
Section 1

Introduction and Changes in Law

This report contains complete individual income tax data for Tax Year 2014. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of 148.6 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2014.

Table A presents selected income and tax items for Tax Years 2010 through 2014 as they appear on the forms and provides the percentage change between 2013 and 2014 for each item. When comparing income and tax items from different years, it is important to consider any tax law changes, which may have affected the data. These tax law changes are explained further in this section. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

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

For Tax Year 2014, the number of individual tax returns filed increased by 1.3 million, or 0.9 percent. Adjusted gross income (AGI) rose 7.4 percent from 2013 to 2014, compared to a 0.1-percent decrease from 2012 to 2013. A major factor in the increase in AGI was the 42.2-percent increase in net capital gain less loss (from Schedule D). Similar to AGI, taxable income increased 9.5 percent from 2013 to 2014. Moreover, there were increases in both total income tax after credits (11.3 percent) and total tax liability (11.4 percent).

This report is divided into eight sections. The remainder of this section (Section 1) explains the requirements for filing and changes in the law for 2014. Section 2 presents summary data for individual income tax returns for Tax Year 2014, followed by a discussion of the individual income tax rates and the computation of "total income tax" for 2014 (Section 3). Section 4 presents tables of detailed aggregate statistics on individual tax returns. Section 5 provides explanations of the terms used in the tables, followed by a description of the sample of individual income tax returns upon which the statistics are based (Section 6). The key individual income tax forms appear in Section 7, and the report ends with a subject index (Section 8).

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014

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

Item [1]	Current dollars					Percentage change, 2013 to 2014 (6)
	2010 (1)	2011 (2)	2012 (3)	2013 (4)	2014 (5)	
All returns	142,892,051	145,370,240	144,928,472	147,351,299	148,606,578	0.9
Electronically filed returns	111,559,553	118,920,586	121,314,249	125,317,980	128,118,903	2.2
Form 1040 returns	84,071,480	84,189,061	83,631,395	84,654,613	84,921,477	0.3
Electronically filed returns	62,427,066	66,003,531	67,402,503	69,350,524	70,440,578	1.6
Form 1040A returns	40,810,489	38,598,005	38,243,922	39,406,366	40,466,308	2.7
Electronically filed returns	35,419,288	34,207,257	34,305,758	35,890,253	37,206,180	3.7
Form 1040EZ returns	18,010,081	22,583,173	23,053,156	23,290,320	23,218,794	-0.3
Electronically filed returns	13,713,200	18,709,798	19,605,988	20,077,203	20,472,145	2.0
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[2]
Salaries and wages:						
Number of returns	117,820,074	119,559,706	119,851,043	122,189,100	123,139,886	0.8
Amount	5,837,350,365	6,055,389,434	6,301,357,591	6,475,380,882	6,784,947,852	4.8
Taxable interest:						
Number of returns	55,130,125	52,067,484	47,972,509	44,920,763	43,334,329	-3.5
Amount	139,611,242	120,111,673	111,789,613	100,648,711	93,894,280	-6.7
Tax-exempt interest [3]:						
Number of returns	6,103,182	5,988,308	5,954,819	5,987,263	5,799,616	-3.1
Amount	75,163,368	72,995,406	71,066,052	68,099,984	62,473,659	-8.3
Ordinary dividends:						
Number of returns	28,007,627	27,762,355	27,974,976	27,688,374	27,651,681	-0.1
Amount	183,539,268	194,609,806	260,393,306	214,972,683	254,702,232	18.5
Qualified dividends [3]:						
Number of returns	25,049,470	25,154,875	25,490,820	25,493,503	25,702,423	0.8
Amount	136,483,398	142,015,345	204,401,524	158,069,115	192,447,711	21.7
State income tax refunds:						
Number of returns	21,828,587	22,115,674	22,005,269	21,309,106	20,791,909	-2.4
Amount	27,454,568	27,532,751	27,462,015	27,850,899	30,088,465	8.0
Alimony received:						
Number of returns	439,196	436,725	440,401	436,667	435,510	-0.3
Amount	8,795,589	8,777,349	8,936,487	9,229,979	10,052,345	8.9
Business or profession net income less loss:						
Number of returns	22,505,698	22,917,874	23,034,725	23,529,912	24,073,449	2.3
Amount	267,265,585	282,969,817	304,191,539	302,072,545	317,258,762	5.0
Net capital gain less loss:						
Number of returns	20,159,535	20,271,888	20,241,430	20,539,234	20,189,886	-1.7
Amount	363,808,623	375,259,556	620,670,288	483,413,657	687,387,778	42.2
Capital gain distributions reported on Form 1040:						
Number of returns	1,155,754	1,882,192	2,479,539	3,454,143	4,077,657	18.1
Amount	601,335	1,777,581	2,216,531	6,207,123	11,260,843	81.4
Sales of property other than capital assets, net gain less loss:						
Number of returns	1,977,152	1,976,199	2,039,106	2,138,829	2,288,854	7.0
Amount	-18,076,040	-14,450,438	-9,357,957	1,029,266	8,972,556	771.7
Total Individual Retirement Arrangement (IRA) distributions [3]:						
Number of returns	13,498,285	13,729,093	13,882,102	14,051,217	14,381,491	2.4
Amount	290,619,093	263,218,671	272,043,736	260,594,003	278,901,188	7.0
Taxable IRA distributions:						
Number of returns	12,517,280	13,008,887	13,195,644	13,331,179	13,653,703	2.4
Amount	194,332,950	217,319,190	230,783,461	213,602,353	235,005,032	10.0
Total pensions and annuities [3]:						
Number of returns	28,889,557	28,981,205	29,516,878	30,013,724	30,663,195	2.2
Amount	881,195,991	910,731,872	975,274,407	1,048,215,251	1,110,596,904	6.0
Taxable pensions and annuities:						
Number of returns	26,596,737	26,757,165	27,289,708	27,755,892	28,143,561	1.4
Amount	558,540,932	581,180,358	612,544,219	638,659,076	663,223,262	3.8

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Current dollars					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(1)	(2)	(3)	(4)	(5)	(6)
Rents, royalties, partnerships, estates, trusts, etc.:						
Number of returns	16,503,383	16,767,784	17,208,948	17,408,198	17,519,383	0.6
Amount	445,734,486	486,015,955	613,258,347	613,541,466	679,383,869	10.7
Farm net income less loss:						
Number of returns	1,909,242	1,867,209	1,835,687	1,812,920	1,784,483	-1.6
Amount	-11,732,278	-9,602,223	-5,531,686	-7,798,270	-8,276,215	-6.1
Unemployment compensation:						
Number of returns	14,936,508	13,170,985	11,342,361	9,287,183	7,451,378	-19.8
Amount	120,249,961	92,383,693	71,234,134	51,923,279	33,288,898	-35.9
Total social security benefits [3]:						
Number of returns	25,422,847	25,837,226	26,480,552	27,070,833	27,401,498	1.2
Amount	477,855,868	490,699,539	526,514,454	553,542,772	575,126,918	3.9
Taxable social security benefits:						
Number of returns	16,180,397	16,785,141	17,772,267	18,507,324	19,018,684	2.8
Amount	190,745,678	201,612,206	223,597,024	243,327,448	261,155,940	7.3
Foreign-earned income exclusion [4]:						
Number of returns	415,519	445,276	475,386	470,341	453,226	-3.6
Amount	25,823,350	28,061,251	29,633,268	29,022,294	28,173,396	-2.9
Net operating loss [4]:						
Number of returns	1,147,033	1,229,118	1,294,259	1,211,607	1,201,450	-0.8
Amount	144,553,116	169,083,520	189,072,930	189,041,342	196,186,760	3.8
Cancellation of debt [4]:						
Number of returns	634,797	699,605	769,859	770,756	740,343	-3.9
Amount	10,327,231	13,796,728	12,424,870	10,013,641	9,228,543	-7.8
Taxable health savings account distributions [4]:						
Number of returns	266,188	317,328	213,243	267,565	298,878	11.7
Amount	450,790	380,299	244,759	349,147	353,121	1.1
Gambling earnings [4]:						
Number of returns	1,841,697	1,903,153	1,925,505	1,918,174	1,871,259	-2.4
Amount	25,187,996	26,515,292	29,235,562	29,978,207	29,496,416	-1.6
Other income less loss [4]:						
Number of returns	6,666,372	6,508,046	6,635,318	6,809,924	6,377,417	-6.4
Amount	34,629,333	34,051,971	37,415,382	37,172,318	39,155,702	5.3
Total income:						
Number of returns	142,244,789	144,763,632	144,519,302	146,879,226	148,100,814	0.8
Amount	8,208,441,150	8,498,486,227	9,234,159,288	9,233,510,773	9,916,219,526	7.4
Educator expenses:						
Number of returns	3,614,291	3,824,221	3,790,352	3,837,716	3,767,882	-1.8
Amount	915,028	962,429	957,868	964,331	959,210	-0.5
Certain business expenses of reservists, performing artists, etc.:						
Number of returns	131,619	147,661	143,148	156,555	152,356	-2.7
Amount	472,960	518,417	520,781	587,084	537,293	-8.5
Health savings account deduction:						
Number of returns	1,004,561	1,019,297	1,083,379	1,194,511	1,361,357	14.0
Amount	2,912,661	3,078,052	3,355,278	3,716,404	4,105,729	10.5
Moving expenses:						
Number of returns	1,002,314	1,028,503	1,136,801	1,244,377	1,128,284	-9.3
Amount	2,674,311	2,930,988	3,087,642	3,560,922	3,444,883	-3.3
Deductible part of self-employment tax:						
Number of returns	17,668,446	18,258,546	18,671,438	18,874,760	19,351,496	2.5
Amount	24,174,249	26,022,975	27,535,555	27,911,733	29,287,458	4.9
Payments to a Keogh plan:						
Number of returns	909,977	917,136	923,165	954,877	989,517	3.6
Amount	18,906,400	19,483,818	20,849,020	22,407,806	23,214,590	3.6

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Current dollars					Percentage change, 2013 to 2014 (6)
	2010 (1)	2011 (2)	2012 (3)	2013 (4)	2014 (5)	
Self-employed health insurance:						
Number of returns	3,830,684	3,847,203	3,902,030	3,995,573	4,185,169	4.7
Amount	23,335,953	24,543,691	25,677,807	27,139,425	28,112,970	3.6
Penalty on early withdrawal of savings:						
Number of returns	1,102,394	944,285	769,136	690,780	611,626	-11.5
Amount	356,207	461,169	456,333	221,210	140,135	-36.7
Alimony paid adjustment:						
Number of returns	596,538	583,411	623,082	651,544	607,972	-6.7
Amount	10,416,420	10,665,311	11,156,210	11,761,438	11,808,353	0.4
Total taxpayer IRA adjustment:						
Number of returns	2,583,178	2,562,814	2,575,337	2,713,320	2,707,651	-0.2
Amount	11,443,203	11,043,873	11,795,245	12,972,665	13,229,272	2.0
Student loan interest deduction:						
Number of returns	10,119,216	10,051,849	10,764,802	11,460,120	12,083,228	5.4
Amount	9,093,467	9,673,065	10,693,660	11,617,865	12,812,975	10.3
Tuition and fees deduction:						
Number of returns	1,997,005	1,933,121	2,112,590	1,892,785	1,747,322	-7.7
Amount	4,364,960	4,310,353	4,686,828	4,340,736	3,871,885	-10.8
Domestic production activities deduction:						
Number of returns	615,952	637,859	659,401	717,374	698,915	-2.6
Amount	8,674,889	8,994,778	11,158,127	11,228,603	11,975,861	6.7
Archer medical savings account deduction:						
Number of returns	6,276	7,460	4,740	3,391	5,355	57.9
Amount	10,664	11,644	6,932	5,821	7,597	30.5
Foreign housing deductions:						
Number of returns	2,761	5,531	8,055	4,344	3,922	-9.7
Amount	74,227	99,010	136,044	82,738	93,810	13.4
Other adjustments:						
Number of returns	144,127	153,280	148,885	141,877	125,339	-11.7
Amount	1,473,458	1,543,678	1,954,575	1,363,291	1,582,095	16.0
Total statutory adjustments:						
Number of returns	35,260,684	35,683,176	36,623,399	37,665,545	38,386,756	1.9
Amount	119,299,058	124,343,250	134,027,907	139,882,070	145,184,115	3.8
Adjusted gross income or loss (AGI): Amount	8,089,142,092	8,374,142,977	9,100,131,381	9,093,628,703	9,771,035,412	7.4
Total itemized deductions:						
Number of returns	46,644,509	46,293,834	45,581,697	44,330,496	43,965,083	-0.8
Amount	1,216,667,246	1,218,496,717	1,238,693,453	1,188,594,808	1,206,705,085	1.5
Total standard deduction:						
Number of returns	93,678,175	96,619,312	97,208,513	100,898,698	102,594,719	1.7
Amount	738,538,671	768,668,235	797,425,658	848,649,935	876,239,898	3.3
Basic standard deduction:						
Number of returns	93,678,175	96,619,312	97,208,513	100,898,698	102,594,719	1.7
Amount	717,074,903	745,870,904	773,692,650	823,062,803	849,367,894	3.2
Additional standard deduction:						
Number of returns	12,679,683	13,211,438	13,701,861	14,286,968	14,809,962	3.7
Amount	21,011,499	22,763,284	23,709,341	25,583,178	26,869,072	5.0
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	400,690	[5] 23,790	[5] 19,148	N/A	N/A	[2]
Amount	452,268	[5] 16,986	[5] 15,586	N/A	N/A	[2]
AGI less deductions:						
Number of returns	124,962,697	126,697,521	126,736,118	128,744,167	130,292,076	1.2
Amount	6,386,817,688	6,648,195,824	7,321,226,807	7,322,508,136	7,949,698,605	8.6
Number of exemptions	287,678,582	289,305,821	287,733,123	289,929,032	290,411,990	0.2
Exemption amount	1,049,271,708	1,069,958,084	1,092,429,351	1,107,723,027	1,121,602,989	1.3

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Current dollars					Percentage change, 2013 to 2014 (6)
	2010 (1)	2011 (2)	2012 (3)	2013 (4)	2014 (5)	
Taxable income:						
Number of returns	107,304,398	108,649,479	108,995,860	110,502,800	112,657,629	2.0
Amount	5,502,000,658	5,746,218,265	6,394,527,773	6,387,828,476	6,997,855,643	9.5
Capital construction fund reduction:						
Number of returns	2,597	170	157	142	1,225	762.7
Amount	37,073	50,333	108,841	101,730	106,245	4.4
Tax from table, rate schedules, etc.:						
Number of returns	106,601,255	107,626,808	108,081,852	109,535,332	111,650,725	1.9
Amount	1,037,759,795	1,088,572,999	1,228,072,309	1,265,680,238	1,402,408,892	10.8
Additional taxes:						
Number of returns	17,718	9,895	7,695	7,449	11,003	47.7
Amount	29,926	41,683	11,117	13,473	34,012	152.4
Alternative minimum tax:						
Number of returns	4,019,538	4,248,183	4,224,741	3,940,304	4,277,624	8.6
Amount	27,460,515	30,479,041	32,770,139	27,426,374	28,645,905	4.4
Excess advance premium tax credit repayment:						
Number of returns	N/A	N/A	N/A	N/A	1,803,176	[2]
Amount	N/A	N/A	N/A	N/A	1,431,168	[2]
Income tax before credits:						
Number of returns	106,631,729	107,660,923	108,117,666	109,571,667	111,969,378	2.2
Amount	1,065,250,236	1,119,093,724	1,260,955,131	1,293,164,218	1,432,797,923	10.8
Child care credit:						
Number of returns	6,338,315	6,332,814	6,339,717	6,315,706	6,340,882	0.4
Amount	3,397,639	3,425,529	3,411,987	3,458,946	3,504,960	1.3
Credit for elderly or disabled:						
Number of returns	98,345	111,863	67,430	76,856	67,260	-12.5
Amount	15,627	16,165	9,406	9,493	7,704	-18.8
Education credits:						
Number of returns	11,922,884	12,054,606	10,079,053	10,196,811	9,909,977	-2.8
Amount	12,353,964	12,366,511	10,522,539	10,645,809	10,445,440	-1.9
Residential energy credit:						
Number of returns	7,155,888	3,642,988	2,225,307	3,036,039	2,663,702	-12.3
Amount	6,173,494	1,676,001	1,266,559	1,613,800	1,638,353	1.5
Foreign tax credit:						
Number of returns	6,661,896	6,904,440	7,096,246	7,487,567	7,958,139	6.3
Amount	15,223,190	16,451,128	19,115,247	20,237,697	21,648,047	7.0
Child tax credit:						
Number of returns	23,579,773	23,136,250	22,889,677	22,563,277	22,394,927	-0.7
Amount	28,503,646	28,088,766	27,726,578	27,233,304	27,201,568	-0.1
Retirement savings contributions credit:						
Number of returns	6,130,006	6,394,950	6,925,814	7,411,730	7,917,829	6.8
Amount	1,029,595	1,117,627	1,202,908	1,316,999	1,380,719	4.8
Mortgage interest credit:						
Number of returns	41,733	45,763	46,653	58,410	63,308	8.4
Amount	51,199	54,872	65,306	73,709	87,280	18.4
Adoption credit:						
Number of returns	97,084	47,956	31,786	55,036	73,951	34.4
Amount	1,206,776	610,434	179,194	229,567	355,110	54.7
General business credit:						
Number of returns	462,320	487,030	466,097	462,100	348,214	-24.6
Amount	2,168,205	2,406,661	2,580,523	3,064,587	3,137,282	2.4
Prior-year minimum tax credit:						
Number of returns	259,546	256,192	262,061	322,422	316,171	-1.9
Amount	663,274	565,220	683,888	1,004,548	963,909	-4.0

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Current dollars					Percentage change, 2013 to 2014 (6)
	2010 (1)	2011 (2)	2012 (3)	2013 (4)	2014 (5)	
Alternative motor vehicle credit:						
Number of returns	66,503	7,391	7,241	3,994	3,000	-24.9
Amount	93,449	14,252	20,177	12,568	8,801	-30.0
Qualified electric vehicle credit:						
Number of returns	3,136	906	1,958	* 308	* 294	-4.5
Amount	2,945	1,004	4,872	* 760	* 627	-17.5
Alternative fuel vehicle refueling property credit:						
Number of returns	984	3,456	8,104	13,389	6,425	-52.0
Amount	1,156	2,601	8,183	6,583	4,723	-28.3
Qualified plug-in electric vehicle credit:						
Number of returns	211	12,248	25,061	43,009	46,593	8.3
Amount	1,135	76,262	139,027	231,050	263,260	13.9
Total credits [6]:						
Number of returns	48,092,456	46,290,170	44,569,999	45,659,219	46,046,121	0.8
Amount	69,621,344	66,285,657	66,962,192	69,158,711	70,705,253	2.2
Income tax after credits:						
Number of returns	93,480,314	95,020,390	96,302,736	97,731,379	100,184,005	2.5
Amount	995,628,892	1,052,808,067	1,193,992,939	1,224,005,507	1,362,092,670	11.3
Self-employment tax:						
Number of returns	17,668,446	18,258,546	18,671,438	18,874,760	19,351,496	2.5
Amount	48,339,745	46,282,362	48,773,186	55,533,464	58,467,503	5.3
Social security, Medicare tax on tip income not reported:						
Number of returns	132,436	111,713	111,916	128,848	100,916	-21.7
Amount	23,288	17,586	18,590	30,440	20,816	-31.6
Uncollected social security tax:						
Number of returns	29,849	40,721	39,328	42,198	36,211	-14.2
Amount	12,840	15,020	17,127	19,565	16,557	-15.4
Tax on qualified retirement plans:						
Number of returns	5,921,264	5,706,635	5,613,766	5,726,292	5,725,795	[9]
Amount	5,817,684	5,699,151	5,583,667	5,873,596	5,840,378	-0.6
Advanced earned income credit payments:						
Number of returns	119,541	[5] 11,066	[5] 1,998	N/A	N/A	[2]
Amount	71,619	[5] 13,070	[5] 1,753	N/A	N/A	[2]
Household employment taxes:						
Number of returns	201,661	206,322	198,535	202,208	196,098	-3.0
Amount	968,164	943,171	921,268	1,077,915	1,082,019	0.4
First-time homebuyer credit repayment:						
Number of returns	958,589	716,559	877,513	830,760	764,493	-8.0
Amount	562,439	447,098	540,455	444,923	417,495	-6.2
Health care individual responsibility payment:						
Number of returns	N/A	N/A	N/A	N/A	8,061,604	[2]
Amount	N/A	N/A	N/A	N/A	1,694,088	[2]
Recapture taxes:						
Number of returns	21,336	5,018	2,527	24,106	4,831	-80.0
Amount	243,717	14,218	2,551	50,246	737	-98.5
COBRA premium assistance recapture:						
Number of returns	902	4,534	4,393	1,318	0	[2]
Amount	4,327	1,941	6,059	1,929	0	[2]
Total tax liability [7]:						
Number of returns	102,899,991	104,361,703	105,651,541	107,288,652	111,434,913	3.9
Amount	1,051,971,188	1,106,695,572	1,250,332,103	1,310,217,474	1,460,030,577	11.4
Income tax withheld:						
Number of returns	121,393,087	126,350,376	126,606,913	129,050,127	130,225,475	0.9
Amount	875,470,232	970,608,529	1,023,112,148	1,058,455,303	1,126,411,434	6.4

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Current dollars					Percentage change, 2013 to 2014 (6)
	2010 (1)	2011 (2)	2012 (3)	2013 (4)	2014 (5)	
Estimated tax payments:						
Number of returns	9,547,968	9,259,317	9,275,669	9,274,202	9,346,366	0.8
Amount	221,801,067	232,953,108	261,962,988	289,350,412	334,458,863	15.6
Making work pay credit:						
Number of returns	105,809,553	[5] 2,521,153	[5] 904,213	N/A	N/A	[2]
Amount	54,328,950	[5] 1,140,527	[5] 397,174	N/A	N/A	[2]
Earned income credit:						
Number of returns	27,367,757	27,911,726	27,848,264	28,821,785	28,537,908	-1.0
Amount	59,562,031	62,906,161	64,128,627	68,081,720	68,339,181	0.4
Nontaxable combat pay election:						
Number of returns	23,958	17,029	15,457	9,967	10,024	0.6
Amount	339,350	189,123	184,518	152,284	140,810	-7.5
Additional child tax credit:						
Number of returns	20,979,862	21,151,049	20,533,173	20,727,634	20,225,421	-2.4
Amount	27,754,241	28,584,836	27,717,367	27,855,164	27,062,605	-2.8
American opportunity credit:						
Number of returns	11,979,099	12,823,967	9,972,160	10,399,178	10,190,997	-2.0
Amount	10,620,383	11,516,924	8,805,984	9,252,951	9,111,582	-1.5
Net premium tax credit:						
Number of returns	N/A	N/A	N/A	N/A	1,499,446	[2]
Amount	N/A	N/A	N/A	N/A	1,010,733	[2]
Payment with an extension request:						
Number of returns	1,457,793	1,572,291	1,851,870	1,867,825	2,026,322	8.5
Amount	68,878,004	64,241,359	104,569,724	100,656,094	125,325,287	24.5
Excess social security tax withheld:						
Number of returns	1,204,270	1,347,372	1,384,900	1,357,741	1,458,542	7.4
Amount	2,098,214	1,618,095	1,697,065	2,520,819	2,890,863	14.7
Form 4136—Credit for Federal tax on gasoline and special fuels:						
Number of returns	354,848	481,731	282,904	351,572	353,397	0.5
Amount	158,669	354,812	138,483	167,708	148,234	-11.6
Other payments:						
Form 2439—Regulated investment company credit:						
Number of returns	8,671	153,422	31,824	8,724	14,010	60.6
Amount	98,333	1,315,490	137,497	63,529	44,117	-30.6
Form 8885—Health coverage tax credit:						
Number of returns	16,174	19,943	11,754	13,693	N/A	[2]
Amount	31,149	53,721	24,548	52,281	N/A	[2]
Form 8801—Refundable prior-year minimum tax credit:						
Number of returns	263,847	223,829	220,916	[5] 3,289	N/A	[2]
Amount	812,206	643,317	553,130	[5] 7,832	N/A	[2]
First-time homebuyer credit:						
Number of returns	334,422	16,209	N/A	N/A	N/A	[2]
Amount	2,285,948	117,834	N/A	N/A	N/A	[2]
Total payments:						
Number of returns	135,487,961	136,966,083	136,561,943	138,827,397	140,034,277	0.9
Amount	1,325,416,423	1,376,712,517	1,493,291,607	1,556,654,116	1,694,889,272	8.9

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Current dollars					Percentage change, 2013 to 2014 (6)
	2010	2011	2012	2013	2014	
	(1)	(2)	(3)	(4)	(5)	
Overpayment, total:						
Number of returns	113,568,220	116,360,446	114,811,407	115,557,210	114,884,430	-0.6
Amount	373,431,750	375,640,365	367,984,216	383,862,380	389,859,873	1.6
Overpayment refunded:						
Number of returns	110,706,225	113,472,680	111,861,777	112,747,598	112,004,413	-0.7
Amount	326,054,483	325,837,815	314,028,757	320,596,496	319,643,133	-0.3
Refund credited to next year:						
Number of returns	4,114,885	4,041,409	3,926,808	3,812,435	3,724,653	-2.3
Amount	47,377,267	49,802,539	53,955,460	63,265,884	70,216,740	11.0
Tax due at time of filing:						
Number of returns	23,889,539	23,664,786	24,915,734	26,480,680	28,675,288	8.3
Amount	100,792,322	105,520,550	125,864,771	138,444,235	156,177,870	12.8
Predetermined estimated tax penalty:						
Number of returns	6,670,019	6,702,687	7,619,267	8,543,611	9,327,132	9.2
Amount	805,807	768,147	840,059	1,018,498	1,176,691	15.5

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Constant dollars [8]					Percentage change, 2013 to 2014 (12)
	2010	2011	2012	2013	2014	
	(7)	(8)	(9)	(10)	(11)	
All returns	142,892,051	145,370,240	144,928,472	147,351,299	148,606,578	0.9
Electronically filed returns	111,559,553	118,920,586	121,314,249	125,317,980	128,118,903	2.2
Form 1040 returns	84,071,480	84,189,061	83,631,395	84,654,613	84,921,477	0.3
Electronically filed returns	62,427,066	66,003,531	67,402,503	69,350,524	70,440,578	1.6
Form 1040A returns	40,810,489	38,598,005	38,243,922	39,406,366	40,466,308	2.7
Electronically filed returns	35,419,288	34,207,257	34,305,758	35,890,253	37,206,180	3.7
Form 1040EZ returns	18,010,081	22,583,173	23,053,156	23,290,320	23,218,794	-0.3
Electronically filed returns	13,713,200	18,709,798	19,605,988	20,077,203	20,472,145	2.0
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	N/A
Salaries and wages:						
Number of returns	117,820,074	119,559,706	119,851,043	122,189,100	123,139,886	0.8
Amount	3,499,610,531	3,518,529,596	3,586,430,046	3,633,771,539	3,746,520,073	3.1
Taxable interest:						
Number of returns	55,130,125	52,067,484	47,972,509	44,920,763	43,334,329	-3.5
Amount	83,699,785	69,791,791	63,625,278	56,480,758	51,846,648	-8.2
Tax-exempt interest [3]:						
Number of returns	6,103,182	5,988,308	5,954,819	5,987,263	5,799,616	-3.1
Amount	45,061,971	42,414,530	40,447,383	38,215,479	34,496,775	-9.7
Ordinary dividends:						
Number of returns	28,007,627	27,762,355	27,974,976	27,688,374	27,651,681	-0.1
Amount	110,035,532	113,079,492	148,203,361	120,635,625	140,641,763	16.6
Qualified dividends [3]:						
Number of returns	25,049,470	25,154,875	25,490,820	25,493,503	25,702,423	0.8
Amount	81,824,579	82,519,085	116,335,529	88,703,207	106,265,992	19.8
State income tax refunds:						
Number of returns	21,828,587	22,115,674	22,005,269	21,309,106	20,791,909	-2.4
Amount	16,459,573	15,998,112	15,630,060	15,629,012	16,614,282	6.3
Alimony received:						
Number of returns	439,196	436,725	440,401	436,667	435,510	-0.3
Amount	5,273,135	5,100,145	5,086,219	5,179,562	5,550,715	7.2
Business or profession net income less loss:						
Number of returns	22,505,698	22,917,874	23,034,725	23,529,912	24,073,449	2.3
Amount	160,231,166	164,421,741	173,131,212	169,513,213	175,184,297	3.3
Net capital gain less loss:						
Number of returns	20,159,535	20,271,888	20,241,430	20,539,234	20,189,886	-1.7
Amount	218,110,685	218,047,389	353,255,713	271,275,902	379,562,550	39.9
Capital gain distributions reported on Form 1040:						
Number of returns	1,155,754	1,882,192	2,479,539	3,454,143	4,077,657	18.1
Amount	360,513	1,032,877	1,261,543	3,483,234	6,218,025	78.5
Sales of property other than capital assets, net gain less loss:						
Number of returns	1,977,152	1,976,199	2,039,106	2,138,829	2,288,854	7.0
Amount	-10,836,954	-8,396,536	-5,326,100	577,590	4,954,476	757.8
Total Individual Retirement Arrangement (IRA) distributions [3]:						
Number of returns	13,498,285	13,729,093	13,882,102	14,051,217	14,381,491	2.4
Amount	174,232,070	152,945,189	154,834,227	146,236,814	154,003,969	5.3
Taxable IRA distributions:						
Number of returns	12,517,280	13,008,887	13,195,644	13,331,179	13,653,703	2.4
Amount	116,506,565	126,274,951	131,350,860	119,866,640	129,765,341	8.3
Total pensions and annuities [3]:						
Number of returns	28,889,557	28,981,205	29,516,878	30,013,724	30,663,195	2.2
Amount	528,294,959	529,187,607	555,079,344	588,224,047	613,250,637	4.3
Taxable pensions and annuities:						
Number of returns	26,596,737	26,757,165	27,289,708	27,755,892	28,143,561	1.4
Amount	334,856,674	337,699,220	348,630,745	358,394,543	366,219,361	2.2

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Constant dollars [8]					Percentage change, 2013 to 2014 (12)
	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)	
Rents, royalties, partnerships, estates, trusts, etc.:						
Number of returns	16,503,383	16,767,784	17,208,948	17,408,198	17,519,383	0.6
Amount	267,226,910	282,403,228	349,037,192	344,299,364	375,142,943	9.0
Farm net income less loss:						
Number of returns	1,909,242	1,867,209	1,835,687	1,812,920	1,784,483	-1.6
Amount	-7,033,740	-5,579,444	-3,148,370	-4,376,134	-4,569,970	-4.4
Unemployment compensation:						
Number of returns	14,936,508	13,170,985	11,342,361	9,287,183	7,451,378	-19.8
Amount	72,092,303	53,680,240	40,543,047	29,137,643	18,381,501	-36.9
Total social security benefits [3]:						
Number of returns	25,422,847	25,837,226	26,480,552	27,070,833	27,401,498	1.2
Amount	286,484,333	285,124,660	299,666,735	310,630,063	317,574,223	2.2
Taxable social security benefits:						
Number of returns	16,180,397	16,785,141	17,772,267	18,507,324	19,018,684	2.8
Amount	114,355,922	117,148,289	127,260,685	136,547,389	144,205,378	5.6
Foreign-earned income exclusion [4]:						
Number of returns	415,519	445,276	475,386	470,341	453,226	-3.6
Amount	15,481,625	16,305,201	16,865,833	16,286,360	15,556,817	-4.5
Net operating loss [4]:						
Number of returns	1,147,033	1,229,118	1,294,259	1,211,607	1,201,450	-0.8
Amount	86,662,540	98,247,252	107,611,229	106,083,806	108,330,624	2.1
Cancellation of debt [4]:						
Number of returns	634,797	699,605	769,859	770,756	740,343	-3.9
Amount	6,191,385	8,016,693	7,071,639	5,619,327	5,095,827	-9.3
Taxable health savings account distributions [4]:						
Number of returns	266,188	317,328	213,243	267,565	298,878	11.7
Amount	270,258	220,976	139,305	195,930	194,987	-0.5
Gambling earnings [4]:						
Number of returns	1,841,697	1,903,153	1,925,505	1,918,174	1,871,259	-2.4
Amount	15,100,717	15,406,910	16,639,478	16,822,787	16,287,364	-3.2
Other income less loss [4]:						
Number of returns	6,666,372	6,508,046	6,635,318	6,809,924	6,377,417	-6.4
Amount	20,760,991	19,786,154	21,295,038	20,859,887	21,621,039	3.6
Total income:						
Number of returns	142,244,789	144,763,632	144,519,302	146,879,226	148,100,814	0.8
Amount	4,921,127,788	4,938,109,371	5,255,639,891	5,181,543,644	5,475,549,158	5.7
Educator expenses:						
Number of returns	3,614,291	3,824,221	3,790,352	3,837,716	3,767,882	-1.8
Amount	548,578	559,227	545,172	541,151	529,658	-2.1
Certain business expenses of reservists, performing artists, etc.:						
Number of returns	131,619	147,661	143,148	156,555	152,356	-2.7
Amount	283,549	301,230	296,404	329,452	296,683	-9.9
Health savings account deduction:						
Number of returns	1,004,561	1,019,297	1,083,379	1,194,511	1,361,357	14.0
Amount	1,746,200	1,788,525	1,909,663	2,085,524	2,267,106	8.7
Moving expenses:						
Number of returns	1,002,314	1,028,503	1,136,801	1,244,377	1,128,284	-9.3
Amount	1,603,304	1,703,073	1,757,338	1,998,273	1,902,199	-4.8
Deductible part of self-employment tax:						
Number of returns	17,668,446	18,258,546	18,671,438	18,874,760	19,351,496	2.5
Amount	14,492,955	15,120,845	15,671,915	15,663,150	16,171,981	3.2
Payments to a Keogh plan:						
Number of returns	909,977	917,136	923,165	954,877	989,517	3.6
Amount	11,334,772	11,321,219	11,866,261	12,574,526	12,818,658	1.9

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Constant dollars [8]					Percentage change, 2013 to 2014 (12)
	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)	
Self-employed health insurance:						
Number of returns	3,830,684	3,847,203	3,902,030	3,995,573	4,185,169	4.7
Amount	13,990,379	14,261,296	14,614,574	15,229,756	15,523,451	1.9
Penalty on early withdrawal of savings:						
Number of returns	1,102,394	944,285	769,136	690,780	611,626	-11.5
Amount	213,553	267,966	259,723	124,136	77,380	-37.7
Alimony paid adjustment:						
Number of returns	596,538	583,411	623,082	651,544	607,972	-6.7
Amount	6,244,856	6,197,159	6,349,579	6,600,134	6,520,350	-1.2
Total taxpayer IRA adjustment:						
Number of returns	2,583,178	2,562,814	2,575,337	2,713,320	2,707,651	-0.2
Amount	6,860,433	6,417,126	6,713,287	7,279,834	7,304,954	0.3
Student loan interest deduction:						
Number of returns	10,119,216	10,051,849	10,764,802	11,460,120	12,083,228	5.4
Amount	5,451,719	5,620,607	6,086,318	6,519,565	7,075,083	8.5
Tuition and fees deduction:						
Number of returns	1,997,005	1,933,121	2,112,590	1,892,785	1,747,322	-7.7
Amount	2,616,882	2,504,563	2,667,517	2,435,879	2,137,982	-12.2
Domestic production activities deduction:						
Number of returns	615,952	637,859	659,401	717,374	698,915	-2.6
Amount	5,200,773	5,226,483	6,350,670	6,301,124	6,612,844	4.9
Archer medical savings account deduction:						
Number of returns	6,276	7,460	4,740	3,391	5,355	57.9
Amount	6,393	6,766	3,945	3,267	4,195	28.4
Foreign housing deductions:						
Number of returns	2,761	5,531	8,055	4,344	3,922	-9.7
Amount	44,501	57,531	77,430	46,430	51,800	11.6
Other adjustments:						
Number of returns	144,127	153,280	148,885	141,877	125,339	-11.7
Amount	883,368	896,966	1,112,450	765,034	873,603	14.2
Total statutory adjustments:						
Number of returns	35,260,684	35,683,176	36,623,399	37,665,545	38,386,756	1.9
Amount	71,522,217	72,250,581	76,282,246	78,497,233	80,167,927	2.1
Adjusted gross income or loss (AGI): Amount	4,849,605,571	4,865,858,790	5,179,357,644	5,103,046,410	5,395,381,232	5.7
Total itemized deductions:						
Number of returns	46,644,509	46,293,834	45,581,697	44,330,496	43,965,083	-0.8
Amount	729,416,814	708,016,686	705,004,811	667,000,453	666,319,760	-0.1
Total standard deduction:						
Number of returns	93,678,175	96,619,312	97,208,513	100,898,698	102,594,719	1.7
Amount	442,768,987	446,640,462	453,856,379	476,234,531	483,843,124	1.6
Basic standard deduction:						
Number of returns	93,678,175	96,619,312	97,208,513	100,898,698	102,594,719	1.7
Amount	429,901,021	433,393,901	440,348,691	461,875,871	469,004,911	1.5
Additional standard deduction:						
Number of returns	12,679,683	13,211,438	13,701,861	14,286,968	14,809,962	3.7
Amount	12,596,822	13,226,777	13,494,218	14,356,441	14,836,594	3.3
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	400,690	[5] 23,790	[5] 19,148	N/A	N/A	[2]
Amount	271,144	[5] 9,870	[5] 8,871	N/A	N/A	[2]
AGI less deductions:						
Number of returns	124,962,697	126,697,521	126,736,118	128,744,167	130,292,076	1.2
Amount	3,829,027,391	3,862,984,209	4,166,890,613	4,109,151,591	4,389,673,443	6.8
Number of exemptions	287,678,582	289,305,821	287,733,123	289,929,032	290,411,990	0.2
Exemption amount	629,059,777	621,707,196	621,758,310	621,617,860	619,327,990	-0.4

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Constant dollars [8]					Percentage change, 2013 to 2014 (12)
	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)	
Taxable income:						
Number of returns	107,304,398	108,649,479	108,995,860	110,502,800	112,657,629	2.0
Amount	3,298,561,546	3,338,883,361	3,639,458,038	3,584,639,998	3,864,083,734	7.8
Capital construction fund reduction:						
Number of returns	2,597	170	157	142	1,225	762.7
Amount	22,226	29,246	61,947	57,088	58,666	2.8
Tax from table, rate schedules, etc.:						
Number of returns	106,601,255	107,626,808	108,081,852	109,535,332	111,650,725	1.9
Amount	622,158,150	632,523,532	698,959,766	710,258,270	774,383,706	9.0
Additional taxes:						
Number of returns	17,718	9,895	7,695	7,449	11,003	47.7
Amount	17,941	24,220	6,327	7,561	18,781	148.4
Alternative minimum tax:						
Number of returns	4,019,538	4,248,183	4,224,741	3,940,304	4,277,624	8.6
Amount	16,463,138	17,710,076	18,651,189	15,390,782	15,817,728	2.8
Excess advance premium tax credit repayment:						
Number of returns	N/A	N/A	N/A	N/A	1,803,176	[2]
Amount	N/A	N/A	N/A	N/A	790,264	[2]
Income tax before credits:						
Number of returns	106,631,729	107,660,923	108,117,666	109,571,667	111,969,378	2.2
Amount	638,639,230	650,257,829	717,675,089	725,681,379	791,163,955	9.0
Child care credit:						
Number of returns	6,338,315	6,332,814	6,339,717	6,315,706	6,340,882	0.4
Amount	2,036,954	1,990,429	1,941,939	1,941,047	1,935,373	-0.3
Credit for elderly or disabled:						
Number of returns	98,345	111,863	67,430	76,856	67,260	-12.5
Amount	9,369	9,393	5,353	5,327	4,254	-20.1
Education credits:						
Number of returns	11,922,884	12,054,606	10,079,053	10,196,811	9,909,977	-2.8
Amount	7,406,453	7,185,654	5,988,924	5,974,079	5,767,775	-3.5
Residential energy credit:						
Number of returns	7,155,888	3,642,988	2,225,307	3,036,039	2,663,702	-12.3
Amount	3,701,135	973,853	720,865	905,612	904,668	-0.1
Foreign tax credit:						
Number of returns	6,661,896	6,904,440	7,096,246	7,487,567	7,958,139	6.3
Amount	9,126,613	9,559,052	10,879,480	11,356,732	11,953,643	5.3
Child tax credit:						
Number of returns	23,579,773	23,136,250	22,889,677	22,563,277	22,394,927	-0.7
Amount	17,088,517	16,321,189	15,780,636	15,282,438	15,020,192	-1.7
Retirement savings contributions credit:						
Number of returns	6,130,006	6,394,950	6,925,814	7,411,730	7,917,829	6.8
Amount	617,263	649,406	684,637	739,057	762,407	3.2
Mortgage interest credit:						
Number of returns	41,733	45,763	46,653	58,410	63,308	8.4
Amount	30,695	31,884	37,169	41,363	48,194	16.5
Adoption credit:						
Number of returns	97,084	47,956	31,786	55,036	73,951	34.4
Amount	723,487	354,697	101,989	128,825	196,085	52.2
General business credit:						
Number of returns	462,320	487,030	466,097	462,100	348,214	-24.6
Amount	1,299,883	1,398,408	1,468,710	1,719,746	1,732,348	0.7
Prior-year minimum tax credit:						
Number of returns	259,546	256,192	262,061	322,422	316,171	-1.9
Amount	397,646	328,425	389,236	563,719	532,252	-5.6

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Constant dollars [8]					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(7)	(8)	(9)	(10)	(11)	(12)
Alternative motor vehicle credit:						
Number of returns	66,503	7,391	7,241	3,994	3,000	-24.9
Amount	56,025	8,281	11,484	7,053	4,860	-31.1
Qualified electric vehicle credit:						
Number of returns	3,136	906	1,958	* 308	* 294	-4.5
Amount	1,766	583	2,773	* 426	* 346	-18.8
Alternative fuel vehicle refueling property credit:						
Number of returns	984	3,456	8,104	13,389	6,425	-52.0
Amount	693	1,511	4,657	3,694	2,608	-29.4
Qualified plug-in electric vehicle credit:						
Number of returns	211	12,248	25,061	43,009	46,593	8.3
Amount	680	44,313	79,127	129,658	145,367	12.1
Total credits [6]:						
Number of returns	48,092,456	46,290,170	44,569,999	45,659,219	46,046,121	0.8
Amount	41,739,415	38,515,780	38,111,663	38,809,602	39,042,105	0.6
Income tax after credits:						
Number of returns	93,480,314	95,020,390	96,302,736	97,731,379	100,184,005	2.5
Amount	596,899,815	611,742,049	679,563,426	686,871,777	752,121,850	9.5
Self-employment tax:						
Number of returns	17,668,446	18,258,546	18,671,438	18,874,760	19,351,496	2.5
Amount	28,980,662	26,892,715	27,759,355	31,163,560	32,284,651	3.6
Social security, Medicare tax on tip income not reported:						
Number of returns	132,436	111,713	111,916	128,848	100,916	-21.7
Amount	13,962	10,218	10,581	17,082	11,494	-32.7
Uncollected social security tax:						
Number of returns	29,849	40,721	39,328	42,198	36,211	-14.2
Amount	7,698	8,727	9,748	10,979	9,142	-16.7
Tax on qualified retirement plans:						
Number of returns	5,921,264	5,706,635	5,613,766	5,726,292	5,725,795	[9]
Amount	3,487,820	3,311,535	3,177,955	3,296,070	3,224,946	-2.2
Advanced earned income credit payments:						
Number of returns	119,541	[5] 11,066	[5] 1,998	N/A	N/A	[2]
Amount	42,937	[5] 7,594	[5] 998	N/A	N/A	[2]
Household employment taxes:						
Number of returns	201,661	206,322	198,535	202,208	196,098	-3.0
Amount	580,434	548,037	524,341	604,891	597,470	-1.2
First-time homebuyer credit repayment:						
Number of returns	958,589	716,559	877,513	830,760	764,493	-8.0
Amount	337,194	259,790	307,601	249,676	230,533	-7.7
Health care individual responsibility payment:						
Number of returns	N/A	N/A	N/A	N/A	8,061,604	[2]
Amount	N/A	N/A	N/A	N/A	935,443	[2]
Recapture taxes:						
Number of returns	21,336	5,018	2,527	24,106	4,831	-80.0
Amount	146,113	8,261	1,452	28,196	407	-98.6
COBRA premium assistance recapture:						
Number of returns	902	4,534	4,393	1,318	0	[2]
Amount	2,594	1,128	3,448	1,082	0	[2]
Total tax liability [7]:						
Number of returns	102,899,991	104,361,703	105,651,541	107,288,652	111,434,913	3.9
Amount	630,678,170	643,053,790	711,628,972	735,251,108	806,201,313	9.6
Income tax withheld:						
Number of returns	121,393,087	126,350,376	126,606,913	129,050,127	130,225,475	0.9
Amount	524,862,249	563,979,389	582,306,288	593,970,428	621,983,122	4.7

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Constant dollars [8]					Percentage change, 2013 to 2014 (12)
	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)	
Estimated tax payments:						
Number of returns	9,547,968	9,259,317	9,275,669	9,274,202	9,346,366	0.8
Amount	132,974,261	135,359,156	149,096,749	162,373,969	184,681,868	13.7
Making work pay credit:						
Number of returns	105,809,553	[5] 2,521,153	[5] 904,213	N/A	N/A	[2]
Amount	32,571,313	[5] 662,712	[5] 226,052	N/A	N/A	[2]
Earned income credit:						
Number of returns	27,367,757	27,911,726	27,848,264	28,821,785	28,537,908	-1.0
Amount	35,708,652	36,552,098	36,498,934	38,205,230	37,735,605	-1.2
Nontaxable combat pay election:						
Number of returns	23,958	17,029	15,457	9,967	10,024	0.6
Amount	203,447	109,891	105,019	85,457	77,753	-9.0
Additional child tax credit:						
Number of returns	20,979,862	21,151,049	20,533,173	20,727,634	20,225,421	-2.4
Amount	16,639,233	16,609,434	15,775,394	15,631,405	14,943,459	-4.4
American opportunity credit:						
Number of returns	11,979,099	12,823,967	9,972,160	10,399,178	10,190,997	-2.0
Amount	6,367,136	6,691,995	5,011,943	5,192,453	5,031,244	-3.1
Net premium tax credit:						
Number of returns	N/A	N/A	N/A	N/A	1,499,446	[2]
Amount	N/A	N/A	N/A	N/A	558,108	[2]
Payment with an extension request:						
Number of returns	1,457,793	1,572,291	1,851,870	1,867,825	2,026,322	8.5
Amount	41,293,767	37,327,925	59,516,064	56,484,901	69,202,257	22.5
Excess social security tax withheld:						
Number of returns	1,204,270	1,347,372	1,384,900	1,357,741	1,458,542	7.4
Amount	1,257,922	940,206	965,888	1,414,601	1,596,280	12.8
Form 4136—Credit for Federal tax on gasoline and special fuels:						
Number of returns	354,848	481,731	282,904	351,572	353,397	0.5
Amount	95,125	206,166	78,818	94,112	81,852	-13.0
Other payments:						
Form 2439—Regulated investment company credit:						
Number of returns	8,671	153,422	31,824	8,724	14,010	60.6
Amount	58,953	764,375	78,257	35,650	24,361	-31.7
Form 8885—Health coverage tax credit:						
Number of returns	16,174	19,943	11,754	13,693	N/A	[2]
Amount	18,674	31,215	13,972	29,338	N/A	[2]
Form 8801—Refundable prior-year minimum tax credit:						
Number of returns	263,847	223,829	220,916	[5] 3,289	N/A	[2]
Amount	486,934	373,804	314,815	[5] 4,395	N/A	[2]
First-time homebuyer credit:						
Number of returns	334,422	16,209	N/A	N/A	N/A	[6]
Amount	1,370,472	68,468	N/A	N/A	N/A	[6]
Total payments:						
Number of returns	135,487,961	136,966,083	136,561,943	138,827,397	140,034,277	0.9
Amount	794,614,162	799,949,167	849,909,850	873,543,275	935,885,849	7.1

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Constant dollars [8]					Percentage change, 2013 to 2014 (12)
	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)	
Overpayment, total:						
Number of returns	113,568,220	116,360,446	114,811,407	115,557,210	114,884,430	-0.6
Amount	223,879,946	218,268,661	209,438,939	215,410,988	215,273,260	-0.1
Overpayment refunded:						
Number of returns	110,706,225	113,472,680	111,861,777	112,747,598	112,004,413	-0.7
Amount	195,476,309	189,330,514	178,730,084	179,908,247	176,500,902	-1.9
Refund credited to next year:						
Number of returns	4,114,885	4,041,409	3,926,808	3,812,435	3,724,653	-2.3
Amount	28,403,637	28,938,140	30,708,856	35,502,741	38,772,358	9.2
Tax due at time of filing:						
Number of returns	23,889,539	23,664,786	24,915,734	26,480,680	28,675,288	8.3
Amount	60,427,052	61,313,510	71,636,182	77,690,368	86,238,470	11.0
Predetermined estimated tax penalty:						
Number of returns	6,670,019	6,702,687	7,619,267	8,543,611	9,327,132	9.2
Amount	483,098	446,338	478,121	571,548	649,747	13.7

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

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 4.

[2] Percentage not computed.

[3] Not included in total income.

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

[5] Data from prior-year returns.

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

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

[8] 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; 2014 CPI-U = 236.736; 2013 CPI-U = 232.957; 2012 CPI-U = 229.594; 2011 CPI-U = 224.939; 2010 CPI-U = 218.056.

[9] Less than 0.05 percent.

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Requirements for Filing

The filing requirements for Tax Year 2014 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income comprised all income received in the form of money, goods, property, and services that was not expressly exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if a taxpayer could have excluded part or all of it). Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2014 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;
 - recapture of first-time homebuyer credit;
 - 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;
2. received health savings account (HSA), Archer medical savings account (MSA), or Medicare Advantage MSA distributions.
3. had net earnings from self-employment of at least \$400;

Figure 1. General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$10,150 \$11,700
	Head of household	under 65 65 or older	\$13,050 \$14,600
Married with a child and living apart from spouse during the last six months of 2014	Head of household	under 65 65 or older	\$13,050 \$14,600
		Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)
Married and living with spouse at the end of 2014 (or on the date spouse died)	Married, separate return	any age	\$3,950
	Married, joint or separate return	any age	\$3,950
Married, not living with spouse at the end of 2014 (or on the date spouse died)	Single	under 65 65 or older	\$10,150 \$11,700
	Head of household	under 65 65 or older	\$13,050 \$14,600
		Qualifying widow(er) with dependent child	under 65 65 or older

- 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;
- had advance payments of the premium tax credit made for the taxpayer, their spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace.

Data shown in this report include individuals who were not required to file tax returns, but did so for any 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 or additional child tax credit.

Changes in Law, Inflationary Adjustments, or Administrative Procedures

Major changes in effect for Tax Year 2014 that influenced the Statistics of Income data are listed below. (Section 5, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.)

Adoption credit

For Tax Year 2014, the maximum credit amount increased from \$12,970 to \$13,190. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of

\$197,880 and completely phased out for modified adjusted gross income of \$237,880 or more.

Alternative minimum tax (AMT)

For Tax Year 2014, the maximum AMT exemption increased from \$80,800 to \$82,100 for a married couple filing a joint return, from \$51,900 to \$52,800 for single filers and heads of household, and from \$40,400 to \$41,050 for a married person filing separately. Also for 2014, the 26-percent tax rate applied to the first \$182,500 (\$91,250 if married filing separately). Previously it applied to the first \$179,500 (\$89,750).

Archer medical savings account (MSA) deduction

For Tax Year 2014, the maximum deduction increased from \$2,080.00 (\$4,837.50 for a family) to \$2,112.50 (\$4,912.50 for a family).

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 received and still claim the credit. The maximum credit for taxpayers with no qualifying children rose to \$496 from \$487. For these taxpayers, earned income and AGI had to be less than \$14,590 (\$20,020 if married filing

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. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust.

Earned income includes wages, tips, professional fees, and taxable scholarship and fellowship grants.

Gross income is the total of unearned and earned income.

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

- Earned income was more than \$6,200, or
- Unearned income was over \$1,000, or
- Gross income was more than the larger of (a) \$1,000 or (b) earned income (up to \$5,850) plus \$350.

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

- Earned income was more than \$7,750 (\$9,300 if 65 or older and blind), or
- Unearned income was more than \$2,550 (\$4,100 if 65 or older and blind), or
- Gross income was more than \$2,550 (\$4,100 if 65 or older and blind), or the total of earned income (up to \$5,850) plus \$1,900 (\$3,450 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 \$6,200, or
- Unearned income was over \$1,000, or
- Gross income was more than the larger of \$1,000 or earned income (up to \$5,850) plus \$350.

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

- Earned income was more than \$7,400 (\$8,600 if 65 or older and blind), or
- Unearned income was more than \$2,200 (\$3,400 if 65 or older and blind), or
- Gross income was more than \$2,200 (\$3,400 if 65 or older and blind), or the total of earned income (up to \$5,850) plus \$1,550 (\$2,750 if 65 or older and blind), whichever is larger.
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.

jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,250 to \$3,305, and, for taxpayers with two qualifying children, the maximum credit increased from \$5,372 to \$5,460. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$38,511 (\$43,941 for married filing jointly) for one qualifying child, or less than \$43,756 (\$49,186 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$6,044 to \$6,143. For these taxpayers, earned income and AGI had to be less than \$46,997 (\$52,427 if married filing jointly) to be eligible for the EIC. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit increased to \$3,350 for the year.

Education credits

There were two education credits available: the Lifetime Learning credit; and the American Opportunity credit. The

Lifetime Learning credit's AGI phaseout amounts were increased for 2014—the credit phased out for taxpayers with AGI between \$54,000 and \$64,000 (\$108,000 and \$128,000 for married filing jointly). The American Opportunity credit phased out for taxpayers with AGI between \$80,000 and \$90,000 (\$160,000 and \$180,000 if married filing jointly), which were the same as 2013.

Exemption amount

For Tax Year 2014, the exemption amount increased \$50 to \$3,950. For 2014, the amount was reduced if the taxpayer's adjusted gross income was more than \$152,525 (\$150,000 in 2013) for married filing separately, \$254,200 (\$250,000 in 2013) for single, \$279,650 (\$275,000 in 2013) for head of household, and \$305,050 (\$300,000 in 2013) for married filing jointly.

Foreign-earned income exclusion

For 2014, the exclusion increased to \$99,200 from \$97,600 in 2013.

Foreign housing deduction

For 2014, the foreign housing deduction was limited to \$29,760 for most locations; in 2013, it was limited to \$29,280.

Health care: Individual responsibility

Beginning in 2014, taxpayers must have had health care coverage, qualified for a health coverage exemption, or made a shared responsibility payment with their tax return.

Health savings account (HSA) deduction

A deduction for contributions to a health savings account was limited to \$3,300; \$6,550 for family coverage. This was an increase from \$3,250 (\$6,450 if family coverage) in 2013. 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 \$1,900 (up from \$1,800 in 2013), annually, generally had to pay social security, Medicare and Federal unemployment (FUTA) taxes for these employees by filing Schedule H, Household Employment Taxes, with their income tax return. For 2014, the FUTA tax rate was 6.0 percent. Also for 2014, the rate for the employee and employer portion of social security tax was 6.2 percent. Taxpayers had to withhold a 0.9 percent Additional Medicare Tax from wages they paid to an employee in excess of \$200,000 in a calendar year. The Additional Medicare Tax was only imposed on the employee.

Individual retirement arrangement (IRA) deduction

For taxpayers covered by a retirement plan, the traditional IRA deduction phased out between \$96,000 and \$116,000 of modified AGI for married persons filing jointly and surviving spouses; and between \$60,000 and \$70,000 for single filers, heads of households, or married filing separately taxpayers living apart. This was up from \$95,000 and \$115,000 for married filing jointly or surviving spouses and \$59,000 and \$69,000 for single filers, heads of households, or married filing separately taxpayers living apart in 2013. 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 \$181,000 and \$191,000, up from \$178,000 and \$188,000 in 2013. These were limited to the lesser of \$5,500 (\$11,000 if married filing jointly), or the taxpayer's compensation for the year were subject to an excise tax equal to 6 percent of the excess contribution. If any taxpayer was over 50 these limits were \$1,000 higher per taxpayer.

Itemized deductions

For 2014, a taxpayer could have had their itemized deductions limited if adjusted gross income was more than \$152,525 for married filing separately, \$254,200 for single, \$279,650 for head of household, and \$305,050 for married filing jointly. The corresponding amounts for 2013 were \$150,000 for married filing separately, \$250,000 for single, \$275,000 for head of household, and \$300,000 for married filing jointly.

Premium tax credit, net premium tax credit and excess advance premium tax credit repayment

For 2014, a taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. A taxpayer may have elected to have all or part of the credit paid during the tax year, to the insurer. If advance payments made during the year were less than the premium tax credit for which the taxpayer was eligible or if the taxpayer did not receive advance payments, then the taxpayer claimed a net premium tax credit. If advance payments of the premium tax credit were made for coverage and were more than the premium tax credit the taxpayer could claim, the taxpayer reported an excess advance premium tax credit repayment.

Retirement savings contribution credit

A taxpayer could take a credit for qualified retirement savings contributions if their adjusted gross income was less than or equal to \$30,000 if single, qualified widow(er) or married filing separately (\$45,000 if head of household, \$60,000 if married filing jointly). In 2013, AGI had to be less than \$29,500 (\$44,250 if head of household, \$59,000 if married filing jointly). For both years, the maximum credit was \$1,000 (\$2,000 for married filing jointly) and could be taken if AGI was less than or equal to \$18,000 (\$27,000 if head of household and \$36,000 for joint returns). These cutoffs for the maximum credit for 2013 were \$17,750 (\$26,525 and \$35,500, respectively).

Social security and Medicare taxes

For 2014, the maximum wages subject to social security tax was \$117,000 up from \$113,700 for 2013. All wages were subject to Medicare tax. The social security tax was 6.2 percent. The Medicare tax portion was 1.45 percent.

Standard deduction amount

The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was higher for 2014 than it was for 2013. The amount depended on filing status, being 65 or older or blind, and whether an exemption could be claimed for a taxpayer by another person. For 2014, the standard deduction increased to \$12,400 for joint filers, up from \$12,200 for 2013. For single filers and married filing separate filers, the deduction amount increased to \$6,200, up from \$6,100. For heads of households, the deduction was \$9,100, up from \$8,950.

Student loan interest deduction

For 2014, eligible taxpayers were allowed to deduct up to \$2,500 for interest paid on qualified higher educational loans. The deduction was phased out for taxpayers with modified AGI between \$65,000 to \$80,000 (\$130,000 to \$160,000 for taxpayers filing a joint return). For 2013, the phaseouts were for modified AGI between \$60,000 to \$75,000 (\$125,000 to \$155,000 for taxpayers filing a joint return).