

Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 2012. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 144.9 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2012.

Table A presents selected income and tax items for Tax Years 2008 through 2012 as they appear on the forms and provides the percentage change between 2011 and 2012 for each item. When comparing income and tax items from different years, it is important to consider any tax law changes, which may have affected the data. These tax law changes are explained further in this section. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 2012, the number of individual

tax returns filed decreased by 0.4 million, or 0.3 percent. Adjusted gross income (AGI) rose \$726.0 billion, or 8.7 percent from 2011 to 2012, compared to a 3.5-percent increase from 2010 to 2011. Total tax liability increased 13.0 percent to \$1.3 trillion. A few components of AGI showed decreases between 2011 and 2012. The most notable were unemployment compensation (down 22.9 percent), cancellation of debt (down 9.9 percent) and taxable interest (down 6.9 percent). Conversely, several components showed large increases for 2012. These included net capital gain less loss from Schedule D (up 65.4 percent), ordinary dividends (up 33.8 percent) and rents, royalties, partnerships, estates, trusts, etc. (up 26.2 percent).

This report is divided into six sections. Section 1 explains the requirements for filing and changes in the law for 2012. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

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

Individual Returns 2012

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012

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

Item [1]	Current dollars					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	142,450,569	140,494,127	142,892,051	145,370,240	144,928,472	-0.3
Electronically filed returns	95,243,204	98,358,434	111,559,553	118,920,586	121,314,249	2.0
Form 1040 returns	84,317,993	84,144,965	84,071,480	84,189,061	83,631,395	-0.7
Electronically filed returns	51,906,024	54,252,971	62,427,066	66,003,531	67,402,503	2.1
Form 1040A returns	36,280,305	39,563,588	40,810,489	38,598,005	38,243,922	-0.9
Electronically filed returns	28,761,499	32,862,236	35,419,288	34,207,257	34,305,758	0.3
Form 1040EZ returns	21,852,270	16,785,574	18,010,081	22,583,173	23,053,156	2.1
Electronically filed returns	14,575,681	11,243,227	13,713,200	18,709,798	19,605,988	4.8
Salaries and wages						
Number of returns	119,578,500	116,668,680	117,820,074	119,559,706	119,851,043	0.2
Amount	5,950,634,829	5,707,088,487	5,837,350,365	6,055,389,434	6,301,357,591	4.1
Taxable interest						
Number of returns	62,449,609	57,811,427	55,130,125	52,067,484	47,972,509	-7.9
Amount	223,291,064	168,001,234	139,611,242	120,111,673	111,789,613	-6.9
Tax-exempt interest [2]						
Number of returns	6,453,113	6,255,546	6,103,182	5,988,308	5,954,819	-0.6
Amount	79,821,721	73,574,105	75,163,368	72,995,406	71,066,052	-2.6
Ordinary dividends						
Number of returns	31,043,113	29,287,816	28,007,627	27,762,355	27,974,976	0.8
Amount	219,330,668	163,458,846	183,539,268	194,609,806	260,393,306	33.8
Qualified dividends [2]						
Number of returns	26,409,275	25,412,544	25,049,470	25,154,875	25,490,820	1.3
Amount	158,975,193	123,570,203	136,483,398	142,015,345	204,401,524	43.9
State income tax refunds						
Number of returns	22,819,648	23,444,210	21,828,587	22,115,674	22,005,269	-0.5
Amount	27,569,478	30,314,607	27,454,568	27,532,751	27,462,015	-0.3
Alimony received						
Number of returns	436,700	438,103	439,196	436,725	440,401	0.8
Amount	8,779,355	8,821,395	8,795,589	8,777,349	8,936,487	1.8
Business or profession net income less loss						
Number of returns	22,111,687	22,111,784	22,505,698	22,917,874	23,034,725	0.5
Amount	264,234,283	244,982,827	267,265,585	282,969,817	304,191,539	7.5
Net capital gain less loss						
Number of returns	20,409,219	19,539,842	20,159,535	20,271,888	20,241,430	-0.2
Amount	466,578,810	231,187,309	363,808,623	375,259,556	620,670,288	65.4
Capital gain distributions reported on Form 1040						
Number of returns	3,321,856	750,663	1,155,754	1,882,192	2,479,539	31.7
Amount	2,693,831	360,637	601,335	1,777,581	2,216,531	24.7
Sales of property other than capital assets, net gain less loss						
Number of returns	1,722,608	1,787,663	1,977,152	1,976,199	2,039,106	3.2
Amount	-7,811,362	-18,027,483	-18,076,040	-14,450,438	-9,357,957	35.2
Total IRA distributions [2]						
Number of returns	12,052,397	10,523,386	13,498,285	13,729,093	13,882,102	1.1
Amount	216,258,321	179,131,646	290,619,093	263,218,671	272,043,736	3.4
Taxable IRA distributions						
Number of returns	11,259,424	9,659,133	12,517,280	13,008,887	13,195,644	1.4
Amount	162,150,226	135,202,708	194,332,950	217,319,190	230,783,461	6.2
Total pensions and annuities [2]						
Number of returns	28,011,742	28,408,058	28,889,557	28,981,205	29,516,878	1.8
Amount	844,774,212	822,742,643	881,195,991	910,731,872	975,274,407	7.1
Taxable pensions and annuities						
Number of returns	25,540,246	26,020,252	26,596,737	26,757,165	27,289,708	2.0
Amount	506,269,008	523,295,800	558,540,932	581,180,358	612,544,219	5.4

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Current dollars					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(1)	(2)	(3)	(4)	(5)	(6)
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	16,273,369	16,432,633	16,503,383	16,767,784	17,208,948	2.6
Amount	418,055,577	384,952,758	445,734,486	486,015,955	613,258,347	26.2
Farm net income less loss						
Number of returns	1,948,054	1,924,214	1,909,242	1,867,209	1,835,687	-1.7
Amount	-14,846,610	-14,095,257	-11,732,278	-9,602,223	-5,531,686	42.4
Unemployment compensation						
Number of returns	9,532,896	11,298,837	14,936,508	13,170,985	11,342,361	-13.9
Amount	43,674,694	83,538,098	120,249,961	92,383,693	71,234,134	-22.9
Total social security benefits [2]						
Number of returns	24,066,883	24,589,713	25,422,847	25,837,226	26,480,552	2.5
Amount	415,587,419	457,087,273	477,855,868	490,699,539	526,514,454	7.3
Taxable social security benefits						
Number of returns	15,015,435	15,320,332	16,180,397	16,785,141	17,772,267	5.9
Amount	168,110,210	174,649,879	190,745,678	201,612,206	223,597,024	10.9
Foreign-earned income exclusion [3]						
Number of returns	371,885	396,405	415,519	445,276	475,386	6.8
Amount	22,891,602	24,461,966	25,823,350	28,061,251	29,633,268	5.6
Net operating loss [3]						
Number of returns	920,078	1,119,575	1,147,033	1,229,118	1,294,259	5.3
Amount	97,019,034	124,079,065	144,553,116	169,083,520	189,072,930	11.8
Cancellation of debt [3]						
Number of returns	341,992	490,846	634,797	699,605	769,859	10.0
Amount	4,192,002	9,115,329	10,327,231	13,796,728	12,424,870	-9.9
Taxable health savings account distributions [3]						
Number of returns	N/A	N/A	266,188	317,328	213,243	-32.8
Amount	N/A	N/A	450,790	380,299	244,759	-35.6
Gambling earnings [3]						
Number of returns	1,889,725	1,768,442	1,841,697	1,903,153	1,925,505	1.2
Amount	27,196,828	23,775,855	25,187,996	26,515,292	29,235,562	10.3
Other income, less loss [3]						
Number of returns	6,786,526	6,487,936	6,666,372	6,508,046	6,635,318	2.0
Amount	34,267,297	31,315,947	34,629,333	34,051,971	37,415,382	9.9
Total income						
Number of returns	141,788,473	140,040,871	142,244,789	144,763,632	144,519,302	-0.2
Amount	8,384,459,552	7,739,397,945	8,208,441,150	8,498,486,227	9,234,159,288	8.7
Educator expenses						
Number of returns	3,753,395	3,841,466	3,614,291	3,824,221	3,790,352	-0.9
Amount	947,072	970,392	915,028	962,429	957,868	-0.5
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	129,275	142,530	131,619	147,661	143,148	-3.1
Amount	416,104	558,144	472,960	518,417	520,781	0.5
Health savings account deduction						
Number of returns	835,619	946,436	1,004,561	1,019,297	1,083,379	6.3
Amount	2,209,984	2,589,379	2,912,661	3,078,052	3,355,278	9.0
Moving expenses						
Number of returns	1,113,455	856,242	1,002,314	1,028,503	1,136,801	10.5
Amount	3,003,231	2,099,707	2,674,311	2,930,988	3,087,642	5.3
One-half of self-employment tax						
Number of returns	17,411,224	17,436,420	17,668,446	18,258,546	18,671,438	2.3
Amount	24,286,264	23,833,849	24,174,249	26,022,975	27,535,555	5.8
Keogh retirement plan						
Number of returns	1,010,421	922,981	909,977	917,136	923,165	0.7
Amount	20,261,952	18,857,129	18,906,400	19,483,818	20,849,020	7.0

Footnotes at end of table.

Individual Returns 2012

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Current dollars					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(1)	(2)	(3)	(4)	(5)	(6)
Self-employed health insurance						
Number of returns	3,617,716	3,625,543	3,830,684	3,847,203	3,902,030	1.4
Amount	21,193,681	21,819,844	23,335,953	24,543,691	25,677,807	4.6
Penalty on early withdrawal of savings						
Number of returns	1,310,949	1,204,856	1,102,394	944,285	769,136	-18.5
Amount	389,043	339,005	356,207	461,169	456,333	-1.0
Alimony paid adjustment						
Number of returns	580,015	570,110	596,538	583,411	623,082	6.8
Amount	9,621,349	9,844,186	10,416,420	10,665,311	11,156,210	4.6
Total taxpayer IRA adjustment						
Number of returns	2,739,675	2,587,823	2,583,178	2,562,814	2,575,337	0.5
Amount	11,665,532	11,215,140	11,443,203	11,043,873	11,795,245	6.8
Student loan interest deduction						
Number of returns	9,135,508	9,718,995	10,119,216	10,051,849	10,764,802	7.1
Amount	7,730,515	8,339,817	9,093,467	9,673,065	10,693,660	10.6
Tuition and fees deduction						
Number of returns	4,576,654	2,422,642	1,997,005	1,933,121	2,112,590	9.3
Amount	11,001,733	5,453,156	4,364,960	4,310,353	4,686,828	8.7
Domestic production activities deduction						
Number of returns	501,755	490,677	615,952	637,859	659,401	3.4
Amount	7,011,197	5,697,897	8,674,889	8,994,778	11,158,127	24.1
Archer medical savings account deduction						
Number of returns	8,921	8,464	6,276	7,460	4,740	-36.5
Amount	16,796	13,056	10,664	11,644	6,932	-40.5
Foreign housing deductions						
Number of returns	6,862	7,945	2,761	5,531	8,055	45.6
Amount	129,783	135,791	74,227	99,010	136,044	37.4
Other adjustments						
Number of returns	151,165	161,638	144,127	153,280	148,885	-2.9
Amount	1,715,146	1,200,729	1,473,458	1,543,678	1,954,575	26.6
Total statutory adjustments						
Number of returns	35,773,805	34,764,363	35,260,684	35,683,176	36,623,399	2.6
Amount	121,599,382	112,967,222	119,299,058	124,343,250	134,027,907	7.8
Adjusted gross income or loss (AGI)						
Amount	8,262,860,170	7,626,430,723	8,089,142,092	8,374,142,977	9,100,131,381	8.7
Total itemized deductions						
Number of returns	48,167,223	45,695,736	46,644,509	46,293,834	45,581,697	-1.5
Amount	1,322,276,380	1,203,808,276	1,216,667,246	1,218,496,717	1,238,693,453	1.7
Total standard deduction						
Number of returns	91,780,792	92,268,979	93,678,175	96,619,312	97,208,513	0.6
Amount	695,487,631	747,779,539	738,538,671	768,668,235	797,425,658	3.7
Basic standard deduction						
Number of returns	91,780,792	92,268,979	93,678,175	96,619,312	97,208,513	0.6
Amount	663,412,108	709,396,730	717,074,903	745,870,904	773,692,650	3.7
Additional standard deduction						
Number of returns	12,523,644	12,740,860	12,679,683	13,211,438	13,701,861	3.7
Amount	19,941,237	21,255,341	21,011,499	22,763,284	23,709,341	4.2
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	15,723,821	20,532,964	400,690	[8] 23,790	[8] 19,148	-19.5
Amount	11,267,483	17,324,744	452,268	[8] 16,986	[8] 15,586	-8.2
AGI less deductions						
Number of returns	123,533,612	121,635,282	124,962,697	126,697,521	126,736,118	[7]
Amount	6,485,665,094	5,946,879,328	6,386,817,688	6,648,195,824	7,321,226,807	10.1
Number of exemptions	282,928,837	284,239,508	287,678,582	289,305,821	287,733,123	-0.5
Exemption amount	980,976,976	1,029,070,478	1,049,271,708	1,069,958,084	1,092,429,351	2.1

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Current dollars					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(1)	(2)	(3)	(4)	(5)	(6)
Taxable income						
Number of returns	107,994,637	104,160,741	107,304,398	108,649,479	108,995,860	0.3
Amount	5,652,925,474	5,088,387,918	5,502,000,658	5,746,218,265	6,394,527,773	11.3
Capital construction fund reduction						
Number of returns	10,798	2,400	2,597	170	157	-7.6
Amount	81,185	50,659	37,073	50,333	108,841	116.2
Tax from table, rate schedules, etc.						
Number of returns	107,149,531	103,467,697	106,601,255	107,626,808	108,081,852	0.4
Amount	1,081,261,635	953,412,098	1,037,759,795	1,088,572,999	1,228,072,309	12.8
Additional taxes						
Number of returns	13,735	11,396	17,718	9,895	7,695	-22.2
Amount	21,864	32,714	29,926	41,683	11,117	-73.3
Alternative minimum tax						
Number of returns	3,935,248	3,827,562	4,019,538	4,248,183	4,224,741	-0.6
Amount	25,649,084	22,579,779	27,460,515	30,479,041	32,770,139	7.5
Income tax before credits						
Number of returns	107,201,197	103,502,636	106,631,729	107,660,923	108,117,666	0.4
Amount	1,106,932,583	976,024,591	1,065,250,236	1,119,093,724	1,260,955,131	12.7
Child care credit						
Number of returns	6,587,103	6,286,241	6,338,315	6,332,814	6,339,717	0.1
Amount	3,526,697	3,317,379	3,397,639	3,425,529	3,411,987	-0.4
Credit for elderly or disabled						
Number of returns	75,488	63,526	98,345	111,863	67,430	-39.7
Amount	10,070	8,235	15,627	16,165	9,406	-41.8
Education credits						
Number of returns	7,740,979	10,598,706	11,922,884	12,054,606	10,079,053	-16.4
Amount	7,632,594	10,836,636	12,353,964	12,366,511	10,522,539	-14.9
Residential energy credit						
Number of returns	225,733	6,711,683	7,155,888	3,642,988	2,225,307	-38.9
Amount	216,687	5,822,875	6,173,494	1,676,001	1,266,559	-24.4
Foreign tax credit						
Number of returns	6,708,279	6,309,847	6,661,896	6,904,440	7,096,246	2.8
Amount	16,572,321	13,060,099	15,223,190	16,451,128	19,115,247	16.2
Child tax credit						
Number of returns	25,173,769	23,563,012	23,579,773	23,136,250	22,889,677	-1.1
Amount	30,537,638	28,416,808	28,503,646	28,088,766	27,726,578	-1.3
Retirement savings contributions credit						
Number of returns	5,961,299	6,253,195	6,130,006	6,394,950	6,925,814	8.3
Amount	977,386	1,039,726	1,029,595	1,117,627	1,202,908	7.6
Mortgage interest credit						
Number of returns	39,094	44,686	41,733	45,763	46,653	1.9
Amount	43,319	44,182	51,199	54,872	65,306	19.0
Adoption credit						
Number of returns	88,628	80,676	97,084	47,956	31,786	-33.7
Amount	353,493	278,451	1,206,776	610,434	179,194	-70.6
General business credit						
Number of returns	303,756	292,508	462,320	487,030	466,097	-4.3
Amount	1,649,280	1,601,155	2,168,205	2,406,661	2,580,523	7.2
Prior-year minimum tax credit						
Number of returns	415,592	319,646	259,546	256,192	262,061	2.3
Amount	945,226	758,965	663,274	565,220	683,888	21.0
Alternative motor vehicle credit						
Number of returns	31,803	75,752	66,503	7,391	7,241	-2.0
Amount	48,798	137,329	93,449	14,252	20,177	41.6

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Current dollars					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(1)	(2)	(3)	(4)	(5)	(6)
Qualified electric vehicle credit						
Number of returns	N/A	3,241	3,136	906	1,958	116.1
Amount	N/A	2,521	2,945	1,004	4,872	385.3
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	1,006	984	3,456	8,104	134.5
Amount	N/A	1,820	1,156	2,601	8,183	214.6
Qualified plug-in electric vehicle credit						
Number of returns	N/A	22,571	211	12,248	25,061	104.6
Amount	N/A	129,372	1,135	76,262	139,027	82.3
Total credits [4]						
Number of returns	42,392,934	46,444,316	48,092,456	46,290,170	44,569,999	-3.7
Amount	62,626,419	65,472,703	69,621,344	66,285,657	66,962,192	1.0
Income tax after credits						
Number of returns	95,188,516	90,699,226	93,480,314	95,020,390	96,302,736	1.3
Amount	1,044,306,164	910,551,888	995,628,892	1,052,808,067	1,193,992,939	13.4
Self-employment tax						
Number of returns	17,411,224	17,436,420	17,668,446	18,258,546	18,671,438	2.3
Amount	48,564,239	47,659,080	48,339,745	46,282,362	48,773,186	5.4
Social security, Medicare tax on tip income not reported						
Number of returns	178,990	164,103	132,436	111,713	111,916	0.2
Amount	26,725	22,743	23,288	17,586	18,590	5.7
Uncollected social security tax						
Number of returns	71,665	83,076	29,849	40,721	39,328	-3.4
Amount	25,051	36,273	12,840	15,020	17,127	14.0
Tax on qualified retirement plans						
Number of returns	5,734,262	5,874,254	5,921,264	5,706,635	5,613,766	-1.6
Amount	5,273,134	5,312,413	5,817,684	5,699,151	5,583,667	-2.0
Advanced earned income credit payments						
Number of returns	140,253	123,251	119,541	[8] 11,066	[8] 1,998	-81.9
Amount	78,248	75,501	71,619	[8] 13,070	[8] 1,753	-86.6
Household employment taxes						
Number of returns	218,804	207,338	201,661	206,322	198,535	-3.8
Amount	966,299	1,039,678	968,164	943,171	921,268	-2.3
First-time homebuyer credit repayment						
Number of returns	N/A	4,029	958,589	716,559	877,513	22.5
Amount	N/A	18,715	562,439	447,098	540,455	20.9
Recapture taxes						
Number of returns	18,909	16,492	21,336	5,018	2,527	-49.6
Amount	372,938	189,944	243,717	14,218	2,551	-82.1
COBRA premium assistance recapture						
Number of returns	N/A	3,005	902	4,534	4,393	-3.1
Amount	N/A	6,348	4,327	1,941	6,059	212.2
Total tax liability [5]						
Number of returns	103,776,175	100,148,024	102,899,991	104,361,703	105,651,541	1.2
Amount	1,100,039,736	965,374,801	1,051,971,188	1,106,695,572	1,250,332,103	13.0
Income tax withheld						
Number of returns	124,388,369	120,134,277	121,393,087	126,350,376	126,606,913	0.2
Amount	932,116,047	827,302,476	875,470,232	970,608,529	1,023,112,148	5.4
Estimated tax payments						
Number of returns	11,153,666	10,139,259	9,547,968	9,259,317	9,275,669	0.2
Amount	285,930,452	224,536,503	221,801,067	232,953,108	261,962,988	12.5
Making work pay credit						
Number of returns	N/A	100,994,053	105,809,553	2,521,153	[8] 904,213	-64.1
Amount	N/A	50,687,027	54,328,950	1,140,527	[8] 397,174	-65.2

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Current dollars					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(1)	(2)	(3)	(4)	(5)	(6)
Earned income credit						
Number of returns	24,756,744	27,041,498	27,367,757	27,911,726	27,848,264	-0.2
Amount	50,669,263	59,239,462	59,562,031	62,906,161	64,128,627	1.9
Nontaxable combat pay election						
Number of returns	10,590	22,029	23,958	17,029	15,457	-9.2
Amount	139,757	341,179	339,350	189,123	184,518	-2.4
Additional child tax credit						
Number of returns	18,160,498	21,290,682	20,979,862	21,151,049	20,533,173	-2.9
Amount	20,426,787	27,499,364	27,754,241	28,584,836	27,717,367	-3.0
American opportunity credit						
Number of returns	N/A	8,836,029	11,979,099	12,839,488	9,972,160	-22.3
Amount	N/A	7,612,351	10,620,383	11,531,431	8,805,984	-23.6
Payment with an extension request						
Number of returns	1,486,081	1,304,953	1,457,793	1,572,291	1,851,870	17.8
Amount	65,144,561	49,625,940	68,878,004	64,241,359	104,569,724	62.8
Excess social security tax withheld						
Number of returns	1,464,021	1,105,071	1,204,270	1,347,372	1,384,900	2.8
Amount	2,468,691	1,930,124	2,098,214	1,618,095	1,697,065	4.9
Form 4136 - Fuels tax credit						
Number of returns	317,783	323,330	354,848	482,732	282,904	-41.4
Amount	95,267	93,907	158,669	355,123	138,483	-61.0
Other payments:						
Form 2439 - Regulated investment company credit						
Number of returns	90,333	8,658	8,671	153,423	31,824	-79.3
Amount	145,091	35,695	98,333	1,316,886	137,497	-89.6
Form 8885 - Health coverage credit						
Number of returns	8,749	11,836	16,174	19,943	11,754	-41.1
Amount	23,039	36,989	31,149	53,721	24,548	-54.3
Form 8801 - Refundable prior-year minimum tax credit						
Number of returns	288,093	240,844	263,847	223,829	220,916	-1.3
Amount	2,508,066	2,557,056	812,206	643,317	553,130	-14.0
First-time homebuyer credit						
Number of returns	1,203,566	1,380,392	334,422	16,209	N/A	[7]
Amount	8,373,054	9,763,743	2,285,948	117,834	N/A	[7]
Total payments						
Number of returns	135,007,847	132,753,706	135,487,961	137,095,007	136,561,943	-0.4
Amount	1,379,724,464	1,261,563,761	1,325,416,423	1,377,748,982	1,493,291,607	8.4
Overpayment, total						
Number of returns	114,698,578	112,382,258	113,568,220	116,489,370	114,811,407	-1.4
Amount	378,739,410	381,458,887	373,431,750	375,640,365	367,984,216	-2.0
Overpayment refunded						
Number of returns	111,683,923	109,402,781	110,706,225	113,472,680	111,861,777	-1.4
Amount	324,121,135	333,096,000	326,054,483	325,837,815	314,028,757	-3.6
Refund credited to next year						
Number of returns	4,861,285	4,612,597	4,114,885	4,041,409	3,926,808	-2.8
Amount	54,618,276	48,362,887	47,377,267	49,802,539	53,955,460	8.3
Tax due at time of filing						
Number of returns	22,714,746	22,356,865	23,889,539	23,665,791	24,915,734	5.3
Amount	100,277,626	86,129,753	100,792,322	105,520,577	125,864,771	19.3
Tax penalty						
Number of returns	6,355,582	6,548,380	6,670,019	6,702,687	7,619,267	13.7
Amount	1,222,944	859,826	805,807	768,147	840,059	9.4

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	142,450,569	140,494,127	142,892,051	145,370,240	144,928,472	-0.3
Electronically filed returns	95,243,204	98,358,434	111,559,553	118,920,586	121,314,249	2.0
Form 1040 returns	84,317,993	84,144,965	84,071,480	84,189,061	83,631,395	-0.7
Electronically filed returns	51,906,024	54,252,971	62,427,066	66,003,531	67,402,503	2.1
Form 1040A returns	36,280,305	39,563,588	40,810,489	38,598,005	38,243,922	-0.9
Electronically filed returns	28,761,499	32,862,236	35,419,288	34,207,257	34,305,758	0.3
Form 1040EZ returns	21,852,270	16,785,574	18,010,081	22,583,173	23,053,156	2.1
Electronically filed returns	14,575,681	11,243,227	13,713,200	18,709,798	19,605,988	4.8
Salaries and wages						
Number of returns	119,578,500	116,668,680	117,820,074	119,559,706	119,851,043	0.2
Amount	3,626,224,759	3,421,515,879	3,499,610,531	3,518,529,596	3,586,430,046	1.9
Taxable interest						
Number of returns	62,449,609	57,811,427	55,130,125	52,067,484	47,972,509	-7.9
Amount	135,574,417	102,377,352	83,699,785	69,791,791	63,625,278	-8.8
Tax-exempt interest						
Number of returns	6,453,113	6,255,546	6,103,182	5,988,308	5,954,819	-0.6
Amount	48,464,919	44,834,921	45,061,971	42,414,530	40,447,383	-4.6
Ordinary dividends						
Number of returns	31,043,113	29,287,816	28,007,627	27,762,355	27,974,976	0.8
Amount	133,169,804	99,609,291	110,035,532	113,079,492	148,203,361	31.1
Qualified dividends						
Number of returns	26,409,275	25,412,544	25,049,470	25,154,875	25,490,820	1.3
Amount	96,524,100	75,301,769	81,824,579	82,519,085	116,335,529	41.0
State income tax refunds						
Number of returns	22,819,648	23,444,210	21,828,587	22,115,674	22,005,269	-0.5
Amount	16,739,209	18,473,252	16,459,573	15,998,112	15,630,060	-2.3
Alimony received						
Number of returns	436,700	438,103	439,196	436,725	440,401	0.8
Amount	5,330,513	5,375,622	5,273,135	5,100,145	5,086,219	-0.3
Business or profession net income less loss						
Number of returns	22,111,687	22,111,784	22,505,698	22,917,874	23,034,725	0.5
Amount	160,433,687	149,288,743	160,231,166	164,421,741	173,131,212	5.3
Net capital gain less loss						
Number of returns	20,409,219	19,539,842	20,159,535	20,271,888	20,241,430	-0.2
Amount	283,290,109	140,881,968	218,110,685	218,047,389	353,255,713	62.0
Capital gain distributions reported on Form 1040						
Number of returns	3,321,856	750,663	1,155,754	1,882,192	2,479,539	31.7
Amount	1,635,599	219,767	360,513	1,032,877	1,261,543	22.1
Sales of property other than capital assets, net gain less loss						
Number of returns	1,722,608	1,787,663	1,977,152	1,976,199	2,039,106	3.2
Amount	-4,742,782	-10,985,669	-10,836,954	-8,396,536	-5,326,100	36.6
Total IRA distributions						
Number of returns	12,052,397	10,523,386	13,498,285	13,729,093	13,882,102	1.1
Amount	131,304,384	109,160,052	174,232,070	152,945,189	154,834,227	1.2
Taxable IRA distributions						
Number of returns	11,259,424	9,659,133	12,517,280	13,008,887	13,195,644	1.4
Amount	98,451,868	82,390,438	116,506,565	126,274,951	131,350,860	4.0
Total pensions and annuities						
Number of returns	28,011,742	28,408,058	28,889,557	28,981,205	29,516,878	1.8
Amount	512,916,947	501,366,632	528,294,959	529,187,607	555,079,344	4.9
Taxable pensions and annuities						
Number of returns	25,540,246	26,020,252	26,596,737	26,757,165	27,289,708	2.0
Amount	307,388,590	318,888,361	334,856,674	337,699,220	348,630,745	3.2

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(7)	(8)	(9)	(10)	(11)	(12)
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	16,273,369	16,432,633	16,503,383	16,767,784	17,208,948	2.6
Amount	253,828,523	234,584,252	267,226,910	282,403,228	349,037,192	23.6
Farm net income less loss						
Number of returns	1,948,054	1,924,214	1,909,242	1,867,209	1,835,687	-1.7
Amount	-9,014,335	-8,589,431	-7,033,740	-5,579,444	-3,148,370	43.6
Unemployment compensation						
Number of returns	9,532,896	11,298,837	14,936,508	13,170,985	11,342,361	-13.9
Amount	26,517,726	50,906,824	72,092,303	53,680,240	40,543,047	-24.5
Total social security benefits						
Number of returns	24,066,883	24,589,713	25,422,847	25,837,226	26,480,552	2.5
Amount	252,329,945	278,541,909	286,484,333	285,124,660	299,666,735	5.1
Taxable social security benefits						
Number of returns	15,015,435	15,320,332	16,180,397	16,785,141	17,772,267	5.9
Amount	102,070,559	106,428,933	114,355,922	117,148,289	127,260,685	8.6
Foreign-earned income exclusion [2]						
Number of returns	371,885	396,405	415,519	445,276	475,386	6.8
Amount	13,898,969	14,906,743	15,481,625	16,305,201	16,865,833	3.4
Net operating loss [2]						
Number of returns	920,078	1,119,575	1,147,033	1,229,118	1,294,259	5.3
Amount	58,906,517	75,611,862	86,662,540	98,247,252	107,611,229	9.5
Cancellation of debt [2]						
Number of returns	341,992	490,846	634,797	699,605	769,859	10.0
Amount	2,545,235	5,554,740	6,191,385	8,016,693	7,071,639	-11.8
Taxable health savings account distributions [2]						
Number of returns	N/A	N/A	266,188	317,328	213,243	-32.8
Amount	N/A	N/A	270,258	220,976	139,305	-37.0
Gambling earnings [2]						
Number of returns	1,889,725	1,768,442	1,841,697	1,903,153	1,925,505	1.2
Amount	16,512,950	14,488,638	15,100,717	15,406,910	16,639,478	8.0
Other income, less loss [2]						
Number of returns	6,786,526	6,487,936	6,666,372	6,508,046	6,635,318	2.0
Amount	20,805,888	19,083,453	20,760,991	19,786,154	21,295,038	7.6
Total income						
Number of returns	141,788,473	140,040,871	142,244,789	144,763,632	144,519,302	-0.2
Amount	5,090,746,540	4,716,269,314	4,921,127,788	4,938,109,371	5,255,639,891	6.4
Educator expenses						
Number of returns	3,753,395	3,841,466	3,614,291	3,824,221	3,790,352	-0.9
Amount	575,029	591,342	548,578	559,227	545,172	-2.5
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	129,275	142,530	131,619	147,661	143,148	-3.1
Amount	252,644	340,124	283,549	301,230	296,404	-1.6
Health savings account deduction						
Number of returns	835,619	946,436	1,004,561	1,019,297	1,083,379	6.3
Amount	1,341,824	1,577,927	1,746,200	1,788,525	1,909,663	6.8
Moving expenses						
Number of returns	1,113,455	856,242	1,002,314	1,028,503	1,136,801	10.5
Amount	1,823,455	1,279,529	1,603,304	1,703,073	1,757,338	3.2
One-half of self-employment tax						
Number of returns	17,411,224	17,436,420	17,668,446	18,258,546	18,671,438	2.3
Amount	14,745,758	14,523,979	14,492,955	15,120,845	15,671,915	3.6
Keogh retirement plan						
Number of returns	1,010,421	922,981	909,977	917,136	923,165	0.7
Amount	12,302,339	11,491,243	11,334,772	11,321,219	11,866,261	4.8

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(7)	(8)	(9)	(10)	(11)	(12)
Self-employed health insurance						
Number of returns	3,617,716	3,625,543	3,830,684	3,847,203	3,902,030	1.4
Amount	12,868,052	13,296,675	13,990,379	14,261,296	14,614,574	2.5
Penalty on early withdrawal of savings						
Number of returns	1,310,949	1,204,856	1,102,394	944,285	769,136	-18.5
Amount	236,213	206,584	213,553	267,966	259,723	-3.1
Alimony paid adjustment						
Number of returns	580,015	570,110	596,538	583,411	623,082	6.8
Amount	5,841,742	5,998,895	6,244,856	6,197,159	6,349,579	2.5
Total taxpayer IRA adjustment						
Number of returns	2,739,675	2,587,823	2,583,178	2,562,814	2,575,337	0.5
Amount	7,082,897	6,834,333	6,860,433	6,417,126	6,713,287	4.6
Student loan interest deduction						
Number of returns	9,135,508	9,718,995	10,119,216	10,051,849	10,764,802	7.1
Amount	4,693,695	5,082,155	5,451,719	5,620,607	6,086,318	8.3
Tuition and fees deduction						
Number of returns	4,576,654	2,422,642	1,997,005	1,933,121	2,112,590	9.3
Amount	6,679,862	3,323,069	2,616,882	2,504,563	2,667,517	6.5
Domestic production activities deduction						
Number of returns	501,755	490,677	615,952	637,859	659,401	3.4
Amount	4,256,950	3,472,210	5,200,773	5,226,483	6,350,670	21.5
Archer medical savings account deduction						
Number of returns	8,921	8,464	6,276	7,460	4,740	-36.5
Amount	10,198	7,956	6,393	6,766	3,945	-41.7
Foreign housing deductions						
Number of returns	6,862	7,945	2,761	5,531	8,055	45.6
Amount	78,800	82,749	44,501	57,531	77,430	34.6
Other adjustments						
Number of returns	151,165	161,638	144,127	153,280	148,885	-2.9
Amount	1,041,376	731,706	883,368	896,966	1,112,450	24.0
Total statutory adjustments						
Number of returns	35,773,805	34,764,363	35,260,684	35,683,176	36,623,399	2.6
Amount	73,830,833	68,840,477	71,522,217	72,250,581	76,282,246	5.6
Adjusted gross income or loss (AGI)						
Amount	5,016,915,707	4,647,428,838	4,849,605,571	4,865,858,790	5,179,357,644	6.4
Total itemized deductions						
Number of returns	48,167,223	45,695,736	46,644,509	46,293,834	45,581,697	-1.5
Amount	802,839,332	733,582,130	729,416,814	708,016,686	705,004,811	-0.4
Total standard deduction						
Number of returns	91,780,792	92,268,979	93,678,175	96,619,312	97,208,513	0.6
Amount	422,275,429	455,685,277	442,768,987	446,640,462	453,856,379	1.6
Basic standard deduction						
Number of returns	91,780,792	92,268,979	93,678,175	96,619,312	97,208,513	0.6
Amount	402,800,308	432,295,387	429,901,021	433,393,901	440,348,691	1.6
Additional standard deduction						
Number of returns	12,523,644	12,740,860	12,679,683	13,211,438	13,701,861	3.7
Amount	12,107,612	12,952,676	12,596,822	13,226,777	13,494,218	2.0
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	15,723,821	20,532,964	400,690	[8] 23,790	[8] 19,148	-19.5
Amount	11,267,483	10,557,431	271,144	[8] 9,870	[8] 8,871	-10.1
AGI less deductions						
Number of returns	123,533,612	121,635,282	124,962,697	126,697,521	126,736,118	[7]
Amount	3,937,865,874	3,623,936,215	3,829,027,391	3,862,984,209	4,166,890,613	7.9
Number of exemptions	282,928,837	284,239,508	287,678,582	289,305,821	287,733,123	-0.5
Exemption amount	595,614,436	627,099,621	629,059,777	621,707,196	621,758,310	[7]

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(7)	(8)	(9)	(10)	(11)	(12)
Taxable income						
Number of returns	107,994,637	104,160,741	107,304,398	108,649,479	108,995,860	0.3
Amount	3,432,255,904	3,100,784,837	3,298,561,546	3,338,883,361	3,639,458,038	9.0
Capital construction fund reduction						
Number of returns	10,798	2,400	2,597	170	157	-7.6
Amount	49,293	30,871	22,226	29,246	61,947	111.8
Tax from table, rate schedules, etc.						
Number of returns	107,149,531	103,467,697	106,601,255	107,626,808	108,081,852	0.4
Amount	656,503,725	580,994,575	622,158,150	632,523,532	698,959,766	10.5
Additional taxes						
Number of returns	13,735	11,396	17,718	9,895	7,695	-22.2
Amount	13,275	19,935	17,941	24,220	6,327	-73.9
Alternative minimum tax						
Number of returns	3,935,248	3,827,562	4,019,538	4,248,183	4,224,741	-0.6
Amount	15,573,214	13,759,768	16,463,138	17,710,076	18,651,189	5.3
Income tax before credits						
Number of returns	107,201,197	103,502,636	106,631,729	107,660,923	108,117,666	0.4
Amount	672,090,214	594,774,278	638,639,230	650,257,829	717,675,089	10.4
Child care credit						
Number of returns	6,587,103	6,286,241	6,338,315	6,332,814	6,339,717	0.1
Amount	2,141,285	2,021,559	2,036,954	1,990,429	1,941,939	-2.4
Credit for elderly or disabled						
Number of returns	75,488	63,526	98,345	111,863	67,430	-39.7
Amount	6,114	5,018	9,369	9,393	5,353	-43.0
Education credits						
Number of returns	7,740,979	10,598,706	11,922,884	12,054,606	10,079,053	-16.4
Amount	4,634,240	6,603,678	7,406,453	7,185,654	5,988,924	-16.7
Residential energy credit						
Number of returns	225,733	6,711,683	7,155,888	3,642,988	2,225,307	-38.9
Amount	131,565	3,548,370	3,701,135	973,853	720,865	-26.0
Foreign tax credit						
Number of returns	6,708,279	6,309,847	6,661,896	6,904,440	7,096,246	2.8
Amount	10,062,126	7,958,622	9,126,613	9,559,052	10,879,480	13.8
Child tax credit						
Number of returns	25,173,769	23,563,012	23,579,773	23,136,250	22,889,677	-1.1
Amount	18,541,371	17,316,763	17,088,517	16,321,189	15,780,636	-3.3
Retirement savings contributions credit						
Number of returns	5,961,299	6,253,195	6,130,006	6,394,950	6,925,814	8.3
Amount	593,434	633,593	617,263	649,406	684,637	5.4
Mortgage interest credit						
Number of returns	39,094	44,686	41,733	45,763	46,653	1.9
Amount	26,302	26,924	30,695	31,884	37,169	16.6
Adoption credit						
Number of returns	88,628	80,676	97,084	47,956	31,786	-33.7
Amount	214,628	169,684	723,487	354,697	101,989	-71.2
General business credit						
Number of returns	303,756	292,508	462,320	487,030	466,097	-4.3
Amount	1,001,384	975,719	1,299,883	1,398,408	1,468,710	5.0
Prior-year minimum tax credit						
Number of returns	415,592	319,646	259,546	256,192	262,061	2.3
Amount	573,908	462,502	397,646	328,425	389,236	18.5
Alternative motor vehicle credit						
Number of returns	31,803	75,752	66,503	7,391	7,241	-2.0
Amount	29,628	83,686	56,025	8,281	11,484	38.7

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(7)	(8)	(9)	(10)	(11)	(12)
Qualified electric vehicle credit						
Number of returns	N/A	3,241	3,136	906	1,958	116.1
Amount	N/A	1,536	1,766	583	2,773	375.3
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	1,006	984	3,456	8,104	134.5
Amount	N/A	1,109	693	1,511	4,657	208.2
Qualified plug-in electric vehicle credit						
Number of returns	N/A	22,571	211	12,248	25,061	104.6
Amount	N/A	78,837	680	44,313	79,127	78.6
Total credits [3]						
Number of returns	42,392,934	46,444,316	48,092,456	46,290,170	44,569,999	-3.7
Amount	38,024,541	39,898,052	41,739,415	38,515,780	38,111,663	-1.0
Income tax after credits						
Number of returns	95,188,516	90,699,226	93,480,314	95,020,390	96,302,736	1.3
Amount	634,065,673	554,876,227	596,899,815	611,742,049	679,563,426	11.1
Self-employment tax						
Number of returns	17,411,224	17,436,420	17,668,446	18,258,546	18,671,438	2.3
Amount	29,486,484	29,042,706	28,980,662	26,892,715	27,759,355	3.2
Social security, Medicare tax on tip income not reported						
Number of returns	178,990	164,103	132,436	111,713	111,916	0.2
Amount	16,226	13,859	13,962	10,218	10,581	3.5
Uncollected social security tax						
Number of returns	71,665	83,076	29,849	40,721	39,328	-3.4
Amount	15,210	22,104	7,698	8,727	9,748	11.7
Tax on qualified retirement plans						
Number of returns	5,734,262	5,874,254	5,921,264	5,706,635	5,613,766	-1.6
Amount	3,201,660	3,237,302	3,487,820	3,311,535	3,177,955	-4.0
Advanced earned income credit payments						
Number of returns	140,253	123,251	119,541	[8] 11,066	[8] 1,998	-81.9
Amount	47,509	46,009	42,937	[8] 7,594	[8] 998	-86.9
Household employment taxes						
Number of returns	218,804	207,338	201,661	206,322	198,535	-3.8
Amount	586,702	633,564	580,434	548,037	524,341	-4.3
First-time homebuyer credit repayment						
Number of returns	N/A	4,029	958,589	716,559	877,513	22.5
Amount	N/A	11,405	337,194	259,790	307,601	18.4
Recapture taxes						
Number of returns	18,909	16,492	21,336	5,018	2,527	-49.6
Amount	226,435	115,749	146,113	8,261	1,452	-82.4
COBRA premium assistance recapture						
Number of returns	N/A	3,005	902	4,534	4,393	-3.1
Amount	N/A	3,868	2,594	1,128	3,448	205.8
Total tax liability [4]						
Number of returns	103,776,175	100,148,024	102,899,991	104,361,703	105,651,541	1.2
Amount	667,905,122	588,284,461	630,678,170	643,053,790	711,628,972	10.7
Income tax withheld						
Number of returns	124,388,369	120,134,277	121,393,087	126,350,376	126,606,913	0.2
Amount	565,947,812	504,145,324	524,862,249	563,979,389	582,306,288	3.2
Estimated tax payments						
Number of returns	11,153,666	10,139,259	9,547,968	9,259,317	9,275,669	0.2
Amount	173,606,832	136,829,069	132,974,261	135,359,156	149,096,749	10.1
Making work pay credit						
Number of returns	N/A	100,994,053	105,809,553	2,521,153	[8] 904,213	-64.1
Amount	N/A	30,887,890	32,571,313	662,712	[8] 226,052	-65.9

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(7)	(8)	(9)	(10)	(11)	(12)
Earned income credit						
Number of returns	24,756,744	27,041,498	27,367,757	27,911,726	27,848,264	-0.2
Amount	30,764,580	36,099,611	35,708,652	36,552,098	36,498,934	-0.1
Nontaxable combat pay election						
Number of returns	10,590	22,029	23,958	17,029	15,457	-9.2
Amount	84,855	207,909	203,447	109,891	105,019	-4.4
Additional child tax credit						
Number of returns	18,160,498	21,290,682	20,979,862	21,151,049	20,533,173	-2.9
Amount	12,402,421	16,757,687	16,639,233	16,609,434	15,775,394	-5.0
Refundable education credit						
Number of returns	N/A	8,836,029	11,979,099	12,839,488	9,972,160	-22.3
Amount	N/A	4,638,849	6,367,136	6,700,425	5,011,943	-25.2
Payment with an extension request						
Number of returns	1,486,081	1,304,953	1,457,793	1,572,291	1,851,870	17.8
Amount	39,553,468	30,241,280	41,293,767	37,327,925	59,516,064	59.4
Excess social security tax withheld						
Number of returns	1,464,021	1,105,071	1,204,270	1,347,372	1,384,900	2.8
Amount	1,498,902	1,176,188	1,257,922	940,206	965,888	2.7
Form 4136 - Fuels tax credit						
Number of returns	317,783	323,330	354,848	482,732	282,904	-41.4
Amount	57,843	57,225	95,125	206,347	78,818	-61.8
Other payments:						
Form 2439 - Regulated investment company credit						
Number of returns	90,333	8,658	8,671	153,423	31,824	-79.3
Amount	88,094	21,752	58,953	765,187	78,257	-89.8
Form 8885 - Health coverage credit						
Number of returns	8,749	11,836	16,174	19,943	11,754	-41.1
Amount	13,988	22,541	18,674	31,215	13,972	-55.2
Form 8801 - Refundable prior-year minimum tax credit						
Number of returns	288,093	240,844	263,847	223,829	220,916	-1.3
Amount	1,522,809	1,558,230	486,934	373,804	314,815	-15.8
First-time homebuyer credit						
Number of returns	1,203,566	1,380,392	334,422	16,209	N/A	[7]
Amount	8,373,054	5,949,874	1,370,472	68,468	N/A	[7]
Total payments						
Number of returns	135,007,847	132,753,706	135,487,961	137,095,007	136,561,943	-0.4
Amount	837,719,772	768,777,429	794,614,162	800,551,413	849,909,850	6.2
Overpayment, total						
Number of returns	114,698,578	112,382,258	113,568,220	116,489,370	114,811,407	-1.4
Amount	229,957,140	232,455,141	223,879,946	218,268,661	209,438,939	-4.0
Overpayment refunded						
Number of returns	111,683,923	109,402,781	110,706,225	113,472,680	111,861,777	-1.4
Amount	196,794,860	202,983,547	195,476,309	189,330,514	178,730,084	-5.6
Refund credited to next year						
Number of returns	4,861,285	4,612,597	4,114,885	4,041,409	3,926,808	-2.8
Amount	33,162,281	29,471,595	28,403,637	28,938,140	30,708,856	6.1
Tax due at time of filing						
Number of returns	22,714,746	22,356,865	23,889,539	23,665,791	24,915,734	5.3
Amount	60,885,019	52,486,138	60,427,052	61,313,525	71,636,182	16.8
Tax penalty						
Number of returns	6,355,582	6,548,380	6,670,019	6,702,687	7,619,267	13.7
Amount	742,528	523,965	483,098	446,338	478,121	7.1

N/A = Not applicable.

[1] All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

[2] Not included in total income.

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

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

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

[6] Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990 = 100 when 1990 CPI-U = 130.7; 2012 CPI-U = 229.594; 2011 CPI-U = 224.939; 2010 CPI-U = 218.056; 2009 CPI-U = 214.537; 2008 CPI-U = 215.303.

[7] Less than 0.05 percent.

[8] Data from prior-year returns.

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Figure 1. General Filing Requirements			
Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$9,750 \$11,200
	Head of household	under 65 65 or older	\$12,500 \$13,950
Married with a child and living apart from spouse during the last six months of 2012	Head of household	under 65	\$12,500
		65 or older	\$13,950
Married and living with spouse at the end of 2012 (or on the date spouse died)	Married, joint return	under 65 (both spouses)	\$19,500
		65 or older (one spouse)	\$20,650
		65 or older (both spouses)	\$21,800
	Married, separate return	any age	\$3,800
Married, not living with spouse at the end of 2012 (or on the date spouse died)	Married, joint or separate return	any age	\$3,800
Widowed in 2010 or 2011 and not remarried in 2012	Single	under 65	\$9,750
		65 or older	\$11,200
	Head of household	under 65 65 or older	\$12,500 \$13,950
	Qualifying widow(er) with dependent child	under 65 65 or older	\$15,700 \$16,850

Requirements for Filing

The filing requirements for Tax Year 2012 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2012 if he or she:

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

- Additional tax on a qualified plan, including an individual retirement arrangement (IRA) or other tax-favored account (unless only filing because taxpayer owed this tax, then taxpayer could have filed only Form 5329);
- Household employment taxes (unless only filing because taxpayer owed this tax, then taxpayer could have filed only Schedule H);
- Social security or Medicare tax on unreported tip income;
- Uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance and additional taxes on health savings accounts;
- Tax from the recapture of various credits, including investment credits, low-income housing credits or first-time homebuyer credit;

Figure 2. Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest, ordinary dividends, and capital gain distributions. Earned income includes wages, tips, and taxable scholarship and fellowship grants. Gross income is the total of unearned and earned income.

1. Single dependents under 65 must file a return if-

- Earned income was more than \$5,950, or
- Unearned income was over \$950, or
- Gross income was more than the larger of (a) \$950 or (b) earned income (up to \$5,650) plus \$300.

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

- Earned income was more than \$7,400 (\$8,850 if 65 or older and blind), or
- Unearned income was more than \$2,400 (\$3,850 if 65 or older and blind), or
- Gross income was more than \$2,400 (\$3,850 if 65 or older and blind), or the total of earned income (up to \$5,650) plus \$1,750 (\$3,200 if 65 or older and blind), whichever is larger.

3. Married dependents under 65 must file a return if-

- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.
- Earned income was more than \$5,950, or
- Unearned income was over \$950, or
- Gross income was more than the larger of \$950 or earned income (up to \$5,650) plus \$300.

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

- Earned income was more than \$7,100 (\$8,250 if 65 or older and blind), or
- Unearned income was more than \$2,100 (\$3,250 if 65 or older and blind), or
- Gross income was more than \$2,100 (\$3,250 if 65 or older and blind), or the total of earned income (up to \$5,650) plus \$1,450 (\$2,600 if 65 or older and blind), whichever is larger.
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.

2. received HSA, Archer MSA, or Medicare Advantage MSA distributions.
3. had net earnings from self-employment of at least \$400; or
4. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security and Medicare taxes.

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

Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 2012 that influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Adoption Credit

For Tax Year 2012, the maximum credit amount decreased from \$13,360 to \$12,650. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of \$189,710 and completely phased out for modified adjusted gross income of \$229,710 or more. The adoption credit stopped being refundable at the end of 2011.

Alternative Minimum Tax

For Tax Year 2012, the alternative minimum tax exemption rose to \$78,750 for a married couple filing a joint return, up from \$74,450 in 2011, and to \$50,600 for singles and heads of household, up from \$48,450, and to \$39,375 from \$37,225 for a married person filing separately.

Earned Income Credit

The maximum amount of the earned income credit increased, as did the amounts of earned income an individual could have and still claim the credit. The maximum credit for taxpayers with no qualifying children increased to \$475 in 2012 from \$464 in 2011. For these taxpayers, earned income and AGI had to be less than \$13,980 (\$19,190 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$75 to \$3,169, for taxpayers with two qualifying children, the maximum credit increased to \$5,236 from \$5,112, and for taxpayers with three or more qualifying children, the maximum credit increased to \$5,891 from \$5,751. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$36,920 (\$42,130 for married filing jointly) for one qualifying child, less than \$41,952 (\$47,162 for married filing jointly) for two qualifying children, or less than

\$45,060 (\$50,270 for married filing jointly) for three or more qualifying children.

Exemption Amount

Indexing for inflation increased to \$3,800 the deduction for each exemption to which the taxpayer was entitled for 2012, an increase from the \$3,700 allowed for 2011.

Expired Tax Benefits

The first-time homebuyer credit expired for 2012. The District of Columbia first-time homebuyer credit cannot be claimed for homes bought after 2011. The adoption credit stopped being refundable at the end of 2011.

Health Savings Account Deduction

A deduction for contributions to a health savings account was limited to \$3,100; \$6,250 for family coverage. This was an increase from \$3,050 (\$6,150 if family coverage) in 2011. These limits were \$1,000 higher if the taxpayer was age 55 or older (\$2,000 if both spouses were 55 or older).

Household Employment Tax

Taxpayers paying domestic employees more than \$1,800, annually, up from \$1,700 in 2011, generally had to pay social security, Medicare and Federal unemployment taxes for these employees by filing Schedule H, *Household Employment Taxes*, with their income tax return.

Individual Retirement Arrangement Deduction

For taxpayers covered by a retirement plan, the traditional IRA deduction phased out between \$92,000 and \$112,000 of modified AGI for married persons filing jointly and surviving spouses; and between \$58,000 and \$68,000 for single filers, heads of households, or married filing separately taxpayers living apart. This was up from \$90,000 and \$110,000 for married filing jointly or surviving spouses and \$56,000 and \$66,000 for single filers, heads of households, or married filing separately taxpayers living apart in 2011. 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 \$173,000 and \$183,000, up from \$169,000 and \$179,000 in 2011.

Starting in 2010, all taxpayers (including married taxpayers filing separately) were eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10-percent tax on early withdrawals. Half of the income realized from the rollover or conversion could have been included in income in Tax Year 2011 and the other half in Tax Year 2012. The taxpayer could also have elected to have all of the income included in Tax Year 2010.

Social Security Taxes

For 2012, the maximum wages subject to social security tax was \$110,100.

Standard Deduction

For married persons filing jointly or surviving spouses, the standard deduction was increased in 2012, from \$11,600 to \$11,900. For single filers and married person filing separately, the standard deduction rose from \$5,800 to \$5,950 and for heads of households from \$8,500 to \$8,700. The amount of the standard deduction for a dependent remained the greater of \$950 of the dependent's earned income plus \$300 for 2012. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,150 or \$1,450 depending on marital status.

