion). However, when looking at just farm net income, it declined by 1.1 percent from 2009. Taxable unemployment compensation income increased for the third year in a row to \$83.5 billion from \$43.7 billion (91.3 percent) in 2008. The number of individual tax returns reporting taxable unemployment compensation also increased greatly, by 18.5 percent, to 11.3 million. Table 1 shows detailed information for the components of AGI.

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Figure A

Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 2008 and 2009

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

Item	2008		2009		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit)	142,451	8,262,860	140,494	7,626,431	-7.7
Exemptions [1]	282,929	980,977	284,240	1,029,070	4.9
Taxable income	107,995	5,652,925	104,161	5,088,388	-10.0
Total income tax	90,660	1,031,581	81,890	865,949	-16.1
Alternative minimum tax	3,935	25,649	3,828	22,580	-12.0

[1] The number of returns columns represent the number of exemptions.

Figure B

Total and Selected Sources of Adjusted Gross Income, Tax Years 2008 and 2009

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

Item	2008		2009		Change in amount	Percentage change in amount
	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income (less deficit) [1]	142,451	8,262,860	140,494	7,626,431	-636,429	-7.7
Salaries and wages	119,579	5,950,635	116,669	5,707,088	-243,546	-4.1
Taxable interest	62,450	223,291	57,811	168,001	-55,290	-24.8
Ordinary dividends	31,043	219,331	29,288	163,459	-55,872	-25.5
Qualified dividends	26,409	158,975	25,413	123,570	-35,405	-22.3
Business or profession net income (less loss)	22,112	264,234	22,112	244,983	-19,251	-7.3
Net capital gain (less loss)	23,731	469,273	20,291	231,548	-237,725	-50.7
Capital gain distributions [2]	11,544	21,954	4,191	2,411	-19,543	-89.0
Sales of property other than capital assets, net gain (less loss)	1,723	-7,811	1,788	-18,027	-10,216	-130.8
Sales of property other than capital assets, net gain	773	12,953	675	11,898	-1,055	-8.1
Taxable Social Security benefits	15,015	168,110	15,320	174,650	6,540	3.9
Total rental and royalty net income (less loss) [3]	10,545	32,940	10,636	22,473	-10,467	-31.8
Partnership and S-corporation net income (less loss)	7,909	366,965	8,013	345,097	-21,868	-6.0
Estate and trust net income (less loss)	604	18,150	652	17,382	-768	-4.2
Farm net income (less loss)	1,948	-14,847	1,924	-14,095	751	5.1
Farm net income	549	11,749	523	11,616	-133	-1.1
Unemployment compensation	9,533	43,675	11,299	83,538	39,863	91.3
Taxable pensions and annuities	25,540	506,269	26,020	523,296	17,027	3.4
Taxable Individual Retirement Account distributions	11,259	162,150	9,659	135,203	-26,948	-16.6
Gambling earnings	1,890	27,197	1,768	23,776	-3,421	-12.6
Other net income (less loss) [4]	n.a.	34,267	n.a.	31,316	-2,951	-8.6

n.a.—Not available.

[1] Sources of adjusted gross income shown are not comprehensive and, therefore, do not add to total adjusted gross income.

[2] Includes both Schedule D and non-Schedule D capital gain distributions.

[3] Includes farm rental net income (less loss).

[4] Other net income (less loss) represents data reported on Form 1040, line 21, except net operating losses, foreign-earned income exclusions, cancellation of debt, and gambling earnings (shown separately in this figure). See footnote 1 of Table 1.

Losses

Total negative income includes net negative income line items from individual income tax returns.¹ Total negative income, i.e., net loss, included in AGI increased 3.4 percent to \$493.5 billion for 2009 (Figure C). The increases in net operating loss and sales of property other than capital assets net loss were the main reasons for the \$16-billion increase in net loss, as many of the other loss items decreased in 2009.² The largest dollar increase in net loss from 2008 to 2009 was \$27.1 billion for net operating loss, which represented 25.1 percent of all losses in AGI. For 2009, sales of property other than capital assets net loss represented the largest percentage increase in losses, at 44.1 percent, followed by net operating loss, at 27.9 percent. Net capital loss had the third largest percentage increases at 11.7 percent, which

marked the second year in a row it increased. With respect to net capital losses, decreases in this item for 2003 through 2007 followed a period of increases from 1997 through 2002.³

Statutory Adjustments

Statutory adjustments, which are subtracted from total income in the computation of AGI, decreased 7.1 percent to \$113 billion for 2009 (Figure D). Several statutory adjustments increased for 2009. The largest percentage increase in statutory adjustments was the deduction for certain business expenses of reservists, performing artists, etc., which increased 34.1 percent to \$0.6 billion. Other adjustments that also saw increases included the health savings account deduction, student loan interest deduction, self-employment health insurance deduction, and the

Figure C

Sources of Net Losses Included in Adjusted Gross Income, Tax Years 2008 and 2009

(Number of returns is in thousands—money amounts are in millions of dollars)

Item	2008		2009		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total net losses	n.a.	477,538	n.a.	493,543	3.4
Business or profession net loss	5,677	60,646	5,572	63,905	5.4
Net capital loss [1]	12,357	28,568	13,532	31,912	11.7
Net loss, sales of property other than capital assets	949	20,764	1,113	29,926	44.1
Total rental and royalty net loss [2]	4,936	57,145	5,002	55,406	-3.0
Partnership and S-corporation net loss	2,959	175,489	3,006	152,676	-13.0
Estate and trust net loss	48	3,748	52	3,106	-17.1
Farm net loss	1,399	26,596	1,401	25,711	-3.3
Net operating loss [3]	920	97,019	1,120	124,079	27.9
Other net loss [4]	244	7,564	250	6,822	-9.8

n.a.—Not available.

[1] Includes only the portion of capital losses allowable in the calculation of adjusted gross income. Only \$3,000 of net capital loss per return (\$1,500 for married persons filing separately) are allowed to be included in negative total income. Any excess is carried forward to future years.

[2] Includes farm rental net loss.

[3] See footnote 2 of this article for a definition of net operating loss.

[4] Other net loss represents losses reported on Form 1040, line 21, except net operating loss (shown separately in this figure) and the foreign-earned income exclusion.

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

¹ For purposes of this article, total negative income is a sum of all income items on individual income tax returns (Forms 1040, 1040A, 1040EZ, and electronically filed returns) for which a net loss for an income category was reported by the taxpayer. In particular, the Form 1040 income tax return entry for Schedule E, *Supplemental Income and Loss* (from rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.), was separated into the following components: rent and royalty net income or loss, partnership and S corporation net income or loss, and estate and trust net income or loss. When any one of these components was negative on a return, the corresponding loss (rather than the netted total amount from Schedule E) was included in the statistics for total net loss. For example, if a return showed estate and trust net income of \$20,000 and rent and royalty net loss of \$12,000, total net loss would include the \$12,000 of rent and royalty net loss.

² Net operating loss is a carryover of the loss from a business when taxable income for a prior year was less than zero. A loss could be applied to the AGI for the current year and carried forward for up to 15 years. Net operating loss is included in other income (loss) on individual income tax returns but edited separately for Statistics of Income purposes.

³ No more than \$3,000 per return of net capital loss is allowed. For married filing separate returns, this loss is limited to \$1,500. Any excess is carried forward to future years.

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Figure D

Statutory Adjustments, Tax Years 2008 and 2009

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

Item	2008		2009		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total statutory adjustments	35,774	121,599	34,764	112,967	-7.1
Payments to an Individual Retirement Account	2,740	11,666	2,588	11,215	-3.9
Educator expenses deduction	3,753	947	3,841	970	2.5
Certain business expenses of reservists, performing artists, etc.	129	416	143	558	34.1
Moving expenses adjustment	1,113	3,003	856	2,100	-30.1
Student loan interest deduction	9,136	7,731	9,719	8,340	7.9
Tuition and fees deduction	4,577	11,002	2,423	5,453	-50.4
Health savings account deduction	836	2,210	946	2,589	17.2
Self-employment tax deduction	17,411	24,286	17,436	23,834	-1.9
Self-employed health insurance deduction	3,618	21,194	3,626	21,820	3.0
Payments to a self-employed retirement (Keogh) plan	1,010	20,262	923	18,857	-6.9
Penalty on early withdrawal of savings	1,311	389	1,205	339	-12.9
Alimony paid	580	9,621	570	9,844	2.3
Domestic production activities deduction	502	7,011	491	5,698	-18.7
Other adjustments [1]	n.a.	1,862	n.a.	1,350	-27.5

n.a.—Not available.

[1] Includes foreign housing adjustment, medical savings accounts deduction, and other adjustments for 2008 and 2009.

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

educator expenses deduction, which increased 17.2 percent, 7.9 percent, 3.0 percent, and 2.5 percent, respectively. The largest statutory adjustment was the self-employment tax deduction, representing 21.1 percent of the total. This adjustment decreased 1.9 percent to \$23.8 billion for 2009. The tuition and fees deduction represented the largest percentage decrease in statutory adjustments, falling 50.4 percent to \$5.5 billion. This was mostly due to a change in the law expanding education credits with the new American Opportunity Credit (see the Changes in Law section of this article). Other adjustments that decreased included the moving expenses adjustment, the domestic production activities deduction, and the penalty on early withdrawal of savings, which decreased 30.1 percent, 18.7 percent, and 12.9 percent, respectively.

Deductions

The total standard deduction claimed on 2009 individual income tax returns (the basic standard deduction plus the additional standard deduction for age or blindness plus deductions for real estate

taxes (limited to a maximum of \$1,000), net disaster losses, and, new for 2009, motor vehicle taxes (see the Changes in Law section of this article)) increased 7.5 percent to \$747.8 billion (Figure E). Total deductions—the sum of the total standard deduction and total itemized deductions (after limitation)—decreased by 3.3 percent to \$2 trillion. The number of returns claiming a standard deduction increased 0.5 percent for 2009, accounting for 65.7 percent of all returns filed. The average standard deduction rose \$526 from the 2008 average, to \$8,104.

Statistics for returns with itemized deductions are presented in Figure E and Table 3. Itemized deductions were claimed on 32.5 percent of all returns filed and represented 61.7 percent of the total deductions amount.⁴ The average for total itemized deductions (after limitation) was \$26,344, down \$1,108 from the average for 2008.

Total itemized deductions (before limitation) decreased for 2009 by 9.2 percent, and the number of taxpayers who itemized decreased by 5.1 percent from 2008 levels. Interest paid, the largest itemized deduction for 2009 (36.3 percent of the total),

⁴ Of the 140,494,127 total returns filed, 1.8 percent did not need to claim either a standard deduction or itemized deductions, because no positive AGI was reported.

Figure E

Selected Itemized Deductions and the Standard Deduction, Tax Years 2008 and 2009

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

Item	2008		2009		Percentage change	
	Number of returns [1]	Amount	Number of returns [1]	Amount	Number of returns [1]	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total itemized deductions before limitation	48,167	1,339,354	45,696	1,216,313	-5.1	-9.2
Medical and dental expenses after 7.5-percent AGI limitation	10,155	76,387	10,090	79,866	-0.6	4.6
Taxes paid [2]	47,836	467,212	45,424	432,032	-5.0	-7.5
State and local income taxes	35,403	270,958	33,755	236,096	-4.7	-12.9
State and local general sales taxes	11,045	17,686	10,262	15,563	-7.1	-12.0
Interest paid [3]	39,200	497,618	37,004	442,051	-5.6	-11.2
Home mortgage interest	38,684	470,408	36,542	420,813	-5.5	-10.5
Charitable contributions	39,250	172,936	37,243	158,017	-5.1	-8.6
Other than cash contributions	23,027	40,421	21,867	31,816	-5.0	-21.3
Casualty and theft losses	337	4,348	134	2,330	-60.1	-46.4
Miscellaneous deductions after 2% AGI limitation	12,437	89,924	11,868	80,903	-4.6	-10.0
Gambling losses and other unlimited miscellaneous deductions	1,642	30,929	1,411	21,114	-14.0	-31.7
Itemized deductions in excess of limitation	6,783	17,077	5,706	12,504	-15.9	-26.8
Total itemized deductions after limitation	48,167	1,322,276	45,696	1,203,808	-5.1	-9.0
Total standard deduction	91,781	695,488	92,269	747,780	0.5	7.5
Total deductions (after itemized deduction limitation)	139,948	2,017,764	137,965	1,951,588	-1.4	-3.3

[1] Returns with no adjusted gross income are excluded from the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers.

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

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

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

decreased 11.2 percent to \$442.1 billion. For 2009, the number of returns and the amount reported for the largest component of the interest paid deduction, home mortgage interest, decreased by 5.5 percent and 10.5 percent, respectively. The total deduction for State and local income and sales taxes combined decreased by 12.8 percent to \$251.7 billion for 2009. The general sales tax deduction portion of this was claimed by 10.3 million taxpayers, for a total of \$15.6 billion, down 12 percent from 2008, while the State and local income taxes portion decreased by 12.9 percent from 2008 levels. These were included in taxes paid, the second largest itemized deduction, which decreased 7.5 percent to \$432 billion for 2009.

The third largest itemized deduction, charitable contributions, decreased 8.6 percent for 2009, to \$158 billion. More than half of this decrease was from other than cash contributions, which went down 21.3 percent to \$31.8 billion. Itemized deductions for medical and dental expenses in excess of 7.5 percent of AGI rose 4.6 percent to \$79.9 billion for

2009. This represented the only itemized deduction that increased between 2008 and 2009. Miscellaneous itemized deductions subject to a 2-percent of AGI floor, including unreimbursed employee business expenses and tax preparation fees, decreased 10 percent to \$80.9 billion, while unlimited miscellaneous deductions (such as gambling losses) decreased 31.7 percent to \$21.1 billion for 2009. Casualty and theft losses, the smallest itemized deduction, saw the largest percentage decline, dropping 46.4 percent, from \$4.3 billion in 2008 to \$2.3 billion in 2009.

The AGI threshold for the limitation of itemized deductions increased to \$166,800 (\$83,400 if married filing separately) for 2009. Itemized deductions in excess of limitation decreased \$4.6 billion, or 26.8 percent, to \$12.5 billion. As shown in Figure A, for 2009, the number of personal exemptions for taxpayers and dependents was 284.2 million, an increase of just 0.5 percent from 2008. However, because the deductible amount per exemption increased by

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\$150 to \$3,650 (for exemptions that were not limited by AGI), total deductions for exemptions went up to \$1,029.1 billion from \$981 billion, a 4.9-percent increase.

Taxable Income and Total Income Tax

Taxable income, which is the result of AGI less exemptions and deductions, fell 10 percent to \$5.1 trillion for 2009 (Figure A). With the large decrease in taxable income and the indexing of tax brackets for the effects of inflation for 2009, total income tax fell 16.1 percent to \$865.9 billion. This was the second year in a row of large decreases in total income taxes after 4 years of growth. In each of the 3 years prior to 2004, the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA) had lowered tax rates each year contributing to declining income taxes each year.

After 7 years of increases, the alternative minimum tax decreased for 2009, with the total AMT liability declining by \$3.1 billion, or 12 percent, to \$22.6 billion. The number of returns with AMT liability also decreased, declining 2.7 percent from 3.9 million in 2008 to 3.8 million in 2009. This marks the second straight year and the third year in the previous 4 years that the number of returns with AMT has decreased.

Average AGI reported on all 2009 individual income tax returns was \$54,283, and average taxable income was \$48,851.⁵ These amounts represent decreases of 6.4 percent and 6.7 percent, respectively, from the 2008 amounts of \$58,005 and \$52,345.

Figure F shows that the average tax rate for 2009 (i.e., total income tax divided by AGI reported on all returns, taxable and nontaxable) was 11.4 percent, a decrease of 1.1 percentage points from 2008. While the average tax rate fell for all income levels below \$200,000 of AGI, every income class above \$500,000 had higher average tax rates for 2009. The increases in the average tax rate ranged from 0.3 percentage point (\$500,000 to \$1,000,000) to 1.5 percentage points (\$5,000,000 and over). The main reason for these increases was the significant drop

in the percentage of AGI that was reported as long-term capital gains (in excess of short-term losses) and qualified dividends. This income was taxed at a maximum of 15-percent rate as opposed to up to a 35-percent rate for ordinary income. In 2008, for example, taxpayers with AGI \$10 million or more reported 47.5 percent of their income as capital gains and dividends, while in 2009, this same income group reported 35.8 percent. Including every group from \$200,000 to \$10 million or more, the percentage dropped from 19.4 percent in 2008 to 12.3 percent in 2009.

For 2009, average tax rates increased for each income category up to AGI of \$5 million or less. The average tax rate peaked at 25.7 percent for returns in the AGI class \$2 million under \$5 million. For the classes above this level, average tax rates declined to a low of 22.4 percent for taxpayers with AGI of \$10 million or more. The main reason for this decline is that individuals in the classes above \$5 million or more tended to report a larger percentage of their AGI as long-term capital gains and qualified dividends, compared to individuals in the lower AGI classes. For example, while individuals reporting AGI of \$1.5 million under \$2 million averaged 14.4 percent of their income as capital gains and dividends, this share increased in each succeeding class, reaching 35.8 percent for those individuals reporting AGI of \$10 million or more.

Tax Credits

For 2009, total tax credits (excluding the “refundable” portions of the child tax credit, refundable prior-year minimum tax credit, making work pay credit, American opportunity credit, first-time homebuyer credit (FTHC), and the earned income credit (EIC), as well as any amount of these credits used to offset any other taxes) increased 46.1 percent to \$110.1 billion. Statistics for tax credits, including the refundable portions, are shown in Tables 2 and 4 and summarized in Figures G, H, and I.

New for 2009, the portion of the making work pay (and government retiree) credit used to offset income tax before credits was claimed by 68.6 million

⁵ Average AGI is defined as the amount of AGI divided by the number of returns filed. Average taxable income is defined as the amount of taxable income divided by the number of returns with taxable income. Average total income tax is defined as the amount of total income tax divided by the number of taxable returns. Taxable returns are defined as returns with “total income tax” (the sum of income tax after credits and tax on Form 4970, *Tax on Accumulation Distribution of Trusts*, less EIC used to offset other taxes less any refundable credits, including the refundable minimum tax credit, making work pay credit, etc., limited to zero) present.

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Figure F

Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, and Total Income Tax, by Size of Adjusted Gross Income, Tax Years 2008 and 2009

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

Tax year, item	Total	Size of adjusted gross income						
		Under \$1 [1]	\$1 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tax Year 2009:								
Number of returns	140,494	2,512	22,668	23,845	18,696	25,168	30,159	13,522
Capital gains plus dividends subject to reduced tax rate	321,302	0	507	2,097	3,009	7,857	27,867	38,725
Adjusted gross income (less deficit)	7,626,431	-198,958	119,626	354,483	463,162	982,969	2,139,407	1,801,447
Total income tax	865,949	85	420	3,364	11,497	45,556	158,455	212,291
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	4.2	[2]	0.4	0.6	0.6	0.8	1.3	2.1
Tax as a percentage of adjusted gross income (less deficit)	11.4	[2]	0.4	0.9	2.5	4.6	7.4	11.8
Tax Year 2008:								
Number of returns	142,451	2,490	23,778	22,778	18,610	25,641	30,926	13,851
Capital gains plus dividends subject to reduced tax rate	584,964	0	1,028	2,702	3,473	9,641	36,662	53,566
Adjusted gross income (less deficit)	8,262,860	-163,765	121,413	339,856	461,556	1,002,997	2,193,691	1,845,103
Total income tax	1,031,581	69	598	5,078	15,440	56,953	184,554	232,270
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	7.1	[2]	0.8	0.8	0.8	1.0	1.7	2.9
Tax as a percentage of adjusted gross income (less deficit)	12.5	[2]	0.5	1.5	3.3	5.7	8.4	12.6
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 2009 over 2008	-1.1	[3]	-0.1	-0.5	-0.9	-1.0	-1.0	-0.8
Tax year, item	Size of adjusted gross income—continued							
	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Tax Year 2009:								
Number of returns	3,195	493	108	44	62	14	8	
Capital gains plus dividends subject to reduced tax rate	44,365	29,729	16,253	10,984	31,686	22,327	85,896	
Adjusted gross income (less deficit)	905,347	332,037	130,149	76,148	182,986	97,493	240,134	
Total income tax	176,322	80,458	32,756	19,393	46,944	24,617	53,790	
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	4.9	9.0	12.5	14.4	17.3	22.9	35.8	
Tax as a percentage of adjusted gross income (less deficit)	19.5	24.2	25.2	25.5	25.7	25.2	22.4	
Tax Year 2008:								
Number of returns	3,477	578	141	59	86	21	13	
Capital gains plus dividends subject to reduced tax rate	70,419	50,629	30,282	21,291	66,251	48,928	190,091	
Adjusted gross income (less deficit)	993,427	392,535	169,852	102,398	257,484	146,343	399,969	
Total income tax	193,699	93,899	41,880	25,385	63,391	34,806	83,558	
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	7.1	12.9	17.8	20.8	25.7	33.4	47.5	
Tax as a percentage of adjusted gross income (less deficit)	19.5	23.9	24.7	24.8	24.6	23.8	20.9	
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 2009 over 2008	0.0	0.3	0.5	0.7	1.0	1.5	1.5	

[1] Includes returns with adjusted gross deficit.

[2] Percentage not computed.

[3] Difference not computed.

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

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Figure G

Selected Tax Credits, Tax Years 2008 and 2009

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

Item	2008		2009		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total tax credits [1]	55,229	75,352	87,501	110,076	58.4	46.1
Child care credit	6,587	3,527	6,286	3,317	-4.6	-5.9
Earned income credit [2]	3,382	971	1,489	489	-56.0	-49.6
Foreign tax credit	6,708	16,572	6,310	13,060	-5.9	-21.2
General business credit	304	1,649	293	1,601	-3.7	-2.9
Prior-year minimum tax credit	416	945	320	759	-23.1	-19.7
Refundable prior-year minimum tax credit [3]	n.a.	n.a.	195	908	[8]	[8]
Child tax credit [4]	25,174	30,538	23,563	28,417	-6.4	-6.9
Nonrefundable education credits	7,741	7,633	10,599	10,837	36.9	42.0
American opportunity credit [5]	n.a.	n.a.	4,394	3,502	[8]	[8]
Retirement savings contribution credit	5,961	977	6,253	1,040	4.9	6.4
Residential energy credits	226	217	6,712	5,823	2,873.3	2,587.2
First-time homebuyer credit [6]	912	3,787	1,097	4,886	20.2	29.0
Making work pay credit [7]	n.a.	n.a.	68,570	34,429	[8]	[8]

n.a.—Not available.

[1] Includes credits not shown separately. See Table 2.

[2] Represents portion of earned income credit used to offset income tax before credits.

[3] Represents portion of prior-year minimum tax credit used to offset income tax before credits.

[4] Excludes refundable portion, which totaled \$20.4 billion for 2008 and \$27.5 billion for 2009.

[5] Represents portion of American opportunity credit used to offset income tax before credits.

[6] Represents portion of first time homebuyer credit used to offset income tax before credits.

[7] Represents portion of making work pay credit used to offset income tax before credits.

[8] Percentage not computed.

taxpayers for a total of \$34.4 billion, which made it the largest credit, accounting for 31.3 percent of total tax credits (see the Changes in Law section of this article). The child tax credit decreased 6.9 percent to \$28.4 billion, but was still the second largest credit, accounting for 25.8 percent of total tax credits reported for 2009. Although the child tax credit decreased, the additional child tax credit (shown in Table 2 and Figure I) increased \$7.1 billion, or 34.6 percent, to \$27.5 billion.

The credits that showed the largest percentage increases for 2009 were the residential energy credit and the nonrefundable education credits. These credits were claimed by 6.7 million and 10.6 million taxpayers respectively, for a total of \$5.8 billion and \$10.8 billion respectively, increases of more than 2500 percent and 42 percent from 2008, respectively. The large increases are due mostly to changes in the law that reinstated the nonbusiness energy property credit for the residential energy credits and the addition of the American opportunity credit for the education credits (see the Changes in Law section of

this article). For 2009, several credits decreased, including the foreign tax credit, the child tax credit (as cited above), and the child care credit, which showed declines of 21.2 percent, 6.9 percent, and 5.9 percent, respectively.

More than 27 million taxpayers claimed the earned income credit for 2009, an increase of 9.2 percent from 2008. The total earned income credit increased 16.9 percent to \$59.2 billion. The number of returns receiving the credit, but having no qualifying children, increased 12.9 percent for 2009. The number of returns having one qualifying child and receiving the credit increased 6 percent, while the number of returns having two qualifying children and receiving the credit decreased 21.6 percent, or 2.1 million returns. This large decrease was, in part, due to the expansion of the EIC to include returns with three or more qualifying children. For 2009, there were 3.1 million returns that claimed the EIC with three or more qualifying children (see the Changes in Law section of this article). Thus, for 2009, the number of EIC returns with two or more eligible children

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Figure H

Earned Income Credit, Tax Years 2008 and 2009

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

Item	2008		2009		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total earned income credit (EIC)	24,757	50,669	27,041	59,239	9.2	16.9
EIC for returns with no qualifying children	5,530	1,394	6,241	1,614	12.9	15.7
EIC for returns with one qualifying child	9,393	18,745	9,960	20,976	6.0	11.9
EIC for returns with two qualifying children [1]	9,834	30,530	7,705	25,545	-21.6	-16.3
EIC for returns with three or more qualifying children	n.a.	n.a.	3,135	11,105	[2]	[2]
Refundable earned income credit	21,743	44,260	24,921	53,985	14.6	22.0
EIC for returns with no qualifying children	3,777	976	4,996	1,255	32.3	28.6
EIC for returns with one qualifying child	8,531	16,151	9,368	18,950	9.8	17.3
EIC for returns with two qualifying children [1]	9,436	27,133	7,504	23,559	-20.5	-13.2
EIC for returns with three or more qualifying children	n.a.	n.a.	3,052	10,221	[2]	[2]
EIC used to offset income tax before credits	3,382	971	1,489	489	-56.0	-49.6
EIC for returns with no qualifying children	1,162	96	178	10	-84.7	-89.5
EIC for returns with one qualifying child	1,840	707	1,075	377	-41.6	-46.6
EIC for returns with two qualifying children [1]	381	168	222	90	-41.8	-46.3
EIC for returns with three or more qualifying children	n.a.	n.a.	14	12	[2]	[2]
EIC used to offset all other taxes	5,476	5,438	5,158	4,765	-5.8	-12.4
EIC for returns with no qualifying children	1,276	322	1,293	348	1.3	8.1
EIC for returns with one qualifying child	1,793	1,887	1,726	1,649	-3.7	-12.6
EIC for returns with two qualifying children [1]	2,407	3,229	1,508	1,896	-37.4	-41.3
EIC for returns with three or more qualifying children	n.a.	n.a.	631	872	[2]	[2]

[1] For 2008, EIC returns in this category included two or more qualifying children.

[2] Percentage not computed.

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

Figure I

Refundable Tax Credits, Tax Year 2009

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

Item	Used to offset income tax before credits		Used to offset other taxes		Refundable portion		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Earned income credit	1,489	489	5,158	4,765	24,921	53,985	27,041	59,239
Refundable prior-year minimum tax credit	195	908	12	29	49	1,620	241	2,557
American opportunity credit	4,394	3,502	378	219	4,859	3,891	8,836	7,612
First-time homebuyer credit	1,097	4,886	171	220	999	4,657	1,380	9,764
Making work pay credit	68,570	34,429	8,818	3,440	32,093	12,818	100,994	50,687
Child tax credit and additional child tax credit [1]	23,563	28,417	346	289	21,291	27,210	36,600	55,916

[1] The sum of "used to offset other taxes" and "refundable portion" comprise the additional child tax credit found in Table 2.

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actually increased by 1 million. The amount of EIC claimed for returns with no qualifying children increased 15.7 percent. Returns with one qualifying child reported an increase in EIC of 11.9 percent, and returns with two qualifying children showed a decrease of 16.3 percent. Returns with three or more qualifying children reported a total EIC of \$11.1 billion. If you combine this new classification with the returns of those taxpayers with two qualifying children, the group's EIC increased by 20 percent from the EIC levels of taxpayers with two or more qualifying children in 2008.

The number of returns claiming the refundable portion of the EIC increased 14.6 percent for 2009, while the amount of the refundable portion of the EIC increased 22 percent. The number of returns with the refundable portion of the EIC and without any qualifying children increased 32.3 percent, while the corresponding figure for the number of returns with one qualifying child increased by 9.8 percent, and the number of returns with two qualifying children decreased by 20.5 percent. There were 3.1 million returns with three or more qualifying children claiming the refundable portion of the EIC. The amount of refundable EIC claimed on returns with no qualifying children increased 28.6 percent for 2009. The amount of refundable EIC claimed on returns with one qualifying child increased 17.3 percent, while the amount on returns with two qualifying children decreased 13.2 percent. The amount on returns with three or more qualifying children was \$10.2 billion.

Both the EIC and the child tax credit may offset income tax before credits, all other taxes, and may even be refundable. The second part of the EIC, the portion used to offset all other taxes besides income tax, was \$4.8 billion for 2009 (12.4 percent less than for 2008). The refundable portion, the largest component of the EIC, was treated as a refund and paid directly to taxpayers who had no tax against which to apply the credit or whose EIC exceeded income tax (and other income-related taxes). The refundable portion of the EIC totaled \$54 billion for 2009, an increase of 22 percent from 2008 (Figure H). When the additional child tax credit was included, child tax credits actually increased (9.7 percent) from 2008

levels. As shown in Figure I, for 2009, the combined total of these two (\$55.9 billion) was just shy of the levels of total EIC (\$59.2 billion). Of this total, 21.3 million returns had the refundable additional child tax credit portion, claiming \$27.2 billion.

There were several other credits besides the EIC and the child tax credit that could be used to offset other taxes and could also be refundable. The largest of these credits, after the EIC and child tax credit, was the making work pay credit, which was claimed by 101 million returns for a total of \$50.7 billion. Of this, 32.1 million returns claimed a refundable amount of \$12.8 billion. The fourth largest of these credits was the first-time homebuyer credit (FTHC). The FTHC was claimed by 1.4 million returns for a total of \$9.8 billion, of which 1 million returns claimed a refundable amount totaling \$4.7 billion. For 2009, a portion of the new American opportunity credit could have been refundable. The American opportunity credit was claimed by 8.8 million returns with a total of \$7.6 billion, of which 4.9 million returns claimed a refundable amount totaling \$3.9 billion. This made it the fourth largest refundable credit by number of returns, but the fifth largest by amount. Adding all the portions of the refundable credits, the amount claimed by taxpayers was \$185.8 billion, with \$104.2 billion of that amount being refundable.

Historical Trends in Constant Dollars

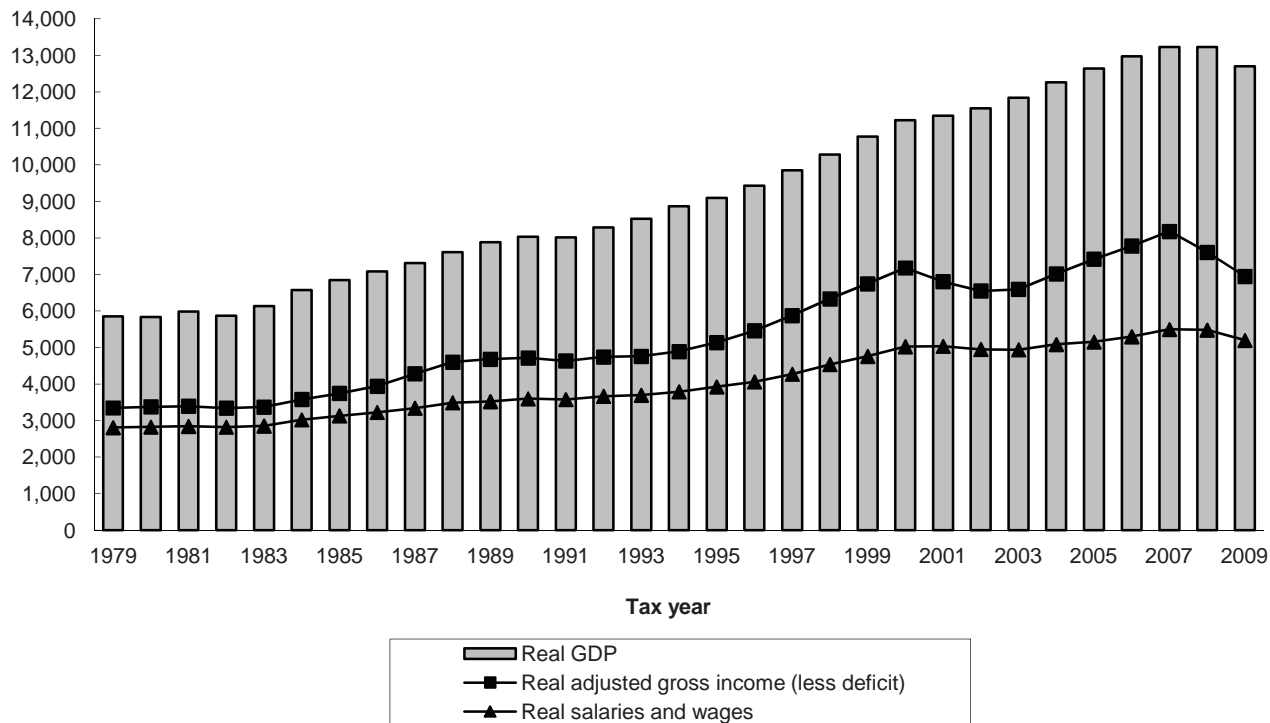
As shown in Figure J, salaries and wages, AGI, and real gross domestic product (GDP) all fell sharply in constant dollars for 2009.⁶ The 8.7-percent decline in real AGI marked the second large decline in a row, dropping it to its lowest level since 2002. As shown in Figure K, real total income tax rose continually from \$599.8 billion for 1991 to its high of \$1,106.2 billion for 2000, but then declined each year through 2003, when it was \$794.9 billion. From 2004 to 2007, real total income tax increased each year, reaching \$1,050.2 billion in 2007, leaving it just shy of its high in 2000. For 2008 and 2009, real total income tax has dropped dramatically, falling to \$789.2 billion for 2009. This is the lowest amount since 1995. Tax as a percentage of real GDP behaved similarly. During the mid- to late 1990s, tax as a percentage of real GDP increased. Part of this

⁶ AGI, salaries and wages, and total income tax are shown in constant dollars, calculated using the U.S. Department of Commerce, Bureau of Economic Analysis, GDP implicit price deflator (2005=100): 2009=109.729; 2008=108.582. GDP is based on chained 2005 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, September 2011.

Figure J

**Real Adjusted Gross Income, Salaries and Wages, and Gross Domestic Product,
Tax Years 1979–2009 [1]**

Constant dollars
(billions) [2,3]



[1] The definition of adjusted gross income (less deficit) (AGI) changed beginning in Tax Year 1987. Therefore, AGI should be examined separately from 1979 to 1986 and from 1987 to 2009. Real gross domestic product (GDP) does not include capital gains, while AGI does include capital gains.

[2] AGI and salaries and wages are shown in constant dollars, calculated using the U.S. Department of Commerce, Bureau of Economic Analysis, GDP implicit price deflator (2005=100).

[3] GDP is based on chained 2005 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, June 2011.

increase was attributable to the substantial increase in realizations of net capital gains and, thus, income taxes on those capital gains. The income taxes on these capital gains are included in the numerator of the income tax-to-GDP ratio, but, by definition of GDP, the capital gains are not included in the denominator. However, from 2000 to 2003, the ratio of income tax to GDP fell from 9.9 percent to 6.7 percent in conjunction with an overall decline in reported net capital gains for all years except 2003 (in addition, income tax rates were decreased over these

years). For 2003, although capital gains increased by 20.5 percent in real terms, this was accompanied by a significant decrease in tax rates, especially those on long-term capital gains. From 2002 to 2007, real net capital gain (less loss) had increased 229.8 percent (Figure L). Concurrently, the ratio of income tax to GDP increased every year since 2003 to 7.9 percent in 2007, still well below the 9.9 percent cited above for Tax Year 2000. For 2008 and 2009, real net capital gain (less loss) decreased 50.2 percent and 50.5 percent, respectively.⁷ The ratio of income tax

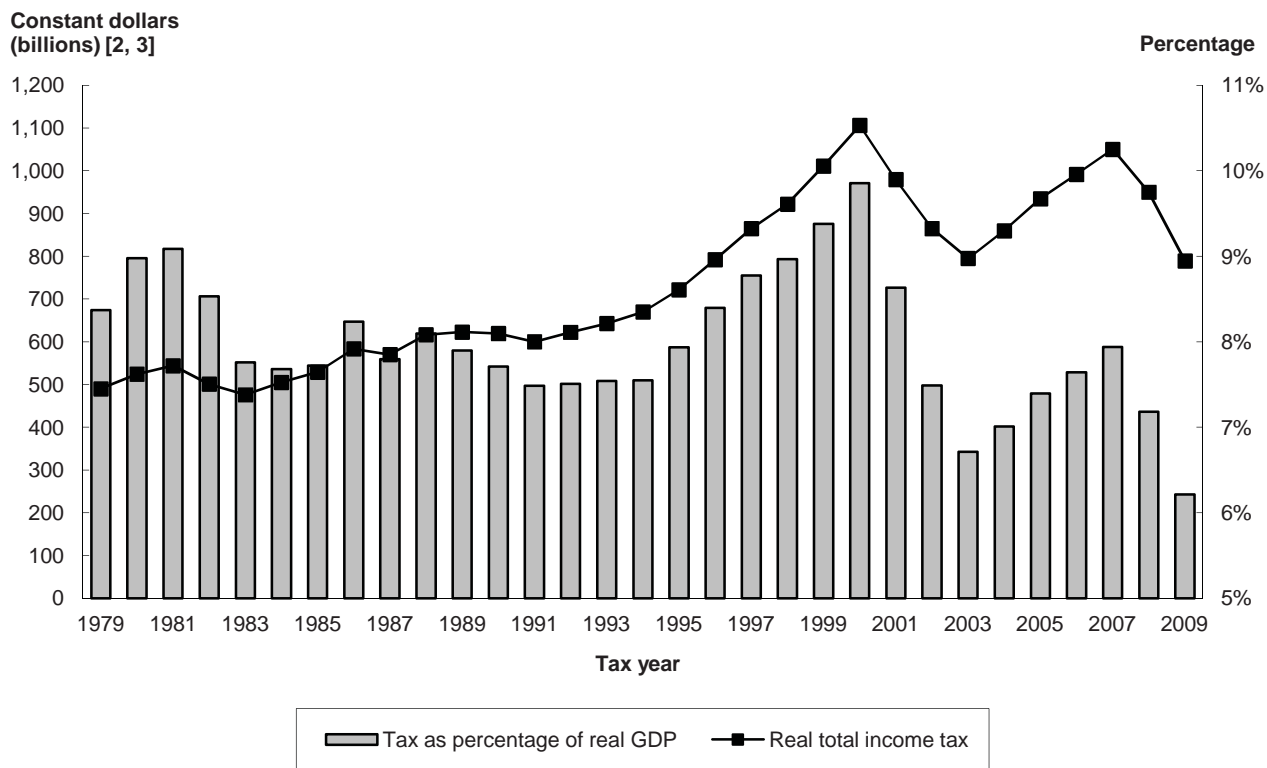
⁷ U.S. Department of Labor, Bureau of Labor Statistics, *Monthly Labor Review*. The Consumer Price Index (CPI-U) approximates the prices of goods and services purchased by typical urban consumers. CPI-U for each calendar year represents an annual average of monthly indices. (1982-84=100); 2009=214.537; 2008=215.303. See <http://ftp.bls.gov/pub/special.requests/cpi/cpi.txt> for previous years.

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Figure K

Real Total Income Tax and Tax as a Percentage of Real Gross Domestic Product, Tax Years 1979–2009 [1]



[1] Real GDP does not include capital gains, while adjusted gross income and taxable income (thus affecting income tax) do include these gains.
 [2] Total income tax is shown in constant dollars, calculated using the U.S. Department of Commerce, Bureau of Economic Analysis, GDP implicit price deflator (2005=100).
 [3] GDP is based on chained 2005 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, June 2011.

to GDP fell accordingly from 7.9 percent for 2007 to 6.2 percent for 2009.

Net capital gain (less loss) is the sum of gains and losses from the sale of capital assets. Figure L shows that, in constant dollars, net capital gain (less loss) decreased 50.5 percent for 2009. TY 2003 through TY 2007 saw a trend of large annual increases for real net capital gain (less loss), which also occurred during most of the 1990s. From 1991 to 2000, real net capital gains increased almost five fold from a low of \$75.5 billion for 1991 to a high of \$366.2 billion for 2000. During that period, capital gain (less loss) was affected by both tax law changes and a rising stock market. Due to several significant tax law changes enacted during the 1990s (including

the Omnibus Budget Reconciliation Act of 1993—OBRA93—and the Taxpayer Relief Act of 1997), the maximum differential between ordinary income and long-term capital gain income increased from 3 percentage points for 1991 and 1992 to 19.6 percentage points for 1997 through 2000. For 2003 through 2008, this differential was 20 percentage points. Real gains peaked at \$437.8 billion for 2007. With the large decline in 2008 and 2009, real net capital gain (less loss) was \$107.9 billion, the lowest amount since 1994.

Along with net capital gain (less loss), the constant-dollar amount of capital gain distributions from mutual funds increased tremendously during the 1990s, reaching a high of \$45.9 billion in TY 2000.

Figure L

Net Capital Gains and Capital Gain Distributions from Mutual Funds, Tax Years 1988–2009

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

Tax year	Net capital gain (less loss) [1]				Capital gain distributions [3]			
	Number of returns	Current dollars	Constant 1982-84 dollars [2]		Number of returns	Current dollars	Constant 1982-84 dollars [2]	
			Amount	Percentage change			Amount	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1988	14,309	153,768	129,981	N/A	4,274	3,879	3,279	N/A
1989	15,060	145,631	117,444	-9.6	5,191	5,483	4,422	34.9
1990	14,288	114,231	87,400	-25.6	5,069	3,905	2,988	-32.4
1991	15,009	102,776	75,460	-13.7	5,796	4,665	3,425	14.6
1992	16,491	118,230	84,269	11.7	5,917	7,426	5,293	54.5
1993	18,409	144,172	99,773	18.4	9,998	11,995	8,301	56.8
1994	18,823	142,288	96,011	-3.8	9,803	11,322	7,640	-8.0
1995	19,963	170,415	111,821	16.5	10,744	14,391	9,443	23.6
1996	22,065	251,817	160,495	43.5	12,778	24,722	15,757	66.9
1997	24,240	356,083	221,859	38.2	14,969	45,132	28,120	78.5
1998	25,690	446,084	273,671	23.4	16,070	46,147	28,311	0.7
1999	27,701	542,758	325,785	19.0	17,012	59,473	35,698	26.1
2000	29,521	630,542	366,169	12.4	17,546	79,079	45,923	28.6
2001	25,956	326,527	184,375	-49.6	12,216	13,609	7,685	-83.3
2002	24,189	238,789	132,734	-28.0	7,567	5,343	2,970	-61.4
2003	22,985	294,354	159,975	20.5	7,265	4,695	2,552	-14.1
2004	25,267	473,662	250,747	56.7	10,733	15,336	8,119	218.1
2005	26,196	668,015	342,046	36.4	13,393	35,581	18,219	124.4
2006	26,668	779,462	386,638	13.0	14,511	59,417	29,473	61.8
2007	27,156	907,656	437,758	13.2	15,714	86,397	41,669	41.4
2008	23,731	469,273	217,959	-50.2	11,544	21,954	10,197	-75.5
2009	20,291	231,548	107,929	-50.5	4,191	2,411	1,124	-89.0

N/A—Not applicable.

[1] Losses were limited to a maximum of \$3,000 per return (\$1,500 for married persons filing separately).

[2] Constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 7 of this article for further details.

[3] Capital gain distributions are included in net capital gain (less loss). For 1988-1996 and 1999-2009, capital gain distributions from mutual funds were the sum of the amounts reported on Form 1040 and Schedule D. For 1997 and 1998, capital gain distributions were reported entirely on Schedule D.

Capital gain distributions declined greatly between 2000 and 2003. The decline of reported capital gain distributions over this period brought them to \$2.6 billion for 2003, below the 1990 inflation-adjusted level of just under \$3.0 billion. These rose again through 2007 to \$41.7 billion. For 2008 and 2009, real capital gain distributions fell by 75.5 percent and then 89 percent to \$1.1 billion, the lowest amount recorded since before 1988.

Figure M presents constant dollar data for selected income, deduction, and tax items for 1988 to 2009. Real taxable interest income fluctuated over the period. Having decreased from 1990 to 1994, it rebounded 19.3 percent to \$101.6 billion for 1995. For 2000, it jumped again, by 9.8 percent. For 2008 and 2009, real taxable interest declined 19.8 percent

and 24.5 percent, after 3 years of double-digit percentage growth. Dividends had increased for 6 of the previous 7 years before 2001 and then had 2 consecutive years of large decreases for 2001 and 2002. From 2003 through 2007, however, dividends increased appreciably. Starting with 2008, dividends reversed this trend, decreasing a dramatic 25.2 percent (in real terms) for 2009 to \$76.2 billion.

Constant-dollar business or profession net income (less loss) decreased 7 percent to \$114.2 billion for 2009. This was the third year of declines in real terms after 5 years of increases. Partnership and S corporation net income (less loss) also saw its third year in a row of decline in real terms after 6 years of increases, falling 5.6 percent to \$160.9 billion. Other income items that declined included total rental and

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Figure M

Selected Sources of Income, Deductions, and Tax Items, in Constant Dollars, Tax Years 1988–2009

[Money amounts are in millions of dollars]

Tax year	Taxable interest		Ordinary dividends		Business or profession net income (less loss)		Taxable Individual Retirement Account distributions		Taxable social security benefits		Taxable pensions and annuities	
	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1988	158,057	N/A	65,367	N/A	106,782	N/A	9,398	N/A	12,140	N/A	117,317	N/A
1989	177,432	12.3	65,572	0.3	107,047	0.2	11,190	19.1	13,990	15.2	118,837	1.3
1990	173,744	-2.1	61,338	-6.5	108,210	1.1	13,431	20.0	15,062	7.7	121,878	2.6
1991	153,753	-11.5	56,743	-7.5	104,159	-3.7	15,145	12.8	15,682	4.1	129,590	6.3
1992	115,712	-24.7	55,542	-2.1	109,766	5.4	18,726	23.6	16,493	5.2	132,924	2.6
1993	90,755	-21.6	55,176	-0.7	107,754	-1.8	18,741	0.1	17,059	3.4	134,266	1.0
1994	85,134	-6.2	55,607	0.8	112,148	4.1	22,339	19.2	26,072	52.8	138,625	3.2
1995	101,562	19.3	62,068	11.6	111,118	-0.9	24,486	9.6	29,997	15.1	145,048	4.6
1996	105,591	4.0	66,447	7.1	112,749	1.5	29,024	18.5	33,909	13.0	152,190	4.9
1997	106,978	1.3	75,074	13.0	116,350	3.2	34,382	18.5	38,354	13.1	161,813	6.3
1998	109,407	2.3	72,687	-3.2	124,172	6.7	45,457	32.2	42,149	9.9	172,178	6.4
1999	105,447	-3.6	79,511	9.4	125,098	0.7	52,306	15.1	45,065	6.9	182,660	6.1
2000	115,750	9.8	85,359	7.4	124,196	-0.7	57,472	9.9	52,244	15.9	189,215	3.6
2001	111,902	-3.3	67,495	-20.9	122,401	-1.4	53,262	-7.3	52,829	1.1	191,274	1.1
2002	82,838	-26.0	57,388	-15.0	122,726	0.3	49,038	-7.9	51,951	-1.7	198,911	4.0
2003	68,959	-16.8	62,441	8.8	124,542	1.5	47,904	-2.3	53,020	2.1	202,240	1.7
2004	66,424	-3.7	77,734	24.5	130,872	5.1	53,823	12.4	58,477	10.3	208,727	3.2
2005	83,171	25.2	85,244	9.7	138,096	5.5	57,490	6.8	63,917	9.3	215,128	3.1
2006	110,470	32.8	98,888	16.0	139,646	1.1	61,858	7.6	71,629	12.1	223,440	3.9
2007	129,283	17.0	114,329	15.6	134,915	-3.4	71,360	15.4	80,633	12.6	236,605	5.9
2008	103,710	-19.8	101,871	-10.9	122,727	-9.0	75,313	5.5	78,081	-3.2	235,143	-0.6
2009	78,309	-24.5	76,191	-25.2	114,191	-7.0	63,021	-16.3	81,408	4.3	243,919	3.7

Tax year	Total rental and royalty net income (less loss) [2]		Partnership and S-corporation net income (less loss)		Total itemized deductions in taxable income [3]		Charitable contributions deduction		Alternative minimum tax		Total earned income credit	
	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1988	-1,081	N/A	48,250	N/A	334,080	N/A	43,068	N/A	869	N/A	4,984	N/A
1989	-1,160	-7.3	50,881	5.5	347,563	4.0	44,725	3.8	670	-22.9	5,319	6.7
1990	2,880	[4]	51,279	0.8	350,792	0.9	43,797	-2.1	635	-5.2	5,771	8.5
1991	3,814	32.4	46,395	-9.5	343,382	-2.1	44,474	1.5	891	40.3	7,676	33.0
1992	6,878	80.3	62,474	34.7	343,511	[5]	45,505	2.3	967	8.5	8,682	13.1
1993	9,280	34.9	64,269	2.9	339,380	-1.2	47,304	4.0	1,421	46.9	10,752	23.8
1994	10,774	16.1	77,183	20.1	333,100	-1.9	47,601	0.6	1,493	5.1	14,241	32.4
1995	11,281	4.7	82,515	6.9	346,046	3.9	49,207	3.4	1,503	0.7	17,031	19.6
1996	13,107	16.2	93,550	13.4	364,908	5.5	54,914	11.6	1,793	19.3	18,372	7.9
1997	13,935	6.3	104,874	12.1	386,798	6.0	61,802	12.5	2,495	39.2	18,934	3.1
1998	13,767	-1.2	114,941	9.6	415,006	7.3	67,018	8.4	3,076	23.3	19,381	2.4
1999	15,388	11.8	126,694	10.2	445,004	7.2	75,510	12.7	3,888	26.4	19,148	-1.2
2000	16,356	6.3	123,643	-2.4	477,561	7.3	81,697	8.2	5,575	43.4	18,755	-2.1
2001	18,574	13.6	127,109	2.8	499,451	4.6	78,623	-3.8	3,815	-31.6	18,846	0.5
2002	16,112	-13.3	132,277	4.1	499,193	-0.1	78,139	-0.6	3,810	-0.1	21,233	12.7
2003	15,850	-1.6	137,775	4.2	489,081	-2.0	79,014	1.1	5,135	34.8	20,964	-1.3
2004	14,497	-8.5	167,281	21.4	528,448	8.0	87,647	10.9	6,897	34.3	21,188	1.1
2005	14,458	-0.3	206,004	23.1	574,404	8.7	93,902	7.1	8,920	29.3	21,715	2.5
2006	11,621	-19.6	211,050	2.4	609,741	6.2	92,583	-1.4	10,697	19.9	22,018	1.4
2007	9,954	-14.3	200,010	-5.2	642,917	5.4	93,374	0.9	11,628	8.7	23,411	6.3
2008	15,299	53.7	170,441	-14.8	614,147	-4.5	80,322	-14.0	11,913	2.5	23,534	0.5
2009	10,475	-31.5	160,857	-5.6	561,119	-8.6	73,655	-8.3	10,525	-11.7	27,613	17.3

N/A—Not applicable.

[1] Constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 9 of this article for further details.

[2] Includes farm rental net income (less loss).

[3] Itemized deductions for 1991 and later years were limited if adjusted gross income exceeded specified levels.

[4] Percentage not calculated.

[5] Less than 0.05 percent.

royalty net income and taxable Individual Retirement Account distributions, which declined 31.5 percent and 16.3 percent, respectively.

For 2009, real taxable Social Security benefits and taxable pensions and annuities increased 4.3 percent, and 3.7 percent, respectively. The inflation-adjusted amount of total itemized deductions decreased 8.6 percent for 2009, making 2 consecutive years of decreases. Real charitable contributions decreased by 8.3 percent for 2009. This marked the second year in a row that real charitable contributions decreased, and it also marked the lowest amount deducted on individual returns since 1998.

Much of the fluctuation in AMT (alternative minimum tax) liability shown for 1988 through 2009 reflects changes in law. The large increases in the real AMT for 1991 and 1993 were the result of increases in the rates at which alternative minimum taxable income was taxed. After a large decline in AMT for 2001, partially resulting from a statutory increase in the AMT exemption, there was virtually no change in constant-dollar AMT for 2002. However, for 2003, while AMT tax rates were stable, other tax rates declined significantly. Thus, despite the fact that there was another increase in AMT exemption amounts, real AMT increased by 34.8 percent. Constant-dollar AMT increased by 34.3 percent and 29.3 percent for 2004 and 2005, respectively, with the AMT exemption amounts and all tax rates remaining the same for both years. For 2006 through 2008, exemption amounts were increased, but, despite this, AMT liability increased 19.9 percent, 8.7 percent, and 2.5 percent, respectively. For 2009, the AMT exemption amounts were again increased, but, this time, AMT decreased by 11.7 percent. This marked the first drop in AMT liability since 2002.

The real value of the total EIC increased each year between 1988 and 1998, exhibiting double-digit growth for several of these years. Beginning with Tax Year 1991, the EIC consisted of three components: the basic credit; the health insurance credit; and an extra credit for a child born in that year. The maximum amount of the credit for 1991 was more than twice the maximum for 1990. Later, OBRA93 modified the EIC by expanding the eligibility requirements to allow some taxpayers without children to qualify for the credit and eliminating the health insurance credit and extra credit components of the

EIC. In addition, the income eligibility levels and the maximum amounts of the credit increased. In 2009, the EIC expanded for taxpayers with three or more qualifying children. Accordingly, the EIC increased 17.3 percent in constant dollars for 2009, thus exceeding the previous high set the preceding year.

Changes in Law

The definitions used in this article are generally the same as those in *Statistics of Income—2009, Individual Income Tax Returns* (IRS Publication 1304). The following is a partial list of tax law and Internal Revenue Service administrative changes that had a major bearing on the Tax Year 2009 data presented in this article.

Additional child tax credits—Modifications were made to the additional child tax credit for 2009. For Tax Year 2008, the credit limit based on earned income was 15 percent of a taxpayer's earned income that exceeded \$8,500. For 2009, the limit was 15 percent of a taxpayer's earned income that exceeded \$3,000.

Alternative minimum tax (AMT)—For Tax Year 2009, the alternative minimum tax exemption rose to \$70,950 for a married couple filing a joint return, up from \$69,950 in 2008, and to \$46,700 for singles and heads of household, up from \$46,200, and to \$35,475 from \$34,975 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 and investment income an individual could have and still claim the credit. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit increased to \$3,100 from \$2,950. The maximum credit for taxpayers with no qualifying children increased to \$457 from \$438. For these taxpayers, earned income and AGI had to be less than \$13,440 (\$18,440 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$126 to \$3,043 and for taxpayers with two qualifying children, the maximum credit increased to \$5,028 from \$4,824. New for 2009, the maximum credit was \$5,657 for taxpayers with three or more qualifying children. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$35,463

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(\$40,463 for married filing jointly) for one qualifying child, less than \$40,295 (\$45,295 for married filing jointly) for two qualifying children, or less than \$43,279 (\$48,279 for married filing jointly) for three or more qualifying children.

Education credits—The American opportunity credit was a new education credit (a modification of the Hope credit) available for 2009. 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. 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 the credit if he or she was claimed as a dependent on another return, married filing separately, or took a deduction for tuition and fees for the same student.

First-time homebuyer credit—For Tax Year 2009, a taxpayer may have claimed this credit (up to \$8,000, or \$4,000 if married filing separately) if he or she bought a home after 2008 and before October 1, 2010 (if the taxpayer entered a written binding contract before May 1, 2010), and did not own a main home during the prior 3 years. Taxpayers were only allowed to claim this credit in Tax Year 2009 if their modified AGI was below \$95,000 (\$170,000 if married filing jointly), and they purchased the home before November 7, 2009. If the home was purchased after November 6, 2009, this income limit was increased to \$145,000 (\$245,000 if married filing jointly). For homes purchased in 2009 or 2010, taxpayers had to repay the credit only if the home ceases to be their main home within a 36-month period beginning on the purchase date.

Government retiree credit—Taxpayers were eligible for this new credit if they received a pension or annuity payment in 2009 for service performed for the Federal, State, or local government, and the service was not covered by Social Security. The credit was \$250 (\$500 if married filing jointly and both the taxpayer and spouse received qualifying pensions or annuities). A taxpayer could not take the credit if he or she already received a \$250 economic recovery payment (or in the case of joint returns, where both received \$250 payments) in 2009. The credit reduced the making work pay credit. This credit was taken on approximately 922,000 individual tax

returns and totaled \$0.3 billion. These were included in the statistics with the making work pay credit.

Health savings account deduction—The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$3,000 (\$5,950 if family coverage), an increase from \$2,900 (\$5,800 if family coverage) for 2008. These limits were \$1,000 higher if the taxpayer was age 55 or older (\$2,000 if both spouses were 55 or older). For 2008, these limits were \$900 and \$1,800 respectively.

Indexing—The following items increased due to indexing for inflation: personal exemption amounts, the basic and additional standard deduction amounts, the tax bracket boundaries, and the beginning income amounts for limiting certain itemized deductions and for the phaseout of personal exemptions. Also, the maximum amount of earnings subject to self-employment Social Security tax increased based on the percentage change in average covered earnings.

Individual retirement arrangement deduction—For 2009, a taxpayer (both taxpayers for taxpayers filing jointly) may have been able to take an IRA deduction up to \$5,000 (\$6,000 if age 50 or older). Taxpayers not covered by a retirement plan may have been able to deduct all contributions. For taxpayers covered by a retirement plan, the IRA deduction phased out between \$55,000 and \$65,000 of modified AGI for single filers (\$85,000 and \$105,000 for married filing jointly or qualifying widow(er)). This was up from \$53,000 and \$63,000 for single filers (\$83,000 and \$103,000 for married filing jointly or qualifying widow(er)) in 2008. 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 \$166,000 and \$176,000, up from \$159,000 and \$169,000 for 2008.

Making work pay credit—Taxpayers were able to take a credit equal to 6.2 percent of their earned income up to \$400 (\$800 if married filing jointly) if they had earned income from work and were not a dependent on another tax return. Taxpayers could not take the credit if their modified AGI was greater than or equal to \$95,000 (\$190,000 if married filing jointly). The credit phased out between \$75,000 and \$95,000 (\$150,000 and \$190,000 if married filing jointly). The credit was reduced if the taxpayer received a \$250 economic recovery payment in 2009

or took the government retiree credit. However, the government retiree credit portion of this was included in the statistics for the making work pay credit.

Motor vehicles tax deduction—New for 2009, a taxpayer could have deducted any State or local sales or excise taxes on the purchase of a new motor vehicle. In States without a sales tax, the taxpayer may have been able to deduct other taxes or fees. The motor vehicle must have been purchased after February 16, 2009, and the amount the taxpayer could include for State or local sales and excise taxes was limited to the taxes imposed on the first \$49,500 of the purchase price. Taxpayers were allowed to take this deduction if their AGI was less than \$135,000 (\$260,000 if married filing jointly). The deduction of the taxes was taken on Schedule A, if the taxpayer itemized. If the taxpayer did not itemize, the taxes increased the taxpayer's standard deduction using Schedule L, Standard Deduction for Certain Filers.

Residential energy credit—For 2009, the non-business energy property credit was reinstated for qualified property placed in service after 2008. A taxpayer was able to take a credit of 30 percent of the costs paid or incurred in 2009 for qualified energy efficient improvements and residential energy property. The credit was limited to a total of \$1,500. The credit was not available for nonbusiness property in 2008. There was also a credit for residential energy efficient property in 2009. For 2009, the annual maximum credit limits were eliminated for qualified solar, small wind energy, and geothermal heat pump property costs. A taxpayer could have taken a credit of 30 percent of their costs of qualified solar electric

property, solar water heating property, small wind energy property, and geothermal heat pump property.

Data Sources and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2010. Returns in the sample were stratified based on: (1) the larger of positive income or negative income (absolute value); (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; and (4) the usefulness of returns for tax policy modeling purposes.⁸ Returns were then selected at rates ranging from 0.10 percent to 100 percent. The 2009 data are based on a sample of 295,133 returns and an estimated final population of 140,599,266 returns. The corresponding sample and population for the 2008 data were 328,630 and 142,580,866 returns, respectively.⁹

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. Figure N shows estimated CVs for the numbers of returns and money amounts for selected income items. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in SOI Sampling Methodology and Data Limitations located later in this issue of the *SOI Bulletin*.

⁸ Returns in the sample were stratified based on the presence or absence of one or more of the following forms or schedules: Form 2555, *Foreign Earned Income*; Form 1116, *Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual)*; Schedule C, *Profit or Loss from Business (Sole Proprietorship)*; and Schedule F, *Profit or Loss from Farming*.

⁹ For further details on the description of the sample, see *Statistics of Income—2009, Individual Income Tax Returns* (IRS Publication 1304).

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Figure N

Coefficients of Variation for Selected Items, Tax Year 2009

[Money amounts are in thousands of dollars—coefficients of variation are percentages]

Item	Number of returns	Coefficient of variation	Amount	Coefficient of variation
	(1)	(2)	(3)	(4)
Adjusted gross income (less deficit)	140,494,127	0.01	7,626,430,723	0.10
Salaries and wages	116,668,680	0.11	5,707,088,487	0.17
Business or profession:				
Net income	16,539,498	0.38	308,887,694	0.78
Net loss	5,572,286	1.05	63,904,867	1.29
Net capital gain (less loss):				
Net gain	6,007,930	1.10	263,099,445	0.73
Net loss	13,531,912	0.65	31,912,136	0.69
Taxable Individual Retirement Account distributions	9,659,133	0.92	135,202,708	1.43
Taxable pensions and annuities	26,020,252	0.50	523,295,800	0.75
Partnership and S-corporation:				
Net income	5,006,112	1.10	497,773,276	0.65
Net loss	3,006,468	1.47	152,675,851	0.90
Estate and trust:				
Net income	600,258	3.49	20,488,202	2.99
Net loss	51,777	10.72	3,106,050	4.03
Unemployment compensation	11,298,837	0.86	83,538,098	1.15
Taxable social security benefits	15,320,332	0.67	174,649,879	0.82
Other income:				
Net income	6,237,495	1.13	38,137,780	2.27
Net loss	250,441	5.21	6,821,833	5.45
Payments to an Individual Retirement Account	2,587,823	1.83	11,215,140	2.11
Moving expenses adjustment	856,242	3.28	2,099,707	4.71
Self-employment tax deduction	17,436,420	0.43	23,833,849	0.75
Self-employed health insurance deduction	3,625,543	1.30	21,819,844	1.41
Total statutory adjustments	34,764,363	0.38	112,967,222	0.71
Taxable income	104,160,741	0.14	5,088,387,918	0.13

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2009

[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	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	140,494,127	7,626,430,723	140,040,871	7,739,397,945	116,668,680	5,707,088,487	57,811,427	168,001,234
No adjusted gross income	2,511,925	-198,958,452	2,058,669	-196,405,432	780,234	24,117,745	1,166,984	10,146,461
\$1 under \$5,000	10,447,635	27,218,608	10,447,635	28,968,885	7,348,198	25,699,131	2,819,522	1,839,413
\$5,000 under \$10,000	12,220,335	92,407,278	12,220,335	95,361,453	9,101,834	66,395,895	2,601,691	2,954,846
\$10,000 under \$15,000	12,444,512	155,465,805	12,444,512	158,797,392	9,258,929	107,000,716	2,801,131	4,220,067
\$15,000 under \$20,000	11,400,228	199,017,560	11,400,228	202,165,670	9,212,453	149,072,187	2,666,505	4,353,458
\$20,000 under \$25,000	10,033,887	225,167,737	10,033,887	228,096,096	8,531,111	178,658,880	2,525,018	3,796,052
\$25,000 under \$30,000	8,662,392	237,994,230	8,662,392	240,993,189	7,456,665	191,473,700	2,389,199	3,739,114
\$30,000 under \$40,000	14,371,647	499,879,773	14,371,647	505,807,319	12,687,288	409,416,983	4,747,810	7,073,003
\$40,000 under \$50,000	10,796,412	483,088,798	10,796,412	488,912,268	9,537,106	389,507,608	4,539,755	6,945,983
\$50,000 under \$75,000	18,694,893	1,149,068,817	18,694,893	1,162,579,257	16,497,007	906,062,360	9,978,370	17,789,757
\$75,000 under \$100,000	11,463,725	990,337,913	11,463,725	1,000,580,260	10,329,458	779,929,943	7,457,095	13,371,783
\$100,000 under \$200,000	13,522,048	1,801,446,897	13,522,048	1,825,123,213	12,412,361	1,420,675,682	10,510,733	27,383,438
\$200,000 under \$250,000	1,418,580	314,863,973	1,418,580	320,639,058	1,299,075	232,496,861	1,256,953	6,154,819
\$250,000 under \$500,000	1,776,459	590,483,429	1,776,459	603,525,570	1,595,380	400,731,538	1,642,939	13,666,433
\$500,000 under \$1,000,000	492,567	332,037,478	492,567	339,109,307	423,951	186,865,034	473,829	10,082,356
\$1,000,000 under \$1,500,000	108,096	130,149,237	108,096	132,558,457	90,830	60,036,604	106,458	4,666,796
\$1,500,000 under \$2,000,000	44,273	76,148,200	44,273	77,370,065	36,422	31,314,701	43,688	2,851,354
\$2,000,000 under \$5,000,000	61,918	182,986,391	61,918	185,228,891	51,629	69,137,704	61,320	7,793,008
\$5,000,000 under \$10,000,000	14,322	97,493,167	14,322	98,352,775	11,975	32,597,293	14,194	4,502,551
\$10,000,000 or more	8,274	240,133,885	8,274	241,634,252	6,775	45,897,921	8,235	14,670,540
Taxable returns, total	81,890,189	6,777,684,912	81,890,186	6,866,350,798	71,036,770	4,838,373,406	42,705,116	137,462,678
Nontaxable returns, total	58,603,939	848,745,811	58,150,686	873,047,146	45,631,910	868,715,081	15,106,311	30,538,556

Size of adjusted gross income	Tax-exempt interest [1]		Ordinary dividends		Qualified dividends [1]		State income tax refunds	
	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	6,255,546	73,574,105	29,287,816	163,458,846	25,412,544	123,570,203	23,444,210	30,314,607
No adjusted gross income	169,099	3,295,942	845,792	4,720,328	741,427	3,178,268	115,819	678,362
\$1 under \$5,000	184,782	532,652	1,439,400	1,486,182	1,205,162	842,253	119,259	95,346
\$5,000 under \$10,000	190,416	654,513	1,195,690	1,881,258	1,008,658	1,032,343	182,733	109,072
\$10,000 under \$15,000	183,334	690,565	1,267,851	2,508,809	1,058,688	1,503,951	274,527	144,094
\$15,000 under \$20,000	174,936	742,563	1,178,833	2,594,870	993,291	1,494,954	423,145	258,497
\$20,000 under \$25,000	173,481	901,404	1,028,497	2,161,578	849,808	1,327,566	462,188	287,504
\$25,000 under \$30,000	193,480	1,317,972	1,058,240	2,272,379	895,744	1,397,681	620,002	378,418
\$30,000 under \$40,000	348,900	1,938,484	1,915,395	4,326,528	1,648,776	2,734,845	1,687,928	1,112,659
\$40,000 under \$50,000	395,746	2,301,166	1,942,609	4,887,579	1,662,014	3,137,849	1,948,031	1,372,584
\$50,000 under \$75,000	861,906	6,510,415	4,645,887	12,651,842	3,992,054	8,728,152	5,297,391	4,250,769
\$75,000 under \$100,000	727,805	5,494,705	3,698,447	11,233,344	3,185,470	8,032,734	4,440,476	4,305,519
\$100,000 under \$200,000	1,436,541	12,790,658	6,221,886	26,660,719	5,523,046	20,039,797	6,453,793	8,203,632
\$200,000 under \$250,000	291,534	3,410,392	914,159	6,969,992	843,728	5,485,006	585,556	1,205,318
\$250,000 under \$500,000	540,947	9,707,487	1,310,074	17,070,107	1,213,783	13,691,716	547,140	1,870,626
\$500,000 under \$1,000,000	230,906	7,185,390	411,194	12,497,535	387,064	9,897,768	168,301	1,424,064
\$1,000,000 under \$1,500,000	63,126	3,315,316	94,985	6,518,867	90,627	5,228,007	49,622	777,059
\$1,500,000 under \$2,000,000	28,264	1,984,949	40,185	3,801,560	38,091	3,014,560	22,382	523,047
\$2,000,000 under \$5,000,000	42,567	4,663,281	57,114	10,254,337	54,468	8,291,474	32,730	1,230,778
\$5,000,000 under \$10,000,000	10,900	2,266,394	13,577	6,437,190	12,957	5,296,038	8,227	684,265
\$10,000,000 or more	6,876	3,869,855	8,001	22,523,842	7,691	19,215,241	4,961	1,402,993
Taxable returns, total	4,989,472	60,449,107	22,114,873	137,465,807	19,268,352	105,438,815	19,972,092	26,372,886
Nontaxable returns, total	1,266,075	13,124,998	7,172,943	25,993,039	6,144,192	18,131,389	3,472,118	3,941,721

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions	
			Net income		Net loss			
	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	438,103	8,821,395	16,539,498	308,887,694	5,572,286	63,904,867	750,663	360,637
No adjusted gross income	4,186	134,207	293,861	4,182,000	517,727	23,615,909	6,551	3,208
\$1 under \$5,000	* 8,023	* 30,240	1,368,464	3,920,852	136,475	813,214	56,529	12,189
\$5,000 under \$10,000	20,564	133,209	1,976,393	13,798,132	199,462	1,799,474	38,956	17,116
\$10,000 under \$15,000	33,097	260,033	2,025,576	20,850,388	251,266	2,014,712	34,277	4,814
\$15,000 under \$20,000	43,873	475,362	1,212,176	14,325,960	307,869	2,598,228	34,166	13,894
\$20,000 under \$25,000	30,654	308,768	870,753	11,123,671	317,183	2,257,418	29,290	9,610
\$25,000 under \$30,000	21,404	242,535	735,550	10,061,112	265,032	1,881,896	25,042	14,073
\$30,000 under \$40,000	68,036	953,236	1,200,479	16,151,765	525,898	3,842,911	54,068	20,982
\$40,000 under \$50,000	50,035	787,675	1,020,057	14,077,271	438,890	2,802,518	44,391	4,982
\$50,000 under \$75,000	88,044	1,884,816	1,952,526	30,703,304	933,410	6,195,421	136,098	67,225
\$75,000 under \$100,000	28,834	917,660	1,321,601	24,981,527	608,808	3,988,083	102,856	19,057
\$100,000 under \$200,000	33,721	1,612,679	1,831,901	59,643,326	822,293	6,034,367	138,314	132,680
\$200,000 under \$250,000	1,843	178,260	243,759	17,649,437	89,397	970,313	20,518	10,389
\$250,000 under \$500,000	4,973	761,170	349,303	33,593,906	111,762	1,824,466	22,041	13,510
\$500,000 under \$1,000,000	** 815	** 141,545	97,437	16,342,050	29,324	1,003,955	** 7,567	** 16,909
\$1,000,000 under \$1,500,000	**	**	18,256	5,221,292	7,585	403,775	**	**
\$1,500,000 under \$2,000,000	**	**	7,263	2,334,379	2,981	248,119	**	**
\$2,000,000 under \$5,000,000	**	**	10,460	4,817,005	4,790	662,663	**	**
\$5,000,000 under \$10,000,000	**	**	2,354	1,923,540	1,236	383,387	**	**
\$10,000,000 or more	**	**	1,329	3,186,775	898	564,039	**	**
Taxable returns, total	304,668	7,240,834	7,624,259	216,994,536	3,353,209	25,464,776	581,222	277,649
Nontaxable returns, total	133,434	1,580,561	8,915,239	91,893,158	2,219,077	38,440,092	169,441	82,988

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D							
	Taxable net gain		Taxable net loss		Short-term capital gain		Short-term capital loss	
	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	6,007,930	263,099,445	13,531,912	31,912,136	3,956,155	56,607,920	7,026,050	291,057,610
No adjusted gross income	167,648	12,144,507	857,439	2,233,820	117,074	3,019,143	503,338	30,552,922
\$1 under \$5,000	202,853	307,924	678,566	1,482,059	150,341	302,204	311,615	5,633,493
\$5,000 under \$10,000	199,611	626,858	573,800	1,274,570	113,929	413,625	258,305	4,936,667
\$10,000 under \$15,000	194,544	749,467	516,738	1,232,042	123,865	369,811	245,612	10,708,251
\$15,000 under \$20,000	200,405	880,586	482,829	1,093,958	132,240	268,163	200,404	4,577,900
\$20,000 under \$25,000	208,440	916,073	423,482	966,397	98,009	349,303	185,609	5,025,194
\$25,000 under \$30,000	180,997	736,473	463,110	1,066,633	117,873	371,334	228,233	4,695,774
\$30,000 under \$40,000	336,026	1,657,696	815,768	1,813,135	219,775	645,306	387,129	8,687,839
\$40,000 under \$50,000	381,599	2,012,012	881,355	1,991,844	224,417	601,387	411,522	8,641,835
\$50,000 under \$75,000	911,404	6,948,756	1,851,782	4,238,888	543,775	2,086,800	903,740	20,802,398
\$75,000 under \$100,000	808,211	7,978,205	1,536,267	3,498,317	511,157	2,254,325	769,875	19,825,834
\$100,000 under \$200,000	1,414,229	23,952,633	2,801,193	6,683,723	970,348	6,346,197	1,509,155	47,437,493
\$200,000 under \$250,000	230,927	7,549,112	501,241	1,257,061	175,032	1,900,305	300,275	20,518,665
\$250,000 under \$500,000	358,368	22,688,088	767,026	2,016,119	291,866	4,677,667	505,197	31,838,395
\$500,000 under \$1,000,000	130,712	23,507,372	253,039	696,429	103,912	4,287,590	191,614	23,020,680
\$1,000,000 under \$1,500,000	33,388	12,771,998	59,679	170,240	25,783	2,140,618	50,006	10,060,373
\$1,500,000 under \$2,000,000	15,296	9,217,990	23,993	68,641	11,724	1,385,712	21,486	5,718,474
\$2,000,000 under \$5,000,000	22,791	27,168,866	33,621	96,523	17,202	4,521,521	31,251	12,677,095
\$5,000,000 under \$10,000,000	6,234	20,162,981	7,239	20,967	4,682	3,846,247	7,386	6,036,805
\$10,000,000 or more	4,247	81,121,848	3,745	10,770	3,150	16,820,660	4,300	9,661,524
Taxable returns, total	4,546,810	238,616,233	9,533,328	22,348,721	3,109,125	49,696,207	4,971,891	202,907,886
Nontaxable returns, total	1,461,121	24,483,212	3,998,584	9,563,415	847,031	6,911,713	2,054,160	88,149,724

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2009—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							
	Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (2119, 4797, etc.)	
	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	3,848,853	231,750,190	4,471,545	44,829,469	4,497,817	70,678,144	405,283	5,174,507
No adjusted gross income	334,796	25,084,141	162,352	2,906,496	261,198	5,109,303	17,501	329,878
\$1 under \$5,000	188,897	4,404,737	171,729	514,696	177,843	1,316,054	7,752	5,601
\$5,000 under \$10,000	149,995	4,045,134	131,106	562,214	148,914	1,034,891	10,056	3,437
\$10,000 under \$15,000	122,338	4,273,697	135,239	464,663	159,991	6,540,439	4,869	1,409
\$15,000 under \$20,000	99,231	3,638,103	137,686	416,975	122,581	1,086,775	13,101	9,045
\$20,000 under \$25,000	86,053	3,593,511	104,764	517,931	126,674	1,513,079	5,879	14,119
\$25,000 under \$30,000	118,958	3,900,440	128,356	531,153	141,727	995,548	8,268	5,462
\$30,000 under \$40,000	186,834	6,889,957	235,150	956,364	260,466	2,055,820	15,896	9,057
\$40,000 under \$50,000	174,861	6,651,654	245,447	896,716	295,446	2,137,444	14,460	15,728
\$50,000 under \$75,000	445,838	16,656,010	624,267	2,811,494	592,512	4,491,401	33,501	45,234
\$75,000 under \$100,000	363,105	16,295,967	549,271	2,840,296	520,846	4,368,687	45,927	89,203
\$100,000 under \$200,000	822,481	39,786,018	1,080,105	8,072,909	993,969	9,729,077	103,462	173,439
\$200,000 under \$250,000	181,020	11,416,379	204,089	2,473,773	199,452	9,804,409	24,988	47,447
\$250,000 under \$500,000	342,378	27,204,979	355,726	5,788,617	310,587	6,414,798	46,997	230,322
\$500,000 under \$1,000,000	142,781	20,001,536	131,439	4,591,302	114,643	4,629,483	26,032	191,076
\$1,000,000 under \$1,500,000	38,318	8,704,825	31,729	1,946,982	30,143	2,140,712	9,522	186,110
\$1,500,000 under \$2,000,000	16,677	4,958,038	14,412	1,215,791	12,874	1,095,417	4,520	154,254
\$2,000,000 under \$5,000,000	24,797	10,741,841	20,349	2,897,796	20,025	2,835,813	8,150	478,739
\$5,000,000 under \$10,000,000	6,047	5,391,997	5,237	1,578,949	4,880	1,193,562	2,486	497,787
\$10,000,000 or more	3,449	8,111,226	3,093	2,844,352	3,047	2,185,433	1,915	2,687,159
Taxable returns, total	2,629,389	164,910,748	3,465,071	36,653,303	3,294,309	48,328,036	320,030	4,657,370
Nontaxable returns, total	1,219,464	66,839,443	1,006,474	8,176,166	1,203,508	22,350,107	85,253	517,137

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corporation gain		Net short-term partnership/ S-corporation loss		Long-term capital gain	
	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	299,097	1,889,635	587,959	30,636,723	575,110	10,772,420	4,904,712	240,049,254
No adjusted gross income	15,413	377,016	25,258	2,030,264	29,354	2,229,956	163,669	12,367,177
\$1 under \$5,000	8,124	9,166	10,774	23,568	16,996	145,198	151,127	292,808
\$5,000 under \$10,000	8,102	26,389	17,695	37,698	11,175	19,977	171,670	598,926
\$10,000 under \$15,000	5,977	9,427	7,693	53,051	17,294	34,001	165,881	682,575
\$15,000 under \$20,000	3,255	4,835	20,190	24,804	16,674	30,848	168,263	858,589
\$20,000 under \$25,000	7,193	11,108	9,253	33,911	14,795	124,154	173,307	810,559
\$25,000 under \$30,000	4,414	16,715	13,057	119,335	12,518	67,687	138,868	679,250
\$30,000 under \$40,000	9,932	12,913	22,844	74,810	21,596	124,074	264,180	1,476,881
\$40,000 under \$50,000	8,790	42,009	20,073	38,755	27,495	160,540	322,585	1,918,324
\$50,000 under \$75,000	30,326	69,672	42,869	100,977	71,433	456,219	714,824	6,248,327
\$75,000 under \$100,000	24,898	51,541	49,781	500,319	50,626	285,132	655,278	7,152,055
\$100,000 under \$200,000	61,706	118,623	134,334	1,216,353	120,498	920,279	1,110,353	21,737,527
\$200,000 under \$250,000	16,889	38,588	27,378	437,578	28,962	317,782	189,337	7,071,376
\$250,000 under \$500,000	43,369	154,602	88,379	1,586,415	64,298	991,704	315,844	21,754,604
\$500,000 under \$1,000,000	23,221	150,054	47,690	2,187,249	38,201	921,643	121,164	22,560,202
\$1,000,000 under \$1,500,000	9,029	77,951	18,268	1,381,185	12,173	510,544	32,000	12,216,575
\$1,500,000 under \$2,000,000	4,658	75,927	8,752	880,768	6,341	454,193	14,712	8,833,465
\$2,000,000 under \$5,000,000	8,572	178,357	15,383	3,211,399	9,782	987,496	21,922	25,437,737
\$5,000,000 under \$10,000,000	2,859	118,888	4,683	3,013,065	2,891	575,912	5,760	18,131,076
\$10,000,000 or more	2,370	345,854	3,607	13,685,218	2,008	1,415,081	3,968	69,221,220
Taxable returns, total	227,681	1,303,196	465,106	27,169,647	430,958	7,150,020	3,631,921	214,889,814
Nontaxable returns, total	71,417	586,439	122,853	3,467,075	144,152	3,622,400	1,272,791	25,159,440

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2009—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							
	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	
	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	11,973,769	459,196,954	3,668,168	122,395,804	8,061,192	176,527,038	6,616,370	271,148,438
No adjusted gross income	749,664	46,202,860	108,146	4,948,957	436,295	14,064,481	488,430	30,241,877
\$1 under \$5,000	625,623	11,501,586	133,650	371,695	396,888	3,956,453	357,995	7,434,492
\$5,000 under \$10,000	511,177	12,023,686	129,291	349,038	322,098	3,509,530	285,829	8,517,506
\$10,000 under \$15,000	452,178	10,821,331	121,307	503,531	280,285	3,758,265	249,436	7,139,597
\$15,000 under \$20,000	424,582	10,227,243	126,337	576,808	273,979	3,884,218	238,324	6,409,562
\$20,000 under \$25,000	368,606	9,235,365	112,185	541,546	236,296	3,152,671	199,064	5,904,631
\$25,000 under \$30,000	403,880	9,365,959	104,838	470,524	267,889	3,740,377	205,384	5,749,675
\$30,000 under \$40,000	704,263	17,130,538	187,051	823,418	472,685	6,218,038	364,299	10,797,061
\$40,000 under \$50,000	765,968	17,875,663	226,278	1,104,745	530,096	6,997,008	382,520	10,727,093
\$50,000 under \$75,000	1,629,845	41,024,131	555,880	3,985,622	1,090,191	17,141,027	863,807	23,905,124
\$75,000 under \$100,000	1,310,998	35,036,527	476,541	4,516,455	922,236	13,772,661	668,319	21,222,994
\$100,000 under \$200,000	2,503,299	79,605,676	852,235	12,323,702	1,721,006	30,468,872	1,365,650	49,104,773
\$200,000 under \$250,000	457,504	19,671,250	149,595	3,703,476	321,460	7,409,283	268,418	12,179,509
\$250,000 under \$500,000	704,722	52,294,459	231,378	11,574,834	509,120	22,354,147	438,180	29,129,614
\$500,000 under \$1,000,000	237,740	29,716,582	95,707	12,908,664	179,683	12,304,322	154,071	16,389,599
\$1,000,000 under \$1,500,000	56,840	13,433,783	23,755	5,921,658	44,927	6,114,407	39,685	6,760,345
\$1,500,000 under \$2,000,000	23,000	7,337,744	10,597	4,542,901	18,551	2,947,409	15,850	3,809,800
\$2,000,000 under \$5,000,000	32,592	16,012,002	16,175	12,522,211	27,417	6,887,064	23,046	7,438,690
\$5,000,000 under \$10,000,000	7,375	7,280,383	4,281	8,837,207	6,419	3,149,416	5,219	3,291,843
\$10,000,000 or more	3,912	13,400,185	2,942	31,868,815	3,670	4,697,387	2,845	4,994,654
Taxable returns, total	8,450,494	322,297,742	2,727,349	109,112,176	5,818,808	128,431,316	4,566,946	185,814,165
Nontaxable returns, total	3,523,275	136,899,212	940,819	13,283,628	2,242,384	48,095,723	2,049,425	85,334,273

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/S-corporation gain		Net long-term partnership/S-corporation loss	
	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	1,829,806	85,629,152	273,140	2,677,559	795,393	60,800,867	1,012,145	39,670,831
No adjusted gross income	107,938	8,373,510	13,617	526,169	36,267	3,515,351	52,417	5,943,336
\$1 under \$5,000	32,596	76,047	8,078	13,519	15,959	26,975	23,068	304,591
\$5,000 under \$10,000	47,859	267,288	5,756	38,861	16,378	97,649	22,804	102,729
\$10,000 under \$15,000	59,853	287,033	5,977	22,389	14,016	80,657	28,610	131,176
\$15,000 under \$20,000	57,103	368,555	3,811	6,381	22,595	165,192	31,785	202,439
\$20,000 under \$25,000	52,718	252,955	6,844	15,372	18,362	108,054	19,656	285,829
\$25,000 under \$30,000	51,309	331,776	3,195	24,733	16,719	165,904	21,910	161,390
\$30,000 under \$40,000	98,931	778,909	9,816	23,480	34,235	164,956	29,526	450,934
\$40,000 under \$50,000	100,052	943,370	7,756	63,384	29,593	195,794	47,908	480,185
\$50,000 under \$75,000	219,924	2,617,022	28,171	102,171	93,464	625,627	120,389	1,014,415
\$75,000 under \$100,000	223,618	2,962,542	22,842	63,757	76,670	617,580	86,718	1,039,175
\$100,000 under \$200,000	398,757	9,974,968	60,159	224,645	191,417	2,772,115	240,132	3,391,230
\$200,000 under \$250,000	80,433	3,403,935	15,318	47,305	40,074	870,480	47,022	1,036,635
\$250,000 under \$500,000	164,181	9,748,545	39,596	214,342	94,760	3,567,896	117,667	3,937,645
\$500,000 under \$1,000,000	73,061	8,424,845	20,120	214,530	51,161	4,098,234	64,544	3,822,323
\$1,000,000 under \$1,500,000	24,529	5,252,789	7,127	100,530	16,907	2,759,880	21,501	2,290,270
\$1,500,000 under \$2,000,000	10,968	3,061,047	3,914	102,212	7,688	2,186,772	10,821	1,467,187
\$2,000,000 under \$5,000,000	17,797	8,320,770	6,818	233,417	12,864	7,124,270	17,196	4,132,913
\$5,000,000 under \$10,000,000	4,874	5,336,040	2,334	166,251	3,647	5,699,727	4,991	2,518,368
\$10,000,000 or more	3,307	14,847,205	1,891	474,111	2,617	25,957,754	3,480	6,958,059
Taxable returns, total	1,320,972	72,239,024	207,922	1,843,914	615,950	55,297,286	784,929	29,614,885
Nontaxable returns, total	508,834	13,390,128	65,218	833,645	179,443	5,503,582	227,216	10,055,946

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2009—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		Sale of property other than capital assets			
	Schedule D capital gain distributions		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	3,440,723	2,050,342	674,693	11,898,098	1,112,970	29,925,581
No adjusted gross income	121,868	102,362	66,200	1,160,359	154,128	18,457,454
\$1 under \$5,000	127,829	25,561	11,313	38,794	32,531	331,427
\$5,000 under \$10,000	111,220	29,890	22,833	211,303	29,889	424,252
\$10,000 under \$15,000	103,422	41,448	16,513	100,136	38,054	489,020
\$15,000 under \$20,000	101,303	23,391	25,638	106,062	31,547	278,954
\$20,000 under \$25,000	89,838	31,142	21,643	223,711	25,329	285,416
\$25,000 under \$30,000	84,852	21,263	19,261	100,107	26,397	203,759
\$30,000 under \$40,000	178,366	68,576	52,542	287,267	54,257	833,236
\$40,000 under \$50,000	210,049	66,422	38,130	288,218	59,726	462,607
\$50,000 under \$75,000	477,355	158,663	84,648	667,538	127,381	1,288,356
\$75,000 under \$100,000	376,616	117,538	69,117	568,570	90,687	627,135
\$100,000 under \$200,000	781,922	250,585	116,175	1,376,106	200,588	2,032,487
\$200,000 under \$250,000	151,346	94,967	26,335	321,794	40,685	334,855
\$250,000 under \$500,000	302,584	204,618	52,112	736,056	95,855	953,408
\$500,000 under \$1,000,000	133,094	142,651	26,954	648,139	58,925	849,046
\$1,000,000 under \$1,500,000	36,455	114,018	8,621	369,377	17,850	371,767
\$1,500,000 under \$2,000,000	16,060	31,608	4,365	276,751	8,597	207,428
\$2,000,000 under \$5,000,000	25,722	150,569	7,936	722,687	14,099	506,728
\$5,000,000 under \$10,000,000	6,616	103,598	2,483	473,710	3,829	301,442
\$10,000,000 or more	4,207	271,472	1,873	3,221,411	2,618	686,803
Taxable returns, total	2,625,799	1,647,867	437,617	9,583,939	696,761	7,608,863
Nontaxable returns, total	814,924	402,476	237,075	2,314,159	416,209	22,316,718

Size of adjusted gross income	Taxable IRA distributions		Pensions and annuities			
			Total [1]		Taxable	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)
All returns, total	9,659,133	135,202,708	28,408,058	822,742,643	26,020,252	523,295,800
No adjusted gross income	128,182	2,524,393	320,878	8,062,475	265,760	3,048,017
\$1 under \$5,000	279,191	819,581	816,778	6,648,841	717,608	1,907,737
\$5,000 under \$10,000	513,417	1,982,758	1,444,241	14,014,370	1,377,317	7,288,413
\$10,000 under \$15,000	684,202	3,475,493	1,958,670	22,252,828	1,878,964	15,639,985
\$15,000 under \$20,000	635,402	4,064,374	1,888,320	25,840,784	1,808,791	19,116,121
\$20,000 under \$25,000	557,413	4,096,656	1,678,639	24,740,657	1,590,918	18,991,221
\$25,000 under \$30,000	526,019	4,434,140	1,559,633	26,975,388	1,483,160	19,827,158
\$30,000 under \$40,000	897,250	8,326,350	2,712,685	53,832,286	2,549,602	40,747,842
\$40,000 under \$50,000	823,598	8,494,972	2,422,345	53,919,167	2,269,207	41,237,931
\$50,000 under \$75,000	1,793,584	22,892,576	5,011,112	144,162,674	4,601,428	103,611,407
\$75,000 under \$100,000	1,190,121	20,722,317	3,451,326	127,873,578	3,115,538	86,463,550
\$100,000 under \$200,000	1,323,678	35,588,462	4,118,286	211,812,606	3,570,078	126,492,414
\$200,000 under \$250,000	125,631	5,435,408	402,854	30,239,407	329,892	14,908,517
\$250,000 under \$500,000	137,680	8,038,406	463,306	47,313,646	350,632	17,568,687
\$500,000 under \$1,000,000	31,818	2,735,759	107,845	15,331,529	75,577	4,065,039
\$1,000,000 under \$1,500,000	5,806	510,426	23,574	3,823,084	16,236	965,539
\$1,500,000 under \$2,000,000	2,419	305,799	9,300	1,619,812	6,594	382,832
\$2,000,000 under \$5,000,000	2,789	404,390	13,346	2,746,607	9,387	646,188
\$5,000,000 under \$10,000,000	565	135,577	3,087	750,987	2,202	204,954
\$10,000,000 or more	369	214,870	1,832	781,916	1,360	182,247
Taxable returns, total	7,038,463	116,051,571	21,095,178	724,951,182	19,297,289	468,875,878
Nontaxable returns, total	2,620,670	19,151,137	7,312,880	97,791,461	6,722,963	54,419,922

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Rent				Royalty			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total	4,120,652	59,282,981	5,685,324	70,772,197	1,690,576	15,772,334	67,037	260,103
No adjusted gross income	141,122	2,669,599	393,977	11,100,292	62,764	619,136	** 4,023	** 34,587
\$1 under \$5,000	103,547	265,653	115,260	973,680	50,933	78,349	**	**
\$5,000 under \$10,000	175,219	821,266	140,809	1,193,051	73,058	264,073	* 3,980	* 3,798
\$10,000 under \$15,000	191,958	1,124,448	188,376	1,592,811	60,839	111,863	* 4,025	* 1,357
\$15,000 under \$20,000	211,606	1,270,578	213,015	1,664,160	75,100	122,210	* 327	* 168
\$20,000 under \$25,000	197,534	1,405,713	207,591	1,731,864	60,144	167,740	* 1,139	* 60
\$25,000 under \$30,000	169,073	1,188,526	211,112	2,125,262	61,082	145,595	* 1,169	* 4,392
\$30,000 under \$40,000	331,040	2,591,715	429,949	4,120,280	105,122	380,504	1,006	11,599
\$40,000 under \$50,000	296,790	2,383,772	401,424	3,903,946	112,472	384,865	4,061	9,747
\$50,000 under \$75,000	626,486	5,944,870	978,726	9,592,615	237,307	1,097,424	12,662	50,521
\$75,000 under \$100,000	494,633	5,170,976	726,585	6,825,580	189,358	889,253	6,472	1,679
\$100,000 under \$200,000	774,980	13,189,573	1,150,227	14,318,039	351,903	2,737,675	16,459	53,386
\$200,000 under \$250,000	116,549	3,000,244	173,345	3,045,369	51,099	726,421	3,336	4,778
\$250,000 under \$500,000	184,010	7,386,400	244,934	4,723,541	103,035	2,018,275	4,262	29,273
\$500,000 under \$1,000,000	68,049	4,584,629	73,662	1,977,546	50,580	1,766,969	1,844	16,913
\$1,000,000 under \$1,500,000	16,750	1,782,440	16,001	608,158	15,433	1,023,400	867	6,963
\$1,500,000 under \$2,000,000	7,113	1,019,407	7,081	300,446	8,013	398,448	328	2,766
\$2,000,000 under \$5,000,000	10,400	1,886,749	9,538	552,039	14,291	948,830	693	8,480
\$5,000,000 under \$10,000,000	2,424	719,308	2,334	179,923	4,509	530,136	214	7,632
\$10,000,000 or more	1,370	877,115	1,377	243,594	3,533	1,361,167	170	12,003
Taxable returns, total	2,903,206	48,922,378	3,889,731	44,284,042	1,268,247	13,393,355	50,398	191,878
Nontaxable returns, total	1,217,446	10,360,604	1,795,593	26,488,155	422,330	2,378,979	16,639	68,225

Size of adjusted gross income	Farm rental				Total rental and royalty			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
All returns, total	441,845	4,722,728	118,530	655,397	5,634,074	77,879,456	5,002,015	55,406,275
No adjusted gross income	11,910	81,441	8,099	152,895	184,253	3,041,627	393,877	10,219,158
\$1 under \$5,000	13,713	29,345	* 4,000	* 25,765	158,122	346,177	107,829	970,689
\$5,000 under \$10,000	21,655	71,996	* 3,210	* 4,976	250,478	1,130,845	135,685	1,096,228
\$10,000 under \$15,000	23,209	140,672	* 7,969	* 11,925	260,319	1,357,602	185,097	1,557,713
\$15,000 under \$20,000	21,522	115,180	9,341	19,195	292,629	1,474,436	213,146	1,620,748
\$20,000 under \$25,000	25,667	158,754	12,537	64,787	265,018	1,686,207	208,983	1,718,220
\$25,000 under \$30,000	23,853	149,293	* 1,974	* 4,191	234,904	1,443,637	203,469	1,971,039
\$30,000 under \$40,000	25,619	151,177	7,988	39,331	430,326	3,086,084	422,819	3,791,935
\$40,000 under \$50,000	35,489	261,575	7,360	22,408	395,697	2,909,099	398,662	3,685,981
\$50,000 under \$75,000	77,147	779,656	15,901	46,436	851,267	7,659,459	961,824	9,024,993
\$75,000 under \$100,000	59,053	628,302	13,000	42,487	661,874	6,450,581	708,739	6,549,130
\$100,000 under \$200,000	77,127	1,108,892	20,938	146,852	1,061,820	16,632,517	873,787	8,414,650
\$200,000 under \$250,000	9,619	290,620	1,744	14,149	154,029	3,917,063	48,020	964,572
\$250,000 under \$500,000	11,085	517,399	2,899	33,696	256,275	9,733,099	84,240	1,829,027
\$500,000 under \$1,000,000	** 5,178	** 238,426	893	12,228	104,635	6,360,918	34,912	906,475
\$1,000,000 under \$1,500,000	**	**	260	3,092	28,041	2,860,585	8,923	315,050
\$1,500,000 under \$2,000,000	**	**	176	5,098	13,172	1,423,399	3,914	177,949
\$2,000,000 under \$5,000,000	**	**	183	2,668	21,352	2,856,767	5,637	310,236
\$5,000,000 under \$10,000,000	**	**	29	937	5,833	1,277,804	1,547	110,697
\$10,000,000 or more	**	**	27	2,280	4,030	2,231,548	907	171,783
Taxable returns, total	339,693	4,199,174	77,807	387,462	4,035,172	65,251,782	3,223,913	30,436,341
Nontaxable returns, total	102,153	523,554	40,723	267,935	1,598,902	12,627,673	1,778,103	24,969,934

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Partnership and S-corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
All returns, total	5,006,112	497,773,276	3,006,468	152,675,851	600,258	20,488,202	51,777	3,106,050
No adjusted gross income	102,286	4,016,283	422,954	90,390,889	15,880	356,926	5,157	1,663,398
\$1 under \$5,000	79,449	301,130	81,279	1,099,589	20,638	26,743	* 1,007	* 480
\$5,000 under \$10,000	122,522	897,101	87,786	1,086,294	12,541	39,759	* 2,997	* 27,018
\$10,000 under \$15,000	132,830	1,018,405	86,221	1,216,426	12,438	49,342	* 1,690	* 5,884
\$15,000 under \$20,000	137,022	1,440,141	100,344	1,132,438	14,493	71,253	* 33	* 26
\$20,000 under \$25,000	137,175	1,568,975	84,027	1,377,061	18,210	80,914	5,247	9,588
\$25,000 under \$30,000	134,842	1,757,207	104,646	1,259,610	18,622	130,256	43	399
\$30,000 under \$40,000	253,730	3,808,695	172,333	2,379,057	42,473	262,545	1,350	9,472
\$40,000 under \$50,000	258,765	3,867,105	160,555	2,346,208	34,280	371,910	4,250	36,913
\$50,000 under \$75,000	638,947	12,108,083	398,044	5,260,124	90,622	890,242	5,103	23,867
\$75,000 under \$100,000	569,824	14,396,126	340,028	3,916,562	70,992	1,034,814	7,603	37,439
\$100,000 under \$200,000	1,220,848	51,943,908	597,328	9,284,228	157,326	3,318,043	6,442	88,607
\$200,000 under \$250,000	283,059	22,074,275	96,303	2,338,013	22,886	732,268	2,185	16,367
\$250,000 under \$500,000	553,034	77,235,232	173,396	6,166,010	38,895	2,017,980	3,172	111,797
\$500,000 under \$1,000,000	240,746	75,870,602	60,491	4,342,305	16,697	1,604,735	2,634	134,289
\$1,000,000 under \$1,500,000	62,123	38,554,523	16,654	2,458,712	4,771	1,000,243	786	81,442
\$1,500,000 under \$2,000,000	26,936	25,205,862	6,983	1,418,055	2,532	717,820	496	72,206
\$2,000,000 under \$5,000,000	38,059	60,356,174	11,433	3,561,913	3,792	2,024,813	836	149,465
\$5,000,000 under \$10,000,000	8,750	30,968,955	3,388	2,567,982	1,240	1,210,328	347	83,274
\$10,000,000 or more	5,167	70,384,494	2,274	9,074,374	931	4,547,268	399	554,120
Taxable returns, total	3,942,666	479,118,724	1,816,211	46,141,787	478,377	19,500,160	37,249	1,253,202
Nontaxable returns, total	1,063,447	18,654,552	1,190,257	106,534,063	121,881	988,042	14,528	1,852,848

Size of adjusted gross income	Farm				Unemployment compensation		Social security benefits	
	Net income		Net loss				Total [1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns, total	523,107	11,615,884	1,401,107	25,711,141	11,298,837	83,538,098	24,589,713	457,087,273
No adjusted gross income	28,726	488,807	144,794	7,046,908	52,332	445,003	904,926	15,357,374
\$1 under \$5,000	26,854	66,328	35,856	332,214	314,870	824,367	1,902,407	28,790,517
\$5,000 under \$10,000	33,493	174,008	60,684	562,279	888,576	4,214,333	2,141,100	34,892,458
\$10,000 under \$15,000	28,923	195,472	60,712	817,738	1,286,258	8,116,761	2,457,309	41,574,929
\$15,000 under \$20,000	20,551	222,678	60,512	794,434	1,323,209	10,255,503	2,073,961	36,103,272
\$20,000 under \$25,000	30,527	400,964	65,179	854,742	1,119,428	9,430,883	1,605,291	28,867,949
\$25,000 under \$30,000	20,252	320,738	56,530	602,328	838,581	6,966,754	1,355,390	24,700,639
\$30,000 under \$40,000	46,899	505,130	124,073	1,510,851	1,213,111	9,712,067	2,160,800	40,475,597
\$40,000 under \$50,000	35,733	697,087	111,461	1,398,950	909,804	7,090,478	1,737,094	32,074,309
\$50,000 under \$75,000	92,867	1,667,804	231,016	3,416,441	1,545,644	11,856,812	3,488,595	65,792,151
\$75,000 under \$100,000	57,499	1,559,645	177,711	2,091,729	850,881	6,663,079	2,134,766	44,763,025
\$100,000 under \$200,000	72,466	2,888,905	201,896	3,212,597	825,218	6,856,390	2,068,445	48,747,716
\$200,000 under \$250,000	9,143	573,200	20,717	416,675	61,781	504,499	201,396	5,178,094
\$250,000 under \$500,000	13,045	1,029,940	32,003	1,097,039	58,446	505,477	249,213	6,589,364
\$500,000 under \$1,000,000	4,289	474,408	11,293	642,672	8,335	74,895	70,804	2,037,675
\$1,000,000 under \$1,500,000	785	158,367	2,763	243,164	1,297	11,341	16,667	481,366
\$1,500,000 under \$2,000,000	334	49,806	1,321	128,652	349	2,782	7,305	220,894
\$2,000,000 under \$5,000,000	530	114,644	1,755	260,828	624	5,096	10,338	315,347
\$5,000,000 under \$10,000,000	113	20,774	533	145,072	74	1,358	2,477	77,299
\$10,000,000 or more	78	7,179	298	135,827	18	222	1,430	47,298
Taxable returns, total	307,334	9,129,476	846,444	12,786,106	6,299,435	50,932,381	14,909,734	287,532,587
Nontaxable returns, total	215,773	2,486,409	554,662	12,925,036	4,999,402	32,605,717	9,679,980	169,554,686

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Individual Income Tax Returns, 2009

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2009—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 [2]			
	Taxable				Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)
All returns, total	15,320,332	174,649,879	396,405	24,461,966	6,237,495	38,137,780	250,441	6,821,833
No adjusted gross income	4,272	35,951	100,513	4,790,892	129,932	2,106,445	39,029	2,963,085
\$1 under \$5,000	15,760	48,981	68,302	3,591,016	313,092	494,462	14,075	128,113
\$5,000 under \$10,000	33,229	193,804	21,005	1,024,320	337,539	937,279	5,004	43,949
\$10,000 under \$15,000	76,525	247,308	14,463	912,193	290,167	943,261	8,486	59,126
\$15,000 under \$20,000	617,637	675,515	13,492	874,071	330,011	1,123,719	5,390	71,546
\$20,000 under \$25,000	1,175,865	2,065,697	14,280	890,031	273,081	1,031,298	7,480	117,905
\$25,000 under \$30,000	1,255,335	3,905,578	14,246	948,315	278,165	923,440	8,592	80,464
\$30,000 under \$40,000	2,155,262	11,621,909	16,625	1,252,310	490,553	1,630,255	21,688	162,051
\$40,000 under \$50,000	1,737,094	15,876,791	12,257	673,288	427,292	1,288,554	9,081	128,760
\$50,000 under \$75,000	3,486,573	48,199,575	28,198	2,167,637	980,830	3,055,571	32,260	548,707
\$75,000 under \$100,000	2,134,764	37,715,258	18,884	1,309,929	763,908	3,368,149	21,127	356,279
\$100,000 under \$200,000	2,068,437	41,361,386	33,272	2,545,415	1,060,591	5,717,845	35,116	580,764
\$200,000 under \$250,000	201,379	4,401,188	7,403	576,744	156,838	1,695,300	8,856	139,080
\$250,000 under \$500,000	249,194	5,600,665	20,516	1,782,838	252,895	3,950,289	18,753	552,004
\$500,000 under \$1,000,000	70,795	1,731,779	8,040	701,837	93,526	2,517,506	9,283	366,933
\$1,000,000 under \$1,500,000	16,666	409,158	2,278	191,413	23,590	1,035,422	2,604	107,416
\$1,500,000 under \$2,000,000	7,302	185,417	919	80,699	10,858	706,264	1,033	70,399
\$2,000,000 under \$5,000,000	10,338	268,045	1,238	107,660	16,842	1,801,862	1,727	157,812
\$5,000,000 under \$10,000,000	2,475	65,672	314	26,666	4,585	922,577	522	72,869
\$10,000,000 or more	1,430	40,203	162	14,691	3,198	2,888,283	335	114,569
Taxable returns, total	13,413,705	165,587,365	142,608	10,264,789	4,391,177	30,446,981	161,322	3,264,737
Nontaxable returns, total	1,906,627	9,062,514	253,796	14,197,177	1,846,318	7,690,798	89,119	3,557,096

Size of adjusted gross income	Net operating loss		Gambling earnings		Cancellation of debt		Statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	
							Number of returns	Amount
(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	
All returns, total	1,119,575	124,079,065	1,768,442	23,775,855	490,846	9,115,329	34,764,363	112,967,222
No adjusted gross income	662,571	112,326,511	26,844	348,923	20,557	3,603,040	587,117	2,553,021
\$1 under \$5,000	60,387	689,665	45,881	87,758	15,267	54,014	1,580,230	1,750,277
\$5,000 under \$10,000	71,167	626,830	62,563	191,646	15,906	149,030	2,591,434	2,954,176
\$10,000 under \$15,000	57,490	486,967	94,668	387,448	25,369	319,611	2,623,714	3,331,586
\$15,000 under \$20,000	33,772	431,732	84,177	345,529	21,652	191,659	1,905,133	3,148,110
\$20,000 under \$25,000	38,241	733,965	80,794	382,408	20,290	85,771	1,730,788	2,928,360
\$25,000 under \$30,000	21,005	226,042	77,946	453,619	15,935	53,236	1,629,870	2,998,959
\$30,000 under \$40,000	35,671	569,393	170,166	896,662	40,173	374,010	3,105,936	5,927,546
\$40,000 under \$50,000	21,578	338,226	152,641	687,348	43,964	372,377	2,747,677	5,823,470
\$50,000 under \$75,000	39,780	959,945	358,058	2,018,763	96,029	716,979	5,714,875	13,510,439
\$75,000 under \$100,000	23,849	549,874	200,850	1,341,983	58,182	483,626	3,736,076	10,242,346
\$100,000 under \$200,000	34,012	1,083,987	305,285	3,427,877	66,744	1,215,398	5,144,880	23,676,316
\$200,000 under \$250,000	5,855	291,302	35,145	1,054,966	7,181	111,375	500,983	5,775,085
\$250,000 under \$500,000	8,367	719,767	49,210	3,451,950	14,382	314,886	763,945	13,042,141
\$500,000 under \$1,000,000	2,971	596,922	15,422	2,249,087	12,652	235,102	261,454	7,071,829
\$1,000,000 under \$1,500,000	1,209	315,992	4,069	1,189,223	4,416	150,702	61,184	2,409,220
\$1,500,000 under \$2,000,000	457	190,014	1,590	653,269	2,733	61,227	26,516	1,221,866
\$2,000,000 under \$5,000,000	764	503,193	2,345	1,727,490	5,670	199,337	37,934	2,242,500
\$5,000,000 under \$10,000,000	229	476,283	505	844,017	1,883	97,980	9,044	859,608
\$10,000,000 or more	201	1,962,455	284	2,035,890	1,861	325,969	5,573	1,500,367
Taxable returns, total	154,216	15,233,111	1,308,431	19,789,807	329,161	4,081,137	21,632,514	88,665,886
Nontaxable returns, total	965,360	108,845,954	460,011	3,986,049	161,686	5,034,192	13,131,849	24,301,336

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Statutory adjustments—continued							
	Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns, total	3,841,466	970,392	142,530	558,144	946,436	2,589,379	856,242	2,099,707
No adjusted gross income	9,742	2,357	* 3,934	* 31,177	18,985	61,850	7,549	28,494
\$1 under \$5,000	15,712	2,871	* 3,300	* 8,413	6,353	20,178	16,138	41,367
\$5,000 under \$10,000	36,013	7,812	* 8,558	* 62,045	9,494	15,109	34,054	59,470
\$10,000 under \$15,000	59,338	12,582	* 4,998	* 16,448	15,132	40,662	31,097	58,968
\$15,000 under \$20,000	77,600	17,238	* 7,015	* 40,644	19,937	35,234	50,118	61,133
\$20,000 under \$25,000	76,655	17,664	* 5,039	* 11,405	31,465	50,763	58,324	93,927
\$25,000 under \$30,000	87,265	21,359	* 6,009	* 16,616	35,043	57,436	66,540	107,362
\$30,000 under \$40,000	313,472	73,432	11,187	108,802	72,088	140,555	94,667	172,093
\$40,000 under \$50,000	365,654	87,298	* 6,985	* 23,584	79,229	150,764	87,380	162,755
\$50,000 under \$75,000	868,140	213,936	24,949	52,122	166,784	368,737	164,774	401,442
\$75,000 under \$100,000	746,090	190,495	23,072	58,040	129,006	335,656	75,301	240,440
\$100,000 under \$200,000	1,069,608	293,503	** 37,340	** 128,589	213,264	634,078	133,347	472,613
\$200,000 under \$250,000	60,098	15,578	**	**	37,019	153,607	13,908	69,840
\$250,000 under \$500,000	48,550	12,397	**	**	74,199	332,895	19,618	97,397
\$500,000 under \$1,000,000	** 7,530	** 1,872	* 129	* 228	27,513	137,540	2,382	18,464
\$1,000,000 under \$1,500,000	**	**	0	0	5,897	29,653	537	7,638
\$1,500,000 under \$2,000,000	**	**	0	0	2,140	10,320	214	1,747
\$2,000,000 under \$5,000,000	**	**	* 11	* 16	2,348	11,821	242	3,026
\$5,000,000 under \$10,000,000	**	**	** 4	** 16	383	1,773	33	649
\$10,000,000 or more	**	**	**	**	157	748	20	882
Taxable returns, total	3,264,277	831,976	97,525	352,834	767,064	2,137,617	613,782	1,541,753
Nontaxable returns, total	577,190	138,416	45,006	205,310	179,372	451,762	242,460	557,954

Size of adjusted gross income	Statutory adjustments—continued							
	Deduction for one-half of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)
All returns, total	17,436,420	23,833,849	922,981	18,857,129	3,625,543	21,819,844	1,204,856	339,005
No adjusted gross income	324,506	335,039	4,249	68,241	149,462	750,280	28,042	35,460
\$1 under \$5,000	1,199,844	301,885	6,649	30,799	136,953	504,868	65,232	6,954
\$5,000 under \$10,000	2,005,934	1,019,305	7,621	28,927	171,647	595,596	74,230	32,423
\$10,000 under \$15,000	2,032,198	1,520,823	4,684	30,331	179,403	800,804	75,863	22,934
\$15,000 under \$20,000	1,202,275	1,069,996	11,133	65,796	183,781	761,951	64,596	8,689
\$20,000 under \$25,000	902,519	898,058	11,440	58,176	147,865	638,653	66,799	13,343
\$25,000 under \$30,000	753,086	784,119	9,329	64,995	168,885	695,346	53,944	6,857
\$30,000 under \$40,000	1,260,353	1,380,221	19,764	138,145	268,464	1,178,729	100,487	33,496
\$40,000 under \$50,000	1,035,365	1,196,120	32,047	225,865	251,080	1,203,714	87,271	19,092
\$50,000 under \$75,000	2,092,847	2,695,631	85,536	835,905	493,304	2,597,673	206,862	59,121
\$75,000 under \$100,000	1,448,486	2,223,589	68,578	773,909	328,838	1,927,415	135,294	31,438
\$100,000 under \$200,000	2,061,921	4,696,219	299,894	4,577,198	614,816	4,607,923	189,781	39,441
\$200,000 under \$250,000	320,652	1,161,802	88,926	2,096,740	125,611	1,123,615	20,023	9,771
\$250,000 under \$500,000	521,001	2,225,087	171,157	5,207,287	239,557	2,443,359	26,714	9,953
\$500,000 under \$1,000,000	182,383	1,099,985	68,545	2,848,297	104,857	1,202,534	6,592	4,663
\$1,000,000 under \$1,500,000	40,617	374,296	16,249	849,136	26,836	332,174	1,397	1,939
\$1,500,000 under \$2,000,000	17,763	194,343	6,651	368,963	11,964	153,274	522	465
\$2,000,000 under \$5,000,000	25,066	342,477	8,116	479,889	16,510	220,632	881	1,634
\$5,000,000 under \$10,000,000	5,838	115,080	1,530	69,891	3,576	49,105	204	375
\$10,000,000 or more	3,765	199,775	884	38,639	2,133	32,198	122	957
Taxable returns, total	8,491,980	16,570,243	850,738	18,180,689	2,293,849	15,370,062	841,089	227,649
Nontaxable returns, total	8,944,440	7,263,606	72,243	676,440	1,331,694	6,449,782	363,767	111,355

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Statutory adjustments—continued							
	Alimony paid		IRA payments		Student loan interest deduction		Tuition and fees deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)
All returns, total	570,110	9,844,186	2,587,823	11,215,140	9,718,995	8,339,817	2,422,642	5,453,156
No adjusted gross income	17,833	470,282	14,735	63,169	91,548	94,559	109,711	383,904
\$1 under \$5,000	6,538	78,771	13,758	42,816	149,963	102,986	193,516	586,472
\$5,000 under \$10,000	8,575	82,218	30,255	103,178	296,979	224,620	259,615	696,050
\$10,000 under \$15,000	11,714	99,066	55,774	172,609	369,046	244,032	116,426	273,308
\$15,000 under \$20,000	14,001	169,738	84,675	296,568	460,217	335,760	93,159	213,565
\$20,000 under \$25,000	6,672	68,275	109,591	333,482	552,319	458,861	98,844	213,042
\$25,000 under \$30,000	19,758	192,543	113,264	365,351	595,381	517,897	64,954	121,051
\$30,000 under \$40,000	42,347	293,266	290,563	984,656	1,261,476	1,038,761	130,149	298,397
\$40,000 under \$50,000	27,408	254,742	299,805	1,162,666	1,069,469	957,576	138,739	272,883
\$50,000 under \$75,000	102,020	972,948	579,570	2,417,850	2,206,919	1,862,810	397,358	780,696
\$75,000 under \$100,000	88,746	911,530	375,131	1,635,200	1,320,887	1,308,240	189,280	382,711
\$100,000 under \$200,000	140,943	2,339,539	515,031	2,689,781	1,344,791	1,193,715	630,890	1,231,077
\$200,000 under \$250,000	23,600	596,819	38,225	319,771	0	0	0	0
\$250,000 under \$500,000	39,696	1,589,368	48,165	448,638	0	0	0	0
\$500,000 under \$1,000,000	12,749	844,976	12,266	113,828	0	0	0	0
\$1,000,000 under \$1,500,000	3,465	319,425	3,519	34,025	0	0	0	0
\$1,500,000 under \$2,000,000	1,385	136,836	1,386	12,391	0	0	0	0
\$2,000,000 under \$5,000,000	1,925	249,877	1,726	15,703	0	0	0	0
\$5,000,000 under \$10,000,000	464	84,600	276	2,527	0	0	0	0
\$10,000,000 or more	270	89,367	108	933	0	0	0	0
Taxable returns, total	487,039	8,546,239	2,113,748	9,532,248	7,204,370	6,370,274	1,399,527	2,715,247
Nontaxable returns, total	83,070	1,297,947	474,075	1,682,892	2,514,625	1,969,543	1,023,115	2,737,909

Size of adjusted gross income	Statutory adjustments—continued				Basic standard deduction		Additional standard deduction	
	Domestic production activities deduction		Other adjustments [3]					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(149)	(150)	(151)	(152)	(153)	(154)	(155)	(156)
All returns, total	490,677	5,697,897	161,638	1,200,729	92,268,979	709,396,730	12,740,860	21,255,341
No adjusted gross income	6,092	108,791	3,888	86,621	0	0	0	0
\$1 under \$5,000	5,506	5,361	* 3,549	* 16,537	10,005,431	51,409,706	1,217,641	1,909,058
\$5,000 under \$10,000	8,481	18,043	* 3,999	* 9,379	11,586,408	77,071,844	1,485,363	2,373,546
\$10,000 under \$15,000	6,190	6,858	* 6,337	* 31,645	11,517,694	83,095,934	1,696,726	2,729,959
\$15,000 under \$20,000	8,996	19,763	* 5,980	* 50,987	10,229,448	75,890,806	1,390,410	2,315,001
\$20,000 under \$25,000	15,623	16,212	10,943	56,492	8,713,252	67,153,911	1,030,772	1,763,892
\$25,000 under \$30,000	8,702	11,257	11,054	17,376	7,128,185	56,067,776	790,808	1,337,151
\$30,000 under \$40,000	19,617	28,658	9,780	56,329	10,750,692	86,505,863	1,264,593	2,139,249
\$40,000 under \$50,000	22,745	39,717	18,954	58,859	6,800,862	57,732,215	892,212	1,516,239
\$50,000 under \$75,000	46,930	112,078	40,784	124,278	9,422,368	89,623,539	1,644,070	2,787,496
\$75,000 under \$100,000	56,823	134,499	11,467	83,449	3,880,724	40,816,978	791,643	1,408,039
\$100,000 under \$200,000	116,094	478,835	25,432	304,916	2,067,568	22,304,954	495,925	902,276
\$200,000 under \$250,000	31,368	147,491	** 9,142	** 234,824	78,855	832,278	19,940	36,744
\$250,000 under \$500,000	65,647	572,899	**	**	64,237	655,356	14,923	26,054
\$500,000 under \$1,000,000	36,578	701,919	**	**	16,720	170,401	4,735	8,556
\$1,000,000 under \$1,500,000	12,322	426,184	123	23,246	3,525	36,008	604	1,192
\$1,500,000 under \$2,000,000	6,638	334,769	79	1,748	1,248	12,311	163	299
\$2,000,000 under \$5,000,000	11,003	893,239	99	15,320	1,395	13,546	253	452
\$5,000,000 under \$10,000,000	3,150	526,254	* 13	* 7,512	241	2,249	52	90
\$10,000,000 or more	2,173	1,115,070	13	21,212	126	1,057	27	48
Taxable returns, total	394,249	5,365,591	109,103	835,098	44,907,375	344,762,419	7,586,692	12,594,016
Nontaxable returns, total	96,428	332,306	52,536	365,632	47,361,604	364,634,310	5,154,168	8,661,325

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction		Total itemized deductions		Exemptions		Capital construction fund reduction	
	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)
All returns, total	20,532,964	17,324,744	45,695,736	1,203,808,276	284,239,508	1,029,070,478	2,400	50,659
No adjusted gross income	291,304	206,158	0	0	3,783,756	13,742,768	* 64	* 403
\$1 under \$5,000	546,570	342,342	439,203	8,020,096	9,325,938	33,915,413	0	0
\$5,000 under \$10,000	880,450	574,881	629,928	9,932,585	15,955,882	58,080,799	0	0
\$10,000 under \$15,000	1,277,724	836,200	922,814	14,780,542	21,880,333	79,669,121	0	0
\$15,000 under \$20,000	1,355,289	944,822	1,168,782	18,048,313	21,109,196	76,860,603	0	0
\$20,000 under \$25,000	1,489,932	1,061,707	1,319,637	21,306,431	20,054,936	73,010,021	0	0
\$25,000 under \$30,000	1,397,667	1,029,217	1,533,209	24,192,992	17,467,329	63,627,911	0	0
\$30,000 under \$40,000	2,726,083	2,136,887	3,619,951	57,101,228	29,234,935	106,542,591	* 998	* 24,371
\$40,000 under \$50,000	2,260,793	1,871,836	3,994,552	68,330,728	22,366,498	81,504,834	0	0
\$50,000 under \$75,000	4,491,328	4,219,401	9,272,525	176,929,742	43,138,480	157,300,277	0	0
\$75,000 under \$100,000	2,405,771	2,537,265	7,583,001	168,120,241	29,905,098	109,058,971	* 974	* 341
\$100,000 under \$200,000	1,317,882	1,463,131	11,454,028	332,160,979	38,366,589	139,854,272	* 53	* 289
\$200,000 under \$250,000	48,587	59,945	1,339,721	56,758,227	4,120,256	14,902,680	** 310	** 25,254
\$250,000 under \$500,000	31,514	30,075	1,712,215	99,268,599	5,328,309	15,659,552	**	**
\$500,000 under \$1,000,000	9,106	8,153	475,847	48,304,789	1,500,199	3,638,830	**	**
\$1,000,000 under \$1,500,000	1,752	1,627	104,559	18,101,201	321,578	780,188	**	**
\$1,500,000 under \$2,000,000	527	460	43,015	10,229,861	131,707	319,551	**	**
\$2,000,000 under \$5,000,000	557	518	60,522	24,296,813	182,555	442,446	**	**
\$5,000,000 under \$10,000,000	102	97	14,079	12,805,159	41,851	101,357	**	**
\$10,000,000 or more	26	22	8,148	35,119,750	24,083	58,294	**	**
Taxable returns, total	13,700,802	12,098,819	36,967,537	996,394,343	154,981,771	558,350,884	1,319	25,663
Nontaxable returns, total	6,832,161	5,225,925	8,728,198	207,413,933	129,257,738	470,719,594	1,081	24,996

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

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

[1] Not included in total income.

[2] Other income includes all items reported on line 21 of Form 1040, such as prizes, awards, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in the previous year, and any other income subject to tax for which no specific line was provided on the form. Any foreign-earned income exclusion or net operating loss in an earlier year (that was not carried forward and deducted for 2009) was entered as a negative amount on line 21 by the taxpayer but was edited into separate fields during Statistics of Income (SOI) processing. Gambling earnings entered on line 21 by the taxpayer were also edited into a separate field during SOI processing.

[3] Other adjustments does not include the foreign housing adjustment and the archer MSA deduction.

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

Individual Income Tax Returns, 2009

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2009

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

Size of adjusted gross income	All returns	Taxable income		Alternative minimum tax		Income tax before credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(1)	(2)	(3)	(4)	(5)	(6)
All returns, total	140,494,127	104,160,741	5,088,387,918	3,827,562	22,579,779	103,502,636	976,024,591
No adjusted gross income	2,511,925	0	0	5,556	104,438	7,459	104,611
\$1 under \$5,000	10,447,635	443,289	424,220	* 207	* 2,617	317,862	41,602
\$5,000 under \$10,000	12,220,335	2,388,996	3,927,228	* 77	* 1,373	2,359,788	401,470
\$10,000 under \$15,000	12,444,512	6,228,222	20,542,044	5,106	2,529	6,104,593	2,033,691
\$15,000 under \$20,000	11,400,228	7,288,739	47,287,524	5,300	2,638	7,222,336	4,821,921
\$20,000 under \$25,000	10,033,887	8,135,834	72,338,786	5,704	5,918	8,057,960	8,121,270
\$25,000 under \$30,000	8,662,392	7,851,127	96,902,697	2,335	5,358	7,807,895	11,374,806
\$30,000 under \$40,000	14,371,647	13,830,842	249,325,250	4,248	15,408	13,766,426	30,434,732
\$40,000 under \$50,000	10,796,412	10,615,868	275,259,782	3,981	7,702	10,571,559	35,379,640
\$50,000 under \$75,000	18,694,893	18,548,842	720,889,762	70,450	66,741	18,493,570	102,211,065
\$75,000 under \$100,000	11,463,725	11,423,683	669,533,805	99,872	148,679	11,401,267	99,269,418
\$100,000 under \$200,000	13,522,048	13,492,388	1,306,333,237	895,075	1,906,814	13,475,328	232,538,217
\$200,000 under \$500,000	3,195,039	3,186,923	718,621,108	2,385,452	13,349,664	3,188,547	180,522,706
\$500,000 under \$1,000,000	492,567	490,338	280,537,996	292,146	3,658,092	491,639	83,097,827
\$1,000,000 under \$1,500,000	108,096	107,527	111,652,589	25,920	730,454	107,875	33,969,479
\$1,500,000 under \$2,000,000	44,273	44,052	65,749,557	9,468	402,142	44,207	20,234,128
\$2,000,000 under \$5,000,000	61,918	61,598	158,702,289	11,875	800,300	61,773	48,968,947
\$5,000,000 under \$10,000,000	14,322	14,247	84,805,917	2,897	425,282	14,297	25,679,870
\$10,000,000 or more	8,274	8,225	205,554,127	1,893	943,629	8,256	56,819,190
Taxable returns, total	81,890,189	81,865,180	4,861,134,463	3,796,410	22,508,192	81,890,189	950,273,629
Nontaxable returns, total	58,603,939	22,295,562	227,253,455	31,152	71,587	21,612,448	25,750,962

Size of adjusted gross income	Tax credits							
	Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total	87,501,186	110,076,320	6,309,847	13,060,099	6,286,241	3,317,379	10,598,706	10,836,636
No adjusted gross income	6,556	19,236	69	5	* 4	* 3	952	1,435
\$1 under \$5,000	26,897	1,324	17,834	610	0	0	* 39	* 118
\$5,000 under \$10,000	495,168	21,620	30,018	1,912	0	0	58,989	2,754
\$10,000 under \$15,000	4,444,891	1,185,616	89,082	3,031	14,993	2,343	689,969	201,054
\$15,000 under \$20,000	5,984,136	2,305,647	119,920	8,507	190,767	45,215	794,843	441,075
\$20,000 under \$25,000	7,089,319	3,451,861	131,174	11,627	363,709	157,399	792,564	609,189
\$25,000 under \$30,000	6,920,961	4,547,242	157,555	25,538	397,946	231,145	749,812	627,842
\$30,000 under \$40,000	12,441,678	10,282,849	350,895	67,709	739,093	454,887	1,404,466	1,292,734
\$40,000 under \$50,000	9,610,264	9,975,366	395,825	68,066	562,203	297,765	1,080,089	1,159,576
\$50,000 under \$75,000	16,889,659	24,248,992	1,001,667	208,615	1,214,904	621,972	1,933,874	2,301,131
\$75,000 under \$100,000	10,337,228	18,776,796	876,270	209,758	1,043,096	556,253	1,531,880	1,980,367
\$100,000 under \$200,000	11,218,804	20,247,629	1,771,908	972,905	1,439,742	780,289	1,561,229	2,219,361
\$200,000 under \$500,000	1,556,129	4,200,558	979,122	2,666,119	283,428	146,618	0	0
\$500,000 under \$1,000,000	307,526	2,639,642	241,332	2,009,653	28,603	18,602	0	0
\$1,000,000 under \$1,500,000	75,879	1,213,608	63,389	917,600	4,163	2,424	0	0
\$1,500,000 under \$2,000,000	31,886	840,893	27,378	663,036	1,257	893	0	0
\$2,000,000 under \$5,000,000	46,017	2,025,458	40,106	1,639,914	1,916	1,281	0	0
\$5,000,000 under \$10,000,000	11,266	1,062,865	10,047	866,865	279	185	0	0
\$10,000,000 or more	6,923	3,029,118	6,256	2,718,626	137	104	0	0
Taxable returns, total	65,888,738	84,325,358	5,896,143	11,147,400	3,892,288	2,002,104	5,902,547	6,478,101
Nontaxable returns, total	21,612,448	25,750,962	413,704	1,912,699	2,393,953	1,315,275	4,696,159	4,358,535

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2009—Continued

[All figures 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		Adoption credit		Residential energy credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total	6,253,195	1,039,726	23,563,012	28,416,808	80,676	278,451	6,711,683	5,822,875
No adjusted gross income	175	182	3,203	2,323	* 110	* 1,090	55	192
\$1 under \$5,000	0	0	* 2,001	* 119	0	0	0	0
\$5,000 under \$10,000	19,023	468	* 6,055	* 657	0	0	* 1,997	* 95
\$10,000 under \$15,000	242,941	39,183	86,600	9,437	0	0	56,265	9,721
\$15,000 under \$20,000	631,202	96,541	838,676	181,027	0	0	89,756	33,804
\$20,000 under \$25,000	1,115,189	180,285	1,601,079	685,417	0	0	155,394	77,978
\$25,000 under \$30,000	1,022,029	168,386	1,912,560	1,207,424	* 2,981	* 1,748	199,988	111,936
\$30,000 under \$40,000	1,419,334	274,061	3,569,611	3,150,049	14,017	13,752	529,579	347,890
\$40,000 under \$50,000	1,115,571	168,351	2,834,047	3,394,528	* 7,027	* 14,630	605,054	437,637
\$50,000 under \$75,000	687,731	112,269	5,539,324	8,691,799	27,246	79,590	1,561,200	1,265,512
\$75,000 under \$100,000	0	0	3,895,003	6,649,977	12,068	67,012	1,280,061	1,097,134
\$100,000 under \$200,000	0	0	3,273,460	4,443,471	15,554	90,897	1,781,932	1,771,641
\$200,000 under \$500,000	0	0	1,392	579	1,663	9,723	387,693	499,747
\$500,000 under \$1,000,000	0	0	0	0	0	0	45,367	93,934
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	8,763	30,635
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	3,268	11,751
\$2,000,000 under \$5,000,000	0	0	0	0	* 8	* 9	4,128	17,735
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	788	7,494
\$10,000,000 or more	0	0	0	0	0	0	393	8,037
Taxable returns, total	3,096,345	412,836	12,762,569	18,347,065	17,869	60,342	5,676,733	4,973,061
Nontaxable returns, total	3,156,850	626,890	10,800,443	10,069,743	62,807	218,109	1,034,951	849,814

Size of adjusted gross income	Tax credits—continued							
	General business credit		Prior year minimum tax credit		Credit for elderly and disabled		Alternative motor vehicle credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
All returns, total	292,508	1,601,155	319,646	758,965	63,526	8,235	75,752	137,329
No adjusted gross income	246	5,772	0	0	153	89	**	**
\$1 under \$5,000	* 1,006	* 16	* 1,004	* 50	* 1,556	* 128	0	0
\$5,000 under \$10,000	0	0	* 3,002	* 765	* 3	* 2	0	0
\$10,000 under \$15,000	* 1,167	* 282	* 1,551	* 379	34,195	5,688	0	0
\$15,000 under \$20,000	* 3,000	* 910	* 1,990	* 489	24,623	2,132	* 2,002	* 1,149
\$20,000 under \$25,000	* 3,666	* 1,162	* 2,290	* 1,268	* 2,996	* 195	* 5,003	* 7,064
\$25,000 under \$30,000	* 2,341	* 5,173	* 2,612	* 1,796	0	0	* 999	* 1,098
\$30,000 under \$40,000	10,267	11,485	2,812	1,593	0	0	** 5,007	** 6,372
\$40,000 under \$50,000	10,210	14,037	8,532	5,201	0	0	* 2,003	* 6,574
\$50,000 under \$75,000	31,876	43,682	25,460	29,672	0	0	18,022	33,993
\$75,000 under \$100,000	38,425	57,306	23,080	28,129	0	0	13,230	26,209
\$100,000 under \$200,000	82,303	205,214	163,318	202,589	0	0	17,023	29,018
\$200,000 under \$500,000	45,775	216,811	41,059	72,430	0	0	** 12,464	** 25,850
\$500,000 under \$1,000,000	28,270	222,438	26,229	110,558	0	0	**	**
\$1,000,000 under \$1,500,000	12,270	122,006	8,019	84,020	0	0	**	**
\$1,500,000 under \$2,000,000	6,118	102,962	3,179	42,242	0	0	**	**
\$2,000,000 under \$5,000,000	10,196	233,425	4,082	84,941	0	0	**	**
\$5,000,000 under \$10,000,000	2,994	127,394	905	42,409	0	0	**	**
\$10,000,000 or more	2,377	231,082	522	50,435	0	0	**	**
Taxable returns, total	258,470	1,515,733	289,904	693,143	28,780	3,797	53,609	101,858
Nontaxable returns, total	34,039	85,423	29,741	65,822	34,746	4,438	22,143	35,471

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Tax credits—continued							
	Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Making work pay credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	3,241	2,521	* 1,006	* 1,820	22,571	129,372	68,570,141	34,429,212
No adjusted gross income	**	**	0	0	**	**	3,037	1,566
\$1 under \$5,000	0	0	0	0	0	0	* 4,050	* 268
\$5,000 under \$10,000	0	0	0	0	0	0	354,801	13,364
\$10,000 under \$15,000	0	0	0	0	0	0	3,472,672	886,912
\$15,000 under \$20,000	0	0	0	0	0	0	4,115,121	1,446,637
\$20,000 under \$25,000	0	0	0	0	0	0	4,460,686	1,589,689
\$25,000 under \$30,000	**	**	0	0	** 1,000	** 2,239	4,649,072	1,797,274
\$30,000 under \$40,000	0	0	0	0	* 1,366	* 1,645	9,151,672	3,810,869
\$40,000 under \$50,000	**	**	0	0	* 301	* 356	7,767,285	3,594,936
\$50,000 under \$75,000	**	**	* 998	* 1,808	* 2,244	* 12,497	14,981,582	8,424,245
\$75,000 under \$100,000	** 1,284	** 922	0	0	* 2,073	* 11,003	9,623,564	6,065,986
\$100,000 under \$200,000	* 1,326	* 943	0	0	8,489	49,786	** 9,986,601	** 6,797,466
\$200,000 under \$500,000	** 514	** 480	0	0	** 5,875	** 39,362	**	**
\$500,000 under \$1,000,000	**	**	0	0	**	**	**	**
\$1,000,000 under \$1,500,000	0	0	0	0	493	6,931	**	**
\$1,500,000 under \$2,000,000	* 42	* 51	0	0	225	1,734	**	**
\$2,000,000 under \$5,000,000	59	98	* 8	* 12	366	2,668	**	**
\$5,000,000 under \$10,000,000	* 9	* 14	0	0	80	579	**	**
\$10,000,000 or more	* 8	* 12	0	0	58	573	**	**
Taxable returns, total	1,212	1,330	* 1,006	* 1,820	16,339	105,021	59,974,519	31,768,954
Nontaxable returns, total	* 2,029	* 1,190	0	0	6,232	24,350	8,595,621	2,660,258

Size of adjusted gross income	Tax credits—continued							
	Earned income credit used to offset income tax before credits		Refundable education credit used to offset income tax before credits		First time homebuyer credit used to offset income tax before credits		Prior year minimum 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
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All returns, total	1,488,984	489,444	4,394,166	3,502,175	1,096,641	4,886,445	194,988	908,416
No adjusted gross income	* 353	* 21	610	579	0	0	243	5,654
\$1 under \$5,000	* 6	* 14	0	0	0	0	0	0
\$5,000 under \$10,000	17,294	1,160	* 31	* 31	0	0	0	0
\$10,000 under \$15,000	167,524	9,760	* 2,999	* 301	9,188	2,885	* 8	* 44
\$15,000 under \$20,000	42,064	8,259	42,555	4,507	18,026	7,079	0	0
\$20,000 under \$25,000	183,524	60,497	109,938	24,620	17,317	12,105	* 8	* 61
\$25,000 under \$30,000	302,773	154,359	208,259	89,983	62,976	95,343	0	0
\$30,000 under \$40,000	749,146	252,298	371,773	222,674	132,249	317,810	* 3	* 54
\$40,000 under \$50,000	26,300	3,077	342,290	214,111	165,973	534,678	* 9	* 266
\$50,000 under \$75,000	0	0	974,453	741,582	321,567	1,586,110	**	**
\$75,000 under \$100,000	0	0	924,585	835,420	195,048	1,125,406	** 2,404	** 12,110
\$100,000 under \$200,000	0	0	1,416,674	1,368,366	165,289	1,147,218	48,556	108,597
\$200,000 under \$500,000	0	0	0	0	9,008	57,812	117,336	476,096
\$500,000 under \$1,000,000	0	0	0	0	0	0	21,573	164,498
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	2,334	46,767
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	932	17,634
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	1,199	42,806
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	223	16,650
\$10,000,000 or more	0	0	0	0	0	0	159	17,178
Taxable returns, total	512,600	169,086	3,725,776	3,182,160	347,949	2,322,867	185,243	649,892
Nontaxable returns, total	976,384	320,358	668,390	320,015	748,692	2,563,578	9,745	258,523

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Tax credits—continued		Income tax after credits		Total income tax		All other taxes	
	Other tax credits						Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
All returns, total	5,320	16,952	81,890,189	865,948,271	81,890,189	865,948,695	23,862,681	54,746,989
No adjusted gross income	* 3	* [1]	3,820	85,376	3,820	85,376	383,184	840,755
\$1 under \$5,000	0	0	306,587	40,278	306,587	40,278	1,340,384	838,248
\$5,000 under \$10,000	0	0	1,899,331	379,851	1,899,331	379,851	2,237,019	2,098,252
\$10,000 under \$15,000	0	0	2,883,906	848,075	2,883,906	848,075	2,326,196	3,105,305
\$15,000 under \$20,000	0	0	4,868,050	2,516,274	4,868,050	2,516,274	1,527,319	2,236,335
\$20,000 under \$25,000	0	0	4,639,085	4,669,410	4,639,085	4,669,410	1,275,451	1,947,461
\$25,000 under \$30,000	* 989	* 60	4,603,763	6,827,564	4,603,763	6,827,564	1,125,271	1,742,313
\$30,000 under \$40,000	0	0	9,589,845	20,151,883	9,589,845	20,151,883	1,944,129	3,119,306
\$40,000 under \$50,000	* 1,996	* 1,995	8,381,017	25,404,274	8,381,017	25,404,304	1,657,212	2,796,751
\$50,000 under \$75,000	** 990	** 3,355	16,449,393	77,962,073	16,449,393	77,962,073	3,278,704	6,417,108
\$75,000 under \$100,000	**	**	10,987,101	80,492,622	10,987,101	80,492,622	2,307,544	5,385,139
\$100,000 under \$200,000	0	0	13,374,553	212,290,589	13,374,553	212,290,589	3,090,523	11,248,107
\$200,000 under \$500,000	** 1,142	** 2,352	3,178,420	176,322,148	3,178,420	176,322,148	1,050,811	7,586,139
\$500,000 under \$1,000,000	**	**	489,904	80,458,185	489,904	80,458,185	209,385	2,405,832
\$1,000,000 under \$1,500,000	* 110	* 2,877	107,416	32,755,871	107,416	32,755,871	46,741	845,189
\$1,500,000 under \$2,000,000	* 29	* 49	44,015	19,393,235	44,015	19,393,235	20,561	424,983
\$2,000,000 under \$5,000,000	38	2,115	61,535	46,943,489	61,535	46,943,630	29,928	821,877
\$5,000,000 under \$10,000,000	* 13	* 1,173	14,236	24,617,005	14,236	24,617,005	7,404	306,762
\$10,000,000 or more	* 9	* 2,975	8,211	53,790,072	8,211	53,790,324	4,916	581,125
Taxable returns, total	2,334	8,523	81,890,189	865,948,271	81,890,189	865,948,695	13,078,122	39,082,484
Nontaxable returns, total	2,986	8,429	0	0	0	0	10,784,559	15,664,505

Size of adjusted gross income	All other taxes—continued							
	Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
All returns, total	17,436,420	47,659,080	164,103	22,743	5,874,254	5,312,413	207,338	1,039,678
No adjusted gross income	324,506	669,918	* 433	* 279	54,162	92,406	12,638	70,417
\$1 under \$5,000	1,199,844	603,157	18,001	1,224	113,936	20,089	2,034	9,944
\$5,000 under \$10,000	2,005,934	2,037,592	36,288	4,547	171,695	36,899	5,524	13,761
\$10,000 under \$15,000	2,032,198	3,040,681	32,006	4,922	222,531	50,128	2,028	3,211
\$15,000 under \$20,000	1,202,275	2,139,403	17,995	3,388	269,941	86,907	311	469
\$20,000 under \$25,000	902,519	1,795,682	* 6,356	* 450	334,354	120,005	2,018	18,358
\$25,000 under \$30,000	753,086	1,567,872	9,863	2,780	343,863	151,594	785	7,301
\$30,000 under \$40,000	1,260,353	2,759,834	13,296	1,711	628,815	337,270	3,592	4,181
\$40,000 under \$50,000	1,035,365	2,391,712	* 7,137	* 417	592,410	360,640	5,650	31,453
\$50,000 under \$75,000	2,092,847	5,390,219	** 22,722	** 3,022	1,134,202	948,735	14,250	48,234
\$75,000 under \$100,000	1,448,486	4,446,464	**	**	827,008	811,429	12,694	89,541
\$100,000 under \$200,000	2,061,921	9,391,421	**	**	979,907	1,643,948	43,878	159,806
\$200,000 under \$500,000	841,654	6,773,348	**	**	179,587	559,638	56,745	229,102
\$500,000 under \$1,000,000	182,383	2,199,882	**	**	16,528	74,520	23,270	119,178
\$1,000,000 under \$1,500,000	40,617	748,571	0	0	2,613	8,019	7,405	54,960
\$1,500,000 under \$2,000,000	17,763	388,677	0	0	1,021	4,662	3,726	25,855
\$2,000,000 under \$5,000,000	25,066	684,942	* 8	* [1]	1,233	4,277	6,879	68,271
\$5,000,000 under \$10,000,000	5,838	230,157	0	0	306	677	2,065	31,491
\$10,000,000 or more	3,765	399,548	0	0	142	569	1,846	54,146
Taxable returns, total	8,491,980	33,136,260	58,736	5,334	4,184,051	4,503,773	168,545	783,418
Nontaxable returns, total	8,944,440	14,522,820	105,367	17,409	1,690,203	808,640	38,793	256,260

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Making work pay credit used to offset other taxes		Earned income credit used to offset other taxes		Refundable education credit used to offset other taxes		First time homebuyer credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	8,818,000	3,439,850	5,157,511	4,764,828	377,587	219,247	171,167	219,807
No adjusted gross income	253,829	102,185	130,640	80,364	8,041	5,701	* 697	* 705
\$1 under \$5,000	715,126	149,414	578,883	159,253	20,383	4,042	* 2,991	* 149
\$5,000 under \$10,000	1,830,669	628,074	1,409,638	887,404	30,590	11,011	* 7,003	* 5,014
\$10,000 under \$15,000	1,870,648	715,933	1,394,063	1,467,985	25,824	14,976	* 7,998	* 8,405
\$15,000 under \$20,000	964,793	403,203	557,193	804,860	19,223	10,428	* 2,348	* 3,244
\$20,000 under \$25,000	761,039	329,699	339,358	531,881	19,724	11,151	* 5,249	* 10,152
\$25,000 under \$30,000	577,183	243,306	305,706	423,564	28,545	13,752	* 6,496	* 16,547
\$30,000 under \$40,000	788,330	367,254	363,865	372,261	58,919	42,013	21,373	42,336
\$40,000 under \$50,000	470,289	216,351	78,164	37,255	64,543	35,459	25,606	30,171
\$50,000 under \$75,000	470,262	224,560	0	0	74,416	50,194	56,406	62,969
\$75,000 under \$100,000	86,320	42,371	0	0	21,950	14,938	29,725	34,972
\$100,000 under \$200,000	29,506	17,498	0	0	5,431	5,581	* 5,272	* 5,128
\$200,000 under \$500,000	** 6	** 3	0	0	0	0	* 3	* 13
\$500,000 under \$1,000,000	**	**	0	0	0	0	0	0
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0
\$10,000,000 or more	0	0	0	0	0	0	0	0
Taxable returns, total	0	0	0	0	0	0	0	0
Nontaxable returns, total	8,818,000	3,439,850	5,157,511	4,764,828	377,587	219,247	171,167	219,807

Size of adjusted gross income	Prior year minimum tax credit used to offset other taxes		Total tax liability		Tax payments			
					Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
All returns, total	11,757	29,093	86,293,526	910,981,120	124,181,648	1,103,571,296	120,134,277	827,302,476
No adjusted gross income	5,055	11,152	280,003	680,295	861,115	5,451,293	688,064	2,672,900
\$1 under \$5,000	* 7	* 3	1,314,820	549,978	6,248,587	1,545,062	6,053,883	1,119,318
\$5,000 under \$10,000	* 9	* 114	2,772,803	908,679	8,963,115	4,015,049	8,715,749	3,483,597
\$10,000 under \$15,000	0	0	3,444,683	1,664,524	9,607,685	7,390,237	9,307,091	6,513,076
\$15,000 under \$20,000	* 61	* 272	5,185,178	3,467,616	9,808,631	11,408,687	9,518,126	10,358,005
\$20,000 under \$25,000	* 18	* 16	4,917,102	5,643,313	9,167,270	14,587,395	8,910,740	13,485,839
\$25,000 under \$30,000	* 991	* 9	4,803,974	7,789,348	8,136,764	17,410,395	7,899,904	16,181,047
\$30,000 under \$40,000	364	585	9,874,659	22,218,124	13,843,352	42,027,484	13,452,518	39,395,278
\$40,000 under \$50,000	135	200	8,592,413	27,724,092	10,539,355	45,802,800	10,227,749	42,516,149
\$50,000 under \$75,000	1,261	1,459	16,728,960	83,857,074	18,388,243	121,199,979	17,837,101	110,887,512
\$75,000 under \$100,000	700	1,621	11,063,233	85,745,172	11,338,926	112,620,117	11,029,005	102,678,769
\$100,000 under \$200,000	1,545	9,250	13,407,724	223,488,879	13,398,514	253,882,009	12,943,297	220,909,574
\$200,000 under \$500,000	1,369	2,754	3,181,852	183,901,934	3,157,749	186,247,029	2,928,238	134,593,289
\$500,000 under \$1,000,000	161	693	490,395	82,863,117	487,919	84,072,719	425,279	48,907,946
\$1,000,000 under \$1,500,000	35	532	107,548	33,600,528	106,962	34,575,894	90,413	16,926,655
\$1,500,000 under \$2,000,000	19	76	44,067	19,818,143	43,688	20,794,676	36,289	9,033,007
\$2,000,000 under \$5,000,000	** 21	** 280	61,625	47,765,239	61,328	50,951,093	51,712	21,252,887
\$5,000,000 under \$10,000,000	**	**	14,256	24,923,694	14,221	27,165,880	12,107	10,488,435
\$10,000,000 or more	* 5	* 77	8,230	54,371,371	8,224	62,423,500	7,013	15,899,193
Taxable returns, total	0	0	81,890,189	905,009,131	79,629,192	1,037,435,788	77,012,958	771,983,763
Nontaxable returns, total	11,757	29,093	4,403,337	5,971,989	44,552,456	66,135,508	43,121,319	55,318,713

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Tax payments—continued							
	Estimated tax payments		Additional child tax credit		Payments with request for extension of filing time		Excess social security taxes withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
All returns, total	10,139,259	224,536,503	21,290,682	27,499,364	1,304,953	49,625,940	1,105,071	1,930,124,457
No adjusted gross income	187,276	2,509,075	146,886	229,183	26,430	243,509	5,821	10,128,237
\$1 under \$5,000	193,603	401,582	521,970	172,879	37,856	20,872	* 110	* 282,913
\$5,000 under \$10,000	262,212	477,270	2,392,530	1,751,409	36,175	31,510	* 1,210	* 642,596
\$10,000 under \$15,000	378,138	813,659	3,693,415	4,315,165	35,523	53,481	* 104	* 40,078
\$15,000 under \$20,000	408,496	1,010,764	3,463,377	4,919,019	27,555	32,078	* 1,022	* 380,477
\$20,000 under \$25,000	386,712	1,008,972	3,220,551	4,584,297	41,062	85,511	* 37	* 19,718
\$25,000 under \$30,000	377,534	1,156,134	2,324,920	3,466,949	26,180	63,980	* 441	* 688,703
\$30,000 under \$40,000	742,108	2,503,910	2,855,703	4,407,692	44,621	108,896	* 1,753	* 1,106,081
\$40,000 under \$50,000	720,545	3,163,237	1,405,749	1,945,142	50,973	112,693	2,102	2,324,785
\$50,000 under \$75,000	1,741,947	9,881,139	1,073,193	1,436,329	120,524	411,186	6,308	6,434,388
\$75,000 under \$100,000	1,233,494	9,335,107	157,810	221,612	118,146	580,867	24,940	16,423,502
\$100,000 under \$200,000	2,024,723	29,824,336	34,567	49,671	290,830	2,485,846	610,347	645,752,088
\$200,000 under \$500,000	1,054,861	44,668,201	10	19	280,825	6,111,560	366,355	868,727,551
\$500,000 under \$1,000,000	264,519	29,986,789	0	0	91,276	4,968,357	57,203	205,593,592
\$1,000,000 under \$1,500,000	70,680	14,597,076	0	0	29,314	3,007,019	11,777	42,516,446
\$1,500,000 under \$2,000,000	30,744	9,545,791	0	0	14,141	2,189,957	5,012	22,831,504
\$2,000,000 under \$5,000,000	44,400	22,892,877	0	0	22,611	6,764,265	7,553	36,184,428
\$5,000,000 under \$10,000,000	10,643	11,900,585	0	0	6,379	4,764,752	1,855	8,594,722
\$10,000,000 or more	6,624	28,859,999	0	0	4,530	17,589,602	1,123	61,452,646
Taxable returns, total	8,234,059	214,516,284	0	0	1,100,179	48,960,674	1,087,112	1,901,976,870
Nontaxable returns, total	1,905,199	10,020,219	21,290,682	27,499,364	204,774	665,266	17,960	28,147,586

Size of adjusted gross income	Tax payments—continued						Making work pay credit refundable portion	
	Credit from regulated investment companies		Credit for Federal tax on gasoline and special fuels		Health coverage credit			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	8,658	35,695	323,330	93,907	11,836	36,989	32,093,467	12,817,965
No adjusted gross income	59	1,983	27,649	12,036	* 201	* 890	358,581	143,354
\$1 under \$5,000	* 1,006	* 61	12,373	2,807	0	0	3,067,180	574,196
\$5,000 under \$10,000	0	0	31,929	21,066	0	0	5,760,226	2,012,086
\$10,000 under \$15,000	* 1,004	* 1,331	25,476	7,010	* 1,004	* 1,631	5,936,277	1,939,231
\$15,000 under \$20,000	* 1,004	* 50	22,362	7,319	0	0	4,179,140	1,734,686
\$20,000 under \$25,000	** 1,000	** 897	26,548	6,106	0	0	3,645,731	1,616,277
\$25,000 under \$30,000	**	**	15,643	2,362	* 999	* 6,144	2,646,351	1,209,086
\$30,000 under \$40,000	* 997	* 17	33,312	8,596	* 1,998	* 9,620	3,200,717	1,650,784
\$40,000 under \$50,000	* 3	* 3	27,541	4,338	** 7,634	** 18,704	1,611,917	935,463
\$50,000 under \$75,000	* 2,000	* 729	36,414	7,596	**	**	1,402,838	832,153
\$75,000 under \$100,000	* 11	* 422	29,848	3,725	**	**	234,473	137,872
\$100,000 under \$200,000	* 376	* 8,018	23,953	4,390	**	**	50,022	32,773
\$200,000 under \$500,000	465	743	6,081	2,233	**	**	11	3
\$500,000 under \$1,000,000	** 733	** 21,440	2,496	1,940	0	0	** 4	** 1
\$1,000,000 under \$1,500,000	**	**	621	491	0	0	**	**
\$1,500,000 under \$2,000,000	**	**	281	357	0	0	0	0
\$2,000,000 under \$5,000,000	**	**	468	658	0	0	0	0
\$5,000,000 under \$10,000,000	**	**	172	421	0	0	0	0
\$10,000,000 or more	**	**	163	457	0	0	0	0
Taxable returns, total	5,267	23,806	142,427	29,432	6,635	16,296	0	0
Nontaxable returns, total	3,392	11,889	180,903	64,476	5,201	20,694	32,093,467	12,817,965

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Earned income credit refundable portion		Refundable education credit refundable portion		First time homebuyer credit refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)	(100)	(101)
All returns, total	24,920,512	53,985,190	4,859,005	3,890,928	999,266	4,657,491
No adjusted gross income	190,658	238,870	82,210	73,344	31,363	181,201
\$1 under \$5,000	2,361,630	1,426,573	324,642	251,477	32,972	191,629
\$5,000 under \$10,000	4,627,650	7,426,057	651,503	515,333	21,877	138,097
\$10,000 under \$15,000	5,166,994	13,630,197	701,519	550,201	44,187	272,539
\$15,000 under \$20,000	3,420,921	11,778,313	617,384	480,755	39,487	238,801
\$20,000 under \$25,000	2,991,581	9,103,697	514,955	411,728	45,495	285,474
\$25,000 under \$30,000	2,553,054	5,686,927	465,223	338,524	83,485	474,912
\$30,000 under \$40,000	2,976,462	4,277,095	604,407	486,912	169,605	905,405
\$40,000 under \$50,000	631,562	417,460	394,833	333,622	179,073	822,543
\$50,000 under \$75,000	0	0	395,800	346,316	250,175	873,300
\$75,000 under \$100,000	0	0	89,166	86,884	88,062	250,844
\$100,000 under \$200,000	0	0	17,364	15,833	13,477	22,717
\$200,000 under \$500,000	0	0	0	0	* 7	* 30
\$500,000 under \$1,000,000	0	0	0	0	0	0
\$1,000,000 under \$1,500,000	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	0	0	0	0	0	0
\$10,000,000 or more	0	0	0	0	0	0
Taxable returns, total	0	0	0	0	0	0
Nontaxable returns, total	24,920,512	53,985,190	4,859,005	3,890,928	999,266	4,657,491

Size of adjusted gross income	Prior year minimum tax credit refundable portion		Overpayment			
	Number of returns	Amount	Total		Refunded	
			Number of returns	Amount	Number of returns	Amount
(102)	(103)	(104)	(105)	(106)	(107)	
All returns, total	49,115	1,619,547	112,382,258	381,458,887	109,402,781	333,096,000
No adjusted gross income	13,555	198,202	1,039,287	6,137,113	973,552	5,027,539
\$1 under \$5,000	56	1,671	7,217,088	4,080,360	7,142,753	3,918,770
\$5,000 under \$10,000	931	18,186	9,858,771	15,438,784	9,782,281	15,283,612
\$10,000 under \$15,000	2,550	17,451	10,658,132	27,100,146	10,570,971	26,859,595
\$15,000 under \$20,000	451	3,588	9,980,753	27,966,520	9,878,149	27,691,779
\$20,000 under \$25,000	1,245	1,358	8,874,659	25,889,100	8,783,764	25,621,103
\$25,000 under \$30,000	1,308	14,596	7,636,191	21,861,656	7,534,764	21,569,889
\$30,000 under \$40,000	723	29,002	12,429,826	33,685,056	12,240,360	33,150,846
\$40,000 under \$50,000	2,043	9,375	9,093,150	25,042,966	8,905,563	24,397,618
\$50,000 under \$75,000	5,005	217,449	14,991,226	48,090,073	14,515,272	46,205,082
\$75,000 under \$100,000	2,909	40,130	8,933,586	34,263,938	8,611,085	32,688,375
\$100,000 under \$200,000	12,827	817,393	9,500,718	50,082,227	8,909,493	44,314,979
\$200,000 under \$500,000	4,573	175,862	1,741,975	21,768,724	1,339,140	13,662,212
\$500,000 under \$1,000,000	600	38,696	274,954	9,885,354	151,638	4,289,224
\$1,000,000 under \$1,500,000	182	14,956	65,049	4,529,406	29,217	1,619,868
\$1,500,000 under \$2,000,000	59	3,923	27,471	2,918,154	11,150	902,611
\$2,000,000 under \$5,000,000	62	10,171	41,929	7,386,580	17,074	2,261,936
\$5,000,000 under \$10,000,000	19	5,531	10,779	4,159,124	4,260	1,165,828
\$10,000,000 or more	16	2,008	6,713	11,173,608	2,295	2,465,135
Taxable returns, total	0	0	62,313,359	214,709,283	59,856,586	170,085,858
Nontaxable returns, total	49,115	1,619,547	50,068,899	166,749,604	49,546,195	163,010,142

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Overpayment—continued		Tax due at time of filing		Predetermined estimated tax penalty	
	Credited to 2010 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	4,612,597	48,362,887	22,356,865	86,129,753	6,548,380	859,826
No adjusted gross income	94,204	1,109,573	193,132	330,652	44,517	3,214
\$1 under \$5,000	91,336	161,590	1,104,128	465,611	17,887	762
\$5,000 under \$10,000	125,697	155,172	1,345,514	475,337	61,020	2,087
\$10,000 under \$15,000	157,729	240,551	1,191,610	718,087	185,652	7,384
\$15,000 under \$20,000	182,773	274,740	1,108,098	932,113	191,130	11,617
\$20,000 under \$25,000	166,282	267,997	1,021,868	1,027,426	215,990	11,194
\$25,000 under \$30,000	167,451	291,767	960,488	1,141,439	218,658	11,658
\$30,000 under \$40,000	337,265	534,210	1,877,613	2,361,839	448,595	25,870
\$40,000 under \$50,000	307,643	645,348	1,651,996	2,670,834	490,267	29,745
\$50,000 under \$75,000	755,140	1,884,991	3,660,916	7,295,136	1,282,068	82,953
\$75,000 under \$100,000	523,066	1,575,563	2,511,882	6,764,613	925,496	75,870
\$100,000 under \$200,000	916,830	5,767,248	3,995,706	18,942,452	1,628,031	180,262
\$200,000 under \$500,000	532,433	8,106,512	1,435,667	19,450,035	660,748	198,569
\$500,000 under \$1,000,000	150,358	5,596,130	214,440	8,725,195	121,018	87,933
\$1,000,000 under \$1,500,000	42,437	2,909,538	42,611	3,572,997	27,427	33,914
\$1,500,000 under \$2,000,000	19,110	2,015,543	16,564	1,955,837	10,960	18,139
\$2,000,000 under \$5,000,000	29,580	5,124,644	19,643	4,228,466	14,430	37,912
\$5,000,000 under \$10,000,000	7,856	2,993,296	3,453	1,927,848	2,897	16,380
\$10,000,000 or more	5,407	8,708,473	1,536	3,143,836	1,587	24,364
Taxable returns, total	3,729,373	44,623,424	19,489,624	83,130,483	5,933,303	821,587
Nontaxable returns, total	883,224	3,739,462	2,867,241	2,999,270	615,077	38,239

* 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] Less than \$500.

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

Individual Income Tax Returns, 2009

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2009

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

Size of adjusted gross income	Number of returns	Itemized deductions				
		Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction	
			Total		Number of returns	Amount
			Number of returns	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	
All returns, total	45,695,736	1,203,808,276	5,705,805	12,504,244	10,090,297	79,865,796
Under \$5,000	439,203	8,020,096	0	0	313,734	2,907,891
\$5,000 under \$10,000	629,928	9,932,585	0	0	423,675	3,394,622
\$10,000 under \$15,000	922,814	14,780,542	0	0	621,179	5,140,460
\$15,000 under \$20,000	1,168,782	18,048,313	0	0	674,951	5,175,334
\$20,000 under \$25,000	1,319,637	21,306,431	0	0	650,665	5,519,318
\$25,000 under \$30,000	1,533,209	24,192,992	0	0	634,268	4,530,855
\$30,000 under \$35,000	1,739,943	26,670,810	0	0	669,250	4,195,270
\$35,000 under \$40,000	1,880,008	30,430,418	0	0	628,010	4,514,800
\$40,000 under \$45,000	2,050,637	34,608,377	0	0	593,927	4,435,274
\$45,000 under \$50,000	1,943,914	33,722,351	0	0	503,679	3,749,545
\$50,000 under \$55,000	1,959,430	35,825,277	0	0	561,060	4,494,464
\$55,000 under \$60,000	1,951,929	35,866,523	0	0	472,694	3,387,650
\$60,000 under \$75,000	5,361,166	105,237,942	0	0	1,107,220	7,532,628
\$75,000 under \$100,000	7,583,001	168,120,241	65,951	5,967	1,177,591	9,211,988
\$100,000 under \$200,000	11,454,028	332,160,979	1,881,871	317,385	969,681	9,158,667
\$200,000 under \$500,000	3,051,936	156,026,826	3,051,861	3,618,431	84,678	2,229,902
\$500,000 under \$1,000,000	475,847	48,304,789	475,819	2,412,527	3,281	211,501
\$1,000,000 under \$1,500,000	104,559	18,101,201	104,553	1,059,117	528	36,259
\$1,500,000 under \$2,000,000	43,015	10,229,861	43,012	643,553	134	15,740
\$2,000,000 under \$5,000,000	60,522	24,296,813	60,518	1,569,404	83	22,498
\$5,000,000 under \$10,000,000	14,079	12,805,159	14,076	831,915	* 6	* 1,132
\$10,000,000 or more	8,148	35,119,750	8,145	2,045,943	0	0
Taxable returns, total	36,967,537	996,394,343	5,679,496	12,448,342	6,120,778	39,065,886
Nontaxable returns, total	8,728,198	207,413,933	26,308	55,902	3,969,519	40,799,911

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Itemized deductions—continued					
	Medical and dental expenses deduction—continued				Taxes paid deduction	
	Total medical expenses		Expenses in excess of limitation		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	10,090,297	119,791,957	10,087,293	39,926,161	45,423,760	432,032,137
Under \$5,000	313,734	2,966,882	310,730	58,991	410,867	1,588,538
\$5,000 under \$10,000	423,675	3,637,611	423,675	242,989	599,549	2,010,306
\$10,000 under \$15,000	621,179	5,729,435	621,179	588,975	900,738	2,839,172
\$15,000 under \$20,000	674,951	6,053,093	674,951	877,759	1,146,267	3,531,008
\$20,000 under \$25,000	650,665	6,617,872	650,665	1,098,554	1,299,366	4,173,784
\$25,000 under \$30,000	634,268	5,840,121	634,268	1,309,266	1,507,526	5,053,247
\$30,000 under \$35,000	669,250	5,823,490	669,250	1,628,219	1,716,188	6,042,005
\$35,000 under \$40,000	628,010	6,283,376	628,010	1,768,575	1,870,986	7,106,358
\$40,000 under \$45,000	593,927	6,329,982	593,927	1,894,707	2,028,337	8,270,466
\$45,000 under \$50,000	503,679	5,543,532	503,679	1,793,987	1,931,884	8,481,175
\$50,000 under \$55,000	561,060	6,705,791	561,060	2,211,327	1,952,391	9,462,836
\$55,000 under \$60,000	472,694	5,427,086	472,694	2,039,436	1,941,960	9,947,665
\$60,000 under \$75,000	1,107,220	13,104,152	1,107,220	5,571,524	5,347,135	31,014,036
\$75,000 under \$100,000	1,177,591	16,818,511	1,177,591	7,606,523	7,573,177	54,623,942
\$100,000 under \$200,000	969,681	18,488,196	969,681	9,329,529	11,443,400	127,079,106
\$200,000 under \$500,000	84,678	3,885,205	84,678	1,655,303	3,048,983	72,051,311
\$500,000 under \$1,000,000	3,281	376,418	3,281	164,917	475,136	25,643,294
\$1,000,000 under \$1,500,000	528	82,887	528	46,628	104,408	10,016,134
\$1,500,000 under \$2,000,000	134	33,273	134	17,534	42,924	5,939,519
\$2,000,000 under \$5,000,000	83	40,710	83	18,212	60,379	13,869,067
\$5,000,000 under \$10,000,000	* 6	* 4,338	* 6	* 3,206	14,041	7,053,279
\$10,000,000 or more	0	0	0	0	8,117	16,235,889
Taxable returns, total	6,120,778	70,654,253	6,120,778	31,588,368	36,851,514	389,232,376
Nontaxable returns, total	3,969,519	49,137,704	3,966,515	8,337,793	8,572,246	42,799,762

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Itemized deductions—continued					
	Taxes paid deduction—continued					
	State and local taxes					
	Total		Income tax		General sales tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(13)	(14)	(15)	(16)	(17)	(18)	
All returns, total	44,016,660	251,658,325	33,754,929	236,095,574	10,261,731	15,562,752
Under \$5,000	345,327	420,754	115,573	321,803	229,754	98,952
\$5,000 under \$10,000	522,087	372,233	198,663	217,107	323,424	155,126
\$10,000 under \$15,000	825,932	601,077	317,226	306,944	508,706	294,133
\$15,000 under \$20,000	1,060,903	869,657	530,644	547,355	530,258	322,302
\$20,000 under \$25,000	1,223,145	1,130,789	691,706	743,790	531,439	386,999
\$25,000 under \$30,000	1,434,033	1,624,779	886,889	1,171,080	547,144	453,699
\$30,000 under \$35,000	1,627,605	2,088,057	1,098,878	1,616,794	528,727	471,263
\$35,000 under \$40,000	1,800,983	2,740,294	1,297,940	2,232,327	503,043	507,967
\$40,000 under \$45,000	1,929,210	3,340,512	1,386,891	2,740,834	542,319	599,678
\$45,000 under \$50,000	1,874,224	3,746,205	1,443,181	3,221,865	431,043	524,340
\$50,000 under \$55,000	1,894,720	4,027,052	1,431,975	3,498,140	462,746	528,913
\$55,000 under \$60,000	1,879,334	4,477,572	1,485,955	4,010,437	393,380	467,135
\$60,000 under \$75,000	5,208,808	14,912,126	4,181,950	13,399,730	1,026,858	1,512,396
\$75,000 under \$100,000	7,418,205	27,682,618	6,082,634	25,368,780	1,335,571	2,313,838
\$100,000 under \$200,000	11,251,904	70,935,010	9,484,135	66,762,946	1,767,769	4,172,065
\$200,000 under \$500,000	3,020,343	46,778,399	2,532,705	44,945,059	487,638	1,833,340
\$500,000 under \$1,000,000	471,715	19,020,103	394,788	18,594,263	76,927	425,840
\$1,000,000 under \$1,500,000	103,644	7,960,119	86,873	7,834,064	16,771	126,055
\$1,500,000 under \$2,000,000	42,619	4,940,403	36,168	4,868,023	6,451	72,380
\$2,000,000 under \$5,000,000	59,964	12,058,828	51,089	11,936,146	8,875	122,682
\$5,000,000 under \$10,000,000	13,897	6,412,133	12,043	6,356,008	1,854	56,126
\$10,000,000 or more	8,057	15,519,607	7,024	15,402,081	1,033	117,526
Taxable returns, total	35,985,485	237,591,235	28,950,475	224,945,511	7,035,010	12,645,724
Nontaxable returns, total	8,031,175	14,067,090	4,804,454	11,150,063	3,226,721	2,917,028

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Itemized deductions—continued					
	Taxes paid deduction—continued					
	Real estate taxes		New motor vehicle taxes		Personal property taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	39,987,898	167,779,177	2,234,141	3,449,410	16,119,827	6,062,775
Under \$5,000	316,058	1,120,898	6,619	4,700	97,918	28,965
\$5,000 under \$10,000	484,033	1,540,429	9,776	30,245	146,828	38,440
\$10,000 under \$15,000	709,815	2,098,709	13,269	15,083	250,042	84,807
\$15,000 under \$20,000	872,201	2,483,034	17,055	33,338	338,586	93,587
\$20,000 under \$25,000	995,385	2,852,745	22,469	36,903	386,038	93,464
\$25,000 under \$30,000	1,178,383	3,145,811	42,031	49,168	470,913	135,062
\$30,000 under \$35,000	1,345,424	3,627,592	45,134	47,434	546,964	180,263
\$35,000 under \$40,000	1,485,962	4,047,522	70,722	80,347	617,545	177,529
\$40,000 under \$45,000	1,672,053	4,526,020	61,732	87,844	653,972	199,186
\$45,000 under \$50,000	1,580,455	4,354,148	64,207	90,255	678,895	214,749
\$50,000 under \$55,000	1,689,217	5,032,599	80,016	98,981	694,838	215,017
\$55,000 under \$60,000	1,699,455	5,054,049	84,232	108,846	703,641	220,555
\$60,000 under \$75,000	4,735,104	14,838,064	254,322	377,409	1,953,614	665,796
\$75,000 under \$100,000	6,954,275	24,787,270	448,540	676,067	2,906,432	1,048,979
\$100,000 under \$200,000	10,720,635	51,824,082	899,093	1,501,820	4,490,290	1,961,398
\$200,000 under \$500,000	2,880,813	24,125,769	114,926	210,970	1,006,807	537,777
\$500,000 under \$1,000,000	450,374	6,379,976	0	0	122,866	95,891
\$1,000,000 under \$1,500,000	99,210	1,978,372	0	0	25,536	24,975
\$1,500,000 under \$2,000,000	40,692	953,432	0	0	9,509	13,232
\$2,000,000 under \$5,000,000	57,261	1,737,604	0	0	13,488	18,494
\$5,000,000 under \$10,000,000	13,346	609,378	0	0	3,114	6,120
\$10,000,000 or more	7,746	661,672	0	0	1,992	8,490
Taxable returns, total	32,782,726	141,048,319	1,980,376	3,052,713	13,340,135	5,025,766
Nontaxable returns, total	7,205,172	26,730,857	253,765	396,697	2,779,692	1,037,009

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Itemized deductions—continued					
	Taxes paid deduction—continued		Interest paid deduction			
	Other taxes		Total		Home mortgage interest	
					Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(25)	(26)	(27)	(28)	(29)	(30)	
All returns, total	5,435,231	3,082,450	37,004,065	442,051,459	36,541,819	420,812,712
Under \$5,000	32,685	13,221	266,517	2,616,163	259,111	2,546,876
\$5,000 under \$10,000	51,494	28,958	367,046	3,359,297	354,540	3,264,323
\$10,000 under \$15,000	78,596	39,496	544,031	4,761,121	533,068	4,638,944
\$15,000 under \$20,000	112,917	51,392	715,265	6,172,775	705,104	6,040,079
\$20,000 under \$25,000	113,366	59,884	883,999	7,574,071	874,872	7,389,909
\$25,000 under \$30,000	144,848	98,428	1,090,427	9,503,460	1,075,474	9,294,308
\$30,000 under \$35,000	169,976	98,660	1,228,227	10,270,587	1,217,754	10,003,250
\$35,000 under \$40,000	169,065	60,666	1,392,345	11,899,832	1,383,932	11,519,906
\$40,000 under \$45,000	220,814	116,903	1,559,585	13,909,201	1,546,859	13,272,252
\$45,000 under \$50,000	182,208	75,818	1,524,905	13,980,014	1,512,587	13,569,487
\$50,000 under \$55,000	218,005	89,186	1,556,112	14,367,436	1,543,015	13,855,541
\$55,000 under \$60,000	211,550	86,643	1,577,173	14,781,655	1,560,403	14,216,446
\$60,000 under \$75,000	610,715	220,641	4,486,435	44,755,718	4,453,178	43,364,143
\$75,000 under \$100,000	934,403	429,009	6,558,320	71,074,808	6,505,543	68,841,385
\$100,000 under \$200,000	1,530,420	856,795	10,068,081	134,316,549	9,968,207	132,171,829
\$200,000 under \$500,000	513,381	398,396	2,605,531	53,629,620	2,530,322	51,484,182
\$500,000 under \$1,000,000	94,626	147,324	395,816	12,110,201	366,682	10,378,238
\$1,000,000 under \$1,500,000	20,901	52,668	83,656	3,210,318	72,732	2,295,982
\$1,500,000 under \$2,000,000	8,913	32,451	34,390	1,526,744	28,824	941,135
\$2,000,000 under \$5,000,000	12,144	54,141	48,129	2,898,792	37,931	1,296,667
\$5,000,000 under \$10,000,000	2,663	25,648	11,283	1,275,849	7,766	283,905
\$10,000,000 or more	1,542	46,121	6,790	4,057,246	3,916	143,924
Taxable returns, total	4,541,891	2,514,342	30,321,723	361,150,563	29,949,907	344,184,541
Nontaxable returns, total	893,340	568,108	6,682,342	80,900,896	6,591,912	76,628,170

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Itemized deductions—continued					
	Interest paid deduction—continued					
	Home mortgage interest—continued				Deductible points	
	Paid to financial institutions		Paid to individuals			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(31)	(32)	(33)	(34)	(35)	(36)	
All returns, total	36,110,081	414,454,048	1,070,248	6,358,663	2,812,342	1,684,526
Under \$5,000	254,714	2,515,231	9,396	31,645	17,421	3,172
\$5,000 under \$10,000	348,561	3,211,352	7,526	52,971	8,791	1,188
\$10,000 under \$15,000	529,143	4,504,480	12,068	134,464	26,038	8,758
\$15,000 under \$20,000	696,461	5,965,034	13,925	75,045	31,972	12,271
\$20,000 under \$25,000	860,601	7,262,299	27,973	127,610	50,133	20,120
\$25,000 under \$30,000	1,058,911	9,129,687	27,953	164,621	51,556	23,538
\$30,000 under \$35,000	1,198,385	9,844,338	31,408	158,912	52,026	16,552
\$35,000 under \$40,000	1,362,891	11,278,537	37,562	241,369	66,957	46,026
\$40,000 under \$45,000	1,521,898	13,048,888	37,290	223,365	80,998	48,032
\$45,000 under \$50,000	1,491,502	13,326,547	40,093	242,940	84,818	59,075
\$50,000 under \$55,000	1,530,142	13,718,850	36,141	136,690	99,362	68,811
\$55,000 under \$60,000	1,544,787	14,072,692	27,810	143,754	88,685	72,849
\$60,000 under \$75,000	4,397,790	42,703,910	128,197	660,234	273,971	220,329
\$75,000 under \$100,000	6,431,234	67,850,657	191,078	990,728	526,827	284,627
\$100,000 under \$200,000	9,867,158	130,312,250	340,606	1,859,579	986,406	568,449
\$200,000 under \$500,000	2,507,523	50,796,716	78,716	687,466	308,011	179,766
\$500,000 under \$1,000,000	361,041	10,122,638	15,451	255,600	43,007	35,884
\$1,000,000 under \$1,500,000	71,195	2,224,944	2,978	71,038	7,469	6,045
\$1,500,000 under \$2,000,000	28,076	908,381	1,474	32,755	3,266	2,597
\$2,000,000 under \$5,000,000	36,817	1,248,542	1,964	48,124	3,688	4,856
\$5,000,000 under \$10,000,000	7,495	271,373	400	12,533	682	1,027
\$10,000,000 or more	3,757	136,703	239	7,221	259	555
Taxable returns, total	29,613,431	339,144,550	874,443	5,039,991	2,411,145	1,362,297
Nontaxable returns, total	6,496,650	75,309,498	195,805	1,318,672	401,196	322,229

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Itemized deductions—continued					
	Interest paid deduction—continued				Contributions deduction	
	Qualified mortgage insurance premiums		Investment interest expense deduction		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	3,596,975	5,467,406	1,578,759	14,086,816	37,243,302	158,016,526
Under \$5,000	15,462	29,062	21,822	37,052	248,384	180,294
\$5,000 under \$10,000	38,081	67,435	13,085	26,351	355,300	515,685
\$10,000 under \$15,000	57,621	92,236	19,853	21,183	589,164	1,098,374
\$15,000 under \$20,000	73,010	79,452	20,375	40,973	783,586	1,567,863
\$20,000 under \$25,000	118,989	136,422	20,554	27,620	906,190	1,879,966
\$25,000 under \$30,000	152,974	152,537	23,177	33,077	1,059,014	2,217,714
\$30,000 under \$35,000	186,099	208,684	29,402	42,102	1,216,902	2,418,768
\$35,000 under \$40,000	229,404	303,115	21,249	30,785	1,363,960	3,066,029
\$40,000 under \$45,000	269,092	549,534	24,647	39,382	1,515,174	3,551,157
\$45,000 under \$50,000	233,723	318,911	26,743	32,542	1,473,040	3,580,253
\$50,000 under \$55,000	232,517	363,589	37,515	79,496	1,528,520	3,647,322
\$55,000 under \$60,000	266,874	396,799	36,344	95,561	1,555,099	3,875,465
\$60,000 under \$75,000	654,319	1,012,060	98,452	159,186	4,367,936	11,625,653
\$75,000 under \$100,000	881,225	1,575,791	166,185	373,005	6,432,143	19,384,777
\$100,000 under \$200,000	187,146	180,219	450,202	1,396,053	10,321,488	40,295,558
\$200,000 under \$500,000	** 440	** 1,560	356,328	1,964,241	2,856,469	21,596,948
\$500,000 under \$1,000,000	0	0	116,944	1,696,078	450,480	8,332,887
\$1,000,000 under \$1,500,000	0	0	36,424	908,292	99,522	3,708,879
\$1,500,000 under \$2,000,000	0	0	17,260	583,012	41,239	2,193,433
\$2,000,000 under \$5,000,000	0	0	28,487	1,597,269	58,048	5,697,548
\$5,000,000 under \$10,000,000	0	0	8,116	990,917	13,683	3,685,240
\$10,000,000 or more	**	**	5,594	3,912,638	7,963	13,896,715
Taxable returns, total	2,569,323	3,578,578	1,322,197	12,025,146	31,107,941	140,546,117
Nontaxable returns, total	1,027,652	1,888,827	256,561	2,061,670	6,135,361	17,470,409

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Itemized deductions—continued					
	Contributions deduction—continued					
	Cash contributions		Other than cash contributions		Carryover from prior years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	34,311,435	129,946,302	21,867,440	31,816,050	557,316	27,783,719
Under \$5,000	220,512	337,893	81,207	55,140	30,028	93,592
\$5,000 under \$10,000	323,340	581,580	145,960	80,234	29,458	353,772
\$10,000 under \$15,000	539,330	1,045,407	231,465	155,601	45,224	402,366
\$15,000 under \$20,000	710,440	1,378,091	366,235	229,027	40,188	391,968
\$20,000 under \$25,000	820,181	1,551,868	447,402	298,252	33,622	240,435
\$25,000 under \$30,000	933,337	1,858,788	565,710	354,926	21,872	669,373
\$30,000 under \$35,000	1,094,724	1,895,245	647,625	449,893	22,748	326,250
\$35,000 under \$40,000	1,228,372	2,495,616	733,152	517,619	27,621	128,800
\$40,000 under \$45,000	1,349,870	2,865,547	851,236	616,828	23,912	556,976
\$45,000 under \$50,000	1,338,814	3,043,722	796,913	652,676	23,382	721,274
\$50,000 under \$55,000	1,374,300	3,003,627	890,191	589,453	16,799	114,955
\$55,000 under \$60,000	1,414,335	3,249,251	900,649	592,217	14,637	160,279
\$60,000 under \$75,000	3,957,490	9,647,536	2,526,967	1,906,077	53,369	660,698
\$75,000 under \$100,000	5,871,362	16,220,038	3,999,260	3,192,922	67,195	754,554
\$100,000 under \$200,000	9,695,400	33,822,132	6,619,952	6,660,220	69,849	2,869,363
\$200,000 under \$500,000	2,776,047	18,257,749	1,733,371	3,328,417	25,328	4,003,956
\$500,000 under \$1,000,000	444,891	7,081,779	230,209	1,458,992	5,813	2,457,474
\$1,000,000 under \$1,500,000	98,555	3,046,118	46,556	988,461	2,502	3,174,515
\$1,500,000 under \$2,000,000	40,934	1,718,957	18,648	685,468	914	632,276
\$2,000,000 under \$5,000,000	57,660	4,444,721	25,311	1,846,734	1,745	2,147,379
\$5,000,000 under \$10,000,000	13,594	2,761,833	5,780	1,386,715	597	2,612,705
\$10,000,000 or more	7,946	9,638,803	3,642	5,770,178	514	4,310,760
Taxable returns, total	28,747,605	114,330,133	18,722,936	28,694,030	288,412	21,251,058
Nontaxable returns, total	5,563,831	15,616,169	3,144,504	3,122,020	268,903	6,532,660

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Itemized deductions—continued					
	Casualty or theft loss deduction		Limited miscellaneous deductions			
			Total after limitation		Unreimbursed employee business expenses	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(49)	(50)	(51)	(52)	(53)	(54)	
All returns, total	134,237	2,330,132	11,867,883	80,902,507	14,942,268	75,607,218
Under \$5,000	* 1,148	* 1,689	176,829	460,562	20,971	56,813
\$5,000 under \$10,000	* 2,595	* 27,337	204,863	565,522	57,804	240,293
\$10,000 under \$15,000	* 5,070	* 17,569	231,254	704,556	96,819	394,208
\$15,000 under \$20,000	* 3,634	* 12,710	311,683	1,254,451	219,881	929,495
\$20,000 under \$25,000	9,147	40,303	381,364	1,879,760	319,723	1,618,674
\$25,000 under \$30,000	* 5,004	* 15,755	448,563	2,499,301	423,461	2,262,545
\$30,000 under \$35,000	8,239	169,762	531,668	3,182,934	558,605	2,998,091
\$35,000 under \$40,000	9,005	71,577	602,240	3,505,155	647,463	3,375,065
\$40,000 under \$45,000	* 3,984	* 40,302	657,439	4,042,435	710,828	4,010,328
\$45,000 under \$50,000	* 7,979	* 50,859	594,099	3,696,820	696,111	3,574,719
\$50,000 under \$55,000	* 4,984	* 27,614	569,941	3,558,822	709,293	3,662,700
\$55,000 under \$60,000	* 40	* 278	589,896	3,528,548	721,356	3,710,757
\$60,000 under \$75,000	10,425	132,992	1,495,671	9,079,477	2,035,977	9,752,650
\$75,000 under \$100,000	23,229	469,032	1,921,772	12,106,109	2,844,463	13,294,131
\$100,000 under \$200,000	30,589	754,472	2,611,188	17,475,455	4,120,958	20,277,252
\$200,000 under \$500,000	7,594	303,689	450,375	5,380,530	682,794	4,326,374
\$500,000 under \$1,000,000	1,250	140,750	58,382	2,090,525	58,351	573,669
\$1,000,000 under \$1,500,000	127	13,094	13,276	1,052,724	8,717	122,358
\$1,500,000 under \$2,000,000	80	11,011	5,404	557,061	3,104	52,951
\$2,000,000 under \$5,000,000	75	13,570	8,389	1,542,394	4,163	167,461
\$5,000,000 under \$10,000,000	23	2,267	2,210	875,795	983	100,599
\$10,000,000 or more	14	13,500	1,379	1,863,573	441	106,086
Taxable returns, total	87,353	988,864	8,999,215	62,621,407	12,558,554	61,380,369
Nontaxable returns, total	46,884	1,341,268	2,868,668	18,281,099	2,383,715	14,226,850

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Itemized deductions—continued					
	Limited miscellaneous deductions—continued					
	Tax preparation fees		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	22,082,123	6,646,100	7,586,942	30,559,671	28,372,887	112,812,989
Under \$5,000	154,618	47,617	82,127	365,299	191,045	469,728
\$5,000 under \$10,000	231,097	71,925	110,914	293,340	295,359	605,559
\$10,000 under \$15,000	347,934	87,010	133,585	307,331	437,838	788,549
\$15,000 under \$20,000	480,853	113,151	172,095	370,994	622,794	1,413,640
\$20,000 under \$25,000	544,044	128,693	183,507	365,195	713,140	2,112,562
\$25,000 under \$30,000	654,417	153,936	203,366	414,450	858,498	2,830,932
\$30,000 under \$35,000	760,054	157,830	227,698	481,308	1,009,849	3,637,229
\$35,000 under \$40,000	890,715	192,793	239,532	522,233	1,166,180	4,090,091
\$40,000 under \$45,000	971,796	211,295	263,630	528,971	1,256,934	4,750,594
\$45,000 under \$50,000	920,117	194,549	266,337	660,566	1,198,827	4,429,835
\$50,000 under \$55,000	994,469	215,790	276,402	496,207	1,269,864	4,374,697
\$55,000 under \$60,000	943,502	209,464	268,178	501,115	1,224,752	4,421,335
\$60,000 under \$75,000	2,655,565	605,115	767,795	1,467,699	3,424,985	11,825,464
\$75,000 under \$100,000	3,926,589	883,551	1,115,644	2,582,691	4,930,775	16,760,373
\$100,000 under \$200,000	5,899,799	1,729,749	2,121,319	5,426,585	7,446,031	27,433,586
\$200,000 under \$500,000	1,414,070	912,313	817,677	4,265,876	1,865,306	9,504,563
\$500,000 under \$1,000,000	200,774	315,874	199,792	2,664,681	296,901	3,554,224
\$1,000,000 under \$1,500,000	43,155	120,054	56,862	1,428,677	71,236	1,671,090
\$1,500,000 under \$2,000,000	16,571	58,512	24,817	811,412	29,968	922,874
\$2,000,000 under \$5,000,000	23,414	125,858	38,668	2,201,780	44,314	2,495,100
\$5,000,000 under \$10,000,000	5,410	48,666	10,251	1,282,459	11,233	1,431,724
\$10,000,000 or more	3,160	62,354	6,748	3,120,801	7,060	3,289,241
Taxable returns, total	18,298,334	5,489,189	6,204,622	24,954,741	23,421,603	91,824,298
Nontaxable returns, total	3,783,789	1,156,911	1,382,320	5,604,930	4,951,284	20,988,691

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Itemized deductions—continued					
	Unlimited miscellaneous deductions					
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)
All returns, total	1,411,210	21,113,963	876,565	15,345,475	536,178	3,300,753
Under \$5,000	10,964	264,960	* 3,592	* 6,085	6,374	16,973
\$5,000 under \$10,000	13,803	59,816	9,722	55,749	4,074	1,125
\$10,000 under \$15,000	28,623	219,290	22,753	172,469	6,869	46,656
\$15,000 under \$20,000	33,255	334,172	21,620	146,391	10,636	29,130
\$20,000 under \$25,000	37,659	239,228	23,185	186,028	14,475	53,201
\$25,000 under \$30,000	49,595	372,661	26,220	209,419	23,346	108,317
\$30,000 under \$35,000	59,833	391,483	38,700	320,441	22,133	71,043
\$35,000 under \$40,000	45,465	266,668	20,974	93,192	23,506	126,312
\$40,000 under \$45,000	61,369	359,542	34,491	217,432	27,565	93,780
\$45,000 under \$50,000	34,546	183,685	22,983	122,724	11,609	48,582
\$50,000 under \$55,000	54,232	266,784	32,057	194,198	22,175	69,821
\$55,000 under \$60,000	54,055	345,263	41,422	229,924	12,633	115,339
\$60,000 under \$75,000	171,469	1,097,438	119,816	792,488	53,301	304,854
\$75,000 under \$100,000	195,653	1,255,552	129,989	957,682	67,252	292,830
\$100,000 under \$200,000	337,352	3,398,559	236,449	2,504,101	101,364	428,099
\$200,000 under \$500,000	141,423	4,453,257	72,107	3,316,266	67,752	581,383
\$500,000 under \$1,000,000	41,284	2,188,159	12,983	1,676,086	28,121	279,639
\$1,000,000 under \$1,500,000	14,351	1,122,909	3,412	762,531	10,858	153,307
\$1,500,000 under \$2,000,000	6,818	629,907	1,418	516,971	5,365	70,241
\$2,000,000 under \$5,000,000	12,542	1,822,349	2,020	1,476,030	10,492	181,741
\$5,000,000 under \$10,000,000	3,848	743,512	432	615,801	3,398	67,186
\$10,000,000 or more	3,071	1,098,771	220	773,468	2,883	161,196
Taxable returns, total	1,140,140	15,237,472	748,561	12,736,360	397,727	1,948,102
Nontaxable returns, total	271,069	5,876,491	128,003	2,609,115	138,451	1,352,651

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

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

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

Individual Income Tax Returns, 2009

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2009

[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	
			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total	27,041,498	457,906,455	23,745,440	403,173,625	6,698,445	44,191,557
No adjusted gross income	265,820	-11,163,219	155,769	1,468,111	174,157	709,668
\$1 under \$1,000	363,608	188,599	243,615	247,452	137,695	176,716
\$1,000 under \$2,000	466,765	714,964	381,354	694,555	109,857	167,138
\$2,000 under \$3,000	555,984	1,404,326	457,918	1,321,304	134,678	235,139
\$3,000 under \$4,000	640,849	2,233,469	540,940	1,861,011	158,863	509,685
\$4,000 under \$5,000	719,851	3,236,544	585,358	2,667,499	191,600	736,115
\$5,000 under \$6,000	745,836	4,105,725	604,682	3,277,713	196,365	853,475
\$6,000 under \$7,000	918,652	5,966,484	764,804	4,744,302	250,840	1,095,468
\$7,000 under \$8,000	1,014,977	7,611,376	816,615	5,694,660	314,492	1,667,174
\$8,000 under \$9,000	1,123,541	9,584,015	867,115	6,607,357	396,174	2,535,552
\$9,000 under \$10,000	1,302,374	12,357,665	1,014,197	8,591,252	480,033	3,185,736
\$10,000 under \$11,000	1,120,699	11,761,681	966,606	8,994,467	304,352	2,069,370
\$11,000 under \$12,000	1,209,949	13,904,952	1,008,761	10,445,045	346,765	2,551,284
\$12,000 under \$13,000	1,302,116	16,280,392	1,062,495	11,834,967	440,338	3,564,915
\$13,000 under \$14,000	1,035,234	13,898,113	826,799	9,792,529	347,954	3,326,152
\$14,000 under \$15,000	795,497	11,528,844	678,027	8,836,815	234,018	2,198,903
\$15,000 under \$16,000	748,231	11,589,971	655,721	9,222,325	188,836	1,673,107
\$16,000 under \$17,000	751,868	12,414,375	664,869	9,899,807	190,186	1,695,096
\$17,000 under \$18,000	694,951	12,156,120	629,558	10,218,253	139,154	1,140,561
\$18,000 under \$19,000	654,167	12,099,430	617,206	10,665,357	111,110	776,599
\$19,000 under \$20,000	630,197	12,288,570	587,965	10,719,975	114,532	864,632
\$20,000 under \$25,000	3,058,979	68,600,934	2,900,499	61,281,339	517,786	3,714,333
\$25,000 under \$30,000	2,672,166	73,315,334	2,561,599	65,654,992	428,271	3,831,335
\$30,000 under \$35,000	2,216,347	71,891,854	2,159,176	65,864,853	361,676	2,383,545
\$35,000 under \$40,000	1,335,063	49,946,595	1,302,958	45,044,588	271,022	1,865,973
\$40,000 under \$45,000	565,699	23,874,657	560,821	21,742,418	120,713	555,573
\$45,000 and over	132,078	6,114,685	130,015	5,780,676	36,975	108,313

Footnotes at end of table.

Individual Income Tax Returns, 2009

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	All returns with earned income credit—continued					
	EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Total	27,035,498	447,706,361	27,041,498	59,239,462	1,488,984	489,444
No adjusted gross income	265,820	2,177,782	265,820	319,254	* 353	* 21
\$1 under \$1,000	363,608	444,352	363,608	57,048	0	0
\$1,000 under \$2,000	465,768	934,498	466,765	137,411	0	0
\$2,000 under \$3,000	555,984	1,556,444	555,984	272,446	0	0
\$3,000 under \$4,000	640,849	2,434,886	640,849	445,703	0	0
\$4,000 under \$5,000	719,851	3,494,773	719,851	673,232	* 6	* 14
\$5,000 under \$6,000	745,836	4,131,188	745,836	842,616	0	0
\$6,000 under \$7,000	918,652	5,839,771	918,652	1,123,835	0	0
\$7,000 under \$8,000	1,014,977	7,393,678	1,014,977	1,511,384	0	0
\$8,000 under \$9,000	1,123,541	9,162,718	1,123,541	2,043,051	* 999	* 6
\$9,000 under \$10,000	1,302,374	11,776,988	1,302,374	2,793,735	16,296	1,154
\$10,000 under \$11,000	1,120,699	11,063,837	1,120,699	2,380,937	22,020	1,936
\$11,000 under \$12,000	1,209,949	12,996,328	1,209,949	2,786,504	60,010	4,444
\$12,000 under \$13,000	1,302,116	15,399,882	1,302,116	3,542,152	43,451	2,270
\$13,000 under \$14,000	1,031,230	13,141,113	1,035,234	3,414,472	38,038	394
\$14,000 under \$15,000	795,497	11,040,923	795,497	2,983,878	* 4,005	* 716
\$15,000 under \$16,000	748,231	10,895,432	748,231	2,754,621	* 4,998	* 955
\$16,000 under \$17,000	751,868	11,594,903	751,868	2,760,727	* 5,004	* 668
\$17,000 under \$18,000	694,951	11,361,325	694,951	2,449,680	10,008	1,801
\$18,000 under \$19,000	653,167	11,441,957	654,167	2,358,717	* 5,011	* 1,894
\$19,000 under \$20,000	630,197	11,584,607	630,197	2,267,687	17,043	2,941
\$20,000 under \$25,000	3,058,979	65,001,358	3,058,979	9,696,075	183,524	60,497
\$25,000 under \$30,000	2,672,166	69,490,597	2,672,166	6,264,851	302,773	154,359
\$30,000 under \$35,000	2,216,347	68,249,455	2,216,347	3,409,182	583,193	204,761
\$35,000 under \$40,000	1,335,063	46,910,585	1,335,063	1,492,471	165,953	47,536
\$40,000 under \$45,000	565,699	22,297,991	565,699	415,994	22,283	2,972
\$45,000 and over	132,078	5,888,989	132,078	41,798	* 4,017	* 105

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	All returns with earned income credit—continued							
	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
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	512,600	263,789	5,157,511	4,764,828	24,920,512	53,985,190	22,029	341,179
No adjusted gross income	* 31	* 76	130,640	80,364	190,658	238,870	* 6	* 3
\$1 under \$1,000	0	0	57,273	11,799	320,700	45,249	* 1,004	* 20,184
\$1,000 under \$2,000	0	0	98,766	16,300	393,129	121,111	* 1,997	* 72,805
\$2,000 under \$3,000	0	0	117,194	26,232	472,811	246,214	0	0
\$3,000 under \$4,000	0	0	138,558	46,705	558,551	398,999	* 3,001	* 64,191
\$4,000 under \$5,000	* 6	* 2	167,092	58,217	616,439	615,000	* 3,999	* 91,159
\$5,000 under \$6,000	0	0	169,778	72,571	640,175	770,045	0	0
\$6,000 under \$7,000	0	0	203,392	93,924	808,313	1,029,911	0	0
\$7,000 under \$8,000	0	0	266,529	142,745	889,616	1,368,639	* 1,997	* 31,844
\$8,000 under \$9,000	0	0	348,976	247,175	1,046,062	1,795,870	* 2,004	* 19,809
\$9,000 under \$10,000	0	0	420,963	330,989	1,243,484	2,461,592	0	0
\$10,000 under \$11,000	* 9,016	* 542	253,827	193,691	1,049,392	2,185,310	0	0
\$11,000 under \$12,000	17,989	2,355	288,099	255,648	1,124,484	2,526,412	0	0
\$12,000 under \$13,000	33,445	4,823	366,380	400,055	1,222,453	3,139,828	0	0
\$13,000 under \$14,000	27,036	3,549	294,405	365,817	989,050	3,048,262	* 1,997	* 22,431
\$14,000 under \$15,000	0	0	191,354	252,775	781,615	2,730,386	* 1,004	* 5,205
\$15,000 under \$16,000	0	0	153,056	208,420	735,145	2,545,245	0	0
\$16,000 under \$17,000	0	0	146,640	208,278	732,644	2,551,781	0	0
\$17,000 under \$18,000	0	0	104,084	153,929	685,515	2,293,950	* 1,004	* 2,511
\$18,000 under \$19,000	0	0	77,237	112,480	648,007	2,244,343	0	0
\$19,000 under \$20,000	0	0	76,176	121,752	619,610	2,142,994	0	0
\$20,000 under \$25,000	* 999	* 125	339,358	531,881	2,991,581	9,103,697	* 1,005	* 5,686
\$25,000 under \$30,000	26,082	6,797	305,706	423,564	2,553,054	5,686,927	* 1,004	* 4,270
\$30,000 under \$35,000	288,530	182,862	209,343	245,269	1,822,816	2,959,152	* 1,004	* 1,056
\$35,000 under \$40,000	90,161	54,568	154,522	126,992	1,153,646	1,317,943	* 1,004	* 24
\$40,000 under \$45,000	16,284	7,096	65,678	34,179	512,999	378,843	0	0
\$45,000 and over	* 3,019	* 994	12,486	3,076	118,563	38,618	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2009—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	
			Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)
Total	6,241,264	41,266,079	5,132,431	37,936,668	1,746,932	5,681,942
No adjusted gross income	164,466	-4,938,450	86,682	458,668	111,027	289,226
\$1 under \$1,000	298,424	148,915	190,465	200,169	122,613	115,036
\$1,000 under \$2,000	316,222	483,293	247,191	468,522	90,538	133,541
\$2,000 under \$3,000	351,269	878,708	268,539	758,155	108,171	209,115
\$3,000 under \$4,000	384,501	1,336,499	309,195	1,051,155	113,084	313,559
\$4,000 under \$5,000	415,114	1,867,565	317,735	1,387,380	130,696	491,785
\$5,000 under \$6,000	409,037	2,252,379	307,521	1,633,428	132,967	562,460
\$6,000 under \$7,000	528,729	3,432,058	426,859	2,695,036	155,152	636,220
\$7,000 under \$8,000	523,911	3,926,550	407,726	2,904,805	164,810	842,383
\$8,000 under \$9,000	498,390	4,236,290	429,230	3,397,880	120,364	534,193
\$9,000 under \$10,000	478,743	4,543,317	428,084	3,808,397	102,125	297,038
\$10,000 under \$11,000	454,326	4,771,974	408,140	3,830,812	90,161	444,873
\$11,000 under \$12,000	483,392	5,548,894	436,729	4,676,410	104,471	304,619
\$12,000 under \$13,000	466,346	5,827,291	436,685	5,080,800	80,489	160,080
\$13,000 under \$14,000	218,461	2,901,552	205,467	2,449,531	43,489	63,027
\$14,000 under \$15,000	59,240	860,066	52,731	692,347	22,666	70,501
\$15,000 under \$16,000	56,221	875,213	48,104	618,774	16,224	47,806
\$16,000 under \$17,000	58,243	964,481	51,125	704,109	21,228	116,412
\$17,000 under \$18,000	54,272	949,097	53,282	782,080	10,694	46,591
\$18,000 under \$19,000	21,956	400,387	20,943	338,212	* 5,964	* 3,478
\$19,000 under \$20,000	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0
\$30,000 under \$35,000	0	0	0	0	0	0
\$35,000 under \$40,000	0	0	0	0	0	0
\$40,000 under \$45,000	0	0	0	0	0	0
\$45,000 and over	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Returns with no qualifying children—continued					
	EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)
Total	6,235,263	43,627,872	6,241,264	1,613,563	178,165	10,111
No adjusted gross income	164,466	747,894	164,466	36,416	* 353	* 21
\$1 under \$1,000	298,424	315,205	298,424	18,998	0	0
\$1,000 under \$2,000	315,225	602,063	316,222	41,846	0	0
\$2,000 under \$3,000	351,269	967,270	351,269	70,919	0	0
\$3,000 under \$4,000	384,501	1,373,975	384,501	101,635	0	0
\$4,000 under \$5,000	415,114	1,879,165	415,114	136,928	0	0
\$5,000 under \$6,000	409,037	2,195,888	409,037	158,357	0	0
\$6,000 under \$7,000	528,729	3,331,256	528,729	219,153	0	0
\$7,000 under \$8,000	523,911	3,747,188	523,911	216,179	0	0
\$8,000 under \$9,000	498,390	3,932,073	498,390	174,158	* 999	* 6
\$9,000 under \$10,000	478,743	4,105,435	478,743	137,597	15,297	1,083
\$10,000 under \$11,000	454,326	4,275,685	454,326	104,965	22,020	1,936
\$11,000 under \$12,000	483,392	4,981,029	483,392	84,301	60,010	4,444
\$12,000 under \$13,000	466,346	5,240,880	466,346	52,095	42,452	2,249
\$13,000 under \$14,000	214,457	2,512,558	218,461	21,784	37,035	372
\$14,000 under \$15,000	59,240	762,848	59,240	15,989	0	0
\$15,000 under \$16,000	56,221	666,580	56,221	10,453	0	0
\$16,000 under \$17,000	58,243	820,520	58,243	7,705	0	0
\$17,000 under \$18,000	54,272	828,671	54,272	3,745	0	0
\$18,000 under \$19,000	20,957	341,690	21,956	340	0	0
\$19,000 under \$20,000	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0
\$30,000 under \$35,000	0	0	0	0	0	0
\$35,000 under \$40,000	0	0	0	0	0	0
\$40,000 under \$45,000	0	0	0	0	0	0
\$45,000 and over	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Returns with no qualifying children—continued							
	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
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	87,517	11,345	1,292,788	348,194	4,996,301	1,255,258	* 999	* 9,262
No adjusted gross income	* 31	* 76	80,350	18,353	95,246	18,043	0	0
\$1 under \$1,000	0	0	46,427	5,178	255,516	13,820	0	0
\$1,000 under \$2,000	0	0	81,025	11,280	243,186	30,566	0	0
\$2,000 under \$3,000	0	0	95,335	20,357	268,236	50,562	0	0
\$3,000 under \$4,000	0	0	98,800	24,701	303,192	76,934	* 999	* 9,262
\$4,000 under \$5,000	0	0	115,325	35,394	311,756	101,534	0	0
\$5,000 under \$6,000	0	0	115,633	43,283	303,376	115,075	0	0
\$6,000 under \$7,000	0	0	125,022	50,301	418,675	168,851	0	0
\$7,000 under \$8,000	0	0	138,127	52,982	398,749	163,197	0	0
\$8,000 under \$9,000	0	0	86,454	29,040	420,910	145,113	0	0
\$9,000 under \$10,000	0	0	69,183	18,791	420,858	117,723	0	0
\$10,000 under \$11,000	* 9,016	* 542	66,620	14,331	384,019	88,698	0	0
\$11,000 under \$12,000	17,989	2,355	67,608	11,759	398,924	68,098	0	0
\$12,000 under \$13,000	33,445	4,823	47,180	5,609	387,720	44,236	0	0
\$13,000 under \$14,000	27,036	3,549	20,145	1,391	172,277	20,020	0	0
\$14,000 under \$15,000	0	0	9,848	2,057	49,392	13,932	0	0
\$15,000 under \$16,000	0	0	10,970	1,398	48,251	9,056	0	0
\$16,000 under \$17,000	0	0	12,246	1,671	46,279	6,034	0	0
\$17,000 under \$18,000	0	0	* 4,479	* 291	49,793	3,455	0	0
\$18,000 under \$19,000	0	0	* 2,010	* 29	19,946	311	0	0
\$19,000 under \$20,000	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0	0
\$30,000 under \$35,000	0	0	0	0	0	0	0	0
\$35,000 under \$40,000	0	0	0	0	0	0	0	0
\$40,000 under \$45,000	0	0	0	0	0	0	0	0
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2009—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	
			Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)
Total	9,960,234	179,104,672	8,927,333	158,336,095	2,195,624	14,316,509
No adjusted gross income	50,274	-2,283,621	31,926	398,463	31,943	234,125
\$1 under \$1,000	41,606	23,915	35,594	20,695	7,536	9,092
\$1,000 under \$2,000	90,319	139,896	78,796	135,914	13,167	21,738
\$2,000 under \$3,000	125,177	319,849	115,011	368,792	19,139	5,267
\$3,000 under \$4,000	166,606	585,199	148,043	522,289	33,518	145,791
\$4,000 under \$5,000	178,674	803,935	158,739	693,735	38,331	142,049
\$5,000 under \$6,000	208,273	1,147,702	179,669	980,230	44,108	232,226
\$6,000 under \$7,000	241,811	1,572,571	208,152	1,279,090	56,417	277,716
\$7,000 under \$8,000	316,197	2,383,556	256,252	1,721,686	105,772	632,223
\$8,000 under \$9,000	431,605	3,698,662	285,327	2,019,298	214,554	1,570,683
\$9,000 under \$10,000	567,673	5,380,792	386,613	3,117,668	288,317	2,143,487
\$10,000 under \$11,000	388,429	4,069,693	333,369	3,087,254	111,214	820,003
\$11,000 under \$12,000	365,737	4,201,428	297,974	3,099,384	102,096	946,670
\$12,000 under \$13,000	324,574	4,054,521	271,833	3,161,772	86,642	731,999
\$13,000 under \$14,000	335,619	4,520,166	294,281	3,599,950	72,973	680,385
\$14,000 under \$15,000	342,898	4,975,395	308,795	4,105,229	69,633	601,519
\$15,000 under \$16,000	348,993	5,406,125	315,124	4,598,225	71,745	569,135
\$16,000 under \$17,000	337,619	5,571,396	309,176	4,699,025	64,903	411,515
\$17,000 under \$18,000	314,374	5,502,672	287,697	4,739,705	54,095	416,459
\$18,000 under \$19,000	301,314	5,576,761	287,582	5,094,263	51,642	186,530
\$19,000 under \$20,000	314,298	6,124,135	295,311	5,435,630	55,295	240,770
\$20,000 under \$25,000	1,502,738	33,733,126	1,439,282	30,597,963	200,765	1,297,371
\$25,000 under \$30,000	1,308,297	35,886,158	1,265,497	32,950,168	179,047	1,088,403
\$30,000 under \$35,000	1,015,084	32,893,150	1,000,086	30,506,136	139,543	631,048
\$35,000 under \$40,000	323,051	12,053,473	318,211	10,704,984	79,240	255,467
\$40,000 under \$45,000	18,993	764,016	18,993	698,548	* 3,988	* 24,839
\$45,000 and over	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Returns with one qualifying child—continued					
	EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)
Total	9,960,234	172,752,159	9,960,234	20,976,032	1,074,875	377,347
No adjusted gross income	50,274	632,589	50,274	102,882	0	0
\$1 under \$1,000	41,606	49,972	41,606	12,484	0	0
\$1,000 under \$2,000	90,319	157,651	90,319	52,141	0	0
\$2,000 under \$3,000	125,177	374,059	125,177	114,486	0	0
\$3,000 under \$4,000	166,606	668,079	166,606	205,021	0	0
\$4,000 under \$5,000	178,674	875,381	178,674	273,552	* 6	* 14
\$5,000 under \$6,000	208,273	1,212,455	208,273	393,893	0	0
\$6,000 under \$7,000	241,811	1,556,806	241,811	513,607	0	0
\$7,000 under \$8,000	316,197	2,367,841	316,197	777,879	0	0
\$8,000 under \$9,000	431,605	3,592,964	431,605	1,204,766	0	0
\$9,000 under \$10,000	567,673	5,261,154	567,673	1,682,554	0	0
\$10,000 under \$11,000	388,429	3,907,257	388,429	1,125,567	0	0
\$11,000 under \$12,000	365,737	4,046,054	365,737	1,074,469	0	0
\$12,000 under \$13,000	324,574	3,893,771	324,574	969,529	0	0
\$13,000 under \$14,000	335,619	4,295,477	335,619	984,324	* 1,004	* 21
\$14,000 under \$15,000	342,898	4,711,953	342,898	1,001,422	* 2,007	* 236
\$15,000 under \$16,000	348,993	5,167,360	348,993	1,033,372	* 3,001	* 540
\$16,000 under \$17,000	337,619	5,110,540	337,619	977,399	* 4,000	* 615
\$17,000 under \$18,000	314,374	5,158,675	314,374	880,913	* 9,009	* 1,519
\$18,000 under \$19,000	301,314	5,280,793	301,314	813,088	* 5,011	* 1,894
\$19,000 under \$20,000	314,298	5,676,400	314,298	809,126	15,042	2,330
\$20,000 under \$25,000	1,502,738	31,895,334	1,502,738	3,271,384	165,495	52,833
\$25,000 under \$30,000	1,308,297	34,038,571	1,308,297	1,881,918	272,720	134,207
\$30,000 under \$35,000	1,015,084	31,137,184	1,015,084	694,156	512,000	167,153
\$35,000 under \$40,000	323,051	10,960,451	323,051	125,486	80,574	15,876
\$40,000 under \$45,000	18,993	723,387	18,993	613	* 5,004	* 111
\$45,000 and over	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Returns with one qualifying child—continued							
	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
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	369,672	218,337	1,725,540	1,648,742	9,368,257	18,949,943	* 8,016	* 99,555
No adjusted gross income	0	0	23,487	28,808	45,873	74,074	0	0
\$1 under \$1,000	0	0	* 4,543	* 932	41,606	11,552	* 1,004	* 20,184
\$1,000 under \$2,000	0	0	10,865	3,364	90,019	48,777	0	0
\$2,000 under \$3,000	0	0	15,158	3,435	125,177	111,051	0	0
\$3,000 under \$4,000	0	0	29,530	17,484	165,617	187,537	0	0
\$4,000 under \$5,000	* 6	* 2	33,038	12,484	178,659	261,054	* 2,002	* 39,598
\$5,000 under \$6,000	0	0	38,124	21,764	208,273	372,129	0	0
\$6,000 under \$7,000	0	0	46,084	29,007	241,672	484,601	0	0
\$7,000 under \$8,000	0	0	89,915	63,311	316,197	714,568	* 999	* 13,932
\$8,000 under \$9,000	0	0	207,561	170,671	431,605	1,034,095	* 1,005	* 2,982
\$9,000 under \$10,000	0	0	270,189	234,991	566,669	1,447,562	0	0
\$10,000 under \$11,000	0	0	96,039	87,935	388,429	1,037,631	0	0
\$11,000 under \$12,000	0	0	91,798	102,225	364,748	972,244	0	0
\$12,000 under \$13,000	0	0	66,694	88,740	324,535	880,789	0	0
\$13,000 under \$14,000	0	0	61,264	80,864	335,619	903,439	* 999	* 15,142
\$14,000 under \$15,000	0	0	55,385	70,349	340,568	930,837	* 1,004	* 5,205
\$15,000 under \$16,000	0	0	53,830	79,816	344,016	953,016	0	0
\$16,000 under \$17,000	0	0	48,705	68,601	333,648	908,183	0	0
\$17,000 under \$18,000	0	0	37,072	60,942	312,549	818,452	* 1,004	* 2,511
\$18,000 under \$19,000	0	0	30,736	40,742	297,169	770,452	0	0
\$19,000 under \$20,000	0	0	34,167	45,985	305,333	760,811	0	0
\$20,000 under \$25,000	* 999	* 125	135,371	181,763	1,451,637	3,036,788	0	0
\$25,000 under \$30,000	26,082	6,797	128,877	103,465	1,226,128	1,644,246	0	0
\$30,000 under \$35,000	282,539	178,783	76,297	41,495	681,834	485,508	0	0
\$35,000 under \$40,000	56,040	32,416	37,832	9,534	238,672	100,076	0	0
\$40,000 under \$45,000	* 4,005	* 214	* 2,983	* 34	12,005	468	0	0
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2009—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	
			Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)
Total	7,704,756	162,343,659	6,872,860	141,866,278	1,928,611	16,420,305
No adjusted gross income	35,565	-2,729,011	26,160	458,854	21,730	98,815
\$1 under \$1,000	15,562	10,143	12,555	23,376	* 3,535	* 16,608
\$1,000 under \$2,000	47,901	72,861	44,048	70,380	* 4,848	* 10,282
\$2,000 under \$3,000	56,492	146,225	52,337	140,312	6,355	17,979
\$3,000 under \$4,000	65,525	228,374	59,524	209,655	10,188	45,833
\$4,000 under \$5,000	96,812	432,944	83,645	443,809	16,349	75,612
\$5,000 under \$6,000	93,471	513,239	84,441	501,077	16,289	42,564
\$6,000 under \$7,000	111,032	716,044	96,725	576,049	28,280	132,879
\$7,000 under \$8,000	122,214	910,422	107,982	727,973	28,329	146,525
\$8,000 under \$9,000	144,480	1,230,496	111,501	855,461	47,274	347,056
\$9,000 under \$10,000	204,326	1,941,837	158,258	1,294,848	72,015	600,052
\$10,000 under \$11,000	211,025	2,219,608	175,524	1,607,582	75,153	599,618
\$11,000 under \$12,000	265,694	3,058,624	204,455	1,975,397	100,186	955,792
\$12,000 under \$13,000	401,479	5,021,366	275,370	2,771,626	215,622	2,091,886
\$13,000 under \$14,000	377,956	5,090,592	247,987	2,890,044	188,407	2,130,024
\$14,000 under \$15,000	293,680	4,252,274	238,067	3,041,306	104,180	1,137,045
\$15,000 under \$16,000	257,924	3,989,608	220,394	3,071,226	79,889	793,632
\$16,000 under \$17,000	268,025	4,427,632	235,920	3,415,821	73,265	794,567
\$17,000 under \$18,000	236,122	4,126,701	212,018	3,573,809	47,450	367,306
\$18,000 under \$19,000	246,408	4,559,948	230,250	3,978,114	34,169	373,172
\$19,000 under \$20,000	224,534	4,379,677	212,094	3,856,671	35,017	374,524
\$20,000 under \$25,000	1,144,539	25,628,133	1,082,573	22,869,507	220,693	1,412,411
\$25,000 under \$30,000	969,852	26,592,036	925,483	23,652,755	162,796	1,585,022
\$30,000 under \$35,000	821,686	26,693,111	795,828	24,264,810	144,285	1,200,734
\$35,000 under \$40,000	651,893	24,355,632	640,500	22,429,485	115,764	731,814
\$40,000 under \$45,000	322,551	13,661,875	321,212	12,377,522	69,511	334,275
\$45,000 and over	18,008	813,268	18,008	788,809	* 7,034	* 4,276

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Returns with two qualifying children—continued					
	EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(67)	(68)	(69)	(70)	(71)	(72)
Total	7,704,756	158,426,015	7,704,756	25,545,114	221,932	90,062
No adjusted gross income	35,565	557,672	35,565	118,730	0	0
\$1 under \$1,000	15,562	39,985	15,562	14,036	0	0
\$1,000 under \$2,000	47,901	153,468	47,901	33,901	0	0
\$2,000 under \$3,000	56,492	158,292	56,492	61,423	0	0
\$3,000 under \$4,000	65,525	280,060	65,525	101,440	0	0
\$4,000 under \$5,000	96,812	519,421	96,812	195,954	0	0
\$5,000 under \$6,000	93,471	543,641	93,471	209,710	0	0
\$6,000 under \$7,000	111,032	708,928	111,032	282,022	0	0
\$7,000 under \$8,000	122,214	892,410	122,214	347,690	0	0
\$8,000 under \$9,000	144,480	1,219,343	144,480	480,078	0	0
\$9,000 under \$10,000	204,326	1,894,900	204,326	753,089	* 999	* 71
\$10,000 under \$11,000	211,025	2,207,200	211,025	849,973	0	0
\$11,000 under \$12,000	265,694	2,931,190	265,694	1,162,430	0	0
\$12,000 under \$13,000	401,479	4,863,512	401,479	1,921,437	* 999	* 21
\$13,000 under \$14,000	377,956	5,027,356	377,956	1,856,984	0	0
\$14,000 under \$15,000	293,680	4,178,351	293,680	1,428,673	* 1,997	* 480
\$15,000 under \$16,000	257,924	3,864,858	257,924	1,262,327	* 999	* 218
\$16,000 under \$17,000	268,025	4,210,388	268,025	1,292,111	* 1,004	* 53
\$17,000 under \$18,000	236,122	3,941,115	236,122	1,109,917	* 999	* 283
\$18,000 under \$19,000	246,408	4,351,286	246,408	1,115,415	0	0
\$19,000 under \$20,000	224,534	4,231,195	224,534	996,414	* 1,004	* 314
\$20,000 under \$25,000	1,144,539	24,281,918	1,144,539	4,507,710	17,025	6,802
\$25,000 under \$30,000	969,852	25,237,777	969,852	2,902,355	29,054	18,119
\$30,000 under \$35,000	821,686	25,465,544	821,686	1,652,588	68,188	33,132
\$35,000 under \$40,000	651,893	23,161,323	651,893	712,470	82,368	29,027
\$40,000 under \$45,000	322,551	12,711,797	322,551	175,784	14,279	1,476
\$45,000 and over	18,008	793,086	18,008	452	* 3,019	* 66

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Returns with two qualifying children—continued							
	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
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total	52,406	33,052	1,508,042	1,895,915	7,504,120	23,559,137	* 7,001	* 139,432
No adjusted gross income	0	0	18,706	21,759	34,504	96,971	* 6	* 3
\$1 under \$1,000	0	0	* 2,331	* 1,729	15,562	12,307	0	0
\$1,000 under \$2,000	0	0	* 5,858	* 1,469	47,601	32,433	* 1,997	* 72,805
\$2,000 under \$3,000	0	0	* 5,688	* 2,190	56,352	59,233	0	0
\$3,000 under \$4,000	0	0	8,194	4,277	65,525	97,162	* 999	* 24,572
\$4,000 under \$5,000	0	0	13,358	8,136	96,773	187,818	0	0
\$5,000 under \$6,000	0	0	13,020	6,167	93,471	203,543	0	0
\$6,000 under \$7,000	0	0	23,288	11,282	110,887	270,740	0	0
\$7,000 under \$8,000	0	0	24,202	17,650	122,015	330,040	* 999	* 17,912
\$8,000 under \$9,000	0	0	42,973	39,218	144,480	440,860	* 999	* 16,827
\$9,000 under \$10,000	0	0	67,013	62,189	204,326	690,830	0	0
\$10,000 under \$11,000	0	0	66,644	66,503	210,026	783,470	0	0
\$11,000 under \$12,000	0	0	93,199	105,652	265,686	1,056,777	0	0
\$12,000 under \$13,000	0	0	199,445	240,874	401,479	1,680,542	0	0
\$13,000 under \$14,000	0	0	170,902	237,005	377,956	1,619,980	* 999	* 7,289
\$14,000 under \$15,000	0	0	91,902	133,103	293,276	1,295,089	0	0
\$15,000 under \$16,000	0	0	65,276	96,100	257,785	1,166,009	0	0
\$16,000 under \$17,000	0	0	60,029	91,286	265,734	1,200,772	0	0
\$17,000 under \$18,000	0	0	39,511	57,269	233,985	1,052,366	0	0
\$18,000 under \$19,000	0	0	31,146	49,734	246,408	1,065,681	0	0
\$19,000 under \$20,000	0	0	25,716	45,189	223,252	950,912	0	0
\$20,000 under \$25,000	0	0	131,112	226,106	1,131,026	4,274,802	0	0
\$25,000 under \$30,000	0	0	112,949	183,438	941,990	2,700,799	0	0
\$30,000 under \$35,000	* 4,988	* 3,958	87,751	119,725	779,006	1,499,730	0	0
\$35,000 under \$40,000	33,118	21,488	70,273	53,876	581,037	629,568	* 1,004	* 24
\$40,000 under \$45,000	11,281	6,611	35,574	13,950	290,972	160,359	0	0
\$45,000 and over	* 3,019	* 994	* 1,982	* 40	13,008	346	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2009—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	
			Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)
Total	3,135,245	75,192,044	2,812,816	65,034,584	827,277	7,772,800
No adjusted gross income	15,515	-1,212,136	11,001	152,126	9,457	87,502
\$1 under \$1,000	* 8,016	* 5,626	* 5,002	* 3,212	* 4,011	* 35,979
\$1,000 under \$2,000	12,323	18,914	11,318	19,740	* 1,303	* 1,576
\$2,000 under \$3,000	23,046	59,544	22,032	54,045	* 1,013	* 2,778
\$3,000 under \$4,000	24,217	83,397	24,178	77,913	* 2,073	* 4,502
\$4,000 under \$5,000	29,251	132,100	25,239	142,576	* 6,225	* 26,669
\$5,000 under \$6,000	35,055	192,405	33,050	162,979	* 3,001	* 16,225
\$6,000 under \$7,000	37,079	245,810	33,067	194,126	10,991	48,654
\$7,000 under \$8,000	52,655	390,848	44,655	340,196	15,581	46,043
\$8,000 under \$9,000	49,066	418,567	41,058	334,718	13,982	83,619
\$9,000 under \$10,000	51,632	491,719	41,242	370,339	17,577	145,159
\$10,000 under \$11,000	66,919	700,406	49,573	468,820	27,823	204,875
\$11,000 under \$12,000	95,126	1,096,005	69,602	693,854	40,013	344,202
\$12,000 under \$13,000	109,717	1,377,213	78,608	820,769	57,585	580,950
\$13,000 under \$14,000	103,198	1,385,803	79,064	853,005	43,085	452,717
\$14,000 under \$15,000	99,679	1,441,110	78,434	997,933	37,539	389,839
\$15,000 under \$16,000	85,092	1,319,025	72,099	934,100	20,977	262,534
\$16,000 under \$17,000	87,980	1,450,866	68,648	1,080,853	30,791	372,603
\$17,000 under \$18,000	90,184	1,577,651	76,561	1,122,659	26,915	310,205
\$18,000 under \$19,000	84,489	1,562,333	78,432	1,254,769	19,334	213,420
\$19,000 under \$20,000	91,365	1,784,758	80,560	1,427,674	24,220	249,338
\$20,000 under \$25,000	411,702	9,239,675	378,644	7,813,869	96,329	1,004,551
\$25,000 under \$30,000	394,017	10,837,140	370,619	9,052,069	86,428	1,157,909
\$30,000 under \$35,000	379,578	12,305,592	363,262	11,093,907	77,848	551,764
\$35,000 under \$40,000	360,120	13,537,490	344,248	11,910,120	76,018	878,692
\$40,000 under \$45,000	224,155	9,448,766	220,617	8,666,349	47,215	196,459
\$45,000 and over	114,069	5,301,417	112,006	4,991,866	29,942	104,037

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Returns with three or more qualifying children—continued					
	EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(87)	(88)	(89)	(90)	(91)	(92)
Total	3,135,245	72,900,315	3,135,245	11,104,754	14,012	11,924
No adjusted gross income	15,515	239,628	15,515	61,225	0	0
\$1 under \$1,000	* 8,016	* 39,191	* 8,016	* 11,531	0	0
\$1,000 under \$2,000	12,323	21,316	12,323	9,522	0	0
\$2,000 under \$3,000	23,046	56,823	23,046	25,617	0	0
\$3,000 under \$4,000	24,217	112,772	24,217	37,608	0	0
\$4,000 under \$5,000	29,251	220,806	29,251	66,798	0	0
\$5,000 under \$6,000	35,055	179,204	35,055	80,656	0	0
\$6,000 under \$7,000	37,079	242,781	37,079	109,053	0	0
\$7,000 under \$8,000	52,655	386,239	52,655	169,636	0	0
\$8,000 under \$9,000	49,066	418,338	49,066	184,049	0	0
\$9,000 under \$10,000	51,632	515,498	51,632	220,495	0	0
\$10,000 under \$11,000	66,919	673,695	66,919	300,433	0	0
\$11,000 under \$12,000	95,126	1,038,056	95,126	465,304	0	0
\$12,000 under \$13,000	109,717	1,401,719	109,717	599,092	0	0
\$13,000 under \$14,000	103,198	1,305,722	103,198	551,380	0	0
\$14,000 under \$15,000	99,679	1,387,771	99,679	537,793	0	0
\$15,000 under \$16,000	85,092	1,196,634	85,092	448,468	* 999	* 198
\$16,000 under \$17,000	87,980	1,453,455	87,980	483,511	0	0
\$17,000 under \$18,000	90,184	1,432,864	90,184	455,105	0	0
\$18,000 under \$19,000	84,489	1,468,188	84,489	429,873	0	0
\$19,000 under \$20,000	91,365	1,677,012	91,365	462,147	* 997	* 297
\$20,000 under \$25,000	411,702	8,824,106	411,702	1,916,982	* 1,004	* 862
\$25,000 under \$30,000	394,017	10,214,248	394,017	1,480,577	* 999	* 2,033
\$30,000 under \$35,000	379,578	11,646,727	379,578	1,062,438	* 3,004	* 4,476
\$35,000 under \$40,000	360,120	12,788,811	360,120	654,515	* 3,011	* 2,634
\$40,000 under \$45,000	224,155	8,862,807	224,155	239,597	* 3,000	* 1,385
\$45,000 and over	114,069	5,095,903	114,069	41,347	* 998	* 39

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2009—Continued

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

Size of adjusted gross income	Returns with three or more qualifying children—continued							
	Total 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
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Total	* 3,006	* 1,056	631,141	871,977	3,051,834	10,220,853	* 6,013	* 92,930
No adjusted gross income	0	0	8,097	11,443	15,035	49,782	0	0
\$1 under \$1,000	0	0	* 3,972	* 3,961	* 8,016	* 7,571	0	0
\$1,000 under \$2,000	0	0	* 1,018	* 187	12,323	9,335	0	0
\$2,000 under \$3,000	0	0	* 1,013	* 250	23,046	25,368	0	0
\$3,000 under \$4,000	0	0	* 2,033	* 242	24,217	37,365	* 1,004	* 30,357
\$4,000 under \$5,000	0	0	* 5,371	* 2,204	29,251	64,594	* 1,997	* 51,562
\$5,000 under \$6,000	0	0	* 3,001	* 1,357	35,055	79,299	0	0
\$6,000 under \$7,000	0	0	* 8,997	* 3,333	37,079	105,719	0	0
\$7,000 under \$8,000	0	0	14,285	8,803	52,655	160,834	0	0
\$8,000 under \$9,000	0	0	11,988	8,246	49,066	175,802	0	0
\$9,000 under \$10,000	0	0	14,577	15,018	51,632	205,477	0	0
\$10,000 under \$11,000	0	0	24,524	24,922	66,919	275,511	0	0
\$11,000 under \$12,000	0	0	35,494	36,012	95,126	429,293	0	0
\$12,000 under \$13,000	0	0	53,061	64,832	108,718	534,260	0	0
\$13,000 under \$14,000	0	0	42,095	46,557	103,198	504,823	0	0
\$14,000 under \$15,000	0	0	34,219	47,266	98,380	490,528	0	0
\$15,000 under \$16,000	0	0	22,980	31,107	85,092	417,164	0	0
\$16,000 under \$17,000	0	0	25,661	46,720	86,983	436,791	0	0
\$17,000 under \$18,000	0	0	23,022	35,427	89,187	419,678	0	0
\$18,000 under \$19,000	0	0	13,344	21,975	84,486	407,898	0	0
\$19,000 under \$20,000	0	0	16,293	30,578	91,025	431,272	0	0
\$20,000 under \$25,000	0	0	72,876	124,012	408,918	1,792,107	* 1,005	* 5,686
\$25,000 under \$30,000	0	0	63,880	136,662	384,937	1,341,883	* 1,004	* 4,270
\$30,000 under \$35,000	* 1,004	* 121	45,295	84,048	361,975	973,914	* 1,004	* 1,056
\$35,000 under \$40,000	* 1,004	* 664	46,416	63,582	333,938	588,299	0	0
\$40,000 under \$45,000	* 998	* 271	27,121	20,196	210,023	218,016	0	0
\$45,000 and over	0	0	10,504	3,036	105,555	38,272	0	0

* 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.