



**Statistics of Income**

# **Individual Income Tax Returns Complete Report**

# **2015**

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Department  
of the  
Treasury  
Internal  
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Service

# Individual Income Tax Returns 2015

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

The Statistics of Income Division also makes this report and the results of its other studies available on the Internet. You can sample these products by visiting SOI's Internet site at <http://www.irs.gov/taxstats>. Most of the tables included in this publication are available there in Microsoft Excel format.

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# Section 1

# Introduction and Changes in Law

**T**his report contains complete individual income tax data for Tax Year 2015. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of 150.5 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2015.

Table A presents selected income and tax items for Tax Years 2011 through 2015 as they appear on the forms and provides the percentage change between 2014 and 2015 for each item. When comparing income and tax items from different years, it is important to consider any tax law changes that affect the data. The 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).

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*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 Returns Processing & Data Perfection Section, and Michael Weber, Chief, Individual & Tax-Exempt Special Studies Section.*

For Tax Year 2015, the number of individual tax returns filed increased by 1.9 million, or 1.3 percent. Adjusted gross income (AGI) rose 4.5 percent from 2014 to 2015. This increase was supported by increases in salaries and wages (4.8 percent); rental real estate, royalties, partnerships, S corporations, and trusts income (5.0 percent); and taxable individual retirement arrangement (IRA) distributions (7.7 percent). With increases in itemized deductions (4.2 percent), total standard deduction (2.8 percent), and exemption amount (1.7 percent), taxable income increased 5.0 percent from 2014 to 2015. Moreover, there were increases in both total income tax after credits (6.0 percent) and total tax liability (5.9 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 2015. Section 2 offers a brief analysis of the data; Section 3 discusses tax rates and computation of total income tax, and is followed by tables of detailed aggregate statistics on individual tax returns (Section 4). Section 5 provides explanations of the terms used in the tables. Section 6 describes the sample of individual income tax returns upon which the statistics are based. 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 2011–2015**

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

Item [1]	Current dollars					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns</b>	<b>145,370,240</b>	<b>144,928,472</b>	<b>147,351,299</b>	<b>148,606,578</b>	<b>150,493,263</b>	<b>1.3</b>
Electronically filed returns	118,920,586	121,314,249	125,317,980	128,118,903	131,279,367	2.5
Form 1040 returns	84,189,061	83,631,395	84,654,613	84,921,477	85,937,245	1.2
Electronically filed returns	66,003,531	67,402,503	69,350,524	70,440,578	72,161,422	2.4
Form 1040A returns	38,598,005	38,243,922	39,406,366	40,466,308	40,701,100	0.6
Electronically filed returns	34,207,257	34,305,758	35,890,253	37,206,180	37,738,135	1.4
Form 1040EZ returns	22,583,173	23,053,156	23,290,320	23,218,794	23,854,918	2.7
Electronically filed returns	18,709,798	19,605,988	20,077,203	20,472,145	21,379,809	4.4
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[12]
Salaries and wages: Number of returns	119,559,706	119,851,043	122,189,100	123,139,886	124,591,428	1.2
Amount	6,055,389,434	6,301,357,591	6,475,380,882	6,784,947,852	7,112,222,959	4.8
Taxable interest: Number of returns	52,067,484	47,972,509	44,920,763	43,334,329	42,636,696	-1.6
Amount	120,111,673	111,789,613	100,648,711	93,894,280	95,881,223	2.1
Tax-exempt interest [2]: Number of returns	5,988,308	5,954,819	5,987,263	5,799,616	5,827,038	0.5
Amount	72,995,406	71,066,052	68,099,984	62,473,659	61,871,455	-1.0
Ordinary dividends: Number of returns	27,762,355	27,974,976	27,688,374	27,651,681	27,607,044	-0.2
Amount	194,609,806	260,393,306	214,972,683	254,702,232	260,252,720	2.2
Qualified dividends [2]: Number of returns	25,154,875	25,490,820	25,493,503	25,702,423	25,755,976	0.2
Amount	142,015,345	204,401,524	158,069,115	192,447,711	203,187,788	5.6
State income tax refunds: Number of returns	22,115,674	22,005,269	21,309,106	20,791,909	20,256,512	-2.6
Amount	27,532,751	27,462,015	27,850,899	30,088,465	31,110,732	3.4
Alimony received: Number of returns	436,725	440,401	436,667	435,510	414,420	-4.8
Amount	8,777,349	8,936,487	9,229,979	10,052,345	10,077,086	0.2
Business or profession net income less loss: Number of returns	22,917,874	23,034,725	23,529,912	24,073,449	24,726,925	2.7
Amount	282,969,817	304,191,539	302,072,545	317,258,762	331,814,301	4.6
Net capital gain less loss: Number of returns	20,271,888	20,241,430	20,539,234	20,189,886	19,954,555	-1.2
Amount	375,259,556	620,670,288	483,413,657	687,387,778	694,951,773	1.1
Capital gain distributions reported on Form 1040: Number of returns	1,882,192	2,479,539	3,454,143	4,077,657	4,323,250	6.0
Amount	1,777,581	2,216,531	6,207,123	11,260,843	11,563,203	2.7
Sales of property other than capital assets, net gain less loss: Number of returns	1,976,199	2,039,106	2,138,829	2,288,854	2,216,693	-3.2
Amount	-14,450,438	-9,357,957	1,029,266	8,972,556	11,943,053	33.1
Total Individual Retirement Arrangement (IRA) distributions [2]: Number of returns	13,729,093	13,882,102	14,051,217	14,381,491	14,891,500	3.5
Amount	263,218,671	272,043,736	260,594,003	278,901,188	295,038,269	5.8
Taxable IRA distributions: Number of returns	13,008,887	13,195,644	13,331,179	13,653,703	14,159,018	3.7
Amount	217,319,190	230,783,461	213,602,353	235,005,032	253,213,041	7.7
Total pensions and annuities [2]: Number of returns	28,981,205	29,516,878	30,013,724	30,663,195	30,754,854	0.3
Amount	910,731,872	975,274,407	1,048,215,251	1,110,596,904	1,169,067,148	5.3
Taxable pensions and annuities: Number of returns	26,757,165	27,289,708	27,755,892	28,143,561	28,199,160	0.2
Amount	581,180,358	612,544,219	638,659,076	663,223,262	689,991,999	4.0
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	16,767,784	17,208,948	17,408,198	17,519,383	17,522,047	[13]
Amount	486,015,955	613,258,347	613,541,466	679,383,869	713,237,701	5.0
Farm net income less loss: Number of returns	1,867,209	1,835,687	1,812,920	1,784,483	1,799,627	0.8
Amount	-9,602,223	-5,531,686	-7,798,270	-8,276,215	-13,963,784	-68.7
Unemployment compensation: Number of returns	13,170,985	11,342,361	9,287,183	7,451,378	6,206,841	-16.7
Amount	92,383,693	71,234,134	51,923,279	33,288,898	27,225,383	-18.2
Total social security benefits [2]: Number of returns	25,837,226	26,480,552	27,070,833	27,401,498	28,087,514	2.5
Amount	490,699,539	526,514,454	553,542,772	575,126,918	605,152,093	5.2
Taxable social security benefits: Number of returns	16,785,141	17,772,267	18,507,324	19,018,684	19,661,104	3.4
Amount	201,612,206	223,597,024	243,327,448	261,155,940	277,411,075	6.2
Foreign-earned income exclusion [3]: Number of returns	445,276	475,386	470,341	453,226	467,971	3.3
Amount	28,061,251	29,633,268	29,022,294	28,173,396	29,340,385	4.1

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Current dollars					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(1)	(2)	(3)	(4)	(5)	(6)
Net operating loss [3]: Number of returns	1,229,118	1,294,259	1,211,607	1,201,450	1,138,112	-5.3
Amount	169,083,520	189,072,930	189,041,342	196,186,760	197,513,363	0.7
Cancellation of debt [3]: Number of returns	699,605	769,859	770,756	740,343	678,073	-8.4
Amount	13,796,728	12,424,870	10,013,641	9,228,543	6,954,736	-24.6
Taxable health savings account distributions [3]: Number of returns	317,328	213,243	267,565	298,878	267,614	-10.5
Amount	380,299	244,759	349,147	353,121	327,192	-7.3
Gambling earnings [3]: Number of returns	1,903,153	1,925,505	1,918,174	1,871,259	1,934,196	3.4
Amount	26,515,292	29,235,562	29,978,207	29,496,416	32,967,078	11.8
Other income less loss [3]: Number of returns	6,508,046	6,635,318	6,809,924	6,377,417	6,454,478	1.2
Amount	34,051,971	37,415,382	37,172,318	39,155,702	40,075,330	2.3
Total income: Number of returns	144,763,632	144,519,302	146,879,226	148,100,814	149,937,727	1.2
Amount	8,498,486,227	9,234,159,288	9,233,510,773	9,916,219,526	10,360,403,054	4.5
Educator expenses: Number of returns	3,824,221	3,790,352	3,837,716	3,767,882	3,721,168	-1.2
Amount	962,429	957,868	964,331	959,210	950,200	-0.9
Certain business expenses of reservists, performing artists, etc.: Number of returns	147,661	143,148	156,555	152,356	169,246	11.1
Amount	518,417	520,781	587,084	537,293	579,419	7.8
Health savings account deduction: Number of returns	1,019,297	1,083,379	1,194,511	1,361,357	1,391,655	2.2
Amount	3,078,052	3,355,278	3,716,404	4,105,729	4,322,792	5.3
Moving expenses: Number of returns	1,028,503	1,136,801	1,244,377	1,128,284	1,133,792	0.5
Amount	2,930,988	3,087,642	3,560,922	3,444,883	3,692,173	7.2
Deductible part of self-employment tax: Number of returns	18,258,546	18,671,438	18,874,760	19,351,496	19,632,701	1.5
Amount	26,022,975	27,535,555	27,911,733	29,287,458	30,106,835	2.8
Payments to a Keogh plan: Number of returns	917,136	923,165	954,877	989,517	1,012,285	2.3
Amount	19,483,818	20,849,020	22,407,806	23,214,590	24,378,156	5.0
Self-employed health insurance: Number of returns	3,847,203	3,902,030	3,995,573	4,185,169	4,098,181	-2.1
Amount	24,543,691	25,677,807	27,139,425	28,112,970	28,852,216	2.6
Penalty on early withdrawal of savings: Number of returns	944,285	769,136	690,780	611,626	466,686	-23.7
Amount	461,169	456,333	221,210	140,135	76,848	-45.2
Alimony paid adjustment: Number of returns	583,411	623,082	651,544	607,972	598,888	-1.5
Amount	10,665,311	11,156,210	11,761,438	11,808,353	12,345,177	4.5
Total taxpayer IRA adjustment: Number of returns	2,562,814	2,575,337	2,713,320	2,707,651	2,641,368	-2.4
Amount	11,043,873	11,795,245	12,972,665	13,229,272	13,043,934	-1.4
Student loan interest deduction: Number of returns	10,051,849	10,764,802	11,460,120	12,083,228	12,371,155	2.4
Amount	9,673,065	10,693,660	11,617,865	12,812,975	13,438,377	4.9
Tuition and fees deduction: Number of returns	1,933,121	2,112,590	1,892,785	1,747,322	1,655,586	-5.3
Amount	4,310,353	4,686,828	4,340,736	3,871,885	3,918,501	1.2
Domestic production activities deduction: Number of returns	637,859	659,401	717,374	698,915	695,859	-0.4
Amount	8,994,778	11,158,127	11,228,603	11,975,861	12,791,597	6.8
Archer medical savings account deduction: Number of returns	7,460	4,740	3,391	5,355	4,593	-14.2
Amount	11,644	6,932	5,821	7,597	3,686	-51.5
Foreign housing deductions: Number of returns	5,531	8,055	4,344	3,922	5,161	31.6
Amount	99,010	136,044	82,738	93,810	123,874	32.0
Other adjustments: Number of returns	153,280	148,885	141,877	125,339	132,019	5.3
Amount	1,543,678	1,954,575	1,363,291	1,582,095	1,469,167	-7.1
Total statutory adjustments: Number of returns	35,683,176	36,623,399	37,665,545	38,386,756	38,586,372	0.5
Amount	124,343,250	134,027,907	139,882,070	145,184,115	150,092,952	3.4
Adjusted gross income or loss (AGI): Amount	8,374,142,977	9,100,131,381	9,093,628,703	9,771,035,412	10,210,310,102	4.5
Total itemized deductions: Number of returns	46,293,834	45,581,697	44,330,496	43,965,083	44,567,263	1.4
Amount	1,218,496,717	1,238,693,453	1,188,594,808	1,206,705,085	1,257,437,010	4.2
Total standard deduction: Number of returns	96,619,312	97,208,513	100,898,698	102,594,719	103,844,288	1.2
Amount	768,668,235	797,425,658	848,649,935	876,239,898	900,609,447	2.8
Basic standard deduction: Number of returns	96,619,312	97,208,513	100,898,698	102,594,719	103,844,288	1.2
Amount	745,870,904	773,692,650	823,062,803	849,367,894	872,463,128	2.7

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Current dollars					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(1)	(2)	(3)	(4)	(5)	(6)
Additional standard deduction: Number of returns	13,211,438	13,701,861	14,286,968	14,809,962	15,097,206	1.9
Amount	22,763,284	23,709,341	25,583,178	26,869,072	28,146,319	4.8
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	[14] 23,790	[14] 19,148	N/A	N/A	N/A	[12]
Amount	[14] 16,986	[14] 15,586	N/A	N/A	N/A	[12]
AGI less deductions: Number of returns	126,697,521	126,736,118	128,744,167	130,292,076	131,970,884	1.3
Amount	6,648,195,824	7,321,226,807	7,322,508,136	7,949,698,605	8,321,044,011	4.7
Number of exemptions	289,305,821	287,733,123	289,929,032	290,411,990	291,938,777	0.5
Exemption amount	1,069,958,084	1,092,429,351	1,107,723,027	1,121,602,989	1,140,740,415	1.7
Taxable income: Number of returns	108,649,479	108,995,860	110,502,800	112,657,629	114,871,989	2.0
Amount	5,746,218,265	6,394,527,773	6,387,828,476	6,997,855,643	7,350,295,492	5.0
Capital construction fund reduction: Number of returns	170	157	142	1,225	1,149	-6.2
Amount	50,333	108,841	101,730	106,245	145,790	37.2
Tax from table, rate schedules, etc.: Number of returns	107,626,808	108,081,852	109,535,332	111,650,725	113,870,016	2.0
Amount	1,088,572,999	1,228,072,309	1,265,680,238	1,402,408,892	1,482,236,627	5.7
Additional taxes: Number of returns	9,895	7,695	7,449	11,003	5,409	-50.8
Amount	41,683	11,117	13,473	34,012	8,787	-74.2
Alternative minimum tax: Number of returns	4,248,183	4,224,741	3,940,304	4,277,624	4,467,806	4.4
Amount	30,479,041	32,770,139	27,426,374	28,645,905	31,165,616	8.8
Excess advance premium tax credit repayment: Number of returns	N/A	N/A	N/A	1,803,176	3,292,753	82.6
Amount	N/A	N/A	N/A	1,431,168	2,699,501	88.6
Income tax before credits: Number of returns	107,660,923	108,117,666	109,571,667	111,969,378	114,482,785	2.2
Amount	1,119,093,724	1,260,955,131	1,293,164,218	1,432,797,923	1,516,165,675	5.8
Child care credit: Number of returns	6,332,814	6,339,717	6,315,706	6,340,882	6,344,325	0.1
Amount	3,425,529	3,411,987	3,458,946	3,504,960	3,585,379	2.3
Credit for elderly or disabled: Number of returns	111,863	67,430	76,856	67,260	50,569	-24.8
Amount	16,165	9,406	9,493	7,704	6,397	-17.0
Education credits: Number of returns	12,054,606	10,079,053	10,196,811	9,909,977	9,606,011	-3.1
Amount	12,366,511	10,522,539	10,645,809	10,445,440	10,234,109	-2.0
Residential energy credit: Number of returns	3,642,988	2,225,307	3,036,039	2,663,702	2,592,967	-2.7
Amount	1,676,001	1,266,559	1,613,800	1,638,353	2,087,749	27.4
Foreign tax credit: Number of returns	6,904,440	7,096,246	7,487,567	7,958,139	7,968,489	0.1
Amount	16,451,128	19,115,247	20,237,697	21,648,047	22,560,125	4.2
Child tax credit: Number of returns	23,136,250	22,889,677	22,563,277	22,394,927	22,376,889	-0.1
Amount	28,088,766	27,726,578	27,233,304	27,201,568	27,099,975	-0.4
Retirement savings contributions credit: Number of returns	6,394,950	6,925,814	7,411,730	7,917,829	8,108,729	2.4
Amount	1,117,627	1,202,908	1,316,999	1,380,719	1,441,212	4.4
Mortgage interest credit: Number of returns	45,763	46,653	58,410	63,308	77,700	22.7
Amount	54,872	65,306	73,709	87,280	99,211	13.7
Adoption credit: Number of returns	47,956	31,786	55,036	73,951	63,960	-13.5
Amount	610,434	179,194	229,567	355,110	251,235	-29.3
General business credit: Number of returns	487,030	466,097	462,100	348,214	334,152	-4.0
Amount	2,406,661	2,580,523	3,064,587	3,137,282	3,616,120	15.3
Prior-year minimum tax credit: Number of returns	256,192	262,061	322,422	316,171	306,716	-3.0
Amount	565,220	683,888	1,004,548	963,909	972,621	0.9
Alternative motor vehicle credit: Number of returns	7,391	7,241	3,994	3,000	9,330	211.0
Amount	14,252	20,177	12,568	8,801	20,082	128.2
Qualified electric vehicle credit: Number of returns	906	1,958	* 308	* 294	* 3	-99.0
Amount	1,004	4,872	* 760	* 627	* 8	-98.7
Alternative fuel vehicle refueling property credit: Number of returns	3,456	8,104	13,389	6,425	3,740	-41.8
Amount	2,601	8,183	6,583	4,723	1,518	-67.9
Qualified plug-in electric vehicle credit: Number of returns	12,248	25,061	43,009	46,593	42,868	-8.0
Amount	76,262	139,027	231,050	263,260	251,617	-4.4
Total credits [4]: Number of returns	46,290,170	44,569,999	45,659,219	46,046,121	46,014,561	-0.1
Amount	66,285,657	66,962,192	69,158,711	70,705,253	72,249,107	2.2

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Current dollars					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(1)	(2)	(3)	(4)	(5)	(6)
Income tax after credits: Number of returns	95,020,390	96,302,736	97,731,379	100,184,005	103,074,540	2.9
Amount	1,052,808,067	1,193,992,939	1,224,005,507	1,362,092,670	1,443,916,568	6.0
Self-employment tax: Number of returns	18,258,546	18,671,438	18,874,760	19,351,496	19,632,701	1.5
Amount	46,282,362	48,773,186	55,533,464	58,467,503	60,173,787	2.9
Social security, Medicare tax on tip income not reported: Number of returns	111,713	111,916	128,848	100,916	102,074	1.1
Amount	17,586	18,590	30,440	20,816	18,751	-9.9
Uncollected social security tax: Number of returns	40,721	39,328	42,198	36,211	31,440	-13.2
Amount	15,020	17,127	19,565	16,557	18,926	14.3
Tax on qualified retirement plans: Number of returns	5,706,635	5,613,766	5,726,292	5,725,795	5,453,565	-4.8
Amount	5,699,151	5,583,667	5,873,596	5,840,378	5,975,801	2.3
Advanced earned income credit payments: Number of returns	[14] 11,066	[14] 1,998	N/A	N/A	N/A	[12]
Amount	[14] 13,070	[14] 1,753	N/A	N/A	N/A	[12]
Household employment taxes: Number of returns	206,322	198,535	202,208	196,098	190,852	-2.7
Amount	943,171	921,268	1,077,915	1,082,019	1,134,672	4.9
First-time homebuyer credit repayment: Number of returns	716,559	877,513	830,760	764,493	716,735	-6.2
Amount	447,098	540,455	444,923	417,495	422,385	1.2
Health care individual responsibility payment: Number of returns	N/A	N/A	N/A	8,061,604	6,691,982	-17.0
Amount	N/A	N/A	N/A	1,694,088	3,109,377	83.5
Recapture taxes: Number of returns	5,018	2,527	24,106	4,831	* 2,066	-57.2
Amount	14,218	2,551	50,246	737	* 5,555	653.7
COBRA premium assistance recapture: Number of returns	4,534	4,393	1,318	0	* 12	[12]
Amount	1,941	6,059	1,929	0	* 442	[12]
Total tax liability [5]: Number of returns	104,361,703	105,651,541	107,288,652	111,434,913	113,453,651	1.8
Amount	1,106,695,572	1,250,332,103	1,310,217,474	1,460,030,577	1,545,647,949	5.9
Income tax withheld: Number of returns	126,350,376	126,606,913	129,050,127	130,225,475	132,257,828	1.6
Amount	970,608,529	1,023,112,148	1,058,455,303	1,126,411,434	1,197,083,155	6.3
Estimated tax payments: Number of returns	9,259,317	9,275,669	9,274,202	9,346,366	9,611,498	2.8
Amount	232,953,108	261,962,988	289,350,412	334,458,863	372,286,086	11.3
Making work pay credit: Number of returns	[14] 2,521,153	[14] 904,213	N/A	N/A	N/A	[12]
Amount	[14] 1,140,527	[14] 397,174	N/A	N/A	N/A	[12]
Earned income credit: Number of returns	27,911,726	27,848,264	28,821,785	28,537,908	28,081,708	-1.6
Amount	62,906,161	64,128,627	68,081,720	68,339,181	68,524,975	0.3
Nontaxable combat pay election: Number of returns	17,029	15,457	9,967	10,024	N/A	[12]
Amount	189,123	184,518	152,284	140,810	N/A	[12]
Additional child tax credit: Number of returns	21,151,049	20,533,173	20,727,634	20,225,421	19,705,356	-2.6
Amount	28,584,836	27,717,367	27,855,164	27,062,605	26,590,109	-1.7
American opportunity credit: Number of returns	12,823,967	9,972,160	10,399,178	10,190,997	9,629,945	-5.5
Amount	11,516,924	8,805,984	9,252,951	9,111,582	8,623,424	-5.4
Net premium tax credit: Number of returns	N/A	N/A	N/A	1,499,446	2,343,256	56.3
Amount	N/A	N/A	N/A	1,010,733	1,544,319	52.8
Payment with an extension request: Number of returns	1,572,291	1,851,870	1,867,825	2,026,322	1,844,872	-9.0
Amount	64,241,359	104,569,724	100,656,094	125,325,287	115,820,220	-7.6
Excess social security tax withheld: Number of returns	1,347,372	1,384,900	1,357,741	1,458,542	1,567,122	7.4
Amount	1,618,095	1,697,065	2,520,819	2,890,863	3,082,121	6.6
Form 4136, <i>Credit for Federal tax on gasoline and special fuels</i> : Number of returns	481,731	282,904	351,572	353,397	308,753	-12.6
Amount	354,812	138,483	167,708	148,234	108,911	-26.5
Other payments: Form 2439, <i>Regulated investment company credit</i> : Number of returns	153,422	31,824	8,724	14,010	2,793	-80.1
Amount	1,315,490	137,497	63,529	44,117	5,990	-86.4
Form 8885, <i>Health coverage tax credit</i> [6]: Number of returns	19,943	11,754	13,693	N/A	20,795	[12]
Amount	53,721	24,548	52,281	N/A	53,394	[12]

Footnotes at end of table.



**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Current dollars					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(1)	(2)	(3)	(4)	(5)	(6)
Form 8801, <i>Refundable prior-year minimum tax credit</i> : Number of returns	223,829	220,916	[14] 3,289	N/A	N/A	[12]
Amount	643,317	553,130	[14] 7,832	N/A	N/A	[12]
First-time homebuyer credit: Number of returns	16,209	N/A	N/A	N/A	N/A	[12]
Amount	117,834	N/A	N/A	N/A	N/A	[12]
Total payments: Number of returns	136,966,083	136,561,943	138,827,397	140,034,277	141,929,894	1.4
Amount	1,376,712,517	1,493,291,607	1,556,654,116	1,694,889,272	1,793,824,737	5.8
Overpayment, total: Number of returns	116,360,446	114,811,407	115,557,210	114,884,430	116,278,024	1.2
Amount	375,640,365	367,984,216	383,862,380	389,859,873	408,707,508	4.8
Overpayment refunded: Number of returns	113,472,680	111,861,777	112,747,598	112,004,413	113,212,358	1.1
Amount	325,837,815	314,028,757	320,596,496	319,643,133	329,830,398	3.2
Refund credited to next year: Number of returns	4,041,409	3,926,808	3,812,435	3,724,653	4,045,015	8.6
Amount	49,802,539	53,955,460	63,265,884	70,216,740	78,877,110	12.3
Tax due at time of filing: Number of returns	23,664,786	24,915,734	26,480,680	28,675,288	29,180,466	1.8
Amount	105,520,550	125,864,771	138,444,235	156,177,870	161,798,546	3.6
Predetermined estimated tax penalty: Number of returns	6,702,687	7,619,267	8,543,611	9,327,132	9,835,683	5.5
Amount	768,147	840,059	1,018,498	1,176,691	1,267,826	7.7

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Constant 1990 dollars [7]					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns</b>	<b>145,370,240</b>	<b>144,928,472</b>	<b>147,351,299</b>	<b>148,606,578</b>	<b>150,493,263</b>	<b>1.3</b>
Electronically filed returns	118,920,586	121,314,249	125,317,980	128,118,903	131,279,367	2.5
Form 1040 returns	84,189,061	83,631,395	84,654,613	84,921,477	85,937,245	1.2
Electronically filed returns	66,003,531	67,402,503	69,350,524	70,440,578	72,161,422	2.4
Form 1040A returns	38,598,005	38,243,922	39,406,366	40,466,308	40,701,100	0.6
Electronically filed returns	34,207,257	34,305,758	35,890,253	37,206,180	37,738,135	1.4
Form 1040EZ returns	22,583,173	23,053,156	23,290,320	23,218,794	23,854,918	2.7
Electronically filed returns	18,709,798	19,605,988	20,077,203	20,472,145	21,379,809	4.4
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[12]
Salaries and wages: Number of returns	119,559,706	119,851,043	122,189,100	123,139,886	124,591,428	1.2
Amount	3,518,529,596	3,586,430,046	3,633,771,539	3,746,520,073	3,922,902,901	4.7
Taxable interest: Number of returns	52,067,484	47,972,509	44,920,763	43,334,329	42,636,696	-1.6
Amount	69,791,791	63,625,278	56,480,758	51,846,648	52,885,396	2.0
Tax-exempt interest [2]: Number of returns	5,988,308	5,954,819	5,987,263	5,799,616	5,827,038	0.5
Amount	42,414,530	40,447,383	38,215,479	34,496,775	34,126,561	-1.1
Ordinary dividends: Number of returns	27,762,355	27,974,976	27,688,374	27,651,681	27,607,044	-0.2
Amount	113,079,492	148,203,361	120,635,625	140,641,763	143,548,108	2.1
Qualified dividends [2]: Number of returns	25,154,875	25,490,820	25,493,503	25,702,423	25,755,976	0.2
Amount	82,519,085	116,335,529	88,703,207	106,265,992	112,072,691	5.5
State income tax refunds: Number of returns	22,115,674	22,005,269	21,309,106	20,791,909	20,256,512	-2.6
Amount	15,998,112	15,630,060	15,629,012	16,614,282	17,159,808	3.3
Alimony received: Number of returns	436,725	440,401	436,667	435,510	414,420	-4.8
Amount	5,100,145	5,086,219	5,179,562	5,550,715	5,558,238	0.1
Business or profession net income less loss: Number of returns	22,917,874	23,034,725	23,529,912	24,073,449	24,726,925	2.7
Amount	164,421,741	173,131,212	169,513,213	175,184,297	183,019,471	4.5
Net capital gain less loss: Number of returns	20,271,888	20,241,430	20,539,234	20,189,886	19,954,555	-1.2
Amount	218,047,389	353,255,713	271,275,902	379,562,550	383,315,926	1.0
Capital gain distributions reported on Form 1040: Number of returns	1,882,192	2,479,539	3,454,143	4,077,657	4,323,250	6.0
Amount	1,032,877	1,261,543	3,483,234	6,218,025	6,377,939	2.6
Sales of property other than capital assets, net gain less loss: Number of returns	1,976,199	2,039,106	2,138,829	2,288,854	2,216,693	-3.2
Amount	-8,396,536	-5,326,100	577,590	4,954,476	6,587,453	33.0
Total Individual Retirement Arrangement (IRA) distributions [2]: Number of returns	13,729,093	13,882,102	14,051,217	14,381,491	14,891,500	3.5
Amount	152,945,189	154,834,227	146,236,814	154,003,969	162,734,842	5.7
Taxable IRA distributions: Number of returns	13,008,887	13,195,644	13,331,179	13,653,703	14,159,018	3.7
Amount	126,274,951	131,350,860	119,866,640	129,765,341	139,665,218	7.6
Total pensions and annuities [2]: Number of returns	28,981,205	29,516,878	30,013,724	30,663,195	30,754,854	0.3
Amount	529,187,607	555,079,344	588,224,047	613,250,637	644,824,682	5.1
Taxable pensions and annuities: Number of returns	26,757,165	27,289,708	27,755,892	28,143,561	28,199,160	0.2
Amount	337,699,220	348,630,745	358,394,543	366,219,361	380,580,253	3.9
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	16,767,784	17,208,948	17,408,198	17,519,383	17,522,047	[13]
Amount	282,403,228	349,037,192	344,299,364	375,142,943	393,401,931	4.9
Farm net income less loss: Number of returns	1,867,209	1,835,687	1,812,920	1,784,483	1,799,627	0.8
Amount	-5,579,444	-3,148,370	-4,376,134	-4,569,970	-7,702,032	68.5
Unemployment compensation: Number of returns	13,170,985	11,342,361	9,287,183	7,451,378	6,206,841	-16.7
Amount	53,680,240	40,543,047	29,137,643	18,381,501	15,016,758	-18.3
Total social security benefits [2]: Number of returns	25,837,226	26,480,552	27,070,833	27,401,498	28,087,514	2.5
Amount	285,124,660	299,666,735	310,630,063	317,574,223	333,784,938	5.1
Taxable social security benefits: Number of returns	16,785,141	17,772,267	18,507,324	19,018,684	19,661,104	3.4
Amount	117,148,289	127,260,685	136,547,389	144,205,378	153,012,176	6.1
Foreign-earned income exclusion [3]: Number of returns	445,276	475,386	470,341	453,226	467,971	3.3
Amount	16,305,201	16,865,833	16,286,360	15,556,817	16,183,334	4.0

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Constant 1990 dollars [7]					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(7)	(8)	(9)	(10)	(11)	(12)
Net operating loss [3]: Number of returns	1,229,118	1,294,259	1,211,607	1,201,450	1,138,112	-5.3
Amount	98,247,252	107,611,229	106,083,806	108,330,624	108,942,837	0.6
Cancellation of debt [3]: Number of returns	699,605	769,859	770,756	740,343	678,073	-8.4
Amount	8,016,693	7,071,639	5,619,327	5,095,827	3,836,038	-24.7
Taxable health savings account distributions [3]: Number of returns	317,328	213,243	267,565	298,878	267,614	-10.5
Amount	220,976	139,305	195,930	194,987	180,470	-7.4
Gambling earnings [3]: Number of returns	1,903,153	1,925,505	1,918,174	1,871,259	1,934,196	3.4
Amount	15,406,910	16,639,478	16,822,787	16,287,364	18,183,716	11.6
Other income less loss [3]: Number of returns	6,508,046	6,635,318	6,809,924	6,377,417	6,454,478	1.2
Amount	19,786,154	21,295,038	20,859,887	21,621,039	22,104,429	2.2
Total income: Number of returns	144,763,632	144,519,302	146,879,222	148,100,814	149,937,727	1.2
Amount	4,938,109,371	5,255,639,891	5,181,543,644	5,475,549,158	5,714,508,028	4.4
Educator expenses: Number of returns	3,824,221	3,790,352	3,837,716	3,767,882	3,721,168	-1.2
Amount	559,227	545,172	541,151	529,658	524,104	-1.0
Certain business expenses of reservists, performing artists, etc.: Number of returns	147,661	143,148	156,555	152,356	169,246	11.1
Amount	301,230	296,404	329,452	296,683	319,591	7.7
Health savings account deduction: Number of returns	1,019,297	1,083,379	1,194,511	1,361,357	1,391,655	2.2
Amount	1,788,525	1,909,663	2,085,524	2,267,106	2,384,331	5.2
Moving expenses: Number of returns	1,028,503	1,136,801	1,244,377	1,128,284	1,133,792	0.5
Amount	1,703,073	1,757,338	1,998,273	1,902,199	2,036,499	7.1
Deductible part of self-employment tax: Number of returns	18,258,546	18,671,438	18,874,760	19,351,496	19,632,701	1.5
Amount	15,120,845	15,671,915	15,663,150	16,171,981	16,606,087	2.7
Payments to a Keogh plan: Number of returns	917,136	923,165	954,877	989,517	1,012,285	2.3
Amount	11,321,219	11,866,261	12,574,526	12,818,658	13,446,308	4.9
Self-employed health insurance: Number of returns	3,847,203	3,902,030	3,995,573	4,185,169	4,098,181	-2.1
Amount	14,261,296	14,614,574	15,229,756	15,523,451	15,914,074	2.5
Penalty on early withdrawal of savings: Number of returns	944,285	769,136	690,780	611,626	466,686	-23.7
Amount	267,966	259,723	124,136	77,380	42,387	-45.2
Alimony paid adjustment: Number of returns	583,411	623,082	651,544	607,972	598,888	-1.5
Amount	6,197,159	6,349,579	6,600,134	6,520,350	6,809,254	4.4
Total taxpayer IRA adjustment: Number of returns	2,562,814	2,575,337	2,713,320	2,707,651	2,641,368	-2.4
Amount	6,417,126	6,713,287	7,279,834	7,304,954	7,194,669	-1.5
Student loan interest deduction: Number of returns	10,051,849	10,764,802	11,460,120	12,083,228	12,371,155	2.4
Amount	5,620,607	6,086,318	6,519,565	7,075,083	7,412,232	4.8
Tuition and fees deduction: Number of returns	1,933,121	2,112,590	1,892,785	1,747,322	1,655,586	-5.3
Amount	2,504,563	2,667,517	2,435,879	2,137,982	2,161,335	1.1
Domestic production activities deduction: Number of returns	637,859	659,401	717,374	698,915	695,859	-0.4
Amount	5,226,483	6,350,670	6,301,124	6,612,844	7,055,486	6.7
Archer medical savings account deduction: Number of returns	7,460	4,740	3,391	5,355	4,593	-14.2
Amount	6,766	3,945	3,267	4,195	2,033	-51.5
Foreign housing deductions: Number of returns	5,531	8,055	4,344	3,922	5,161	31.6
Amount	57,531	77,430	46,430	51,800	68,325	31.9
Other adjustments: Number of returns	153,280	148,885	141,877	125,339	132,019	5.3
Amount	896,966	1,112,450	765,034	873,603	810,351	-7.2
Total statutory adjustments: Number of returns	35,683,176	36,623,399	37,665,545	38,386,756	38,586,372	0.5
Amount	72,250,581	76,282,246	78,497,233	80,167,927	82,787,067	3.3
Adjusted gross income or loss (AGI): Amount	4,865,858,790	5,179,357,644	5,103,046,410	5,395,381,232	5,631,720,961	4.4
Total itemized deductions: Number of returns	46,293,834	45,581,697	44,330,496	43,965,083	44,567,263	1.4
Amount	708,016,686	705,004,811	667,000,453	666,319,760	693,567,022	4.1
Total standard deduction: Number of returns	96,619,312	97,208,513	100,898,698	102,594,719	103,844,288	1.2
Amount	446,640,462	453,856,379	476,234,531	483,843,124	496,750,936	2.7
Basic standard deduction: Number of returns	96,619,312	97,208,513	100,898,698	102,594,719	103,844,288	1.2
Amount	433,393,901	440,348,691	461,875,871	469,004,911	481,226,215	2.6

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Constant 1990 dollars [7]					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(7)	(8)	(9)	(10)	(11)	(12)
Additional standard deduction: Number of returns	13,211,438	13,701,861	14,286,968	14,809,962	15,097,206	1.9
Amount	13,226,777	13,494,218	14,356,441	14,836,594	15,524,721	4.6
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	[14] 23,790	[14] 19,148	N/A	N/A	N/A	[12]
Amount	[14] 9,870	[14] 8,871	N/A	N/A	N/A	[12]
AGI less deductions: Number of returns	126,697,521	126,736,118	128,744,167	130,292,076	131,970,884	1.3
Amount	3,862,984,209	4,166,890,613	4,109,151,591	4,389,673,443	4,589,654,722	4.6
Number of exemptions	289,305,821	287,733,123	289,929,032	290,411,990	291,938,777	0.5
Exemption amount	621,707,196	621,758,310	621,617,860	619,327,990	629,200,450	1.6
Taxable income: Number of returns	108,649,479	108,995,860	110,502,800	112,657,629	114,871,989	2.0
Amount	3,338,883,361	3,639,458,038	3,584,639,998	3,864,083,734	4,054,217,039	4.9
Capital construction fund reduction: Number of returns	170	157	142	1,225	1,149	-6.2
Amount	29,246	61,947	57,088	58,666	80,414	37.1
Tax from table, rate schedules, etc.: Number of returns	107,626,808	108,081,852	109,535,332	111,650,725	113,870,016	2.0
Amount	632,523,532	698,959,766	710,258,270	774,383,706	817,560,191	5.6
Additional taxes: Number of returns	9,895	7,695	7,449	11,003	5,409	-50.8
Amount	24,220	6,327	7,561	18,781	4,847	-74.2
Alternative minimum tax: Number of returns	4,248,183	4,224,741	3,940,304	4,277,624	4,467,806	4.4
Amount	17,710,076	18,651,189	15,390,782	15,817,728	17,190,081	8.7
Excess advance premium tax credit repayment: Number of returns	N/A	N/A	N/A	1,803,176	3,292,753	82.6
Amount	N/A	N/A	N/A	790,264	1,488,969	88.4
Income tax before credits: Number of returns	107,660,923	108,117,666	109,571,667	111,969,378	114,482,785	2.2
Amount	650,257,829	717,675,089	725,681,379	791,163,955	836,274,504	5.7
Child care credit: Number of returns	6,332,814	6,339,717	6,315,706	6,340,882	6,344,325	0.1
Amount	1,990,429	1,941,939	1,941,047	1,935,373	1,977,595	2.2
Credit for elderly or disabled: Number of returns	111,863	67,430	76,856	67,260	50,569	-24.8
Amount	9,393	5,353	5,327	4,254	3,528	-17.1
Education credits: Number of returns	12,054,606	10,079,053	10,196,811	9,909,977	9,606,011	-3.1
Amount	7,185,654	5,988,924	5,974,079	5,767,775	5,644,848	-2.1
Residential energy credit: Number of returns	3,642,988	2,225,307	3,036,039	2,663,702	2,592,967	-2.7
Amount	973,853	720,865	905,612	904,668	1,151,544	27.3
Foreign tax credit: Number of returns	6,904,440	7,096,246	7,487,567	7,958,139	7,968,489	0.1
Amount	9,559,052	10,879,480	11,356,732	11,953,643	12,443,533	4.1
Child tax credit: Number of returns	23,136,250	22,889,677	22,563,277	22,394,927	22,376,889	-0.1
Amount	16,321,189	15,780,636	15,282,438	15,020,192	14,947,587	-0.5
Retirement savings contributions credit: Number of returns	6,394,950	6,925,814	7,411,730	7,917,829	8,108,729	2.4
Amount	649,406	684,637	739,057	762,407	794,932	4.3
Mortgage interest credit: Number of returns	45,763	46,653	58,410	63,308	77,700	22.7
Amount	31,884	37,169	41,363	48,194	54,722	13.5
Adoption credit: Number of returns	47,956	31,786	55,036	73,951	63,960	-13.5
Amount	354,697	101,989	128,825	196,085	138,574	-29.3
General business credit: Number of returns	487,030	466,097	462,100	348,214	334,152	-4.0
Amount	1,398,408	1,468,710	1,719,746	1,732,348	1,994,550	15.1
Prior-year minimum tax credit: Number of returns	256,192	262,061	322,422	316,171	306,716	-3.0
Amount	328,425	389,236	563,719	532,252	536,470	0.8
Alternative motor vehicle credit: Number of returns	7,391	7,241	3,994	3,000	9,330	211.0
Amount	8,281	11,484	7,053	4,860	11,077	127.9
Qualified electric vehicle credit: Number of returns	906	1,958	* 308	* 294	* 3	-99.0
Amount	583	2,773	* 426	* 346	* 4	-98.7
Alternative fuel vehicle refueling property credit: Number of returns	3,456	8,104	13,389	6,425	3,740	-41.8
Amount	1,511	4,657	3,694	2,608	837	-67.9
Qualified plug-in electric vehicle credit: Number of returns	12,248	25,061	43,009	46,593	42,868	-8.0
Amount	44,313	79,127	129,658	145,367	138,785	-4.5
Total credits [4]: Number of returns	46,290,170	44,569,999	45,659,219	46,046,121	46,014,561	-0.1
Amount	38,515,780	38,111,663	38,809,602	39,042,105	39,850,583	2.1

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Constant 1990 dollars [7]					Percent change, 2014 to 2015 (12)
	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)	
Income tax after credits: Number of returns	95,020,390	96,302,736	97,731,379	100,184,005	103,074,540	2.9
Amount	611,742,049	679,563,426	686,871,777	752,121,850	796,423,921	5.9
Self-employment tax: Number of returns	18,258,546	18,671,438	18,874,760	19,351,496	19,632,701	1.5
Amount	26,892,715	27,759,355	31,163,560	32,284,651	33,190,175	2.8
Social security, Medicare tax on tip income not reported: Number of returns	111,713	111,916	128,848	100,916	102,074	1.1
Amount	10,218	10,581	17,082	11,494	10,343	-10.0
Uncollected social security tax: Number of returns	40,721	39,328	42,198	36,211	31,440	-13.2
Amount	8,727	9,748	10,979	9,142	10,439	14.2
Tax on qualified retirement plans: Number of returns	5,706,635	5,613,766	5,726,292	5,725,795	5,453,565	-4.8
Amount	3,311,535	3,177,955	3,296,070	3,224,946	3,296,084	2.2
Advanced earned income credit payments: Number of returns	[14] 11,066	[14] 1,998	N/A	N/A	N/A	[12]
Amount	[14] 7,594	[14] 998	N/A	N/A	N/A	[12]
Household employment taxes: Number of returns	206,322	198,535	202,208	196,098	190,852	-2.7
Amount	548,037	524,341	604,891	597,470	625,853	4.8
First-time homebuyer credit repayment: Number of returns	716,559	877,513	830,760	764,493	716,735	-6.2
Amount	259,790	307,601	249,676	230,533	232,976	1.1
Health care individual responsibility payment: Number of returns	N/A	N/A	N/A	8,061,604	6,691,982	-17.0
Amount	N/A	N/A	N/A	935,443	1,715,045	83.3
Recapture taxes: Number of returns	5,018	2,527	24,106	4,831	2,066	-57.2
Amount	8,261	1,452	28,196	407	3,064	652.9
COBRA premium assistance recapture: Number of returns	4,534	4,393	1,318	0	12	[12]
Amount	1,128	3,448	1,082	0	244	[12]
Total tax liability [5]: Number of returns	104,361,703	105,651,541	107,288,652	111,434,913	113,453,651	1.8
Amount	643,053,790	711,628,972	735,251,108	806,201,313	852,536,100	5.7
Income tax withheld: Number of returns	126,350,376	126,606,913	129,050,127	130,225,475	132,257,828	1.6
Amount	563,979,389	582,306,288	593,970,428	621,983,122	660,277,526	6.2
Estimated tax payments: Number of returns	9,259,317	9,275,669	9,274,202	9,346,366	9,611,498	2.8
Amount	135,359,156	149,096,749	162,373,969	184,681,868	205,342,574	11.2
Making work pay credit: Number of returns	[14] 2,521,153	[14] 904,213	N/A	N/A	N/A	[12]
Amount	[14] 662,712	[14] 226,052	N/A	N/A	N/A	[12]
Earned income credit: Number of returns	27,911,726	27,848,264	28,821,785	28,537,908	28,081,708	-1.6
Amount	36,552,098	36,498,934	38,205,230	37,735,605	37,796,456	0.2
Nontaxable combat pay election: Number of returns	17,029	15,457	9,967	10,024	N/A	[12]
Amount	109,891	105,019	85,457	77,753	N/A	[12]
Additional child tax credit: Number of returns	21,151,049	20,533,173	20,727,634	20,225,421	19,705,356	-2.6
Amount	16,609,434	15,775,394	15,631,405	14,943,459	14,666,359	-1.9
American opportunity credit: Number of returns	12,823,967	9,972,160	10,399,178	10,190,997	9,629,945	-5.5
Amount	6,691,995	5,011,943	5,192,453	5,031,244	4,756,439	-5.5
Net premium tax credit: Number of returns	N/A	N/A	N/A	1,499,446	2,343,256	56.3
Amount	N/A	N/A	N/A	558,108	851,803	52.6
Payment with an extension request: Number of returns	1,572,291	1,851,870	1,867,825	2,026,322	1,844,872	-9.0
Amount	37,327,925	59,516,064	56,484,901	69,202,257	63,883,188	-7.7
Excess social security tax withheld: Number of returns	1,347,372	1,384,900	1,357,741	1,458,542	1,567,122	7.4
Amount	940,206	965,888	1,414,601	1,596,280	1,700,012	6.5
Form 4136, <i>Credit for Federal tax on gasoline and special fuels</i> : Number of returns	481,731	282,904	351,572	353,397	308,753	-12.6
Amount	206,166	78,818	94,112	81,852	60,072	-26.6
Other payments: Form 2439, <i>Regulated investment company credit</i> : Number of returns	153,422	31,824	8,724	14,010	2,793	-80.1
Amount	764,375	78,257	35,650	24,361	3,304	-86.4
Form 8885, <i>Health coverage tax credit</i> [6]: Number of returns	19,943	11,754	13,693	N/A	20,795	[12]
Amount	31,215	13,972	29,338	N/A	29,451	[12]

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Constant 1990 dollars [7]					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(7)	(8)	(9)	(10)	(11)	(12)
Form 8801, <i>Refundable prior-year minimum tax credit</i> : Number of returns	223,829	220,916	[14] 3,289	N/A	N/A	[12]
Amount	373,804	314,815	[14] 4,395	N/A	N/A	[12]
First-time homebuyer credit: Number of returns	16,209	N/A	N/A	N/A	N/A	[12]
Amount	68,468	N/A	N/A	N/A	N/A	[12]
Total payments: Number of returns	136,966,083	136,561,943	138,827,397	140,034,277	141,929,894	1.4
Amount	799,949,167	849,909,850	873,543,275	935,885,849	989,423,462	5.7
Overpayment, total: Number of returns	116,360,446	114,811,407	115,557,210	114,884,430	116,278,024	1.2
Amount	218,268,661	209,438,939	215,410,988	215,273,260	225,431,609	4.7
Overpayment refunded: Number of returns	113,472,680	111,861,777	112,747,598	112,004,413	113,212,358	1.1
Amount	189,330,514	178,730,084	179,908,247	176,500,902	181,925,206	3.1
Refund credited to next year: Number of returns	4,041,409	3,926,808	3,812,435	3,724,653	4,045,015	8.6
Amount	28,938,140	30,708,856	35,502,741	38,772,358	43,506,404	12.2
Tax due at time of filing: Number of returns	23,664,786	24,915,734	26,480,680	28,675,288	29,180,466	1.8
Amount	61,313,510	71,636,182	77,690,368	86,238,470	89,243,544	3.5
Predetermined estimated tax penalty: Number of returns	6,702,687	7,619,267	8,543,611	9,327,132	9,835,683	5.5
Amount	446,338	478,121	571,548	649,747	699,297	7.6

N/A—Not applicable.

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

[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] The data for 2002 cover only the health coverage credit for insurance premiums paid in December 2002.

[7] 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; 2015 CPI-U = 237.017; 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; 2009 CPI-U = 214.537; 2008 CPI-U = 215.303; 2007 CPI-U = 207.342; 2006 CPI-U = 201.6; 2005 CPI-U = 195.3; 2004 CPI-U = 188.9; 2003 CPI-U = 184.0; 2002 CPI-U = 179.9; 2001 CPI-U = 177.1; 2000 CPI-U = 172.2; 1999 CPI-U = 166.6; 1998 CPI-U = 163.9; 1997 CPI-U = 160.5; 1996 CPI-U = 156.9; 1995 CPI-U = 152.4; 1994 CPI-U = 148.2; 1993 CPI-U = 144.5; 1992 CPI-U = 140.3; 1991 CPI-U = 136.2.

[8] Includes 233,424 Form 1040T returns. The Form 1040T was only used for Tax Year 1995.

[9] Includes Form 1040 Telefile.

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

[11] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[12] Percentage not computed.

[13] Less than 0.05 percent.

[14] Data from prior-year returns.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Requirements for Filing**

The filing requirements for Tax Year 2015 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 a taxpayer’s main home (even if the 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 2015 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 the taxpayer owed this tax; then the taxpayer could have filed only Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts);

- household employment taxes (unless only filing because the taxpayer owed this tax; then the taxpayer could have filed only Schedule H, Household Employment Taxes);
  - 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.
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.
  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.
  5. 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.

**Figure 1. General Filing Requirements**

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$10,300 \$11,850
	Head of household	under 65 65 or older	\$13,250 \$14,800
Married with a child and living apart from spouse during the last six months of 2015	Head of household	under 65 65 or older	\$13,250 \$14,800
Married and living with spouse at the end of 2015 (or on the date spouse died)	Married, joint return	under 65 (both spouses)	\$20,600
		65 or older (one spouse)	\$21,850
		65 or older (both spouses)	\$23,100
	Married, separate return	any age	\$4,000
Married and not living with spouse at the end of 2015 (or on the date spouse died)	Married, joint or separate return	any age	\$4,000
Widowed in 2013 or 2014 and not remarried in 2015	Single	under 65 65 or older	\$10,300 \$11,850
	Head of household	under 65 65 or older	\$13,250 \$14,800
		Qualifying widow(er) with dependent child	under 65 65 or older

## 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 \$6,300, or
- Unearned income was over \$1,050, or
- Gross income was more than the larger of (a) \$1,050 or (b) earned income (up to \$5,950) plus \$350.

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

- Earned income was more than \$7,850 (\$9,400 if 65 or older and blind), or
- Unearned income was more than \$2,600 (\$4,150 if 65 or older and blind), or
- Gross income was more than \$2,600 (\$4,150 if 65 or older and blind), or the total of earned income (up to \$5,950) 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 \$6,300, or
- Unearned income was over \$1,050, or
- Gross income was more than the larger of \$1,050 or earned income (up to \$5,950) plus \$350.

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

- Earned income was more than \$7,550 (\$8,800 if 65 or older and blind), or
- Unearned income was more than \$2,300 (\$3,550 if 65 or older and blind), or
- Gross income was more than \$2,300 (\$3,550 if 65 or older and blind), or the total of earned income (up to \$5,950) plus \$1,600 (\$2,850 if 65 or older and blind), whichever is larger.
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.

Data shown in this report include tax returns of individuals who were not required to file but nevertheless did so for any number of possible 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 2015 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.)

### Alternative minimum tax (AMT)

For Tax Year 2015, the maximum AMT exemption increased from \$82,100 to \$83,400 for a married couple filing a joint return, from \$52,800 to \$53,600 for single filers and heads of household, and from \$41,050 to \$41,700 for a married person filing separately. Also for 2015, the 26-percent tax rate applied to the first \$185,400 (\$92,700 if married filing separately) of alternative minimum taxable income. Previously it had applied to the first \$182,500 (\$91,250) of such income.

### Earned income credit (EIC)

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 \$503 from \$496. For these taxpayers, earned income and AGI had to be less than \$14,820 (\$20,330 if married filing jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,305 to \$3,359, and, for taxpayers with two qualifying children, the maximum credit increased from \$5,460 to \$5,548. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$39,131 (\$44,651 for married filing jointly) for one qualifying child, or less than \$44,454 (\$49,974 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$6,143 to \$6,242. For these taxpayers, earned income and AGI had to be less than \$47,747 (\$53,267 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 \$3,400 for the year.

### Education credits

Two education credits were available: the Lifetime Learning credit and the American Opportunity credit. The Lifetime Learning credit's AGI phaseout amounts were increased for 2015: the credit phased out for taxpayers with AGI between \$55,000 and \$65,000 (\$110,000 and \$130,000 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), the same amounts as for 2014.

### Exemption amount

For Tax Year 2015, the personal exemption amount increased \$50 to \$4,000. For 2015, the amount was reduced if the taxpayer's AGI was more than \$154,950 (\$152,525 for 2014) for married filing separately, \$258,250 (\$254,200 for 2014) for single, \$284,050 (\$279,650 for 2014) for head of household, and \$309,900 (\$305,050 for 2014) for married filing jointly.

### Foreign-earned income exclusion

For 2015, the exclusion increased to \$100,800, from \$99,200 for 2014.

### Foreign housing deduction

For 2015, the foreign housing deduction was limited to \$30,240 for most locations; for 2014, it was limited to \$29,760.

### Health care: Individual responsibility

For 2015, taxpayers must have had health care coverage, qualified for a health coverage exemption, or made a shared responsibility payment with their tax return. The shared responsibility payment increased to \$325 per adult and \$162.50 per child (under age 18) up to \$975 for a family or 2 percent of the taxpayer's household income above the tax return filing threshold

for the taxpayer's filing status, whichever was greater. For 2014, the payment was \$95 per adult and \$47.50 per child up to \$285 for a family or 1 percent of the taxpayer's household income above the tax return filing threshold for the taxpayer's filing status, whichever was greater.

### Health coverage tax credit

The health coverage tax credit, which had expired at the end of 2013, was reinstated retroactive to January 1, 2014.

### Health savings account (HSA) deduction

A deduction for contributions to a health savings account was limited to \$3,350, or \$6,650 for family coverage. This was an increase from \$3,300 (\$6,550 if family coverage) for 2014. These limits were \$1,000 higher if the taxpayer was age 55 or older (\$2,000 if both spouses were age 55 or older).

### Individual retirement arrangement (IRA) deduction

For taxpayers covered by a retirement plan, the traditional IRA deduction phased out between \$98,000 and \$118,000 of modified AGI for married persons filing jointly and surviving spouses; and between \$61,000 and \$71,000 for single filers, heads of household, or married filing separately taxpayers living apart. This was up from \$96,000 and \$116,000 for married filing jointly or surviving spouses and \$60,000 and \$70,000 for single filers, heads of household, or married filing separately taxpayers living apart in 2014. 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 a modified AGI of \$183,000 and \$193,000, up from \$181,000 and \$191,000 in 2014. The contributions were limited to the lesser of \$5,500 (\$11,000 if married filing jointly), or the taxpayer's compensation for the year was subject to an excise tax equal to 6 percent of the excess contribution. If any taxpayer was age 50 or older, these limits were \$1,000 higher per taxpayer.

### Itemized deductions

For 2015, a taxpayer could have had their itemized deductions limited if adjusted gross income was more than \$154,950 for married filing separately, \$258,250 for single, \$284,050 for head of household, and \$309,900 for married filing jointly. The corresponding amounts for 2014 were \$152,525 for married filing separately, \$254,200 for single, \$279,650 for head of household, and \$305,050 for married filing jointly.

### 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 \$30,500 if single, qualified widow(er), or married filing separately (\$45,750 if head of household, \$61,000 if married filing jointly). For 2014, AGI had to be less than

\$30,000 (\$45,000 if head of household, \$60,000 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 \$18,250 (\$27,750 if head of household, \$36,500 for joint returns). The cutoffs for the maximum credit for 2014 were \$18,000 (\$27,000 if head of household, \$36,000 if married filing jointly).

### **Social Security and Medicare taxes**

For 2015, the maximum wages subject to Social Security tax was \$118,500, up from \$117,000 for 2014. 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 2015 than it was for 2014. 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 2015, the standard deduction increased to \$12,600 for joint filers, up from \$12,400 for 2014. For single filers and married filing separate filers, the deduction amount increased to \$6,300, up from \$6,200. For heads of household, the deduction was \$9,250, up from \$9,100. For 2015, the additional standard deduction amount for age and blindness increased to \$1,250 (\$1,200 for 2014) per deduction in the married filing joint, married filing separately and surviving spouse marital classifications.

# Section 2

# Individual Income Tax Returns, 2015

**T**axpayers filed 150.5 million individual income tax returns for Tax Year (TY) 2015, an increase of 1.3 percent from the 148.6 million returns filed for TY 2014. Total income reported on these returns totaled \$10.4 trillion, a 4.5-percent increase from the previous year. Salaries

and wages, the largest component of total income (68.6 percent in 2015), rose 4.8 percent from 2014 to \$7.1 trillion. Statutory adjustments, which are subtracted from total income to arrive at adjusted gross income (AGI), increased 3.4 percent to \$150.1 billion. AGI rose 4.5 percent to \$10.2 trillion for the year. Total

**Figure A. Total Income and Selected Sources of Income, Tax Years 2014 and 2015**

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

Item	2014		2015		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total Income [1]</b>	<b>148,101</b>	<b>9,916,220</b>	<b>149,938</b>	<b>10,360,403</b>	<b>1.2</b>	<b>4.5</b>
Salaries and wages	123,140	6,784,948	124,591	7,112,223	1.2	4.8
Taxable interest	43,334	93,894	42,637	95,881	-1.6	2.1
Ordinary dividends	27,652	254,702	27,607	260,253	-0.2	2.2
Qualified dividends	25,702	192,448	25,756	203,188	0.2	5.6
Business or profession net income (less loss)	24,073	317,259	24,727	331,814	2.7	4.6
Business or profession net income	18,297	374,659	18,791	391,976	2.7	4.6
Business or profession net loss	5,776	57,400	5,936	60,161	2.8	4.8
Net capital gain (less loss)	24,268	698,649	24,278	706,515	[5]	1.1
Net capital gain	12,595	705,008	11,675	713,598	-7.3	1.2
Net capital gain loss	7,595	17,620	8,280	18,646	9.0	5.8
Capital gain distributions [2]	13,665	79,059	14,056	74,060	2.9	-6.3
Sales of property other than capital assets, net gain (less loss)	2,289	8,973	2,217	11,943	-3.2	33.1
Sales of property other than capital assets, net gain	1,087	31,473	1,064	33,037	-2.1	5.0
Sales of property other than capital assets, net loss	1,202	22,500	1,153	21,094	-4.1	-6.3
Taxable social security benefits	19,019	261,156	19,661	277,411	3.4	6.2
Total rental and royalty net income (less loss) [3]	11,571	65,800	11,300	56,813	-2.3	-13.7
Total rental and royalty net income	6,911	112,415	6,768	103,059	-2.1	-8.3
Total rental and royalty net loss	4,660	46,614	4,532	46,246	-2.7	-0.8
Partnership and S-corporation net income (less loss)	8,679	583,791	8,744	629,005	0.8	7.7
Partnership and S-corporation net income	5,936	701,113	6,044	755,623	1.8	7.8
Partnership and S-corporation net loss	2,743	117,322	2,700	126,618	-1.6	7.9
Estate and trust net income (less loss)	634	29,792	688	27,420	8.6	-8.0
Estate and trust net income	579	32,804	630	32,453	8.8	-1.1
Estate and trust net loss	54	3,012	58	5,033	6.4	67.1
Farm net income (less loss)	1,784	-8,276	1,800	-13,964	0.8	-68.7
Farm net income	591	16,296	521	13,534	-11.9	-16.9
Farm net loss	1,193	24,572	1,279	27,498	7.2	11.9
Unemployment compensation	7,451	33,289	6,207	27,225	-16.7	-18.2
Taxable pensions and annuities	28,144	663,223	28,199	689,992	0.2	4.0
Taxable Individual Retirement Account distributions	13,654	235,005	14,159	253,213	3.7	7.7
Net operation loss	1,201	196,187	1,138	197,513	-5.3	0.7
Other net income (less loss) [4]	6,377	39,156	6,454	40,075	1.2	2.3
Other net income	6,077	45,506	6,122	46,769	0.7	2.8
Other net loss	301	6,350	333	6,694	10.7	5.4

n.a.—Not available.

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

[2] Includes both Schedule D and Form 1040 capital gain distributions.

[3] Includes farm rental net income (less loss) and Real Estate Mortgage Investment Conduit (REMIC) residual holder taxable income or loss.

[4] Other net income (less loss) represents data reported on Form 1040, line 21, except net operating losses (shown separately in this figure), foreign-earned income exclusions, and cancellation of debt, taxable health savings account distributions, and gambling earnings (not shown separately in this figure).

[5] Less than .05 percent.

Source: IRS. Statistics of Income Division. Publication 1304. September 2017.

income tax rose 5.8 percent to \$1.5 trillion. After subtracting the refundable portion of refundable credits and the portion that offset all other taxes from total income tax, total income tax was \$1.4 trillion, and the effective tax rate increased 0.2 percentage points to 13.3 percent for 2015.

### Total Income

Total income increased 4.5 percent to \$10.4 trillion for 2015 (Figure A). Salaries and wages, the largest component of total income, increased 4.8 percent, from \$6.8 trillion to \$7.1 trillion. Within total income, the share of salaries and wages increased slightly to 68.6 percent for 2015, up from 68.4 percent for 2014. The second largest component of total income, net capital gains (less loss), increased 1.1 percent for 2015. Capital gain distributions, a component of net capital gains, fell 6.3 percent. Taxpayers report capital gain distributions on either Schedule D with other sales of capital assets or alone on Forms 1040 or 1040A.

The increase in total income was supported by increases in business income in 2015; partnership and S corporation net income (less loss) rose \$45.2 billion (up 7.7 percent) to \$629.0 billion for 2015, while business or profession net income (less loss) rose 4.6 percent to \$331.8 billion.

In general, all retirement income items increased for 2015. These retirement income items include the taxable portions of individual retirement account (IRA) distributions (up 7.7 percent), Social Security benefits (up 6.2 percent), and pensions and annuities (up 4.0 percent).

The most notable change in other total income items was in unemployment compensation, which decreased 18.2 percent to \$27.2 billion as the number of returns claiming unemployment fell 16.7 percent to 6.2 million.

### Statutory Adjustments

Statutory adjustments increased 3.4 percent to \$150.1 billion for 2015 (Figure B). The three largest adjustments were all related to self-employment. Together, the amounts reported for the deductible part of the self-employment tax, self-employed health insurance deduction, and adjustment for payments to a self-employed retirement (Keogh) plan accounted for 55.5 percent of total statutory adjustments. These three items together increased 3.4 percent and accounted for 55.5 percent of the total increase in statutory adjustments. Taxpayers subtract these adjustments from total income when computing adjusted gross income (AGI). For 2015, taxpayers filed 150.5 million tax returns with a reported AGI of \$10.2 trillion, a 4.5-percent increase from the previous year.

### Deductions

Total deductions (the sum of the total standard deduction and total itemized deductions) increased 3.6 percent to \$2.2 trillion (Figure C). The number of returns claiming a standard deduction increased 1.2 percent for 2015, accounting for 69.0 percent of all returns filed. The average standard deduction rose 1.5 percent over the 2014 average to \$8,673 in 2015.

Taxpayers claimed itemized deductions on 29.6 percent of all returns filed, representing 58.3 percent of the total

**Figure B. Statutory Adjustments, Tax Years 2014 and 2015**

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

Item	2014		2015		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total statutory adjustments</b>	<b>38,387</b>	<b>145,184</b>	<b>38,586</b>	<b>150,093</b>	<b>0.5</b>	<b>3.4</b>
Payments to an Individual Retirement Account	2,708	13,229	2,641	13,044	-2.4	-1.4
Educator expenses deduction	3,768	959	3,721	950	-1.2	-0.9
Certain business expenses of reservists, performing artists, etc.	152	537	169	579	11.1	7.8
Moving expenses adjustment	1,128	3,445	1,134	3,692	0.5	7.2
Student loan interest deduction	12,083	12,813	12,371	13,438	2.4	4.9
Tuition and fees deduction	1,747	3,872	1,656	3,919	-5.3	1.2
Health savings account deduction	1,361	4,106	1,392	4,323	2.2	5.3
Deductible part of self-employment tax	19,351	29,287	19,633	30,107	1.5	2.8
Self-employed health insurance deduction	4,185	28,113	4,098	28,852	-2.1	2.6
Payments to a self-employed retirement (Keogh) plan	990	23,215	1,012	24,378	2.3	5.0
Penalty on early withdrawal of savings	612	140	467	77	-23.7	-45.2
Alimony paid	608	11,808	599	12,345	-1.5	4.5
Domestic production activities deduction	699	11,976	696	12,792	-0.4	6.8
Other adjustments [1]	n.a.	1,684	n.a.	1,597	[2]	-5.2
<b>Adjust Gross Income (less deficit)</b>	<b>148,607</b>	<b>9,771,035</b>	<b>150,493</b>	<b>10,210,310</b>	<b>1.3</b>	<b>4.5</b>

n.a.—Not available.

[1] Includes foreign housing adjustment, Archer medical savings accounts deduction, and other adjustments for 2014 and 2015.

[2] Percentage not computed.

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Figure C. Selected Itemized Deductions, Standard deduction, Exemptions and Taxable Income, Tax Years 2014 and 2015**

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

Item	2014		2015		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total deductions [1]</b>	<b>146,560</b>	<b>2,082,945</b>	<b>148,412</b>	<b>2,158,046</b>	<b>1.3</b>	<b>3.6</b>
<b>Total standard deduction</b>	<b>102,595</b>	<b>876,240</b>	<b>103,844</b>	<b>900,609</b>	<b>1.2</b>	<b>2.8</b>
Basic standard deduction	102,595	849,368	103,844	872,463	1.2	2.7
Additional standard deduction	14,810	26,869	15,097	28,146	1.9	4.8
<b>Total itemized deductions before limitation</b>	<b>43,965</b>	<b>1,251,404</b>	<b>44,567</b>	<b>1,305,268</b>	<b>1.4</b>	<b>4.3</b>
Medical and dental expenses after AGI limitation	8,606	83,812	8,777	86,931	2.0	3.7
Taxes paid [2]	43,613	520,449	44,191	553,016	1.3	6.3
State and local income taxes	32,456	311,222	33,063	335,060	1.9	7.7
State and local general sales taxes	9,804	17,081	9,627	17,641	-1.8	3.3
Interest paid [3]	33,332	307,962	33,302	304,461	-0.1	-1.1
Home mortgage interest	32,729	286,749	32,716	283,004	[5]	-1.3
Charitable contributions	36,221	210,599	36,624	221,850	1.1	5.3
Other than cash contributions	22,163	65,330	22,542	70,870	1.7	8.5
Casualty and theft losses	90	2,204	72	1,646	-19.7	-25.3
Miscellaneous deductions after 2-percent AGI limitation	12,332	104,902	12,776	113,175	3.6	7.9
Gambling losses and other unlimited miscellaneous deductions	1,172	21,476	1,235	24,188	5.4	12.6
<b>Itemized deductions in excess of limitation</b>	<b>2,794</b>	<b>44,699</b>	<b>2,931</b>	<b>47,831</b>	<b>4.9</b>	<b>7.0</b>
<b>Total itemized deductions</b>	<b>43,965</b>	<b>1,206,705</b>	<b>44,567</b>	<b>1,257,437</b>	<b>1.4</b>	<b>4.2</b>
<b>Exemptions [4]</b>	<b>290,412</b>	<b>1,121,603</b>	<b>291,939</b>	<b>1,140,740</b>	<b>0.5</b>	<b>1.7</b>
<b>Taxable income</b>	<b>112,658</b>	<b>6,997,856</b>	<b>114,872</b>	<b>7,350,295</b>	<b>2.0</b>	<b>5.0</b>

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

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

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

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

[5] Less than 0.05 percent.

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

deduction amount for the year.<sup>1</sup> The average for total itemized deductions (after limitation) was \$28,214 for 2015, up from the \$27,447 average total claimed for 2014. The number of returns with itemized deductions increased 1.4 percent to 44.6 million returns. Table 2.1 presents detailed statistics for individual returns with itemized deductions, by type of deduction and size of AGI.

The largest itemized deduction for 2015 was taxes paid, followed by interest paid and charitable contributions. Taxes paid increased 6.3 percent to \$553.0 billion, accounting for 42.4 percent of total itemized deductions for the year. Interest paid, the second largest itemized deduction, decreased to \$304.5 billion (down 1.1 percent) for 2015 and made up 23.3 percent of total itemized deductions. For 2015, the number of returns reporting the largest component of the interest paid deduction, home mortgage interest, decreased less than 0.05 percent, while the amount reported decreased 1.3 percent. The deduction for charitable contributions rose 5.3 percent to \$221.9 billion. The number of returns taking the deduction for charitable contributions increased 1.1 percent. About half of the increase in

charitable contributions was attributable to the 8.5-percent increase in noncash contributions.

For 2015, the number of personal exemptions for taxpayers and dependents increased slightly to 291.9 million, while the amount increased 1.7 percent to \$1,140.7 billion. The increase in the amount was greater than the number of returns due to the \$50 increase in the deductible amount per exemption to \$4,000 for the year.

Taxpayers subtract deductions (either itemized or standard) and exemptions from AGI to arrive at taxable income. With the increase in AGI, the modest increase in total deductions, and the small increase in exemptions, total taxable income rose 5.0 percent to \$7.4 trillion for 2015.

## Tax Credits

Tax credits are used to offset taxes. Certain tax credits are also refundable in that if the credit exceeds the total tax owed, the excess credit can be refunded to the taxpayer. Figure D lists tax credits in two groups—nonrefundable and refundable. Furthermore, Figure D shows only the amounts of credit that

<sup>1</sup> Of the 150,493,263 total returns filed, 1.4 percent did not need to claim either a standard deduction or itemized deductions because no positive AGI was reported, or taxpayers were married filing separately with no deductions but spouse itemized on their returns.

**Figure D. Total Tax Credits and Income Tax Before and After Credits, Tax Years 2014 and 2015**

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

Item	2014		2015		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Income tax before credits</b>	<b>111,969</b>	<b>1,432,798</b>	<b>114,483</b>	<b>1,516,166</b>	<b>2.2</b>	<b>5.8</b>
<b>Total tax credits [1]</b>	<b>48,773</b>	<b>76,243</b>	<b>48,981</b>	<b>77,927</b>	<b>0.4</b>	<b>2.2</b>
Child care credit	6,341	3,505	6,344	3,585	0.1	2.3
Foreign tax credit	7,958	21,648	7,968	22,560	0.1	4.2
General business credit	348	3,137	334	3,616	-4.0	15.3
Prior-year minimum tax credit	316	964	307	973	-3.0	0.9
Nonrefundable education credits	9,910	10,445	9,606	10,234	-3.1	-2.0
Retirement savings contribution credit	7,918	1,381	8,109	1,441	2.4	4.4
Child tax credit [2]	22,395	27,202	22,377	27,100	-0.1	-0.4
Residential energy credits	2,664	1,638	2,593	2,088	-2.7	27.4
Total refundable credits used to offset income tax before credits [3, 4]	9,704	5,538	10,082	5,678	3.9	2.5
Earned income credit	4,465	1,387	4,626	1,490	3.6	7.4
American opportunity credit	4,869	3,930	4,804	3,854	-1.3	-2.0
<b>Income tax after credits</b>	<b>96,531</b>	<b>1,355,305</b>	<b>99,022</b>	<b>1,435,849</b>	<b>2.6</b>	<b>5.9</b>

[1] Includes credits not shown separately.

[2] Excludes the refundable additional child tax credit, which totaled \$27.1 billion for 2014 and \$26.6 billion for 2015.

[3] Represents portion of refundable credits used to offset income tax before credits.

[4] Includes net premium tax credit, regulated investment company credit, health coverage tax credit, and prior-year returns claiming the refundable prior-year minimum tax credit.

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

offsets income taxes owed—the amounts of refundable tax credits that are refundable or offset other taxes are not included in figure D. Table 3.3 contains data on all three parts of the refundable credits.

Total tax credits increased 2.2 percent to \$77.9 billion for 2015 (Figure D). As noted above, these total tax credits exclude the “refundable” portions of the child tax credit, American opportunity tax credit, regulated investment company credit, earned income credit (EIC), and net premium tax credit, as well as any amount of these credits used to offset any other taxes. Nonrefundable credits used to offset income tax before credits increased by 2.2 percent, largely driven by a 4.2 percent increase in the foreign tax credit.

Overall, the child tax credit was the largest credit claimed, followed by the foreign tax credit. Some 22.4 million taxpayers claimed the child tax credit for a total of \$27.1 billion, accounting for 34.8 percent of the total tax credits reported for 2015. The foreign tax credit increased to \$22.6 billion, accounting for 29.0 percent of the total tax credits reported for the year despite only being claimed on 5.3 percent (8.0 million) of all individual tax returns filed.

Refundable credits were broken out into three parts: the portion used to offset income tax before credits, the portion used to offset all other taxes, and the refundable portion. The first portion, which was included in total tax credits, offset income tax before credits. The second portion offset all other

taxes besides income tax, such as the self-employment tax. The IRS treated the last portion, the refundable portion, as a refund and paid it directly to taxpayers who had no tax against which to apply the credits, or whose credits exceeded income tax (and other income-related taxes). The last two portions of refundable credits were not included in total tax credits.

In total, taxpayers claimed \$105.3 billion in refundable tax credits (Table 3.3). Of this, \$5.7 billion was applied against income taxes and \$10.0 billion against all other taxes. The remaining \$89.6 billion in refundable credits was refunded to taxpayers. The portion applied against income taxes accounted for 5.4 percent of total refundable credits. Of this, the American opportunity credit accounted for 67.9 percent. The portion used to offset all other taxes accounted for 9.5 percent of the total, while the last portion, the refundable portion, was the largest component at 85.1 percent. The refundable amount of the additional child tax credit (\$25.3 billion), along with the EIC (\$58.8 billion), made up nearly all (93.9 percent) of this refundable portion.

A taxpayer could use a few other refundable credits besides the child tax credit and EIC to offset taxes. The largest of these other credits was the American opportunity credit, which taxpayers claimed on 9.6 million returns for a total of \$8.6 billion. Of these returns, 5.3 million returns claimed a refundable amount of \$4.5 billion.<sup>2</sup>

<sup>2</sup> To determine the portion applied against taxes and the amount refunded to the taxpayer among taxpayers who claimed multiple refundable credits, the credits were applied in the order in which they appeared on the IRS Form 1040.

## Total Income Tax and Average Tax Rates

Total income tax, as presented in these statistics, is the sum of income tax after credits (including the subtraction of refundable credits such as the EIC, American opportunity credit, net premium tax credit, and regulated investment company credit) plus the net investment income tax and tax on accumulation distribution of trusts from Form 4970. With the increase in taxable income, and a slight increase in total tax credits, total income tax increased 5.8 percent to \$1.5 trillion for 2015 (Figure E).

For 2015, the tax generated by the alternative minimum tax (AMT) increased 8.8 percent to \$31.2 billion. The number of returns with AMT liability also increased, rising 4.4 percent to 4.5 million. Unlike the AMT, which showed an increase, the net investment income tax showed a decrease for 2015 of 1.9 percent to \$22.0 billion, even though the amount of returns on which it was applied increased 6.6 percent.

The average tax rate (total income tax divided by AGI for all returns) was 14.3 for 2015 (Figure F), an increase of 0.2 percentage points from 2014. Since by our definition total income tax is limited to zero (it cannot be negative), this calculation does not account for the impact of refundable credits, which have the potential effect of creating a negative tax liability for some taxpayers. Accounting for this (subtracting the portion of refundable credits that offset all other taxes and the refundable portion of credits from total income tax), the average tax rate was 13.3 percent, also an increase of 0.2 percentage points from 2014. There was little to no difference in average tax rates with or without accounting for refundable credits for taxpayers with AGI of \$50,000 or more, while the rates for taxpayers with AGI under \$50,000 were markedly different. The greatest disparities in rates were in the \$1 under \$10,000 AGI class (9.9 percentage points) and \$10,000 under \$20,000 AGI class (12.5 percentage points), due to the combination of lower income taxes and the propensity for having refundable credits in these AGI classes.

For 2015, average tax rates increased as income rose (for both measures of the average tax rate) for each AGI category from \$20,000 up to \$5 million or less. The average tax rate peaked at 29.3 percent for returns in the AGI class \$2 million under \$5 million. For the classes above this level, the average tax rates declined to a low of 25.9 percent for taxpayers with AGI of \$10 million or more. The main reason for this decline was that individuals in the classes above \$5 million or more tended to report a larger percentage of their AGI as long-term capital gains and qualified dividends, compared to individuals in the lower AGI classes. This income was taxed at a maximum rate of 20 percent (23.8 percent including the net investment tax) as opposed to up to a 39.6-percent rate for ordinary income (43.4 including the net investment tax). For example, while individuals reporting AGI of \$1.5 million under \$2 million averaged 21.5 percent of their income as capital gains and dividends, this share increased in each succeeding class, reaching 54.4 percent for those individuals reporting AGI of \$10 million or more. More historical data on average tax rates is available in Section 5, Individual Income Tax Rates. In addition, a historical overview of different tax periods is provided there for more perspective.

## Affordable Care Act

A major tax law change that took effect in 2014 was the implementation of certain provisions of the Affordable Care Act (ACA) (Public Law 111-148). The ACA contained comprehensive health insurance reforms and included tax provisions that affected individuals. The ACA established the premium tax credit (PTC) for taxpayers who enroll in a qualified health plan (QHP) offered through a Marketplace. The PTC provided financial assistance to help pay QHP premiums by reducing the amount of tax owed or providing a refund. The PTC was claimed at the time the taxpayer filed his or her return. The Advanced Premium Tax Credit (APTC) was a payment during the year to the taxpayer's insurance provider that paid for part or all of

**Figure E. Total Income Tax, Tax Years 2014 and 2015**

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

Item	2014		2015		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total income tax</b>	<b>96,544</b>	<b>1,377,797</b>	<b>99,041</b>	<b>1,457,891</b>	<b>2.6</b>	<b>5.8</b>
Alternative minimum tax	4,278	28,646	4,468	31,166	4.4	8.8
Net investment income tax	3,591	22,480	3,829	22,043	6.6	-1.9
All other taxes	35,475	76,877	35,544	82,388	0.2	7.2
Self-employment tax	19,351	58,468	19,633	60,174	1.5	2.9
Penalty tax on qualified retirement plans	5,726	5,840	5,454	5,976	-4.8	2.3
Health care individual responsibility payment	8,062	1,694	6,692	3,109	-17.0	83.5
Additional medicare tax	3,116	7,261	3,487	8,020	11.9	10.5
Total tax liability	101,133	1,444,390	103,810	1,529,562	2.6	5.9

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Figure F. Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, Total Income Tax, and Total Income Tax Minus Refundable Credits, by Size of Adjusted Gross Income, Tax Years 2014 and 2015**

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

Tax year, item	Total	Size of adjusted gross income						
		Under \$1 [4]	\$1 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Tax Year 2015:</b>								
Number of returns	150,493	2,072	21,533	23,448	18,814	26,539	32,802	18,533
Adjusted gross income (less deficit)	10,210,310	-203,775	112,653	348,610	466,804	1,040,372	2,339,474	2,506,498
Percent of AGI subject to reduced rate [1]	8.8	[5]	1.4	1.2	1.1	1.1	1.8	3.4
Total income tax	1,457,891	242	409	4,905	14,944	57,698	205,693	316,350
Refundable credits to offset all other taxes	10,049	118	1,321	4,547	1,963	1,762	328	11
Refundable credits refundable portion	89,615	497	9,736	39,034	25,031	13,684	1,565	69
Total income tax minus refundable credits [2, 3]	1,358,227	-372	-10,647	-38,677	-12,050	42,252	203,801	316,270
Average tax rate:								
Total income tax as a percentage of AGI	14.3	[5]	0.4	1.4	3.2	5.5	8.8	12.6
Total income tax minus refundable credits as a percentage of AGI	13.3	[5]	-9.5	-11.1	-2.6	4.1	8.7	12.6
<b>Tax Year 2014:</b>								
Number of returns	148,607	2,034	22,053	23,621	18,881	26,072	32,220	17,501
Adjusted gross income (less deficit)	9,771,035	-197,691	116,098	351,605	467,812	1,021,446	2,303,583	2,361,756
Percent of AGI subject to reduced rate [1]	8.5	[5]	1.0	0.9	1.1	1.3	2.2	3.7
Total income tax	1,377,797	175	394	5,019	15,038	56,423	201,406	297,112
Refundable credits to offset all other taxes	9,755	118	1,478	4,344	1,992	1,501	299	22
Refundable credits refundable portion	90,276	469	10,493	39,319	25,049	13,402	1,482	63
Total income tax minus refundable credits [2, 3]	1,277,766	-411	-11,577	-38,644	-12,003	41,520	199,625	297,026
Average tax rate:								
Total income tax as a percentage of AGI	14.1	[5]	0.3	1.4	3.2	5.5	8.7	12.6
Total income tax minus refundable credits as a percentage of AGI	13.1	[5]	-10.0	-11.0	-2.6	4.1	8.7	12.6

Tax year, item	Size of adjusted gross income—continued						
	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>Tax Year 2015:</b>							
Number of returns	5,428	884	196	80	117	29	18
Adjusted gross income (less deficit)	1,546,515	597,677	236,500	137,686	346,864	195,661	538,771
Percent of AGI subject to reduced rate [1]	7.6	13.5	18.3	21.5	27.1	35.7	54.4
Total income tax	299,832	154,389	66,324	39,672	101,489	56,334	139,611
Refundable credits to offset all other taxes	[6]	--	--	--	--	--	--
Refundable credits refundable portion	[6]	[6]	--	--	--	--	--
Total income tax minus refundable credits [2, 3]	299,832	154,389	66,324	39,672	101,489	56,334	139,611
Average tax rate:							
Total income tax as a percentage of AGI	19.4	25.8	28.0	28.8	29.3	28.8	25.9
Total income tax minus refundable credits as a percentage of AG	19.4	25.8	28.0	28.8	29.3	28.8	25.9
<b>Tax Year 2014:</b>							
Number of returns	4,979	835	180	77	109	27	17
Adjusted gross income (less deficit)	1,419,777	562,623	217,427	132,463	326,512	181,944	505,681
Percent of AGI subject to reduced rate [1]	8.2	14.0	17.6	21.5	26.2	33.8	51.5
Total income tax	276,487	145,018	61,374	38,344	96,136	52,937	131,936
Refundable credits to offset all other taxes	[6]	--	[6]	--	--	--	--
Refundable credits refundable portion	[6]	--	[6]	[6]	--	--	--
Total income tax minus refundable credits [2, 3]	276,487	145,018	61,374	38,344	96,136	52,937	131,936
Average tax rate:							
Total income tax as a percentage of AGI	19.5	25.8	28.2	28.9	29.4	29.1	26.1
Total income tax minus refundable credits as a percentage of AG	19.5	25.8	28.2	28.9	29.4	29.1	26.1

[1] Includes the amount of long-term capital gains and qualified dividends

[2] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.

[3] Includes net premium tax credit, regulated investment company credit, health coverage tax credit, and prior-year returns claiming the refundable prior-year minimum tax credit.

[4] Includes returns with adjusted gross deficit.

[5] Percentage not computed.

[6] Less than \$500,000.

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.



the premiums. A taxpayer's APTC eligibility was based on the Marketplace's estimate of the PTC that the taxpayer would be able to claim on his or her tax return. Differences between the APTC that was paid during the year and final value of the PTC are reconciled on Form 8962, Premium Tax Credit, filed with the taxpayer's return. If the APTC was more than the PTC, the taxpayer had to repay this excess, subject to a limit. If the PTC was more than the APTC, the excess was used to reduce the taxpayer's tax payment or increased the taxpayer's refund.

The total premium tax credit was taken on 5.0 million returns on the Form 8962 in 2015 (an increase of 61.1 percent from 2014), for a total of \$18.1 billion (up 61.8 percent) (Figure G). Also in 2015, 5.7 million returns (up 70.1 percent) reported an APTC on Form 8962, totaling \$20.2 billion (up 68.1 percent). When the PTC and APTC were reconciled, 2.3 million returns (a 56.3 percent increase) received a net PTC totaling \$1.5 billion (up 52.8 percent), and 3.3 million returns (up 82.6 percent) had to repay excess APTCs of \$2.7 billion (up 88.6 percent). These data do not reflect amended returns or errors that were corrected after initial processing.

The Affordable Care Act required that individuals have health care coverage for 2015, qualify for a health coverage exemption, or make a shared responsibility payment with a tax return. A health care individual responsibility payment was made on 6.7 million returns, down from the 8.1 million returns in 2014. The health care individual responsibility payment totaled \$3.1 billion, an average of \$465 per tax return paying this penalty. In 2014, the health care individual responsibility payment totaled \$1.7 billion, for an average of \$210 per tax return paying the penalty (see Changes in Law in Section 1). (Other ACA tax provisions, like the credit for small employer health insurance premiums and the additional Medicare tax, took effect in earlier years.)

For more 2014 changes in law and Internal Revenue Service administrative changes, see Section 1 of this publication. In Section 5 find definitions for all items appearing in tables. All the statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2015. For more information on the data sources and limitations, see Section 6.

**Figure G. Affordable Care Act Items, Tax Years 2014 and 2015**

[Money amounts are in thousands of dollars]

Item	2014		2015		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total premium tax credit	3,104,620	11,175,462	5,002,765	18,081,434	61.1	61.8
Advance payment of premium tax credit	3,362,356	11,993,488	5,718,907	20,155,707	70.1	68.1
Net premium tax credit	1,499,446	1,010,733	2,343,256	1,544,319	56.3	52.8
Excess advance premium tax credit repayment	1,803,176	1,431,168	3,292,753	2,699,501	82.6	88.6
Health care individual responsibility payment	8,061,604	1,694,088	6,691,982	3,109,377	-17.0	83.5

Data in the figure does not reflect amended returns or errors that were corrected after initial processing.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

# Section 3

## Individual Income Tax Rates, 2015

This section discusses the individual income tax rates and the computation of “total income tax” for 2015. It provides explanations of selected terms and describes the income tax structure, certain tax law changes, income and tax concepts (“modified” taxable income and marginal tax rates), and the computation of “alternative minimum taxable income.”

### Income Tax Rates

This part focuses on two distinct tax rates: average tax rates and marginal tax rates. *Average tax rates* are calculated by dividing some measure of tax by some measure of income. For the statistics provided here within, the average tax rate is “total income tax” (see Explanation of Terms section) divided by adjusted gross income (AGI) reported on returns showing income tax liability.

Measures of marginal tax rates focus on determining the tax rate imposed on the last (or next) dollar of income received by a taxpayer. The *marginal tax rate* is the statutory rate at which the last dollar of taxable income received by a taxpayer is taxed. (See Income and Tax Concepts in this section for a more detailed explanation.) Below is a more detailed description of the measurement of average and marginal tax rates and a discussion of the statistics based on these rates for 2015.

Figure A presents statistics for 1986 through 2015 on income (based on each year’s definition of AGI) and taxes reported. These tax years can be partitioned into nine distinct periods:

- 1) Tax Year 1986—This was the last year under the Economic Recovery Tax Act of 1981 (ERTA81). The tax bracket boundaries, personal exemptions, and standard deductions were indexed for inflation, and the maximum tax rate was 50 percent.
- 2) Tax Year 1987—This was the first year under the Tax Reform Act of 1986 (TRA86). For 1987, a 1-year, transitional, five-rate tax bracket structure was established with a partial phase-in of new provisions that broadened the definition of AGI. The maximum tax rate was 38.5 percent.
- 3) Tax Years 1988 through 1990—During this period there was effectively a three-rate tax bracket structure.<sup>1</sup> The phase-in of the provisions of TRA86 continued with a maximum tax rate of 33 percent.
- 4) Tax Years 1991 and 1992—These years brought a three-rate tax bracket structure (with a maximum tax rate of 31 percent), a limitation on some itemized deductions, and a phase-out of personal exemptions for some upper-income taxpayers.
- 5) Tax Years 1993 through 1996—This period had a five-rate tax bracket structure (with a maximum statutory tax rate of 39.6 percent), a limitation on some itemized deductions, and a phase-out of personal exemptions for some upper-income taxpayers.
- 6) Tax Years 1997 through 2000—These years were subject to the Taxpayer Relief Act of 1997, which added three new capital gain tax rates to the previous rate structure to form a new eight-rate tax bracket structure (with a maximum statutory tax rate of 39.6 percent). For a more detailed description of the capital gain rates, see Income and Tax Concepts below.
- 7) Tax Years 2001 through 2008—This period was affected mainly by two new laws, the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA). EGTRRA included a new

<sup>1</sup> For Tax Years 1988 through 1990, the tax rate schedules provided only two basic rates: 15 percent and 28 percent. However, taxable income over certain levels was subject to a 33-percent tax rate to phase out the benefit of the 15-percent tax bracket (as compared to the 28-percent rate) and the deduction for personal exemptions. At the taxable income level where these benefits were completely phased out, the tax rate returned to 28 percent.

**Figure A. Total Number of Returns, and Selected Income and Tax Items for Taxable Returns, Tax Years 1986–2015**

[Money amounts are in billions of dollars, except where indicated]

Tax year	Total number of returns	Taxable returns								
		Number of returns	As a percentage of total returns [1]	Adjusted gross income (less deficit)	Total income tax	Average tax rate (percent) [2],[3]	Average per return (whole dollars) [3]			
							Current dollars		Constant dollars [4]	
							Adjusted gross income (less deficit)	Total income tax	Adjusted gross income (less deficit)	Total income tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Using each tax year's adjusted gross income (less deficit)										
1986	103,045,170	83,967,413	81.5	2,440	367	15.1	29,062	4,374	26,516	3,991
1987	106,996,270	86,723,796	81.1	2,701	369	13.7	31,142	4,257	27,414	3,747
1988	109,708,280	87,135,332	79.4	2,990	413	13.8	34,313	4,738	29,005	4,005
1989	112,135,673	89,178,355	79.5	3,158	433	13.7	35,415	4,855	28,560	3,915
1990	113,717,138	89,862,434	79.0	3,299	447	13.6	36,711	4,976	28,088	3,807
1991	114,730,123	88,733,587	77.3	3,337	448	13.4	37,603	5,054	27,609	3,711
1992	113,604,503	86,731,946	76.3	3,484	476	13.7	40,168	5,491	28,630	3,914
1993	114,601,819	86,435,367	75.4	3,564	503	14.1	41,233	5,817	28,535	4,026
1994	115,943,131	87,619,446	75.6	3,737	535	14.3	42,646	6,104	28,776	4,119
1995	118,218,327	89,252,989	75.5	4,008	588	14.7	44,901	6,593	29,463	4,326
1996	120,351,208	90,929,350	75.6	4,342	658	15.2	47,750	7,239	30,433	4,614
1997	122,421,991	93,471,200	76.4	4,765	731	15.3	50,980	7,824	31,763	4,875
1998	124,770,662	93,047,898	74.6	5,160	789	15.3	55,458	8,475	33,836	5,171
1999	127,075,145	94,546,080	74.4	5,581	877	15.7	59,028	9,280	35,431	5,570
2000	129,373,500	96,817,603	74.8	6,083	981	16.1	62,832	10,129	36,488	5,882
2001	130,255,237	94,763,530	72.8	5,847	888	15.2	61,702	9,370	34,840	5,291
2002	130,076,443	90,963,896	69.9	5,641	797	14.1	62,015	8,762	34,472	4,870
2003	130,423,626	88,921,904	68.2	5,747	748	13.0	64,625	8,412	35,122	4,572
2004	132,226,042	89,101,934	67.4	6,266	832	13.3	70,318	9,337	37,225	4,943
2005	134,372,678	90,593,081	67.4	6,857	935	13.6	75,687	10,319	38,754	5,284
2006	[5] 138,394,754	92,740,927	67.0	7,439	1,024	13.8	80,218	11,041	39,791	5,477
2007	[6] 142,978,806	96,272,958	67.3	8,072	1,116	13.8	83,851	11,588	40,449	5,590
2008	142,450,569	90,660,104	63.6	7,583	1,032	13.6	83,647	11,379	38,851	5,285
2009	140,494,127	81,890,189	58.3	6,778	866	12.8	82,765	10,575	38,579	4,929
2010	142,892,051	84,475,933	59.1	7,246	952	13.1	85,778	11,266	39,338	5,166
2011	145,370,240	91,694,201	63.1	7,693	1,046	13.6	83,901	11,402	37,299	5,069
2012	144,928,472	93,109,721	64.2	8,442	1,188	14.1	90,669	12,759	39,491	5,557
2013	147,351,299	94,532,494	64.2	8,426	1,235	14.7	89,133	13,065	38,261	5,608
2014	148,606,578	96,544,079	65.0	9,103	1,378	15.1	94,285	14,271	39,827	6,028
2015	150,493,263	99,040,729	65.8	9,551	1,458	15.3	96,433	14,720	40,686	6,211

[1] Number of taxable returns (column 2) divided by total number of returns (column 1).

[2] Average tax rate is "total income tax" (column 5) divided by "adjusted gross income (less deficit)" (column 4).

[3] The average adjusted gross income (less deficit), average total income tax, and average tax rate were calculated from unrounded data.

[4] Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1982–84=100). For 2015, the CPI-U = 237.017.

[5] Includes 742,859 Form 1040 EZ-T returns. This form existed for only Tax Year 2006.

[6] The total number of returns does not include the returns filed by individuals only to receive the economic stimulus payment and who had no other reason to file.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

10-percent tax rate bracket, as well as reductions in tax rates for brackets higher than 15 percent of one-half percentage point for 2001 and 1 percentage point for 2002. It also included increases in the child tax credit and an increase in alternative minimum tax exemptions. Under JGTRRA, Tax Year 2003 saw additional rate reductions (accelerations of EGTRRA's phased-in reductions) in ordinary marginal tax rates higher than the 15-percent rate, as well as expansions to particular income thresholds in the rates from 15 percent and below. The rate for most long-term capital gains was reduced from 20 percent to 15 percent; further, qualified dividends were taxed at this same 15-percent rate.

Beginning in 2004, the Working Families Tax Relief Act increased the additional child tax credit refundable rate from 10 percent to 15 percent. Under EGTRRA, beginning in 2006, the complete phase-out of personal exemptions and the limitation on some itemized deductions for upper-income taxpayers were modified to limit the maximum phase-out to two-thirds of both the exemption amount and the itemized deduction limitation amount. For 2008, the limit was changed to one-third.

- 8) Tax Years 2009 through 2012—Beginning in 2009, the American Recovery and Reinvestment Act (ARRA)

temporarily increased the earned income credit by modifying calculations on qualifying earned income amounts and phase-out ranges. The Act increased eligibility for receiving the refundable portion of the child tax credit for 2009 and 2010 by lowering the earned income floor from \$8,500 to \$3,000. For 2009 and 2010 the ARRA provided an American opportunity tax credit of up to \$2,500 per student of the cost of tuition and related expenses. For those same years, ARRA also included other selected major individual income tax provisions: a temporary refundable first-time homebuyers credit of up to \$8,000, which expired July 31, 2011; a temporary suspension of Federal income tax on the first \$2,400 of unemployment compensation for 2009; an additional deduction for State sales and excise taxes on the purchase of certain motor vehicles; a \$250 credit for certain government retirees; an aggregate cap of \$1,500 on residential energy credits for 2009 and 2010; and a 2-year making-work-pay refundable tax credit of up to \$400 for working individuals and \$800 for working families. For 2011, the Tax Relief and Job Creation Act (TRJCA) of 2010 continued both the American Opportunity credit and increased eligibility for receiving the refundable portion of the child tax credit. At the same time, TRJCA reduced the maximum amount for residential energy credits from \$1,500 to a lifetime limit of \$500. The other provisions of the ARRA cited above have been eliminated for 2011 and beyond.

- 9) Tax Years 2013 through 2015—Beginning in 2013, a new tax law reinstated the top tax bracket of 39.6 percent. The 15-percent maximum tax rate on net capital gain and qualified dividends increased to 20 percent for certain high taxable income taxpayers. Additionally, in this period a new net investment income tax was created. Taxpayers paid a net investment income tax of 3.8 percent on the smaller of (a) net investment income or (b) the excess of the taxpayer's modified adjusted gross income over \$125,000 for married filing separately filers, \$250,000 for married filing jointly filers, and \$200,000 for single taxpayers or heads of household.

### Marginal Tax Rate Classifications

A return's marginal tax rate is the highest statutory tax rate bracket applicable to that tax return. The marginal tax rate statistics presented in this publication are based on all individual

income tax returns, as well as returns that show a positive taxable income amount based on "tax generated" (see Explanation of Terms section) and items of income that were subject to the regular income tax, generally those included in AGI (Figure B, Table 3.4).<sup>2,3</sup> Income and Tax Concepts (below) provides an example showing how different portions of taxable income are taxed at different rates and explains the determination of the marginal tax rate bracket into which a return is assumed to fall. Table 3.5 contains additional data based on ordinary tax rates and presents statistics on the income and tax generated at each ordinary tax rate by size of AGI.

Figure B presents the amounts and percentages of modified taxable income and income tax generated (before alternative minimum tax and reduction by tax credits, including the earned income credit) by the marginal tax rate categories (defined in Income and Tax Concepts, below).

Returns in the "15-percent" (ordinary income) marginal tax rate bracket made up the largest share of returns for 2015 (29.0 percent). These returns reported 18.3 percent of modified taxable income for 2015 and generated 11.7 percent of income tax (before credits and excluding the AMT). Conversely, taxpayers' highest "39.6-percent" (ordinary income) marginal rate accounted for only 0.7 percent of returns but reported 19.6 percent of the modified taxable income and 31.8 percent of the tax generated (the largest of any tax bracket). The "0-percent" (ordinary income) marginal rate bracket had the second largest share of returns at 23.7 percent. These returns had no modified taxable income and consequently generated zero tax dollars. The "10-percent" (ordinary income) marginal rate bracket reported the third largest share of returns at 18.2 percent. However, such returns accounted for only 2.3 percent of modified income and 1.1 percent of income tax generated. With a 17.2-percent share of returns, the "25-percent" (ordinary income) marginal rate bracket reported the largest percentage (28.8) of total modified taxable income and second highest percentage of income tax generated (24.3). Returns in the "28-percent" (ordinary income) marginal rate bracket represented only 3.5 percent of the total share of returns, and accounted for 12.0 percent of the modified taxable income and 12.5 percent of generated income tax. Returns in the "33-percent" (ordinary income) marginal rate bracket represented only 1.3 percent of returns, but accounted for 8.6 percent of the modified taxable income and 10.4 percent of the tax generated. Returns in the "35-percent" (ordinary income) marginal rate bracket represented the smallest share of ordinary tax rate returns at 0.1 percent, and accounted for 1.3 percent of the modified taxable income and 1.8 percent of the tax generated.

<sup>2</sup> Marginal tax rate as cited in this article is the highest statutory rate on taxable income. It includes ordinary tax rates and capital gains tax rates. This concept does not include the effects of AMT, net investment tax, or tax credits.

<sup>3</sup> Tax generated does not include certain other taxes reported on the individual income tax return, such as self-employment tax (the Social Security and Medicare tax on income from self-employment); the Social Security tax on certain tip income; household employment taxes; tax from the recapture of prior-year investment, low-income housing, or other credits; penalty tax applicable to early withdrawals from an individual retirement arrangement (IRA) or other qualified retirement plans; and tax on trusts, accumulation, and distributions. The statistics for "total tax liability," shown in Table 3.3, include these taxes.

**Figure B. All Returns: Tax Generated at All Rates on Returns with the Indicated Marginal Tax Rate, Tax Years 2014 and 2015**

[Money amounts are in thousands of dollars]

Marginal tax rate classes [1]	Number of returns		Modified taxable income [2]		Tax generated	
	Number	Percent of total	Amount	Percent of total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
Tax Year 2015						
<b>All tax rates</b>	<b>150,494,271</b>	<b>100.0</b>	<b>7,352,216,671</b>	<b>100.0</b>	<b>1,482,757,584</b>	<b>100.0</b>
0 percent	35,634,760	23.7	0	0.0	0	0.0
0 percent (capital gains)	988,488	0.7	9,053,292	0.1	0	0.0
10 percent	27,388,292	18.2	172,051,761	2.3	16,119,726	1.1
10 percent (Form 8814) [3]	8,348	[4]	28,804	[4]	1,654	[4]
15 percent	43,633,721	29.0	1,343,687,510	18.3	172,916,378	11.7
15 percent (capital gains) [5]	7,734,073	5.1	403,566,160	5.5	46,925,763	3.2
20 percent (capital gains) [5]	61,706	[4]	180,708,899	2.5	34,311,572	2.3
25 percent	25,858,585	17.2	2,119,271,992	28.8	360,341,545	24.3
25 percent (capital gains)	315,481	0.2	63,584,136	0.9	11,460,964	0.8
28 percent	5,303,948	3.5	878,811,659	12.0	184,940,984	12.5
28 percent (capital gains)	13,610	[4]	7,679,602	0.1	1,682,480	0.1
33 percent	2,005,840	1.3	631,469,388	8.6	154,687,424	10.4
35 percent	205,676	0.1	98,172,917	1.3	26,176,085	1.8
39.6 percent	1,026,445	0.7	1,439,032,486	19.6	472,161,104	31.8
Form 8615 [6]	315,298	0.2	5,098,064	0.1	1,031,906	0.1
Tax Year 2014						
<b>All tax rates</b>	<b>148,606,578</b>	<b>100.0</b>	<b>6,997,410,730</b>	<b>100.0</b>	<b>1,402,387,187</b>	<b>100.0</b>
0 percent	35,964,899	24.2	0	0.0	0	0.0
0 percent (capital gains)	990,954	0.7	8,958,112	0.1	0	0.0
10 percent	27,338,132	18.4	170,147,226	2.4	15,874,107	1.1
10 percent (Form 8814) [3]	7,108	[4]	18,472	[4]	1,458	[4]
15 percent	42,955,747	28.9	1,309,795,237	18.7	168,549,423	12.0
15 percent (capital gains) [5]	7,830,959	5.3	405,172,267	5.8	47,059,387	3.4
20 percent (capital gains) [5]	60,610	[4]	157,025,836	2.2	29,615,810	2.1
25 percent	24,662,921	16.6	1,996,746,250	28.5	339,126,972	24.2
25 percent (capital gains)	311,144	0.2	55,757,898	0.8	9,864,588	0.7
28 percent	4,885,202	3.3	799,023,476	11.4	167,910,198	12.0
28 percent (capital gains)	153,118	0.1	27,211,980	0.4	5,184,505	0.4
33 percent	1,912,142	1.3	596,016,259	8.5	145,614,363	10.4
35 percent	189,947	0.1	89,880,223	1.3	23,949,458	1.7
39.6 percent	978,900	0.7	1,376,505,455	19.7	448,568,440	32.0
Form 8615 [6]	364,795	0.2	5,152,039	0.1	1,068,477	0.1

[1] For explanation of marginal tax rate, see Income and Tax Concepts, below.

[2] More information about modified taxable income is provided below under Income and Tax Concepts.

[3] Form 8814 was filed for a dependent child, meeting certain age requirements, for whom the parents made an election to report the child's investment income on the parents' tax return. This rate classification is comprised of those returns with a tax liability only from the dependent's income.

[4] Less than 0.05 percent.

[5] The 15 and 20 percent capital gains rates also include qualified dividends.

[6] Form 8615 was filed for a child meeting certain age requirements, to report the child's investment income. The returns in this category are not distributed by tax rate.

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

Returns in the capital gain and dividends 0-percent, 15-percent, 20-percent, 25-percent, and 28-percent tax brackets represented 6.1 percent of returns but only reported a total of 9.0 percent of modified taxable income and 6.4 percent of the tax.

## Components of Total Income Tax

### Regular Tax

Regular tax is generally tax determined from a taxpayer's taxable income based on statutory tax rates. It does not include the alternative minimum tax (AMT), nor does it exclude allowable tax credits. Figure C illustrates the derivation of the aggregate

tax generated for 2014 and 2015 returns. Table 3.4 includes two tax amounts: "tax generated" and "income tax after credits." Figure A includes an additional measure of tax, "total income tax," which also includes distributed tax on trust accumulations and the net investment income tax.

In 2015, the tax generated by applying statutory ordinary income and capital gain tax rates to modified taxable income was \$1.48 trillion, a 5.7-percent increase from 2014 (Figure C and column 5 of Table 3.4). For most taxpayers, tax generated was equal to income tax before credits. However, for some taxpayers, income tax before credits included the AMT and/or

**Figure C. Derivation of Total Income Tax as Shown in Statistics of Income Data, Tax Years 2014 and 2015**

[Money amounts are in billions of dollars]

Item	2014	2015	Percentage change
	(1)	(2)	(3)
<b>Tax generated from tax rate schedules or tax table</b>	<b>1,402.4</b>	<b>1,482.8</b>	<b>5.7</b>
PLUS:			
Tax on lump-sum distributions from qualified retirement plans	[1]	[1]	[2]
Alternative minimum tax	28.6	31.2	8.8
Excess advance premium tax credit repayment	1.4	2.7	88.6
EQUALS:			
<b>Income tax before credits</b>	<b>1,432.8</b>	<b>1,516.2</b>	<b>5.8</b>
LESS: Tax credits, total [3]	76.2	77.9	2.2
Child-care credit	3.5	3.6	2.3
Child tax credit [3]	27.2	27.1	-0.4
Nonrefundable education credit	10.4	10.2	-2.0
Foreign tax credit	21.6	22.6	4.2
General business credit	3.1	3.6	15.3
Earned income credit (limited to the amount needed to reduce total income tax to zero)	1.4	1.5	7.4
Credit for prior-year minimum tax	1.0	1.0	0.9
Retirement savings contribution credit	1.4	1.4	4.4
Other credits [4]	6.6	6.9	5.4
EQUALS:			
<b>Income tax after credits</b>	<b>1,355.3</b>	<b>1,435.8</b>	<b>5.9</b>
PLUS:			
Trusts accumulation distribution (Form 4970)	[1]	[1]	[2]
Net investment income tax	22.5	22.0	-1.9
EQUALS:			
<b>Total income tax</b>	<b>1,377.8</b>	<b>1,457.9</b>	<b>5.8</b>
LESS: Refundable credits [5]	100.0	99.7	-0.4
<b>Total income tax minus refundable credits [5]</b>	<b>1,277.8</b>	<b>1,358.2</b>	<b>6.3</b>

[1] Less than \$0.05 billion.

[2] Percentage not computed.

[3] Does not include the additional child tax credit. For 2015 it was \$26.6 billion which was refunded to taxpayers and not included in total income tax.

[4] Includes credits listed separately in Table 3.3 of Publication 1304.

[5] Includes credits used to offset other taxes.

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

special taxes on lump-sum distributions from qualified retirement plans (when a 10-year averaging method was used) (see Alternative Minimum Tax, below, for explanation).<sup>4</sup>

For returns with modified taxable income, Table 3.1 shows estimates of income tax before credits by type of tax computation. It compares the amount of tax before credits—assuming that all taxable income is subject to regular tax rates—with the amount of tax before credits actually computed after reflecting both regular tax rates and any special tax computations that the taxpayer is either permitted or required to make. In particular, qualified dividends and long-term capital gains are generally subject to lower tax rates, and certain dependent tax filers are required to compute their tax as if their income were the

marginal income of their parents or guardian.<sup>5</sup> The capital gain computations generally reduce taxes; the special provision for certain dependent filers can only increase taxes.

For 2015, some 91.5 million returns had their tax before credits computed using only regular income tax rates; this was an increase of 2.3 percent over the 89.4 million for 2014 that used only regular tax computations. The top portion of Table 3.1 shows the data for these returns. Since these returns did not use any special tax computations, the difference due to special computation (shown in columns 4 and 8) is zero.

As shown in the bottom portion of Table 3.1, for 2015, the tax liability for 23.1 million returns decreased by Schedule D (capital gains) and dividend tax computations. Taxpayers

<sup>4</sup> The income amounts on which these special computations for lump-sum distributions were based were not reflected in current-year AGI or current-year taxable income.

<sup>5</sup> Dependents with income over \$2,100 other than earned income could file their own returns but were required to calculate their tax on other than earned income in excess of \$2,100, as if it were their parent's or guardian's marginal income. Form 8615 was used to compute the higher tax. For dependents with only modest amounts of investment income (less than \$10,500), the parent or guardian could elect to include the dependent's income on the parent's tax return and fill out Form 8814 for the dependent's income, relieving the dependent of having to file his or her own tax return.

filing these tax returns paid \$131.9 billion (column 8) less in tax before credits than they would have paid if they had not received the benefits of the lower tax rates for qualified dividends and capital gains. For these taxpayers, the average tax savings was \$5,721.

As shown in the middle portion of Table 3.1, for 2015, the number of tax returns filed by dependents under age 18 (or under 24 for full-time students) with Form 8615, *Tax for Certain Children Who Have Unearned Income*, for reporting investment income greater than \$2,100 was 0.3 million. Form 8615 was used to compute the dependents' tax as if the dependents' income was the marginal income of the parent or

guardian. This mandatory calculation can result in no change or an increase in tax before credits; it cannot lower the dependent's tax before credits. Thus, for Form 8615 filers, the difference in tax before credits due to special computations (column 8) reflects the combination of the lower tax from use of the special tax rates for dividends and capital gains and the possibly higher tax from the required Form 8615 tax computation. The combination of the two offsetting provisions decreased taxes by \$45.0 million for 2015. As shown in Table 3.1A, the net tax reduction was due to a tax reduction of \$348.9 million from use of dividend and capital gains, and a tax increase of \$303.9 million from the Form 8615 tax computation.

**Figure D. Returns with Alternative Minimum Tax Computation Reported on Form 6251: Total Adjustments and Preferences, and Alternative Minimum Taxable Income and Tax, by Size of Adjusted Gross Income, Tax Years 2014 and 2015**

[Money amounts are in thousands of dollars]

Size of adjusted gross income	Total AMT adjustments and preferences [1]		Alternative minimum taxable income [1]		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Tax Year 2015						
<b>All returns</b>	<b>8,561,635</b>	<b>280,017,652</b>	<b>10,295,679</b>	<b>2,820,017,174</b>	<b>4,467,806</b>	<b>31,165,616</b>
Under \$1 [2]	158,145	4,276,991	197,511	-17,989,851	7,177	263,639
\$1 under \$10,000	115,125	440,733	431,163	1,662,236	2,178	10,093
\$10,000 under \$20,000	187,219	641,964	414,905	5,143,371	2,048	2,272
\$20,000 under \$30,000	184,017	975,283	363,409	7,876,346	3,685	13,648
\$30,000 under \$40,000	174,220	852,599	318,687	9,851,047	3,577	9,877
\$40,000 under \$50,000	198,836	1,016,792	342,210	14,029,212	2,279	10,880
\$50,000 under \$75,000	556,648	4,723,744	797,565	45,536,347	33,879	51,299
\$75,000 under \$100,000	635,629	6,517,071	776,831	60,646,628	83,418	115,377
\$100,000 under \$200,000	1,909,962	33,996,517	2,101,445	281,975,815	617,682	1,490,373
\$200,000 under \$500,000	3,579,418	102,271,485	3,665,942	1,050,031,998	3,220,348	16,510,191
\$500,000 under \$1,000,000	594,847	36,276,113	610,656	379,190,669	407,046	5,414,951
\$1,000,000 or more	267,569	88,028,361	275,357	982,063,357	84,489	7,273,017
Tax Year 2014						
<b>All returns</b>	<b>8,324,286</b>	<b>256,206,835</b>	<b>10,011,321</b>	<b>2,667,435,415</b>	<b>4,277,624</b>	<b>28,645,905</b>
Under \$1 [2]	156,462	3,830,602	187,129	-17,490,241	** 7,929	** 197,113
\$1 under \$10,000	148,824	339,532	454,002	1,704,637	**	**
\$10,000 under \$20,000	156,322	548,473	376,300	4,807,695	4,552	23,757
\$20,000 under \$30,000	196,949	877,621	388,073	8,503,165	5,461	12,260
\$30,000 under \$40,000	196,491	871,908	341,741	10,892,470	135	4,983
\$40,000 under \$50,000	190,555	984,995	345,266	14,187,186	538	3,445
\$50,000 under \$75,000	575,789	4,315,665	793,107	44,245,325	32,659	48,420
\$75,000 under \$100,000	620,089	6,369,741	763,340	60,581,111	73,618	117,689
\$100,000 under \$200,000	1,886,572	32,853,353	2,063,664	277,617,916	642,344	1,541,162
\$200,000 under \$500,000	3,390,850	93,847,866	3,471,770	988,309,314	3,052,721	15,496,930
\$500,000 under \$1,000,000	555,877	32,152,903	570,597	353,331,179	380,428	4,825,535
\$1,000,000 or more	249,509	79,214,175	256,330	920,745,656	77,241	6,374,610

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

[1] See Figures F and G for the calculation of alternative minimum taxable income and the list of alternative minimum tax adjustments and preferences. See also Form 6251, *Alternative Minimum Tax Individuals*.

[2] Includes returns with adjusted gross deficit.

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

## Alternative Minimum Tax

The Revenue Act of 1978 established the alternative minimum tax (AMT) to ensure that taxpayers who might otherwise be able to legally reduce or eliminate their tax burdens, paid a minimum amount of income tax. The AMT provisions may recapture some of the tax reductions under the ordinary income tax. Form 6251, *Alternative Minimum Tax—Individuals*, is used to calculate AMT. (See Computation of Alternative Minimum Taxable Income, below, for an explanation of the computation of income for AMT purposes.)

Some taxpayers included, or were required to include, Form 6251 with their individual income tax returns, even though their tax liability was not increased due to the AMT (Figure D). For 2015, AMT liability increased 8.8 percent to \$31.2 billion, from \$28.6 billion in 2014. The number of returns subject to paying the AMT increased by 0.2 million for the period.<sup>6</sup> Alternative minimum taxable income (AMTI) for all returns filing a Form 6251 increased 5.7 percent to \$2.8 trillion for 2015.

## Net Investment Tax

In 2013, the Affordable Care Act created a new net investment income tax. Taxpayers paid a net investment income tax of 3.8 percent on the smaller of (a) net investment income or (b) the excess of the taxpayer's modified adjusted gross income over \$125,000 for married filing separately filers, \$250,000 for married filing jointly filers, and \$200,000 for single filers or heads of household. For 2015, the net investment income tax totaled \$22.0 billion dollars and was taken on 3.8 million returns.

## Income Tax Structure

Taxpayers must file an income tax return if they meet certain minimum filing requirements. The filing requirements for 2015 were generally based on the amount of "gross income," filing status, age, dependency, and blindness (see Introduction and Changes in Law, section 1). Generally, the minimum level of income for which a return was required to be filed equaled the sum of the standard deduction for the particular filing status and the amount of the personal exemption deduction allowed for the taxpayer or taxpayers (but not for any dependents). In addition to the general filing requirements, individuals were required to file a return for Tax Year 2015 if they had net earnings from self-employment of at least \$400; liability for Social Security or Medicare tax on unreported tip income; Social Security, Medicare, or Railroad Retirement tax on reported tip

income or group-term life insurance; "alternative minimum tax"; tax on qualified retirement plan distributions, including an individual retirement arrangement (IRA) or a medical savings account (MSA); tax on the recapture of investment credit, education credit, low-income housing credit, or a few other business credits; recapture tax on the disposition of a home purchased with a Federally subsidized mortgage; wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from Social Security taxes; or 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.

Gross income includes all income received as money, goods, property, or services that was not expressly exempt from tax.<sup>7</sup> Adjusted gross income (AGI) is equal to gross income less deductions for certain expenses. "Taxable income," the base on which income tax before credits is computed, equals AGI less the amount for personal exemptions and less either total allowable itemized deductions for taxpayers who itemize deductions or the standard deduction (including the additional amounts for age and blindness) for all other taxpayers. Income tax before credits is calculated from taxable income using: tax tables or tax rate schedules, both of which vary with taxpayer filing status (single, married filing jointly, surviving spouse, married filing separately, and head of household); Form 8615 or Form 8814 for children's investment income; Schedule J for farmers and fishermen to income-average; foreign-earned income worksheet; Schedule D and Qualified Dividends worksheet for net long-term capital gains and qualified dividends; or some combination of the above (see Explanation of Terms for definitions for above items). For 2015, the tax rates for each filing status were 0 percent, 10 percent, 15 percent, 25 percent, 26 percent, 28 percent, 33 percent, 35 percent, and a top tax of 39.6 percent. The tax rates of 0, 15, 20 percent, 25, and 28 percent were used for qualified dividends and net long-term capital gains (in excess of net short-term capital losses), as well as ordinary income. The 26-percent tax rate was only for the alternative minimum tax. Income tax before credits includes any alternative minimum tax.<sup>8</sup>

To calculate their Federal income tax liability for 2015, taxpayers used either the tax table or the tax rate schedules. Taxpayers with taxable income less than \$100,000 were required to use the tax table, whereas those with taxable income of \$100,000 or more were required to use the tax rate schedules. The tax table was based on income tax "brackets" up to

<sup>6</sup> Other tax returns may not have had AMT liability, but the size of their tax credits, for example their general business credits, may have been reduced because of the AMT.

<sup>7</sup> As defined under section 61 of the Internal Revenue Code, gross income includes amounts from wages and salaries, interest and dividends, alimony, bartering income, canceled debt income, gambling winnings, rents and royalties, and gains from property sales or exchanges, as well as gross income from sole proprietorships and farming, income from partnerships and S corporations, and distributions from estates and trusts. This definition of gross income is slightly different from that of Form 1040, *U.S. Individual Income Tax Return*, and the concept of "total income," which is a component of the adjusted gross income (AGI) calculation on Form 1040. Total income includes net amounts rather than gross amounts (income prior to deductions) from such items as business income and rents and royalties.

<sup>8</sup> Income tax before credits includes tax on lump-sum distributions from qualified retirement plans and excess advance premium tax credit repayment.



\$50 wide.<sup>9</sup> The tax within each bracket was based on the tax calculated at the midpoint of the bracket and then rounded to the nearest whole dollar. As a result, the tax tables and the tax rate schedules could produce different amounts of tax for the same amount of taxable income. Use of the tax tables could have produced either a slightly higher or lower amount of tax than that produced by the tax rate schedules.

**Income and Tax Concepts**

As discussed in Income Tax Structure above, gross income is all income received that is not specifically excluded. Total income is the net amount of gross income after certain expenses (e.g., business or rent and royalty expenses) have been deducted. Adjusted gross income (AGI) is total income less statutory adjustments to income (e.g., deductible contributions to an IRA or Keogh plan).

**Modified Taxable Income**

This concept is relevant only for “prior-year returns” (about 4.4 million returns) or certain farm sole proprietor returns using income-averaging on Schedule J, *Income Averaging for Farmers and Fishermen* (about 77,000 returns), or those returns with foreign-earned income having to use a worksheet to determine their taxes (about 185,000 returns). For all other returns, modified taxable income is identical to taxable income.

This is the term used in the statistics to describe “income subject to tax,” the actual base on which tax is computed. Each year, a small number of returns for prior tax years are filed during the same calendar year in which the tax returns for the current tax year are being selected for the Statistics of Income sample. Some of these returns are selected for the sample and

**Figure E. Income Tax Calculation for a Single Taxpayer With One Exemption Who Used the Standard Deduction, Tax Year 2015**

[Money amounts are in whole dollars]

Item	Amount
Adjusted gross income	485,000
Less: Exemption	4,000
Standard deduction	6,300
Equals: Taxable income	474,700
Tax based on tax rates for single taxpayers:	
First \$9,225 taxed at 10 percent	923
Next \$28,225 taxed at 15 percent	4,234
Next \$53,300 taxed at 25 percent	13,325
Next \$98,550 taxed at 28 percent	27,594
Next \$222,200 taxed at 33 percent	73,326
Next \$1,700 taxed at 35 percent	595
Next \$61,500 taxed at 39.6 percent	24,354
Total tax from tax rate schedule	144,350

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

act as proxies for returns for the current tax year that will be filed during a later calendar year. The tax on these returns is based on a previous year’s tax law (which may reflect different tax rates and income concepts). For the statistics in this publication, the taxable incomes reported on these prior-year returns and those filed with a Schedule J or foreign-earned income are modified to equal an amount necessary to generate the tax actually shown on these returns using current-year rates.

**Marginal Tax Rates**

Under the progressive U.S. income tax rate structure, different portions of taxable income are taxed at different rates. Figure E illustrates how income tax is determined for a single taxpayer with AGI of \$485,000 who used the standard deduction. As shown in the example, seven different tax rates were applied to the taxable income to arrive at total tax. For purposes of this article, the tax rate applied to the last dollar of income (given certain assumptions about which source of income provided the last dollar of income subject to tax) is the marginal tax rate for that return. In the example, the marginal tax rate is 39.6 percent.

Since the individual income tax structure includes various types of income, deductions, exclusions, credits, and taxes that are not subject to the same treatment under tax laws, the marginal tax rate is not always apparent. For instance, investment income of a dependent under age 18 in excess of a specific amount is treated differently than salaries and wages of the same dependent (see Introduction and Changes in Law, section 1, on tax on child’s investment income). The investment income in excess of \$2,100 was taxed at the marginal tax rate of the parents, whereas the salaries and wages were taxed at the dependent’s own rate.

Calculating marginal tax rates for a specific individual income tax return generally depends both on the types and amounts of income reported and the assumptions made about the order in which the income is taxed, in particular, which type of income is assumed to be received “last.” Additional complexity is added by the presence of such items as the alternative minimum tax and various tax credits.

For this article, it is assumed that the income taxed at the marginal (highest) rate was the “last” income received. The alternative minimum tax and income tax credits, such as the earned income credit, are excluded in determining the marginal tax rates. The marginal tax rate is defined as follows:

- 1) If a return showed taxable income, the marginal tax rate of the return was the highest statutory rate at which any amount of taxable income reported on the return was taxed.

<sup>9</sup> For taxable income between \$0 and \$5 and between \$5 and \$25, the tax brackets were \$5 and \$10 wide, respectively. For taxable income between \$25 and \$3,000, the brackets were \$25 wide. For taxable income above \$3,000, the brackets were \$50 wide.

- 2) If the return had no taxable income except for net long-term capital gains or qualified dividends and that amount was less than or equal to the 15-percent tax bracket limit, the return was defined as having a “0-percent” marginal tax rate. If the return had taxable income (from other than net long-term capital gains) to which only the 15-percent tax rate applied, as well as net long-term capital gains to which the 20-percent or 25-percent rate on the net gain applied, the return was defined as having a marginal tax rate equal to the maximum rate at which the net gains were taxed. If the return had taxable income (from other than net long-term capital gains) to which the 25-percent tax rate applied as the highest rate, as well as net long-term capital gains to which the maximum 28-percent rate on net gain applied, the return was defined as having a “28-percent” marginal tax rate. However, if the return had taxable income (from other than net long-term capital gains) above the maximum amount to which the 25-percent rate applied, as well as net long-term capital gains to which the 28-percent rate on the net gain applied, the return was classified as having the highest rate at which any amount of taxable income reported on the return was taxed.
- 3) For returns of dependents with a Form 8615 attached when use of this form resulted in taxation of some of the dependent’s income as if it were that of the parents, the return was classified as having a “Form 8615” marginal tax rate (the returns in the Form 8615 classification are not distributed by tax rate).
- 4) For returns of parents choosing to report interest, dividend, and capital gain distribution income of their dependents under age 18 (or under 24 if students) on their own (i.e., the parents’) return using Form 8814, when the dependent’s income generated the only tax liability on the parents’ return, the return was classified with a “Form 8814” marginal tax rate of 10 percent.

The classification of returns into marginal tax rate categories for Statistics of Income purposes was essentially a function of filing status, size of taxable income, presence of net long-term capital gains (in excess of net short-term capital losses) and/or qualified dividends, and presence of Form 8615 or Form 8814. Returns were classified into one of the following 15 mutually exclusive marginal tax rate categories: (1) 0-percent rate; (2) 0 percent (capital gains); (3) 10-percent rate; (4) Form 8814 (10-percent rate with no tax liability other than that generated by the dependent’s income); (5) 15-percent rate; (6) 15 percent (capital gains); (7) 20 percent rate (capital gains); (8) 25-percent rate; (9) 25 percent (capital gains); (10) 28-percent rate; (11) 28 percent (capital gains); (12) 33-percent

rate; (13) 35-percent rate; (14) 39.6-percent rate; and (15) Form 8615 (with income taxed at any rate).

Table 3.4 presents statistics by marginal tax rate classification and filing status for returns with modified taxable income. For each marginal rate classification, modified taxable income and “income tax generated” were computed “at all rates” and “at marginal rate.” The “at all rates” computations (columns 3 and 5) show the total amount of modified taxable income or tax generated, tabulated by the marginal tax rate specified; each tax rate classification is mutually exclusive. The “at marginal rate” computations (columns 4 and 6) report the specific amounts of modified taxable income taxed and the tax generated at the marginal tax rate shown, for all returns in each of the marginal rate classifications. Although the alternative minimum tax (AMT) was not included in the determination of the marginal tax rate, we show at what rate individuals with AMT have been classified and the amount of AMT that was paid (columns 10 and 11).

For example, consider returns in the “returns of married persons filing jointly and returns of surviving spouses” filing status that were included in the “33-percent” marginal tax rate classification. The total modified taxable income for the estimated 1,537,384 returns in this classification “at all rates” was \$503.0 billion (column 3), and the total tax generated was \$121.7 billion (column 5). Approximately \$104.3 billion (column 4) of the modified taxable income were subject to tax at the marginal tax rate of 33 percent. This modified taxable income generated \$34.4 billion (column 6) in tax at the 33-percent tax rate with the remainder generated at some or all of the lower tax rates. Some 82.0 percent of these returns, or 1,260,739, paid AMT.

Table 3.5 provides statistics on the tax generated (regular tax before credits), in total and at each tax rate bracket, for returns with modified taxable income. Returns in this table are classified by size of AGI. The tax generated at each tax rate was computed based on the modified taxable income for each individual return.

For example, the 5.4 million returns included in the “\$200,000 under \$500,000” income-size classification showed total modified taxable income of \$1,272.3 billion and generated total tax of \$285.5 billion. Of this \$1,272.3 billion of modified taxable income, \$92.0 billion were taxed at 10 percent (ordinary tax rate); \$278.3 billion were taxed at 15 percent (ordinary tax rate); \$370.9 billion were taxed at the 25-percent (ordinary tax) rate; \$268.7 billion were taxed at the 28-percent (ordinary tax) rate; \$149.0 billion were taxed at the 33-percent rate; \$3.0 billion were taxed at the 35-percent rate; and \$2.0 billion were taxed at the 39.6-percent rate. Approximately \$7.6 billion were taxed at the 0-percent (capital gains) rate; \$95.6 billion were taxed at the 15-percent capital gain and qualified

dividend rate; \$0.8 billion were taxed at the 20-percent capital gain rate; \$3.8 billion were taxed at the 25-percent capital gain rate; \$0.2 billion were taxed at the 28-percent capital gain rate; and the remainder from tax related to Forms 8814 and 8615.

Table 3.6 presents statistics on the income and tax generated at each tax rate, by filing status, for returns with modified taxable income. Almost 2.6 million of the 46.3 million returns of married persons filing jointly (including surviving spouses) with modified taxable income had some income taxed at the 33-percent tax rate. For these returns, the taxable income subject to this rate was \$293.5 billion, and the tax generated was \$96.9 billion.

### Computation of Alternative Minimum Taxable Income

Alternative Minimum Taxable Income (AMTI) was computed by adding certain “tax preferences” (i.e., deduction or exclusion amounts identified as potential sources of tax savings disallowed for AMT purposes) and “adjustments” (i.e., regular tax deduction amounts recomputed or excluded for AMT purposes) to taxable income before any deductions were taken for personal exemptions (Figures F and G). The “net operating loss deduction” was recomputed to allow for the exclusion of the “tax

preference items” and “adjustments” used to reduce regular tax liability. The recomputed net operating loss deduction, termed the “alternative net operating loss deduction,” was limited to 90 percent of AMTI (with certain minor exceptions for 2015).

AMTI was reduced by an exemption amount that depended on the filing status of the individual and was subject to phase-out at higher AMTI levels (see Alternative Minimum Tax definition in Explanation of Terms). After reduction by the exemption, the first \$185,400 (\$92,700 if married filing separately) of the remaining AMTI was subject to tax at a 26-percent rate, with any excess taxed at a 28-percent rate. However, capital gains and qualified dividends (recalculated for AMT purposes) that were taxed at lower rates (0 percent, 15 percent, 20 percent, and 25 percent) were taxed at these same rates for the AMT, with the rest of AMTI being taxed at the rates mentioned above (26 percent or 28 percent). The resulting tax was reduced by the “alternative minimum tax foreign tax credit,” which produced a “tentative minimum tax.” Tentative minimum tax was further reduced by the individual’s regular tax before credits (excluding tax on lump-sum distributions from qualified retirement plans) less the foreign tax credit (for regular tax purposes) to yield the alternative minimum tax.

Dependents under the age of 18 and certain children under 24 with investment income over a certain amount who filed their own returns were subject to special rules for AMT purposes. These rules required that the dependents pay the same amount of AMT as their parents would have paid if the parents included the dependents’ incomes on their own tax returns. (Dependents filing their own returns were limited to an AMT exemption of \$7,400 plus their “earned incomes.” The dependent’s AMT could be reduced if the parents had regular tax greater than the child’s own tentative minimum tax, or if any other dependent under age 18 and certain children under 24 of the same parents had regular tax greater than this dependent’s own tentative minimum tax.)

#### Figure F. Calculation of Alternative Minimum Taxable Income, Tax Year 2015

	Taxable income before deduction for personal exemptions
PLUS:	Adjustments and preferences (see Figure G)
PLUS:	Net operating loss deduction
MINUS:	Alternative tax net operating loss deduction [1]
EQUALS:	Alternative minimum taxable income

[1] Limited to 90 percent of AMTI except for minor exceptions.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Figure G. Alternative Minimum Tax Adjustments and Preferences, Tax Year 2015**

- Medical and dental expenses from Schedule A (if the taxpayer or their spouse was 65 or older, the lesser of deductible medical and dental expenses or 2.5 percent of adjusted gross income (AGI))
- Deductions for State and local income, sales, real estate, personal property, and foreign taxes
- Deductions for taxable refund reported on Form 1040
- Home mortgage interest adjustment on the worksheet from the Form 6251, *Alternative Minimum Tax-Individuals*, instructions
- Miscellaneous itemized deductions subject to the 2-percent-of-AGI limitation
- Overall limit on itemized deductions
- Investment interest expense (the result could be negative)
- Excess of percentage depletion deduction for sections 611 and 613 property over the adjusted basis (the result could be negative)
- Deduction for net operating loss from Form 1040, *U.S. Individual Income Tax Return*
- Tax-exempt interest from private activity bonds issued before 2009 and after August 7, 1986, or after 2010
- Excluded gain, under the section 1202 gain on qualified small business stock held more than 5 years, multiplied by 7 percent if sold after May 5, 2003
- Incentive stock options which were exercised after 1987 (the amount by which the value of the option when exercised exceeded the price paid by the taxpayer; the result could be negative)
- Difference between income distributions to beneficiaries of estates and trusts for regular tax purposes and the amounts refigured for alternative minimum tax (AMT) purposes (the result could be negative)
- Electing large partnerships, enter the amount from Schedule K-1 (Form 1065-B), box 6.
- Adjustment of gain or loss on property, the basis of which was affected by accelerated depreciation or rapid amortization and which was reduced for AMT purposes (the result could be negative)
- Excess of depreciation on property placed in service after 1986 over less liberal methods allowed for AMT purposes (straight-line or 150-percent declining balance method, depending on the type of property; the result could be negative)
- Passive activity gains and losses allowed for regular tax purposes for activities acquired before October 23, 1986, taking into account AMT adjustments and preference items and any AMT prior-year unallowed losses (the result could be negative)
- Adjustment for refigured loss from activities in which allowable losses from partnerships or S Corporations were limited by "at-risk" and other rules, taking into account AMT adjustments and preference items (the result could be negative)
- Excess of circulation expenditures paid or incurred after 1986 over allowable amortization if the expenditures were capitalized (the result could be negative)
- Deferred income from long-term contracts entered into after February 28, 1986, with certain exceptions and limitations (the result could be negative)
- Excess of mining exploration and development costs paid or incurred after 1986 over allowable amortization if the expenditures were capitalized (the result could be negative)
- Excess of research and experimental expenditures paid or incurred after 1986 over allowable amortization if the expenditures were capitalized (the result could be negative)
- Adjustment from disallowing the installment sales method of accounting for sales of inventory and stock in trade after March 1, 1986, with certain exceptions (the result is negative)
- Amount by which excess intangible drilling costs deducted currently over allowable amortization (if these costs were capitalized) was more than 65 percent of the taxpayer's "net income" from oil, gas, and geothermal wells, with exceptions for independent oil producers and royalty owners
- Excess of accelerated depreciation on property placed in service using pre-1987 rules over straight-line depreciation as refigured for AMT purposes
- Adjustment for taxable distributions received from a cooperative (total AMT patronage dividend and per-unit retain allocation adjustment)
- Excess of rapid amortization of pollution control facilities placed in service after 1986 over otherwise allowable depreciation (the result could be negative)
- Adjustment for charitable contributions of certain property for which section 170(e) of the Internal Revenue Code applies
- Adjustment for alcohol and cellulosic biofuel fuels credit and biodiesel and renewable diesel fuels credit included in taxable income (the amount is included as a negative)
- Adjustment for refigured tax shelter farm gains or losses, taking into account AMT adjustments and preference items (the result could be negative)
- Related adjustments, refigured for AMT purposes, including section 179 expense deduction, expenses for business or rental use of the home, conservation expenses, taxable Individual Retirement Arrangement (IRA) distributions, self-employed health insurance deduction, Keogh retirement plan or self-employed SEP deduction, and IRA deductions (the result could be negative)
- Deduction for alternative tax net operating loss

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

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# Section 4

# Basic Tables

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*Lisa Russ and Michael Parisi were responsible for programming the Basic Tables. Tables 1.4CV, 2.1CV, and 3.3CV were programmed by Valerie Testa and Tracy Haines. Review of tables was performed by Michael Parisi and Justin Bryan.*

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**Table 1.1 All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size and accumulated size of adjusted gross income	All returns				Taxable returns						
	Number of returns (1)	Percent of total (2)	Adjusted gross income less deficit		Number of returns (6)	Percent of total (7)	Adjusted gross income less deficit		Taxable income (8)	Percent of total (9)	Taxable income (10)
			Amount (3)	Average (dollars) (5)			Amount	Average (dollars) (5)			
<b>Accumulated from largest size of adjusted gross income</b>											
\$10,000,000 or more	18,061	[2]	538,771,167	5.3	29,830,639	18,057	[2]	538,499,373	5.6	18,030	
\$5,000,000 or more	46,741	[2]	734,432,519	7.2	15,712,811	46,712	[2]	733,990,389	7.7	46,632	
\$2,000,000 or more	163,459	0.1	1,081,296,955	10.6	6,615,096	163,317	0.2	1,080,527,270	11.3	163,023	
\$1,500,000 or more	243,430	0.2	1,218,983,307	11.9	5,007,531	243,201	0.2	1,218,064,246	12.8	242,805	
\$1,000,000 or more	439,335	0.3	1,455,482,912	14.3	3,312,923	438,877	0.4	1,454,288,568	15.2	438,113	
\$500,000 or more	1,323,670	0.9	2,053,159,557	20.1	1,551,111	1,322,165	1.3	2,051,262,861	21.5	1,320,337	
\$200,000 or more	6,751,846	4.5	3,599,675,040	35.3	5,313,139	6,740,763	6.8	3,595,223,558	37.6	6,733,848	
\$100,000 or more	25,284,439	16.8	6,106,172,868	59.8	241,499	25,143,121	25.4	6,085,454,252	63.7	25,134,071	
\$75,000 or more	38,106,230	25.3	7,217,347,711	70.7	189,401	37,705,298	38.1	7,174,752,109	75.1	37,696,075	
\$50,000 or more	58,086,347	38.6	8,445,646,798	82.7	145,398	56,389,311	56.9	8,326,725,345	87.2	56,375,554	
\$40,000 or more	69,711,765	46.3	8,966,492,780	87.8	128,622	66,091,812	66.7	8,762,345,110	91.7	66,077,952	
\$30,000 or more	84,625,645	56.2	9,486,018,593	92.9	112,094	77,419,188	77.4	9,131,917,188	95.6	76,640,644	
\$25,000 or more	93,458,520	62.1	9,728,591,368	95.3	104,095	81,974,857	82.8	9,278,098,378	97.1	81,959,678	
\$20,000 or more	103,439,970	68.7	9,952,822,222	97.5	96,218	87,379,658	88.2	9,399,848,612	98.4	87,362,472	
\$15,000 or more	114,688,417	76.2	10,148,679,910	99.4	88,505	92,575,095	93.5	9,490,761,106	99.4	92,557,889	
\$10,000 or more	126,887,897	84.3	10,301,432,377	100.9	81,185	96,908,153	97.8	9,546,238,182	100.0	96,890,933	
\$5,000 or more	138,286,492	91.9	10,387,844,363	101.7	75,118	98,834,407	99.8	9,561,430,500	100.1	98,815,185	
\$1 or more	148,421,196	98.6	10,414,085,161	102.0	70,166	99,034,090	100.0	9,562,048,820	100.1	99,012,731	
<b>All returns</b>	<b>150,493,263</b>	<b>100.0</b>	<b>10,210,310,102</b>	<b>100.0</b>	<b>67,846</b>	<b>99,040,729</b>	<b>100.0</b>	<b>9,550,843,480</b>	<b>100.0</b>	<b>99,012,731</b>	

Size and accumulated size of adjusted gross income	Income tax after credits				Total income tax					
	Amount (11)	Percent of total (12)	Number of returns (13)	Amount (14)	Percent of total (15)	Amount (16)	Total (17)	Percent of		Average total income tax (dollars) (20)
								Taxable income (18)	Adjusted gross income less (19)	
<b>Accumulated from largest size of adjusted gross income</b>										
\$10,000,000 or more	465,252,416	6.5	18,012	131,338,237	9.1	139,611,281	9.6	30.0	25.9	7,731,699
\$5,000,000 or more	639,168,438	8.9	46,595	185,577,759	12.9	195,945,684	13.4	30.7	26.7	4,194,761
\$2,000,000 or more	947,999,854	13.2	162,883	283,939,572	19.8	297,434,226	20.4	31.4	27.5	1,821,208
\$1,500,000 or more	1,070,735,074	14.9	242,614	322,533,663	22.5	337,105,843	23.1	31.5	27.7	1,386,120
\$1,000,000 or more	1,280,600,011	17.8	437,701	387,185,772	27.0	403,429,433	27.7	31.5	27.7	919,231
\$500,000 or more	1,807,719,581	25.1	1,319,031	538,438,906	37.5	557,818,196	38.3	30.9	27.2	421,898
\$200,000 or more	3,077,837,105	42.7	6,728,793	835,631,400	58.2	857,650,398	58.8	23.9	23.9	127,233
\$100,000 or more	4,966,194,864	69.0	25,128,780	1,151,959,737	80.2	1,174,000,036	80.5	23.6	19.3	46,693
\$75,000 or more	5,736,819,221	79.7	37,689,982	1,257,860,664	87.6	1,279,901,495	87.8	22.3	17.8	33,945
\$50,000 or more	6,511,043,327	90.4	56,373,021	1,357,651,049	94.6	1,379,693,290	94.6	21.2	16.6	24,467
\$40,000 or more	6,788,765,166	94.3	66,074,547	1,390,181,156	96.8	1,412,223,498	96.9	20.8	16.1	21,368
\$30,000 or more	7,008,557,469	97.3	76,636,297	1,415,348,815	98.6	1,437,391,174	98.6	20.5	15.7	18,751
\$25,000 or more	7,086,002,630	98.4	81,955,642	1,424,101,392	99.2	1,446,143,763	99.2	20.4	15.6	17,641
\$20,000 or more	7,144,377,356	99.2	87,360,443	1,430,292,522	99.6	1,452,334,892	99.6	20.3	15.5	16,621
\$15,000 or more	7,181,008,326	99.7	92,555,880	1,433,816,372	99.9	1,455,858,742	99.9	20.3	15.3	15,726
\$10,000 or more	7,195,767,806	99.9	96,888,938	1,435,197,655	100.0	1,457,240,025	100.0	20.3	15.3	15,037
\$5,000 or more	7,199,318,119	100.0	98,815,192	1,435,565,670	100.0	1,457,608,041	100.0	20.2	15.2	14,748
\$1 or more	7,199,620,708	100.0	99,014,875	1,435,606,612	100.0	1,457,648,982	100.0	20.2	15.2	14,719
<b>All returns</b>	<b>7,199,620,708</b>	<b>100.0</b>	<b>99,021,502</b>	<b>1,435,848,586</b>	<b>100.0</b>	<b>1,457,891,441</b>	<b>100.0</b>	<b>20.2</b>	<b>15.3</b>	<b>14,720</b>

[1] Percentage not computed.  
 [2] Less than 0.05 percent.  
 NOTE: Detail may not add to totals because of rounding.  
 Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	All returns																							
	(1)	(2)	(3)	(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total income tax		
<b>All returns, total</b>	<b>150,493,263</b>	<b>10,210,310,102</b>	<b>1,140,740,415</b>	<b>44,567,263</b>	<b>1,257,437,010</b>	<b>103,844,288</b>	<b>900,609,447</b>	<b>114,871,989</b>	<b>7,350,295,492</b>	<b>99,021,502</b>	<b>1,435,848,586</b>	<b>99,040,729</b>	<b>1,457,891,441</b>											
No adjusted gross income	2,072,066	-203,775,058	12,448,491	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$1 under \$5,000	10,134,703	26,240,797	31,087,459	317,443	5,062,303	9,815,255	54,726,212	355,760	433,802	199,692	40,941	199,682	40,941											
\$5,000 under \$10,000	11,398,595	86,411,986	52,312,323	384,355	6,390,443	11,012,200	81,276,862	1,971,291	3,654,755	1,926,254	368,015	1,926,254	368,015											
\$10,000 under \$15,000	12,219,481	152,752,468	78,328,220	662,599	9,962,058	11,555,885	92,616,719	6,085,567	17,534,933	4,333,058	1,381,283	4,333,058	1,381,283											
\$15,000 under \$20,000	11,228,447	195,857,688	80,165,929	811,728	12,524,176	10,416,717	86,251,291	6,850,887	43,206,787	5,195,436	3,523,850	5,195,436	3,523,850											
\$20,000 under \$25,000	9,981,450	224,230,854	72,448,913	941,085	14,912,176	9,039,307	76,036,514	7,851,151	71,587,937	5,404,801	6,191,130	5,404,801	6,191,130											
\$25,000 under \$30,000	8,832,875	242,572,775	66,284,851	1,081,500	17,588,605	7,749,382	66,157,579	7,999,445	97,548,763	5,319,345	8,752,577	5,319,345	8,752,577											
\$30,000 under \$40,000	14,913,880	519,525,813	115,442,883	2,565,311	40,798,529	12,348,570	108,298,415	14,358,239	258,870,165	10,561,750	25,167,659	10,561,750	25,167,659											
\$40,000 under \$50,000	11,625,418	520,845,982	91,238,099	2,983,529	48,716,667	8,640,831	79,302,209	11,493,776	303,324,644	9,701,526	32,530,107	9,701,526	32,530,107											
\$50,000 under \$75,000	19,980,117	1,228,299,087	169,228,826	7,518,141	134,805,158	12,461,976	126,871,911	19,872,288	799,873,339	18,683,039	99,790,385	18,683,039	99,790,385											
\$75,000 under \$100,000	12,821,791	1,111,174,843	122,634,902	6,957,567	143,109,518	5,864,215	68,439,631	12,780,368	778,011,174	12,561,202	105,900,927	12,561,202	105,900,927											
\$100,000 under \$200,000	18,532,593	2,506,497,828	198,173,870	14,038,259	358,208,357	4,494,023	55,233,169	18,510,747	1,895,870,893	18,399,987	316,328,337	18,399,987	316,328,337											
\$200,000 under \$500,000	5,428,176	1,546,515,483	50,951,651	5,083,499	220,760,559	344,509	4,196,553	5,421,049	1,271,631,085	5,409,762	297,192,494	5,409,762	297,192,494											
\$500,000 under \$1,000,000	884,335	597,676,645	0	821,784	69,703,881	62,549	740,487	883,020	527,614,042	881,330	151,253,134	881,330	151,253,134											
\$1,000,000 under \$1,500,000	195,905	236,499,605	0	177,407	26,437,560	18,497	218,776	195,466	210,041,828	195,087	64,652,109	195,087	64,652,109											
\$1,500,000 under \$2,000,000	79,971	137,686,352	0	71,685	14,954,416	8,285	98,942	79,839	122,829,421	79,731	38,594,091	79,731	38,594,091											
\$2,000,000 under \$5,000,000	116,718	346,864,436	0	106,755	38,021,038	9,963	118,857	116,452	308,993,986	116,288	98,361,813	116,288	98,361,813											
\$5,000,000 under \$10,000,000	28,680	195,661,353	0	27,125	21,753,953	1,555	18,800	28,614	173,981,577	28,583	54,239,522	28,583	54,239,522											
\$10,000,000 or more	18,061	538,771,166	0	17,490	73,727,614	569	6,520	18,032	465,286,561	18,012	131,338,237	18,012	131,338,237											
<b>Taxable returns, total</b>	<b>99,040,729</b>	<b>9,550,843,480</b>	<b>707,820,864</b>	<b>39,561,113</b>	<b>1,134,711,669</b>	<b>59,466,435</b>	<b>522,323,703</b>	<b>99,012,731</b>	<b>7,199,620,708</b>	<b>99,021,502</b>	<b>1,435,848,586</b>	<b>99,040,729</b>	<b>1,457,891,441</b>											
<b>Nontaxable returns, total</b>	<b>51,452,534</b>	<b>659,466,622</b>	<b>432,919,551</b>	<b>5,006,150</b>	<b>122,725,341</b>	<b>44,377,852</b>	<b>378,285,744</b>	<b>15,859,259</b>	<b>150,674,784</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>											

Footnotes at end of table.

**Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Returns of married persons filing jointly and returns of surviving spouses															
	Number of returns		Adjusted gross income less deficit		Exemption amount		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)			
<b>All returns, total</b>	<b>54,294,820</b>	<b>6,627,921,521</b>	<b>627,985,265</b>	<b>24,945,937</b>	<b>854,892,713</b>	<b>28,717,031</b>	<b>378,499,970</b>	<b>46,290,366</b>	<b>4,981,969,079</b>	<b>41,543,215</b>	<b>1,024,015,475</b>	<b>41,551,043</b>	<b>1,040,684,097</b>			
No adjusted gross income	631,850	-126,340,287	6,444,932	0	0	0	0	0	0	2,448	142,256	2,450	142,634			
\$1 under \$5,000	721,218	1,722,543	6,722,684	68,942	1,715,229	652,276	8,966,606	**	**	**	**	**	**			
\$5,000 under \$10,000	983,536	7,565,279	9,908,766	71,681	1,586,840	911,855	12,442,540	**	**	**	**	**	**			
\$10,000 under \$15,000	1,464,654	18,485,113	16,176,619	122,892	2,678,775	1,341,762	18,114,398	**	**	**	**	**	**			
\$15,000 under \$20,000	1,739,384	30,393,578	20,275,325	158,915	3,398,333	1,580,469	21,155,656	**	**	**	**	**	**			
\$20,000 under \$25,000	1,829,227	41,271,852	21,726,295	198,875	4,311,451	1,630,352	21,686,765	**	**	**	**	**	**			
\$25,000 under \$30,000	1,833,147	50,362,264	22,395,165	228,924	4,903,177	1,604,223	21,154,467	1,220,198	5,362,471	699,813	334,334	699,813	334,334			
\$30,000 under \$40,000	3,693,642	129,496,107	46,257,117	555,041	11,749,422	3,138,601	41,169,279	3,277,843	32,702,806	1,706,655	1,853,934	1,706,655	1,853,934			
\$40,000 under \$50,000	3,643,135	163,840,994	45,220,794	725,598	15,481,443	2,917,538	38,005,487	3,566,906	65,912,352	2,313,132	4,513,546	2,313,132	4,513,546			
\$50,000 under \$75,000	8,915,819	558,395,634	107,628,508	2,575,813	54,625,088	6,340,006	82,664,590	8,874,099	314,303,272	7,907,840	29,789,769	7,907,840	29,789,770			
\$75,000 under \$100,000	8,333,406	726,506,192	98,569,568	3,913,771	85,925,493	4,419,636	58,004,114	8,310,890	494,619,075	8,131,512	54,618,828	8,131,512	54,618,862			
\$100,000 under \$200,000	14,734,839	2,010,365,290	178,464,985	10,913,290	284,018,792	3,821,549	50,362,856	14,722,860	1,498,036,499	14,640,148	235,323,956	14,640,923	235,326,106			
\$200,000 under \$500,000	4,644,659	1,322,258,013	48,194,507	4,365,588	188,665,524	279,070	3,727,171	4,640,036	1,082,326,058	4,632,653	249,291,718	4,637,925	251,133,658			
\$500,000 under \$1,000,000	758,569	512,355,084	0	709,792	59,107,794	48,777	641,663	757,759	452,875,570	756,941	129,881,879	757,997	132,301,749			
\$1,000,000 under \$1,500,000	165,678	199,994,480	0	151,169	21,813,643	14,509	189,874	165,377	178,135,250	165,233	55,043,264	165,566	56,327,548			
\$1,500,000 under \$2,000,000	67,141	115,599,264	0	60,467	12,255,679	6,673	87,188	67,064	103,439,486	67,005	32,673,120	67,100	33,499,404			
\$2,000,000 under \$5,000,000	96,769	287,553,194	0	88,748	30,589,510	8,022	104,887	96,604	257,039,802	96,495	82,235,476	96,708	84,633,238			
\$5,000,000 under \$10,000,000	23,661	161,324,719	0	22,368	17,445,159	1,293	16,910	23,612	143,931,875	23,598	45,129,838	23,650	46,755,391			
\$10,000,000 or more	14,485	416,772,208	0	14,064	54,621,362	421	5,520	14,465	362,308,269	14,452	103,116,111	14,483	109,386,475			
<b>Taxable returns, total</b>	<b>41,551,043</b>	<b>6,405,936,966</b>	<b>451,632,301</b>	<b>22,848,738</b>	<b>797,319,889</b>	<b>18,699,855</b>	<b>246,997,752</b>	<b>41,540,764</b>	<b>4,918,593,568</b>	<b>41,543,215</b>	<b>1,024,015,475</b>	<b>41,551,043</b>	<b>1,040,684,097</b>			
<b>Nontaxable returns, total</b>	<b>12,743,777</b>	<b>221,984,555</b>	<b>176,352,964</b>	<b>2,097,199</b>	<b>57,572,824</b>	<b>10,017,176</b>	<b>131,502,218</b>	<b>4,749,602</b>	<b>63,375,512</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			

Footnotes at end of table.

**Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Returns of married persons filing separately													
	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax					
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	
<b>All returns, total</b>	<b>2,977,192</b>	<b>190,688,552</b>	<b>15,332,425</b>	<b>1,143,593</b>	<b>28,180,385</b>	<b>1,741,256</b>	<b>11,178,619</b>	<b>2,564,074</b>	<b>152,402,375</b>	<b>2,431,567</b>	<b>32,174,028</b>	<b>2,437,846</b>	<b>33,145,899</b>	
No adjusted gross income	82,706	-13,605,308	436,500	0	0	0	0	0	0	751	38,247	755	38,353	
\$1 under \$5,000	136,980	291,398	631,736	16,511	114,382	118,464	767,801	**	**	**	**	**	**	
\$5,000 under \$10,000	137,000	1,031,674	621,658	22,392	164,300	112,568	736,168	** 10,074	** 21,860	** 9,078	** 1,781	** 9,078	** 1,781	
\$10,000 under \$15,000	158,225	1,957,818	734,368	18,237	117,501	138,992	901,827	122,825	282,917	107,701	24,864	107,701	24,864	
\$15,000 under \$20,000	178,490	3,161,912	857,917	28,866	228,467	149,623	961,358	170,339	1,150,356	151,139	105,561	151,139	105,561	
\$20,000 under \$25,000	219,122	4,940,024	1,097,499	35,380	340,157	182,684	1,172,424	212,950	2,384,578	186,768	232,456	186,768	232,456	
\$25,000 under \$30,000	227,923	6,252,129	1,184,619	46,856	551,275	179,075	1,143,799	222,764	3,405,680	209,494	375,880	209,494	375,880	
\$30,000 under \$40,000	404,882	14,102,338	2,134,060	103,725	1,226,477	301,157	1,915,058	399,465	8,852,690	374,210	1,021,043	376,159	1,021,060	
\$40,000 under \$50,000	362,595	16,245,296	2,011,522	135,918	1,604,483	225,618	1,445,947	361,249	11,247,139	345,162	1,398,647	346,137	1,398,747	
\$50,000 under \$75,000	561,196	33,923,498	3,290,167	320,474	4,595,464	240,722	1,538,354	556,971	24,666,475	549,247	3,625,598	550,222	3,627,007	
\$75,000 under \$100,000	240,402	20,909,768	1,334,827	190,345	3,329,905	50,046	318,376	240,078	15,943,531	235,060	2,879,575	236,034	2,880,072	
\$100,000 under \$200,000	202,292	25,864,087	992,379	167,667	3,896,074	34,315	225,520	202,186	20,756,355	198,891	4,440,216	199,875	4,456,866	
\$200,000 under \$500,000	45,272	12,954,865	5,173	38,491	1,658,877	6,622	43,246	45,141	11,271,449	44,375	3,034,908	44,567	3,093,686	
\$500,000 under \$1,000,000	11,170	7,551,360	0	10,578	1,230,006	591	3,786	11,149	6,322,584	10,994	2,084,444	11,039	2,143,849	
\$1,000,000 under \$1,500,000	3,056	3,762,883	0	2,631	518,451	424	2,668	3,038	3,253,993	2,893	967,698	3,026	1,004,265	
\$1,500,000 under \$2,000,000	1,587	2,741,360	0	1,473	371,538	114	738	1,583	2,371,352	1,557	728,649	1,574	756,820	
\$2,000,000 under \$5,000,000	2,656	8,073,951	0	2,468	1,149,477	188	1,218	2,637	6,941,911	2,625	2,156,514	2,646	2,244,068	
\$5,000,000 under \$10,000,000	800	5,621,137	0	769	823,169	31	196	794	4,815,722	795	1,464,362	798	1,538,684	
\$10,000,000 or more	835	34,908,361	0	812	6,260,382	21	135	832	28,713,784	829	7,593,585	835	8,201,868	
<b>Taxable returns, total</b>	<b>2,437,846</b>	<b>195,910,577</b>	<b>11,962,240</b>	<b>1,052,865</b>	<b>26,469,458</b>	<b>1,377,686</b>	<b>8,820,030</b>	<b>2,434,880</b>	<b>150,134,116</b>	<b>2,431,567</b>	<b>32,174,028</b>	<b>2,437,846</b>	<b>33,145,899</b>	
<b>Nontaxable returns, total</b>	<b>539,345</b>	<b>-5,222,024</b>	<b>3,370,185</b>	<b>90,729</b>	<b>1,710,926</b>	<b>363,570</b>	<b>2,358,589</b>	<b>129,193</b>	<b>2,268,259</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Footnotes at end of table.

**Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Returns of heads of households												Total income tax	
	Number of returns (40)	Adjusted gross income less deficit (41)	Exemption amount (42)	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns (51)	Amount (52)	
				Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (50)			
<b>All returns, total</b>	<b>22,134,303</b>	<b>823,331,580</b>	<b>230,192,378</b>	<b>3,732,736</b>	<b>79,479,593</b>	<b>18,307,560</b>	<b>169,902,322</b>	<b>13,822,202</b>	<b>411,047,695</b>	<b>7,309,084</b>	<b>57,230,178</b>	<b>7,309,954</b>	<b>57,718,716</b>	
No adjusted gross income	94,006	-6,112,273	857,203	0	0	0	0	0	0	1,063	12,956	1,053	12,956	
\$1 under \$5,000	522,095	1,575,074	5,153,020	19,623	305,276	502,472	4,658,119	0	0	**	**	**	**	
\$5,000 under \$10,000	1,579,866	12,792,368	15,293,377	25,204	384,209	1,554,662	14,420,398	0	0	**	**	**	**	
\$10,000 under \$15,000	2,997,105	38,156,366	31,556,662	47,433	702,626	2,949,672	27,368,825	**	**	**	**	**	**	
\$15,000 under \$20,000	2,885,867	50,267,348	31,499,138	73,309	1,161,889	2,812,559	26,084,182	**	**	**	**	**	**	
\$20,000 under \$25,000	2,444,577	54,911,539	26,373,136	106,156	1,548,876	2,338,421	21,679,621	**	**	**	**	**	**	
\$25,000 under \$30,000	2,074,644	57,018,894	22,353,160	135,869	2,094,457	1,938,774	17,981,681	1,942,233	15,086,471	**	**	**	**	
\$30,000 under \$40,000	3,213,969	111,505,100	34,588,889	451,067	7,378,249	2,762,902	25,617,849	3,143,012	44,368,564	1,168,529	1,409,431	1,168,529	1,409,431	
\$40,000 under \$50,000	1,966,315	87,765,923	20,375,907	461,773	8,048,915	1,504,541	13,972,358	1,949,861	45,530,673	1,476,921	3,198,358	1,476,921	3,198,358	
\$50,000 under \$75,000	2,477,603	149,872,637	25,020,962	1,018,007	18,269,011	1,459,596	13,604,217	2,469,827	93,038,149	2,307,788	9,247,068	2,307,788	9,247,068	
\$75,000 under \$100,000	981,338	83,627,737	9,243,202	651,888	13,539,983	329,450	3,069,548	977,968	57,802,422	970,508	8,225,770	970,508	8,225,770	
\$100,000 under \$200,000	729,595	95,168,655	6,864,931	590,102	15,621,685	139,492	1,304,898	728,248	71,621,264	723,596	13,850,667	723,596	13,851,773	
\$200,000 under \$500,000	135,203	38,411,664	1,012,991	124,362	5,423,868	10,839	101,719	135,019	31,916,273	134,284	8,346,983	134,618	8,415,171	
\$500,000 under \$1,000,000	21,033	14,214,904	0	18,603	1,609,314	2,430	22,655	21,005	12,587,627	20,775	3,531,576	20,925	3,597,972	
\$1,000,000 under \$1,500,000	4,826	5,808,236	0	3,880	612,723	947	8,809	4,807	5,193,049	4,735	1,556,893	4,787	1,592,102	
\$1,500,000 under \$2,000,000	2,091	3,590,648	0	1,730	368,076	361	3,353	2,081	3,229,223	2,065	959,515	2,081	989,132	
\$2,000,000 under \$5,000,000	3,043	8,909,085	0	2,672	879,794	371	3,429	3,039	8,028,280	3,021	2,465,228	3,033	2,547,245	
\$5,000,000 under \$10,000,000	703	4,737,921	0	657	424,301	46	429	702	4,313,380	700	1,274,140	700	1,328,989	
\$10,000,000 or more	424	11,109,754	0	399	1,136,340	25	231	424	9,973,183	421	2,846,488	424	2,997,644	
<b>Taxable returns, total</b>	<b>7,309,954</b>	<b>523,449,764</b>	<b>65,840,632</b>	<b>2,781,982</b>	<b>61,396,071</b>	<b>4,526,919</b>	<b>42,182,190</b>	<b>7,307,349</b>	<b>354,855,802</b>	<b>7,309,084</b>	<b>57,230,178</b>	<b>7,309,954</b>	<b>57,718,716</b>	
<b>Nontaxable returns, total</b>	<b>14,824,350</b>	<b>299,881,817</b>	<b>164,351,747</b>	<b>950,754</b>	<b>18,083,523</b>	<b>13,780,641</b>	<b>127,720,132</b>	<b>6,514,853</b>	<b>56,191,893</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Footnotes at end of table.

**Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Returns of single persons											Total income tax											
	(53)	(54)	(55)	(56)		(57)		(58)		(59)		(60)		(61)		(62)		(63)		(64)		(65)	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>71,086,947</b>	<b>2,568,368,449</b>	<b>267,230,346</b>	<b>14,744,996</b>	<b>294,884,319</b>	<b>55,078,441</b>	<b>341,028,536</b>	<b>52,195,948</b>	<b>1,804,876,341</b>	<b>47,737,636</b>	<b>322,428,905</b>	<b>47,741,885</b>	<b>326,342,729</b>										
No adjusted gross income	1,263,503	-57,717,191	4,707,856	0	0	0	0	0	0	0	48,516	2,382	48,516										
\$1 under \$5,000	8,754,410	22,651,783	18,580,019	212,366	2,927,415	8,542,043	40,333,686	353,743	433,349	197,522	40,134	197,522	40,134										
\$5,000 under \$10,000	8,698,192	65,022,665	26,488,523	265,077	4,275,095	8,433,115	53,677,756	1,963,234	3,633,349	1,918,194	366,257	1,918,194	366,257										
\$10,000 under \$15,000	7,599,496	94,153,171	29,858,570	474,037	6,463,156	7,125,460	46,231,669	5,936,046	17,225,156	4,213,770	1,355,088	4,213,770	1,355,088										
\$15,000 under \$20,000	6,424,705	112,034,850	27,533,548	550,638	7,735,486	5,874,066	38,050,095	5,999,857	41,054,749	4,966,169	3,400,706	4,966,169	3,400,706										
\$20,000 under \$25,000	5,488,525	123,107,439	23,251,984	600,675	8,711,691	4,887,850	31,497,705	5,348,960	60,896,470	4,655,307	5,800,473	4,655,307	5,800,473										
\$25,000 under \$30,000	4,697,161	128,939,489	20,351,907	669,851	10,039,696	4,027,310	25,877,631	4,614,250	73,694,141	4,183,644	7,847,711	4,183,644	7,847,711										
\$30,000 under \$40,000	7,601,388	264,422,268	32,463,017	1,455,478	20,444,381	6,145,910	39,596,229	7,537,918	172,946,105	7,312,357	20,883,251	7,312,357	20,883,251										
\$40,000 under \$50,000	5,653,373	252,993,769	23,627,875	1,660,239	23,581,826	3,993,134	25,878,417	5,615,761	180,634,481	5,566,312	23,419,556	5,566,312	23,419,556										
\$50,000 under \$75,000	8,025,499	486,107,317	33,289,189	3,603,847	57,315,595	4,421,652	29,064,750	7,971,391	367,865,443	7,918,164	57,127,950	7,918,164	57,127,950										
\$75,000 under \$100,000	3,266,645	280,131,146	13,487,305	2,201,562	40,314,137	1,065,082	7,047,593	3,251,431	219,646,146	3,224,123	40,176,755	3,224,123	40,176,755										
\$100,000 under \$200,000	2,865,867	375,099,797	11,851,575	2,367,200	54,671,806	498,666	3,339,894	2,857,452	305,456,774	2,837,352	62,713,498	2,837,352	62,713,498										
\$200,000 under \$500,000	603,042	172,890,940	1,738,980	555,058	25,012,290	47,978	324,416	600,853	146,117,306	598,451	36,518,885	601,488	37,189,687										
\$500,000 under \$1,000,000	93,563	63,555,296	0	82,811	7,756,767	10,751	72,384	93,107	55,828,261	92,619	15,755,235	93,327	16,345,192										
\$1,000,000 under \$1,500,000	22,345	26,934,006	0	19,727	3,492,743	2,618	17,426	22,244	23,459,336	22,226	7,084,254	22,298	7,399,676										
\$1,500,000 under \$2,000,000	9,152	15,755,080	0	8,015	1,969,124	1,136	7,663	9,111	13,769,359	9,104	4,232,807	9,129	4,426,261										
\$2,000,000 under \$5,000,000	14,249	42,328,206	0	12,867	5,402,256	1,382	9,324	14,173	36,983,993	14,147	11,504,596	14,217	12,063,992										
\$5,000,000 under \$10,000,000	3,516	23,977,575	0	3,330	3,061,324	186	1,264	3,505	20,920,600	3,490	6,371,181	3,507	6,711,338										
\$10,000,000 or more	2,317	75,980,843	0	2,215	11,709,531	102	633	2,311	64,291,325	2,310	17,782,053	2,315	19,025,294										
<b>Taxable returns, total</b>	<b>47,741,885</b>	<b>2,425,546,174</b>	<b>178,385,691</b>	<b>12,877,527</b>	<b>249,526,251</b>	<b>34,861,976</b>	<b>224,323,732</b>	<b>47,729,738</b>	<b>1,776,037,221</b>	<b>47,737,636</b>	<b>322,428,905</b>	<b>47,741,885</b>	<b>326,342,729</b>										
<b>Nontaxable returns, total</b>	<b>23,345,062</b>	<b>142,822,275</b>	<b>88,844,655</b>	<b>1,867,469</b>	<b>45,358,068</b>	<b>20,216,465</b>	<b>116,704,804</b>	<b>4,465,611</b>	<b>28,839,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>										

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

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

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2015**  
 (Filing Year 2016)

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income less deficit	150,493,263	10,210,310,102	54,294,820	6,627,921,521	2,977,192	190,688,552	22,134,303	823,331,580	71,086,947	2,568,368,448
Total income	149,937,727	10,360,403,054	54,203,743	6,731,768,020	2,941,242	193,099,796	22,108,254	833,617,399	70,684,488	2,601,917,841
Salaries and wages	124,591,428	7,112,222,959	44,795,715	4,418,495,575	2,429,256	130,276,516	19,984,818	706,085,104	57,381,639	1,857,365,765
Taxable interest	42,636,696	95,881,223	24,653,867	65,926,007	678,102	3,876,146	2,159,601	2,340,519	15,145,126	23,738,551
Tax-exempt interest [1]	5,827,038	61,871,455	3,479,979	40,342,348	73,909	1,493,259	138,876	1,026,063	2,134,274	19,009,785
Ordinary dividends	27,607,044	260,252,720	15,913,764	169,145,421	425,792	10,433,059	942,032	6,108,309	10,325,456	74,565,931
Qualified dividends [1]	25,755,976	203,187,788	14,946,812	132,617,046	372,067	8,504,260	853,875	4,521,582	9,583,220	57,544,901
State income tax refunds	20,256,512	31,110,732	12,041,895	22,088,561	469,507	703,576	1,785,902	1,988,822	5,959,208	6,329,773
Alimony received	414,420	10,077,086	15,155	254,278	8,733	125,190	164,692	4,530,535	225,839	5,167,084
Business or profession net income	18,791,200	391,975,736	9,447,752	258,933,547	311,722	7,633,760	3,097,829	42,579,108	5,933,897	82,829,322
Business or profession net loss	5,935,725	60,161,435	3,222,093	33,044,017	122,413	1,849,076	778,718	8,094,345	1,812,501	17,173,997
Sales of capital assets net gain	15,998,021	725,161,292	9,197,581	538,125,413	233,100	26,246,883	533,361	17,264,813	6,033,979	143,524,583
Sales of capital assets net loss	8,279,783	18,646,316	4,867,605	11,182,436	127,053	158,255	338,704	791,028	2,946,422	6,514,597
Sales of property other than capital assets, net gain less loss	2,216,693	11,943,053	1,574,228	10,066,602	37,223	308,562	84,447	-428,801	520,795	1,996,691
Taxable IRA distributions	14,159,018	253,213,041	8,196,863	166,846,398	166,281	3,086,634	461,134	6,808,064	5,334,740	76,471,944
Taxable pensions and annuities	28,199,160	689,991,999	15,213,969	435,617,312	458,208	10,664,639	1,657,663	27,933,975	10,869,320	215,776,073
Total rental and royalty net income	6,768,234	103,058,883	4,365,925	71,188,238	120,411	2,323,095	272,154	2,768,918	2,009,745	26,778,632
Total rental and royalty net loss	4,531,666	46,245,560	2,838,661	30,194,373	47,989	910,283	338,808	3,485,067	1,306,208	11,675,837
Farm rental net income less loss	495,314	4,494,377	330,229	3,088,070	8,133	57,960	11,078	66,625	145,874	1,281,722
Partnership and S corporation net income less loss	8,744,225	629,004,575	6,185,864	522,050,062	184,414	11,353,897	398,833	20,460,706	1,975,114	75,139,910
Estate and trust net income less loss	688,058	27,419,803	359,969	14,942,938	10,909	1,128,497	18,879	758,301	298,300	10,590,067
Farm net income less loss	1,799,627	-13,963,784	1,356,954	-10,633,805	27,617	-452,160	43,644	-306,540	371,411	-2,571,278
Unemployment compensation	6,206,841	27,225,383	2,743,227	12,761,070	93,347	429,724	1,105,465	4,460,148	2,264,801	9,574,442
Taxable social security benefits	19,661,104	277,411,075	12,057,090	199,560,335	329,011	3,950,564	479,659	4,577,811	6,795,344	69,322,365
Net operating loss	1,138,112	197,513,363	550,190	124,732,157	31,948	12,725,538	49,275	5,947,832	506,699	54,107,837
Cancellation of debt	678,073	6,954,736	381,028	4,328,776	14,996	367,719	64,831	420,846	217,218	1,837,395
Taxable health savings account distributions	267,614	327,192	132,975	191,956	7,097	7,710	38,949	36,439	88,594	91,087
Foreign-earned income exclusion	467,971	29,340,385	176,619	13,119,598	101,882	5,699,865	23,676	1,620,985	165,794	8,899,935
Gambling earnings	1,934,196	32,967,078	1,023,008	18,522,809	41,809	908,611	197,423	2,457,791	671,957	11,077,867
Other income less loss	6,454,478	40,075,330	3,614,573	25,629,107	117,232	1,070,193	453,621	2,691,789	2,269,053	10,684,240
Total statutory adjustments	38,586,372	150,092,952	19,535,108	103,846,499	490,105	2,411,243	5,008,044	10,285,818	13,553,115	33,549,392
Educator expenses deduction	3,721,168	950,200	2,342,673	623,013	87,755	20,937	391,116	94,722	899,625	211,528
Certain business expenses of reservists, performing artists, etc.	169,246	579,419	78,001	306,423	* 6,058	* 15,949	27,010	105,042	58,177	152,005
Health savings account deduction	1,133,655	4,322,792	957,947	3,493,745	14,605	36,919	101,844	212,191	317,259	579,938
Moving expenses adjustment	1,932,701	30,106,835	529,620	20,604,571	24,608	65,938	107,049	372,092	472,514	1,059,399
Deductible part of self-employment tax	1,012,285	24,378,156	805,950	20,205,961	11,245	246,164	30,494	579,813	164,596	3,346,218
Payments to a Keogh plan	4,098,181	28,852,216	2,757,670	23,204,823	56,589	356,327	208,024	1,086,677	1,075,898	4,204,390
Self-employed health insurance deduction	466,686	76,848	248,253	34,027	7,696	2,402	20,694	5,920	190,043	34,500
Penalty on early withdrawal of savings	598,888	12,345,177	200,070	4,119,963	27,740	638,584	98,814	2,330,454	272,265	5,256,175
Alimony paid	2,641,388	13,043,934	1,611,266	9,464,180	21,185	87,790	175,824	498,371	833,093	2,993,593
IRA payments	12,371,155	13,438,377	5,775,648	6,449,493	0	0	1,137,493	1,025,695	5,458,013	5,963,169
Student loan interest deduction	1,655,586	3,918,501	780,592	1,660,107	0	0	224,794	515,337	650,200	1,743,058
Tuition and fees deduction										

Footnotes at end of table.

**Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2015**  
 (Filing Year 2016)—Continued

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Domestic production activities deduction	695,859	12,791,597	550,226	10,413,030	10,110	358,982	18,402	299,028	117,122	1,720,557
Archer medical savings account deduction	4,593	3,686	** 2,119	** 2,776	0	0	**	**	* 2,474	* 910
Foreign housing deduction	5,161	123,874	2,248	73,152	409	5,762	1,455	29,238	1,049	15,721
Other adjustments	132,019	1,469,167	70,979	996,498	3,260	85,578	14,848	90,470	42,932	296,621
Total itemized deductions	44,587,283	1,257,437,010	24,945,937	854,892,713	1,143,593	28,180,385	3,732,736	79,479,593	14,744,996	294,884,319
Medical and dental expenses deduction	8,776,985	86,931,032	4,280,891	41,403,793	179,166	1,145,587	639,869	4,344,323	3,677,059	40,037,328
Taxes paid deduction	44,191,436	553,015,621	24,900,973	403,653,556	1,124,283	11,931,787	3,685,745	28,106,613	14,480,434	109,323,665
Interest paid deduction	33,301,990	304,461,163	21,083,145	215,238,192	752,935	6,388,470	2,726,806	23,224,768	8,739,105	59,609,732
Contributions deduction	36,623,657	221,850,264	22,056,464	161,231,266	796,877	6,627,683	2,929,299	9,755,340	10,841,017	44,235,975
Casualty or theft loss deduction	72,323	1,645,750	30,644	883,406	2,432	163,358	11,258	172,420	27,989	426,566
Total miscellaneous deductions	13,652,442	137,363,965	6,483,501	71,550,303	326,343	3,589,663	1,698,233	14,959,433	5,144,365	47,264,565
Basic standard deduction	103,844,288	872,463,128	28,717,031	361,571,047	1,741,256	10,938,392	18,307,560	169,249,586	55,078,441	330,704,103
Additional standard deduction	15,097,206	28,146,319	7,881,275	16,928,923	189,556	240,227	420,158	652,736	6,606,217	10,324,433
Taxable income	114,871,989	7,350,295,492	46,290,366	4,981,969,079	2,564,074	152,402,375	13,822,202	411,047,695	52,195,348	1,804,876,941
Alternative minimum tax	4,467,806	31,165,616	3,293,846	23,714,959	142,751	1,102,006	381,029	1,697,531	650,180	4,651,120
Total tax credits [2]	48,980,703	77,927,251	24,876,964	51,790,349	677,117	2,631,270	11,140,724	13,312,875	12,285,898	10,192,757
Foreign tax credit	7,968,489	22,560,125	4,952,304	15,220,577	155,995	2,039,082	231,397	1,356,230	2,628,792	3,944,237
Child care credit	6,344,325	3,585,379	3,966,488	2,284,552	* 4,333	* 2,654	2,189,601	1,203,428	183,903	94,745
Nonrefundable education credit	9,606,011	10,234,109	4,638,669	5,867,462	0	0	1,598,561	1,599,725	3,368,781	2,766,922
Retirement savings contribution credit	8,108,729	1,441,212	3,034,339	687,623	150,299	19,183	2,076,289	360,076	2,847,802	374,330
Child tax credit	22,376,889	27,099,975	13,268,830	18,881,081	343,499	384,248	7,778,031	7,078,485	986,530	756,162
Residential energy credits	2,592,967	2,087,749	1,704,634	1,539,800	46,971	36,354	238,813	140,263	602,548	371,333
General business credit	334,152	3,616,120	247,699	2,899,352	4,787	105,664	11,382	85,466	70,283	525,637
Prior-year minimum tax credit	306,716	972,621	228,021	790,528	11,585	31,796	11,969	20,007	55,142	130,290
Adoption credit	63,960	251,235	54,920	235,575	0	0	** 9,040	** 15,660	**	**
Credit for the elderly or disabled	50,569	6,397	4,285	470	** 5	** 3	**	**	46,279	5,924
Alternative motor vehicle credit	9,330	20,082	1,242	7,748	1,018	1,151	1,993	2,160	5,077	9,022
Alternative fuel vehicle refueling property credit	3,740	1,518	2,679	1,115	0	0	**	**	** 1,061	** 403
Qualified plug-in electric vehicle credit	42,868	251,617	29,917	190,879	1,095	3,188	3,560	20,965	8,296	36,584
Earned income credit used to offset income tax before credits	4,625,738	1,490,048	696,244	265,903	0	0	1,986,713	930,065	1,942,780	294,081
American opportunity credit used to offset income tax before credits	4,804,198	3,853,556	3,049,586	2,714,181	0	0	642,202	481,607	1,112,410	657,769
Mortgage interest credit	77,700	99,211	28,543	38,999	3,023	* 5,284	* 11,018	9,082	35,116	45,846
Other tax credits	6,808	21,751	3,752	18,087	1,001	* 2,007	* 1,009	* 1,230	* 1,046	426
Income tax after credits	99,021,502	1,435,848,586	41,543,215	1,024,015,475	2,431,567	32,174,028	7,309,084	57,230,178	47,737,636	322,428,905
Total income tax	99,040,729	1,457,891,441	41,551,043	1,040,684,097	2,437,846	33,145,899	7,309,954	57,718,716	47,741,885	326,342,729
Total tax liability	103,810,287	1,529,562,418	43,416,157	1,091,906,222	2,546,415	34,555,037	7,664,023	61,470,191	50,183,692	341,630,969
Total tax payments	135,562,923	1,688,472,002	50,339,134	1,164,981,100	2,540,336	36,787,699	19,341,715	95,726,921	63,341,740	390,976,281
Income tax withheld	132,257,828	1,197,063,155	48,873,374	784,903,417	2,451,353	20,505,165	19,178,742	84,007,580	61,754,360	307,666,993
Estimated tax payments	9,611,498	372,286,086	5,978,799	286,731,275	138,600	11,737,326	273,783	8,585,155	3,220,316	65,252,329
Overpayment refunded	113,212,358	329,830,398	36,349,291	149,829,828	1,656,277	3,868,101	20,556,577	92,675,216	54,650,213	83,457,253
Tax due at time of filing	29,180,466	161,798,546	14,741,206	113,215,875	1,047,756	4,819,471	1,357,910	6,870,849	12,033,594	36,892,350

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

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

[1] Not included in total income.

[2] Includes current year returns with the health coverage tax credit, regulated investment company credit, net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.



**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)
<b>All returns, total</b>	<b>150,493,263</b>	<b>10,210,310,102</b>	<b>149,937,727</b>	<b>10,360,403,054</b>	<b>124,591,428</b>	<b>7,112,222,959</b>	<b>42,636,696</b>	<b>95,881,223</b>	<b>5,827,038</b>	<b>61,871,455</b>
No adjusted gross income	2,072,066	-203,775,058	1,516,530	-201,562,230	565,122	20,111,022	663,423	4,706,956	99,447	2,127,267
\$1 under \$5,000	10,134,703	26,240,797	10,134,703	27,547,323	7,267,723	26,379,758	1,484,669	606,099	90,663	222,610
\$5,000 under \$10,000	11,398,595	86,411,986	11,398,595	88,916,289	8,804,222	65,527,117	1,339,223	666,442	107,702	285,516
\$10,000 under \$15,000	12,219,481	152,752,468	12,219,481	156,040,082	9,192,735	108,945,675	1,583,302	1,053,897	124,166	438,006
\$15,000 under \$20,000	11,228,447	195,857,688	11,228,447	198,996,592	9,033,568	152,713,467	1,476,103	1,041,566	119,598	322,515
\$20,000 under \$25,000	9,981,450	224,230,854	9,981,450	227,176,692	8,423,553	182,841,964	1,371,510	1,068,287	115,165	689,080
\$25,000 under \$30,000	8,832,875	242,572,775	8,832,875	245,836,846	7,585,499	200,342,638	1,380,757	1,061,273	122,363	720,058
\$30,000 under \$40,000	14,913,880	519,525,813	14,913,880	526,228,636	12,978,605	428,313,928	2,779,716	2,080,661	261,909	1,483,145
\$40,000 under \$50,000	11,625,418	520,845,982	11,625,418	527,230,698	10,142,723	424,369,612	2,748,982	1,991,377	239,360	1,177,454
\$50,000 under \$75,000	19,980,117	1,228,299,087	19,980,117	1,243,878,207	17,158,839	952,347,137	6,568,582	5,759,010	704,167	3,326,378
\$75,000 under \$100,000	12,821,791	1,111,174,843	12,821,791	1,123,791,901	11,083,392	835,434,509	5,553,172	5,351,418	668,070	3,510,870
\$100,000 under \$200,000	18,532,593	2,506,497,828	18,532,593	2,538,125,233	16,409,095	1,876,094,165	10,353,254	13,932,224	1,581,470	11,019,779
\$200,000 under \$500,000	5,428,176	1,546,515,483	5,428,176	1,575,094,333	4,812,720	1,055,689,937	4,116,012	12,956,349	1,030,721	12,958,810
\$500,000 under \$1,000,000	884,335	597,676,645	884,335	610,221,882	767,954	337,666,673	802,733	7,248,337	323,378	6,889,926
\$1,000,000 under \$1,500,000	195,905	236,499,605	195,905	240,979,435	164,367	109,129,351	187,220	3,733,575	93,059	3,113,401
\$1,500,000 under \$2,000,000	79,971	137,686,352	79,971	140,150,790	66,384	56,400,553	77,308	2,486,638	42,319	1,942,691
\$2,000,000 under \$5,000,000	116,718	346,864,436	116,718	351,790,891	96,609	124,291,852	114,470	7,437,965	69,777	4,872,127
\$5,000,000 under \$10,000,000	28,680	195,661,353	28,680	197,628,122	23,626	59,258,643	28,312	4,565,985	19,636	2,457,559
\$10,000,000 or more	18,061	538,771,166	18,061	542,331,335	14,691	96,364,957	17,947	18,133,165	14,069	4,314,263
<b>Taxable returns, total</b>	<b>99,040,729</b>	<b>9,550,843,480</b>	<b>99,040,729</b>	<b>9,681,383,518</b>	<b>85,419,255</b>	<b>6,411,736,996</b>	<b>34,936,415</b>	<b>85,592,676</b>	<b>5,039,640</b>	<b>54,604,999</b>
<b>Nontaxable returns, total</b>	<b>51,452,534</b>	<b>659,466,622</b>	<b>50,896,998</b>	<b>679,019,536</b>	<b>39,172,173</b>	<b>700,485,964</b>	<b>7,700,281</b>	<b>10,288,547</b>	<b>787,398</b>	<b>7,266,455</b>

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Ordinary dividends		Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession	
	Number of returns (11)	Amount (12)	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Net income	
									Number of returns (19)	Amount (20)
<b>All returns, total</b>	<b>27,607,044</b>	<b>260,252,720</b>	<b>25,755,976</b>	<b>203,187,788</b>	<b>20,256,512</b>	<b>31,110,732</b>	<b>414,420</b>	<b>10,077,086</b>	<b>18,791,200</b>	<b>391,975,736</b>
No adjusted gross income	468,764	5,031,112	431,502	3,452,820	71,250	327,295	1,319	44,043	237,120	4,057,263
\$1 under \$5,000	933,634	891,234	846,481	539,192	82,352	83,718	* 7,971	* 24,328	1,275,335	3,620,847
\$5,000 under \$10,000	857,987	1,434,663	792,431	847,872	95,582	61,497	12,906	74,393	1,847,196	12,895,688
\$10,000 under \$15,000	875,080	1,924,846	781,678	1,236,652	137,575	84,706	25,593	223,883	2,430,904	24,401,379
\$15,000 under \$20,000	878,063	1,911,854	801,164	1,223,553	200,822	139,095	28,111	309,956	1,551,550	18,943,319
\$20,000 under \$25,000	810,499	1,967,324	746,510	1,326,078	223,909	132,475	38,992	445,737	940,440	13,222,482
\$25,000 under \$30,000	778,412	2,129,499	694,987	1,265,438	337,998	201,973	28,486	308,633	746,527	11,435,760
\$30,000 under \$40,000	1,576,139	4,356,423	1,440,362	3,001,477	925,460	586,150	57,596	866,062	1,369,005	21,209,538
\$40,000 under \$50,000	1,514,544	4,083,422	1,389,336	2,826,332	1,272,758	801,187	46,650	789,407	1,028,493	16,756,939
\$50,000 under \$75,000	3,896,386	13,570,392	3,586,978	9,668,810	3,568,892	2,675,552	80,238	1,579,814	2,076,929	34,762,519
\$75,000 under \$100,000	3,468,135	13,679,218	3,253,110	9,950,326	3,663,125	3,369,360	36,744	1,219,211	1,521,248	30,010,398
\$100,000 under \$200,000	7,062,743	43,684,842	6,651,049	33,501,662	7,245,134	8,385,349	37,189	2,078,680	2,546,650	75,753,230
\$200,000 under \$500,000	3,391,442	45,283,033	3,272,768	36,267,006	1,917,063	4,227,684	10,797	1,608,050	960,730	70,271,445
\$500,000 under \$1,000,000	708,986	24,854,824	690,017	20,014,498	298,146	2,091,565	1,231	266,658	177,361	25,065,426
\$1,000,000 under \$1,500,000	167,209	11,605,051	163,261	9,328,800	91,028	1,213,988	312	106,517	38,755	8,889,443
\$1,500,000 under \$2,000,000	70,134	6,994,679	68,480	5,485,472	38,072	749,450	107	33,826	14,068	4,087,303
\$2,000,000 under \$5,000,000	104,973	19,650,375	102,750	15,679,937	60,313	2,001,591	126	58,833	20,890	8,304,335
\$5,000,000 under \$10,000,000	26,596	11,752,780	26,053	9,423,445	16,232	1,110,831	41	20,199	4,887	3,422,426
\$10,000,000 or more	17,317	45,447,147	17,059	38,148,418	10,800	2,867,266	11	38,856	3,114	4,865,995
<b>Taxable returns, total</b>	<b>22,959,050</b>	<b>237,986,093</b>	<b>21,483,547</b>	<b>187,429,665</b>	<b>18,750,798</b>	<b>29,347,042</b>	<b>316,448</b>	<b>9,021,704</b>	<b>10,107,601</b>	<b>298,843,968</b>
<b>Nontaxable returns, total</b>	<b>4,647,995</b>	<b>22,266,627</b>	<b>4,272,428</b>	<b>15,758,123</b>	<b>1,505,714</b>	<b>1,763,690</b>	<b>97,972</b>	<b>1,055,383</b>	<b>8,683,599</b>	<b>93,131,768</b>

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Net loss		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Form 1040, Schedule D [2]		Sales of property other than capital assets			
	Number of returns	Amount	Number of returns	Amount	Taxable net gain		Net gain			
					(21)	(22)	(23)	(24)	(25)	(26)
<b>All returns, total</b>	<b>5,935,725</b>	<b>60,161,435</b>	<b>4,323,250</b>	<b>11,563,203</b>	<b>11,674,771</b>	<b>713,998,090</b>	<b>8,279,783</b>	<b>18,646,316</b>	<b>1,063,576</b>	<b>33,036,562</b>
No adjusted gross income	426,034	12,157,756	29,097	46,969	167,966	17,092,947	448,994	1,159,884	60,163	2,250,455
\$1 under \$5,000	138,269	865,618	222,771	195,181	260,178	512,882	309,683	599,286	13,055	89,284
\$5,000 under \$10,000	185,654	1,460,706	179,305	224,309	302,754	927,640	297,621	664,177	14,084	36,716
\$10,000 under \$15,000	270,797	2,411,493	159,924	234,373	290,743	1,230,847	288,721	646,526	13,837	75,391
\$15,000 under \$20,000	344,286	3,467,702	169,070	251,117	295,391	1,550,202	232,409	513,433	17,543	106,282
\$20,000 under \$25,000	351,371	3,067,186	147,995	259,026	301,961	1,917,490	227,031	493,407	24,195	125,428
\$25,000 under \$30,000	316,757	2,973,206	128,487	245,274	269,216	1,686,136	256,667	568,206	22,583	132,219
\$30,000 under \$40,000	532,987	3,929,244	287,469	462,119	564,977	3,565,980	456,707	941,534	51,944	492,524
\$40,000 under \$50,000	469,339	3,386,681	274,422	479,156	583,462	4,180,676	383,768	837,906	47,274	407,907
\$50,000 under \$75,000	833,699	5,767,819	662,186	1,542,572	1,499,292	12,531,337	1,058,241	2,371,829	107,739	800,812
\$75,000 under \$100,000	626,398	4,253,862	564,896	1,370,439	1,417,852	15,108,775	933,896	2,047,954	107,373	926,912
\$100,000 under \$200,000	1,047,891	7,646,665	1,078,572	3,639,073	3,160,989	55,975,478	1,959,116	4,308,359	247,355	2,841,276
\$200,000 under \$500,000	312,389	3,726,278	369,651	1,989,633	1,841,053	84,003,935	1,070,458	2,548,526	179,578	3,105,357
\$500,000 under \$1,000,000	50,356	1,320,995	39,917	397,268	442,833	61,321,058	240,175	620,944	75,647	2,143,524
\$1,000,000 under \$1,500,000	11,619	593,080	5,619	82,981	114,426	34,034,315	54,398	149,959	26,692	1,073,367
\$1,500,000 under \$2,000,000	5,327	392,245	1,759	35,912	49,072	24,162,327	22,018	61,278	14,009	716,951
\$2,000,000 under \$5,000,000	8,405	959,470	1,846	90,952	77,340	78,275,758	30,162	85,195	25,389	2,146,336
\$5,000,000 under \$10,000,000	2,306	481,125	206	10,409	20,900	60,482,444	6,441	18,456	8,308	1,468,175
\$10,000,000 or more	1,843	1,300,305	58	6,438	14,366	255,037,864	3,276	9,459	6,807	14,097,647
<b>Taxable returns, total</b>	<b>3,932,318</b>	<b>33,222,446</b>	<b>3,606,269</b>	<b>10,271,988</b>	<b>9,828,056</b>	<b>681,118,542</b>	<b>6,405,620</b>	<b>14,308,673</b>	<b>848,956</b>	<b>29,766,312</b>
<b>Nontaxable returns, total</b>	<b>2,003,407</b>	<b>26,938,989</b>	<b>716,981</b>	<b>1,291,215</b>	<b>1,846,715</b>	<b>32,479,547</b>	<b>1,874,163</b>	<b>4,337,643</b>	<b>214,620</b>	<b>3,270,250</b>

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Sales of property other than capital assets—continued		Net loss		Taxable Individual Retirement Arrangement (IRA) distributions		Pensions and annuities			Rent		
	Net loss		Total [1]		Amount		Amount		Amount		Net income	
	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)		
<b>All returns, total</b>	<b>1,153,117</b>	<b>21,093,508</b>	<b>14,159,018</b>	<b>253,213,041</b>	<b>30,754,854</b>	<b>1,169,067,148</b>	<b>28,199,160</b>	<b>689,991,999</b>	<b>4,987,608</b>	<b>76,533,974</b>		
No adjusted gross income	103,291	8,801,402	137,120	2,064,540	295,876	7,687,787	231,166	2,945,570	125,147	2,160,712		
\$1 under \$5,000	22,121	326,034	341,198	1,141,198	780,085	5,148,239	729,226	2,178,118	125,606	476,196		
\$5,000 under \$10,000	22,167	271,523	590,259	2,781,145	1,184,278	10,187,637	1,139,203	6,291,022	159,781	841,998		
\$10,000 under \$15,000	30,122	240,762	724,858	4,470,039	1,774,742	20,894,458	1,727,011	15,061,276	189,198	1,224,724		
\$15,000 under \$20,000	23,090	343,564	666,843	4,835,309	1,678,316	25,706,689	1,604,960	18,313,815	195,293	1,345,119		
\$20,000 under \$25,000	31,135	125,641	636,239	5,104,234	1,502,390	24,128,687	1,438,998	18,470,507	181,416	1,388,165		
\$25,000 under \$30,000	28,146	219,865	552,767	4,905,412	1,392,254	24,639,911	1,323,185	18,858,034	169,029	1,334,679		
\$30,000 under \$40,000	41,485	336,043	1,078,333	10,670,749	2,593,950	56,413,216	2,453,670	40,025,378	266,823	2,283,551		
\$40,000 under \$50,000	47,446	437,661	991,898	10,855,178	2,352,393	57,820,520	2,197,229	42,423,815	298,417	2,696,973		
\$50,000 under \$75,000	120,537	661,370	2,370,301	32,261,073	5,145,456	160,899,524	4,794,838	114,723,085	672,421	6,096,453		
\$75,000 under \$100,000	116,310	978,796	1,933,400	36,089,085	3,958,703	163,857,153	3,613,164	109,640,293	598,492	6,528,286		
\$100,000 under \$200,000	242,362	2,019,552	2,997,506	79,751,792	6,106,990	378,312,328	5,391,242	216,352,535	1,215,675	17,024,237		
\$200,000 under \$500,000	187,109	2,069,469	938,904	44,053,588	1,658,908	176,275,803	1,320,681	71,287,369	584,134	16,235,328		
\$500,000 under \$1,000,000	75,815	1,297,435	135,662	9,379,854	221,493	33,682,369	158,716	8,552,399	131,186	7,122,698		
\$1,000,000 under \$1,500,000	23,984	553,270	29,577	1,851,835	49,598	9,298,366	34,329	1,899,631	32,196	2,814,283		
\$1,500,000 under \$2,000,000	11,100	289,011	11,523	763,721	19,809	4,182,940	13,703	845,671	14,234	1,388,343		
\$2,000,000 under \$5,000,000	18,263	918,074	16,389	1,295,739	28,130	6,469,958	19,744	1,261,502	20,241	2,924,427		
\$5,000,000 under \$10,000,000	5,035	370,867	3,940	465,381	6,893	1,930,420	4,815	463,280	5,064	1,199,298		
\$10,000,000 or more	3,598	833,171	2,303	473,170	4,588	1,531,145	3,279	398,698	3,257	1,448,504		
<b>Taxable returns, total</b>	<b>875,509</b>	<b>10,160,374</b>	<b>11,426,111</b>	<b>233,248,698</b>	<b>24,607,585</b>	<b>1,081,183,983</b>	<b>22,447,911</b>	<b>640,260,696</b>	<b>3,947,694</b>	<b>67,811,572</b>		
<b>Nontaxable returns, total</b>	<b>277,608</b>	<b>10,933,135</b>	<b>2,732,907</b>	<b>19,964,343</b>	<b>6,147,269</b>	<b>87,883,165</b>	<b>5,751,249</b>	<b>49,731,302</b>	<b>1,039,914</b>	<b>8,722,402</b>		

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Rent—continued			Royalty			Farm rental			
	Net loss (includes nondeductible loss)			Net income			Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
<b>All returns, total</b>	<b>5,414,724</b>	<b>52,761,966</b>	<b>2,118,130</b>	<b>23,777,626</b>	<b>102,546</b>	<b>461,722</b>	<b>394,273</b>	<b>5,205,330</b>	<b>101,041</b>	<b>710,953</b>
No adjusted gross income	262,851	4,948,690	49,805	692,468	2,340	75,408	9,010	171,003	5,355	74,431
\$1 under \$5,000	66,191	505,461	67,025	58,031	* 2,116	* 609	12,284	27,374	* 6,302	* 15,160
\$5,000 under \$10,000	89,067	671,439	63,646	86,898	* 1,487	* 5,073	12,866	48,132	* 7,028	* 18,140
\$10,000 under \$15,000	125,051	901,111	74,299	163,156	* 1,033	* 311	18,564	82,587	* 3,841	* 116,230
\$15,000 under \$20,000	143,518	933,507	66,795	116,527	* 2,028	* 24,265	12,438	76,662	* 3,298	* 14,989
\$20,000 under \$25,000	156,072	1,326,062	53,898	158,260	* 139	* 273	10,349	65,425	0	0
\$25,000 under \$30,000	147,565	1,027,186	51,306	165,227	* 3,011	* 193	16,799	139,056	* 3,531	* 23,070
\$30,000 under \$40,000	312,108	2,568,329	100,133	254,195	6,002	1,021	23,938	203,653	9,289	137,639
\$40,000 under \$50,000	317,517	2,334,009	90,844	227,572	3,944	7,196	27,615	151,659	* 3,422	* 24,377
\$50,000 under \$75,000	783,303	6,177,063	256,795	1,037,783	14,418	44,131	69,584	780,989	12,925	72,127
\$75,000 under \$100,000	741,052	5,609,875	230,942	1,105,878	11,212	5,282	48,239	490,478	14,716	46,843
\$100,000 under \$200,000	1,394,155	12,094,996	550,050	4,116,478	25,098	85,007	96,425	1,816,101	21,405	69,206
\$200,000 under \$500,000	672,102	8,337,091	280,587	4,383,614	17,400	44,982	27,058	837,350	6,402	50,688
\$500,000 under \$1,000,000	133,189	2,429,464	90,749	3,185,160	5,053	14,340	6,151	163,945	2,114	23,182
\$1,000,000 under \$1,500,000	31,337	851,669	30,740	1,588,245	1,871	15,982	1,393	46,235	560	6,389
\$1,500,000 under \$2,000,000	12,715	433,019	14,415	770,428	1,237	17,538	513	35,372	289	3,316
\$2,000,000 under \$5,000,000	18,983	817,470	28,698	2,154,894	2,502	53,716	753	34,249	389	8,291
\$5,000,000 under \$10,000,000	4,797	312,977	9,503	1,216,810	872	22,178	173	19,837	120	3,730
\$10,000,000 or more	3,152	482,550	7,900	2,296,003	781	44,218	123	15,224	55	3,145
<b>Taxable returns, total</b>	<b>4,329,101</b>	<b>40,914,721</b>	<b>1,730,106</b>	<b>22,435,411</b>	<b>85,280</b>	<b>347,292</b>	<b>315,272</b>	<b>4,720,008</b>	<b>70,683</b>	<b>368,047</b>
<b>Nontaxable returns, total</b>	<b>1,085,623</b>	<b>11,847,245</b>	<b>388,024</b>	<b>1,342,215</b>	<b>17,266</b>	<b>114,430</b>	<b>79,002</b>	<b>485,322</b>	<b>30,358</b>	<b>342,906</b>

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Total rental and royalty						Partnership and S corporation						Estate and trust					
	Net income		Net loss		Net income		Net loss		Net income		Net loss		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)						
<b>All returns, total</b>	<b>6,768,234</b>	<b>103,058,883</b>	<b>4,531,666</b>	<b>46,245,560</b>	<b>6,044,409</b>	<b>755,622,761</b>	<b>2,699,817</b>	<b>126,618,186</b>	<b>630,256</b>	<b>32,453,002</b>	<b>57,802</b>	<b>5,033,199</b>						
No adjusted gross income	158,721	2,810,017	262,688	6,061,375	103,383	6,548,669	303,549	50,096,035	13,700	555,349	4,797	1,039,656						
\$1 under \$5,000	191,411	550,278	67,699	444,446	59,110	354,028	43,820	870,335	** 20,997	** 84,768	** 1,034	** 15,155						
\$5,000 under \$10,000	225,477	960,758	95,906	653,822	95,076	720,111	51,701	533,252	**	**	**	**						
\$10,000 under \$15,000	257,700	1,443,449	123,523	1,110,992	99,991	1,058,534	65,337	688,625	** 35,192	** 190,506	** 3,116	** 14,646						
\$15,000 under \$20,000	256,116	1,530,758	141,801	991,953	141,254	1,448,351	69,076	1,035,999	**	**	**	**						
\$20,000 under \$25,000	234,703	1,594,658	148,541	1,204,536	111,274	1,449,194	68,713	1,111,283	17,715	157,934	* 1,040	* 40,026						
\$25,000 under \$30,000	224,961	1,604,665	152,200	1,061,144	145,162	1,835,799	60,331	844,699	10,077	70,147	* 8	* 852						
\$30,000 under \$40,000	360,815	2,691,722	320,136	2,737,329	252,120	4,021,340	132,665	1,696,781	23,005	212,077	* 1,218	* 2,635						
\$40,000 under \$50,000	389,458	3,049,824	311,887	2,384,944	259,365	4,772,241	118,326	1,518,190	23,142	323,856	1,428	4,481						
\$50,000 under \$75,000	927,723	7,756,628	768,581	6,069,198	625,054	14,201,601	317,031	3,826,000	83,233	1,005,042	3,066	42,194						
\$75,000 under \$100,000	801,435	7,990,607	738,546	5,876,752	620,308	16,254,478	276,952	3,003,805	82,692	1,208,291	5,895	110,657						
\$100,000 under \$200,000	1,666,542	22,286,270	1,051,247	8,530,522	1,614,680	67,887,613	655,397	8,663,474	167,481	3,738,120	15,632	85,897						
\$200,000 under \$500,000	746,946	20,783,283	237,953	4,792,737	1,259,135	142,299,712	361,082	10,221,016	98,024	5,145,144	9,856	269,765						
\$500,000 under \$1,000,000	189,624	10,292,595	63,040	1,784,427	403,560	119,801,813	101,888	5,967,617	27,807	3,109,812	4,063	115,685						
\$1,000,000 under \$1,500,000	52,337	4,351,297	19,059	745,208	109,248	62,221,699	26,711	3,082,586	9,417	2,035,739	1,615	108,963						
\$1,500,000 under \$2,000,000	23,762	2,162,529	8,378	343,964	46,786	40,614,845	12,565	2,190,098	4,786	1,379,830	935	80,746						
\$2,000,000 under \$5,000,000	40,190	5,056,616	13,763	739,361	70,487	103,229,764	22,584	7,179,642	8,203	3,609,729	2,021	286,232						
\$5,000,000 under \$10,000,000	11,658	2,418,718	3,917	293,341	17,412	52,736,560	6,831	4,248,736	2,705	2,796,763	998	178,364						
\$10,000,000 or more	8,655	3,724,211	2,800	419,507	11,004	114,166,407	5,257	19,840,013	2,077	6,829,895	1,080	2,637,246						
<b>Taxable returns, total</b>	<b>5,379,239</b>	<b>92,845,189</b>	<b>3,438,799</b>	<b>32,904,705</b>	<b>5,262,319</b>	<b>739,722,514</b>	<b>1,951,463</b>	<b>68,217,514</b>	<b>546,606</b>	<b>31,405,594</b>	<b>45,003</b>	<b>3,883,175</b>						
<b>Nontaxable returns, total</b>	<b>1,388,994</b>	<b>10,213,694</b>	<b>1,092,867</b>	<b>13,340,855</b>	<b>782,090</b>	<b>15,900,246</b>	<b>748,354</b>	<b>58,400,672</b>	<b>83,650</b>	<b>1,047,408</b>	<b>12,799</b>	<b>1,150,024</b>						

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Farm						Social security benefits					
	Net income		Net loss		Unemployment compensation		Total [1]		Taxable			
	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)	Number of returns (69)	Amount (70)	Number of returns (71)	Amount (72)		
<b>All returns, total</b>	<b>520,802</b>	<b>13,533,867</b>	<b>1,278,825</b>	<b>27,497,651</b>	<b>6,206,841</b>	<b>27,225,333</b>	<b>28,087,514</b>	<b>605,152,093</b>	<b>19,661,104</b>	<b>277,411,075</b>		
No adjusted gross income	20,073	393,681	117,467	6,181,649	16,718	95,744	892,768	17,452,268	1,092	11,443		
\$1 under \$5,000	25,303	70,103	37,629	472,540	88,807	176,649	1,927,027	32,721,934	15,592	51,974		
\$5,000 under \$10,000	22,017	123,727	34,610	426,107	281,347	758,938	2,002,601	36,055,882	39,948	191,427		
\$10,000 under \$15,000	25,206	181,981	39,968	710,763	495,187	1,685,162	2,349,570	43,794,038	153,032	306,013		
\$15,000 under \$20,000	17,918	183,443	51,923	878,360	584,579	2,228,391	1,959,197	37,323,814	862,286	976,124		
\$20,000 under \$25,000	20,825	242,721	45,703	509,138	523,513	2,221,652	1,581,873	32,034,479	1,293,573	2,722,534		
\$25,000 under \$30,000	20,008	267,284	40,783	523,468	465,381	2,065,402	1,319,452	27,085,903	1,245,729	4,409,525		
\$30,000 under \$40,000	43,409	527,577	80,527	1,307,472	766,880	3,372,825	2,190,498	45,862,459	2,188,504	13,187,212		
\$40,000 under \$50,000	37,319	569,354	91,509	1,181,977	543,079	2,512,534	1,848,962	37,692,182	1,846,896	18,003,861		
\$50,000 under \$75,000	72,870	1,371,564	207,898	3,061,671	963,756	4,591,758	4,139,897	86,766,286	4,138,890	61,729,360		
\$75,000 under \$100,000	61,642	1,529,978	177,428	2,789,150	602,671	2,965,498	2,935,395	69,506,791	2,935,392	57,871,398		
\$100,000 under \$200,000	103,969	3,708,742	252,089	4,367,028	739,643	3,794,597	3,751,605	101,513,861	3,751,578	86,214,692		
\$200,000 under \$500,000	40,147	2,653,883	74,153	2,440,744	125,117	688,738	961,029	29,790,900	961,000	25,321,729		
\$500,000 under \$1,000,000	6,442	760,835	16,617	995,166	7,602	48,402	148,836	4,837,200	148,824	4,111,568		
\$1,000,000 under \$1,500,000	1,518	274,411	4,453	426,420	1,552	11,553	35,055	1,169,114	35,055	991,360		
\$1,500,000 under \$2,000,000	624	151,262	1,628	184,552	456	3,229	14,165	494,040	14,133	417,740		
\$2,000,000 under \$5,000,000	1,053	313,834	3,083	489,542	455	3,682	20,924	729,459	20,918	619,869		
\$5,000,000 under \$10,000,000	265	91,914	821	228,352	63	413	5,307	194,448	5,307	165,281		
\$10,000,000 or more	194	117,574	535	323,552	34	216	3,356	127,035	3,355	107,963		
<b>Taxable returns, total</b>	<b>359,812</b>	<b>11,542,316</b>	<b>880,809</b>	<b>16,410,787</b>	<b>4,171,066</b>	<b>19,502,804</b>	<b>18,883,551</b>	<b>426,341,344</b>	<b>17,658,528</b>	<b>267,948,122</b>		
<b>Nontaxable returns, total</b>	<b>160,990</b>	<b>1,991,552</b>	<b>398,016</b>	<b>11,086,864</b>	<b>2,035,775</b>	<b>7,722,550</b>	<b>9,203,964</b>	<b>178,810,748</b>	<b>2,002,576</b>	<b>9,462,953</b>		

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Foreign-earned income exclusion			Net income			Net loss			Net operating loss		Gambling earnings		Cancellation of debt	
	Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)	Number of returns (85)	Amount (86)	
<b>All returns, total</b>	<b>467,971</b>	<b>29,340,385</b>	<b>6,121,770</b>	<b>46,769,290</b>	<b>332,708</b>	<b>6,693,961</b>	<b>1,138,112</b>	<b>197,513,363</b>	<b>1,934,196</b>	<b>32,967,078</b>	<b>678,073</b>	<b>6,954,736</b>			
No adjusted gross income	129,604	6,406,330	93,741	1,240,686	21,142	1,143,201	644,400	180,285,021	21,722	290,333	20,680	1,141,036			
\$1 under \$5,000	99,810	5,083,119	323,135	477,450	17,013	377,615	89,639	938,366	41,039	72,664	**	**			
\$5,000 under \$10,000	21,988	1,199,162	255,588	836,224	13,618	129,648	66,985	592,038	56,545	196,320	** 36,882	** 116,635			
\$10,000 under \$15,000	21,406	1,277,134	287,823	1,030,632	17,653	287,422	49,845	610,967	89,439	366,324	18,229	97,905			
\$15,000 under \$20,000	18,853	1,291,110	265,268	1,112,688	11,846	173,970	39,038	443,036	88,379	355,866	34,268	150,836			
\$20,000 under \$25,000	13,523	1,040,789	233,096	870,314	6,696	82,302	30,142	488,299	89,051	448,100	21,042	65,322			
\$25,000 under \$30,000	8,491	594,666	216,305	936,713	10,629	100,645	22,626	288,440	69,758	320,187	30,359	186,874			
\$30,000 under \$40,000	14,963	1,064,103	442,639	1,618,975	28,845	394,639	37,590	596,396	167,178	777,106	43,840	176,389			
\$40,000 under \$50,000	18,060	1,191,089	358,557	1,374,253	19,821	267,987	18,423	519,102	155,574	884,745	56,630	317,385			
\$50,000 under \$75,000	26,837	1,924,141	787,904	3,101,327	37,910	474,903	41,405	1,097,196	330,561	2,075,564	118,961	738,219			
\$75,000 under \$100,000	13,577	1,253,818	683,846	2,803,902	25,335	310,201	24,964	845,803	243,350	1,647,124	97,311	747,784			
\$100,000 under \$200,000	39,172	3,238,587	1,289,733	7,616,601	71,202	1,055,230	44,702	1,962,950	407,437	4,986,762	110,831	1,178,864			
\$200,000 under \$500,000	27,194	2,445,323	613,727	7,667,660	30,002	596,041	18,189	2,482,188	137,994	6,958,832	42,833	664,216			
\$500,000 under \$1,000,000	9,200	840,544	153,063	4,174,520	12,033	385,203	5,418	1,343,832	22,235	3,340,292	17,467	254,963			
\$1,000,000 under \$1,500,000	2,220	199,257	43,298	1,764,337	3,226	153,544	1,544	620,271	6,226	2,254,482	7,500	86,683			
\$1,500,000 under \$2,000,000	1,022	96,253	20,132	1,111,812	1,577	161,240	829	349,994	2,499	812,080	4,281	369,551			
\$2,000,000 under \$5,000,000	1,554	147,705	35,480	3,508,432	2,779	197,990	1,516	1,115,299	3,823	2,521,635	9,638	229,792			
\$5,000,000 under \$10,000,000	307	29,114	10,341	1,560,405	773	203,840	468	649,851	901	1,373,966	3,646	165,461			
\$10,000,000 or more	190	18,140	8,095	3,962,361	608	198,343	390	2,282,316	485	3,286,694	3,675	266,822			
<b>Taxable returns, total</b>	<b>159,775</b>	<b>12,284,078</b>	<b>4,737,872</b>	<b>40,875,824</b>	<b>230,766</b>	<b>4,103,914</b>	<b>200,408</b>	<b>29,272,093</b>	<b>1,537,747</b>	<b>29,660,887</b>	<b>526,088</b>	<b>5,154,123</b>			
<b>Nontaxable returns, total</b>	<b>308,196</b>	<b>17,056,306</b>	<b>1,383,898</b>	<b>5,893,466</b>	<b>101,942</b>	<b>2,590,047</b>	<b>937,704</b>	<b>168,241,270</b>	<b>396,449</b>	<b>3,306,192</b>	<b>151,985</b>	<b>1,800,613</b>			

Footnotes at end of table.



**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Taxable health savings account distributions			Total			Statutory adjustments			Health savings account deduction		
	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction			
					Number of returns (89)	Amount (90)	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)		
<b>All returns, total</b>	<b>267,614</b>	<b>327,192</b>	<b>38,586,372</b>	<b>150,092,952</b>	<b>3,721,168</b>	<b>950,200</b>	<b>189,246</b>	<b>579,419</b>	<b>1,391,655</b>	<b>4,322,792</b>		
No adjusted gross income	1,430	4,947	484,903	2,212,828	** 24,947	** 5,982	** 4,258	** 29,305	13,368	53,765		
\$1 under \$5,000	**	**	1,367,337	1,306,525	**	**	**	**	4,462	11,049		
\$5,000 under \$10,000	** 2,996	** 1,225	2,270,992	2,504,303	30,823	7,196	* 7,022	* 12,955	1,545	9,274		
\$10,000 under \$15,000	* 4,033	* 2,196	2,912,348	3,287,614	31,924	7,221	* 5,030	* 18,711	12,272	20,091		
\$15,000 under \$20,000	* 6,026	* 3,676	2,241,729	3,138,903	55,171	12,618	10,012	42,788	24,229	49,733		
\$20,000 under \$25,000	14,128	13,919	1,749,505	2,945,838	84,349	19,996	10,893	33,575	24,524	28,424		
\$25,000 under \$30,000	12,959	8,591	1,718,853	3,264,071	85,199	19,246	* 6,982	* 32,519	40,989	84,265		
\$30,000 under \$40,000	28,934	22,075	3,435,663	6,702,823	291,021	67,188	19,031	84,990	82,009	143,122		
\$40,000 under \$50,000	23,139	33,986	2,960,109	6,384,716	332,425	80,828	16,097	31,533	76,776	129,388		
\$50,000 under \$75,000	56,094	50,163	5,933,418	15,579,121	733,845	182,944	26,169	72,344	215,794	508,625		
\$75,000 under \$100,000	35,968	44,022	3,999,764	12,617,058	628,321	165,334	18,122	69,510	181,614	465,698		
\$100,000 under \$200,000	63,239	102,592	6,825,540	31,627,404	1,210,932	327,514	37,905	116,366	376,161	1,226,940		
\$200,000 under \$500,000	14,659	26,842	1,996,034	28,578,850	201,052	51,303	7,153	32,363	239,589	1,056,452		
\$500,000 under \$1,000,000	3,271	11,341	434,401	12,545,237	8,838	2,244	* 554	* 2,039	66,606	361,048		
\$1,000,000 under \$1,500,000	324	377	108,511	4,479,830	** 2,294	** 578	** 17	** 422	15,916	88,210		
\$1,500,000 under \$2,000,000	102	259	46,309	2,464,438	**	**	**	**	6,200	35,323		
\$2,000,000 under \$5,000,000	242	809	70,492	4,926,455	**	**	**	**	7,471	41,869		
\$5,000,000 under \$10,000,000	55	133	18,122	1,966,769	**	**	**	**	1,418	7,690		
\$10,000,000 or more	16	39	12,340	3,560,169	27	6	0	0	714	3,829		
<b>Taxable returns, total</b>	<b>233,002</b>	<b>299,191</b>	<b>26,942,712</b>	<b>130,540,038</b>	<b>3,361,371</b>	<b>862,159</b>	<b>128,085</b>	<b>420,052</b>	<b>1,248,508</b>	<b>3,936,121</b>		
<b>Nontaxable returns, total</b>	<b>34,612</b>	<b>28,001</b>	<b>11,643,659</b>	<b>19,552,914</b>	<b>359,797</b>	<b>88,040</b>	<b>41,161</b>	<b>159,368</b>	<b>143,147</b>	<b>386,671</b>		

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Statutory adjustments—continued											
	Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings			
	Number of returns (95)	Amount (96)	Number of returns (97)	Amount (98)	Number of returns (99)	Amount (100)	Number of returns (101)	Amount (102)	Number of returns (103)	Amount (104)		
<b>All returns, total</b>	<b>1,133,792</b>	<b>3,692,173</b>	<b>19,632,701</b>	<b>30,106,835</b>	<b>1,012,285</b>	<b>24,378,156</b>	<b>4,098,181</b>	<b>28,852,216</b>	<b>466,686</b>	<b>76,848</b>		
No adjusted gross income	8,756	76,282	247,167	327,940	4,207	93,855	112,649	621,411	14,342	1,284		
\$1 under \$5,000	10,045	22,765	1,118,138	278,449	* 1,564	* 12,547	75,559	257,482	18,391	1,582		
\$5,000 under \$10,000	23,432	70,241	1,854,622	948,797	* 3,350	* 10,394	126,328	387,021	23,111	1,927		
\$10,000 under \$15,000	41,738	89,402	2,424,615	1,759,959	3,734	12,060	135,179	466,221	26,151	2,261		
\$15,000 under \$20,000	61,174	109,842	1,569,044	1,412,902	5,418	32,893	149,916	493,584	29,107	5,443		
\$20,000 under \$25,000	53,938	119,079	942,142	998,554	* 3,652	* 15,850	152,055	525,403	18,602	1,213		
\$25,000 under \$30,000	54,108	102,605	759,895	902,876	5,128	57,589	144,750	586,436	21,333	3,188		
\$30,000 under \$40,000	122,745	234,252	1,401,959	1,682,223	18,330	106,940	266,509	1,180,195	39,873	9,004		
\$40,000 under \$50,000	117,779	281,280	1,062,700	1,413,333	19,039	130,834	243,036	1,122,925	38,238	5,796		
\$50,000 under \$75,000	204,829	675,600	2,153,375	2,980,319	65,801	657,394	540,253	2,946,321	77,024	16,516		
\$75,000 under \$100,000	127,261	421,021	1,598,353	2,638,638	89,541	919,131	415,986	2,728,297	50,141	7,646		
\$100,000 under \$200,000	223,942	923,239	2,766,776	6,076,673	299,626	5,158,739	836,426	6,682,119	73,930	11,069		
\$200,000 under \$500,000	75,234	485,732	1,267,363	4,843,909	329,317	9,116,479	601,328	6,582,377	27,183	5,074		
\$500,000 under \$1,000,000	6,593	58,899	295,104	1,743,271	104,468	4,576,180	182,553	2,506,662	6,360	2,491		
\$1,000,000 under \$1,500,000	1,235	10,641	73,381	596,905	26,677	1,495,489	49,051	703,510	1,200	402		
\$1,500,000 under \$2,000,000	442	5,507	30,608	321,609	11,155	691,422	21,823	337,346	569	397		
\$2,000,000 under \$5,000,000	392	3,505	46,795	626,378	15,380	961,691	32,242	508,267	806	1,045		
\$5,000,000 under \$10,000,000	115	1,789	12,184	234,923	3,619	209,152	7,582	128,354	194	240		
\$10,000,000 or more	33	491	8,478	319,177	2,280	119,516	4,958	88,285	134	270		
<b>Taxable returns, total</b>	<b>933,295</b>	<b>3,041,514</b>	<b>11,025,092</b>	<b>22,958,149</b>	<b>971,531</b>	<b>23,934,098</b>	<b>3,219,196</b>	<b>24,965,273</b>	<b>337,328</b>	<b>59,498</b>		
<b>Nontaxable returns, total</b>	<b>200,496</b>	<b>650,659</b>	<b>8,607,608</b>	<b>7,148,687</b>	<b>40,754</b>	<b>444,058</b>	<b>878,985</b>	<b>3,886,943</b>	<b>129,358</b>	<b>17,351</b>		

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Statutory adjustments—continued											
	Alimony paid		IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction			
	Number of returns (105)	Amount (106)	Number of returns (107)	Amount (108)	Number of returns (109)	Amount (110)	Number of returns (111)	Amount (112)	Number of returns (113)	Amount (114)		
<b>All returns, total</b>	<b>598,888</b>	<b>12,345,177</b>	<b>2,641,388</b>	<b>13,043,934</b>	<b>12,371,155</b>	<b>13,438,377</b>	<b>1,655,586</b>	<b>3,918,501</b>	<b>695,859</b>	<b>12,791,597</b>		
No adjusted gross income	12,910	303,992	8,634	36,714	92,963	101,165	92,792	341,277	13,346	218,758		
\$1 under \$5,000	12,056	93,702	15,452	39,133	113,263	98,019	125,704	414,422	9,149	27,948		
\$5,000 under \$10,000	13,282	157,176	21,213	64,649	254,088	231,985	182,234	552,270	7,293	7,150		
\$10,000 under \$15,000	18,315	135,231	47,552	137,875	360,993	326,533	86,591	227,886	6,937	7,334		
\$15,000 under \$20,000	11,610	99,881	65,219	185,950	520,979	475,929	61,680	157,048	6,899	10,145		
\$20,000 under \$25,000	7,988	43,796	94,542	318,692	604,517	592,723	66,160	153,363	9,372	45,636		
\$25,000 under \$30,000	15,857	100,865	121,362	452,957	750,378	762,175	53,280	109,753	11,124	29,369		
\$30,000 under \$40,000	30,083	208,067	243,506	866,564	1,591,267	1,796,962	85,675	193,438	15,884	56,023		
\$40,000 under \$50,000	38,485	322,638	247,026	929,462	1,429,109	1,676,718	54,810	126,227	25,485	47,198		
\$50,000 under \$75,000	91,349	992,493	556,621	2,589,688	2,776,676	3,210,202	250,758	504,493	64,285	151,693		
\$75,000 under \$100,000	75,033	911,110	369,165	1,939,492	1,661,355	1,862,109	91,793	167,353	68,607	183,426		
\$100,000 under \$200,000	150,230	2,693,823	684,645	3,897,806	2,215,567	2,303,858	504,107	970,970	173,957	786,700		
\$200,000 under \$500,000	89,979	3,335,598	131,187	1,228,666	0	0	0	0	157,788	1,681,658		
\$500,000 under \$1,000,000	20,011	1,356,964	23,584	236,714	0	0	0	0	59,959	1,601,435		
\$1,000,000 under \$1,500,000	4,566	441,660	5,391	55,224	0	0	0	0	22,674	1,032,473		
\$1,500,000 under \$2,000,000	2,192	278,003	2,308	24,101	0	0	0	0	11,538	743,997		
\$2,000,000 under \$5,000,000	3,513	523,115	3,093	31,485	0	0	0	0	20,491	2,162,362		
\$5,000,000 under \$10,000,000	851	160,501	587	5,999	0	0	0	0	6,308	1,211,948		
\$10,000,000 or more	578	186,592	280	2,765	0	0	0	0	4,764	2,786,347		
<b>Taxable returns, total</b>	<b>523,916</b>	<b>11,491,986</b>	<b>2,290,597</b>	<b>11,736,296</b>	<b>10,377,414</b>	<b>11,607,831</b>	<b>983,538</b>	<b>1,918,471</b>	<b>611,023</b>	<b>12,306,720</b>		
<b>Nontaxable returns, total</b>	<b>74,973</b>	<b>853,191</b>	<b>350,771</b>	<b>1,307,638</b>	<b>1,993,741</b>	<b>1,830,546</b>	<b>672,048</b>	<b>2,000,030</b>	<b>84,836</b>	<b>484,877</b>		

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Statutory adjustments—continued										Additional standard deduction		Total itemized deductions	
	Archer medical savings account deduction		Foreign housing deduction		Other adjustments		Basic standard deduction		Additional standard deduction		Total itemized deductions			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)		
<b>All returns, total</b>	<b>4,593</b>	<b>3,686</b>	<b>5,161</b>	<b>123,874</b>	<b>132,019</b>	<b>1,469,167</b>	<b>103,844,288</b>	<b>872,463,128</b>	<b>15,097,206</b>	<b>28,146,319</b>	<b>44,567,263</b>	<b>1,257,437,010</b>		
No adjusted gross income	**	**	**	**	**	12,786	0	0	0	0	0	0		
\$1 under \$5,000	**	**	**	**	**	* 3,013	9,815,255	52,493,111	1,279,851	2,233,101	317,443	5,062,303		
\$5,000 under \$10,000	**	**	**	**	**	* 3,020	11,012,200	78,814,176	1,389,040	2,462,687	384,355	6,390,443		
\$10,000 under \$15,000	**	**	**	**	**	* 4,061	11,555,885	89,687,148	1,660,258	2,929,571	662,599	9,962,058		
\$15,000 under \$20,000	**	**	**	**	**	* 9,063	10,416,717	83,767,846	1,357,601	2,483,445	811,728	12,524,176		
\$20,000 under \$25,000	**	**	**	**	**	** 7,007	9,039,307	74,035,051	1,065,730	2,001,463	941,085	14,912,176		
\$25,000 under \$30,000	**	**	**	**	**	**	7,749,382	64,562,981	846,509	1,594,597	1,081,500	17,588,605		
\$30,000 under \$40,000	**	**	**	**	**	17,055	12,348,570	105,615,150	1,422,621	2,683,265	2,565,311	40,798,529		
\$40,000 under \$50,000	**	**	**	**	**	13,245	8,640,831	77,196,198	1,128,705	2,106,011	2,983,529	48,716,667		
\$50,000 under \$75,000	**	**	**	**	**	21,435	12,461,976	122,682,660	2,259,645	4,189,251	7,518,141	134,805,158		
\$75,000 under \$100,000	**	**	**	**	**	14,858	5,864,215	65,732,747	1,355,576	2,706,884	6,957,567	143,109,518		
\$100,000 under \$200,000	** 4,408	** 3,207	** 3,932	** 92,481	25,767	410,940	4,494,023	52,767,843	1,191,515	2,465,326	14,038,259	358,208,357		
\$200,000 under \$500,000	** 161	** 419	** 806	** 8,858	9,300	153,875	344,509	3,956,192	115,049	240,361	5,083,499	220,760,559		
\$500,000 under \$1,000,000	**	**	**	**	1,799	93,377	62,549	707,913	16,131	32,575	821,784	69,703,881		
\$1,000,000 under \$1,500,000	0	0	* 147	* 8,009	297	46,969	18,497	210,339	4,184	8,437	177,407	26,437,560		
\$1,500,000 under \$2,000,000	** 22	** 60	** 276	** 14,524	137	21,222	8,285	95,231	1,950	3,711	71,685	14,954,416		
\$2,000,000 under \$5,000,000	**	**	**	**	220	59,604	9,963	114,224	2,342	4,634	106,755	38,021,038		
\$5,000,000 under \$10,000,000	**	**	**	**	31	4,594	1,555	18,060	370	740	27,125	21,753,953		
\$10,000,000 or more	**	**	**	**	31	51,867	569	6,258	130	262	17,490	73,727,614		
<b>Taxable returns, total</b>	<b>** 4,593</b>	<b>** 3,686</b>	<b>** 5,161</b>	<b>** 123,874</b>	<b>100,023</b>	<b>1,218,301</b>	<b>59,466,435</b>	<b>503,784,339</b>	<b>9,946,322</b>	<b>18,539,364</b>	<b>39,561,113</b>	<b>1,134,711,669</b>		
<b>Nontaxable returns, total</b>	<b>**</b>	<b>**</b>	<b>**</b>	<b>**</b>	<b>31,995</b>	<b>250,866</b>	<b>44,377,852</b>	<b>368,678,789</b>	<b>5,150,884</b>	<b>9,606,955</b>	<b>5,006,150</b>	<b>122,725,341</b>		

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Exemptions		Capital construction fund reduction		Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of exemptions (127)	Amount (128)	Number of returns (129)	Amount (130)	Number of returns (131)	Amount (132)	Number of returns (133)	Amount (134)	Number of returns (135)	Amount (136)	Number of returns (137)	Amount (138)
<b>All returns, total</b>	<b>291,938,777</b>	<b>1,140,740,415</b>	<b>1,149</b>	<b>145,790</b>	<b>114,871,989</b>	<b>7,350,295,492</b>	<b>4,467,806</b>	<b>31,165,616</b>	<b>3,292,753</b>	<b>2,699,501</b>	<b>114,482,785</b>	<b>1,516,165,675</b>
No adjusted gross income	3,117,150	12,446,491	0	0	0	0	7,177	263,639	45,147	12,420	52,934	276,447
\$1 under \$5,000	7,781,604	31,087,459	0	0	355,760	433,802	* 1,142	* 3,065	73,448	21,145	277,180	63,583
\$5,000 under \$10,000	13,087,264	52,312,323	0	0	1,971,291	3,654,755	* 1,036	* 7,028	93,694	41,123	2,025,070	412,244
\$10,000 under \$15,000	19,593,638	78,326,220	0	0	6,085,567	17,534,933	* 1,011	* 372	185,676	65,896	6,033,815	1,802,382
\$15,000 under \$20,000	20,051,079	80,165,929	0	0	6,850,887	43,206,787	1,037	1,900	334,355	96,740	6,874,181	4,400,309
\$20,000 under \$25,000	18,120,763	72,448,913	0	0	7,851,151	71,587,937	* 2,070	* 1,816	420,106	144,410	7,797,618	7,889,130
\$25,000 under \$30,000	16,579,665	66,284,851	0	0	7,999,445	97,548,763	* 1,614	* 1,832	392,556	186,503	7,927,284	11,452,784
\$30,000 under \$40,000	28,873,650	115,442,883	**	**	14,358,239	258,870,165	3,577	9,877	615,469	402,530	14,274,348	31,571,224
\$40,000 under \$50,000	22,819,923	91,236,099	**	**	11,493,776	303,324,644	2,279	10,880	413,673	373,276	11,449,438	38,429,463
\$50,000 under \$75,000	42,326,102	169,228,826	**	**	19,872,288	799,873,339	33,879	51,299	445,801	623,015	19,806,008	112,834,149
\$75,000 under \$100,000	30,689,581	122,634,902	**	**	12,780,368	778,011,174	83,418	115,377	164,999	380,308	12,736,353	116,165,597
\$100,000 under \$200,000	49,572,105	198,173,870	**	**	18,510,747	1,895,870,893	617,682	1,490,373	91,078	291,412	18,483,267	330,069,452
\$200,000 under \$500,000	15,480,744	50,951,651	**	**	5,421,049	1,271,631,085	3,220,348	16,510,191	14,892	53,871	5,422,360	302,060,350
\$500,000 under \$1,000,000	2,597,527	9,000,000	**	**	883,020	527,614,042	407,046	5,414,951	1,354	4,610	883,896	155,670,713
\$1,000,000 under \$1,500,000	568,476	2,000,000	**	**	195,466	210,041,628	37,864	1,207,369	374	1,589	195,769	67,038,640
\$1,500,000 under \$2,000,000	231,052	800,000	**	**	79,839	122,829,421	14,534	680,282	* 58	* 288	79,933	40,191,435
\$2,000,000 under \$5,000,000	335,819	1,200,000	** 1,132	** 54,039	116,452	308,993,986	21,597	1,599,151	50	227	116,618	102,164,371
\$5,000,000 under \$10,000,000	81,601	300,000	* 13	* 41,317	28,614	173,981,577	5,906	898,704	* 19	* 123	28,660	56,313,454
\$10,000,000 or more	51,036	200,000	* 3	* 50,434	18,032	465,286,561	4,587	2,887,510	* 4	* 16	18,051	137,359,950
<b>Taxable returns, total</b>	<b>183,641,961</b>	<b>707,820,864</b>	<b>149</b>	<b>129,594</b>	<b>99,012,731</b>	<b>7,199,620,708</b>	<b>4,452,542</b>	<b>31,135,366</b>	<b>2,140,898</b>	<b>2,133,410</b>	<b>99,037,065</b>	<b>1,499,761,826</b>
<b>Nontaxable returns, total</b>	<b>108,296,816</b>	<b>432,919,551</b>	<b>* 999</b>	<b>* 16,196</b>	<b>15,859,259</b>	<b>150,674,784</b>	<b>15,264</b>	<b>30,250</b>	<b>1,151,855</b>	<b>566,091</b>	<b>15,445,720</b>	<b>16,403,850</b>

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 \*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Not included in total income.

[2] See table 1.4A for more detail of sales of capital assets reported on Form 1040, Schedule D.

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Number of returns (1)	Adjusted gross income less deficit (2)	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
<b>All returns, total</b>	<b>0.02</b>	<b>0.09</b>	<b>0.02</b>	<b>0.09</b>	<b>0.11</b>	<b>0.17</b>	<b>0.35</b>	<b>0.93</b>	<b>0.99</b>	<b>1.44</b>	<b>0.44</b>	<b>0.65</b>
No adjusted gross income	1.59	0.70	1.54	0.70	3.08	3.61	2.53	2.03	6.30	4.24	3.05	2.45
\$1 under \$5,000	0.93	1.08	0.93	1.10	1.11	2.58	2.53	11.53	10.11	19.06	3.18	5.37
\$5,000 under \$10,000	0.87	0.89	0.87	0.90	1.00	1.19	2.67	7.26	9.36	18.12	3.34	5.88
\$10,000 under \$15,000	0.83	0.84	0.83	0.84	0.98	1.09	2.46	7.18	8.69	21.23	3.30	6.62
\$15,000 under \$20,000	0.88	0.88	0.88	0.88	0.99	1.06	2.55	7.31	8.87	17.13	3.31	6.30
\$20,000 under \$25,000	0.94	0.94	0.94	0.95	1.03	1.08	2.65	8.47	9.07	27.53	3.45	6.72
\$25,000 under \$30,000	1.01	1.01	1.01	1.01	1.09	1.13	2.65	8.01	8.79	23.56	3.52	7.02
\$30,000 under \$40,000	0.75	0.76	0.75	0.76	0.81	0.84	1.85	6.49	6.01	14.36	2.46	5.13
\$40,000 under \$50,000	0.87	0.88	0.87	0.88	0.94	0.98	1.86	6.59	6.31	11.69	2.50	5.58
\$50,000 under \$75,000	0.50	0.51	0.50	0.51	0.57	0.61	1.12	4.59	3.58	7.32	1.47	3.46
\$75,000 under \$100,000	0.77	0.78	0.77	0.77	0.85	0.90	1.25	5.34	3.68	7.81	1.59	3.89
\$100,000 under \$200,000	0.37	0.39	0.37	0.39	0.44	0.50	0.71	3.99	2.04	4.08	0.90	2.39
\$200,000 under \$500,000	0.43	0.44	0.43	0.44	0.50	0.57	0.58	3.16	1.36	3.85	0.66	1.93
\$500,000 under \$1,000,000	0.86	0.81	0.86	0.81	0.97	1.13	0.92	3.78	1.54	3.38	0.99	2.44
\$1,000,000 under \$1,500,000	1.11	1.11	1.11	1.11	1.26	1.65	1.15	3.47	1.71	3.08	1.23	3.05
\$1,500,000 under \$2,000,000	0.93	0.90	0.93	0.90	1.08	1.49	0.95	2.74	1.31	3.20	1.00	2.24
\$2,000,000 under \$5,000,000	0.50	0.44	0.50	0.44	0.58	0.81	0.50	1.46	0.69	1.58	0.53	1.30
\$5,000,000 under \$10,000,000	0.59	0.53	0.59	0.53	0.67	0.99	0.60	1.24	0.73	1.08	0.62	1.28
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.16</b>	<b>0.10</b>	<b>0.16</b>	<b>0.10</b>	<b>0.20</b>	<b>0.19</b>	<b>0.38</b>	<b>1.00</b>	<b>1.04</b>	<b>1.52</b>	<b>0.47</b>	<b>0.68</b>
<b>Nontaxable returns, total</b>	<b>0.30</b>	<b>0.70</b>	<b>0.30</b>	<b>0.69</b>	<b>0.38</b>	<b>0.60</b>	<b>1.05</b>	<b>2.67</b>	<b>3.23</b>	<b>4.54</b>	<b>1.36</b>	<b>2.59</b>

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession				Capital gain distributions reported on Form 1040	
	Amount		Amount		Amount		Net income		Net loss		Amount	
	Number of returns (13)	(14)	Number of returns (15)	(16)	Number of returns (17)	(18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
<b>All returns, total</b>	<b>0.46</b>	<b>0.73</b>	<b>0.56</b>	<b>0.65</b>	<b>4.78</b>	<b>6.62</b>	<b>0.36</b>	<b>0.74</b>	<b>1.06</b>	<b>1.49</b>	<b>1.40</b>	<b>3.80</b>
No adjusted gross income	3.16	2.71	7.92	8.54	43.51	51.43	4.33	5.42	2.87	3.12	13.84	24.37
\$1 under \$5,000	3.34	5.61	10.76	21.76	35.34	37.38	2.64	4.85	8.34	15.16	6.67	10.08
\$5,000 under \$10,000	3.47	6.10	10.05	17.13	27.27	29.33	2.15	2.55	7.26	10.97	7.44	11.95
\$10,000 under \$15,000	3.49	8.19	8.38	14.40	19.46	21.89	1.82	2.12	6.01	10.00	7.87	13.33
\$15,000 under \$20,000	3.46	6.97	6.96	12.86	18.65	21.59	2.40	2.88	5.33	8.07	7.65	14.80
\$20,000 under \$25,000	3.59	7.58	6.60	10.47	15.93	18.64	3.16	3.99	5.28	7.82	8.20	16.56
\$25,000 under \$30,000	3.72	7.89	5.39	10.75	18.62	23.74	3.56	4.67	5.57	7.89	8.80	16.70
\$30,000 under \$40,000	2.57	5.96	3.25	5.11	13.14	16.03	2.58	3.61	4.26	6.68	5.86	11.67
\$40,000 under \$50,000	2.61	6.33	2.77	4.37	14.56	18.05	2.94	4.33	4.47	6.70	6.00	12.24
\$50,000 under \$75,000	1.53	3.86	1.59	2.41	11.04	13.62	1.92	3.26	3.25	5.45	3.82	8.78
\$75,000 under \$100,000	1.65	4.39	1.59	2.39	16.36	20.57	2.31	3.67	3.83	6.27	4.14	10.12
\$100,000 under \$200,000	0.93	2.67	0.94	1.48	15.37	19.07	1.47	2.23	2.63	4.00	2.79	7.06
\$200,000 under \$500,000	0.68	2.13	1.04	1.83	15.69	19.33	1.38	2.08	2.70	4.53	2.69	12.65
\$500,000 under \$1,000,000	1.01	2.74	1.69	2.74	30.88	52.48	2.12	2.88	4.17	5.65	5.25	25.17
\$1,000,000 under \$1,500,000	1.24	3.43	1.80	3.12	34.29	58.86	2.69	4.13	4.93	6.65	7.96	28.49
\$1,500,000 under \$2,000,000	1.02	2.45	1.45	2.76	25.20	44.54	2.26	3.96	3.83	6.57	8.34	29.82
\$2,000,000 under \$5,000,000	0.54	1.48	0.78	1.41	20.05	37.69	1.38	2.44	2.18	3.11	5.75	61.26
\$5,000,000 under \$10,000,000	0.62	1.48	0.84	1.33	19.63	13.66	1.52	2.66	2.15	1.70	8.77	24.54
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.49</b>	<b>0.75</b>	<b>0.58</b>	<b>0.65</b>	<b>5.45</b>	<b>7.27</b>	<b>0.67</b>	<b>0.93</b>	<b>1.34</b>	<b>1.90</b>	<b>1.52</b>	<b>4.18</b>
<b>Nontaxable returns, total</b>	<b>1.42</b>	<b>3.00</b>	<b>2.48</b>	<b>3.77</b>	<b>9.95</b>	<b>11.83</b>	<b>0.71</b>	<b>1.27</b>	<b>1.97</b>	<b>2.43</b>	<b>3.67</b>	<b>7.33</b>

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D						Sales of property other than capital assets						Taxable Individual Retirement Arrangement (IRA) distributions		
	Taxable net gain		Taxable net loss		Amount	Number of returns	Net gain		Net loss		Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount					
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)						
<b>All returns, total</b>	<b>0.73</b>	<b>0.41</b>	<b>0.87</b>	<b>0.93</b>	<b>2.17</b>	<b>1.34</b>	<b>2.26</b>	<b>2.81</b>	<b>0.73</b>	<b>1.09</b>					
No adjusted gross income	4.74	1.85	2.97	3.06	6.58	4.13	5.75	4.70	6.09	6.12					
\$1 under \$5,000	6.13	15.95	5.16	5.74	25.99	40.98	20.27	40.20	5.32	14.57					
\$5,000 under \$10,000	5.70	8.75	5.30	5.72	24.31	26.49	20.24	36.42	4.05	5.24					
\$10,000 under \$15,000	5.82	8.36	5.41	5.84	24.14	38.76	17.68	34.12	3.67	5.52					
\$15,000 under \$20,000	5.78	13.80	6.03	6.59	21.73	32.96	20.20	29.72	3.83	5.28					
\$20,000 under \$25,000	5.69	8.73	6.21	6.82	18.62	26.75	17.21	36.00	3.93	5.17					
\$25,000 under \$30,000	6.03	10.17	5.85	6.43	19.36	34.09	18.20	39.74	4.20	5.53					
\$30,000 under \$40,000	4.15	7.41	4.38	4.88	12.48	24.06	14.92	25.69	3.00	4.11					
\$40,000 under \$50,000	4.06	7.02	4.82	5.30	12.53	17.05	13.67	23.89	3.12	4.36					
\$50,000 under \$75,000	2.45	4.38	2.87	3.15	8.51	12.85	8.67	16.52	1.96	2.80					
\$75,000 under \$100,000	2.54	4.37	3.07	3.41	8.70	13.23	8.79	16.25	2.19	3.15					
\$100,000 under \$200,000	1.47	2.60	1.91	2.12	4.99	8.72	5.28	9.25	1.56	2.34					
\$200,000 under \$500,000	1.01	1.90	1.42	1.54	3.30	6.48	3.37	7.42	1.55	2.63					
\$500,000 under \$1,000,000	1.33	2.15	1.90	2.00	3.22	6.93	3.30	7.49	2.58	5.52					
\$1,000,000 under \$1,500,000	1.55	2.56	2.37	2.44	3.20	7.44	3.51	7.37	3.22	7.71					
\$1,500,000 under \$2,000,000	1.26	1.97	1.86	1.92	2.33	5.73	2.64	8.40	2.70	6.66					
\$2,000,000 under \$5,000,000	0.66	0.92	1.19	1.21	1.22	2.97	1.50	3.11	1.63	5.38					
\$5,000,000 under \$10,000,000	0.71	0.86	1.39	1.42	1.15	2.76	1.51	2.54	1.73	5.88					
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
<b>Taxable returns, total</b>	<b>0.77</b>	<b>0.42</b>	<b>1.00</b>	<b>1.08</b>	<b>2.38</b>	<b>1.40</b>	<b>2.54</b>	<b>3.30</b>	<b>0.81</b>	<b>1.17</b>					
<b>Nontaxable returns, total</b>	<b>2.19</b>	<b>2.37</b>	<b>1.89</b>	<b>1.97</b>	<b>5.33</b>	<b>4.60</b>	<b>4.91</b>	<b>4.47</b>	<b>1.84</b>	<b>2.80</b>					

Footnotes at end of table.



**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Pensions and annuities						Rent						Royalty					
	Total [1]		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)		
<b>All returns, total</b>	<b>0.47</b>	<b>1.17</b>	<b>0.50</b>	<b>0.71</b>	<b>1.19</b>	<b>1.45</b>	<b>1.13</b>	<b>1.37</b>	<b>1.81</b>	<b>2.98</b>	<b>7.85</b>	<b>9.94</b>						
No adjusted gross income	4.47	6.64	4.80	5.81	5.37	5.19	4.15	3.81	8.30	7.89	23.75	10.77						
\$1 under \$5,000	3.53	8.24	3.65	5.82	8.37	13.02	10.80	14.92	12.01	25.14	67.51	78.33						
\$5,000 under \$10,000	2.86	5.45	2.92	3.42	7.60	8.97	10.03	13.32	12.13	21.87	71.26	90.29						
\$10,000 under \$15,000	2.34	4.54	2.37	2.79	7.04	8.79	8.57	11.20	11.32	26.06	96.43	67.98						
\$15,000 under \$20,000	2.40	5.32	2.46	2.88	6.99	9.38	8.11	11.18	11.93	28.07	70.54	91.51						
\$20,000 under \$25,000	2.55	4.39	2.60	3.16	7.26	9.50	7.75	10.91	13.17	26.05	98.21	98.97						
\$25,000 under \$30,000	2.65	4.02	2.72	3.32	7.51	10.41	7.99	10.38	13.74	42.25	57.71	74.73						
\$30,000 under \$40,000	1.93	4.29	1.98	2.49	5.96	8.59	5.49	7.96	9.80	24.87	40.74	48.00						
\$40,000 under \$50,000	2.02	3.23	2.09	2.63	5.60	8.53	5.47	7.38	10.29	27.38	46.22	65.65						
\$50,000 under \$75,000	1.29	2.04	1.35	1.75	3.70	5.66	3.47	5.12	6.05	15.74	25.32	52.53						
\$75,000 under \$100,000	1.51	2.57	1.58	2.05	3.86	6.19	3.52	4.95	6.31	16.72	29.44	41.15						
\$100,000 under \$200,000	1.04	3.07	1.13	1.56	2.39	3.68	2.25	2.91	3.72	9.80	16.56	31.54						
\$200,000 under \$500,000	1.13	2.09	1.29	2.00	1.92	3.25	1.84	2.70	2.82	8.43	11.63	27.44						
\$500,000 under \$1,000,000	2.01	4.27	2.38	4.79	2.46	4.21	2.57	3.43	2.99	8.92	11.95	28.27						
\$1,000,000 under \$1,500,000	2.48	5.52	2.95	6.99	2.93	4.98	3.09	4.58	3.02	9.32	12.38	33.76						
\$1,500,000 under \$2,000,000	2.13	6.36	2.51	5.97	2.27	4.38	2.50	4.54	2.25	9.64	8.55	28.43						
\$2,000,000 under \$5,000,000	1.22	2.85	1.45	4.38	1.40	2.42	1.48	2.39	1.14	4.98	4.02	7.99						
\$5,000,000 under \$10,000,000	1.31	3.09	1.55	7.08	1.48	2.09	1.57	1.89	1.06	4.26	3.64	2.97						
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
<b>Taxable returns, total</b>	<b>0.52</b>	<b>1.24</b>	<b>0.56</b>	<b>0.75</b>	<b>1.31</b>	<b>1.56</b>	<b>1.26</b>	<b>1.54</b>	<b>1.97</b>	<b>3.12</b>	<b>8.38</b>	<b>11.17</b>						
<b>Nontaxable returns, total</b>	<b>1.22</b>	<b>3.14</b>	<b>1.26</b>	<b>1.80</b>	<b>2.83</b>	<b>3.80</b>	<b>2.67</b>	<b>3.03</b>	<b>4.66</b>	<b>8.47</b>	<b>21.48</b>	<b>21.42</b>						

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Farm rental			Total rental and royalty			Partnership and S corporation					
	Net income		Net loss	Net income		Net loss	Net income		Net loss			
	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)
<b>All returns, total</b>	<b>4.63</b>	<b>7.91</b>	<b>8.95</b>	<b>20.00</b>	<b>1.02</b>	<b>1.33</b>	<b>1.31</b>	<b>1.69</b>	<b>0.99</b>	<b>0.54</b>	<b>1.54</b>	<b>0.97</b>
No adjusted gross income	26.59	18.48	32.02	42.80	4.86	4.35	4.14	5.35	5.42	3.29	3.56	1.62
\$1 under \$5,000	28.24	31.58	39.04	44.77	6.91	12.18	10.90	15.76	12.51	24.01	14.02	24.04
\$5,000 under \$10,000	27.35	34.33	37.74	51.73	6.41	8.32	9.74	13.62	9.91	14.39	13.18	25.94
\$10,000 under \$15,000	22.91	29.09	50.04	94.01	6.05	8.13	8.65	17.07	9.77	15.67	11.89	21.35
\$15,000 under \$20,000	27.93	36.34	53.26	68.11	6.10	8.87	8.16	12.55	8.33	10.58	11.57	22.26
\$20,000 under \$25,000	30.34	42.54	0.00	0.00	6.38	8.85	7.94	11.20	9.29	12.48	11.54	18.31
\$25,000 under \$30,000	24.12	35.09	50.32	55.05	6.53	10.06	7.88	10.55	8.14	12.09	12.31	18.83
\$30,000 under \$40,000	19.88	30.06	31.32	51.57	5.13	8.03	5.42	8.10	6.18	8.21	8.43	15.28
\$40,000 under \$50,000	18.93	30.86	51.72	85.82	4.92	8.06	5.51	8.11	6.05	8.63	8.77	14.97
\$50,000 under \$75,000	11.72	17.09	27.05	34.13	3.16	5.23	3.50	4.89	3.89	5.42	5.38	8.35
\$75,000 under \$100,000	13.95	24.34	24.80	32.00	3.95	5.81	3.52	5.03	3.85	5.62	5.69	9.32
\$100,000 under \$200,000	9.20	17.46	19.30	25.26	2.06	3.62	2.72	3.62	2.10	2.82	3.29	4.51
\$200,000 under \$500,000	9.51	18.34	19.18	28.19	1.69	3.20	3.04	4.70	1.27	1.69	2.43	3.57
\$500,000 under \$1,000,000	12.02	22.14	21.37	28.36	2.04	4.08	3.57	5.14	1.39	1.68	2.88	3.41
\$1,000,000 under \$1,500,000	14.80	30.12	22.23	26.37	2.29	4.77	3.85	5.48	1.59	2.04	3.25	3.51
\$1,500,000 under \$2,000,000	11.47	35.79	19.89	23.34	1.75	4.56	2.96	5.51	1.23	1.49	2.40	3.05
\$2,000,000 under \$5,000,000	7.50	15.39	10.95	19.02	0.96	2.56	1.70	2.87	0.71	0.84	1.31	1.42
\$5,000,000 under \$10,000,000	7.87	27.86	10.56	16.89	0.96	2.44	1.70	2.44	0.80	0.96	1.25	0.71
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>5.13</b>	<b>8.63</b>	<b>10.55</b>	<b>14.11</b>	<b>1.12</b>	<b>1.43</b>	<b>1.51</b>	<b>1.88</b>	<b>1.04</b>	<b>0.55</b>	<b>1.81</b>	<b>1.04</b>
<b>Nontaxable returns, total</b>	<b>10.74</b>	<b>12.32</b>	<b>16.88</b>	<b>38.60</b>	<b>2.46</b>	<b>3.47</b>	<b>2.67</b>	<b>3.59</b>	<b>3.27</b>	<b>4.07</b>	<b>2.97</b>	<b>1.71</b>

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Estate and trust				Farm				Unemployment compensation			
	Net income		Net loss		Net income		Net loss		Number of returns	Amount	Number of returns	Amount
	Number of returns (59)	Amount (60)	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)				
<b>All returns, total</b>	<b>3.35</b>	<b>2.42</b>	<b>9.59</b>	<b>2.43</b>	<b>3.11</b>	<b>3.15</b>	<b>1.66</b>	<b>2.08</b>	<b>1.22</b>	<b>1.62</b>		
No adjusted gross income	14.46	8.68	26.82	4.53	12.85	9.80	5.23	3.99	17.38	23.62		
\$1 under \$5,000	** 21.26	** 33.23	** 96.38	** 70.60	17.14	25.31	15.14	23.78	10.52	13.00		
\$5,000 under \$10,000	**	**	**	**	19.31	22.28	15.11	20.76	5.94	7.69		
\$10,000 under \$15,000	** 16.55	** 22.52	** 55.79	** 86.05	18.26	23.69	14.61	19.95	4.47	5.97		
\$15,000 under \$20,000	**	**	**	**	21.16	25.66	12.55	18.47	4.11	5.57		
\$20,000 under \$25,000	23.68	31.53	* 96.81	99.74	19.88	24.69	13.69	17.41	4.35	5.72		
\$25,000 under \$30,000	31.54	37.67	* 69.43	16.80	19.47	23.38	14.62	17.15	4.61	5.98		
\$30,000 under \$40,000	20.58	32.76	* 83.84	93.88	12.79	14.72	10.30	13.44	3.59	4.80		
\$40,000 under \$50,000	20.50	30.07	74.73	27.47	13.69	16.41	9.66	12.74	4.26	5.63		
\$50,000 under \$75,000	10.71	15.53	50.01	50.50	9.66	11.96	6.06	7.89	3.18	4.15		
\$75,000 under \$100,000	10.77	18.74	38.84	55.03	10.22	13.24	6.61	8.59	4.03	5.40		
\$100,000 under \$200,000	6.86	10.99	22.13	30.09	6.90	6.69	4.74	5.64	3.45	4.32		
\$200,000 under \$500,000	4.83	8.20	14.13	25.08	6.56	7.10	5.15	6.02	4.64	5.89		
\$500,000 under \$1,000,000	5.58	9.36	13.99	18.73	10.29	9.60	6.62	7.43	11.81	14.03		
\$1,000,000 under \$1,500,000	5.53	10.45	11.51	17.16	11.23	15.51	7.48	7.86	15.48	16.96		
\$1,500,000 under \$2,000,000	4.02	7.59	8.27	17.18	9.67	15.18	6.66	9.05	16.74	19.67		
\$2,000,000 under \$5,000,000	2.21	4.02	4.03	6.52	5.79	7.64	3.51	4.67	11.15	13.87		
\$5,000,000 under \$10,000,000	2.03	3.86	3.15	4.30	6.40	7.77	3.54	2.79	13.33	15.14		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>Taxable returns, total</b>	<b>3.55</b>	<b>2.47</b>	<b>10.41</b>	<b>2.39</b>	<b>3.79</b>	<b>3.54</b>	<b>2.26</b>	<b>2.70</b>	<b>1.49</b>	<b>1.96</b>		
<b>Nontaxable returns, total</b>	<b>9.84</b>	<b>10.92</b>	<b>23.13</b>	<b>6.91</b>	<b>6.23</b>	<b>7.32</b>	<b>3.75</b>	<b>3.65</b>	<b>2.18</b>	<b>2.90</b>		

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Social security benefits						Foreign-earned income exclusion		Net income		Other income	
	Total [1]		Taxable		Foreign-earned income exclusion		Net income		Net loss			
	Number of returns (69)	Amount (70)	Number of returns (71)	Amount (72)	Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)		
<b>All returns, total</b>	<b>0.51</b>	<b>0.56</b>	<b>0.60</b>	<b>0.71</b>	<b>3.88</b>	<b>4.18</b>	<b>1.14</b>	<b>2.10</b>	<b>4.77</b>	<b>5.44</b>		
No adjusted gross income	2.83	3.06	43.00	23.90	8.13	9.34	6.50	7.10	18.29	10.99		
\$1 under \$5,000	2.23	2.50	24.14	25.60	9.64	11.37	5.50	17.67	23.81	29.77		
\$5,000 under \$10,000	2.19	2.42	15.68	18.72	20.29	23.79	6.20	8.39	26.47	33.97		
\$10,000 under \$15,000	2.02	2.23	7.95	14.95	21.16	22.98	5.84	9.86	23.11	36.63		
\$15,000 under \$20,000	2.22	2.45	3.36	5.43	22.17	23.78	6.08	10.02	28.26	58.93		
\$20,000 under \$25,000	2.48	2.73	2.75	3.49	26.42	27.33	6.48	15.35	37.18	39.54		
\$25,000 under \$30,000	2.71	3.01	2.79	3.21	33.22	35.84	6.74	12.93	29.94	43.96		
\$30,000 under \$40,000	2.09	2.32	2.09	2.30	24.99	27.15	4.71	10.48	18.39	26.83		
\$40,000 under \$50,000	2.27	2.55	2.27	2.42	22.20	23.69	5.21	11.81	21.75	30.48		
\$50,000 under \$75,000	1.45	1.64	1.45	1.57	17.60	17.94	3.50	9.23	15.78	20.68		
\$75,000 under \$100,000	1.76	1.93	1.76	1.92	21.30	20.87	3.73	9.35	18.78	33.99		
\$100,000 under \$200,000	1.37	1.53	1.37	1.53	10.11	9.50	2.49	7.23	10.12	14.77		
\$200,000 under \$500,000	1.52	1.67	1.52	1.67	8.32	8.62	1.94	5.93	8.20	11.78		
\$500,000 under \$1,000,000	2.39	2.59	2.39	2.59	9.32	9.83	2.39	8.33	7.97	12.88		
\$1,000,000 under \$1,500,000	2.87	3.07	2.87	3.08	12.18	12.98	2.62	8.87	9.40	15.85		
\$1,500,000 under \$2,000,000	2.41	2.56	2.42	2.57	8.26	8.68	1.92	7.48	7.30	49.52		
\$2,000,000 under \$5,000,000	1.40	1.52	1.40	1.53	5.61	5.94	1.04	4.09	3.94	9.18		
\$5,000,000 under \$10,000,000	1.44	1.55	1.44	1.55	6.90	7.16	1.03	4.49	3.86	1.16		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>Taxable returns, total</b>	<b>0.62</b>	<b>0.68</b>	<b>0.63</b>	<b>0.73</b>	<b>6.10</b>	<b>6.00</b>	<b>1.27</b>	<b>2.29</b>	<b>5.55</b>	<b>6.39</b>		
<b>Nontaxable returns, total</b>	<b>0.98</b>	<b>1.09</b>	<b>2.17</b>	<b>3.28</b>	<b>5.06</b>	<b>5.82</b>	<b>2.57</b>	<b>4.99</b>	<b>9.21</b>	<b>9.75</b>		

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Net operating loss		Gambling earnings		Cancellation of debt		Taxable health savings account distributions		Statutory adjustments			
	Number of returns (79)	Amount (80)	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)	Number of returns (85)	Amount (86)	Total		Number of returns (89)	Amount (90)
									Number of returns (87)	Amount (88)		
<b>All returns, total</b>	<b>2.17</b>	<b>0.85</b>	<b>2.12</b>	<b>3.46</b>	<b>3.48</b>	<b>4.86</b>	<b>5.85</b>	<b>9.91</b>	<b>0.35</b>	<b>0.64</b>	<b>1.55</b>	<b>1.62</b>
No adjusted gross income	2.35	0.81	13.81	14.85	13.63	10.07	50.25	86.34	3.38	4.55	** 18.63	** 18.84
\$1 under \$5,000	10.00	22.81	15.45	18.02	**	**	**	**	2.60	6.26	**	**
\$5,000 under \$10,000	11.51	16.15	13.14	17.40	** 16.40	** 23.88	** 57.59	** 62.65	1.97	5.14	17.93	18.17
\$10,000 under \$15,000	13.40	25.04	10.50	17.36	22.96	41.81	49.98	54.95	1.70	3.54	17.58	17.96
\$15,000 under \$20,000	15.14	29.03	10.52	15.32	17.04	23.19	40.81	65.74	2.03	3.65	13.32	13.67
\$20,000 under \$25,000	16.72	24.66	10.53	17.86	21.40	29.40	26.70	38.82	2.34	3.94	10.85	11.11
\$25,000 under \$30,000	19.83	33.39	11.86	18.73	17.91	22.67	27.70	37.47	2.36	4.34	10.75	11.07
\$30,000 under \$40,000	15.23	19.84	7.67	12.30	15.03	30.47	18.56	24.88	1.65	2.85	5.83	5.97
\$40,000 under \$50,000	20.94	23.59	7.95	13.57	13.16	21.82	20.74	55.76	1.78	3.05	5.46	5.61
\$50,000 under \$75,000	14.07	20.65	5.43	9.91	9.06	15.72	13.31	18.14	1.18	2.29	3.65	3.79
\$75,000 under \$100,000	17.21	17.11	6.31	12.19	10.04	16.62	16.53	24.94	1.48	2.80	3.94	4.14
\$100,000 under \$200,000	11.25	10.24	4.58	9.74	8.65	16.25	12.01	18.06	0.96	1.75	2.70	2.87
\$200,000 under \$500,000	9.67	26.02	4.26	11.96	7.31	16.60	13.41	22.21	0.97	1.66	3.68	3.85
\$500,000 under \$1,000,000	9.66	7.66	6.38	10.76	6.74	20.42	18.70	33.52	1.32	1.97	11.11	11.31
\$1,000,000 under \$1,500,000	9.70	7.89	7.18	12.33	6.11	18.69	33.03	44.99	1.58	2.50	** 10.40	** 10.91
\$1,500,000 under \$2,000,000	8.25	8.01	6.47	12.00	4.09	21.95	26.08	42.98	1.20	2.05	**	**
\$2,000,000 under \$5,000,000	4.40	3.37	3.50	6.20	1.97	5.31	14.62	22.55	0.70	1.20	**	**
\$5,000,000 under \$10,000,000	3.98	1.67	3.78	6.89	1.67	2.92	14.63	12.48	0.77	1.28	**	**
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>5.85</b>	<b>2.66</b>	<b>2.36</b>	<b>3.72</b>	<b>3.92</b>	<b>5.75</b>	<b>6.25</b>	<b>10.59</b>	<b>0.48</b>	<b>0.70</b>	<b>1.62</b>	<b>1.70</b>
<b>Nontaxable returns, total</b>	<b>2.33</b>	<b>0.89</b>	<b>4.86</b>	<b>8.68</b>	<b>7.62</b>	<b>9.01</b>	<b>16.74</b>	<b>24.47</b>	<b>0.71</b>	<b>1.72</b>	<b>5.19</b>	<b>5.39</b>

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Statutory adjustments—continued											
	Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction	
	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)	Number of returns (95)	Amount (96)	Number of returns (97)	Amount (98)	Number of returns (99)	Amount (100)	Number of returns (101)	Amount (102)
<b>All returns, total</b>	<b>7.46</b>	<b>11.75</b>	<b>2.25</b>	<b>2.37</b>	<b>2.83</b>	<b>4.01</b>	<b>0.40</b>	<b>0.71</b>	<b>1.95</b>	<b>1.68</b>	<b>1.21</b>	<b>1.26</b>
No adjusted gross income	** 44.53	** 61.80	16.50	19.29	26.04	41.61	4.09	5.14	26.47	28.47	6.34	6.43
\$1 under \$5,000	**	**	45.73	61.02	31.60	43.06	2.86	5.24	68.79	80.64	11.11	13.36
\$5,000 under \$10,000	* 37.78	* 49.49	68.86	84.76	20.58	29.74	2.16	2.51	53.25	64.40	8.72	11.57
\$10,000 under \$15,000	* 44.69	* 62.78	28.40	45.34	15.46	27.08	1.83	2.09	42.86	45.90	8.33	10.76
\$15,000 under \$20,000	31.60	49.90	19.98	25.61	12.79	17.19	2.40	2.83	41.77	49.78	7.87	10.53
\$20,000 under \$25,000	30.16	41.03	20.00	26.47	13.60	19.10	3.16	3.83	49.47	50.17	7.88	10.63
\$25,000 under \$30,000	37.78	56.42	15.35	18.62	13.57	19.58	3.52	4.53	40.49	56.74	8.03	10.70
\$30,000 under \$40,000	22.93	45.77	10.85	14.84	9.00	12.59	2.55	3.45	22.86	29.50	5.83	7.27
\$40,000 under \$50,000	24.99	37.42	11.23	14.87	9.21	12.82	2.90	4.15	21.08	25.16	6.03	7.19
\$50,000 under \$75,000	19.59	26.54	6.67	8.89	6.97	10.56	1.91	3.06	11.31	13.64	3.99	4.91
\$75,000 under \$100,000	23.43	33.84	7.14	8.83	8.80	13.34	2.27	3.48	9.49	11.37	4.41	5.38
\$100,000 under \$200,000	15.51	19.11	4.52	5.01	6.27	8.45	1.44	2.09	4.05	4.59	2.63	3.06
\$200,000 under \$500,000	19.92	27.23	3.09	3.42	5.99	9.16	1.22	1.81	2.42	2.85	1.81	2.11
\$500,000 under \$1,000,000	49.82	62.00	3.65	3.87	13.15	17.23	1.63	2.25	2.74	3.08	2.04	2.32
\$1,000,000 under \$1,500,000	** 62.44	** 5.60	4.47	4.75	17.27	23.73	1.97	2.97	3.36	4.16	2.41	2.79
\$1,500,000 under \$2,000,000	**	**	3.60	3.85	17.25	22.40	1.49	2.21	2.45	3.67	1.78	2.05
\$2,000,000 under \$5,000,000	**	**	2.46	2.65	11.38	14.61	0.90	1.41	1.68	2.33	1.11	1.30
\$5,000,000 under \$10,000,000	**	**	3.08	3.34	11.93	16.64	0.96	1.66	1.89	3.02	1.25	1.52
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>8.53</b>	<b>12.31</b>	<b>2.34</b>	<b>2.43</b>	<b>3.10</b>	<b>4.26</b>	<b>0.67</b>	<b>0.88</b>	<b>1.96</b>	<b>1.68</b>	<b>1.32</b>	<b>1.34</b>
<b>Nontaxable returns, total</b>	<b>15.43</b>	<b>27.81</b>	<b>7.82</b>	<b>9.63</b>	<b>6.97</b>	<b>11.04</b>	<b>0.76</b>	<b>1.29</b>	<b>13.45</b>	<b>17.67</b>	<b>3.05</b>	<b>3.78</b>

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Statutory adjustments—continued											
	Penalty on early withdrawal of savings		Alimony paid		IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction	
	Number of returns (103)	Amount (104)	Number of returns (105)	Amount (106)	Number of returns (107)	Amount (108)	Number of returns (109)	Amount (110)	Number of returns (111)	Amount (112)	Number of returns (113)	Amount (114)
<b>All returns, total</b>	<b>4.35</b>	<b>11.25</b>	<b>3.54</b>	<b>3.23</b>	<b>1.80</b>	<b>2.05</b>	<b>0.85</b>	<b>1.11</b>	<b>2.41</b>	<b>2.83</b>	<b>2.50</b>	<b>1.12</b>
No adjusted gross income	21.38	21.81	20.96	15.58	23.85	23.74	9.06	11.82	9.95	10.27	13.13	13.60
\$1 under \$5,000	23.04	59.78	28.03	34.76	25.27	34.32	9.31	12.87	8.90	9.47	29.14	50.33
\$5,000 under \$10,000	20.57	37.04	27.23	47.96	21.70	31.05	6.25	8.52	7.39	8.12	31.99	51.10
\$10,000 under \$15,000	19.30	43.71	23.22	31.23	14.29	19.80	5.23	7.04	10.72	12.43	33.90	32.61
\$15,000 under \$20,000	18.55	43.00	28.70	32.72	12.17	16.36	4.35	5.77	12.68	14.63	31.86	32.84
\$20,000 under \$25,000	22.75	48.72	35.33	51.03	10.15	13.02	4.04	5.36	12.15	14.44	27.71	39.84
\$25,000 under \$30,000	21.54	52.67	24.74	26.67	9.04	11.66	3.62	4.74	13.65	16.67	26.77	31.05
\$30,000 under \$40,000	15.61	36.44	17.97	24.04	6.33	7.74	2.48	3.13	10.76	12.92	19.57	27.69
\$40,000 under \$50,000	16.01	53.69	15.91	18.93	6.28	7.87	2.62	3.29	13.36	16.12	17.34	20.70
\$50,000 under \$75,000	11.21	30.55	10.35	13.15	4.15	5.15	1.83	2.33	6.28	7.53	10.55	13.17
\$75,000 under \$100,000	13.80	29.58	11.22	14.87	5.05	6.07	2.40	3.10	10.34	12.90	10.29	12.61
\$100,000 under \$200,000	10.80	29.94	7.18	8.17	3.42	3.70	1.98	2.64	4.31	5.10	5.86	7.49
\$200,000 under \$500,000	9.47	20.13	5.14	6.25	4.24	4.44	0.00	0.00	0.00	0.00	3.60	4.39
\$500,000 under \$1,000,000	12.66	26.77	6.57	7.50	5.90	6.27	0.00	0.00	0.00	0.00	0.00	4.19
\$1,000,000 under \$1,500,000	15.80	28.04	8.15	9.19	7.46	7.79	0.00	0.00	0.00	0.00	0.00	4.53
\$1,500,000 under \$2,000,000	12.73	30.64	6.27	8.03	5.40	5.63	0.00	0.00	0.00	0.00	2.49	3.35
\$2,000,000 under \$5,000,000	7.53	28.26	3.52	4.54	3.88	4.06	0.00	0.00	0.00	0.00	1.36	1.79
\$5,000,000 under \$10,000,000	7.83	9.77	3.64	4.16	4.72	4.95	0.00	0.00	0.00	0.00	1.31	1.76
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>5.06</b>	<b>13.01</b>	<b>3.74</b>	<b>3.34</b>	<b>1.92</b>	<b>2.16</b>	<b>0.93</b>	<b>1.20</b>	<b>3.13</b>	<b>3.75</b>	<b>2.62</b>	<b>1.10</b>
<b>Nontaxable returns, total</b>	<b>8.50</b>	<b>22.13</b>	<b>10.82</b>	<b>12.80</b>	<b>5.18</b>	<b>6.64</b>	<b>2.20</b>	<b>2.96</b>	<b>3.81</b>	<b>4.21</b>	<b>8.20</b>	<b>9.66</b>

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Statutory adjustments—continued												Additional standard deduction		Total itemized deductions	
	Archer medical savings account deduction		Foreign housing deduction		Other adjustments		Basic standard deduction		Additional standard deduction		Total itemized deductions		Number of returns	Amount	Number of returns	Amount
	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)				
<b>All returns, total</b>	<b>43.81</b>	<b>55.05</b>	<b>30.78</b>	<b>33.54</b>	<b>8.15</b>	<b>11.12</b>	<b>0.14</b>	<b>0.19</b>	<b>0.75</b>	<b>0.78</b>	<b>0.31</b>	<b>0.29</b>				
No adjusted gross income	**	**	**	**	**	61.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1 under \$5,000	**	**	**	**	**	* 98.87	0.94	1.08	2.75	2.83	5.40	7.21				
\$5,000 under \$10,000	**	**	**	**	**	* 57.71	0.88	0.92	2.64	2.73	4.93	6.82				
\$10,000 under \$15,000	**	**	**	**	**	* 49.49	0.86	0.90	2.42	2.50	3.80	4.48				
\$15,000 under \$20,000	**	**	**	**	**	* 33.32	0.92	0.96	2.68	2.78	3.44	4.08				
\$20,000 under \$25,000	**	**	**	**	**	** 37.77	1.00	1.04	3.03	3.15	3.20	3.76				
\$25,000 under \$30,000	**	**	**	**	**	**	1.08	1.14	3.40	3.54	2.99	3.53				
\$30,000 under \$40,000	**	**	**	**	**	24.24	0.84	0.88	2.61	2.71	1.93	2.28				
\$40,000 under \$50,000	**	**	**	**	**	27.39	1.03	1.08	2.93	3.04	1.79	2.08				
\$50,000 under \$75,000	**	**	**	**	**	21.48	0.74	0.79	2.02	2.11	1.04	1.23				
\$75,000 under \$100,000	**	**	**	**	**	25.43	1.22	1.26	2.64	2.76	1.11	1.28				
\$100,000 under \$200,000	** 45.60	** 62.85	** 39.77	** 44.52	17.60	25.65	1.29	1.31	2.65	2.74	0.54	0.66				
\$200,000 under \$500,000	** 49.07	** 55.89	** 33.15	** 33.11	16.47	25.24	2.67	2.73	4.69	4.88	0.47	0.62				
\$500,000 under \$1,000,000	**	**	**	**	**	22.60	3.84	3.94	7.74	8.33	0.91	1.11				
\$1,000,000 under \$1,500,000	0.00	0.00	* 48.29	* 53.14	28.87	27.22	4.26	4.37	8.99	9.42	1.19	1.61				
\$1,500,000 under \$2,000,000	** 49.67	** 50.52	** 12.74	** 15.04	21.41	37.65	3.57	3.53	7.26	7.53	0.99	1.71				
\$2,000,000 under \$5,000,000	**	**	**	**	**	13.40	2.25	2.30	4.86	5.20	0.53	0.75				
\$5,000,000 under \$10,000,000	**	**	**	**	**	16.19	3.08	3.15	6.27	6.66	0.61	0.77				
\$10,000,000 or more	**	**	**	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
<b>Taxable returns, total</b>	<b>** 43.81</b>	<b>** 55.05</b>	<b>** 30.78</b>	<b>** 33.54</b>	<b>9.21</b>	<b>11.88</b>	<b>0.30</b>	<b>0.33</b>	<b>0.93</b>	<b>0.97</b>	<b>0.33</b>	<b>0.28</b>				
<b>Nontaxable returns, total</b>	<b>**</b>	<b>**</b>	<b>**</b>	<b>**</b>	<b>17.41</b>	<b>30.23</b>	<b>0.34</b>	<b>0.38</b>	<b>1.35</b>	<b>1.40</b>	<b>1.35</b>	<b>1.68</b>				

Footnotes at end of table.



**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Exemptions		Capital construction fund reduction		Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of exemptions (127)	Amount (128)	Number of returns (129)	Amount (130)	Number of returns (131)	Amount (132)	Number of returns (133)	Amount (134)	Number of returns (135)	Amount (136)	Number of returns (137)	Amount (138)
<b>All returns, total</b>	<b>0.16</b>	<b>0.16</b>	<b>86.87</b>	<b>15.62</b>	<b>0.13</b>	<b>0.11</b>	<b>0.72</b>	<b>0.78</b>	<b>1.70</b>	<b>2.97</b>	<b>0.13</b>	<b>0.13</b>
No adjusted gross income	1.77	1.77	0.00	0.00	0.00	0.00	18.07	13.21	13.54	16.62	11.81	12.62
\$1 under \$5,000	1.44	1.44	0.00	0.00	5.28	6.82	87.73	67.23	11.60	18.42	5.97	15.59
\$5,000 under \$10,000	1.17	1.17	0.00	0.00	2.22	2.76	96.16	87.60	10.23	15.04	2.19	3.41
\$10,000 under \$15,000	1.03	1.03	0.00	0.00	1.23	1.53	98.49	56.01	7.30	11.86	1.24	1.63
\$15,000 under \$20,000	1.07	1.07	0.00	0.00	1.15	1.27	96.78	56.23	5.45	8.57	1.15	1.30
\$20,000 under \$25,000	1.14	1.14	0.00	0.00	1.07	1.20	70.19	64.01	4.85	7.16	1.08	1.24
\$25,000 under \$30,000	1.22	1.22	0.00	0.00	1.07	1.19	67.00	70.64	5.01	7.49	1.07	1.23
\$30,000 under \$40,000	0.93	0.93	**	**	0.77	0.84	49.49	47.79	3.99	5.43	0.77	0.87
\$40,000 under \$50,000	1.07	1.07	**	**	0.88	0.93	62.60	52.55	4.85	6.54	0.88	0.96
\$50,000 under \$75,000	0.67	0.67	**	**	0.50	0.54	16.64	25.57	4.64	6.35	0.51	0.58
\$75,000 under \$100,000	0.91	0.91	**	**	0.77	0.79	10.81	16.73	7.57	11.40	0.78	0.83
\$100,000 under \$200,000	0.50	0.50	**	**	0.37	0.40	3.40	5.30	9.40	12.68	0.37	0.44
\$200,000 under \$500,000	0.54	0.61	**	**	0.43	0.45	0.71	1.04	12.84	16.36	0.43	0.47
\$500,000 under \$1,000,000	1.00	0.00	**	**	0.87	0.82	1.50	2.73	27.13	31.65	0.86	0.83
\$1,000,000 under \$1,500,000	1.30	0.00	**	**	1.12	1.13	2.75	4.08	30.46	44.46	1.11	1.15
\$1,500,000 under \$2,000,000	1.09	0.00	**	**	0.93	0.92	2.32	3.87	34.79	41.61	0.93	0.94
\$2,000,000 under \$5,000,000	0.59	0.00	** 88.11	** 32.92	0.50	0.45	1.35	1.78	27.19	31.69	0.50	0.47
\$5,000,000 under \$10,000,000	0.69	0.00	33.08	34.42	0.59	0.54	1.35	1.55	29.23	37.70	0.59	0.56
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.20</b>	<b>0.21</b>	<b>40.62</b>	<b>15.06</b>	<b>0.16</b>	<b>0.11</b>	<b>0.72</b>	<b>0.78</b>	<b>2.11</b>	<b>3.47</b>	<b>0.16</b>	<b>0.13</b>
<b>Nontaxable returns, total</b>	<b>0.44</b>	<b>0.44</b>	<b>* 99.65</b>	<b>* 72.44</b>	<b>0.73</b>	<b>1.05</b>	<b>23.84</b>	<b>20.13</b>	<b>2.90</b>	<b>5.46</b>	<b>0.74</b>	<b>1.28</b>

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

[\*] Not included in total income.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	Taxable net gain		Taxable net loss		Net short-term capital gain		Net short-term capital loss		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
<b>All returns, total</b>	<b>11,674,771</b>	<b>713,598,090</b>	<b>8,279,783</b>	<b>18,646,316</b>	<b>3,900,677</b>	<b>38,164,189</b>	<b>7,820,586</b>	<b>250,592,206</b>	<b>3,923,409</b>	<b>22,196,394</b>	<b>6,269,981</b>	<b>68,624,943</b>
No adjusted gross income	167,966	17,092,947	448,994	1,159,884	57,490	1,485,827	282,826	32,245,844	69,017	980,615	135,827	5,399,718
\$1 under \$5,000	260,178	512,882	309,683	599,286	86,892	99,179	213,881	3,894,972	91,330	141,003	145,121	596,744
\$5,000 under \$10,000	302,754	927,640	297,621	664,177	107,601	160,059	222,147	3,639,047	109,203	223,887	168,641	654,907
\$10,000 under \$15,000	290,743	1,230,847	288,721	646,526	88,675	152,620	195,157	4,257,104	87,703	162,062	142,668	818,556
\$15,000 under \$20,000	295,391	1,550,202	232,409	513,433	81,520	120,831	177,748	3,851,802	82,125	115,481	130,581	510,542
\$20,000 under \$25,000	301,961	1,917,490	227,031	493,407	94,416	197,593	183,339	2,886,282	91,262	234,477	144,359	676,907
\$25,000 under \$30,000	269,216	1,686,136	256,667	568,206	83,556	160,317	175,875	3,658,304	85,564	175,910	142,239	646,307
\$30,000 under \$40,000	564,977	3,565,980	456,707	941,534	191,980	421,608	341,960	6,483,871	187,557	341,851	274,718	1,209,036
\$40,000 under \$50,000	583,462	4,180,676	383,768	837,906	196,594	356,269	307,417	5,161,114	190,770	385,983	237,901	1,196,064
\$50,000 under \$75,000	1,499,292	12,531,337	1,058,241	2,371,829	473,549	1,126,192	919,179	17,381,461	468,815	1,088,781	765,149	3,181,457
\$75,000 under \$100,000	1,417,852	15,108,775	933,896	2,047,954	440,347	897,628	862,750	13,674,637	448,597	983,096	699,017	3,172,168
\$100,000 under \$200,000	3,160,989	55,975,478	1,959,116	4,308,359	1,081,796	3,480,326	1,984,483	41,489,939	1,087,360	3,512,787	1,649,114	10,860,094
\$200,000 under \$500,000	1,841,053	84,003,935	1,070,458	2,548,526	675,246	4,735,070	1,346,590	44,885,942	693,484	4,861,283	1,122,330	13,750,826
\$500,000 under \$1,000,000	442,833	61,321,058	240,175	620,944	152,854	3,599,578	369,865	20,407,393	150,614	2,940,186	310,745	7,260,301
\$1,000,000 under \$1,500,000	114,426	34,034,315	54,398	149,959	35,699	1,370,417	98,485	9,550,471	35,180	1,150,024	81,350	3,645,141
\$1,500,000 under \$2,000,000	49,072	24,162,327	22,018	61,278	15,569	1,088,683	42,711	5,345,718	14,234	727,292	36,372	1,970,367
\$2,000,000 under \$5,000,000	77,340	78,275,758	30,162	85,195	25,347	3,244,806	67,173	12,162,767	21,886	1,651,929	57,573	5,347,067
\$5,000,000 under \$10,000,000	20,900	60,482,444	6,441	18,456	6,768	2,460,865	17,463	6,195,601	5,330	854,547	15,613	2,757,540
\$10,000,000 or more	14,366	255,037,864	3,276	9,459	4,775	13,006,319	11,539	13,419,939	3,380	1,665,200	10,664	4,971,100
<b>Taxable returns, total</b>	<b>9,828,056</b>	<b>681,118,542</b>	<b>6,405,620</b>	<b>14,308,673</b>	<b>3,338,024</b>	<b>35,526,937</b>	<b>6,420,691</b>	<b>187,817,085</b>	<b>3,340,574</b>	<b>19,751,476</b>	<b>5,298,014</b>	<b>57,122,769</b>
<b>Nontaxable returns, total</b>	<b>1,846,715</b>	<b>32,479,547</b>	<b>1,874,163</b>	<b>4,337,643</b>	<b>562,653</b>	<b>2,637,252</b>	<b>1,399,895</b>	<b>62,775,121</b>	<b>582,836</b>	<b>2,444,918</b>	<b>971,966</b>	<b>11,502,073</b>

Footnotes at the end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With basis reported and no Form 8949						With basis reported on Form 8949					
	Net short-term sales price		Net short-term cost or basis		Net short-term gain		Net short-term loss		Net short-term sales price		Net short-term cost or basis	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total</b>	<b>2,055,997</b>	<b>388,322,049</b>	<b>2,046,160</b>	<b>394,158,387</b>	<b>752,357</b>	<b>2,943,245</b>	<b>1,218,015</b>	<b>8,779,582</b>	<b>7,685,326</b>	<b>2,549,641,231</b>	<b>7,645,002</b>	<b>2,685,631,323</b>
No adjusted gross income	40,942	7,886,249	41,817	8,163,798	13,508	62,261	27,807	339,810	158,169	181,317,313	156,335	192,624,798
\$1 under \$5,000	58,034	16,318,813	58,034	16,321,286	22,537	71,566	31,695	74,039	173,791	35,970,224	171,540	37,477,629
\$5,000 under \$10,000	51,197	1,460,776	52,198	1,532,712	13,249	16,410	38,934	88,346	203,250	47,381,618	203,269	48,952,651
\$10,000 under \$15,000	46,674	3,262,488	46,680	3,344,448	14,736	33,105	31,935	115,065	166,359	31,603,290	164,225	32,536,536
\$15,000 under \$20,000	50,073	1,852,088	50,072	1,930,659	13,450	19,150	34,610	97,720	151,128	7,430,293	151,128	7,792,670
\$20,000 under \$25,000	66,704	2,805,711	66,700	2,911,142	17,488	14,412	44,222	119,844	156,874	16,857,333	154,111	17,397,946
\$25,000 under \$30,000	38,302	2,904,592	38,406	2,963,519	16,089	19,521	20,313	78,448	179,440	15,826,896	178,217	16,476,145
\$30,000 under \$40,000	101,462	4,248,562	100,442	4,381,599	45,972	47,999	52,070	181,036	335,966	28,456,872	334,526	30,446,140
\$40,000 under \$50,000	97,505	4,435,324	95,511	4,537,776	40,746	63,084	46,625	165,536	323,096	42,449,474	320,068	44,408,574
\$50,000 under \$75,000	255,545	19,007,892	256,538	19,300,483	97,141	216,511	143,441	509,102	915,843	136,333,907	911,657	141,815,707
\$75,000 under \$100,000	214,401	7,630,081	211,563	7,926,235	72,108	67,844	127,465	363,997	896,292	117,585,269	890,879	121,947,112
\$100,000 under \$200,000	568,267	177,429,440	563,495	178,666,829	218,320	620,258	329,764	1,857,648	2,038,435	513,302,525	2,027,792	578,240,644
\$200,000 under \$500,000	321,523	55,621,839	320,496	56,865,600	122,006	567,931	192,874	1,811,693	1,397,416	511,891,116	1,393,081	531,473,990
\$500,000 under \$1,000,000	90,305	28,912,150	89,605	29,482,761	29,226	393,421	57,991	964,032	360,968	299,773,429	360,380	315,096,066
\$1,000,000 under \$1,500,000	23,705	13,786,692	23,468	14,031,746	7,599	180,112	15,475	425,166	92,159	103,600,829	91,991	106,614,553
\$1,500,000 under \$2,000,000	9,882	8,096,753	9,836	8,276,922	2,655	88,936	7,097	269,105	41,084	60,171,964	40,983	61,142,331
\$2,000,000 under \$5,000,000	15,111	14,102,597	14,969	14,577,320	3,980	127,728	10,934	602,452	65,312	177,999,194	65,151	179,474,965
\$5,000,000 under \$10,000,000	3,982	7,924,513	3,962	8,087,404	990	127,495	2,969	290,386	17,570	75,529,680	17,517	76,411,885
\$10,000,000 or more	2,384	10,635,490	2,368	10,856,148	556	205,500	1,793	426,158	12,174	146,160,004	12,150	145,300,979
<b>Taxable returns, total</b>	<b>1,721,317</b>	<b>348,561,377</b>	<b>1,711,609</b>	<b>353,650,467</b>	<b>641,918</b>	<b>2,602,126</b>	<b>1,008,814</b>	<b>7,691,216</b>	<b>6,547,662</b>	<b>2,128,057,956</b>	<b>6,514,761</b>	<b>2,243,608,990</b>
<b>Nontaxable returns, total</b>	<b>334,681</b>	<b>39,760,672</b>	<b>334,551</b>	<b>40,507,920</b>	<b>110,439</b>	<b>341,119</b>	<b>209,201</b>	<b>1,088,366</b>	<b>1,137,664</b>	<b>421,583,274</b>	<b>1,130,241</b>	<b>442,022,332</b>

Footnotes at end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With basis reported on Form 8949—continued						With no basis reported					
	Net short-term adjustment		Net short-term gain		Net short-term loss		Net short-term sales price		Net short-term cost or basis		Net short-term adjustment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns, total</b>	<b>1,899,744</b>	<b>100,623,855</b>	<b>2,678,059</b>	<b>14,222,875</b>	<b>4,759,993</b>	<b>49,591,015</b>	<b>2,355,875</b>	<b>334,133,376</b>	<b>2,009,345</b>	<b>347,672,357</b>	<b>239,981</b>	<b>9,890,466</b>
No adjusted gross income	44,204	7,852,876	49,194	595,507	101,849	4,050,116	47,615	19,317,702	40,900	20,200,720	5,703	433,396
\$1 under \$5,000	36,181	1,106,486	59,825	59,274	104,557	460,193	30,494	1,928,853	27,403	2,026,062	1,715	50,758
\$5,000 under \$10,000	43,016	1,189,196	76,712	113,709	120,160	495,547	54,390	1,415,123	46,076	1,454,564	3,526	38,091
\$10,000 under \$15,000	37,164	392,835	60,023	77,571	101,828	617,982	40,120	1,310,627	* 38,108	* 1,338,119	1,396	8,025
\$15,000 under \$20,000	26,851	86,326	54,544	69,617	92,027	345,667	33,222	389,762	26,144	394,211	3,129	16,453
\$20,000 under \$25,000	34,659	302,736	54,962	177,776	92,299	415,653	34,940	660,335	26,359	717,458	5,047	14,402
\$25,000 under \$30,000	46,623	295,175	58,017	95,625	110,890	449,700	42,426	967,558	* 36,010	* 969,954	2,051	2,527
\$30,000 under \$40,000	67,606	1,313,173	114,905	179,630	210,483	855,724	69,774	5,730,804	58,970	6,223,274	8,405	455,171
\$40,000 under \$50,000	71,310	1,314,232	121,137	237,344	189,023	882,213	85,130	2,383,667	69,328	2,525,934	3,075	30,760
\$50,000 under \$75,000	194,373	3,854,240	302,135	563,531	581,071	2,191,090	231,394	7,508,708	190,096	8,163,541	20,270	404,679
\$75,000 under \$100,000	200,917	2,682,959	329,465	638,042	541,857	2,316,926	216,919	7,052,534	188,848	7,280,706	16,214	-2,328
\$100,000 under \$200,000	475,705	59,757,443	748,501	2,263,725	1,222,779	7,446,350	631,466	44,025,372	539,160	47,959,659	60,256	3,450,105
\$200,000 under \$500,000	394,786	12,796,187	487,143	3,331,172	875,726	10,117,859	545,763	35,627,684	463,696	36,556,171	71,582	462,511
\$500,000 under \$1,000,000	126,518	12,105,714	104,214	2,109,792	248,583	5,326,671	167,944	107,948,456	146,435	113,233,704	19,892	4,926,110
\$1,000,000 under \$1,500,000	36,456	1,069,590	25,276	815,724	64,942	2,759,858	46,781	15,731,446	42,238	16,340,248	6,549	365,138
\$1,500,000 under \$2,000,000	17,726	-33,514	10,175	435,638	30,201	1,439,519	21,099	5,566,886	18,751	5,539,835	2,647	-64,057
\$2,000,000 under \$5,000,000	29,855	-1,326,248	15,550	1,075,059	48,744	3,877,078	37,213	17,308,170	33,271	17,407,314	5,328	-177,315
\$5,000,000 under \$10,000,000	8,980	-500,432	3,758	545,815	13,522	1,928,452	10,913	12,338,833	9,915	12,588,384	1,677	-34,487
\$10,000,000 or more	6,813	-3,635,119	2,523	838,323	9,453	3,614,418	8,270	46,920,857	7,635	46,752,501	1,518	-489,470
<b>Taxable returns, total</b>	<b>1,614,437</b>	<b>87,268,512</b>	<b>2,291,895</b>	<b>12,784,478</b>	<b>4,046,618</b>	<b>41,068,904</b>	<b>2,048,664</b>	<b>303,389,010</b>	<b>1,748,315</b>	<b>315,377,463</b>	<b>212,407</b>	<b>9,070,358</b>
<b>Nontaxable returns, total</b>	<b>285,307</b>	<b>13,355,344</b>	<b>386,164</b>	<b>1,438,397</b>	<b>713,376</b>	<b>8,522,111</b>	<b>307,211</b>	<b>30,744,366</b>	<b>261,030</b>	<b>32,294,894</b>	<b>27,574</b>	<b>820,108</b>

Footnotes at end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With no basis reported—Continued						With no Form 1099-B					
	Net short-term gain		Net short-term loss		Net short-term price		Net short-term cost or basis		Net short-term adjustment		Net short-term gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total</b>	<b>1,101,902</b>	<b>4,680,835</b>	<b>1,039,698</b>	<b>8,329,350</b>	<b>503,813</b>	<b>100,231,881</b>	<b>498,413</b>	<b>101,550,927</b>	<b>68,919</b>	<b>-256,599</b>	<b>241,792</b>	<b>3,465,982</b>
No adjusted gross income	18,717	157,440	25,930	607,061	11,868	31,837,804	12,948	32,111,118	939	36,191	7,054	319,813
\$1 under \$5,000	15,130	12,081	13,270	58,532	14,811	980,541	12,937	971,766	* 2,659	* -14,673	3,506	15,193
\$5,000 under \$10,000	23,526	74,610	26,230	75,960	9,669	204,770	8,678	181,175	0	0	5,372	29,698
\$10,000 under \$15,000	14,336	47,833	20,128	67,300	12,410	940,011	13,200	725,073	* 5,100	* -229,595	6,267	24,833
\$15,000 under \$20,000	19,108	23,375	11,270	11,371	8,631	2,085,692	6,505	2,141,274	** 3,195	** 8,534	4,611	9,087
\$20,000 under \$25,000	18,312	19,899	13,424	62,620	12,063	114,120	12,422	175,947	**	**	8,242	27,724
\$25,000 under \$30,000	16,805	52,930	22,577	52,800	9,786	2,017,478	10,792	2,113,996	* 1,102	* 38,986	5,301	12,120
\$30,000 under \$40,000	36,845	80,628	27,164	117,928	24,032	1,024,076	22,488	1,045,709	* 2,035	* -569	11,204	52,998
\$40,000 under \$50,000	46,205	70,201	28,824	181,708	17,642	802,434	17,643	767,119	* 1,230	* 13,432	8,785	112,451
\$50,000 under \$75,000	109,474	170,537	98,241	420,691	52,617	3,542,694	55,843	3,619,938	9,424	154,851	22,851	205,112
\$75,000 under \$100,000	96,144	158,058	95,455	388,559	43,257	3,031,483	42,056	3,085,538	6,112	68,344	25,389	203,226
\$100,000 under \$200,000	300,155	648,056	271,549	1,132,238	138,269	8,882,804	133,109	9,109,187	21,894	-216,073	59,346	323,598
\$200,000 under \$500,000	257,552	1,103,125	244,507	1,569,101	93,012	12,224,704	93,397	12,511,022	8,779	-107,893	44,092	354,763
\$500,000 under \$1,000,000	77,458	516,640	77,469	875,777	29,269	7,271,830	29,983	7,378,108	2,965	-67,193	14,863	333,110
\$1,000,000 under \$1,500,000	20,049	242,146	23,315	485,810	8,937	2,397,337	8,904	2,543,867	1,281	89,422	4,815	180,503
\$1,500,000 under \$2,000,000	8,926	191,708	10,536	228,714	4,514	1,414,505	4,497	1,409,503	510	-27,019	2,565	144,058
\$2,000,000 under \$5,000,000	15,772	446,173	19,169	722,632	7,774	6,282,823	7,786	6,411,301	951	-13,458	4,493	311,389
\$5,000,000 under \$10,000,000	4,299	255,365	5,951	539,403	2,829	3,365,683	2,762	3,434,285	349	-4,826	1,634	182,056
\$10,000,000 or more	3,090	410,031	4,691	731,145	2,420	11,811,092	2,462	11,815,003	392	14,940	1,401	624,248
<b>Taxable returns, total</b>	<b>959,017</b>	<b>4,188,184</b>	<b>899,242</b>	<b>7,106,279</b>	<b>427,501</b>	<b>61,285,330</b>	<b>424,479</b>	<b>62,283,511</b>	<b>60,301</b>	<b>-79,944</b>	<b>205,326</b>	<b>3,022,823</b>
<b>Nontaxable returns, total</b>	<b>142,885</b>	<b>492,651</b>	<b>140,456</b>	<b>1,223,071</b>	<b>76,311</b>	<b>38,946,551</b>	<b>73,934</b>	<b>39,267,417</b>	<b>8,618</b>	<b>-176,655</b>	<b>36,466</b>	<b>443,158</b>

Footnotes at end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With no Form 1099-B—Continued		Net short-term gain from other forms (2119, 4797, etc.)		Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term gain from partnership/S corporation		Net short-term loss from partnership/S corporation		Short-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
<b>All returns, total</b>	<b>256,921</b>	<b>5,047,261</b>	<b>231,076</b>	<b>5,948,464</b>	<b>336,867</b>	<b>1,980,907</b>	<b>483,349</b>	<b>17,194,108</b>	<b>725,964</b>	<b>16,056,081</b>	<b>2,000,156</b>	<b>171,105,171</b>
No adjusted gross income	5,676	556,935	9,398	228,963	12,842	209,337	14,392	868,658	23,664	1,296,316	189,966	25,932,884
\$1 under \$5,000	6,703	21,092	3,846	4,309	5,557	11,567	5,629	1,550	14,766	32,946	81,656	3,301,378
\$5,000 under \$10,000	5,163	6,103	3,465	7,693	2,337	4,491	7,650	2,413	8,168	10,643	71,434	3,042,939
\$10,000 under \$15,000	* 4,269	* 39,489	2,178	5,951	6,294	5,640	5,509	13,621	11,521	55,932	61,536	3,405,990
\$15,000 under \$20,000	3,236	61,532	4,445	22,406	3,971	7,629	5,484	16,590	10,395	26,312	56,082	3,340,964
\$20,000 under \$25,000	4,209	84,153	1,800	980	4,314	6,803	8,001	14,721	10,983	146,871	47,490	2,108,286
\$25,000 under \$30,000	6,488	69,652	1,536	985	3,579	23,210	7,906	19,026	13,363	8,622	52,269	3,015,768
\$30,000 under \$40,000	14,233	75,200	4,459	8,020	8,528	8,692	15,519	142,900	9,869	31,770	89,964	5,305,535
\$40,000 under \$50,000	7,378	63,704	7,557	5,681	2,529	20,963	12,527	31,296	17,730	77,559	88,024	3,933,219
\$50,000 under \$75,000	28,679	127,505	17,893	62,740	23,158	108,632	42,401	157,022	45,025	130,490	203,891	14,143,233
\$75,000 under \$100,000	18,484	188,938	18,168	27,522	27,017	40,869	34,978	40,500	55,296	318,047	182,908	10,297,042
\$100,000 under \$200,000	73,329	766,444	44,759	261,561	87,519	125,390	105,935	398,506	180,511	598,327	419,239	30,598,656
\$200,000 under \$500,000	49,284	748,974	46,105	223,353	77,218	187,297	100,964	829,179	169,381	1,499,499	309,720	30,627,064
\$500,000 under \$1,000,000	15,940	506,609	23,691	388,234	33,563	129,435	53,592	903,165	73,141	1,261,683	88,205	12,387,979
\$1,000,000 under \$1,500,000	4,557	242,826	11,056	228,756	12,863	67,622	19,311	414,885	27,976	920,711	24,104	5,340,245
\$1,500,000 under \$2,000,000	2,281	166,076	6,586	196,378	5,843	57,463	10,740	429,173	13,784	695,580	10,687	2,886,469
\$2,000,000 under \$5,000,000	4,179	453,325	13,978	649,029	12,305	186,719	20,591	1,630,819	25,883	1,939,247	16,432	5,376,704
\$5,000,000 under \$10,000,000	1,468	255,485	5,267	503,464	3,945	165,235	6,735	1,585,337	8,054	1,350,805	4,007	2,404,504
\$10,000,000 or more	1,365	613,219	4,889	3,122,438	3,487	613,912	5,496	9,694,769	6,454	5,654,720	2,543	3,656,313
<b>Taxable returns, total</b>	<b>222,331</b>	<b>4,106,163</b>	<b>200,552</b>	<b>5,646,984</b>	<b>294,212</b>	<b>1,659,846</b>	<b>421,840</b>	<b>16,263,338</b>	<b>632,806</b>	<b>14,198,704</b>	<b>1,440,043</b>	<b>120,970,644</b>
<b>Nontaxable returns, total</b>	<b>34,590</b>	<b>941,098</b>	<b>30,524</b>	<b>301,480</b>	<b>42,655</b>	<b>321,061</b>	<b>61,508</b>	<b>930,771</b>	<b>93,159</b>	<b>1,857,377</b>	<b>560,113</b>	<b>50,134,527</b>

Footnotes at end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net long-term capital gain		Net long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		With basis reported and no Form 8949		Net long-term cost or basis	
	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)	Number of returns (69)	Amount (70)	Number of returns (71)	Amount (72)
<b>All returns, total</b>	<b>11,735,160</b>	<b>733,313,255</b>	<b>6,375,392</b>	<b>312,723,716</b>	<b>8,440,065</b>	<b>282,493,545</b>	<b>4,441,176</b>	<b>62,343,837</b>	<b>2,255,551</b>	<b>159,164,156</b>	<b>2,217,049</b>	<b>149,214,410</b>
No adjusted gross income	187,824	18,412,338	379,929	45,314,576	138,304	5,837,886	132,123	5,970,749	47,955	4,643,553	47,635	4,600,913
\$1 under \$5,000	268,160	534,715	253,629	6,464,213	194,325	381,157	133,613	1,119,234	59,526	1,145,311	59,869	1,300,498
\$5,000 under \$10,000	302,449	1,024,355	238,414	7,126,344	221,973	682,489	147,948	733,509	61,705	1,051,753	60,166	1,159,590
\$10,000 under \$15,000	291,327	1,290,373	244,471	7,192,921	231,170	888,425	123,411	1,047,323	63,659	1,527,518	63,053	1,598,719
\$15,000 under \$20,000	287,775	1,573,151	186,333	6,468,557	211,506	769,348	112,354	956,910	63,312	1,667,424	60,532	1,714,920
\$20,000 under \$25,000	293,228	2,034,794	183,930	5,771,064	198,347	951,207	111,879	703,907	66,740	2,957,288	66,739	2,919,007
\$25,000 under \$30,000	276,117	1,927,283	199,329	5,740,742	198,803	988,161	128,399	906,126	51,415	1,228,596	49,404	1,202,550
\$30,000 under \$40,000	542,155	3,664,161	355,993	11,268,966	375,633	2,116,829	250,472	1,536,970	115,856	5,146,604	112,848	5,046,380
\$40,000 under \$50,000	572,229	4,331,684	300,662	9,310,014	413,384	2,550,454	205,727	1,360,507	114,974	4,307,505	110,921	4,183,184
\$50,000 under \$75,000	1,476,947	12,992,850	827,169	28,237,379	1,066,382	6,993,601	603,429	4,521,556	298,102	10,374,188	290,782	9,911,131
\$75,000 under \$100,000	1,441,268	16,059,347	704,940	23,199,075	1,024,751	9,172,997	495,388	3,439,323	255,109	9,900,297	250,534	9,373,149
\$100,000 under \$200,000	3,144,707	58,852,880	1,464,748	59,084,043	2,254,197	30,636,049	1,117,939	10,868,084	600,543	31,021,558	592,128	29,263,800
\$200,000 under \$500,000	1,872,680	89,667,681	782,429	49,380,213	1,356,067	45,386,157	627,316	10,504,698	315,988	29,127,603	312,569	27,865,107
\$500,000 under \$1,000,000	475,056	64,661,130	173,364	19,131,560	341,574	29,589,010	159,420	5,479,384	87,850	18,412,676	87,507	17,159,803
\$1,000,000 under \$1,500,000	126,521	36,449,758	37,437	6,960,341	87,938	14,661,321	38,466	2,164,224	22,048	7,524,999	21,832	6,794,725
\$1,500,000 under \$2,000,000	53,808	25,395,457	15,626	4,170,478	38,833	10,587,568	16,697	1,491,962	9,732	4,545,023	9,659	4,056,011
\$2,000,000 under \$5,000,000	84,701	81,136,334	20,617	8,290,710	59,941	28,481,801	25,606	3,498,934	14,953	10,601,123	14,849	9,616,839
\$5,000,000 under \$10,000,000	22,818	61,503,959	4,231	2,952,986	16,049	19,286,829	6,622	1,887,368	3,758	4,850,763	3,709	4,237,369
\$10,000,000 or more	15,389	251,801,005	2,141	6,659,536	10,891	72,532,254	4,367	4,153,068	2,328	9,130,376	2,313	7,210,716
<b>Taxable returns, total</b>	<b>9,850,940</b>	<b>697,236,174</b>	<b>4,848,707</b>	<b>220,691,276</b>	<b>7,074,625</b>	<b>266,278,024</b>	<b>3,628,305</b>	<b>48,852,901</b>	<b>1,861,134</b>	<b>138,258,387</b>	<b>1,827,117</b>	<b>128,098,820</b>
<b>Nontaxable returns, total</b>	<b>1,884,220</b>	<b>36,077,081</b>	<b>1,526,685</b>	<b>92,032,440</b>	<b>1,365,440</b>	<b>16,215,521</b>	<b>812,871</b>	<b>13,490,936</b>	<b>394,417</b>	<b>20,905,769</b>	<b>389,932</b>	<b>21,115,590</b>

<sup>1</sup>Footnotes at end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued												
	With basis reported and no Form 8949—continued					With basis reported on Form 8949							
	Net long-term gain		Net long-term loss		Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain		
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)		
<b>All returns, total</b>	<b>1,307,215</b>	<b>17,162,376</b>	<b>899,009</b>	<b>7,212,630</b>	<b>7,605,116</b>	<b>632,615,294</b>	<b>7,541,602</b>	<b>608,763,782</b>	<b>1,414,991</b>	<b>8,190,922</b>	<b>4,146,137</b>	<b>57,100,986</b>	
No adjusted gross income	24,502	394,561	23,068	351,922	146,481	17,598,775	146,797	17,964,726	28,795	240,436	62,988	1,132,830	
\$1 under \$5,000	31,291	41,133	27,553	196,320	180,325	3,766,520	176,584	4,475,978	23,318	293,018	91,687	112,305	
\$5,000 under \$10,000	27,370	31,372	31,807	139,209	213,680	5,360,918	214,028	5,243,247	35,157	-174,446	100,742	283,569	
\$10,000 under \$15,000	27,064	76,195	35,085	147,396	174,579	5,730,239	172,524	5,990,228	23,064	15,658	99,352	225,203	
\$15,000 under \$20,000	34,160	93,651	28,719	141,147	176,141	5,207,069	177,112	5,449,495	32,531	245,475	90,560	317,359	
\$20,000 under \$25,000	39,307	153,493	24,441	115,212	176,210	5,791,695	169,342	5,860,302	35,203	26,950	92,218	265,668	
\$25,000 under \$30,000	34,493	98,535	16,917	72,489	183,505	5,860,904	182,531	5,889,077	30,705	10,976	83,963	307,382	
\$30,000 under \$40,000	63,761	293,983	45,041	193,760	355,694	10,506,695	357,163	10,803,429	61,062	22,932	172,471	546,241	
\$40,000 under \$50,000	69,069	339,310	41,799	214,989	328,817	9,991,145	321,952	9,715,247	50,417	21,010	192,010	773,548	
\$50,000 under \$75,000	174,972	904,747	114,994	441,690	964,613	35,296,775	950,898	35,402,108	170,298	53,107	509,834	2,017,873	
\$75,000 under \$100,000	156,191	904,764	94,908	377,617	903,432	34,302,741	896,258	33,203,484	162,479	40,361	510,388	2,658,801	
\$100,000 under \$200,000	354,173	3,272,809	233,793	1,515,051	2,012,656	101,035,209	1,998,845	99,335,071	367,048	1,544,026	1,109,458	7,882,888	
\$200,000 under \$500,000	188,244	2,925,061	124,352	1,662,565	1,250,464	128,584,397	1,241,716	125,213,037	248,259	3,867,793	718,052	11,912,858	
\$500,000 under \$1,000,000	51,660	1,883,394	35,087	630,521	329,903	74,791,865	328,403	71,549,546	81,059	1,241,278	190,017	6,879,102	
\$1,000,000 under \$1,500,000	13,148	914,478	8,782	184,204	84,206	36,547,444	83,644	33,976,301	23,974	43,841	50,347	3,574,487	
\$1,500,000 under \$2,000,000	5,604	616,640	4,066	127,629	38,181	21,063,485	38,031	19,478,060	11,668	166,161	22,213	2,317,235	
\$2,000,000 under \$5,000,000	8,676	1,335,299	6,097	351,014	59,248	52,020,993	58,914	48,313,743	19,576	25,438	34,277	5,191,759	
\$5,000,000 under \$10,000,000	2,237	738,546	1,492	125,152	16,051	26,896,765	15,972	24,417,830	5,930	-47,403	9,217	3,103,484	
\$10,000,000 or more	1,294	2,144,404	1,007	224,744	10,929	52,261,659	10,891	46,482,873	4,447	554,311	6,341	7,598,395	
<b>Taxable returns, total</b>	<b>1,105,933</b>	<b>15,827,233</b>	<b>715,126</b>	<b>5,667,666</b>	<b>6,397,161</b>	<b>561,482,646</b>	<b>6,347,771</b>	<b>537,533,109</b>	<b>1,197,845</b>	<b>7,728,410</b>	<b>3,519,585</b>	<b>52,545,991</b>	
<b>Nontaxable returns, total</b>	<b>201,281</b>	<b>1,335,142</b>	<b>183,883</b>	<b>1,544,963</b>	<b>1,207,955</b>	<b>71,132,648</b>	<b>1,193,830</b>	<b>71,230,673</b>	<b>217,147</b>	<b>462,512</b>	<b>626,552</b>	<b>4,554,995</b>	

Footnotes at end of table.



**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued														
	With basis reported on Form 8949—continued			With no basis reported			Net long-term cost or basis			Net long-term gain			Net long-term loss		
	Number of returns (85)	Amount (86)	Net long-term sales price (87)	Number of returns (88)	Amount (89)	Net long-term cost or basis (90)	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)	Number of returns (95)	Amount (96)			
<b>All returns, total</b>	<b>3,314,764</b>	<b>25,059,565</b>	<b>7,517,894</b>	<b>641,186,764</b>	<b>7,233,641</b>	<b>520,762,404</b>	<b>470,023</b>	<b>-2,167,152</b>	<b>5,223,656</b>	<b>138,564,169</b>	<b>1,976,044</b>	<b>20,328,782</b>			
No adjusted gross income	78,100	1,258,345	143,965	26,188,163	139,735	25,226,320	9,083	83,979	79,557	2,509,440	58,154	1,463,658			
\$1 under \$5,000	88,636	528,746	188,777	2,776,631	179,197	2,664,283	12,007	-1,749	117,714	247,512	55,767	136,912			
\$5,000 under \$10,000	106,712	340,344	217,411	4,135,406	205,494	4,032,415	16,092	100,229	148,192	382,273	56,977	179,053			
\$10,000 under \$15,000	75,424	469,534	196,290	4,716,623	185,395	4,520,357	10,116	-517	140,995	516,957	42,525	321,208			
\$15,000 under \$25,000	78,587	314,309	168,644	3,608,637	153,469	3,619,177	8,412	3,660	125,177	356,505	35,388	363,385			
\$20,000 under \$25,000	80,534	307,324	173,807	5,593,223	169,035	5,325,487	14,960	-865	117,746	460,188	42,670	193,316			
\$25,000 under \$30,000	92,559	324,579	188,086	5,249,792	183,747	5,069,160	15,443	-26,062	117,940	529,187	58,224	374,617			
\$30,000 under \$40,000	176,038	820,044	330,645	9,591,376	319,437	8,876,571	16,728	-54,113	207,528	1,038,574	106,668	377,882			
\$40,000 under \$50,000	125,992	476,641	350,970	12,204,192	334,647	11,466,744	20,931	528	241,070	1,196,796	92,988	458,820			
\$50,000 under \$75,000	429,048	2,070,098	945,340	29,091,729	903,385	27,172,044	47,371	-22,483	648,122	3,312,661	247,256	1,415,460			
\$75,000 under \$100,000	379,815	1,519,182	850,913	32,149,071	818,256	28,391,639	48,023	-24,672	603,575	4,809,549	213,875	1,076,789			
\$100,000 under \$200,000	867,131	4,638,724	1,959,410	101,782,294	1,893,062	90,218,041	120,724	12,367	1,380,866	15,547,869	511,852	3,971,279			
\$200,000 under \$500,000	516,751	4,673,704	1,240,353	119,176,001	1,200,241	102,513,825	75,660	222,358	888,632	20,528,248	312,566	3,643,770			
\$500,000 under \$1,000,000	135,476	2,396,519	340,506	66,458,054	332,202	54,866,936	27,701	-165,842	245,628	13,507,109	85,412	2,082,263			
\$1,000,000 under \$1,500,000	33,097	959,503	88,268	32,769,709	85,663	26,571,046	9,944	-282,193	64,191	6,702,530	21,886	791,312			
\$1,500,000 under \$2,000,000	15,406	565,648	40,108	20,157,917	38,798	16,037,139	4,261	-189,892	28,680	4,526,068	10,153	595,183			
\$2,000,000 under \$5,000,000	24,367	1,459,071	64,282	50,937,658	62,632	39,045,437	7,605	-512,433	46,340	12,547,958	16,072	1,184,181			
\$5,000,000 under \$10,000,000	6,633	671,952	17,693	29,593,615	17,198	21,111,872	2,727	-539,051	12,746	8,544,293	4,446	601,602			
\$10,000,000 or more	4,458	1,265,298	12,425	85,006,673	12,046	44,033,909	2,234	-770,402	8,958	41,300,453	3,165	1,098,092			
<b>Taxable returns, total</b>	<b>2,755,999</b>	<b>20,869,057</b>	<b>6,287,651</b>	<b>564,999,679</b>	<b>6,058,746</b>	<b>448,623,757</b>	<b>391,904</b>	<b>-2,359,189</b>	<b>4,385,337</b>	<b>130,704,428</b>	<b>1,641,691</b>	<b>16,692,984</b>			
<b>Nontaxable returns, total</b>	<b>558,766</b>	<b>4,190,508</b>	<b>1,230,242</b>	<b>76,187,085</b>	<b>1,174,895</b>	<b>72,138,647</b>	<b>78,119</b>	<b>192,036</b>	<b>838,319</b>	<b>7,859,741</b>	<b>334,353</b>	<b>3,635,798</b>			

Footnotes at end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With no Form 1099-B											
	Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain		Net long-term loss			
	Number of returns (97)	Amount (98)	Number of returns (99)	Amount (100)	Number of returns (101)	Amount (102)	Number of returns (103)	Amount (104)	Number of returns (105)	Amount (106)		
<b>All returns, total</b>	<b>1,924,690</b>	<b>454,887,368</b>	<b>1,724,154</b>	<b>349,198,958</b>	<b>702,497</b>	<b>-45,766,125</b>	<b>986,300</b>	<b>82,892,570</b>	<b>484,837</b>	<b>22,970,282</b>		
No adjusted gross income	57,665	17,976,313	51,474	18,465,213	19,562	-591,944	24,408	2,341,950	21,438	3,412,794		
\$1 under \$5,000	34,094	5,364,861	30,308	4,587,749	18,122	-1,054,160	11,858	54,905	5,969	331,953		
\$5,000 under \$10,000	39,340	3,257,958	34,192	2,866,793	12,805	-479,425	16,092	85,545	9,713	173,804		
\$10,000 under \$15,000	36,140	4,360,353	32,146	3,632,422	11,234	-767,046	19,381	110,093	10,357	149,208		
\$15,000 under \$20,000	48,078	6,136,194	43,933	4,684,414	18,081	-1,588,016	21,132	88,118	10,607	224,354		
\$20,000 under \$25,000	33,190	3,089,006	32,717	2,810,923	13,238	-294,280	15,842	155,918	8,746	172,115		
\$25,000 under \$30,000	49,217	6,662,355	38,032	6,268,174	14,746	-475,569	21,535	113,471	9,566	194,859		
\$30,000 under \$40,000	90,306	10,329,418	84,525	8,107,290	38,813	-2,129,384	33,450	380,936	22,047	288,192		
\$40,000 under \$50,000	96,776	10,454,187	89,803	9,138,051	31,282	-1,275,427	32,666	405,879	31,284	365,170		
\$50,000 under \$75,000	226,216	26,594,157	198,271	24,900,491	80,611	-1,529,655	107,265	1,300,534	58,822	1,136,522		
\$75,000 under \$100,000	224,151	43,524,478	201,039	38,604,991	98,740	-4,585,339	102,388	1,312,198	48,666	978,049		
\$100,000 under \$200,000	479,246	73,836,372	434,115	60,695,379	177,885	-9,991,832	260,525	5,859,442	114,879	2,710,279		
\$200,000 under \$500,000	330,338	88,574,412	297,518	66,984,538	115,225	-12,094,917	196,785	12,616,198	80,309	3,121,240		
\$500,000 under \$1,000,000	96,744	42,427,710	85,951	31,216,353	28,908	-4,261,962	63,532	9,250,299	27,880	2,300,893		
\$1,000,000 under \$1,500,000	28,988	15,581,905	23,975	10,967,516	7,974	-1,353,157	20,380	4,160,586	8,133	899,354		
\$1,500,000 under \$2,000,000	14,240	10,913,216	12,283	7,383,619	4,069	-605,474	10,127	3,594,662	4,124	670,539		
\$2,000,000 under \$5,000,000	24,854	26,590,459	21,021	16,504,753	6,997	-1,186,325	17,858	10,558,223	7,536	1,658,843		
\$5,000,000 under \$10,000,000	8,269	15,830,060	7,087	8,915,349	2,320	-502,867	6,094	7,511,924	2,541	1,100,080		
\$10,000,000 or more	6,838	43,383,953	5,764	22,464,939	2,087	-1,009,357	4,982	22,991,689	2,219	3,082,033		
<b>Taxable returns, total</b>	<b>1,597,300</b>	<b>397,794,349</b>	<b>1,434,769</b>	<b>296,438,897</b>	<b>589,878</b>	<b>-39,811,047</b>	<b>830,363</b>	<b>78,952,296</b>	<b>400,385</b>	<b>17,407,887</b>		
<b>Nontaxable returns, total</b>	<b>327,389</b>	<b>57,093,019</b>	<b>289,385</b>	<b>52,760,061</b>	<b>112,619</b>	<b>-5,955,078</b>	<b>155,937</b>	<b>3,940,274</b>	<b>84,451</b>	<b>5,562,395</b>		

Footnotes at end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net long-term gain from other forms (2119, 4797, etc.)		Net long-term loss from other forms (4684, 6781, and 8824)		Net long-term gain from partnership/S corporation		Net long-term loss from partnership/S corporation		Schedule D capital gain distributions		Long-term loss carryover	
	Number of returns (107)	Amount (108)	Number of returns (109)	Amount (110)	Number of returns (111)	Amount (112)	Number of returns (113)	Amount (114)	Number of returns (115)	Amount (116)	Number of returns (117)	Amount (118)
<b>All returns, total</b>	<b>2,177,243</b>	<b>226,671,889</b>	<b>296,456</b>	<b>2,562,723</b>	<b>1,721,361</b>	<b>216,227,585</b>	<b>552,552</b>	<b>10,694,019</b>	<b>9,733,033</b>	<b>62,496,866</b>	<b>4,371,225</b>	<b>291,699,768</b>
No adjusted gross income	87,557	11,287,733	11,110	278,070	45,631	5,772,602	21,854	1,844,517	173,786	899,357	326,087	42,606,481
\$1 under \$5,000	29,523	155,308	5,588	17,365	29,445	74,347	6,256	32,670	238,635	280,994	175,830	5,652,036
\$5,000 under \$10,000	37,091	301,940	2,342	6,780	26,062	60,012	7,932	47,777	262,496	424,891	162,967	6,783,254
\$10,000 under \$15,000	40,593	303,438	4,287	5,991	29,674	106,602	13,236	137,416	232,220	398,471	172,172	6,408,752
\$15,000 under \$20,000	37,191	547,794	4,967	25,071	22,021	120,351	6,829	16,991	239,178	522,938	126,211	5,856,866
\$20,000 under \$25,000	51,717	738,424	4,130	22,483	22,725	115,293	14,003	40,371	242,978	640,529	124,937	5,414,961
\$25,000 under \$30,000	48,437	599,279	3,039	6,490	35,539	215,861	7,469	52,651	231,185	502,971	124,471	5,154,463
\$30,000 under \$40,000	71,177	895,964	7,933	12,676	45,282	221,528	16,869	217,245	447,854	1,393,360	224,147	10,465,594
\$40,000 under \$50,000	87,505	1,027,715	2,489	30,694	57,720	341,213	14,741	85,543	433,763	1,178,707	199,994	8,599,675
\$50,000 under \$75,000	223,835	3,228,127	21,472	142,164	133,442	933,461	55,812	374,747	1,238,706	4,456,173	543,109	25,817,424
\$75,000 under \$100,000	224,546	3,884,220	22,124	43,764	160,358	1,071,175	66,121	400,405	1,133,159	4,579,466	459,610	21,964,095
\$100,000 under \$200,000	543,135	15,964,854	84,484	249,611	431,530	5,610,511	140,008	1,212,383	2,565,821	14,960,242	957,828	55,072,741
\$200,000 under \$500,000	415,171	28,419,301	69,422	286,202	360,044	10,692,158	102,142	1,222,617	1,591,068	14,919,757	563,235	47,116,387
\$500,000 under \$1,000,000	141,756	21,505,803	27,315	160,063	161,284	12,267,175	44,757	899,769	430,713	6,904,821	137,098	18,198,022
\$1,000,000 under \$1,500,000	48,610	13,875,927	9,352	72,981	55,520	8,092,300	13,419	550,670	112,688	2,392,348	33,342	6,744,604
\$1,500,000 under \$2,000,000	23,553	8,847,753	4,122	74,035	27,474	6,265,517	6,283	334,956	48,683	1,412,435	13,836	3,987,341
\$2,000,000 under \$5,000,000	42,301	28,248,351	8,066	224,843	49,868	25,784,962	10,382	1,024,288	76,421	3,006,352	19,506	7,927,777
\$5,000,000 under \$10,000,000	13,406	20,533,687	2,307	203,244	15,528	22,694,160	2,673	431,142	20,140	1,372,508	4,388	2,814,455
\$10,000,000 or more	10,138	66,306,273	1,910	700,195	12,216	115,788,357	1,767	1,767,860	13,537	2,250,548	2,460	5,114,840
<b>Taxable returns, total</b>	<b>1,754,691</b>	<b>209,945,738</b>	<b>261,194</b>	<b>2,105,051</b>	<b>1,477,304</b>	<b>209,033,551</b>	<b>464,300</b>	<b>8,262,962</b>	<b>8,196,886</b>	<b>56,790,423</b>	<b>3,232,970</b>	<b>206,281,924</b>
<b>Nontaxable returns, total</b>	<b>422,552</b>	<b>16,726,150</b>	<b>35,263</b>	<b>457,671</b>	<b>244,057</b>	<b>7,194,034</b>	<b>88,252</b>	<b>2,431,057</b>	<b>1,536,147</b>	<b>5,706,444</b>	<b>1,138,255</b>	<b>85,417,844</b>

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

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

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

As reference for Forms in column headings:

Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions*

Form 2119, *Sale of Your Home*

Form 4684, *Casualties and Thefts*

Form 4797, *Sales of Business Property*

Form 6781, *Gains and Losses From Section 1256 Contracts and Straddles*

Form 8824, *Like-Kind Exchanges*

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2015 (Filing Year 2016)**

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

Age [1]	Number of returns		Adjusted gross income less deficit		Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
<b>All returns</b>	<b>150,493,263</b>	<b>10,210,310,102</b>	<b>149,937,727</b>	<b>10,360,403,054</b>	<b>124,591,428</b>	<b>7,112,222,959</b>	<b>42,636,696</b>	<b>95,881,223</b>	<b>5,827,038</b>	<b>61,871,455</b>	<b>27,607,044</b>	<b>260,252,720</b>		
Under 18	2,031,261	10,412,654	2,024,239	10,434,178	1,692,743	6,977,564	208,678	202,311	43,382	71,886	326,642	819,973		
18 under 26	23,644,049	429,217,339	23,596,734	433,654,609	22,881,380	410,489,346	1,557,087	835,670	86,771	164,794	1,284,357	1,922,814		
26 under 35	26,800,593	1,258,367,638	26,712,805	1,273,554,112	25,303,701	1,168,612,529	3,513,976	1,981,165	188,736	510,914	2,076,217	5,510,097		
35 under 45	25,025,520	1,941,000,182	24,961,829	1,965,695,313	23,193,931	1,661,591,977	5,270,590	6,346,119	329,300	2,265,630	2,845,543	14,281,833		
45 under 55	25,453,255	2,447,017,687	25,380,871	2,484,853,548	23,296,544	1,924,620,224	7,442,279	16,268,415	717,210	5,997,650	4,472,146	36,878,542		
55 under 65	23,084,197	2,235,281,058	22,962,629	2,280,281,442	19,424,581	1,507,908,096	9,494,642	23,593,363	1,372,985	14,433,667	6,073,949	62,218,545		
65 and over	24,454,386	1,889,013,544	24,298,619	1,911,929,852	8,798,548	432,023,223	15,149,444	46,654,180	3,088,652	38,426,914	10,528,190	138,620,916		
Age [1]	Qualified dividends [2]		State income tax refunds		Alimony received		Net income		Net loss		Capital gain distributions reported on Form 1040			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns</b>	<b>25,755,976</b>	<b>203,187,788</b>	<b>20,256,512</b>	<b>31,110,732</b>	<b>414,420</b>	<b>10,077,086</b>	<b>18,791,200</b>	<b>391,975,736</b>	<b>5,935,725</b>	<b>60,161,435</b>	<b>4,323,250</b>	<b>11,563,203</b>		
Under 18	320,654	641,824	12,664	12,488	0	0	41,897	141,807	* 2,584	* 3,555	94,324	152,061		
18 under 26	1,214,279	1,477,469	203,570	150,683	0	0	1,509,189	10,377,946	278,508	1,588,634	417,971	442,553		
26 under 35	1,962,142	4,384,017	2,218,075	2,147,594	* 7,019	* 66,420	3,417,537	45,549,826	851,830	7,481,216	463,509	594,085		
35 under 45	2,660,403	10,934,692	4,363,494	5,854,001	65,716	1,033,713	4,042,091	81,381,402	1,303,501	13,236,306	496,948	742,012		
45 under 55	4,171,251	27,864,178	5,373,712	8,257,941	148,677	4,311,195	3,961,466	97,746,614	1,318,351	14,001,251	658,200	1,658,143		
55 under 65	5,631,526	48,308,340	4,991,100	8,241,347	121,857	3,162,332	3,581,512	101,789,182	1,199,375	13,191,424	832,892	2,417,351		
65 and over	9,795,720	109,577,288	3,093,898	6,446,678	71,151	1,503,427	2,237,510	54,988,959	981,576	10,659,049	1,359,406	5,556,997		
Age [1]	Sales of capital assets reported on Form 1040, Schedule D		Sales of property other than capital assets		Net gain		Net loss		Taxable Individual Retirement Arrangement (IRA) distributions		Pensions and annuities Total [2]			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns</b>	<b>11,674,771</b>	<b>713,598,090</b>	<b>8,279,783</b>	<b>18,646,316</b>	<b>1,063,576</b>	<b>33,036,562</b>	<b>1,153,117</b>	<b>21,093,508</b>	<b>14,159,018</b>	<b>253,213,041</b>	<b>30,754,854</b>	<b>1,169,067,148</b>		
Under 18	138,849	1,603,189	70,547	107,782	2,008	599	7,296	1,158	* 5,518	* 14,310	20,935	151,871		
18 under 26	467,662	4,613,335	254,811	422,873	12,675	152,742	19,753	95,387	70,998	410,180	441,028	1,479,762		
26 under 35	894,204	21,757,170	527,611	799,987	66,174	944,748	89,539	946,488	292,594	2,316,196	1,424,928	15,019,144		
35 under 45	1,306,631	80,178,176	865,666	1,771,517	114,298	4,038,419	171,619	3,376,854	531,865	6,526,402	2,045,458	49,943,989		
45 under 55	1,912,016	161,725,260	1,392,799	3,116,044	212,226	9,863,637	243,683	4,664,637	997,170	15,353,577	2,988,379	119,942,991		
55 under 65	2,587,215	191,300,863	1,871,634	4,455,664	269,339	6,983,436	262,548	6,136,312	2,297,316	44,883,002	6,679,768	347,723,678		
65 and over	4,368,195	252,420,097	3,296,716	7,972,451	386,856	11,052,979	358,679	5,872,671	9,963,556	183,709,375	17,154,357	634,805,714		

Footnotes at end of table.

**Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2015 (Filing Year 2016)—Continued**

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

Age [1]	Pensions and annuities—continued			Rent			Royalty			Farm rental																				
	Taxable			Net income			Net loss (includes nondeductible loss)			Net income			Net loss			Net income														
	Number of returns	Amount	(37)	Number of returns	Amount	(40)	Number of returns	Amount	(41)	Number of returns	Amount	(42)	Number of returns	Amount	(43)	Number of returns	Amount	(44)	Number of returns	Amount	(45)	Number of returns	Amount	(46)	Number of returns	Amount	(47)			
<b>All returns</b>	<b>28,199,160</b>	<b>689,991,999</b>	<b>4,987,608</b>	<b>76,533,974</b>	<b>5,414,724</b>	<b>52,761,966</b>	<b>2,118,130</b>	<b>23,777,626</b>	<b>102,546</b>	<b>461,722</b>	<b>394,273</b>	<b>5,205,330</b>																		
Under 18	19,939	139,947	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**		
18 under 26	357,509	892,832	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**		
26 under 35	1,059,780	6,557,626	243,153	1,389,339	404,317	2,902,687	64,802	845,038	**	3,422	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	
35 under 45	1,524,259	17,614,288	554,775	4,941,730	1,016,711	9,077,931	153,260	1,290,332	12,617	47,156	14,948	67,766																		
45 under 55	2,358,051	42,738,805	925,012	11,663,059	1,210,967	12,755,124	297,085	2,851,047	15,936	132,598	28,482	305,031																		
55 under 65	6,045,941	162,878,763	1,282,994	20,176,441	1,364,078	14,061,520	517,074	6,720,377	18,450	140,632	89,487	939,397																		
65 and over	16,833,681	459,169,737	1,951,124	38,200,460	1,388,867	13,658,298	1,066,330	11,962,594	52,121	125,152	3,769,251																			
	Farm rental—continued			Total rental and royalty			Partnership and S corporation			Estate and trust																				
	Number of returns	Amount	(49)	Number of returns	Amount	(52)	Number of returns	Amount	(53)	Number of returns	Amount	(54)	Number of returns	Amount	(55)	Number of returns	Amount	(56)	Number of returns	Amount	(57)	Number of returns	Amount	(58)	Number of returns	Amount	(59)	Number of returns	Amount	(60)
<b>All returns</b>	<b>101,041</b>	<b>710,953</b>	<b>6,768,234</b>	<b>103,058,893</b>	<b>4,531,666</b>	<b>46,245,560</b>	<b>6,044,409</b>	<b>755,622,761</b>	<b>2,699,817</b>	<b>126,618,186</b>	<b>630,256</b>	<b>32,453,002</b>																		
Under 18	**	**	10,006	10,367	**	**	20,253	335,093	7,651	89,198	12,285	128,589																		
18 under 26	**	**	30,088	260,745	**	**	78,964	2,729,907	47,362	617,578	17,599	397,491																		
26 under 35	**	**	302,342	2,332,912	346,633	2,302,775	474,416	28,096,352	231,047	4,884,078	41,457	1,791,968																		
35 under 45	4,717	75,983	656,857	6,072,356	752,119	6,989,065	1,102,338	126,075,445	394,949	15,938,492	29,212	2,061,643																		
45 under 55	10,772	168,323	1,137,082	14,270,849	949,961	10,873,802	1,527,720	228,861,437	570,392	31,848,698	90,739	5,168,675																		
55 under 65	16,620	115,972	1,695,678	27,119,181	1,141,400	12,706,765	1,503,011	216,168,333	638,847	35,796,401	143,441	7,880,223																		
65 and over	67,893	349,691	2,936,181	52,992,473	1,312,769	13,133,073	1,337,707	153,356,195	809,569	37,443,741	295,523	15,024,413																		
	Estate and trust—continued			Farm			Unemployment compensation			Social security benefits			Taxable																	
	Number of returns	Amount	(61)	Number of returns	Amount	(64)	Number of returns	Amount	(65)	Number of returns	Amount	(66)	Number of returns	Amount	(67)	Number of returns	Amount	(68)	Number of returns	Amount	(69)	Number of returns	Amount	(70)	Number of returns	Amount	(71)	Number of returns	Amount	(72)
<b>All returns</b>	<b>57,802</b>	<b>5,033,199</b>	<b>520,802</b>	<b>13,533,867</b>	<b>1,278,825</b>	<b>27,497,651</b>	<b>6,206,841</b>	<b>27,225,393</b>	<b>28,087,514</b>	<b>605,152,093</b>	<b>19,661,104</b>	<b>277,411,075</b>																		
Under 18	**	**	* 5,149	* 11,240	* 2,310	* 8,447	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	
18 under 26	**	**	18,271	220,866	25,856	352,020	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**	
26 under 35	2,421	88,877	45,170	748,737	79,687	1,698,147	1,264,036	5,074,616	173,572	1,905,286	42,328	258,450																		
35 under 45	5,667	193,399	59,703	1,389,195	158,763	3,430,429	1,387,795	6,212,237	405,570	5,389,945	172,362	1,443,491																		
45 under 55	7,150	633,406	91,295	3,030,651	257,487	5,731,714	1,468,627	6,854,858	979,198	14,432,871	562,961	5,461,565																		
55 under 65	15,680	1,200,267	143,174	4,392,015	329,676	7,854,204	1,221,057	5,791,876	4,128,868	66,887,552	2,705,786	28,351,182																		
65 and over	24,716	2,876,987	158,040	3,741,163	425,046	8,422,690	381,635	1,765,395	22,206,845	514,893,576	16,162,100	241,843,659																		

Footnotes at end of table.



**Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2015 (Filing Year 2016)—Continued**

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

Age [1]	Statutory adjustments—continued													
	Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction		Archer medical savings account deduction		Foreign housing deduction		Other adjustments			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns</b>	<b>12,371,155</b>	<b>13,438,377</b>	<b>1,655,586</b>	<b>3,918,501</b>	<b>695,859</b>	<b>12,791,597</b>	<b>4,593</b>	<b>3,686</b>	<b>5,161</b>	<b>123,874</b>	<b>132,019</b>	<b>1,469,167</b>		
Under 18	0	0	0	0	1,022	537	0	0	0	0	**	**		
18 under 26	1,855,196	2,007,725	356,276	1,011,987	12,806	109,722	0	0	0	0	** 9,687	** 44,122		
26 under 35	4,755,207	5,539,328	455,077	1,126,918	39,062	393,970	* 2,980	* 609	312	811	25,255	100,641		
35 under 45	2,828,108	2,838,728	320,195	713,577	94,945	1,440,212	* 1,029	* 2,037	895	63,433	31,857	363,993		
45 under 55	1,540,614	1,616,046	318,069	634,660	173,473	3,613,101	* 181	* 448	2,912	45,658	20,971	437,779		
55 under 65	1,090,567	1,133,745	168,288	360,776	191,796	4,006,070	** 402	** 592	** 1,041	** 13,972	27,861	329,754		
65 and over	301,442	302,805	37,682	70,583	182,756	3,227,986	**	**	**	**	16,388	192,877		
Age [1]	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Capital construction fund reduction		Taxable income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount		
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)		
<b>All returns</b>	<b>103,844,288</b>	<b>872,463,128</b>	<b>15,097,206</b>	<b>28,146,319</b>	<b>44,567,263</b>	<b>1,257,437,010</b>	<b>291,938,777</b>	<b>1,140,740,415</b>	<b>1,149</b>	<b>145,790</b>	<b>114,871,989</b>	<b>7,350,295,492</b>		
Under 18	1,939,509	6,641,030	**	**	47,683	550,827	100,132	399,287	0	0	571,993	3,824,142		
18 under 26	22,778,303	146,819,603	** 20,000	** 30,651	699,942	10,441,603	23,049,001	92,136,200	0	0	14,890,523	211,933,012		
26 under 35	21,681,749	180,737,048	17,984	26,982	4,898,271	96,769,199	54,681,322	217,787,921	**	**	20,552,608	810,033,069		
35 under 45	16,161,767	150,078,249	18,966	26,461	8,639,382	230,106,446	69,724,338	272,438,804	**	**	19,990,151	1,344,318,908		
45 under 55	14,355,446	132,815,032	90,933	116,875	10,782,622	313,372,367	62,095,132	238,532,982	** 1,050	** 69,663	21,360,219	1,832,879,940		
55 under 65	12,388,555	116,620,733	517,208	668,448	10,275,846	299,615,639	43,535,239	167,997,822	85	57,836	19,584,061	1,739,638,762		
65 and over	14,538,959	138,751,432	14,432,115	27,276,902	9,223,516	306,580,928	38,753,612	151,447,399	* 13	* 18,291	17,922,435	1,407,667,657		
Age [1]	Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount								
	(133)	(134)	(135)	(136)	(137)	(138)								
<b>All returns</b>	<b>4,467,806</b>	<b>31,165,616</b>	<b>3,292,753</b>	<b>2,699,501</b>	<b>114,482,785</b>	<b>1,516,165,675</b>								
Under 18	7,158	8,222	0	0	497,247	659,370								
18 under 26	10,464	58,534	193,697	70,612	14,749,113	29,033,905								
26 under 35	250,230	1,296,332	602,279	311,579	20,567,991	139,459,845								
35 under 45	991,327	5,179,855	544,886	375,001	20,020,013	274,375,291								
45 under 55	1,385,126	8,224,533	705,914	582,007	21,380,777	406,332,811								
55 under 65	1,024,578	7,829,338	973,549	1,057,420	19,681,260	381,081,919								
65 and over	798,923	8,568,802	272,427	302,881	17,586,383	285,222,535								

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

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

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

[2] Not included in total income.

[3] Less than \$500.

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

[All figures are estimates based on samples]

Age, marital status [1]	Size of adjusted gross income									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	No adjusted gross income	\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$25,000 under \$30,000	\$30,000 under \$40,000	\$40,000 under \$50,000	
<b>All returns, total</b>	<b>150,493,263</b>	<b>2,072,066</b>	<b>10,134,703</b>	<b>11,395,595</b>	<b>12,219,481</b>	<b>11,228,447</b>	<b>9,981,450</b>	<b>8,832,875</b>	<b>14,913,880</b>	<b>11,625,418</b>
Under 18	2,031,261	44,069	1,397,543	414,448	88,202	38,595	13,102	13,039	12,185	* 3,210
18 under 26	23,644,049	165,805	4,113,825	4,731,679	3,872,126	3,024,119	2,298,232	1,596,019	1,828,966	898,168
26 under 35	26,800,593	219,552	1,068,286	1,754,170	2,334,953	2,443,632	2,286,722	2,156,018	3,648,482	2,685,562
35 under 45	25,025,520	220,199	654,064	1,070,104	1,563,953	1,593,309	1,530,003	1,459,838	2,780,903	2,321,669
45 under 55	25,453,255	314,175	706,217	988,558	1,286,648	1,327,594	1,353,668	1,311,314	2,554,406	2,154,943
55 under 65	23,084,197	418,783	796,276	890,001	1,098,730	1,120,480	1,097,197	1,139,650	2,140,445	1,890,995
65 and over	24,454,386	689,474	1,398,492	1,549,636	1,974,869	1,680,717	1,402,526	1,156,999	1,948,494	1,670,870
<b>Returns of married persons filing jointly and returns of surviving spouses, total</b>	<b>54,294,820</b>	<b>631,850</b>	<b>721,219</b>	<b>983,536</b>	<b>1,464,654</b>	<b>1,739,384</b>	<b>1,829,226</b>	<b>1,833,147</b>	<b>3,693,641</b>	<b>3,643,135</b>
Under 26	1,103,531	**	13,967	44,241	58,490	93,186	108,793	120,992	183,774	150,517
26 under 35	6,743,552	** 24,161	33,776	89,839	178,119	219,513	245,877	276,546	638,007	658,346
35 under 45	10,515,531	69,679	50,442	88,935	169,211	241,087	295,980	289,546	670,531	711,171
45 under 55	11,779,113	100,263	81,712	111,634	192,595	273,231	286,936	297,031	644,118	673,006
55 under 65	11,765,531	152,226	152,981	206,900	269,435	288,109	283,877	330,492	636,573	700,629
65 and over	12,387,561	285,520	388,339	441,986	596,804	624,257	607,764	518,540	920,638	749,467
<b>Returns of married persons filing separately, total</b>	<b>2,977,192</b>	<b>82,706</b>	<b>136,980</b>	<b>137,000</b>	<b>158,225</b>	<b>178,490</b>	<b>219,122</b>	<b>227,923</b>	<b>404,882</b>	<b>362,595</b>
Under 26	123,273	0	* 7,973	* 8,991	17,958	23,936	19,952	18,955	11,980	* 7,511
26 under 35	538,274	16,929	17,604	22,132	27,170	37,794	47,052	52,075	86,213	78,034
35 under 45	606,033	11,809	22,085	23,595	20,607	27,143	42,307	35,953	103,040	74,039
45 under 55	702,255	20,513	30,930	23,372	36,385	24,956	35,694	58,308	91,607	94,916
55 under 65	615,573	18,560	27,439	27,633	29,189	47,371	48,029	41,204	74,457	65,996
65 and over	391,785	14,895	30,949	31,278	26,915	17,291	26,088	21,428	37,584	42,099
<b>Returns of heads of households, total</b>	<b>22,134,303</b>	<b>94,006</b>	<b>522,095</b>	<b>1,579,866</b>	<b>2,997,105</b>	<b>2,885,867</b>	<b>2,444,577</b>	<b>2,074,644</b>	<b>3,213,969</b>	<b>1,966,315</b>
Under 26	2,370,258	**	120,226	363,736	574,279	448,763	322,230	227,209	193,495	72,878
26 under 35	5,784,571	** 12,227	143,053	479,803	932,149	943,009	774,385	631,998	876,139	434,409
35 under 45	6,643,228	30,382	134,862	371,789	793,948	791,708	693,165	637,668	1,034,597	691,289
45 under 55	4,802,470	23,330	75,755	242,145	455,449	475,973	447,951	388,057	723,384	492,040
55 under 65	1,958,932	20,152	36,045	92,042	173,213	170,434	165,774	148,491	326,099	214,341
65 and over	574,843	7,914	12,154	30,351	68,068	55,980	41,072	41,220	60,255	61,357
<b>Returns of single persons, total</b>	<b>71,086,947</b>	<b>1,263,503</b>	<b>8,754,410</b>	<b>8,698,192</b>	<b>7,599,496</b>	<b>6,424,705</b>	<b>5,488,525</b>	<b>4,697,161</b>	<b>7,601,388</b>	<b>5,653,373</b>
Under 26	22,078,247	207,335	5,369,202	4,729,158	3,309,600	2,496,828	1,860,360	1,241,902	1,451,901	670,473
26 under 35	13,734,196	168,782	873,853	1,162,396	1,197,515	1,243,316	1,219,408	1,195,399	2,048,123	1,514,773
35 under 45	7,260,729	108,329	446,675	580,187	580,187	533,371	498,551	496,670	972,735	845,170
45 under 55	8,169,417	170,068	517,820	611,407	602,218	553,435	583,086	567,917	1,095,297	894,980
55 under 65	8,744,161	227,845	579,810	563,427	626,894	614,566	599,517	619,462	1,103,316	910,029
65 and over	11,100,198	381,144	967,051	1,046,021	1,283,082	983,188	727,602	575,811	930,016	817,948

Footnotes at end of table.



**Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[All figures are estimates based on samples]

Age, marital status [1]	Size of adjusted gross income—continued												
	(11) \$50,000 under \$75,000	(12) \$75,000 under \$100,000	(13) \$100,000 under \$200,000	(14) \$200,000 under \$500,000	(15) \$500,000 under \$1,000,000	(16) \$1,000,000 under \$1,500,000	(17) \$1,500,000 under \$2,000,000	(18) \$2,000,000 under \$5,000,000	(19) \$5,000,000 under \$10,000,000	(20) \$10,000,000 or more			
<b>All returns, total</b>	<b>19,980,117</b>	<b>12,821,791</b>	<b>18,532,593</b>	<b>5,428,176</b>	<b>884,335</b>	<b>195,905</b>	<b>79,971</b>	<b>116,718</b>	<b>28,680</b>	<b>18,061</b>			
Under 18	**	**	* 2,160	* 1,340	** 189	* 101	* 24	* 48	* 7	11			
18 under 26	** 827,490	** 178,384	98,309	11,071	1,275	665	293	441	127	47			
26 under 35	3,906,018	1,954,097	1,981,701	319,904	28,102	5,934	2,359	3,438	1,062	589			
35 under 45	3,907,798	2,569,590	3,976,566	1,144,837	166,110	33,144	12,018	15,889	3,455	2,070			
45 under 55	3,991,675	2,823,933	4,679,222	1,552,456	275,835	59,353	24,539	35,343	8,345	5,033			
55 under 65	3,732,685	2,692,892	4,317,679	1,382,622	238,274	54,760	23,403	35,099	8,717	5,509			
65 and over	3,614,452	2,602,897	3,476,956	1,015,945	174,551	41,948	17,333	26,459	6,967	4,802			
<b>Returns of married persons filing jointly and returns of surviving spouses, total</b>	<b>8,915,819</b>	<b>8,333,406</b>	<b>14,734,840</b>	<b>4,644,659</b>	<b>758,569</b>	<b>165,677</b>	<b>67,141</b>	<b>96,769</b>	<b>23,661</b>	<b>14,485</b>			
Under 26	214,761	69,492	42,598	**	**	**	* 17	* 42	**	* 7			
26 under 35	1,516,495	1,143,309	1,447,277	** 246,549	** 20,292	** 3,583	1,488	2,074	** 647	306			
35 under 45	1,728,113	1,724,846	3,254,200	1,017,418	146,973	28,768	10,339	13,702	2,919	1,669			
45 under 55	1,799,386	1,791,976	3,824,289	1,346,441	241,453	52,246	21,064	30,300	7,222	4,207			
55 under 65	1,856,073	1,838,490	3,519,633	1,212,507	207,888	47,602	20,265	29,798	7,420	4,632			
65 and over	1,800,991	1,765,292	2,646,840	821,743	141,963	33,478	13,968	20,852	5,453	3,664			
<b>Returns of married persons filing separately, total</b>	<b>561,196</b>	<b>240,402</b>	<b>202,292</b>	<b>45,272</b>	<b>11,170</b>	<b>3,056</b>	<b>1,587</b>	<b>2,656</b>	<b>800</b>	<b>835</b>			
Under 26	**	0	**	0	**	0	0	0	**	0			
26 under 35	** 105,737	31,171	** 19,033	2,472	** 537	* 139	* 44	106	** 27	20			
35 under 45	139,800	58,708	35,207	8,831	1,575	576	231	351	81	95			
45 under 55	144,937	61,297	62,196	11,695	2,902	916	434	789	208	199			
55 under 65	109,981	60,198	46,563	12,908	3,524	873	507	690	232	219			
65 and over	60,741	29,028	39,293	9,366	2,632	551	372	720	252	302			
<b>Returns of heads of households, total</b>	<b>2,477,603</b>	<b>981,338</b>	<b>729,595</b>	<b>135,203</b>	<b>21,033</b>	<b>4,826</b>	<b>2,091</b>	<b>3,043</b>	<b>703</b>	<b>424</b>			
Under 26	39,411	**	**	**	**	**	0	* 28	**	0			
26 under 35	395,101	** 118,172	** 48,188	** 2,454	** 1,048	** 250	* 49	65	** 47	27			
35 under 45	877,608	323,579	223,523	32,856	4,352	855	459	435	88	64			
45 under 55	768,876	356,776	269,604	67,688	9,999	2,360	1,021	1,539	319	203			
55 under 65	291,293	143,175	142,539	27,817	4,724	1,204	468	815	197	110			
65 and over	105,314	39,636	45,741	4,388	910	157	94	162	52	20			
<b>Returns of single persons, total</b>	<b>8,025,499</b>	<b>3,266,645</b>	<b>2,865,867</b>	<b>603,042</b>	<b>93,563</b>	<b>22,345</b>	<b>9,152</b>	<b>14,249</b>	<b>3,516</b>	<b>2,317</b>			
Under 26	569,293	104,863	53,919	10,816	1,120	588	300	420	119	51			
26 under 35	1,892,710	665,473	471,152	70,023	6,569	2,140	779	1,193	355	236			
35 under 45	1,162,278	462,457	463,636	85,733	13,209	2,945	989	1,401	367	242			
45 under 55	1,278,474	613,883	523,132	126,632	21,481	3,831	2,020	2,715	596	424			
55 under 65	1,475,337	651,029	608,945	129,390	22,137	5,081	2,164	3,795	868	548			
65 and over	1,647,406	768,941	745,082	180,448	29,047	7,761	2,899	4,725	1,211	816			

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 \*\* Data combined to avoid disclosure of information for specific taxpayers.

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

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 1.7 All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
<b>All returns, total</b>	<b>9,288,638</b>	<b>67,690,234</b>	<b>8,642,681</b>	<b>59,230,244</b>	<b>833,536</b>	<b>724,887</b>	<b>83,474</b>	<b>165,092</b>	<b>924,833</b>	<b>1,829,337</b>		
No adjusted gross income	109,291	-592,392	26,114	144,602	26,797	4,783	6,855	6,757	50,178	49,010		
\$1 under \$1,000	563,143	327,250	435,958	298,205	62,836	5,922	* 6,514	* 866	69,463	18,702		
\$1,000 under \$2,000	961,937	1,440,968	855,182	1,268,121	85,696	19,876	* 3,525	* 4,923	99,361	49,325		
\$2,000 under \$3,000	1,012,216	2,518,196	939,374	2,243,779	87,141	15,559	* 5,106	* 3,490	105,283	64,594		
\$3,000 under \$4,000	992,571	3,449,991	935,943	3,147,126	70,329	9,903	* 7,037	* 9,467	85,178	70,228		
\$4,000 under \$5,000	833,085	3,730,505	798,803	3,490,560	54,903	12,069	* 4,584	* 6,811	63,390	56,193		
\$5,000 under \$10,000	2,787,346	20,096,581	2,715,245	18,968,749	218,997	40,939	17,809	8,422	220,295	240,493		
\$10,000 under \$20,000	1,612,431	21,716,256	1,563,910	20,396,029	158,040	80,797	15,594	19,007	146,921	342,529		
\$20,000 under \$30,000	306,544	7,284,776	285,302	6,385,900	28,067	29,407	* 4,111	* 13,163	47,291	124,579		
\$30,000 under \$50,000	84,426	3,070,543	72,256	2,267,826	23,483	21,397	* 6,195	* 14,941	20,569	171,118		
\$50,000 under \$200,000	22,390	1,871,629	13,938	450,429	14,340	412,636	5,448	60,386	14,333	405,669		
\$200,000 or more	3,256	2,775,932	656	168,917	2,906	71,597	696	16,858	2,569	236,897		
Size of adjusted gross income	Qualified dividends		Net income		Net loss		Capital gain distributions [2]		Sales of capital assets [2]			
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
<b>All returns, total</b>	<b>888,471</b>	<b>1,421,718</b>	<b>376,639</b>	<b>1,725,386</b>	<b>72,011</b>	<b>449,570</b>	<b>576,810</b>	<b>994,247</b>	<b>660,770</b>	<b>3,849,642</b>		
No adjusted gross income	48,258	41,898	4,478	18,866	20,699	241,715	25,016	15,775	* 2,742	* 43,291		
\$1 under \$1,000	66,910	13,606	50,669	25,473	* 2,553	* 1,074	34,910	12,689	37,311	12,785		
\$1,000 under \$2,000	93,383	39,364	41,087	51,316	** 4,892	** 2,189	61,836	37,992	62,680	43,113		
\$2,000 under \$3,000	104,262	50,113	39,707	63,740	**	**	72,192	51,689	81,269	73,124		
\$3,000 under \$4,000	83,185	55,426	39,392	80,202	* 5,101	* 3,324	55,647	84,038	68,088	95,516		
\$4,000 under \$5,000	61,397	39,263	29,982	66,116	* 4,081	* 18,417	38,857	56,155	41,210	67,715		
\$5,000 under \$10,000	212,325	184,827	99,222	314,675	15,231	36,680	158,363	214,125	185,154	364,100		
\$10,000 under \$20,000	138,926	254,007	45,504	209,027	14,075	40,858	87,541	224,830	112,023	467,381		
\$20,000 under \$30,000	44,302	112,185	11,172	120,988	* 4,021	* 33,730	26,222	118,362	38,275	401,229		
\$30,000 under \$50,000	20,569	138,887	10,260	59,504	0	0	* 7,463	* 38,551	17,302	356,834		
\$50,000 under \$200,000	12,384	303,067	* 3,996	* 141,815	**	**	7,176	133,793	11,876	407,542		
\$200,000 or more	2,569	189,076	1,168	573,663	** 1,358	** 71,585	1,586	6,249	2,840	1,517,013		

Footnotes at end of table.



**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>44,567,263</b>	<b>6,692,016,950</b>	<b>44,567,263</b>	<b>6,793,316,561</b>	<b>36,841,550</b>	<b>4,242,736,571</b>	<b>22,750,765</b>	<b>72,778,602</b>	<b>4,032,597</b>	<b>52,468,132</b>	<b>15,744,450</b>	<b>219,148,572</b>
Under \$5,000	317,443	775,696	317,443	919,670	85,331	979,395	152,433	191,890	27,421	101,005	109,038	220,706
\$5,000 under \$10,000	384,355	2,953,570	384,355	3,166,094	116,517	1,272,554	190,110	157,277	28,622	100,330	142,260	451,177
\$10,000 under \$15,000	662,599	8,336,973	662,599	8,696,365	241,111	3,797,668	296,529	335,870	46,139	288,675	191,216	739,983
\$15,000 under \$20,000	811,728	14,241,509	811,728	14,741,646	380,875	7,032,093	331,065	268,278	46,944	163,663	218,668	809,103
\$20,000 under \$25,000	941,085	21,195,933	941,085	21,827,659	553,199	12,026,597	340,429	351,748	48,433	543,120	243,983	856,019
\$25,000 under \$30,000	1,081,500	29,765,811	1,081,500	30,623,002	706,910	18,121,199	373,371	425,358	44,544	388,113	218,546	881,138
\$30,000 under \$35,000	1,192,479	38,794,575	1,192,479	39,557,386	870,587	26,714,604	387,004	421,690	51,594	296,656	256,754	986,723
\$35,000 under \$40,000	1,372,832	51,448,706	1,372,832	52,360,766	1,075,815	37,193,538	432,713	431,205	60,431	472,763	260,901	1,094,016
\$40,000 under \$45,000	1,463,063	62,184,916	1,463,063	63,184,633	1,177,859	45,717,777	472,624	482,008	52,512	320,267	275,630	949,608
\$45,000 under \$50,000	1,520,466	72,300,665	1,520,466	73,362,514	1,241,795	54,547,061	541,526	482,893	55,761	420,558	301,253	1,082,636
\$50,000 under \$55,000	1,535,092	80,585,551	1,535,092	81,834,763	1,259,758	60,066,572	552,331	419,291	75,658	446,808	323,092	1,218,324
\$55,000 under \$60,000	1,546,349	88,884,130	1,546,349	90,408,378	1,275,207	65,206,166	568,628	485,797	80,259	467,971	372,138	1,661,469
\$60,000 under \$75,000	4,436,701	299,288,455	4,436,701	303,567,455	3,706,552	223,209,417	1,846,776	1,834,410	242,779	1,348,738	1,123,077	5,424,298
\$75,000 under \$100,000	6,957,567	606,804,334	6,957,567	614,403,229	5,984,452	458,666,598	3,233,824	2,914,993	431,508	2,557,338	2,027,873	9,300,617
\$100,000 under \$200,000	14,038,259	1,941,038,323	14,038,259	1,965,852,125	12,568,062	1,488,063,863	8,025,544	9,751,249	1,238,070	9,174,271	5,463,883	34,729,891
\$200,000 under \$500,000	5,083,499	1,451,866,342	5,083,499	1,478,847,681	4,547,334	1,006,253,821	3,869,641	11,844,384	973,454	12,413,784	3,198,342	42,653,877
\$500,000 under \$1,000,000	821,784	554,054,241	821,784	565,963,402	716,988	316,930,077	746,976	6,547,863	304,504	6,644,715	661,998	23,498,180
\$1,000,000 under \$1,500,000	177,407	213,910,646	177,407	218,085,844	148,936	99,730,314	170,383	3,457,799	86,527	3,010,499	153,109	11,064,389
\$1,500,000 under \$2,000,000	71,685	123,464,578	71,685	125,775,695	59,318	51,161,428	69,603	2,357,735	39,477	1,890,930	63,739	6,686,256
\$2,000,000 under \$5,000,000	106,755	318,365,514	106,755	322,988,953	88,336	114,998,036	105,020	7,121,582	65,429	4,739,509	96,852	18,660,932
\$5,000,000 under \$10,000,000	27,125	185,313,714	27,125	187,204,807	22,341	56,392,026	26,829	4,486,631	18,788	2,403,593	25,268	11,401,207
\$10,000,000 or more	17,490	526,442,771	17,490	529,944,493	14,237	94,655,768	17,405	18,008,660	13,744	4,274,826	16,831	44,778,024
<b>Taxable returns, total</b>	<b>39,561,113</b>	<b>6,524,825,592</b>	<b>39,561,113</b>	<b>6,621,033,961</b>	<b>33,893,811</b>	<b>4,134,974,077</b>	<b>20,665,394</b>	<b>69,557,533</b>	<b>3,641,976</b>	<b>47,854,742</b>	<b>14,299,192</b>	<b>207,141,443</b>
<b>Nontaxable returns, total</b>	<b>5,006,150</b>	<b>167,191,357</b>	<b>5,006,150</b>	<b>172,282,600</b>	<b>2,947,738</b>	<b>107,762,494</b>	<b>2,085,371</b>	<b>3,221,069</b>	<b>390,622</b>	<b>4,613,390</b>	<b>1,445,258</b>	<b>12,007,129</b>

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016) — Continued**

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

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total</b>	<b>14,870,873</b>	<b>173,107,303</b>	<b>17,992,603</b>	<b>29,296,456</b>	<b>177,709</b>	<b>6,817,574</b>	<b>8,819,159</b>	<b>198,736,078</b>	<b>14,207,082</b>	<b>604,712,975</b>	<b>1,423,319</b>	<b>16,741,093</b>
Under \$5,000	100,772	126,483	40,058	55,500	** 1,738	** 5,928	77,142	-73,885	103,511	-3,694	11,451	-150,371
\$5,000 under \$10,000	134,505	232,456	39,143	35,574	**	**	81,971	400,506	140,408	-77,272	10,120	-23,801
\$10,000 under \$15,000	172,878	465,419	69,881	45,231	* 5,058	* 51,557	155,573	659,730	180,050	130,713	15,105	-134,301
\$15,000 under \$20,000	204,261	482,194	126,694	95,705	* 3,525	* 48,503	204,412	1,174,011	188,004	378,529	13,949	-121,167
\$20,000 under \$25,000	231,751	590,445	127,756	75,493	10,407	89,674	230,907	1,372,273	226,394	612,366	21,193	30,273
\$25,000 under \$30,000	199,355	511,959	229,428	150,874	9,525	134,720	229,566	1,629,044	197,722	323,989	17,795	-83,480
\$30,000 under \$35,000	228,863	629,745	298,426	186,972	* 9,045	* 137,924	215,619	1,650,179	220,311	447,703	12,314	41,807
\$35,000 under \$40,000	236,868	751,070	388,375	259,349	13,499	246,047	253,823	2,250,986	225,973	514,635	19,501	32,757
\$40,000 under \$45,000	251,739	651,536	503,267	317,807	* 5,044	* 82,661	219,717	2,058,011	230,402	615,170	18,450	-137,703
\$45,000 under \$50,000	275,019	757,390	531,106	346,304	8,307	150,272	230,789	1,624,326	264,244	1,081,216	19,003	-18,764
\$50,000 under \$55,000	299,068	813,451	564,052	377,635	12,837	210,510	221,965	1,947,046	284,330	843,549	17,849	-116,474
\$55,000 under \$60,000	346,239	1,248,529	614,641	456,186	* 7,147	* 166,880	276,408	2,720,912	313,928	828,258	29,765	17,325
\$60,000 under \$75,000	1,036,445	3,739,337	1,876,104	1,541,169	19,885	423,125	780,341	7,530,426	967,235	3,344,529	72,141	-40,012
\$75,000 under \$100,000	1,913,611	6,574,267	3,291,383	3,116,386	24,727	936,341	1,296,489	15,249,693	1,748,410	8,741,958	144,389	-318,882
\$100,000 under \$200,000	5,158,927	26,715,606	6,890,210	8,067,620	34,876	2,019,256	2,826,845	51,746,659	4,787,888	39,152,120	381,865	157,912
\$200,000 under \$500,000	3,087,846	34,207,690	1,897,101	4,194,682	10,493	1,602,709	1,201,318	61,862,493	3,084,988	71,074,273	341,101	789,437
\$500,000 under \$1,000,000	644,535	18,949,173	292,502	2,064,137	1,083	258,871	213,762	21,798,096	674,622	53,369,104	142,836	723,928
\$1,000,000 under \$1,500,000	149,494	8,873,856	89,500	1,203,790	* 231	* 102,851	46,343	7,582,170	158,982	28,971,812	47,096	394,978
\$1,500,000 under \$2,000,000	62,350	5,247,818	37,047	743,978	107	33,826	17,584	3,336,325	65,810	20,320,216	23,328	361,186
\$2,000,000 under \$5,000,000	94,994	14,869,656	59,103	1,988,276	126	58,833	26,894	6,497,144	100,607	69,831,543	41,066	1,106,612
\$5,000,000 under \$10,000,000	24,767	9,137,928	16,077	1,108,360	37	18,230	6,867	2,787,022	26,094	55,821,806	12,817	1,007,172
\$10,000,000 or more	16,597	37,531,297	10,749	2,865,429	11	38,856	4,822	2,932,921	17,171	248,390,450	10,185	13,222,663
<b>Taxable returns, total</b>	<b>13,506,112</b>	<b>164,479,513</b>	<b>16,992,403</b>	<b>28,125,456</b>	<b>146,672</b>	<b>6,406,219</b>	<b>7,520,762</b>	<b>189,212,940</b>	<b>12,821,002</b>	<b>594,445,560</b>	<b>1,264,199</b>	<b>17,495,397</b>
<b>Nontaxable returns, total</b>	<b>1,364,761</b>	<b>8,627,790</b>	<b>1,000,200</b>	<b>1,171,000</b>	<b>31,036</b>	<b>411,355</b>	<b>1,298,397</b>	<b>9,523,137</b>	<b>1,386,081</b>	<b>10,267,414</b>	<b>159,120</b>	<b>-754,303</b>

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns, total</b>	<b>6,820,915</b>	<b>162,788,068</b>	<b>11,754,695</b>	<b>369,090,623</b>	<b>3,737,561</b>	<b>73,686,462</b>	<b>2,634,713</b>	<b>29,585,577</b>	<b>221,028</b>	<b>2,431,293</b>	<b>5,775,317</b>	<b>605,683,751</b>
Under \$5,000	41,444	405,456	74,918	345,000	27,831	115,148	13,975	161,006	** 5,285	** 14,751	30,000	-326,837
\$5,000 under \$10,000	97,837	523,260	139,870	827,497	35,413	178,741	33,517	254,079	**	**	35,435	-154,594
\$10,000 under \$15,000	139,032	1,147,080	283,465	2,676,492	56,402	313,822	39,492	609,642	* 5,121	* -93,656	40,840	-51,458
\$15,000 under \$20,000	160,302	1,215,473	333,973	4,019,349	69,471	520,130	54,866	509,072	* 2,239	* 24,942	61,210	-253,666
\$20,000 under \$25,000	185,025	1,777,275	305,883	4,167,272	73,578	540,492	57,653	584,434	* 4,021	* 41,581	51,797	-279,114
\$25,000 under \$30,000	177,262	1,846,964	339,996	5,149,674	89,254	757,609	60,760	502,789	8,012	62,628	63,058	-48,156
\$30,000 under \$35,000	171,988	1,952,358	297,983	4,641,436	61,702	597,004	65,606	743,454	6,633	-76,207	64,122	236,276
\$35,000 under \$40,000	175,003	1,993,918	339,646	5,876,682	63,266	599,683	75,404	876,552	7,084	82,972	81,028	13,590
\$40,000 under \$45,000	206,291	2,238,647	352,523	6,764,215	80,534	752,587	68,480	694,344	4,321	40,086	81,504	472,127
\$45,000 under \$50,000	166,390	2,097,633	346,565	7,509,523	86,281	775,135	80,583	731,645	* 5,210	* 23,537	82,589	640,716
\$50,000 under \$55,000	203,591	2,864,730	368,232	8,426,832	89,671	855,881	83,819	789,512	3,940	40,402	92,095	668,841
\$55,000 under \$60,000	209,468	2,858,314	407,304	9,691,922	80,631	721,954	91,669	799,792	4,090	34,636	98,103	1,124,955
\$60,000 under \$75,000	643,425	9,588,918	1,138,833	29,517,755	255,018	2,380,234	272,960	2,320,480	20,782	110,232	298,627	3,659,630
\$75,000 under \$100,000	1,032,940	20,575,621	1,810,536	54,355,709	443,811	4,954,246	487,417	4,240,797	30,702	173,770	582,150	8,186,719
\$100,000 under \$200,000	2,164,164	58,684,805	3,796,003	149,792,582	1,231,540	16,306,427	823,661	7,145,117	73,143	1,141,334	1,805,633	45,229,553
\$200,000 under \$500,000	862,752	39,843,439	1,204,386	63,158,075	690,597	18,653,745	220,965	4,528,149	28,980	571,474	1,530,120	123,912,407
\$500,000 under \$1,000,000	125,381	8,681,368	146,482	7,795,254	175,753	9,075,820	59,232	1,674,018	7,439	129,426	472,887	105,614,715
\$1,000,000 under \$1,500,000	27,091	1,715,177	31,053	1,691,176	48,283	3,698,030	17,550	681,513	1,775	38,014	124,936	54,006,856
\$1,500,000 under \$2,000,000	10,363	718,467	12,388	741,637	21,460	1,811,097	7,687	325,905	718	19,547	54,116	34,722,149
\$2,000,000 under \$5,000,000	15,170	1,158,381	18,212	1,130,163	37,409	4,326,162	12,897	705,328	1,081	24,739	86,137	88,988,232
\$5,000,000 under \$10,000,000	3,748	445,212	4,550	438,936	11,191	2,201,934	3,765	289,933	278	16,075	23,102	46,693,597
\$10,000,000 or more	2,248	455,572	3,196	373,443	8,466	3,550,582	2,753	418,017	173	11,006	15,829	92,627,214
<b>Taxable returns, total</b>	<b>5,993,080</b>	<b>154,018,623</b>	<b>10,370,184</b>	<b>351,924,772</b>	<b>3,324,623</b>	<b>70,275,885</b>	<b>2,231,732</b>	<b>24,773,877</b>	<b>192,928</b>	<b>2,482,111</b>	<b>5,257,775</b>	<b>606,964,700</b>
<b>Nontaxable returns, total</b>	<b>827,836</b>	<b>8,769,445</b>	<b>1,384,511</b>	<b>17,165,852</b>	<b>412,938</b>	<b>3,410,578</b>	<b>402,981</b>	<b>4,811,700</b>	<b>28,100</b>	<b>-50,818</b>	<b>517,542</b>	<b>-1,280,950</b>

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total</b>	<b>450,370</b>	<b>23,688,926</b>	<b>661,278</b>	<b>-6,304,266</b>	<b>1,823,976</b>	<b>9,558,534</b>	<b>8,979,828</b>	<b>153,771,601</b>	<b>247,578</b>	<b>14,122,761</b>	<b>330,378</b>	<b>3,794,634</b>
Under \$5,000	* 1,388	* 1,920	7,213	-120,693	4,727	13,860	4,143	15,046	22,888	463,472	* 1,338	* 9,313
\$5,000 under \$10,000	3,346	29,844	7,943	-43,720	7,808	28,174	14,591	82,538	23,077	213,106	* 1,017	* 10,218
\$10,000 under \$15,000	7,457	35,355	13,338	-153,454	19,858	87,014	49,127	106,183	23,489	415,726	4,247	48,928
\$15,000 under \$20,000	3,043	9,589	11,600	-197,116	46,871	199,141	252,223	311,335	15,897	236,830	4,230	15,024
\$20,000 under \$25,000	9,123	25,218	15,711	-62,777	47,992	244,602	355,247	886,819	17,679	340,005	8,437	23,466
\$25,000 under \$30,000	4,032	38,596	12,974	-67,981	63,465	322,470	369,725	1,487,314	15,237	167,969	6,979	31,963
\$30,000 under \$35,000	6,199	37,367	13,420	-41,733	70,805	331,698	323,904	1,888,304	9,181	214,199	6,059	78,761
\$35,000 under \$40,000	5,497	59,170	10,583	-134,598	55,125	295,269	310,583	2,466,585	7,126	181,523	* 5,729	* 13,276
\$40,000 under \$45,000	4,200	80,730	15,289	-245,752	57,973	294,204	338,542	3,247,227	5,252	169,029	4,727	9,979
\$45,000 under \$50,000	5,176	92,910	15,163	-204,075	67,300	398,754	292,985	3,336,872	6,151	214,503	9,558	73,913
\$50,000 under \$55,000	11,757	109,846	16,951	-180,081	78,651	406,459	326,357	4,269,092	5,463	232,221	18,338	100,997
\$55,000 under \$60,000	7,726	76,516	16,008	-296,447	69,895	435,589	343,770	4,915,489	6,285	203,116	5,836	54,266
\$60,000 under \$75,000	28,113	372,841	53,636	-521,869	206,897	1,115,113	956,062	15,927,362	13,597	439,284	26,101	175,368
\$75,000 under \$100,000	50,406	806,631	107,027	-1,344,026	319,868	1,645,956	1,459,143	28,744,634	18,809	651,998	61,593	413,846
\$100,000 under \$200,000	140,898	2,731,192	217,253	-1,379,256	578,038	3,017,759	2,523,669	57,635,772	32,329	1,640,680	80,608	801,072
\$200,000 under \$500,000	100,337	4,214,451	96,185	-315,416	119,236	660,582	852,704	22,544,071	16,147	2,345,259	40,913	622,052
\$500,000 under \$1,000,000	29,968	2,638,353	19,021	-331,679	7,215	45,941	135,507	3,793,961	4,692	1,222,909	16,612	215,484
\$1,000,000 under \$1,500,000	10,012	1,514,733	4,926	-125,902	1,392	9,568	31,522	901,554	1,390	579,558	7,245	82,382
\$1,500,000 under \$2,000,000	5,325	1,166,749	1,780	-61,206	351	2,560	12,604	377,891	714	300,660	4,179	366,838
\$2,000,000 under \$5,000,000	9,693	3,017,936	3,579	-151,541	418	3,238	19,144	571,517	1,358	1,027,811	9,380	223,924
\$5,000,000 under \$10,000,000	3,572	2,534,543	987	-124,362	58	373	5,015	156,907	435	597,531	3,599	159,968
\$10,000,000 or more	3,101	4,094,437	692	-200,580	33	211	3,259	105,130	380	2,265,371	3,655	263,997
<b>Taxable returns, total</b>	<b>405,734</b>	<b>23,381,193</b>	<b>570,632</b>	<b>-4,988,982</b>	<b>1,590,671</b>	<b>8,398,826</b>	<b>7,971,460</b>	<b>146,875,018</b>	<b>114,086</b>	<b>10,755,117</b>	<b>298,802</b>	<b>3,480,263</b>
<b>Nontaxable returns, total</b>	<b>44,635</b>	<b>307,732</b>	<b>90,646</b>	<b>-1,315,283</b>	<b>233,305</b>	<b>1,159,708</b>	<b>1,008,367</b>	<b>6,896,583</b>	<b>133,491</b>	<b>3,367,644</b>	<b>31,577</b>	<b>314,371</b>

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
<b>All returns, total</b>	<b>114,587</b>	<b>182,579</b>	<b>76,548</b>	<b>5,849,082</b>	<b>1,019,820</b>	<b>28,524,765</b>	<b>3,144,452</b>	<b>27,440,383</b>	<b>14,754,599</b>	<b>101,299,611</b>
Under \$5,000	0	0	* 3,512	* 153,696	5,714	8,882	17,876	10,610	72,387	143,974
\$5,000 under \$10,000	0	0	2,447	147,048	8,763	46,482	20,510	30,543	88,330	212,524
\$10,000 under \$15,000	**	**	**	**	17,031	153,369	35,609	-7,599	149,357	359,392
\$15,000 under \$20,000	**	**	**	**	18,567	173,988	39,047	-5,824	205,600	500,137
\$20,000 under \$25,000	**	**	**	**	18,160	181,515	40,750	102,232	236,505	631,726
\$25,000 under \$30,000	** 1,032	** 702	** 10,994	** 866,074	13,577	119,725	45,286	203,387	266,246	857,192
\$30,000 under \$35,000	1,993	1,664	11,117	111,094	24,491	246,233	63,881	69,164	280,831	762,811
\$35,000 under \$40,000	* 5,007	* 1,789	2,290	233,661	23,838	173,276	63,920	271,329	384,348	912,060
\$40,000 under \$45,000	* 4,094	* 2,266	1,050	118,008	36,568	312,475	65,731	151,972	379,483	999,717
\$45,000 under \$50,000	* 2,007	* 1,235	1,038	103,931	36,557	268,748	55,668	125,295	411,133	1,061,848
\$50,000 under \$55,000	** 4,028	** 3,147	** 3,279	** 267,822	28,874	297,226	65,375	170,525	456,256	1,249,212
\$55,000 under \$60,000	**	**	**	**	40,245	280,902	80,594	169,604	472,173	1,524,249
\$60,000 under \$75,000	8,756	8,190	8,450	549,309	106,426	936,176	216,781	449,449	1,399,489	4,279,000
\$75,000 under \$100,000	20,576	29,640	4,591	345,621	149,610	1,267,081	409,557	1,397,894	2,185,504	7,598,896
\$100,000 under \$200,000	49,868	94,795	15,882	1,184,165	326,514	4,631,314	1,049,454	4,587,502	5,240,913	24,813,802
\$200,000 under \$500,000	13,313	26,473	13,999	1,068,278	130,389	6,766,603	604,208	6,427,210	1,879,853	26,981,340
\$500,000 under \$1,000,000	3,213	11,133	5,111	458,362	21,359	3,120,862	153,153	3,467,224	408,943	11,909,162
\$1,000,000 under \$1,500,000	324	377	1,005	81,851	5,789	2,004,329	42,535	1,422,385	99,884	4,175,199
\$1,500,000 under \$2,000,000	83	232	526	45,645	2,361	811,357	19,950	789,183	42,436	2,311,116
\$2,000,000 under \$5,000,000	234	787	881	79,031	3,643	2,386,164	35,404	2,883,204	65,537	4,623,439
\$5,000,000 under \$10,000,000	43	110	230	21,499	868	1,315,154	10,652	1,268,944	17,348	1,891,092
\$10,000,000 or more	16	39	146	13,987	475	3,022,905	8,512	3,456,150	12,045	3,501,722
<b>Taxable returns, total</b>	<b>107,455</b>	<b>179,358</b>	<b>56,180</b>	<b>4,340,688</b>	<b>916,466</b>	<b>26,319,496</b>	<b>2,851,475</b>	<b>26,715,866</b>	<b>13,213,011</b>	<b>96,208,368</b>
<b>Nontaxable returns, total</b>	<b>7,132</b>	<b>3,220</b>	<b>20,368</b>	<b>1,508,394</b>	<b>103,353</b>	<b>2,205,269</b>	<b>292,978</b>	<b>724,517</b>	<b>1,541,588</b>	<b>5,091,243</b>

Footnotes at end of table.



**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Itemized deductions										Medical and dental expenses deduction				Keyes paid deduction	
	Total		Itemized deductions in excess of limitation		Total		Total medical expenses		Expenses in excess of AGI limitation		Total		Total			
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)			
<b>All returns, total</b>	<b>1,257,437,010</b>	<b>2,930,529</b>	<b>47,830,784</b>	<b>8,776,985</b>	<b>86,931,032</b>	<b>8,776,985</b>	<b>133,785,340</b>	<b>8,773,858</b>	<b>46,854,308</b>	<b>44,191,436</b>	<b>553,015,621</b>					
Under \$5,000	5,062,303	0	0	227,519	2,108,042	227,519	2,154,665	224,392	46,623	297,983	1,202,092					
\$5,000 under \$10,000	6,390,443	0	0	279,663	3,013,542	279,663	3,188,696	279,663	175,154	366,055	1,341,118					
\$10,000 under \$15,000	9,962,058	0	0	463,086	3,936,086	463,086	4,414,676	463,596	478,590	627,733	2,181,494					
\$15,000 under \$20,000	12,524,176	0	0	490,746	4,297,932	490,746	5,007,572	490,746	709,640	774,558	2,687,159					
\$20,000 under \$25,000	14,912,176	0	0	500,858	4,344,639	500,858	5,295,009	500,858	950,370	909,333	3,074,264					
\$25,000 under \$30,000	17,588,605	0	0	532,022	4,753,902	532,022	6,013,365	532,022	1,259,463	1,055,485	3,612,496					
\$30,000 under \$35,000	18,881,610	0	0	462,326	4,039,786	462,326	5,344,248	462,326	1,304,463	1,172,960	4,280,465					
\$35,000 under \$40,000	21,916,919	0	0	457,498	4,079,939	457,498	5,585,290	457,498	1,505,351	1,348,557	5,378,442					
\$40,000 under \$45,000	24,067,309	0	0	452,333	3,972,063	452,333	5,649,836	452,333	1,677,773	1,433,569	6,020,858					
\$45,000 under \$50,000	24,649,357	0	0	390,758	3,375,631	390,758	5,000,049	390,758	1,624,418	1,508,367	6,570,716					
\$50,000 under \$55,000	25,814,673	0	0	404,991	3,696,461	404,991	5,553,125	404,991	1,856,664	1,513,839	7,333,689					
\$55,000 under \$60,000	27,256,528	0	0	423,434	3,889,988	423,434	6,003,880	423,434	2,113,893	1,531,024	8,121,461					
\$60,000 under \$75,000	81,733,956	0	0	992,870	9,137,304	992,870	14,889,171	992,870	5,751,867	4,408,450	25,543,705					
\$75,000 under \$100,000	143,109,518	0	0	1,222,955	12,672,435	1,222,955	21,727,339	1,222,955	9,054,904	6,930,059	49,969,183					
\$100,000 under \$200,000	358,208,357	24,764	14,563	1,306,677	14,963,159	1,306,677	29,283,649	1,306,677	14,320,490	14,013,820	155,473,408					
\$200,000 under \$500,000	220,760,559	1,684,029	3,929,825	159,468	3,896,808	159,468	7,318,921	159,468	3,422,113	5,078,493	115,531,174					
\$500,000 under \$1,000,000	69,703,881	821,405	9,144,963	7,735	565,102	7,735	977,355	7,735	412,252	821,083	44,741,560					
\$1,000,000 under \$1,500,000	26,437,560	177,376	4,767,946	972	110,275	972	201,698	972	91,424	177,352	17,925,210					
\$1,500,000 under \$2,000,000	14,954,416	71,667	3,020,333	301	32,909	301	74,403	301	41,494	71,618	10,477,365					
\$2,000,000 under \$5,000,000	38,021,038	106,723	8,275,659	242	36,553	242	83,393	242	46,840	106,564	26,710,615					
\$5,000,000 under \$10,000,000	21,753,953	27,103	4,887,675	22	8,477	22	18,999	22	10,522	27,086	14,830,289					
\$10,000,000 or more	73,727,614	17,462	13,789,818	0	0	0	0	0	0	17,449	40,008,857					
<b>Taxable returns, total</b>	<b>1,134,711,669</b>	<b>2,928,506</b>	<b>47,806,349</b>	<b>6,069,784</b>	<b>48,256,676</b>	<b>6,069,784</b>	<b>88,433,198</b>	<b>6,069,784</b>	<b>40,176,522</b>	<b>39,328,539</b>	<b>527,740,835</b>					
<b>Nontaxable returns, total</b>	<b>122,725,341</b>	<b>2,023</b>	<b>24,435</b>	<b>2,707,201</b>	<b>38,674,356</b>	<b>2,707,201</b>	<b>45,352,141</b>	<b>2,704,074</b>	<b>6,677,785</b>	<b>4,862,897</b>	<b>25,274,786</b>					

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Total			State and local taxes			General sales tax			Real estate taxes			Personal property taxes			Other taxes			
	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	
																			Number of returns
<b>All returns, total</b>	<b>42,690,831</b>	<b>352,701,327</b>	<b>33,063,383</b>	<b>335,060,168</b>	<b>9,627,447</b>	<b>17,641,159</b>	<b>37,613,402</b>	<b>188,605,843</b>	<b>18,858,908</b>	<b>9,312,994</b>	<b>2,744,266</b>	<b>2,395,457</b>							
Under \$5,000	246,102	334,608	74,184	247,368	171,918	87,240	218,583	824,302	100,678	35,552	13,407	7,630							
\$5,000 under \$10,000	320,279	254,813	98,328	144,224	221,951	110,588	280,431	1,007,214	147,180	52,353	17,716	26,738							
\$10,000 under \$15,000	558,434	484,707	192,403	242,932	366,031	241,775	472,620	1,604,278	203,786	69,352	25,243	23,157							
\$15,000 under \$20,000	713,832	646,722	313,094	352,591	400,738	294,130	557,094	1,916,831	262,613	99,033	40,240	24,574							
\$20,000 under \$25,000	843,241	862,394	406,796	503,057	436,445	359,337	616,136	2,079,351	303,646	110,777	51,220	21,742							
\$25,000 under \$30,000	985,616	1,167,016	557,060	766,251	428,556	400,764	689,101	2,261,238	398,521	124,269	58,248	59,973							
\$30,000 under \$35,000	1,102,890	1,444,306	693,840	1,041,293	409,050	403,013	810,615	2,593,568	456,636	208,559	67,733	34,033							
\$35,000 under \$40,000	1,272,689	1,951,818	899,962	1,511,583	372,727	440,235	974,691	3,149,207	511,689	230,111	79,486	47,306							
\$40,000 under \$45,000	1,367,500	2,475,885	955,900	1,985,224	411,600	490,661	1,069,338	3,272,842	550,221	208,641	92,449	63,490							
\$45,000 under \$50,000	1,441,232	2,773,525	1,049,616	2,305,387	391,616	468,137	1,168,152	3,506,541	597,440	248,211	85,130	42,440							
\$50,000 under \$55,000	1,458,211	3,222,481	1,103,076	2,749,265	355,135	473,215	1,190,018	3,703,059	624,979	366,299	87,410	41,851							
\$55,000 under \$60,000	1,487,190	3,569,080	1,126,872	3,107,467	360,318	461,612	1,265,965	4,220,038	660,679	276,136	85,091	56,208							
\$60,000 under \$75,000	4,246,802	12,039,359	3,290,380	10,587,597	956,422	1,451,762	3,667,656	12,521,110	1,875,905	791,696	280,619	191,541							
\$75,000 under \$100,000	6,750,154	25,702,146	5,511,568	23,415,401	1,238,586	2,286,745	6,008,425	22,612,411	3,023,885	1,387,093	415,443	267,533							
\$100,000 under \$200,000	13,687,177	88,169,074	11,533,393	82,897,472	2,153,784	5,271,602	12,792,762	63,372,425	6,430,464	3,308,088	884,106	623,821							
\$200,000 under \$500,000	4,996,108	75,495,221	4,212,361	72,653,258	783,747	2,841,962	4,680,598	38,337,098	2,233,661	1,344,362	361,606	354,493							
\$500,000 under \$1,000,000	815,393	33,498,075	696,445	32,864,770	118,949	633,305	773,517	10,816,724	331,070	276,222	64,517	150,540							
\$1,000,000 under \$1,500,000	176,304	14,501,840	152,902	14,294,115	23,402	207,725	166,703	3,286,406	67,864	65,352	15,261	71,612							
\$1,500,000 under \$2,000,000	71,240	8,760,268	62,412	8,670,169	8,828	90,099	67,912	1,649,775	25,662	27,911	6,432	39,411							
\$2,000,000 under \$5,000,000	106,105	23,381,334	93,602	23,164,930	12,503	216,404	100,774	3,177,001	36,993	49,556	9,293	102,724							
\$5,000,000 under \$10,000,000	26,956	13,555,298	23,772	13,447,411	3,184	107,886	25,647	1,218,981	9,261	15,982	2,246	40,028							
\$10,000,000 or more	17,376	38,411,360	15,419	38,108,401	1,957	302,960	16,663	1,475,443	6,076	17,441	1,372	104,613							
<b>Taxable returns, total</b>	<b>38,218,604</b>	<b>344,469,879</b>	<b>30,776,031</b>	<b>329,015,696</b>	<b>7,442,573</b>	<b>15,454,183</b>	<b>33,974,752</b>	<b>172,794,799</b>	<b>17,069,443</b>	<b>8,351,002</b>	<b>2,473,116</b>	<b>2,125,154</b>							
<b>Nontaxable returns, total</b>	<b>4,472,227</b>	<b>8,231,447</b>	<b>2,287,352</b>	<b>6,044,471</b>	<b>2,184,875</b>	<b>2,186,976</b>	<b>3,638,650</b>	<b>15,811,044</b>	<b>1,789,465</b>	<b>961,992</b>	<b>271,150</b>	<b>270,303</b>							

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Itemized deduction															
	Total			Home mortgage interest			Paid to individuals			Deductible points			Qualified mortgage insurance premiums			
	Number of returns	Amount	Total	Number of returns	Amount	Total	Number of returns	Amount	Total	Number of returns	Amount	Total	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>33,301,990</b>	<b>304,461,163</b>	<b>32,715,927</b>	<b>283,004,465</b>	<b>32,171,652</b>	<b>276,728,389</b>	<b>1,179,971</b>	<b>6,276,076</b>	<b>2,242,975</b>	<b>1,273,716</b>	<b>4,112,358</b>	<b>2,242,975</b>	<b>1,273,716</b>	<b>4,112,358</b>	<b>6,287,486</b>	
Under \$5,000	172,738	1,231,416	167,028	1,174,521	163,465	1,155,526	* 4,716	* 18,994	12,255	1,459	14,905	12,255	1,459	14,905	36,879	
\$5,000 under \$10,000	194,117	1,284,063	185,501	1,237,451	182,478	1,224,551	* 4,173	* 12,900	8,239	871	21,712	8,239	871	21,712	35,605	
\$10,000 under \$15,000	347,692	2,148,799	338,276	2,083,827	330,925	2,015,120	11,361	68,707	19,504	3,523	40,718	19,504	3,523	40,718	56,173	
\$15,000 under \$20,000	428,197	2,699,978	418,199	2,589,295	407,127	2,504,815	14,086	84,481	19,704	12,649	59,913	19,704	12,649	59,913	93,731	
\$20,000 under \$25,000	460,451	3,181,401	447,688	2,992,991	440,645	2,941,808	10,682	51,183	22,321	16,428	86,403	22,321	16,428	86,403	148,030	
\$25,000 under \$30,000	587,849	3,748,228	578,143	3,591,380	567,560	3,534,882	18,596	56,498	28,855	13,066	102,884	28,855	13,066	102,884	136,509	
\$30,000 under \$35,000	666,457	4,214,763	654,008	3,946,351	636,095	3,828,450	22,404	117,901	31,228	16,300	169,772	31,228	16,300	169,772	246,026	
\$35,000 under \$40,000	841,538	5,435,778	830,762	5,122,692	809,518	4,968,247	34,588	154,445	25,204	10,850	208,980	25,204	10,850	208,980	289,043	
\$40,000 under \$45,000	948,445	6,009,927	939,209	5,651,139	923,813	5,514,303	26,957	136,836	34,622	22,472	217,494	34,622	22,472	217,494	322,044	
\$45,000 under \$50,000	1,043,221	6,888,540	1,036,215	6,411,648	1,012,137	6,190,128	40,195	221,520	45,974	36,417	290,465	45,974	36,417	290,465	430,176	
\$50,000 under \$55,000	1,073,182	6,955,789	1,064,122	6,543,517	1,032,315	6,278,378	39,398	265,139	58,862	21,952	378,557	58,862	21,952	378,557	387,597	
\$55,000 under \$60,000	1,130,318	7,424,513	1,119,573	6,985,554	1,107,319	6,870,698	24,630	114,856	62,509	35,610	430,176	62,509	35,610	430,176	387,597	
\$60,000 under \$75,000	3,249,632	23,294,604	3,210,259	21,825,640	3,157,340	21,298,901	99,046	526,739	178,374	111,241	784,945	178,374	111,241	784,945	1,272,959	
\$75,000 under \$100,000	5,450,663	43,398,259	5,392,086	40,897,449	5,307,659	40,056,156	179,493	841,294	330,620	238,507	2,096,979	330,620	238,507	2,096,979	357,177	
\$100,000 under \$200,000	11,629,322	104,846,625	11,482,206	103,319,155	11,306,037	101,183,196	484,791	2,135,959	868,755	466,821	384,579	868,755	466,821	384,579	357,177	
\$200,000 under \$500,000	4,106,793	53,562,301	3,988,588	51,606,382	3,937,564	50,600,354	152,336	1,006,027	389,683	206,890	0	389,683	206,890	0	0	
\$500,000 under \$1,000,000	657,620	12,836,988	608,613	11,335,153	600,414	11,062,142	22,122	273,010	73,995	40,960	0	73,995	40,960	0	0	
\$1,000,000 under \$1,500,000	137,332	3,505,209	119,694	2,559,360	117,072	2,485,778	4,592	73,582	16,064	7,938	0	16,064	7,938	0	0	
\$1,500,000 under \$2,000,000	55,881	1,666,807	47,055	1,043,154	46,068	1,009,112	1,965	34,042	6,172	2,635	0	6,172	2,635	0	0	
\$2,000,000 under \$5,000,000	84,234	3,412,493	65,385	1,521,570	63,637	1,464,297	2,732	57,273	7,683	5,102	0	7,683	5,102	0	0	
\$5,000,000 under \$10,000,000	21,758	1,535,736	15,000	360,807	14,545	346,085	668	14,722	1,653	1,387	0	1,653	1,387	0	0	
\$10,000,000 or more	14,548	5,178,966	8,316	205,431	7,980	195,462	441	9,969	699	637	0	699	637	0	0	
<b>Taxable returns, total</b>	<b>30,275,326</b>	<b>277,741,962</b>	<b>29,767,262</b>	<b>258,240,977</b>	<b>29,293,678</b>	<b>252,693,191</b>	<b>1,076,258</b>	<b>5,547,766</b>	<b>2,092,049</b>	<b>1,159,728</b>	<b>3,457,143</b>	<b>2,092,049</b>	<b>1,159,728</b>	<b>3,457,143</b>	<b>5,141,795</b>	
<b>Nontaxable returns, total</b>	<b>3,026,665</b>	<b>26,719,200</b>	<b>2,948,665</b>	<b>24,763,488</b>	<b>2,877,974</b>	<b>24,035,198</b>	<b>103,713</b>	<b>728,290</b>	<b>150,926</b>	<b>113,989</b>	<b>655,215</b>	<b>150,926</b>	<b>113,989</b>	<b>655,215</b>	<b>1,145,691</b>	

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Contributions deduction												Carryover from prior years		Casualty or theft loss deduction	
	Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Number of returns		Amount		Number of returns		Amount	
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)				
<b>All returns, total</b>	<b>1,391,495</b>	<b>13,895,495</b>	<b>36,623,657</b>	<b>221,850,264</b>	<b>33,198,961</b>	<b>162,566,565</b>	<b>22,541,991</b>	<b>70,869,799</b>	<b>457,237</b>	<b>34,023,305</b>	<b>72,323</b>	<b>1,645,750</b>				
Under \$5,000	7,630	18,556	186,787	138,539	156,275	255,153	89,246	62,307	34,714	321,992	* 2,255	* 7,472				
\$5,000 under \$10,000	9,894	10,135	225,979	316,739	203,388	296,222	94,274	76,076	18,276	49,772	0	0				
\$10,000 under \$15,000	7,351	5,276	423,728	802,263	381,529	703,103	192,982	146,356	28,956	312,305	* 1,329	* 1,318				
\$15,000 under \$20,000	6,298	4,303	566,996	1,239,419	507,119	1,218,387	298,472	273,736	27,628	134,695	* 3,353	* 2,279				
\$20,000 under \$25,000	13,343	23,951	645,356	1,595,153	577,592	1,321,436	334,255	527,918	27,279	158,954	8,407	49,467				
\$25,000 under \$30,000	13,638	7,273	782,028	2,077,193	708,993	1,740,667	422,001	356,235	23,530	356,424	**	**				
\$30,000 under \$35,000	10,278	6,085	845,049	2,231,311	751,588	1,769,506	462,500	455,944	18,025	110,388	** 2,999	** 29,274				
\$35,000 under \$40,000	15,653	13,193	982,127	2,750,188	849,937	2,079,385	600,794	645,829	28,826	467,006	* 4,983	* 54,487				
\$40,000 under \$45,000	9,655	14,272	1,073,843	3,230,088	935,856	2,539,104	607,823	649,243	25,524	166,937	* 5,368	* 157,400				
\$45,000 under \$50,000	8,813	10,299	1,130,376	3,163,725	990,952	2,533,722	639,716	638,177	15,647	52,618	* 5,022	* 27,681				
\$50,000 under \$55,000	11,738	11,762	1,184,881	3,413,481	1,040,662	2,733,178	695,815	660,649	7,529	245,718	* 2,046	* 136,648				
\$55,000 under \$60,000	20,125	15,752	1,223,037	3,461,286	1,062,817	2,737,083	733,568	693,903	15,921	53,593	* 6,345	* 206,966				
\$60,000 under \$75,000	70,244	84,765	3,490,689	10,907,307	3,097,515	9,038,256	2,158,840	2,019,564	24,859	594,456	9,500	173,409				
\$75,000 under \$100,000	110,097	165,323	5,768,411	20,349,620	5,161,496	16,300,132	3,524,470	3,906,397	44,792	811,687	9,320	234,732				
\$100,000 under \$200,000	362,993	703,472	12,289,353	51,469,427	11,218,398	41,536,621	8,084,592	9,669,690	65,880	1,727,711	7,398	166,938				
\$200,000 under \$500,000	394,479	1,749,030	4,648,589	34,721,825	4,419,797	27,945,981	2,976,916	7,222,678	33,337	3,755,268	3,430	245,726				
\$500,000 under \$1,000,000	163,067	1,460,856	772,491	13,976,256	755,013	10,770,220	434,789	3,469,298	7,616	2,656,297	436	76,936				
\$1,000,000 under \$1,500,000	53,838	937,911	168,980	6,534,530	166,949	4,935,775	87,215	2,277,308	2,717	3,316,688	** 72	** 46,363				
\$1,500,000 under \$2,000,000	26,352	621,017	68,548	3,856,554	67,750	2,683,556	33,730	1,511,805	1,457	984,631	**	**				
\$2,000,000 under \$5,000,000	48,874	1,885,822	102,964	11,066,495	102,143	7,113,893	49,118	6,094,961	2,796	6,162,810	52	16,500				
\$5,000,000 under \$10,000,000	15,204	1,173,542	26,315	7,610,740	26,144	4,526,258	12,370	4,603,834	1,006	2,536,969	** 8	** 12,154				
\$10,000,000 or more	11,929	4,972,898	17,133	36,938,122	17,049	17,788,927	8,504	24,907,869	924	9,046,385	**	**				
<b>Taxable returns, total</b>	<b>1,275,710</b>	<b>13,199,463</b>	<b>33,137,875</b>	<b>210,250,513</b>	<b>30,092,715</b>	<b>152,701,669</b>	<b>20,734,635</b>	<b>68,200,334</b>	<b>268,417</b>	<b>30,672,247</b>	<b>44,113</b>	<b>712,692</b>				
<b>Nontaxable returns, total</b>	<b>115,785</b>	<b>696,032</b>	<b>3,485,782</b>	<b>11,599,750</b>	<b>3,106,246</b>	<b>9,864,895</b>	<b>1,807,357</b>	<b>2,669,465</b>	<b>188,819</b>	<b>3,351,059</b>	<b>28,210</b>	<b>933,058</b>				

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Limited miscellaneous deductions										
	Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Total miscellaneous deductions subject to 2% AGI limitation		Amount
	Number of returns (106)	Amount (107)	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)	Number of returns (112)	Amount (113)	Number of returns (114)	Amount (115)	
<b>All returns, total</b>	<b>12,775,570</b>	<b>113,175,476</b>	<b>14,603,058</b>	<b>96,134,022</b>	<b>20,634,806</b>	<b>7,934,949</b>	<b>7,954,246</b>	<b>53,858,878</b>	<b>27,859,296</b>	<b>157,927,849</b>	
Under \$5,000	142,795	357,299	30,773	171,713	119,583	37,377	57,307	155,618	149,880	364,708	
\$5,000 under \$10,000	154,941	397,358	45,785	245,897	157,408	45,112	74,251	134,206	198,229	425,215	
\$10,000 under \$15,000	205,659	747,123	96,957	495,191	245,777	72,186	95,672	248,868	330,354	816,245	
\$15,000 under \$20,000	264,820	1,448,664	180,147	1,194,579	313,025	79,305	132,059	298,048	447,238	1,571,932	
\$20,000 under \$25,000	379,096	2,532,121	285,355	2,147,040	388,159	104,622	167,280	491,350	586,425	2,743,012	
\$25,000 under \$30,000	446,267	3,274,713	390,583	2,894,334	488,672	131,995	188,860	552,818	704,649	3,579,147	
\$30,000 under \$35,000	472,172	3,873,233	441,334	3,609,674	514,023	133,341	176,493	500,929	738,893	4,243,943	
\$35,000 under \$40,000	535,576	4,037,693	529,241	3,748,939	605,394	154,807	182,663	620,492	854,317	4,524,238	
\$40,000 under \$45,000	517,343	4,318,283	535,732	4,161,724	633,324	167,821	180,740	524,108	880,217	4,853,654	
\$45,000 under \$50,000	546,534	4,297,553	581,528	4,183,944	670,418	163,800	189,194	587,406	942,826	4,935,150	
\$50,000 under \$55,000	536,341	4,006,225	599,081	3,945,161	716,151	171,844	195,733	603,375	991,473	4,720,380	
\$55,000 under \$60,000	516,304	3,892,075	561,351	3,712,695	697,404	174,877	239,983	753,260	963,720	4,640,832	
\$60,000 under \$75,000	1,465,030	11,798,007	1,646,063	11,838,012	2,092,166	520,123	642,686	1,927,970	2,819,883	14,286,105	
\$75,000 under \$100,000	2,007,915	15,227,424	2,549,750	15,623,216	3,335,589	877,013	1,034,168	3,372,471	4,419,713	19,872,701	
\$100,000 under \$200,000	3,466,644	26,844,112	4,830,834	28,457,565	6,781,405	2,168,629	2,387,956	9,343,210	8,852,317	39,969,403	
\$200,000 under \$500,000	923,681	11,025,396	1,171,191	7,951,797	2,334,336	1,496,278	1,371,064	9,465,647	3,131,136	18,913,722	
\$500,000 under \$1,000,000	123,745	3,668,612	98,644	869,362	364,331	550,809	375,279	5,211,425	540,993	6,631,596	
\$1,000,000 under \$1,500,000	29,644	1,681,768	15,237	210,293	77,852	209,785	102,492	2,537,632	127,578	2,957,710	
\$1,500,000 under \$2,000,000	12,633	1,086,368	4,855	86,512	32,017	119,300	46,753	1,680,443	54,691	1,886,254	
\$2,000,000 under \$5,000,000	19,772	2,924,751	6,455	198,310	47,277	259,156	76,638	4,633,520	85,717	5,090,986	
\$5,000,000 under \$10,000,000	5,235	1,654,284	1,389	159,523	12,385	116,778	21,617	2,686,894	23,156	2,963,196	
\$10,000,000 or more	3,421	4,082,413	776	228,542	8,112	179,992	15,359	7,529,187	15,891	7,937,721	
<b>Taxable returns, total</b>	<b>10,731,636</b>	<b>96,142,467</b>	<b>13,146,681</b>	<b>82,872,149</b>	<b>18,518,734</b>	<b>7,145,007</b>	<b>7,010,496</b>	<b>49,186,684</b>	<b>24,865,778</b>	<b>139,203,840</b>	
<b>Nontaxable returns, total</b>	<b>2,043,934</b>	<b>17,033,008</b>	<b>1,456,377</b>	<b>13,261,874</b>	<b>2,116,072</b>	<b>789,942</b>	<b>943,750</b>	<b>4,672,194</b>	<b>2,993,518</b>	<b>18,724,010</b>	

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Unlimited miscellaneous deductions										Exemptions		Taxable income	
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling									
	Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)	Number of returns (120)	Amount (121)	Number of exemptions (122)	Amount (123)	Number of returns (124)	Amount (125)				
<b>All returns, total</b>	<b>1,235,102</b>	<b>24,188,489</b>	<b>899,246</b>	<b>21,513,019</b>	<b>334,022</b>	<b>2,272,999</b>	<b>102,632,304</b>	<b>385,502,369</b>	<b>41,738,416</b>	<b>5,088,012,187</b>				
Under \$5,000	6,437	17,443	* 1,404	* 2,063	4,036	12,590	411,679	1,645,344	10,648	16,103				
\$5,000 under \$10,000	7,896	37,623	* 7,091	* 37,577	805	46	518,889	2,074,002	15,194	56,755				
\$10,000 under \$15,000	18,126	144,976	16,005	142,555	* 2,121	* 2,421	899,965	3,597,980	131,813	259,394				
\$15,000 under \$20,000	20,029	148,746	16,566	136,246	3,466	12,500	1,185,544	4,738,717	372,392	1,521,791				
\$20,000 under \$25,000	18,533	135,131	14,595	128,378	* 3,316	* 2,288	1,427,436	5,706,249	590,406	4,000,277				
\$25,000 under \$30,000	20,857	117,080	13,466	102,057	7,392	15,023	1,696,799	6,783,224	823,642	7,895,544				
\$30,000 under \$35,000	23,485	217,771	19,252	203,934	4,227	13,606	1,967,312	7,864,448	1,033,681	13,689,004				
\$35,000 under \$40,000	30,448	180,392	23,794	163,205	6,654	17,187	2,414,485	9,652,466	1,251,917	21,125,840				
\$40,000 under \$45,000	36,956	358,690	32,893	244,476	4,034	19,788	2,555,284	10,215,198	1,387,793	29,023,034				
\$45,000 under \$50,000	43,739	325,512	35,549	252,789	8,191	72,723	2,574,478	10,292,939	1,480,663	37,919,840				
\$50,000 under \$55,000	26,900	272,381	24,674	255,522	3,231	16,860	2,736,179	10,939,207	1,502,935	44,605,876				
\$55,000 under \$60,000	44,086	260,239	36,984	249,705	7,207	10,533	2,904,865	11,614,952	1,516,562	50,742,721				
\$60,000 under \$75,000	123,163	879,619	95,658	735,190	26,497	109,144	8,988,272	35,934,210	4,391,822	182,585,609				
\$75,000 under \$100,000	159,449	1,257,866	132,594	1,168,846	25,847	82,977	16,082,421	64,306,029	6,916,143	400,409,169				
\$100,000 under \$200,000	350,801	4,459,250	282,103	4,085,744	68,410	361,184	38,011,495	151,957,414	14,016,413	1,431,861,012				
\$200,000 under \$500,000	187,765	5,707,154	117,264	5,060,281	71,161	546,122	14,655,971	48,179,990	5,076,373	1,183,950,524				
\$500,000 under \$1,000,000	52,649	2,983,410	18,179	2,604,858	34,343	339,686	2,436,817	0	820,469	484,740,318				
\$1,000,000 under \$1,500,000	18,639	1,412,114	4,847	1,260,993	13,927	134,455	519,268	0	176,968	187,671,445				
\$1,500,000 under \$2,000,000	10,311	844,785	2,075	759,872	8,292	65,903	208,823	0	71,554	108,706,588				
\$2,000,000 under \$5,000,000	21,208	2,129,289	3,137	1,901,623	18,220	200,820	309,323	0	106,489	280,613,921				
\$5,000,000 under \$10,000,000	7,180	991,335	719	888,877	6,543	88,887	77,411	0	27,059	163,652,739				
\$10,000,000 or more	6,444	1,307,686	396	1,128,228	6,099	148,259	49,589	0	17,461	452,964,685				
<b>Taxable returns, total</b>	<b>1,115,854</b>	<b>21,672,872</b>	<b>811,116</b>	<b>19,485,222</b>	<b>305,619</b>	<b>2,025,543</b>	<b>90,361,470</b>	<b>336,459,160</b>	<b>39,543,751</b>	<b>5,056,010,297</b>				
<b>Nontaxable returns, total</b>	<b>119,248</b>	<b>2,515,617</b>	<b>88,130</b>	<b>2,027,797</b>	<b>28,403</b>	<b>247,456</b>	<b>12,270,834</b>	<b>49,043,210</b>	<b>2,194,665</b>	<b>32,001,890</b>				

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns (126)	Amount (127)	Number of returns (128)	Amount (129)	Number of returns (130)	Amount (131)	Number of returns (132)	Amount (133)	Number of returns (134)	Amount (135)	Number of returns (136)	Amount (137)
<b>All returns, total</b>	<b>4,313,223</b>	<b>30,411,884</b>	<b>773,240</b>	<b>1,097,203</b>	<b>41,505,335</b>	<b>1,165,992,661</b>	<b>17,830,250</b>	<b>39,293,065</b>	<b>39,551,314</b>	<b>1,125,686,975</b>	<b>39,561,113</b>	<b>1,146,277,386</b>
Under \$5,000	* 146	* 1,526	12,090	7,002	20,891	10,728	* 5,213	* 1,246	8,799	2,783	8,799	2,783
\$5,000 under \$10,000	** 1,045	** 6,409	9,454	8,295	25,679	21,341	12,599	4,378	14,177	12,156	14,177	12,156
\$10,000 under \$15,000	**	**	14,404	7,895	129,370	38,100	62,511	6,957	88,132	25,263	88,132	25,263
\$15,000 under \$20,000	1,033	1,895	33,997	13,888	356,180	163,329	103,714	30,552	284,031	122,628	284,031	122,628
\$20,000 under \$25,000	* 1,012	* 726	54,333	23,454	566,424	419,895	194,647	61,770	453,240	338,770	453,240	338,770
\$25,000 under \$30,000	* 312	* 9,733	45,505	24,594	802,415	897,782	339,634	144,342	636,710	732,411	636,710	732,411
\$30,000 under \$35,000	* 1,062	* 1,754	67,868	40,722	1,012,790	1,589,606	355,355	248,789	795,780	1,309,283	795,780	1,309,283
\$35,000 under \$40,000	* 1,308	* 5,077	59,342	47,882	1,230,215	2,535,999	433,705	358,890	997,577	2,133,836	998,552	2,133,853
\$40,000 under \$45,000	* 1,081	* 3,870	58,055	56,598	1,369,643	3,598,119	494,857	439,365	1,157,671	3,109,825	1,157,671	3,109,825
\$45,000 under \$50,000	* 1,061	* 6,692	62,922	69,756	1,470,180	4,791,826	516,831	526,542	1,294,502	4,202,936	1,294,502	4,202,936
\$50,000 under \$55,000	* 1,756	* 6,054	43,813	52,803	1,487,151	5,802,912	576,704	664,592	1,333,671	5,091,836	1,333,671	5,091,836
\$55,000 under \$60,000	3,193	3,416	44,644	68,391	1,499,526	6,846,328	583,784	731,126	1,387,109	6,052,051	1,387,109	6,052,051
\$60,000 under \$75,000	23,995	37,271	96,804	170,760	4,369,404	26,342,773	1,739,296	2,695,533	4,126,078	23,486,766	4,126,078	23,488,077
\$75,000 under \$100,000	78,840	112,728	97,753	270,692	6,877,137	60,784,812	3,084,507	5,232,576	6,747,337	55,294,822	6,748,312	55,294,875
\$100,000 under \$200,000	593,076	1,451,515	58,802	187,555	13,989,127	250,791,653	6,426,093	9,676,371	13,934,996	240,930,964	13,935,454	240,947,575
\$200,000 under \$500,000	3,135,263	16,284,269	11,992	42,546	5,077,698	282,147,688	2,108,348	3,155,133	5,071,679	278,950,144	5,077,431	281,381,746
\$500,000 under \$1,000,000	391,913	5,290,145	1,076	3,227	821,345	143,211,762	497,206	2,747,133	820,254	140,461,403	821,272	143,284,352
\$1,000,000 under \$1,500,000	34,252	1,175,410	285	575	177,272	60,042,686	122,432	1,359,521	177,009	58,682,490	177,285	60,160,799
\$1,500,000 under \$2,000,000	12,750	650,632	* 42	* 256	71,648	35,732,686	52,462	1,005,329	71,571	34,727,103	71,633	35,672,942
\$2,000,000 under \$5,000,000	19,968	1,582,964	36	179	106,656	93,119,609	82,759	2,774,089	106,485	90,345,341	106,680	93,175,686
\$5,000,000 under \$10,000,000	5,657	894,424	* 19	* 123	27,105	53,210,340	22,217	1,773,781	27,052	51,436,435	27,105	53,401,538
\$10,000,000 or more	4,502	2,885,376	* 3	* 10	17,480	133,892,788	15,375	5,655,050	17,451	128,237,728	17,487	136,336,001
<b>Taxable returns, total</b>	<b>4,301,942</b>	<b>30,396,225</b>	<b>557,548</b>	<b>901,322</b>	<b>39,557,461</b>	<b>1,162,713,296</b>	<b>15,934,411</b>	<b>36,125,034</b>	<b>39,551,314</b>	<b>1,125,686,975</b>	<b>39,561,113</b>	<b>1,146,277,386</b>
<b>Nontaxable returns, total</b>	<b>11,281</b>	<b>15,660</b>	<b>215,692</b>	<b>195,880</b>	<b>1,947,874</b>	<b>3,279,366</b>	<b>1,895,839</b>	<b>3,168,031</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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

[1] Not included in total income.

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Number of returns (1)	Adjusted gross income less deficit (2)	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
<b>All returns, total</b>	<b>0.31</b>	<b>0.19</b>	<b>0.31</b>	<b>0.19</b>	<b>0.36</b>	<b>0.30</b>	<b>0.48</b>	<b>0.97</b>	<b>1.13</b>	<b>1.55</b>	<b>0.58</b>	<b>0.72</b>
Under \$5,000	5.40	6.40	5.40	6.78	10.42	19.86	7.70	32.13	18.09	28.70	8.98	13.30
\$5,000 under \$10,000	4.93	5.02	4.93	5.13	9.04	15.66	6.94	17.37	29.55	29.55	7.98	12.36
\$10,000 under \$15,000	3.80	3.82	3.80	3.84	6.34	9.14	5.61	14.02	13.75	29.99	6.96	13.14
\$15,000 under \$20,000	3.44	3.46	3.44	3.47	5.05	6.52	5.36	12.90	13.98	15.14	6.55	10.45
\$20,000 under \$25,000	3.20	3.21	3.20	3.22	4.20	4.81	5.28	14.43	13.69	34.41	6.24	11.10
\$25,000 under \$30,000	2.99	3.00	2.99	3.01	3.72	3.99	5.07	13.60	14.26	32.76	6.57	10.72
\$30,000 under \$35,000	2.85	2.85	2.85	2.85	3.35	3.53	4.95	15.77	13.29	18.76	6.09	11.09
\$35,000 under \$40,000	2.66	2.66	2.66	2.66	3.02	3.18	4.72	14.95	12.35	28.48	6.06	11.69
\$40,000 under \$45,000	2.57	2.57	2.57	2.57	2.88	3.01	4.50	15.95	13.16	18.40	5.86	11.48
\$45,000 under \$50,000	2.52	2.52	2.52	2.52	2.80	2.92	4.23	13.23	13.06	22.58	5.65	11.20
\$50,000 under \$55,000	2.49	2.49	2.49	2.49	2.77	2.89	4.16	13.10	11.10	19.82	5.40	10.12
\$55,000 under \$60,000	2.47	2.48	2.47	2.48	2.74	2.88	4.09	12.29	10.76	18.23	5.03	10.09
\$60,000 under \$75,000	1.41	1.41	1.41	1.41	1.56	1.63	2.24	8.59	6.18	12.22	2.87	6.42
\$75,000 under \$100,000	1.11	1.12	1.11	1.12	1.21	1.28	1.67	6.84	4.58	9.01	2.11	4.99
\$100,000 under \$200,000	0.54	0.55	0.54	0.55	0.60	0.66	0.86	4.16	2.32	4.51	1.08	2.78
\$200,000 under \$500,000	0.47	0.47	0.47	0.47	0.53	0.60	0.61	3.25	1.41	3.96	0.70	2.00
\$500,000 under \$1,000,000	0.91	0.86	0.91	0.85	1.02	1.18	0.97	3.70	1.60	3.46	1.04	2.51
\$1,000,000 under \$1,500,000	1.19	1.19	1.19	1.18	1.34	1.74	1.22	3.52	1.78	3.15	1.30	3.13
\$1,500,000 under \$2,000,000	0.99	0.96	0.99	0.95	1.14	1.58	1.01	2.83	1.36	3.27	1.06	2.31
\$2,000,000 under \$5,000,000	0.53	0.47	0.53	0.47	0.62	0.85	0.54	1.45	0.71	1.61	0.56	1.30
\$5,000,000 under \$10,000,000	0.61	0.55	0.61	0.55	0.70	1.02	0.62	1.25	0.75	1.09	0.64	1.29
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.33</b>	<b>0.20</b>	<b>0.33</b>	<b>0.20</b>	<b>0.37</b>	<b>0.30</b>	<b>0.50</b>	<b>0.99</b>	<b>1.15</b>	<b>1.57</b>	<b>0.59</b>	<b>0.73</b>
<b>Nontaxable returns, total</b>	<b>1.35</b>	<b>1.62</b>	<b>1.35</b>	<b>1.61</b>	<b>1.79</b>	<b>2.12</b>	<b>2.07</b>	<b>5.13</b>	<b>4.64</b>	<b>6.73</b>	<b>2.48</b>	<b>4.20</b>

Footnotes at end of table.



**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
<b>All returns, total</b>	<b>0.59</b>	<b>0.80</b>	<b>0.60</b>	<b>0.66</b>	<b>7.13</b>	<b>8.92</b>	<b>0.69</b>	<b>1.29</b>	<b>0.60</b>	<b>0.42</b>	<b>1.82</b>	<b>3.09</b>
Under \$5,000	9.33	13.07	15.18	28.84	** 66.10	** 66.34	10.76	110.10	8.94	1,669.50	27.25	64.18
\$5,000 under \$10,000	8.20	12.57	15.58	23.96	**	**	10.62	30.78	7.82	52.43	27.93	88.60
\$10,000 under \$15,000	7.31	17.57	11.69	17.61	42.13	45.26	7.79	27.15	7.02	47.45	23.20	60.13
\$15,000 under \$20,000	6.78	11.23	8.74	16.46	51.23	51.88	6.83	20.70	6.93	28.50	24.43	57.70
\$20,000 under \$25,000	6.40	12.65	8.73	12.86	30.78	35.78	6.43	18.25	6.37	19.77	19.84	108.49
\$25,000 under \$30,000	6.89	12.16	6.53	13.30	31.94	37.28	6.45	17.39	6.80	30.70	22.27	94.11
\$30,000 under \$35,000	6.44	13.53	5.74	9.24	33.32	40.80	6.62	18.37	6.46	22.32	25.37	142.89
\$35,000 under \$40,000	6.35	13.47	5.04	7.26	26.94	30.80	6.09	13.66	6.42	18.60	21.09	272.87
\$40,000 under \$45,000	6.12	13.07	4.42	7.49	44.71	45.51	6.49	15.38	6.34	20.81	19.96	61.49
\$45,000 under \$50,000	5.92	12.61	4.31	6.56	34.17	43.67	6.36	20.07	5.96	16.56	20.99	336.33
\$50,000 under \$55,000	5.61	11.25	4.16	6.03	27.34	31.87	6.44	15.93	5.69	16.11	21.01	57.07
\$55,000 under \$60,000	5.22	11.25	3.98	5.41	37.24	45.76	5.77	14.04	5.43	19.81	17.17	220.07
\$60,000 under \$75,000	2.99	7.19	2.24	3.42	22.21	26.77	3.36	8.64	3.07	8.38	10.99	185.59
\$75,000 under \$100,000	2.18	5.64	1.68	2.50	19.87	24.33	2.54	5.98	2.26	6.09	7.74	49.15
\$100,000 under \$200,000	1.11	3.10	0.97	1.52	15.85	19.47	1.36	2.92	1.15	3.10	4.09	180.96
\$200,000 under \$500,000	0.71	2.21	1.05	1.84	15.89	19.39	1.19	2.31	0.71	2.03	2.42	29.99
\$500,000 under \$1,000,000	1.06	2.81	1.71	2.76	32.65	53.99	1.91	3.20	1.03	2.27	2.34	23.51
\$1,000,000 under \$1,500,000	1.31	3.50	1.81	3.14	39.31	60.88	2.43	4.67	1.27	2.67	2.41	19.30
\$1,500,000 under \$2,000,000	1.07	2.51	1.46	2.78	25.20	44.54	1.99	4.65	1.03	2.00	1.77	12.09
\$2,000,000 under \$5,000,000	0.57	1.48	0.79	1.41	20.05	37.69	1.18	2.93	0.55	0.96	0.93	5.92
\$5,000,000 under \$10,000,000	0.64	1.48	0.84	1.33	20.70	15.13	1.25	3.11	0.62	0.88	0.91	3.69
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.61</b>	<b>0.80</b>	<b>0.61</b>	<b>0.66</b>	<b>7.80</b>	<b>9.40</b>	<b>0.75</b>	<b>1.30</b>	<b>0.61</b>	<b>0.42</b>	<b>1.86</b>	<b>2.65</b>
<b>Nontaxable returns, total</b>	<b>2.55</b>	<b>4.78</b>	<b>3.08</b>	<b>4.81</b>	<b>17.51</b>	<b>20.67</b>	<b>2.59</b>	<b>7.80</b>	<b>2.48</b>	<b>5.61</b>	<b>6.92</b>	<b>30.28</b>

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns, total</b>	<b>1.04</b>	<b>1.43</b>	<b>0.79</b>	<b>1.04</b>	<b>1.29</b>	<b>1.57</b>	<b>1.70</b>	<b>2.11</b>	<b>5.83</b>	<b>14.81</b>	<b>0.94</b>	<b>0.65</b>
Under \$5,000	14.98	38.01	11.17	17.34	17.54	31.07	21.58	24.81	** 42.29	** 88.66	16.73	50.81
\$5,000 under \$10,000	9.75	12.16	8.25	10.22	15.52	19.42	16.40	23.07	**	**	15.54	85.49
\$10,000 under \$15,000	8.27	12.12	5.84	7.44	12.56	17.39	15.00	28.82	43.56	117.00	14.47	313.33
\$15,000 under \$20,000	7.77	9.67	5.41	6.44	11.59	16.72	12.99	19.82	63.38	84.68	12.23	60.44
\$20,000 under \$25,000	7.26	9.01	5.64	7.00	11.32	15.19	12.58	17.58	49.90	61.77	12.86	61.81
\$25,000 under \$30,000	7.36	9.42	5.37	6.35	10.28	14.75	12.44	16.13	33.76	60.47	11.95	368.01
\$30,000 under \$35,000	7.52	9.81	5.73	6.98	12.31	17.80	11.84	16.73	37.65	91.70	11.92	61.71
\$35,000 under \$40,000	7.45	10.15	5.36	6.84	12.28	18.20	11.13	16.55	35.49	59.03	10.76	1,761.71
\$40,000 under \$45,000	6.88	9.80	5.25	6.48	10.71	16.16	11.67	15.20	46.89	52.68	10.50	52.13
\$45,000 under \$50,000	7.64	10.22	5.32	6.55	10.52	16.37	10.84	17.44	43.15	53.08	10.50	43.68
\$50,000 under \$55,000	6.86	9.70	5.13	6.36	10.19	15.35	10.66	14.93	45.87	68.06	10.06	33.75
\$55,000 under \$60,000	6.73	9.08	4.87	6.12	10.66	17.43	10.07	13.22	44.64	57.38	9.68	22.68
\$60,000 under \$75,000	3.85	5.31	2.89	3.69	6.01	9.89	5.85	8.17	21.69	40.27	5.55	14.20
\$75,000 under \$100,000	3.01	4.24	2.27	2.97	4.49	7.48	4.33	6.01	17.32	51.11	3.94	9.36
\$100,000 under \$200,000	1.86	2.76	1.38	1.90	2.39	4.15	3.06	4.05	10.44	24.57	1.95	3.80
\$200,000 under \$500,000	1.63	2.72	1.36	2.11	1.76	3.32	3.15	4.86	9.13	22.06	1.13	1.92
\$500,000 under \$1,000,000	2.68	5.81	2.47	4.96	2.13	4.23	3.67	5.29	11.07	28.03	1.26	1.86
\$1,000,000 under \$1,500,000	3.36	7.69	3.10	7.24	2.39	4.91	4.01	5.74	12.95	36.65	1.46	2.27
\$1,500,000 under \$2,000,000	2.80	6.97	2.61	5.97	1.81	4.62	3.07	5.70	10.97	33.78	1.10	1.68
\$2,000,000 under \$5,000,000	1.67	5.36	1.51	4.18	0.99	2.56	1.75	2.92	6.38	22.09	0.61	0.96
\$5,000,000 under \$10,000,000	1.76	6.10	1.58	7.46	0.98	2.49	1.73	2.46	6.44	34.60	0.67	1.07
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>1.09</b>	<b>1.48</b>	<b>0.83</b>	<b>1.08</b>	<b>1.34</b>	<b>1.61</b>	<b>1.83</b>	<b>2.15</b>	<b>6.16</b>	<b>13.47</b>	<b>0.96</b>	<b>0.64</b>
<b>Nontaxable returns, total</b>	<b>3.35</b>	<b>5.18</b>	<b>2.61</b>	<b>3.69</b>	<b>4.57</b>	<b>6.91</b>	<b>4.64</b>	<b>6.79</b>	<b>17.75</b>	<b>262.89</b>	<b>4.01</b>	<b>53.99</b>

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
<b>All returns, total</b>	<b>3.66</b>	<b>2.94</b>	<b>2.66</b>	<b>7.45</b>	<b>2.21</b>	<b>2.85</b>	<b>0.91</b>	<b>1.00</b>	<b>5.37</b>	<b>5.62</b>	<b>4.63</b>	<b>6.36</b>
Under \$5,000	76.01	65.86	33.45	42.27	43.01	43.26	44.65	44.05	19.31	40.97	77.73	72.58
\$5,000 under \$10,000	52.41	56.02	30.89	73.81	34.66	40.72	25.82	30.39	18.60	19.53	98.95	99.34
\$10,000 under \$15,000	34.30	58.97	23.94	51.55	22.13	27.91	13.82	25.14	18.99	31.80	47.15	54.07
\$15,000 under \$20,000	56.91	61.71	26.46	37.27	14.52	18.98	6.20	7.92	23.65	42.21	47.62	52.65
\$20,000 under \$25,000	33.18	195.65	22.33	80.06	14.34	18.17	5.23	6.89	21.63	32.58	33.72	48.39
\$25,000 under \$30,000	49.62	57.67	25.22	45.19	12.52	15.79	5.12	5.87	24.92	43.54	36.16	32.63
\$30,000 under \$35,000	40.02	56.17	24.12	131.55	11.82	15.11	5.47	5.98	29.85	36.40	40.71	61.23
\$35,000 under \$40,000	41.24	65.63	28.45	45.24	13.38	18.13	5.59	5.91	35.28	34.13	40.18	54.17
\$40,000 under \$45,000	43.18	63.13	23.08	37.75	13.05	17.29	5.35	5.62	35.79	37.58	43.23	65.22
\$45,000 under \$50,000	43.39	58.50	24.27	33.86	12.13	16.06	5.76	6.08	37.16	42.58	31.68	46.79
\$50,000 under \$55,000	26.98	47.18	22.06	40.84	11.28	15.24	5.43	5.70	37.88	47.15	23.28	32.50
\$55,000 under \$60,000	34.73	53.48	22.33	31.45	11.88	14.59	5.27	5.57	36.46	51.41	39.59	91.28
\$60,000 under \$75,000	18.51	26.08	12.08	26.66	6.92	8.76	3.14	3.36	23.25	33.48	18.83	32.58
\$75,000 under \$100,000	13.67	24.73	8.59	14.25	5.54	7.47	2.52	2.74	19.97	19.44	12.68	19.80
\$100,000 under \$200,000	7.40	13.03	5.06	18.76	3.91	4.90	1.70	1.88	12.78	11.28	10.03	17.25
\$200,000 under \$500,000	4.74	9.26	4.38	64.16	4.75	6.02	1.62	1.78	10.27	27.49	7.48	17.21
\$500,000 under \$1,000,000	5.35	10.09	6.12	25.37	12.22	14.59	2.50	2.72	10.04	7.87	6.90	22.74
\$1,000,000 under \$1,500,000	5.20	11.70	6.88	40.98	16.32	19.82	3.01	3.23	10.53	8.25	6.20	19.41
\$1,500,000 under \$2,000,000	3.69	8.65	6.24	36.95	17.63	22.77	2.50	2.69	8.84	8.89	4.14	22.11
\$2,000,000 under \$5,000,000	1.97	4.52	3.21	20.50	11.65	14.15	1.45	1.58	4.62	3.50	1.99	5.30
\$5,000,000 under \$10,000,000	1.72	4.21	3.23	7.51	13.83	15.12	1.47	1.58	4.16	1.75	1.68	3.01
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>3.76</b>	<b>2.94</b>	<b>2.86</b>	<b>8.62</b>	<b>2.36</b>	<b>3.04</b>	<b>0.96</b>	<b>1.03</b>	<b>7.35</b>	<b>6.46</b>	<b>4.81</b>	<b>6.67</b>
<b>Nontaxable returns, total</b>	<b>13.97</b>	<b>36.90</b>	<b>8.83</b>	<b>14.67</b>	<b>6.47</b>	<b>8.36</b>	<b>3.04</b>	<b>4.15</b>	<b>7.74</b>	<b>11.34</b>	<b>16.52</b>	<b>20.84</b>

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
<b>All returns, total</b>	<b>8.54</b>	<b>12.12</b>	<b>8.58</b>	<b>8.66</b>	<b>2.80</b>	<b>3.89</b>	<b>1.46</b>	<b>2.92</b>	<b>0.64</b>	<b>0.82</b>
Under \$5,000	0.00	0.00	52.40	55.71	39.77	40.01	22.01	28.09	11.26	20.42
\$5,000 under \$10,000	0.00	0.00	60.17	70.35	31.76	38.98	20.89	59.38	10.23	17.65
\$10,000 under \$15,000	**	**	**	**	23.87	36.12	15.93	729.69	7.95	13.51
\$15,000 under \$20,000	**	**	**	**	22.56	27.22	15.42	1,841.79	6.83	11.88
\$20,000 under \$25,000	**	**	**	**	23.01	35.00	14.95	48.35	6.34	10.67
\$25,000 under \$30,000	** 98.71	** 98.48	** 28.80	** 29.37	25.97	35.16	14.54	41.18	5.98	11.42
\$30,000 under \$35,000	70.67	90.35	87.66	88.51	19.85	27.59	12.37	82.63	5.81	8.93
\$35,000 under \$40,000	44.70	49.68	61.59	60.83	20.32	27.58	12.34	38.93	5.00	8.25
\$40,000 under \$45,000	48.73	67.04	50.54	51.83	16.25	26.05	12.02	57.20	5.02	8.17
\$45,000 under \$50,000	70.57	70.98	93.91	94.49	16.50	24.54	13.12	28.48	4.84	8.26
\$50,000 under \$55,000	** 49.97	** 56.55	** 52.26	** 54.44	18.46	28.94	12.10	39.56	4.59	10.32
\$55,000 under \$60,000	**	**	**	**	15.35	23.72	10.99	49.08	4.50	7.93
\$60,000 under \$75,000	32.83	46.03	31.61	32.67	9.57	16.54	6.65	27.88	2.59	4.73
\$75,000 under \$100,000	21.79	30.84	39.26	40.46	8.02	14.75	4.81	15.89	2.04	3.86
\$100,000 under \$200,000	13.54	19.23	16.69	16.12	5.10	10.26	2.75	9.19	1.14	2.00
\$200,000 under \$500,000	14.04	22.51	12.29	12.90	4.39	12.20	1.95	6.55	1.01	1.73
\$500,000 under \$1,000,000	19.00	34.12	13.06	14.21	6.50	10.89	2.38	9.62	1.38	2.04
\$1,000,000 under \$1,500,000	33.03	44.99	18.19	19.66	7.43	12.94	2.63	10.37	1.66	2.62
\$1,500,000 under \$2,000,000	29.27	47.22	11.60	12.37	6.54	12.01	1.93	12.94	1.26	2.14
\$2,000,000 under \$5,000,000	14.78	23.04	7.31	7.81	3.57	6.28	1.04	4.47	0.73	1.23
\$5,000,000 under \$10,000,000	15.79	12.39	7.85	8.12	3.84	6.97	1.01	5.01	0.79	1.29
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>8.77</b>	<b>12.31</b>	<b>9.31</b>	<b>9.53</b>	<b>2.93</b>	<b>4.08</b>	<b>1.51</b>	<b>2.87</b>	<b>0.68</b>	<b>0.84</b>
<b>Nontaxable returns, total</b>	<b>37.06</b>	<b>42.71</b>	<b>19.61</b>	<b>19.52</b>	<b>9.43</b>	<b>12.47</b>	<b>5.48</b>	<b>31.41</b>	<b>2.42</b>	<b>4.23</b>

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Itemized deductions												Taxes paid deduction	
	Total	Itemized deductions in excess of limitation		Total		Total medical expenses		Expenses in excess of AGI limitation		Total				
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
														(59)
<b>All returns, total</b>	<b>0.29</b>	<b>0.57</b>	<b>0.18</b>	<b>0.99</b>	<b>1.78</b>	<b>0.99</b>	<b>1.38</b>	<b>0.99</b>	<b>1.13</b>	<b>0.31</b>	<b>0.25</b>			
Under \$5,000	7.21	0.00	0.00	6.39	11.12	6.39	10.96	6.43	7.70	5.56	9.34			
\$5,000 under \$10,000	6.82	0.00	0.00	5.77	11.55	5.77	11.07	5.77	5.93	5.05	7.30			
\$10,000 under \$15,000	4.48	0.00	0.00	4.53	7.43	4.53	6.93	4.53	4.59	3.90	5.60			
\$15,000 under \$20,000	4.08	0.00	0.00	4.42	7.26	4.42	6.63	4.42	4.48	3.52	4.75			
\$20,000 under \$25,000	3.76	0.00	0.00	4.39	7.61	4.39	6.71	4.39	4.45	3.26	4.39			
\$25,000 under \$30,000	3.53	0.00	0.00	4.27	7.50	4.27	6.46	4.27	4.33	3.03	4.46			
\$30,000 under \$35,000	3.40	0.00	0.00	4.56	8.11	4.56	6.80	4.56	4.62	2.87	3.71			
\$35,000 under \$40,000	3.10	0.00	0.00	4.61	8.11	4.61	6.68	4.61	4.66	2.68	3.51			
\$40,000 under \$45,000	3.01	0.00	0.00	4.63	8.32	4.63	6.69	4.63	4.68	2.60	3.59			
\$45,000 under \$50,000	2.89	0.00	0.00	4.99	9.09	4.99	7.13	4.99	5.04	2.53	3.01			
\$50,000 under \$55,000	2.96	0.00	0.00	4.88	9.14	4.88	7.07	4.88	4.93	2.50	3.06			
\$55,000 under \$60,000	2.98	0.00	0.00	4.75	9.36	4.75	7.03	4.75	4.81	2.49	2.96			
\$60,000 under \$75,000	1.62	0.00	0.00	3.08	5.44	3.08	4.11	3.08	3.12	1.42	1.62			
\$75,000 under \$100,000	1.28	0.00	0.00	2.77	5.05	2.77	3.70	2.77	2.80	1.11	1.25			
\$100,000 under \$200,000	0.66	16.18	16.28	2.50	4.50	2.50	3.13	2.50	2.51	0.54	0.65			
\$200,000 under \$500,000	0.62	0.98	0.99	3.99	6.70	3.99	4.85	3.99	3.97	0.47	0.60			
\$500,000 under \$1,000,000	1.11	0.91	0.84	11.26	17.58	11.26	13.45	11.26	10.88	0.91	1.04			
\$1,000,000 under \$1,500,000	1.61	1.19	1.19	17.16	25.94	17.16	20.01	17.16	17.12	1.19	1.45			
\$1,500,000 under \$2,000,000	1.71	0.99	0.96	14.75	17.62	14.75	15.12	14.75	14.95	0.99	1.88			
\$2,000,000 under \$5,000,000	0.75	0.53	0.47	14.57	18.41	14.57	14.21	14.57	13.72	0.53	0.64			
\$5,000,000 under \$10,000,000	0.77	0.61	0.56	25.31	34.56	25.31	26.76	25.31	23.86	0.61	0.70			
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
<b>Taxable returns, total</b>	<b>0.28</b>	<b>0.57</b>	<b>0.18</b>	<b>1.19</b>	<b>1.85</b>	<b>1.19</b>	<b>1.43</b>	<b>1.19</b>	<b>1.26</b>	<b>0.33</b>	<b>0.26</b>			
<b>Nontaxable returns, total</b>	<b>1.68</b>	<b>0.48</b>	<b>0.78</b>	<b>1.85</b>	<b>3.30</b>	<b>1.85</b>	<b>3.02</b>	<b>1.85</b>	<b>2.37</b>	<b>1.37</b>	<b>1.93</b>			

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Itemized deductions—continued															
	Taxes paid deduction—continued															
	Total			State and local taxes			General sales tax			Real estate taxes			Personal property taxes		Other taxes	
	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)				
<b>All returns, total</b>	<b>0.32</b>	<b>0.27</b>	<b>0.39</b>	<b>0.29</b>	<b>0.91</b>	<b>1.20</b>	<b>0.35</b>	<b>0.41</b>	<b>0.59</b>	<b>1.35</b>	<b>1.70</b>	<b>4.11</b>				
Under \$5,000	6.10	23.43	10.97	31.47	7.34	10.59	6.48	7.83	9.56	26.80	26.30	54.87				
\$5,000 under \$10,000	5.39	18.06	9.86	31.28	6.44	8.21	5.74	7.42	7.98	21.89	23.24	61.82				
\$10,000 under \$15,000	4.13	11.22	7.04	19.56	5.11	10.94	4.49	6.08	6.88	17.00	19.12	46.28				
\$15,000 under \$20,000	3.67	7.64	5.55	11.32	4.91	9.94	4.14	5.25	6.07	12.11	15.52	37.52				
\$20,000 under \$25,000	3.39	5.48	4.89	8.17	4.71	6.53	3.95	5.12	5.66	9.49	13.77	39.92				
\$25,000 under \$30,000	3.13	5.56	4.19	7.43	4.75	7.79	3.74	5.44	4.93	9.26	12.94	29.22				
\$30,000 under \$35,000	2.96	3.86	3.75	4.68	4.86	6.77	3.45	4.59	4.62	12.73	12.04	24.82				
\$35,000 under \$40,000	2.76	3.60	3.30	3.94	5.09	8.50	3.15	4.60	4.38	9.71	11.09	20.95				
\$40,000 under \$45,000	2.66	5.54	3.20	6.64	4.85	7.68	3.01	3.83	4.21	8.03	10.30	33.42				
\$45,000 under \$50,000	2.59	3.09	3.05	3.46	4.98	6.76	2.88	3.80	4.05	9.95	10.80	19.62				
\$50,000 under \$55,000	2.55	3.33	2.96	3.67	5.21	7.89	2.83	3.65	3.94	15.49	10.62	21.01				
\$55,000 under \$60,000	2.53	3.24	2.92	3.59	5.16	6.68	2.74	3.71	3.83	7.55	10.78	28.12				
\$60,000 under \$75,000	1.45	1.71	1.66	1.85	3.15	4.51	1.57	2.00	2.24	4.60	5.87	14.02				
\$75,000 under \$100,000	1.13	1.33	1.27	1.42	2.75	3.95	1.21	1.53	1.75	4.42	4.83	10.53				
\$100,000 under \$200,000	0.56	0.73	0.65	0.79	1.92	2.55	0.60	0.82	1.02	1.91	3.08	11.61				
\$200,000 under \$500,000	0.48	0.70	0.57	0.73	1.72	2.36	0.51	0.74	0.94	1.76	2.62	7.00				
\$500,000 under \$1,000,000	0.92	1.15	1.03	1.17	2.80	3.77	0.95	1.21	1.64	3.34	3.87	10.22				
\$1,000,000 under \$1,500,000	1.19	1.57	1.31	1.59	3.62	6.93	1.24	1.59	2.14	4.27	4.59	14.89				
\$1,500,000 under \$2,000,000	0.99	2.16	1.07	2.18	3.22	7.05	1.03	1.35	1.82	3.23	3.83	10.03				
\$2,000,000 under \$5,000,000	0.53	0.67	0.59	0.68	1.85	4.81	0.55	0.76	1.06	3.02	2.22	8.59				
\$5,000,000 under \$10,000,000	0.61	0.73	0.67	0.73	1.93	5.73	0.63	0.82	1.15	3.20	2.35	6.42				
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
<b>Taxable returns, total</b>	<b>0.34</b>	<b>0.27</b>	<b>0.40</b>	<b>0.29</b>	<b>1.02</b>	<b>1.26</b>	<b>0.36</b>	<b>0.41</b>	<b>0.61</b>	<b>1.29</b>	<b>1.77</b>	<b>4.31</b>				
<b>Nontaxable returns, total</b>	<b>1.43</b>	<b>3.06</b>	<b>2.02</b>	<b>3.92</b>	<b>2.06</b>	<b>3.96</b>	<b>1.58</b>	<b>2.11</b>	<b>2.29</b>	<b>6.81</b>	<b>5.88</b>	<b>13.49</b>				

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Itemized deductions—continued												
	Interest paid deduction												
	Total			Home mortgage interest			Paid to individuals			Deductible points		Qualified mortgage insurance premiums	
	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)	Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)	
<b>All returns, total</b>	<b>0.38</b>	<b>0.44</b>	<b>0.39</b>	<b>0.45</b>	<b>0.40</b>	<b>0.46</b>	<b>2.62</b>	<b>3.74</b>	<b>1.80</b>	<b>4.85</b>	<b>1.51</b>	<b>2.15</b>	
Under \$5,000	7.30	9.31	7.44	9.54	7.52	9.51	44.02	47.32	26.18	48.59	25.46	38.74	
\$5,000 under \$10,000	6.91	8.23	7.09	8.36	7.15	8.41	48.31	54.13	33.36	38.74	21.20	25.65	
\$10,000 under \$15,000	5.25	6.18	5.33	6.24	5.39	6.28	29.38	41.99	22.41	59.04	15.58	21.25	
\$15,000 under \$20,000	4.74	5.84	4.80	5.88	4.87	5.98	26.68	29.59	22.24	49.74	12.87	19.14	
\$20,000 under \$25,000	4.57	5.59	4.64	5.69	4.68	5.74	29.89	45.77	20.73	49.58	10.66	14.83	
\$25,000 under \$30,000	4.06	4.95	4.09	5.01	4.13	5.06	22.94	32.13	18.21	45.67	9.79	12.63	
\$30,000 under \$35,000	3.81	4.51	3.85	4.56	3.90	4.63	20.67	25.62	17.64	44.46	7.62	10.33	
\$35,000 under \$40,000	3.40	4.00	3.42	4.05	3.46	4.11	16.93	21.95	19.29	34.86	6.88	9.00	
\$40,000 under \$45,000	3.20	3.74	3.22	3.77	3.25	3.81	18.98	21.92	16.74	38.21	6.73	8.82	
\$45,000 under \$50,000	3.05	3.61	3.06	3.64	3.10	3.65	15.79	25.66	14.57	31.26	5.85	8.28	
\$50,000 under \$55,000	2.99	3.61	3.01	3.61	3.05	3.62	15.78	23.62	12.79	45.03	6.20	9.55	
\$55,000 under \$60,000	2.91	3.38	2.93	3.38	2.94	3.41	20.04	24.38	12.49	26.37	6.16	8.09	
\$60,000 under \$75,000	1.67	2.00	1.69	2.02	1.70	2.03	9.89	14.64	7.37	17.92	3.53	4.80	
\$75,000 under \$100,000	1.28	1.54	1.28	1.55	1.29	1.56	7.38	10.73	5.40	13.75	2.83	3.96	
\$100,000 under \$200,000	0.65	0.85	0.66	0.85	0.66	0.86	4.30	7.06	3.06	8.09	4.99	7.45	
\$200,000 under \$500,000	0.58	0.83	0.60	0.82	0.61	0.83	4.15	6.26	2.49	8.35	0.00	0.00	
\$500,000 under \$1,000,000	1.07	1.44	1.13	1.41	1.14	1.42	6.68	10.68	3.61	11.50	0.00	0.00	
\$1,000,000 under \$1,500,000	1.40	2.33	1.54	1.97	1.56	1.99	8.59	12.88	4.52	12.95	0.00	0.00	
\$1,500,000 under \$2,000,000	1.15	2.05	1.29	1.60	1.31	1.61	7.46	11.00	3.74	9.79	0.00	0.00	
\$2,000,000 under \$5,000,000	0.63	1.47	0.76	0.95	0.77	0.95	4.03	6.12	2.47	11.68	0.00	0.00	
\$5,000,000 under \$10,000,000	0.70	1.20	0.89	1.08	0.91	1.11	4.31	5.19	2.85	10.32	0.00	0.00	
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Taxable returns, total</b>	<b>0.40</b>	<b>0.44</b>	<b>0.41</b>	<b>0.46</b>	<b>0.41</b>	<b>0.46</b>	<b>2.72</b>	<b>3.83</b>	<b>1.85</b>	<b>4.97</b>	<b>1.65</b>	<b>2.35</b>	
<b>Nontaxable returns, total</b>	<b>1.74</b>	<b>2.17</b>	<b>1.77</b>	<b>2.25</b>	<b>1.79</b>	<b>2.27</b>	<b>9.55</b>	<b>13.65</b>	<b>7.79</b>	<b>19.52</b>	<b>3.86</b>	<b>5.29</b>	

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction		Total		Cash contributions		Other than cash contributions		Carryover from prior years		Casualty or theft loss deduction	
	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)	Number of returns (100)	Amount (101)	Number of returns (102)	Amount (103)	Number of returns (104)	Amount (105)
<b>All returns, total</b>	<b>1.74</b>	<b>1.30</b>	<b>0.36</b>	<b>0.47</b>	<b>0.39</b>	<b>0.59</b>	<b>0.51</b>	<b>1.38</b>	<b>4.15</b>	<b>5.79</b>	<b>11.23</b>	<b>16.68</b>
Under \$5,000	29.72	48.75	6.99	9.21	7.62	16.79	10.2	17.4	16.1	33.9	64.07	52.96
\$5,000 under \$10,000	27.25	40.41	6.39	8.37	6.73	10.82	9.9	25.2	20.9	23.0	0.00	0.00
\$10,000 under \$15,000	30.71	56.73	4.74	6.59	4.99	8.13	7.1	14.7	17.4	42.2	78.24	52.54
\$15,000 under \$20,000	33.50	42.27	4.12	6.02	4.35	12.39	5.7	19.6	18.2	28.3	52.65	60.16
\$20,000 under \$25,000	25.01	45.45	3.87	5.64	4.09	6.70	5.4	42.8	18.3	36.3	33.83	52.56
\$25,000 under \$30,000	25.17	32.06	3.52	5.25	3.70	6.43	4.8	9.7	19.6	54.3	**	**
\$30,000 under \$35,000	27.65	34.54	3.39	5.19	3.59	5.94	4.6	9.3	22.5	35.7	** 57.71	** 79.13
\$35,000 under \$40,000	23.81	33.07	3.14	4.83	3.38	5.55	4.0	7.9	18.2	52.5	44.69	51.55
\$40,000 under \$45,000	27.07	52.11	3.01	4.71	3.22	5.31	4.0	8.9	19.3	26.5	42.10	57.78
\$45,000 under \$50,000	30.84	45.33	2.93	4.50	3.13	5.48	3.9	7.8	24.2	34.2	44.69	67.13
\$50,000 under \$55,000	25.50	34.30	2.84	4.47	3.04	4.93	3.7	7.6	33.6	74.7	69.60	87.82
\$55,000 under \$60,000	20.87	41.29	2.79	4.47	3.00	4.97	3.6	7.5	24.0	24.8	39.04	53.46
\$60,000 under \$75,000	11.17	22.07	1.61	2.59	1.72	3.20	2.1	4.9	18.5	58.3	31.94	41.75
\$75,000 under \$100,000	8.80	25.15	1.23	2.12	1.31	2.28	1.6	6.0	14.1	24.9	32.37	66.07
\$100,000 under \$200,000	4.25	9.96	0.62	1.28	0.67	1.45	0.9	2.3	10.4	18.9	33.80	38.64
\$200,000 under \$500,000	2.30	6.18	0.52	1.29	0.55	1.35	0.8	6.9	7.9	19.5	25.88	20.86
\$500,000 under \$1,000,000	2.22	5.78	0.95	2.05	0.97	2.00	1.4	6.5	8.8	22.8	47.93	46.52
\$1,000,000 under \$1,500,000	2.29	6.13	1.23	2.82	1.24	4.09	1.9	9.2	9.1	29.7	** 58.56	** 56.59
\$1,500,000 under \$2,000,000	1.66	4.54	1.01	2.31	1.02	2.62	1.6	13.5	6.4	14.2	**	**
\$2,000,000 under \$5,000,000	0.85	2.48	0.54	1.29	0.55	1.55	0.9	10.1	3.5	20.2	28.91	24.23
\$5,000,000 under \$10,000,000	0.83	1.48	0.62	1.19	0.62	1.39	1.0	3.1	2.9	3.4	** 44.09	** 8.42
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0	0.0	0.0	**	**
<b>Taxable returns, total</b>	<b>1.76</b>	<b>1.33</b>	<b>0.37</b>	<b>0.48</b>	<b>0.40</b>	<b>0.59</b>	<b>0.5</b>	<b>1.4</b>	<b>5.3</b>	<b>6.2</b>	<b>14.2</b>	<b>16.1</b>
<b>Nontaxable returns, total</b>	<b>7.81</b>	<b>6.28</b>	<b>1.62</b>	<b>2.66</b>	<b>1.72</b>	<b>3.42</b>	<b>2.3</b>	<b>9.8</b>	<b>6.7</b>	<b>16.4</b>	<b>18.3</b>	<b>26.7</b>

Footnotes at end of table.



**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Itemized deductions—continued											
	Limited miscellaneous deductions											
	Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Total miscellaneous deductions subject to 2% AGI limitation			
	Number of returns (106)	Amount (107)	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)	Number of returns (112)	Amount (113)	Number of returns (114)	Amount (115)		
<b>All returns, total</b>	<b>0.78</b>	<b>1.01</b>	<b>0.72</b>	<b>1.16</b>	<b>0.56</b>	<b>0.74</b>	<b>0.88</b>	<b>0.97</b>	<b>0.46</b>	<b>0.80</b>		
Under \$5,000	8.01	19.33	17.73	30.52	8.77	12.89	12.29	27.53	7.82	19.00		
\$5,000 under \$10,000	7.71	15.63	14.54	23.48	7.71	9.82	10.99	15.45	6.85	14.83		
\$10,000 under \$15,000	6.80	10.79	10.07	13.71	6.24	11.37	9.77	17.52	5.38	10.16		
\$15,000 under \$20,000	6.04	8.77	7.41	10.10	5.56	6.96	8.48	14.48	4.65	8.34		
\$20,000 under \$25,000	5.07	6.95	5.89	7.56	5.00	6.57	7.56	14.64	4.07	6.65		
\$25,000 under \$30,000	4.68	6.28	5.03	6.79	4.46	5.96	7.14	11.44	3.72	5.99		
\$30,000 under \$35,000	4.55	6.11	4.73	6.39	4.35	6.28	7.36	12.27	3.63	5.83		
\$35,000 under \$40,000	4.28	5.66	4.32	5.90	4.02	5.49	7.28	12.31	3.38	5.35		
\$40,000 under \$45,000	4.35	5.79	4.29	5.95	3.93	7.46	7.26	13.48	3.33	5.45		
\$45,000 under \$50,000	4.24	5.56	4.13	5.69	3.83	7.16	7.16	12.65	3.22	5.19		
\$50,000 under \$55,000	4.27	5.94	4.06	6.07	3.68	5.21	6.97	11.74	3.12	5.42		
\$55,000 under \$60,000	4.34	6.55	4.19	6.69	3.73	5.29	6.30	12.49	3.16	5.88		
\$60,000 under \$75,000	2.55	3.67	2.41	3.73	2.11	2.90	3.82	6.59	1.81	3.29		
\$75,000 under \$100,000	2.17	3.20	1.93	3.14	1.66	2.51	2.99	5.53	1.43	2.73		
\$100,000 under \$200,000	1.49	2.29	1.23	2.19	0.98	1.60	1.73	3.15	0.81	1.77		
\$200,000 under \$500,000	1.58	2.49	1.41	2.47	0.91	1.76	1.18	2.59	0.73	1.72		
\$500,000 under \$1,000,000	2.61	3.68	3.24	5.98	1.54	2.63	1.43	2.78	1.19	2.42		
\$1,000,000 under \$1,500,000	3.04	4.43	4.80	9.18	1.96	3.91	1.62	3.18	1.45	2.98		
\$1,500,000 under \$2,000,000	2.27	3.95	4.32	7.98	1.61	2.86	1.24	2.80	1.15	2.60		
\$2,000,000 under \$5,000,000	1.38	1.98	2.75	6.06	0.91	1.62	0.65	1.38	0.61	1.31		
\$5,000,000 under \$10,000,000	1.39	1.53	3.15	4.81	0.97	1.67	0.69	1.10	0.67	1.07		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>Taxable returns, total</b>	<b>0.85</b>	<b>1.05</b>	<b>0.75</b>	<b>1.20</b>	<b>0.58</b>	<b>0.75</b>	<b>0.92</b>	<b>0.95</b>	<b>0.48</b>	<b>0.81</b>		
<b>Nontaxable returns, total</b>	<b>2.14</b>	<b>3.29</b>	<b>2.59</b>	<b>3.93</b>	<b>2.10</b>	<b>3.13</b>	<b>3.08</b>	<b>4.83</b>	<b>1.76</b>	<b>3.13</b>		

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

Size of adjusted gross income	Itemized deductions—continued												Exemptions		Taxable income	
	Unlimited miscellaneous deductions												Number of exemptions (122)	Amount (123)	Number of returns (124)	Amount (125)
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling		Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)	Number of returns (120)	Amount (121)				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount										
<b>All returns, total</b>	<b>2.41</b>	<b>3.34</b>	<b>2.99</b>	<b>3.64</b>	<b>3.90</b>	<b>7.42</b>	<b>0.37</b>	<b>0.39</b>	<b>0.32</b>	<b>0.19</b>						
Under \$5,000	38.43	56.49	74.38	68.60	49.77	74.22	6.29	6.29	30.44	40.39						
\$5,000 under \$10,000	32.74	42.78	35.81	42.83	60.08	47.99	5.63	5.63	25.79	30.23						
\$10,000 under \$15,000	23.20	36.82	24.61	37.43	69.52	72.47	4.28	4.28	8.64	13.97						
\$15,000 under \$20,000	21.58	25.37	23.80	27.24	51.12	54.52	4.00	4.00	5.12	6.38						
\$20,000 under \$25,000	22.66	37.26	25.92	39.07	53.34	64.68	3.71	3.71	4.07	4.73						
\$25,000 under \$30,000	21.18	31.70	26.17	35.58	36.02	51.15	3.47	3.47	3.44	3.95						
\$30,000 under \$35,000	20.37	27.05	22.36	28.50	49.37	70.39	3.35	3.35	3.07	3.43						
\$35,000 under \$40,000	17.91	25.68	20.35	27.95	37.70	46.85	3.16	3.17	2.79	3.05						
\$40,000 under \$45,000	16.26	31.61	17.23	26.18	49.51	58.45	3.05	3.05	2.65	2.87						
\$45,000 under \$50,000	15.06	25.34	16.73	25.58	34.64	70.46	2.98	2.98	2.56	2.72						
\$50,000 under \$55,000	19.10	30.87	20.00	32.02	54.02	59.09	3.00	3.00	2.52	2.66						
\$55,000 under \$60,000	14.73	24.37	16.02	25.29	36.98	54.60	2.96	2.96	2.50	2.62						
\$60,000 under \$75,000	8.89	15.27	10.11	17.07	19.05	29.89	1.71	1.71	1.42	1.48						
\$75,000 under \$100,000	7.76	14.90	8.53	15.79	19.04	38.68	1.31	1.31	1.12	1.15						
\$100,000 under \$200,000	4.83	10.02	5.46	10.69	10.32	25.93	0.67	0.67	0.54	0.57						
\$200,000 under \$500,000	3.53	7.82	4.63	8.61	5.44	17.09	0.57	0.57	0.47	0.48						
\$500,000 under \$1,000,000	3.96	10.19	6.96	11.37	4.83	19.89	1.05	1.05	0.91	0.87						
\$1,000,000 under \$1,500,000	3.91	13.54	8.04	15.02	4.46	18.92	1.38	1.38	1.19	1.21						
\$1,500,000 under \$2,000,000	2.81	11.31	7.14	12.42	3.02	16.49	1.16	1.16	0.99	0.98						
\$2,000,000 under \$5,000,000	1.34	5.88	3.83	6.53	1.44	7.83	0.63	0.63	0.53	0.48						
\$5,000,000 under \$10,000,000	1.21	7.20	4.21	8.00	1.25	5.24	0.72	0.72	0.61	0.56						
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
<b>Taxable returns, total</b>	<b>2.51</b>	<b>3.49</b>	<b>3.12</b>	<b>3.79</b>	<b>3.97</b>	<b>7.91</b>	<b>0.37</b>	<b>0.40</b>	<b>0.33</b>	<b>0.20</b>						
<b>Nontaxable returns, total</b>	<b>8.64</b>	<b>11.48</b>	<b>10.24</b>	<b>13.12</b>	<b>16.75</b>	<b>21.22</b>	<b>1.63</b>	<b>1.63</b>	<b>2.07</b>	<b>2.70</b>						

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns (126)	Amount (127)	Number of returns (128)	Amount (129)	Number of returns (130)	Amount (131)	Number of returns (132)	Amount (133)	Number of returns (134)	Amount (135)	Number of returns (136)	Amount (137)
<b>All returns, total</b>	<b>0.74</b>	<b>0.79</b>	<b>3.47</b>	<b>5.57</b>	<b>0.32</b>	<b>0.18</b>	<b>0.58</b>	<b>0.83</b>	<b>0.33</b>	<b>0.19</b>	<b>0.33</b>	<b>0.19</b>
Under \$5,000	74.85	89.85	28.77	39.73	21.74	30.45	43.83	62.84	33.20	40.70	33.20	40.70
\$5,000 under \$10,000	** 95.38	** 95.23	31.33	46.32	19.51	35.33	28.2	44.4	26.7	53.0	26.7	53.0
\$10,000 under \$15,000	**	**	25.61	33.64	8.71	17.60	12.6	17.2	10.6	23.1	10.6	23.1
\$15,000 under \$20,000	97.08	56.39	16.97	24.68	5.24	7.30	9.7	12.9	5.9	8.4	5.9	8.4
\$20,000 under \$25,000	98.44	55.78	13.48	21.83	4.16	5.13	7.1	10.1	4.7	5.6	4.7	5.6
\$25,000 under \$30,000	95.95	83.83	14.70	19.71	3.49	4.31	5.4	8.1	3.9	4.8	3.9	4.8
\$30,000 under \$35,000	96.00	72.35	12.04	14.51	3.11	3.60	5.24	7.03	3.51	4.02	3.51	4.02
\$35,000 under \$40,000	79.49	74.50	12.80	16.70	2.82	3.20	4.75	6.17	3.13	3.51	3.13	3.51
\$40,000 under \$45,000	93.21	75.32	12.88	18.03	2.67	2.98	4.44	5.67	2.91	3.23	2.91	3.23
\$45,000 under \$50,000	94.34	73.34	12.35	16.40	2.57	2.82	4.34	5.53	2.74	3.02	2.74	3.02
\$50,000 under \$55,000	62.66	66.79	14.82	20.58	2.53	2.76	4.09	5.26	2.68	2.96	2.68	2.96
\$55,000 under \$60,000	54.72	47.27	14.67	18.57	2.52	2.73	4.06	5.21	2.62	2.90	2.62	2.90
\$60,000 under \$75,000	20.12	32.53	9.93	13.39	1.42	1.55	2.32	2.93	1.47	1.65	1.47	1.65
\$75,000 under \$100,000	11.14	17.08	9.85	14.62	1.12	1.21	1.72	2.28	1.13	1.26	1.13	1.26
\$100,000 under \$200,000	3.48	5.39	11.56	15.90	0.54	0.60	1.00	1.76	0.55	0.62	0.55	0.62
\$200,000 under \$500,000	0.72	1.05	14.28	18.91	0.47	0.51	0.86	4.43	0.47	0.51	0.47	0.51
\$500,000 under \$1,000,000	1.53	2.78	30.99	33.99	0.91	0.88	1.18	5.23	0.91	0.89	0.91	0.88
\$1,000,000 under \$1,500,000	2.87	4.18	34.63	33.86	1.19	1.23	1.43	6.16	1.19	1.24	1.19	1.23
\$1,500,000 under \$2,000,000	2.33	3.85	40.90	45.63	0.99	1.00	1.16	4.92	0.99	1.01	0.99	1.00
\$2,000,000 under \$5,000,000	1.40	1.79	29.95	33.43	0.53	0.50	0.60	2.32	0.53	0.50	0.53	0.50
\$5,000,000 under \$10,000,000	1.36	1.55	29.23	37.70	0.61	0.58	0.67	2.45	0.61	0.59	0.61	0.58
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.74</b>	<b>0.79</b>	<b>4.08</b>	<b>6.26</b>	<b>0.33</b>	<b>0.19</b>	<b>0.60</b>	<b>0.86</b>	<b>0.33</b>	<b>0.19</b>	<b>0.33</b>	<b>0.19</b>
<b>Nontaxable returns, total</b>	<b>28.18</b>	<b>35.47</b>	<b>6.66</b>	<b>12.02</b>	<b>2.21</b>	<b>3.20</b>	<b>2.24</b>	<b>3.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

[1] Not included in total income.  
 Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2015 (Filing Year 2016)**

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income less deficit	44,567,263	6,692,016,950	24,945,937	4,941,209,540	1,143,593	141,635,276	3,732,736	320,435,439	14,744,996	1,288,736,696
Total income	44,567,263	6,793,316,561	24,945,937	5,018,827,577	1,143,593	143,519,690	3,732,736	325,321,519	14,744,996	1,305,647,776
Salaries and wages	36,841,550	4,242,736,571	21,737,655	3,142,950,335	934,548	75,301,634	3,444,640	253,306,674	10,724,707	771,177,928
Taxable interest	22,750,766	72,778,602	14,544,338	52,048,934	395,374	3,260,791	1,141,454	1,806,958	6,669,598	15,661,919
Tax-exempt interest [1]	4,032,597	52,468,132	2,547,314	34,716,991	52,535	1,289,276	102,033	891,509	1,330,716	15,570,357
Ordinary dividends	15,744,450	219,148,572	10,186,013	146,159,344	245,968	9,346,021	537,915	5,140,057	4,774,554	58,503,151
Qualified dividends [1]	14,870,873	173,107,303	9,675,217	115,560,723	232,536	7,928,364	490,082	3,800,645	4,473,038	45,817,572
State income tax refunds	17,992,603	29,296,456	10,824,171	20,958,303	421,810	660,652	1,484,976	1,798,075	5,261,647	5,879,427
Alimony received	177,709	6,817,574	7,687	192,030	3,183	87,342	68,840	2,948,341	97,998	3,589,861
Business or profession net income	6,130,919	226,255,804	4,471,156	176,423,374	132,665	4,994,214	318,268	9,139,495	1,208,829	35,698,722
Business or profession net loss	2,688,241	27,519,727	1,777,450	18,155,184	64,360	700,232	230,268	2,592,395	616,162	6,071,915
Sales of capital assets net gain	9,208,226	616,322,667	5,954,060	466,078,286	141,609	22,835,977	302,593	13,896,721	2,809,964	113,511,682
Sales of capital assets net loss	4,998,856	11,609,692	3,254,569	7,569,623	78,848	100,671	199,147	470,999	1,466,293	3,468,398
Sales of property other than capital assets, net gain less loss	1,423,319	16,741,093	1,049,656	12,497,338	26,345	665,671	41,185	12,253	306,133	3,565,832
Taxable Individual Retirement Arrangement (IRA) distributions	6,820,915	162,788,068	4,098,474	109,033,308	94,989	1,983,340	176,207	3,744,351	2,451,246	48,027,069
Taxable pensions and annuities	11,754,695	369,090,623	6,800,535	237,734,848	223,395	6,312,804	536,710	13,221,788	4,194,056	111,821,183
Total rental and royalty net income	3,737,561	73,686,462	2,507,919	51,322,085	71,268	1,762,889	133,307	1,710,765	1,025,066	18,890,723
Total rental and royalty net loss	2,634,713	29,585,577	1,667,643	20,180,638	29,939	506,996	182,241	2,067,521	754,891	6,830,422
Farm rental net income less loss	221,028	2,431,293	153,604	1,619,741	2,811	52,097	3,857	25,002	60,756	734,454
Partnership and S corporation net income less loss	5,775,317	605,683,751	4,376,731	503,347,598	119,271	13,457,991	201,407	17,158,053	1,077,907	71,720,109
Estate and trust net income less loss	450,370	23,688,926	241,262	13,044,350	4,386	1,128,475	8,820	751,350	195,902	8,764,751
Farm net income less loss	661,278	-6,304,266	529,022	-5,314,546	10,766	-196,546	12,207	-62,483	109,283	-730,691
Unemployment compensation	1,823,976	9,558,534	1,151,808	5,993,632	29,312	126,536	158,903	776,183	483,953	2,662,183
Taxable social security benefits	8,979,828	153,771,601	5,248,219	107,446,909	176,202	2,516,547	173,421	2,091,886	3,381,986	41,716,260
Net operating loss	247,578	14,122,761	137,564	10,160,848	5,646	704,244	9,965	402,852	94,403	2,854,817
Cancellation of debt	330,378	3,794,634	199,444	2,253,568	9,605	253,692	19,960	176,646	101,369	1,110,728
Taxable health savings account distributions	114,587	182,579	72,750	130,351	2,440	3,522	10,606	17,036	28,792	31,670
Foreign-earned income exclusion	76,548	5,849,082	42,526	3,269,039	5,952	554,450	3,584	278,586	24,485	1,747,008
Gambling earnings	1,019,820	28,524,765	585,648	16,356,642	21,993	841,874	81,768	2,017,921	330,411	9,308,327
Other income less loss	3,144,452	27,440,383	2,185,078	19,506,220	52,033	742,859	146,922	1,481,803	760,419	5,709,502
Total statutory adjustments	14,754,599	101,299,611	10,357,039	77,618,037	251,935	1,884,414	958,860	4,886,080	3,186,765	16,911,080
Educator expenses deduction	2,151,802	558,695	1,584,335	421,987	55,217	13,081	172,073	42,195	340,177	81,431
Certain business expenses of reservists, performing artists, etc.	75,024	212,859	41,626	129,438	4,055	13,724	5,988	13,081	23,356	56,616
Health savings account deduction	917,442	3,316,278	689,815	2,771,582	11,438	29,404	46,347	130,316	169,842	384,976
Moving expenses adjustment	465,046	1,962,567	248,920	1,301,297	14,145	39,932	46,076	164,872	155,905	456,466
Deductible part of self-employment tax	6,898,502	17,347,410	5,161,980	13,892,251	134,082	310,801	323,104	654,401	1,279,337	2,489,957
Payments to a Keogh plan	850,486	22,308,049	690,960	18,648,517	10,552	230,853	25,054	516,430	123,919	2,912,249
Self-employed health insurance deduction	2,449,268	20,921,760	1,791,834	17,488,704	36,454	270,105	94,637	674,516	524,342	2,488,434
Penalty on early withdrawal of savings	203,999	39,439	113,590	17,459	5,628	2,097	4,462	371	80,318	19,512
Alimony paid	361,149	9,567,278	127,495	3,266,748	20,285	541,737	54,473	1,740,621	158,896	4,018,172
IRA payments	1,320,689	7,373,468	897,429	5,721,906	12,427	53,862	64,951	225,359	345,882	1,372,341

Footnotes at end of table.

**Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2015 (Filing Year 2016)—Continued**

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

Item	All returns			Returns of married persons filing jointly and returns of surviving spouses			Returns of married persons filing separately			Returns of heads of households			Returns of single persons		
	Number of returns	Amount	(2)	Number of returns	Amount	(4)	Number of returns	Amount	(6)	Number of returns	Amount	(8)	Number of returns	Amount	(10)
	(1)	(2)	(2)	(3)	(4)	(4)	(5)	(6)	(6)	(7)	(8)	(8)	(9)	(10)	(10)
Student loan interest deduction	4,057,128	4,228,412	2,880,469	2,880,469	3,090,034	0	0	299,526	265,232	877,134	873,146	877,134	877,134	873,146	873,146
Tuition and fees deduction	629,981	1,267,732	468,161	934,568	0	0	64,941	96,879	140,123	96,879	193,042	140,123	96,879	193,042	193,042
Domestic production activities deduction	482,193	11,241,490	389,690	9,190,277	8,864	338,452	8,864	338,452	243,687	74,461	1,469,075	243,687	74,461	1,469,075	1,469,075
Archer medical savings account deduction	2,599	3,565	** 2,118	** 2,118	** 2,771	0	0	**	**	481	794	**	481	794	794
Foreign housing deduction	2,016	30,078	856	16,634	16,634	98	1,171	1,005	10,945	57	1,328	10,945	57	1,328	1,328
Other adjustments	66,022	920,530	45,450	723,868	2,216	39,194	2,216	39,194	63,928	13,034	93,540	63,928	13,034	93,540	93,540
Total itemized deductions	44,567,263	1,257,437,010	24,945,937	854,892,713	1,143,593	28,180,385	1,143,593	28,180,385	79,479,593	14,744,996	294,884,319	79,479,593	14,744,996	294,884,319	294,884,319
Medical and dental expenses deduction	8,776,985	86,931,032	4,280,891	41,403,793	179,166	1,145,587	179,166	1,145,587	4,344,323	3,677,059	40,037,328	4,344,323	3,677,059	40,037,328	40,037,328
Taxes paid deduction	44,191,436	553,015,621	24,900,973	403,653,556	1,124,283	11,931,787	1,124,283	11,931,787	28,106,613	14,480,434	109,323,665	28,106,613	14,480,434	109,323,665	109,323,665
Interest paid deduction	33,301,990	304,461,163	21,083,145	215,238,192	752,935	6,388,470	752,935	6,388,470	23,224,768	8,739,105	59,609,732	23,224,768	8,739,105	59,609,732	59,609,732
Contributions deduction	36,623,657	221,850,264	22,056,464	161,231,266	796,877	6,627,683	796,877	6,627,683	9,755,340	10,841,017	44,235,975	9,755,340	10,841,017	44,235,975	44,235,975
Casualty or theft loss deduction	72,323	1,645,750	30,644	883,406	2,432	163,358	2,432	163,358	172,420	27,989	426,566	172,420	27,989	426,566	426,566
Total miscellaneous deductions	13,652,442	137,363,965	6,483,501	71,550,303	326,343	3,589,663	326,343	3,589,663	14,959,433	5,144,365	47,264,565	14,959,433	5,144,365	47,264,565	47,264,565
Taxable income	41,738,416	5,088,012,187	23,899,509	3,819,021,374	1,078,723	108,284,905	1,078,723	108,284,905	209,127,787	13,350,395	951,578,122	209,127,787	13,350,395	951,578,122	951,578,122
Alternative minimum tax	4,313,223	30,411,884	3,198,577	23,228,866	139,348	1,046,193	139,348	1,046,193	1,613,247	626,375	4,523,579	1,613,247	626,375	4,523,579	4,523,579
Total tax credits [2]	17,830,250	39,293,065	12,561,978	30,408,178	279,631	1,523,248	279,631	1,523,248	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
Foreign tax credit	5,391,312	14,444,469	3,580,856	10,289,893	90,224	1,192,964	90,224	1,192,964	545,174	1,564,406	2,416,438	545,174	1,564,406	2,416,438	2,416,438
Child care credit	3,171,945	1,830,810	2,567,528	1,488,901	2,329	1,160	2,329	1,160	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
Nonrefundable education credit	3,185,517	4,071,264	2,363,401	3,199,317	0	0	2,363,401	0	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
Retirement savings contribution credit	894,049	160,654	467,006	97,422	19,967	4,142	19,967	4,142	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
Child tax credit	7,371,200	10,200,297	5,731,848	8,528,888	140,675	155,803	140,675	155,803	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
Residential energy credits	1,775,391	1,615,968	1,160,695	1,219,532	31,126	29,737	31,126	29,737	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
General business credit	274,443	3,388,670	211,495	2,729,322	3,263	99,018	3,263	99,018	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
Prior-year minimum tax credit	271,039	890,268	206,309	724,063	10,188	30,229	10,188	30,229	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
Adoption credit	33,411	173,105	28,383	162,851	0	0	28,383	0	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
Credit for the elderly or disabled	1,011	220	1,011	220	0	0	1,011	0	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
Alternative motor vehicle credit	6,297	15,649	1,199	7,362	1,018	1,151	1,018	1,151	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
Alternative fuel vehicle refueling property credit	3,740	1,518	2,679	1,115	0	0	2,679	0	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
Qualified plug-in electric vehicle credit	34,953	210,774	27,058	170,331	1,095	3,188	1,095	3,188	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
Earned income credit used to offset income tax before credits	249,043	84,695	56,158	17,597	0	0	56,158	0	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
American opportunity credit used to offset income tax before credits	2,266,887	2,015,041	1,813,225	1,679,458	0	0	1,813,225	0	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
Mortgage interest credit	48,650	72,310	14,581	25,400	2,008	3,269	2,008	3,269	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
Other tax credits	4,272	20,785	3,247	17,528	993	1,982	993	1,982	3,291,365	2,811,741	4,070,274	3,291,365	2,811,741	4,070,274	4,070,274
Income tax after credits	39,551,314	1,125,686,975	22,843,586	860,656,094	1,050,788	25,722,652	1,050,788	25,722,652	39,504,441	12,875,030	199,803,787	39,504,441	12,875,030	199,803,787	199,803,787
Total income tax	39,561,113	1,146,277,386	22,848,738	876,310,388	1,052,865	26,647,871	1,052,865	26,647,871	39,944,365	12,877,527	203,374,761	39,944,365	12,877,527	203,374,761	203,374,761
Total tax liability	40,388,599	1,194,582,319	23,325,282	914,457,200	1,074,674	27,580,473	1,074,674	27,580,473	41,968,749	13,146,345	210,575,897	41,968,749	13,146,345	210,575,897	210,575,897
Total tax payments	42,623,971	1,278,582,134	24,284,971	962,702,257	1,050,700	29,719,297	1,050,700	29,719,297	52,069,087	13,723,213	234,091,533	52,069,087	13,723,213	234,091,533	234,091,533
Income tax withheld	40,805,725	832,622,897	23,422,484	614,531,521	1,001,551	14,487,232	1,001,551	14,487,232	3,494,103	41,692,405	161,911,740	3,494,103	41,692,405	161,911,740	161,911,740
Estimated tax payments	6,156,557	335,876,839	4,017,033	261,180,985	90,025	10,931,773	90,025	10,931,773	7,625,899	1,891,185	56,138,181	7,625,899	1,891,185	56,138,181	56,138,181
Overpayment refunded	29,238,718	128,348,434	15,156,521	80,566,723	661,253	2,404,345	661,253	2,404,345	14,553,812	10,264,528	30,823,553	14,553,812	10,264,528	30,823,553	30,823,553
Tax due at time of filing	12,421,039	114,025,068	8,207,258	86,714,730	416,707	3,269,572	416,707	3,269,572	4,099,897	3,298,699	19,940,869	4,099,897	3,298,699	19,940,869	19,940,869

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

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

[1] Not included in total income.

[2] Includes current-year returns with the health coverage tax credit, regulated investment company credit and net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

NOTE: Detail may not add to totals because of rounding.  
Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Exemptions for dependents								Total	
	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Total income tax	Amount
<b>All returns, total</b>	<b>150,493,263</b>	<b>291,938,777</b>	<b>195,433,595</b>	<b>9,288,638</b>	<b>52,887,674</b>	<b>96,505,181</b>	<b>4,526,550,249</b>	<b>27,542,288</b>	<b>624,756,865</b>	
Under \$5,000	12,206,769	10,898,754	9,075,848	4,472,243	1,148,294	1,822,906	-57,080,156	2,198	61,926	
\$5,000 under \$10,000	11,398,595	13,087,264	9,591,769	2,787,346	2,418,240	3,495,494	19,541,939	**	**	
\$10,000 under \$15,000	12,219,481	19,593,638	12,515,178	1,163,906	4,246,766	7,078,460	53,809,783	** 4,012	** 157	
\$15,000 under \$20,000	11,228,447	20,051,079	12,518,363	448,525	4,201,040	7,532,716	73,191,996	107,801	21,590	
\$20,000 under \$25,000	9,981,450	18,120,763	11,594,368	213,765	3,616,185	6,526,395	81,324,066	225,419	113,546	
\$25,000 under \$30,000	8,832,875	16,579,665	10,567,218	92,779	3,285,476	6,012,447	90,251,452	337,686	268,726	
\$30,000 under \$35,000	7,788,560	14,934,723	9,559,044	43,215	2,853,335	5,375,679	92,581,848	557,847	526,148	
\$35,000 under \$40,000	7,125,320	13,938,927	8,980,250	19,989	2,603,803	4,958,678	97,520,336	924,193	1,224,517	
\$40,000 under \$45,000	6,144,859	11,978,345	7,947,186	13,011	2,141,063	4,031,158	90,828,757	1,092,354	1,842,699	
\$45,000 under \$50,000	5,480,559	10,841,578	7,292,729	* 8,211	1,861,802	3,548,849	88,372,258	1,151,672	2,352,934	
\$50,000 under \$55,000	4,816,483	9,642,928	6,497,567	* 3,021	1,648,886	3,145,361	86,489,590	1,224,100	2,908,116	
\$55,000 under \$60,000	4,435,920	9,131,347	6,255,439	* 3,021	1,560,867	2,875,908	89,675,479	1,275,578	3,588,584	
\$60,000 under \$75,000	10,727,714	23,551,827	16,117,539	** 9,314	3,995,293	7,434,288	268,758,342	3,582,920	13,208,057	
\$75,000 under \$100,000	12,821,791	30,669,581	21,150,541	**	5,134,993	9,519,040	445,633,914	4,954,387	29,814,204	
\$100,000 under \$200,000	18,532,593	49,572,105	33,253,747	7,034	8,681,735	16,318,358	1,185,401,419	8,616,849	132,515,229	
\$200,000 under \$500,000	5,428,176	15,480,744	10,068,078	2,371	2,800,881	5,412,666	799,876,757	2,796,904	153,951,422	
\$500,000 under \$1,000,000	884,335	2,597,527	1,642,193	501	470,213	955,334	317,489,054	469,748	83,178,255	
\$1,000,000 under \$1,500,000	195,905	568,476	361,412	* 150	99,614	207,064	120,321,322	99,518	34,519,103	
\$1,500,000 under \$2,000,000	79,971	231,052	146,966	114	39,788	84,086	68,458,977	39,756	20,157,078	
\$2,000,000 under \$5,000,000	116,718	335,819	213,335	69	57,439	122,483	170,097,840	57,396	50,917,886	
\$5,000,000 under \$10,000,000	28,680	81,601	52,308	31	13,513	29,292	91,914,369	13,502	27,047,449	
\$10,000,000 or more	18,061	51,036	32,515	22	8,447	18,521	252,090,907	8,446	66,539,239	
<b>Taxable returns, total</b>	<b>99,040,729</b>	<b>183,641,961</b>	<b>136,454,348</b>	<b>4,115,458</b>	<b>27,542,288</b>	<b>47,187,612</b>	<b>3,972,504,654</b>	<b>27,542,288</b>	<b>624,756,865</b>	
<b>Nontaxable returns, total</b>	<b>51,452,534</b>	<b>108,296,816</b>	<b>58,979,247</b>	<b>5,173,180</b>	<b>25,345,386</b>	<b>49,317,569</b>	<b>554,045,595</b>	<b>0</b>	<b>0</b>	

Footnotes at end of table.

**Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Exemptions for dependents—continued									
	Exemptions for children at home					Exemptions for children away from home				
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
<b>All returns, total</b>	<b>47,192,038</b>	<b>83,247,303</b>	<b>4,257,838,708</b>	<b>24,497,955</b>	<b>599,549,596</b>	<b>399,211</b>	<b>474,307</b>	<b>33,390,513</b>	<b>282,889</b>	<b>4,789,562</b>
Under \$5,000	1,028,802	1,621,208	-55,152,852	2,153	61,304	6,352	7,540	-820,819	* 10	* 234
\$5,000 under \$10,000	2,029,651	2,901,817	16,307,073	**	**	11,055	13,072	88,355	0	0
\$10,000 under \$15,000	3,675,190	6,029,059	46,621,730	**	**	17,135	20,174	218,716	0	0
\$15,000 under \$20,000	3,595,620	6,289,389	62,626,947	** 8,318	** 1,334	22,014	26,013	387,704	**	**
\$20,000 under \$25,000	3,038,550	5,241,318	68,327,651	52,860	21,858	19,994	26,969	447,731	** 6,974	** 4,133
\$25,000 under \$30,000	2,761,152	4,745,302	75,848,205	92,342	56,885	26,772	36,276	741,665	* 8,967	* 4,628
\$30,000 under \$35,000	2,414,783	4,230,432	78,356,216	290,144	197,294	16,233	20,219	528,647	9,258	10,545
\$35,000 under \$40,000	2,245,211	4,017,696	84,135,500	669,042	760,205	19,352	22,347	720,229	13,960	23,656
\$40,000 under \$45,000	1,873,741	3,306,374	79,508,910	868,167	1,323,863	17,976	20,965	755,242	14,980	29,564
\$45,000 under \$50,000	1,619,862	2,883,685	76,854,387	940,920	1,754,938	18,351	21,365	875,636	14,351	37,250
\$50,000 under \$55,000	1,434,827	2,598,490	75,266,528	1,025,253	2,200,197	19,575	19,578	1,017,187	15,547	56,236
\$55,000 under \$60,000	1,382,495	2,388,945	79,394,522	1,106,302	2,869,415	20,273	26,315	1,171,103	19,265	72,070
\$60,000 under \$75,000	3,652,546	6,522,011	245,726,505	3,246,961	11,356,646	37,504	43,879	2,495,467	35,405	193,978
\$75,000 under \$100,000	4,783,571	8,640,218	415,551,613	4,607,613	26,860,598	39,627	46,635	3,445,662	38,568	362,023
\$100,000 under \$200,000	8,265,520	15,264,618	1,130,614,724	8,201,833	125,330,017	86,095	97,487	11,179,836	84,730	1,528,925
\$200,000 under \$500,000	2,715,506	5,185,401	775,907,136	2,711,672	149,280,193	17,136	20,136	4,875,932	17,108	989,969
\$500,000 under \$1,000,000	459,920	929,656	310,682,940	459,464	81,492,432	2,633	3,876	1,785,813	2,633	472,279
\$1,000,000 under \$1,500,000	97,932	202,226	118,258,650	97,839	33,919,894	530	673	647,171	529	181,939
\$1,500,000 under \$2,000,000	39,132	82,416	67,327,672	39,100	19,840,910	178	235	313,523	178	88,498
\$2,000,000 under \$5,000,000	56,375	120,025	166,988,284	56,333	50,001,916	317	388	944,686	317	290,908
\$5,000,000 under \$10,000,000	13,334	28,814	90,699,299	13,323	26,692,563	69	94	463,126	69	144,761
\$10,000,000 or more	8,317	18,203	247,987,069	8,316	65,527,135	39	69	1,107,900	39	297,965
<b>Taxable returns, total</b>	<b>24,497,955</b>	<b>41,390,219</b>	<b>3,752,781,619</b>	<b>24,497,955</b>	<b>599,549,596</b>	<b>282,889</b>	<b>326,199</b>	<b>31,278,170</b>	<b>282,889</b>	<b>4,789,562</b>
<b>Nontaxable returns, total</b>	<b>22,694,083</b>	<b>41,857,085</b>	<b>505,057,089</b>	<b>0</b>	<b>0</b>	<b>116,323</b>	<b>148,108</b>	<b>2,112,343</b>	<b>0</b>	<b>0</b>

Footnotes at end of table.

**Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Exemptions for dependents—continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns (20)	Number of exemptions (21)	Adjusted gross income less deficit (22)	Number of returns (23)	Total income tax Amount (24)	Number of returns (25)	Number of exemptions (26)	Adjusted gross income less deficit (27)	Number of returns (28)	Total income tax Amount (29)
<b>All returns, total</b>	<b>2,879,221</b>	<b>3,430,429</b>	<b>191,427,498</b>	<b>1,909,530</b>	<b>19,202,733</b>	<b>6,515,143</b>	<b>9,353,143</b>	<b>290,164,813</b>	<b>2,495,901</b>	<b>20,934,541</b>
Under \$5,000	50,251	58,553	-1,501,451	* 5	* 1,606	110,674	135,605	-1,041,320	* 46	* 819
\$5,000 under \$10,000	63,272	70,270	482,788	0	0	417,139	510,335	3,473,552	0	0
\$10,000 under \$15,000	134,624	150,645	1,691,550	**	**	684,271	878,582	8,669,438	**	**
\$15,000 under \$20,000	189,153	213,295	3,315,587	** 49,890	** 9,600	721,359	1,004,018	12,602,026	** 52,609	** 10,282
\$20,000 under \$25,000	197,831	226,748	4,460,426	88,905	42,527	680,160	1,031,359	15,289,082	87,639	47,795
\$25,000 under \$30,000	228,150	269,277	6,289,187	119,331	93,981	613,690	961,591	16,858,669	138,017	122,802
\$30,000 under \$35,000	221,315	266,232	7,193,901	123,533	139,715	571,899	858,796	18,552,142	175,794	201,632
\$35,000 under \$40,000	192,523	226,431	7,193,434	120,057	196,004	432,464	692,204	16,128,637	193,388	301,647
\$40,000 under \$45,000	158,822	191,727	6,738,569	104,815	229,215	328,277	512,092	13,888,119	168,911	335,243
\$45,000 under \$50,000	150,312	175,764	7,142,232	117,628	299,750	289,708	468,035	13,756,814	186,723	416,565
\$50,000 under \$55,000	156,980	180,564	8,257,500	123,566	378,169	221,696	346,739	11,612,053	171,969	479,446
\$55,000 under \$60,000	114,463	149,031	6,585,185	93,990	321,465	198,697	311,617	11,431,662	156,124	546,411
\$60,000 under \$75,000	261,516	311,970	17,673,630	223,120	1,030,307	379,340	556,428	25,390,115	324,193	1,390,410
\$75,000 under \$100,000	281,953	334,301	24,295,071	269,156	1,825,363	372,629	497,886	32,055,045	349,937	2,431,720
\$100,000 under \$200,000	375,752	477,762	50,792,328	373,368	5,614,995	399,504	478,491	53,322,238	397,065	6,122,344
\$200,000 under \$500,000	89,735	112,442	25,036,930	89,610	4,736,170	80,962	94,686	22,860,062	80,826	4,385,353
\$500,000 under \$1,000,000	8,606	10,587	5,884,370	8,597	1,484,211	9,804	11,215	6,473,673	9,795	1,678,007
\$1,000,000 under \$1,500,000	2,192	2,655	2,677,412	2,188	772,352	1,225	1,510	1,454,247	1,225	425,848
\$1,500,000 under \$2,000,000	676	863	1,167,549	676	333,557	512	572	882,178	512	266,689
\$2,000,000 under \$5,000,000	837	1,008	2,398,352	835	703,746	887	1,063	2,562,117	886	753,460
\$5,000,000 under \$10,000,000	159	198	1,091,759	159	313,957	140	187	957,720	138	275,160
\$10,000,000 or more	101	116	2,561,191	101	676,042	104	133	2,986,545	104	743,110
<b>Taxable returns, total</b>	<b>1,909,530</b>	<b>2,249,903</b>	<b>166,258,319</b>	<b>1,909,530</b>	<b>19,202,733</b>	<b>2,495,901</b>	<b>3,221,292</b>	<b>196,694,014</b>	<b>2,495,901</b>	<b>20,934,541</b>
<b>Nontaxable returns, total</b>	<b>969,690</b>	<b>1,180,526</b>	<b>25,169,179</b>	<b>0</b>	<b>0</b>	<b>4,019,242</b>	<b>6,131,851</b>	<b>93,470,799</b>	<b>0</b>	<b>0</b>

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

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

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.



**Table 2.4 All Returns: Exemptions by Type and Number of Exemptions, by Marital Status, Tax Year 2015 (Filing Year 2016)**

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

Marital status	Exemptions for dependents									
	Number of returns	Number of exemptions	Total number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Total				Total income tax
						Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b>All returns</b>	<b>150,493,263</b>	<b>291,938,777</b>	<b>195,433,595</b>	<b>9,288,638</b>	<b>52,887,674</b>	<b>96,505,181</b>	<b>4,526,550,249</b>	<b>27,542,288</b>	<b>624,756,865</b>	
Returns of married persons filing jointly	54,210,327	162,879,610	108,406,429	10,534	27,219,637	54,473,181	3,591,336,222	19,334,216	555,816,123	
Returns of married persons filing separately, total	2,977,192	3,940,111	3,004,370	* 2,133	614,663	935,741	45,231,975	452,450	7,421,586	
Returns of married persons filing separately, spouse filing	2,947,881	3,875,087	2,945,748	* 2,133	610,482	929,339	44,972,321	450,257	7,398,173	
Returns of married persons filing separately, spouse not filing	29,311	65,024	58,622	0	4,201	6,403	259,654	* 2,193	* 23,413	
Returns of heads of households	22,134,303	57,713,803	22,134,303	0	21,375,542	35,579,500	780,884,100	6,704,710	52,377,882	
Returns of surviving spouses	84,493	214,419	84,493	0	84,493	129,926	5,323,151	39,088	614,977	
Returns of single persons	71,086,947	67,190,833	61,804,000	9,275,971	3,593,318	5,386,833	103,774,801	1,011,823	8,526,297	
	Exemptions for dependents—continued									
Marital status	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
<b>All returns</b>	<b>47,192,038</b>	<b>83,247,303</b>	<b>4,257,838,708</b>	<b>24,497,955</b>	<b>599,549,596</b>	<b>399,211</b>	<b>474,307</b>	<b>33,390,513</b>	<b>282,889</b>	<b>4,789,562</b>
Returns of married persons filing jointly	26,159,872	50,749,150	3,492,199,059	18,529,317	543,423,087	121,864	146,599	15,339,825	92,529	2,224,593
Returns of married persons filing separately, total	536,556	818,128	40,667,407	392,072	6,812,470	12,556	15,918	1,012,972	8,448	171,596
Returns of married persons filing separately, spouse filing	533,351	812,721	40,438,386	389,879	6,789,058	12,556	15,918	1,012,972	8,448	171,596
Returns of married persons filing separately, spouse not filing	3,205	5,406	229,021	* 2,193	* 23,413	0	0	0	0	0
Returns of heads of households	18,218,926	28,413,189	667,654,750	5,228,534	45,080,219	54,348	65,472	2,956,198	24,892	353,173
Returns of surviving spouses	83,505	127,092	5,195,130	38,100	600,437	0	0	0	0	0
Returns of single persons	2,193,180	3,139,745	52,122,362	309,933	3,633,382	210,443	246,317	14,081,518	157,018	2,040,200
	Exemptions for dependents—continued									
Marital status	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	
<b>All returns</b>	<b>2,879,221</b>	<b>3,430,429</b>	<b>191,427,498</b>	<b>1,909,530</b>	<b>19,202,733</b>	<b>6,515,143</b>	<b>9,353,143</b>	<b>290,164,813</b>	<b>2,495,901</b>	<b>20,934,541</b>
Returns of married persons filing jointly	1,089,853	1,379,021	111,712,626	775,273	12,820,818	1,544,203	2,204,410	130,083,562	898,040	13,270,056
Returns of married persons filing separately, total	34,054	36,707	2,089,602	29,394	313,842	49,969	64,989	2,661,236	34,682	306,323
Returns of married persons filing separately, spouse filing	34,054	36,707	2,089,602	29,394	313,842	** 49,969	** 64,989	** 2,661,236	34,682	306,323
Returns of married persons filing separately, spouse not filing	0	0	0	0	0	**	**	**	0	0
Returns of heads of households	1,512,224	1,735,714	69,339,932	** 966,236	** 5,416,646	3,729,321	5,365,124	121,495,614	** 1,105,407	** 4,946,699
Returns of surviving spouses	* 849	* 849	* 100,635	**	**	* 1,985	* 1,985	168,822	**	**
Returns of single persons	242,240	284,137	8,184,704	138,627	651,427	1,189,665	1,716,635	35,755,578	457,773	2,411,463

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

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

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	All returns with earned income credit													
	Number of returns		Adjusted gross income less deficit		EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
<b>Total</b>	<b>28,081,708</b>	<b>511,421,520</b>	<b>24,580,189</b>	<b>457,969,315</b>	<b>7,519,542</b>	<b>51,843,328</b>	<b>28,080,711</b>	<b>509,840,441</b>	<b>28,081,708</b>	<b>68,524,975</b>	<b>4,625,738</b>	<b>1,490,048</b>		
No adjusted gross income	197,776	-10,994,607	116,972	1,174,384	121,054	333,550	197,776	1,507,934	197,776	210,432	** 4,039	** 604		
\$1 under \$1,000	323,303	165,044	197,828	190,873	141,787	133,014	322,306	323,886	323,303	46,135	**	**		
\$1,000 under \$2,000	430,868	661,716	346,947	725,808	111,972	95,528	430,868	821,336	430,868	111,637	* 4,989	* 883		
\$2,000 under \$3,000	456,925	1,154,394	368,344	1,095,660	114,510	178,147	456,925	1,273,807	456,925	190,627	* 2,553	* 329		
\$3,000 under \$4,000	546,053	1,913,945	485,199	1,613,012	125,402	348,532	546,053	1,961,547	546,053	325,318	* 5,036	* 734		
\$4,000 under \$5,000	646,868	2,911,610	530,331	2,416,481	159,028	596,292	646,868	3,012,773	646,868	510,619	* 3,919	* 673		
\$5,000 under \$6,000	776,304	4,276,651	644,734	3,473,815	191,999	775,263	776,304	4,249,078	776,304	740,996	* 6,002	* 1,214		
\$6,000 under \$7,000	788,540	5,125,821	661,807	4,246,770	204,507	869,818	788,540	5,117,180	788,540	902,114	* 4,684	* 621		
\$7,000 under \$8,000	828,524	6,200,736	689,957	5,079,002	237,822	1,134,572	828,524	6,213,575	828,524	1,152,617	* 8,232	* 2,138		
\$8,000 under \$9,000	882,513	7,497,432	753,455	6,076,702	220,140	1,289,373	882,513	7,393,281	882,513	1,380,764	* 9,015	* 2,243		
\$9,000 under \$10,000	1,381,366	13,190,385	1,034,347	8,777,584	601,013	4,252,130	1,381,366	13,029,714	1,381,366	2,979,695	13,051	4,295		
\$10,000 under \$11,000	1,305,120	13,672,349	1,057,453	10,301,211	498,365	3,011,849	1,305,120	13,313,060	1,305,120	2,735,556	304,965	12,263		
\$11,000 under \$12,000	1,141,710	13,133,251	970,841	10,421,499	348,229	2,320,490	1,141,710	12,741,990	1,141,710	2,468,325	407,343	48,792		
\$12,000 under \$13,000	1,140,838	14,241,768	979,151	11,242,682	339,815	2,645,924	1,140,838	13,888,606	1,140,838	2,868,877	337,482	55,610		
\$13,000 under \$14,000	1,373,607	18,595,432	1,094,327	13,408,694	500,841	4,728,947	1,373,607	18,137,640	1,373,607	4,232,276	366,681	36,974		
\$14,000 under \$15,000	1,288,614	18,641,998	1,047,256	13,510,305	516,569	4,651,848	1,288,614	18,162,153	1,288,614	4,287,685	293,335	13,623		
\$15,000 under \$16,000	819,497	12,695,916	669,183	9,536,572	318,235	2,825,259	819,497	12,361,831	819,497	3,489,013	14,083	3,205		
\$16,000 under \$17,000	834,365	13,778,496	710,514	11,080,414	248,249	2,323,580	834,365	13,403,995	834,365	3,588,701	15,072	4,281		
\$17,000 under \$18,000	750,951	13,135,114	681,851	11,602,249	219,477	1,129,261	750,951	12,731,509	750,951	3,131,167	37,114	6,330		
\$18,000 under \$19,000	748,231	13,833,328	685,713	12,084,932	172,698	1,148,229	748,231	13,233,161	748,231	3,077,168	39,313	7,580		
\$19,000 under \$20,000	650,460	12,699,296	591,060	11,015,131	141,913	1,107,625	650,460	12,122,756	650,460	2,593,879	52,519	14,994		
\$20,000 under \$25,000	2,871,259	64,467,860	2,680,551	58,341,733	519,352	4,336,785	2,871,259	62,678,518	2,871,259	11,102,536	236,892	111,451		
\$25,000 under \$30,000	2,474,924	67,979,912	2,365,068	63,700,787	413,053	2,920,343	2,474,924	66,621,130	2,474,924	7,514,991	507,297	233,643		
\$30,000 under \$35,000	2,126,651	69,023,992	2,048,964	63,933,601	378,236	3,068,465	2,126,651	67,002,066	2,126,651	4,694,628	745,269	465,407		
\$35,000 under \$40,000	1,827,385	68,133,317	1,763,830	62,998,280	349,381	2,872,176	1,827,385	65,870,456	1,827,385	2,758,143	782,881	320,910		
\$40,000 under \$45,000	933,831	39,502,012	904,525	36,243,645	186,565	1,657,486	933,831	37,901,132	933,831	1,062,476	344,652	120,613		
\$45,000 under \$50,000	429,795	20,352,904	415,147	18,643,197	111,445	886,643	429,795	19,529,840	429,795	331,120	76,001	19,272		
\$50,000 and over	105,430	5,431,448	104,834	5,034,291	27,886	202,196	105,430	5,236,487	105,430	37,480	* 3,319	* 1,367		

Footnotes at end of the table.

**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	All returns with earned income credit						Returns with no qualifying children					
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Total</b>	<b>1,701,556</b>	<b>822,192</b>	<b>7,890,071</b>	<b>8,240,113</b>	<b>24,172,397</b>	<b>58,794,813</b>	<b>7,266,266</b>	<b>55,264,930</b>	<b>6,039,261</b>	<b>51,359,022</b>	<b>2,016,609</b>	<b>7,367,260</b>
No adjusted gross income	**	**	** 160,234	** 78,703	138,684	145,271	134,468	-5,052,780	76,052	434,962	76,942	117,932
\$1 under \$1,000	0	0	**	**	266,138	31,988	277,522	138,593	161,106	141,672	130,886	77,154
\$1,000 under \$2,000	0	0	95,063	17,171	352,489	93,583	333,510	516,093	261,088	555,200	96,392	54,879
\$2,000 under \$3,000	0	0	107,017	24,289	374,582	166,009	336,436	845,668	257,016	798,150	97,196	141,495
\$3,000 under \$4,000	0	0	116,503	37,672	469,983	286,912	376,678	1,317,762	315,047	1,081,452	96,515	248,780
\$4,000 under \$5,000	0	0	157,169	63,481	537,088	446,465	431,245	1,940,946	335,952	1,473,166	123,746	490,624
\$5,000 under \$6,000	0	0	185,760	84,116	647,331	655,666	509,406	2,809,079	398,241	2,196,885	156,333	591,083
\$6,000 under \$7,000	0	0	195,525	101,984	680,008	799,509	508,393	3,308,590	417,125	2,729,082	145,552	568,154
\$7,000 under \$8,000	0	0	231,506	136,041	722,578	1,014,438	485,456	3,633,578	397,762	2,970,414	137,970	678,847
\$8,000 under \$9,000	0	0	211,045	147,265	786,172	1,231,256	509,837	4,323,406	436,271	3,549,869	128,651	632,015
\$9,000 under \$10,000	0	0	582,389	582,170	1,270,004	2,393,229	566,549	5,368,533	476,094	4,478,094	145,913	757,084
\$10,000 under \$11,000	0	0	521,177	470,452	1,171,193	2,252,840	586,587	6,155,470	519,163	5,460,953	149,085	477,036
\$11,000 under \$12,000	** 11,105	** 956	369,132	306,330	990,655	2,113,203	536,084	6,167,507	465,932	5,173,371	137,186	665,428
\$12,000 under \$13,000	220,714	15,279	288,680	337,031	849,128	2,476,236	464,412	5,791,184	421,746	4,946,117	104,819	581,841
\$13,000 under \$14,000	341,614	70,688	452,583	691,477	998,077	3,503,824	487,528	6,579,132	453,427	5,890,724	94,848	386,589
\$14,000 under \$15,000	248,061	85,439	502,873	731,290	981,720	3,542,772	395,107	5,697,894	359,341	5,036,067	88,632	362,207
\$15,000 under \$16,000	0	0	319,339	498,677	787,454	2,987,132	70,447	1,091,967	54,648	779,408	32,039	190,977
\$16,000 under \$17,000	0	0	269,611	414,403	820,134	3,170,017	66,950	1,103,601	60,057	896,145	13,951	76,168
\$17,000 under \$18,000	0	0	240,012	290,167	734,170	2,834,670	58,536	1,027,577	52,074	843,126	23,295	62,164
\$18,000 under \$19,000	0	0	192,401	265,718	731,682	2,803,870	63,600	1,177,042	58,539	872,452	13,214	105,384
\$19,000 under \$20,000	0	0	158,600	216,477	622,580	2,362,408	55,522	1,082,558	50,593	848,544	** 23,445	** 101,520
\$20,000 under \$25,000	**	**	691,858	933,557	2,794,273	10,057,528	11,992	241,532	10,985	203,172	**	**
\$25,000 under \$30,000	** 12,013	** 2,723	590,376	680,539	2,383,188	6,600,810	0	0	0	0	0	0
\$30,000 under \$35,000	204,014	95,632	497,667	502,992	1,792,003	3,726,229	0	0	0	0	0	0
\$35,000 under \$40,000	426,102	396,959	383,933	401,143	1,235,351	2,036,090	0	0	0	0	0	0
\$40,000 under \$45,000	196,806	132,060	200,272	145,308	636,324	796,555	0	0	0	0	0	0
\$45,000 under \$50,000	38,814	21,913	135,697	72,175	322,875	239,674	0	0	0	0	0	0
\$50,000 and over	* 2,312	* 546	33,648	9,484	76,533	26,630	0	0	0	0	0	0

Footnotes at end of the table.

**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Returns with no qualifying children—continued											
	EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
<b>Total</b>	<b>7,265,269</b>	<b>58,726,874</b>	<b>7,266,266</b>	<b>2,138,197</b>	<b>1,771,620</b>	<b>180,699</b>	<b>821,477</b>	<b>171,999</b>	<b>1,678,937</b>	<b>470,853</b>	<b>4,914,110</b>	<b>1,486,645</b>
No adjusted gross income	134,468	552,794	134,468	27,506	** 3,704	** 495	**	**	** 111,963	** 20,216	79,100	13,220
\$1 under \$1,000	276,526	218,826	277,522	16,401	**	**	0	0	**	**	220,659	9,975
\$1,000 under \$2,000	333,510	610,079	333,510	46,276	* 4,989	* 883	0	0	80,506	10,959	255,134	34,435
\$2,000 under \$3,000	336,436	939,645	336,436	67,452	* 2,553	* 329	0	0	90,633	17,929	254,093	49,194
\$3,000 under \$4,000	376,678	1,330,231	376,678	99,975	* 5,036	* 734	0	0	82,840	21,282	300,932	77,958
\$4,000 under \$5,000	431,245	1,963,790	431,245	146,292	* 3,919	* 673	0	0	121,009	38,707	322,383	106,911
\$5,000 under \$6,000	509,406	2,787,968	509,406	205,529	* 6,002	* 1,214	0	0	145,184	55,224	380,433	149,091
\$6,000 under \$7,000	508,393	3,297,828	508,393	238,670	**	**	0	0	**	**	399,860	184,010
\$7,000 under \$8,000	485,456	3,649,261	485,456	227,317	** 11,376	** 2,557	0	0	** 259,402	** 102,908	381,503	176,513
\$8,000 under \$9,000	509,837	4,181,885	509,837	231,913	* 9,015	* 2,243	0	0	118,639	44,641	413,499	185,029
\$9,000 under \$10,000	566,549	5,235,177	566,549	225,408	**	**	0	0	**	**	455,524	178,416
\$10,000 under \$11,000	586,587	5,937,989	586,587	194,020	** 308,930	** 15,648	0	0	** 307,310	** 90,979	453,665	134,386
\$11,000 under \$12,000	536,084	5,838,798	536,084	139,885	405,350	48,463	** 11,088	** 594	152,307	25,856	385,036	65,566
\$12,000 under \$13,000	464,412	5,527,958	464,412	93,451	**	**	220,714	15,279	**	**	176,738	28,153
\$13,000 under \$14,000	487,528	6,277,313	487,528	72,887	** 696,120	** 90,974	341,614	70,688	** 91,951	** 18,591	114,030	28,621
\$14,000 under \$15,000	395,107	5,398,274	395,107	39,673	**	**	248,061	85,439	**	**	88,511	19,881
\$15,000 under \$16,000	70,447	970,384	70,447	22,459	* 7,013	* 1,699	0	0	26,957	7,902	41,491	12,858
\$16,000 under \$17,000	66,950	972,313	66,950	19,244	* 6,009	* 1,426	0	0	8,917	2,286	55,044	15,532
\$17,000 under \$18,000	58,536	905,289	58,536	12,012	* 6,084	* 1,109	0	0	15,503	2,584	44,006	8,319
\$18,000 under \$19,000	63,600	977,836	63,600	8,349	** 295,521	** 12,253	0	0	** 65,817	** 10,788	48,483	6,345
\$19,000 under \$20,000	55,522	929,753	55,522	3,299	**	**	0	0	**	**	34,021	2,114
\$20,000 under \$25,000	11,992	223,483	11,992	177	**	**	0	0	**	**	9,965	118
\$25,000 under \$30,000	0	0	0	0	**	**	0	0	**	**	0	0
\$30,000 under \$35,000	0	0	0	0	0	0	0	0	0	0	0	0
\$35,000 under \$40,000	0	0	0	0	0	0	0	0	0	0	0	0
\$40,000 under \$45,000	0	0	0	0	0	0	0	0	0	0	0	0
\$45,000 under \$50,000	0	0	0	0	0	0	0	0	0	0	0	0
\$50,000 and over	0	0	0	0	0	0	0	0	0	0	0	0

Footnotes at end of the table.

**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Returns with one qualifying child											
	Number of returns (37)	Adjusted gross income less deficit (38)	EIC salaries and wages (40)		EIC self-employment income (42)		EIC earned income [1] (44)		Total earned income credit (46)		EIC used to offset income tax before credits (48)	
			Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
<b>Total</b>	<b>10,261,585</b>	<b>203,587,939</b>	<b>9,249,193</b>	<b>185,152,525</b>	<b>2,449,877</b>	<b>15,424,369</b>	<b>10,261,585</b>	<b>200,576,894</b>	<b>10,261,585</b>	<b>24,745,035</b>	<b>2,311,959</b>	<b>1,065,148</b>
No adjusted gross income	33,530	-2,538,864	17,408	265,612	24,542	109,670	33,530	375,282	33,530	77,537	* 13	* 20
\$1 under \$1,000	28,781	15,783	21,085	19,637	8,854	34,418	28,781	54,055	28,781	15,590	0	0
\$1,000 under \$2,000	52,838	76,325	46,441	75,100	9,458	31,773	52,838	106,873	52,838	33,987	0	0
\$2,000 under \$3,000	72,509	188,325	67,432	181,352	11,181	24,041	72,509	205,393	72,509	69,279	0	0
\$3,000 under \$4,000	115,596	406,021	101,006	358,088	22,934	78,216	115,596	436,304	115,596	145,202	0	0
\$4,000 under \$5,000	133,565	605,691	122,217	580,736	18,984	77,279	133,565	658,015	133,565	208,144	0	0
\$5,000 under \$6,000	171,493	943,436	157,210	803,880	25,488	136,121	171,493	940,001	171,493	318,768	0	0
\$6,000 under \$7,000	173,950	1,133,780	145,731	918,568	40,438	215,377	173,950	1,133,946	173,950	384,122	**	**
\$7,000 under \$8,000	220,202	1,651,311	184,264	1,330,949	63,567	288,187	220,202	1,619,136	220,202	549,789	** 1,540	** 202
\$8,000 under \$9,000	243,406	2,073,018	203,837	1,599,068	65,058	456,824	243,406	2,055,892	243,406	697,738	0	0
\$9,000 under \$10,000	642,397	6,185,004	418,001	3,062,416	402,529	3,091,792	642,397	6,154,208	642,397	2,078,776	**	**
\$10,000 under \$11,000	527,178	5,508,393	379,663	3,418,850	282,026	1,999,560	527,178	5,418,410	527,178	1,739,881	**	**
\$11,000 under \$12,000	360,680	4,148,673	298,683	3,168,156	129,524	943,360	360,680	4,111,515	360,680	1,189,149	**	**
\$12,000 under \$13,000	371,691	4,640,561	328,713	3,793,784	107,615	755,929	371,691	4,549,713	371,691	1,225,947	**	**
\$13,000 under \$14,000	340,663	4,595,675	308,287	3,862,669	73,800	612,039	340,663	4,474,708	340,663	1,128,909	**	**
\$14,000 under \$15,000	350,721	5,087,888	317,191	4,393,268	76,365	567,826	350,721	4,961,094	350,721	1,163,895	**	**
\$15,000 under \$16,000	331,429	5,130,885	301,912	4,563,169	75,358	397,446	331,429	4,960,616	331,429	1,098,504	** 33,213	** 6,193
\$16,000 under \$17,000	340,048	5,624,070	310,004	5,042,432	75,005	430,001	340,048	5,472,433	340,048	1,130,922	* 9,063	* 2,854
\$17,000 under \$18,000	341,834	5,977,462	321,495	5,679,789	80,371	198,764	341,834	5,878,553	341,834	1,139,273	**	**
\$18,000 under \$19,000	329,828	6,091,141	306,416	5,515,717	59,804	302,006	329,828	5,817,723	329,828	1,088,337	**	**
\$19,000 under \$20,000	279,402	5,448,490	256,314	4,785,264	** 284,079	** 1,789,898	279,402	5,195,669	279,402	867,529	** 102,551	** 23,621
\$20,000 under \$25,000	1,437,242	32,295,606	1,358,355	29,897,922	**	**	1,437,242	31,277,414	1,437,242	3,920,324	210,565	102,254
\$25,000 under \$30,000	1,288,353	35,325,256	1,254,094	33,763,303	172,126	844,616	1,288,353	34,607,919	1,288,353	2,583,186	475,587	216,028
\$30,000 under \$35,000	1,073,220	34,865,194	1,047,072	32,682,315	157,817	984,337	1,073,220	33,666,652	1,073,220	1,339,567	664,998	419,837
\$35,000 under \$40,000	794,708	29,446,533	777,197	27,738,072	126,261	595,223	794,708	28,333,294	794,708	487,696	640,319	232,124
\$40,000 under \$45,000	206,319	8,660,283	199,166	7,652,409	56,694	459,667	206,319	8,112,076	206,319	82,985	174,109	62,013
\$45,000 under \$50,000	0	0	0	0	0	0	0	0	0	0	0	0
\$50,000 and over	0	0	0	0	0	0	0	0	0	0	0	0

Footnotes at end of the table.

**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Returns with one qualifying child—continued										Returns with two qualifying children					
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount				
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)				
<b>Total</b>	<b>743,955</b>	<b>556,287</b>	<b>2,741,458</b>	<b>2,784,215</b>	<b>9,197,472</b>	<b>20,895,672</b>	<b>7,113,774</b>	<b>163,090,060</b>	<b>6,280,551</b>	<b>143,724,417</b>	<b>2,006,581</b>	<b>17,940,081</b>				
No adjusted gross income	**	**	21,083	25,929	31,722	51,588	19,274	-2,053,187	14,580	290,530	13,398	62,847				
\$1 under \$1,000	0	0	* 8,173	* 5,747	28,781	9,844	13,284	8,030	11,966	17,714	* 1,321	* 12,751				
\$1,000 under \$2,000	0	0	8,435	4,868	52,837	29,119	34,533	51,863	30,451	79,526	**	**				
\$2,000 under \$3,000	0	0	11,150	4,401	72,509	64,878	29,025	72,289	25,961	71,434	**	**				
\$3,000 under \$4,000	0	0	25,717	12,511	115,273	132,691	40,274	142,850	36,193	129,858	** 15,615	** 34,148				
\$4,000 under \$5,000	0	0	18,921	12,441	132,946	195,704	64,984	288,475	58,166	303,584	10,184	-4,927				
\$5,000 under \$6,000	0	0	28,405	20,897	171,493	297,871	65,490	358,772	59,369	314,099	**	**				
\$6,000 under \$7,000	0	0	**	**	173,950	350,057	83,169	536,312	75,931	483,381	** 23,578	** 117,259				
\$7,000 under \$8,000	0	0	** 104,875	** 88,713	219,206	494,939	94,705	704,021	85,891	627,224	25,063	96,270				
\$8,000 under \$9,000	0	0	66,996	71,632	243,406	626,107	95,715	816,335	83,196	676,594	20,987	157,699				
\$9,000 under \$10,000	0	0	**	**	642,060	1,601,581	123,120	1,167,260	97,081	844,731	41,342	335,193				
\$10,000 under \$11,000	0	0	**	**	526,182	1,401,154	147,491	1,549,351	119,999	1,052,574	57,612	467,056				
\$11,000 under \$12,000	0	0	**	**	360,680	1,024,280	185,713	2,133,783	157,333	1,535,088	64,133	575,173				
\$12,000 under \$13,000	0	0	**	**	369,656	1,097,948	219,035	2,741,989	170,521	1,888,929	85,522	864,252				
\$13,000 under \$14,000	0	0	**	**	338,631	1,022,834	403,566	5,494,281	245,134	2,703,766	244,147	2,773,372				
\$14,000 under \$15,000	0	0	**	**	350,721	1,045,098	396,841	5,743,254	274,878	3,153,810	249,467	2,566,453				
\$15,000 under \$16,000	0	0	** 1,157,112	** 1,440,879	329,362	985,094	295,706	4,583,503	224,695	3,044,466	139,737	1,484,086				
\$16,000 under \$17,000	0	0	89,669	104,625	338,729	1,023,442	302,317	4,992,706	245,226	3,729,275	103,987	1,207,682				
\$17,000 under \$18,000	0	0	**	**	341,626	1,036,776	241,757	4,228,011	219,111	3,738,278	68,816	354,933				
\$18,000 under \$19,000	0	0	**	**	328,694	977,365	241,017	4,460,442	220,112	3,970,419	67,596	400,778				
\$19,000 under \$20,000	0	0	** 227,140	** 267,044	274,318	770,332	212,802	4,159,948	193,207	3,737,784	42,272	333,887				
\$20,000 under \$25,000	**	**	341,294	337,085	1,371,561	3,480,985	965,174	21,614,976	906,931	19,738,894	172,358	1,432,513				
\$25,000 under \$30,000	** 12,013	** 2,723	290,670	204,806	1,222,859	2,162,353	795,726	21,885,872	752,917	20,333,593	158,036	1,152,949				
\$30,000 under \$35,000	**	**	205,124	121,127	802,206	798,602	694,718	22,547,944	663,416	21,010,372	137,740	992,561				
\$35,000 under \$40,000	** 611,128	** 482,889	103,128	52,911	312,137	202,661	680,147	25,456,615	657,256	23,356,352	135,809	1,322,181				
\$40,000 under \$45,000	** 120,814	** 70,676	33,567	8,601	45,929	12,371	449,258	19,014,517	437,619	17,489,109	72,185	740,982				
\$45,000 under \$50,000	0	0	0	0	0	0	218,935	10,389,846	213,413	9,423,034	55,676	459,983				
\$50,000 and over	0	0	0	0	0	0	0	0	0	0	0	0				

Footnotes at end of the table.

**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Returns with two qualifying children—continued

Size of adjusted gross income	EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)	Number of returns (69)	Amount (70)	Number of returns (71)	Amount (72)
<b>Total</b>	<b>7,113,774</b>	<b>161,664,498</b>	<b>7,113,774</b>	<b>27,243,735</b>	<b>501,366</b>	<b>223,956</b>	<b>127,787</b>	<b>87,114</b>	<b>2,252,509</b>	<b>3,136,752</b>	<b>6,768,173</b>	<b>23,883,027</b>
No adjusted gross income	19,274	353,378	19,274	67,296	* 108	* 28	0	0	11,229	16,019	17,912	51,249
\$1 under \$1,000	13,284	30,465	13,284	7,739	0	0	0	0	* 2,318	* 654	12,983	7,085
\$1,000 under \$2,000	34,533	86,548	34,533	23,329	0	0	0	0	**	**	**	**
\$2,000 under \$3,000	29,025	80,470	29,025	32,124	0	0	0	0	** 9,317	** 2,478	** 63,557	** 52,975
\$3,000 under \$4,000	40,274	147,949	40,274	58,981	0	0	0	0	* 6,397	* 3,249	40,274	55,731
\$4,000 under \$5,000	64,984	298,657	64,984	115,795	0	0	0	0	10,129	7,235	64,686	108,560
\$5,000 under \$6,000	65,490	357,692	65,490	143,159	0	0	0	0	* 9,158	* 6,747	65,490	136,412
\$6,000 under \$7,000	83,169	537,047	83,169	214,743	0	0	0	0	16,373	11,266	83,169	203,477
\$7,000 under \$8,000	94,705	723,494	94,705	277,133	0	0	0	0	27,076	21,208	93,709	255,925
\$8,000 under \$9,000	95,715	834,293	95,715	326,747	0	0	0	0	19,967	24,382	95,715	302,365
\$9,000 under \$10,000	123,120	1,179,924	123,120	468,527	0	0	0	0	44,407	51,938	123,120	416,589
\$10,000 under \$11,000	147,491	1,519,630	147,491	606,156	**	**	0	0	**	**	147,482	533,938
\$11,000 under \$12,000	185,713	2,110,262	185,713	833,946	**	**	0	0	**	**	185,707	745,118
\$12,000 under \$13,000	219,035	2,753,181	219,035	1,082,963	**	**	0	0	**	**	218,031	951,095
\$13,000 under \$14,000	403,566	5,477,138	403,566	2,172,574	**	**	0	0	**	**	403,566	1,744,343
\$14,000 under \$15,000	396,841	5,720,263	396,841	2,183,949	**	**	0	0	**	**	396,543	1,758,132
\$15,000 under \$16,000	295,706	4,528,551	295,706	1,616,701	** 7,070	** 588	0	0	** 857,639	** 1,395,210	295,706	1,367,866
\$16,000 under \$17,000	302,317	4,936,958	302,317	1,666,318	0	0	0	0	113,824	202,342	301,310	1,463,976
\$17,000 under \$18,000	241,757	4,093,211	241,757	1,312,864	**	**	0	0	**	**	239,714	1,211,585
\$18,000 under \$19,000	241,017	4,371,197	241,017	1,314,279	**	**	0	0	**	**	241,017	1,200,270
\$19,000 under \$20,000	212,802	4,071,670	212,802	1,114,304	** 4,056	** 2,162	0	0	** 207,930	** 290,468	212,504	1,036,961
\$20,000 under \$25,000	965,174	21,171,406	965,174	4,642,962	22,020	7,773	0	0	211,968	325,641	958,206	4,309,548
\$25,000 under \$30,000	795,726	21,486,542	795,726	3,084,268	29,700	16,191	0	0	193,303	294,020	777,283	2,774,058
\$30,000 under \$35,000	694,718	22,002,933	694,718	1,998,221	73,297	38,443	**	**	180,786	195,106	656,694	1,764,671
\$35,000 under \$40,000	680,147	24,678,532	680,147	1,288,627	134,582	86,050	** 18,988	** 9,702	177,840	199,104	603,617	1,003,472
\$40,000 under \$45,000	449,258	18,230,091	449,258	479,451	160,549	54,660	74,010	59,602	93,429	68,662	332,119	356,129
\$45,000 under \$50,000	218,935	9,883,016	218,935	110,581	69,983	18,061	34,789	17,811	59,420	21,024	138,061	71,495
\$50,000 and over	0	0	0	0	0	0	0	0	0	0	0	0

Footnotes at end of the table.

**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Returns with three or more qualifying children											
	Number of returns (73)	Adjusted gross income less deficit (74)	EIC salaries and wages (75)		EIC self-employment income (76)		EIC earned income [1] (77)		EIC earned income [1] (78)		Total earned income credit (81)	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>Total</b>	<b>3,440,083</b>	<b>89,478,592</b>	<b>3,012,183</b>	<b>77,733,351</b>	<b>1,046,475</b>	<b>11,111,619</b>	<b>3,440,083</b>	<b>88,872,175</b>	<b>3,440,083</b>	<b>88,872,175</b>	<b>3,440,083</b>	<b>14,398,008</b>
No adjusted gross income	10,504	-1,349,776	8,932	183,281	6,173	43,200	10,504	226,481	10,504	226,481	10,504	38,093
\$1 under \$1,000	* 3,715	* 2,637	* 3,672	* 11,850	* 726	* 8,690	* 3,715	* 20,540	* 3,715	* 20,540	* 3,715	* 6,404
\$1,000 under \$2,000	9,987	15,435	* 8,967	* 15,982	**	**	9,987	17,836	9,987	17,836	9,987	8,044
\$2,000 under \$3,000	18,955	48,111	17,934	44,725	**	**	18,955	48,299	18,955	48,299	18,955	21,771
\$3,000 under \$4,000	13,505	47,313	12,953	43,614	** 2,592	** 8,879	13,505	47,063	13,505	47,063	13,505	21,160
\$4,000 under \$5,000	17,074	76,497	13,997	58,995	* 6,114	* 33,316	17,074	92,311	17,074	92,311	17,074	40,388
\$5,000 under \$6,000	29,915	165,364	29,915	158,951	**	**	29,915	163,417	29,915	163,417	29,915	73,540
\$6,000 under \$7,000	23,028	147,140	23,028	135,738	** 5,118	** 17,086	23,028	148,359	23,028	148,359	23,028	64,579
\$7,000 under \$8,000	28,160	211,826	22,039	150,416	11,222	71,268	28,160	221,684	28,160	221,684	28,160	98,378
\$8,000 under \$9,000	33,555	284,674	30,151	251,171	* 5,444	* 42,835	33,555	321,211	33,555	321,211	33,555	124,366
\$9,000 under \$10,000	49,300	469,588	43,172	392,343	11,229	68,061	49,300	460,404	49,300	460,404	49,300	206,984
\$10,000 under \$11,000	43,864	459,136	38,627	368,834	9,641	68,197	43,864	437,031	43,864	437,031	43,864	195,499
\$11,000 under \$12,000	59,233	683,288	48,893	544,885	17,386	136,550	59,233	681,414	59,233	681,414	59,233	305,345
\$12,000 under \$13,000	85,699	1,068,035	58,170	613,852	41,859	443,902	85,699	1,057,753	85,699	1,057,753	85,699	466,516
\$13,000 under \$14,000	141,850	1,926,343	87,478	951,534	88,047	956,946	141,850	1,908,481	141,850	1,908,481	141,850	857,907
\$14,000 under \$15,000	145,945	2,112,963	95,846	927,160	102,105	1,155,362	145,945	2,082,522	145,945	2,082,522	145,945	900,168
\$15,000 under \$16,000	121,915	1,889,561	87,928	1,149,529	71,101	752,750	121,915	1,902,279	121,915	1,902,279	121,915	751,348
\$16,000 under \$17,000	125,051	2,058,119	95,227	1,412,562	55,306	609,730	125,051	2,022,292	125,051	2,022,292	125,051	772,217
\$17,000 under \$18,000	108,823	1,902,064	89,172	1,341,057	46,995	513,400	108,823	1,854,456	108,823	1,854,456	108,823	667,019
\$18,000 under \$19,000	113,786	2,104,702	100,646	1,726,344	32,085	340,061	113,786	2,066,405	113,786	2,066,405	113,786	686,203
\$19,000 under \$20,000	102,734	2,008,300	90,946	1,643,540	25,018	282,124	102,734	1,925,664	102,734	1,925,664	102,734	608,747
\$20,000 under \$25,000	456,851	10,315,747	404,280	8,501,745	114,093	1,504,469	456,851	10,006,214	456,851	10,006,214	456,851	2,539,073
\$25,000 under \$30,000	390,844	10,768,784	358,057	9,603,890	82,891	922,778	390,844	10,526,669	390,844	10,526,669	390,844	1,847,536
\$30,000 under \$35,000	358,713	11,610,854	338,476	10,240,914	82,678	1,091,567	358,713	11,332,482	358,713	11,332,482	358,713	1,356,841
\$35,000 under \$40,000	352,531	13,230,169	329,377	11,903,857	87,311	954,773	352,531	12,858,629	352,531	12,858,629	352,531	981,821
\$40,000 under \$45,000	278,254	11,827,212	267,741	11,102,127	57,686	456,837	278,254	11,558,965	278,254	11,558,965	278,254	500,040
\$45,000 under \$50,000	210,860	9,963,058	201,734	9,220,163	55,769	426,660	210,860	9,646,824	210,860	9,646,824	210,860	220,540
\$50,000 and over	105,430	5,431,448	104,834	5,034,291	27,886	202,196	105,430	5,236,487	105,430	5,236,487	105,430	37,480

Footnotes at end of the table.



**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Returns with three or more qualifying children—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Number of returns (89)	Amount (90)
	Number of returns (83)	Amount (84)	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)		
<b>Total</b>	<b>40,793</b>	<b>20,246</b>	<b>8,336</b>	<b>6,792</b>	<b>1,217,166</b>	<b>1,848,293</b>	<b>3,292,641</b>	<b>12,529,469</b>		
No adjusted gross income	* 214	* 61	**	**	4,743	8,817	9,950	29,214		
\$1 under \$1,000	0	0	0	0	* 726	* 1,321	* 3,715	* 5,083		
\$1,000 under \$2,000	0	0	0	0	**	**	**	**		
\$2,000 under \$3,000	0	0	0	0	** 2,040	** 826	** 28,942	** 28,991		
\$3,000 under \$4,000	0	0	0	0	* 1,549	* 629	13,505	20,531		
\$4,000 under \$5,000	0	0	0	0	* 7,110	* 5,098	17,074	35,290		
\$5,000 under \$6,000	0	0	0	0	* 3,013	* 1,248	29,915	72,292		
\$6,000 under \$7,000	0	0	0	0	* 7,087	* 2,614	23,028	61,965		
\$7,000 under \$8,000	0	0	0	0	12,219	11,316	28,160	87,061		
\$8,000 under \$9,000	0	0	0	0	* 5,444	* 6,610	33,552	117,755		
\$9,000 under \$10,000	0	0	0	0	10,178	10,341	49,300	196,644		
\$10,000 under \$11,000	0	0	0	0	11,634	12,136	43,864	183,362		
\$11,000 under \$12,000	0	0	0	0	19,378	27,106	59,233	278,239		
\$12,000 under \$13,000	0	0	0	0	42,856	67,476	84,703	399,040		
\$13,000 under \$14,000	0	0	0	0	93,028	149,880	141,850	708,026		
\$14,000 under \$15,000	**	**	0	0	**	**	145,945	719,662		
\$15,000 under \$16,000	0	0	0	0	72,920	130,034	120,895	621,314		
\$16,000 under \$17,000	0	0	0	0	57,201	105,151	125,051	667,067		
\$17,000 under \$18,000	0	0	0	0	50,091	89,029	108,823	577,990		
\$18,000 under \$19,000	** 6,294	** 3,804	0	0	** 418,026	** 754,094	113,488	619,890		
\$19,000 under \$20,000	**	**	0	0	**	**	101,738	553,000		
\$20,000 under \$25,000	**	**	0	0	**	**	454,542	2,266,878		
\$25,000 under \$30,000	**	**	0	0	**	**	383,046	1,664,399		
\$30,000 under \$35,000	* 6,975	* 7,127	0	0	111,757	186,759	333,102	1,162,955		
\$35,000 under \$40,000	* 7,979	* 2,736	0	0	102,964	149,128	319,596	829,957		
\$40,000 under \$45,000	9,995	3,940	** 1,999	** 2,144	73,276	68,045	258,276	428,055		
\$45,000 under \$50,000	* 6,018	* 1,210	* 4,025	* 4,102	76,277	51,150	184,814	168,179		
\$50,000 and over	* 3,319	* 1,367	* 2,312	* 546	33,648	9,484	76,533	26,630		

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

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

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

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2015 (Filing Year 2016)**

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

Age [1]	Number of returns		Adjusted gross income less deficit		Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
<b>All returns</b>	<b>44,567,263</b>	<b>6,692,016,950</b>	<b>44,567,263</b>	<b>6,793,316,561</b>	<b>36,841,550</b>	<b>4,242,736,571</b>	<b>22,750,765</b>	<b>72,778,602</b>	<b>4,032,597</b>	<b>52,466,132</b>	<b>15,744,450</b>	<b>219,148,572</b>		
Under 18	47,683	1,836,388	47,683	1,836,924	7,150	94,693	30,271	165,706	13,679	46,497	37,231	375,029		
18 under 26	699,942	39,444,234	699,942	39,752,365	671,104	34,124,839	106,613	160,334	20,959	102,792	94,866	680,536		
26 under 35	4,898,271	510,011,815	4,898,271	515,092,883	4,797,807	454,698,138	1,595,279	1,428,371	112,265	399,448	950,187	4,039,869		
35 under 45	8,639,382	1,281,056,818	8,639,382	1,297,205,564	8,379,810	1,046,161,421	3,510,608	5,304,747	274,832	2,056,931	2,051,626	12,450,966		
45 under 55	10,782,622	1,834,470,179	10,782,622	1,863,242,089	10,261,719	1,353,926,049	5,045,325	14,086,609	600,878	5,472,622	3,293,040	32,947,934		
55 under 65	10,275,846	1,698,668,193	10,275,846	1,733,143,265	9,043,031	1,063,313,328	5,816,211	19,347,774	1,059,452	12,774,762	4,038,939	55,187,399		
65 and over	9,223,516	1,326,529,322	9,223,516	1,343,043,470	3,680,928	290,418,101	6,646,459	32,285,061	1,950,532	31,615,081	5,278,561	113,466,839		
<b>All returns</b>	<b>14,870,873</b>	<b>173,107,303</b>	<b>17,992,603</b>	<b>29,296,456</b>	<b>177,709</b>	<b>6,817,574</b>	<b>8,819,159</b>	<b>198,736,078</b>	<b>14,207,082</b>	<b>604,712,975</b>	<b>1,423,319</b>	<b>16,741,093</b>		
Under 18	35,230	279,827	10,127	12,127	0	0	0	0	40,526	777,803	5,046	168		
18 under 26	90,460	531,070	126,572	118,336	0	0	0	0	94,450	2,133,732	7,023	32,148		
26 under 35	906,883	3,247,692	1,884,656	1,963,081	0	0	0	0	890,905	16,812,343	76,836	176,659		
35 under 45	1,951,139	9,596,758	3,926,366	5,520,968	15,543	333,772	1,871,956	34,798,645	1,888,619	69,185,649	184,687	1,556,952		
45 under 55	3,100,402	24,947,643	4,930,351	7,920,056	76,065	3,267,120	2,328,917	55,041,409	2,926,475	143,594,290	330,635	6,133,654		
55 under 65	3,801,672	43,163,256	4,498,756	7,799,838	58,883	2,273,277	2,275,255	65,224,866	3,590,872	166,090,780	358,799	2,542,698		
65 and over	4,985,086	91,341,057	2,615,775	5,962,049	27,218	943,406	1,464,805	33,066,597	4,775,236	206,118,378	460,294	6,298,815		
<b>All returns</b>	<b>6,820,915</b>	<b>162,788,068</b>	<b>11,754,695</b>	<b>369,090,623</b>	<b>3,737,561</b>	<b>73,686,462</b>	<b>2,634,713</b>	<b>29,585,577</b>	<b>221,028</b>	<b>2,431,293</b>	<b>5,775,317</b>	<b>605,683,751</b>		
Under 18	0	0	0	0	5,091	3,326	0	0	0	0	11,751	266,644		
18 under 26	8,768	62,708	27,767	193,848	2,181	75,820	68,748	68,748	0	0	20,944	1,227,073		
26 under 35	108,219	1,035,229	263,552	2,425,599	149,940	1,301,645	1,418,723	1,418,723	2,101	30,787	332,401	17,821,782		
35 under 45	285,993	4,264,768	683,844	9,568,023	416,491	4,250,677	4,929,371	4,929,371	8,414	40,131	985,022	100,481,953		
45 under 55	603,931	10,428,399	1,258,915	26,760,134	710,138	10,516,362	6,055,776	7,733,417	23,491	53,936	1,520,144	189,049,055		
55 under 65	1,303,002	30,018,085	3,027,923	98,401,297	973,800	19,866,997	7,183,343	8,368,254	53,930	476,735	1,506,993	178,599,112		
65 and over	4,511,003	116,978,880	6,492,695	231,741,721	1,479,920	37,671,635	6,358,890	7,067,064	133,092	2,017,838	1,398,061	118,238,131		

Footnotes at the end of table.

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2015 (Filing Year 2016)—Continued

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

Table with columns for Age [1], Estate and trust net income less loss, Farm net income less loss, Unemployment compensation, Taxable social security benefits, Net operating loss, and Cancellation of debt. Includes sub-sections for Foreign-earned income exclusion, Gambling earnings, and Total statutory adjustments.

Table with columns for Age [1], Itemized deductions in excess of limitation, Medical and dental expenses deduction, and Taxes paid deduction. Includes sub-sections for Total, Total medical expenses, and Expenses in excess of AGI limitation.

Footnotes at the end of table.

**Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2015 (Filing Year 2016)—Continued**

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

Age [1]		Itemized deductions—continued																	
		Taxes paid deduction																	
		State and local taxes				General sales tax				Real estate taxes				Personal property taxes				Other taxes	
		Total		Income tax		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns	
Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
<b>All returns</b>	<b>42,690,831</b>	<b>352,701,327</b>	<b>33,063,383</b>	<b>335,060,168</b>	<b>9,627,447</b>	<b>17,641,159</b>	<b>37,613,402</b>	<b>188,605,843</b>	<b>18,858,908</b>	<b>9,312,994</b>	<b>18,858,908</b>	<b>9,312,994</b>	<b>18,858,908</b>	<b>9,312,994</b>	<b>2,744,266</b>	<b>2,395,457</b>			
Under 18	34,731	115,721	32,531	110,317	* 2,200	* 5,405	4,844	19,077	* 1,003	* 551	* 1,003	* 551	* 1,003	* 1,996	* 71				
18 under 26	631,828	2,075,943	504,399	1,885,050	127,429	190,893	198,297	478,202	238,538	163,939	238,538	163,939	238,538	27,284	17,780				
26 under 35	4,608,596	27,660,526	3,958,430	26,301,145	650,167	1,359,381	3,231,812	11,147,965	1,918,941	983,291	1,918,941	983,291	1,918,941	246,955	170,436				
35 under 45	8,247,018	68,564,463	6,888,450	65,481,461	1,358,567	3,083,002	7,134,331	32,827,473	3,664,227	1,850,812	3,664,227	1,850,812	3,664,227	461,489	382,564				
45 under 55	10,423,918	100,037,706	8,632,872	96,135,712	1,791,046	3,901,995	9,486,949	49,001,927	4,773,295	2,518,309	4,773,295	2,518,309	4,773,295	689,669	553,308				
55 under 65	9,918,301	91,078,844	7,954,774	87,144,775	1,963,527	3,934,069	9,339,783	49,390,955	4,592,980	2,194,688	4,592,980	2,194,688	4,592,980	734,464	665,556				
65 and over	8,826,438	63,168,123	5,091,927	58,001,709	3,734,512	5,166,414	8,217,385	45,740,245	3,669,924	1,601,403	3,669,924	1,601,403	3,669,924	602,408	605,742				
Itemized deductions—continued																			
Age [1]		Interest paid deduction																	
		Home mortgage interest																	
		Total		Paid to financial institutions		Paid to individuals		Deductible points		Qualified mortgage insurance premiums									
		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount							
Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount							
<b>All returns</b>	<b>33,301,990</b>	<b>304,461,163</b>	<b>32,715,927</b>	<b>283,004,465</b>	<b>32,171,652</b>	<b>276,728,389</b>	<b>1,179,971</b>	<b>6,276,076</b>	<b>2,242,975</b>	<b>1,273,716</b>	<b>2,242,975</b>	<b>1,273,716</b>	<b>2,242,975</b>	<b>4,112,358</b>	<b>6,287,486</b>				
Under 18	2,858	61,649	**	**	**	**	0	0	0	0	0	0	0	0	0				
18 under 26	209,636	1,257,199	** 199,836	** 1,039,045	** 194,497	** 1,015,842	5,400	23,203	8,585	18,347	8,585	18,347	93,259	180,756					
26 under 35	3,304,323	27,490,298	3,263,318	25,487,870	3,196,781	24,925,565	127,801	561,305	157,916	218,160	157,916	218,160	1,025,823	1,571,903					
35 under 45	7,155,042	72,642,485	7,104,477	69,333,696	6,990,803	67,727,378	255,136	1,606,318	353,471	284,464	353,471	284,464	1,230,236	1,942,968					
45 under 55	9,171,464	89,770,030	9,102,373	84,835,454	8,974,196	83,066,751	319,658	1,768,703	599,386	294,384	599,386	294,384	909,893	1,381,825					
55 under 65	8,176,670	69,389,690	8,039,399	64,532,447	7,900,056	63,047,788	290,346	1,484,660	645,613	275,590	645,613	275,590	567,471	751,860					
65 and over	5,281,997	43,849,813	5,006,523	37,775,953	4,915,320	36,944,066	181,631	831,888	478,004	182,772	478,004	182,772	285,676	458,174					
Itemized deductions—continued																			
Age [1]		Contributions deduction																	
		Total																	
		Total		Cash contributions		Other than cash contributions		Carryover from prior years		Casualty or theft loss deduction									
		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount							
Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount							
<b>All returns</b>	<b>1,391,495</b>	<b>13,895,495</b>	<b>36,623,657</b>	<b>221,850,264</b>	<b>33,198,961</b>	<b>162,566,565</b>	<b>22,541,991</b>	<b>70,869,799</b>	<b>457,237</b>	<b>34,023,305</b>	<b>457,237</b>	<b>34,023,305</b>	<b>72,323</b>	<b>1,645,750</b>					
Under 18	2,857	61,626	9,452	22,800	17,936	17,936	* 2,078	* 4,864	0	0	0	0	0						
18 under 26	8,837	19,074	387,937	987,116	312,626	723,758	216,616	232,644	11,002	65,320	11,002	65,320	* 2,989	* 2,968					
26 under 35	56,623	212,364	3,340,636	10,466,463	2,774,339	7,419,736	2,004,057	3,714,207	34,947	546,042	34,947	546,042	6,029	206,186					
35 under 45	153,469	1,081,358	6,783,378	29,940,557	5,900,830	21,135,913	4,424,155	9,041,261	49,638	728,444	49,638	728,444	7,558	235,629					
45 under 55	305,192	3,258,368	9,010,420	47,050,473	8,066,515	34,563,256	5,909,080	12,839,114	69,130	1,721,389	69,130	1,721,389	13,316	219,433					
55 under 65	369,579	3,829,792	8,935,232	58,310,411	8,298,917	43,191,017	5,579,507	15,279,673	109,528	5,059,449	109,528	5,059,449	16,692	285,171					
65 and over	494,938	5,432,914	8,156,602	75,072,443	7,836,282	55,514,948	4,406,499	29,758,037	182,992	25,902,662	182,992	25,902,662	25,738	696,363					

Footnotes at the end of table.

**Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, by Tax Year 2015 (Filing Year 2016)—Continued**

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

Age [1]	Itemized deductions—continued												Unlimited miscellaneous deductions	
	Limited miscellaneous deductions												Total	
	Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Total miscellaneous deductions subject to 2% AGI limitation		Total			
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>All returns</b>	<b>12,775,570</b>	<b>113,175,476</b>	<b>14,603,058</b>	<b>96,134,022</b>	<b>20,634,806</b>	<b>7,934,949</b>	<b>53,858,878</b>	<b>27,859,296</b>	<b>157,927,849</b>	<b>1,235,102</b>	<b>24,188,489</b>			
Under 18	36,536	214,444	* 4,009	* 56,232	18,761	13,597	31,209	165,695	42,204	235,523	5,164	5,003		
18 under 26	455,230	4,779,427	455,151	4,798,632	245,289	56,703	85,671	385,595	528,511	5,220,930	12,272	165,525		
26 under 35	1,789,623	16,927,124	2,165,706	18,213,799	1,890,972	448,224	456,103	1,835,014	2,945,185	20,497,037	55,639	657,079		
35 under 45	2,627,095	23,082,034	3,568,836	25,593,929	3,818,142	1,105,270	946,677	4,309,330	5,362,879	31,008,529	148,254	2,920,401		
45 under 55	3,030,623	25,124,897	3,977,690	25,514,881	4,963,741	1,687,702	1,497,469	9,248,171	6,891,704	36,450,754	280,803	5,940,361		
55 under 65	2,620,725	22,229,432	3,227,816	17,023,789	4,838,246	1,914,453	1,991,817	14,608,942	6,399,207	33,547,184	370,349	6,959,639		
65 and over	2,215,737	20,818,119	1,203,851	4,932,759	4,859,654	2,709,000	2,945,300	23,326,132	5,889,606	30,967,892	362,622	7,540,481		
Age [1]	Itemized deductions—continued												Excess advance premium tax credit repayment	
	Unlimited miscellaneous deductions												Alternative minimum tax	
	Gambling loss deduction		Miscellaneous deductions other than gambling		Exemptions		Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment			
Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>All returns</b>	<b>899,246</b>	<b>21,513,019</b>	<b>334,022</b>	<b>2,272,999</b>	<b>102,632,304</b>	<b>385,502,369</b>	<b>41,738,416</b>	<b>5,088,012,187</b>	<b>4,313,223</b>	<b>30,411,884</b>	<b>773,240</b>	<b>1,097,203</b>		
Under 18	0	0	5,164	5,003	* 2,997	* 11,907	37,108	1,373,880	* 3,005	* 2,712	0	0		
18 under 26	9,074	158,941	2,205	3,637	881,444	3,506,188	631,464	25,968,785	8,454	54,995	* 8,076	* 5,471		
26 under 35	39,117	608,212	16,389	47,772	10,626,155	41,731,557	4,731,086	372,973,927	241,379	1,228,048	80,029	61,831		
35 under 45	106,219	2,566,800	42,005	324,465	26,427,097	99,678,034	8,355,114	954,378,957	957,783	5,077,500	131,205	140,043		
45 under 55	202,973	5,232,091	77,424	572,216	29,597,912	109,171,351	10,360,021	1,417,483,540	1,346,101	8,114,333	183,945	249,024		
55 under 65	277,097	6,183,803	91,766	648,554	20,405,917	75,887,691	9,741,314	1,330,460,951	1,003,394	7,651,785	296,376	542,433		
65 and over	264,765	6,763,172	99,068	671,352	14,690,782	55,515,641	7,882,308	985,372,147	753,107	8,282,511	73,609	98,402		
Age [1]	Total tax credits				Income tax after credits				Total income tax					
	Income tax before credits		Total tax credits		Income tax after credits		Total income tax		Income tax before credits		Total income tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns</b>	<b>41,505,335</b>	<b>1,165,992,661</b>	<b>17,830,250</b>	<b>39,293,065</b>	<b>39,551,314</b>	<b>1,125,686,975</b>	<b>39,561,113</b>	<b>1,146,277,366</b>						
Under 18	36,111	342,230	17,176	7,144	36,111	335,086	36,411	352,574						
18 under 26	625,483	4,922,650	221,960	286,802	550,139	4,631,073	550,140	4,703,009						
26 under 35	4,729,011	75,061,033	2,230,233	3,905,784	4,366,788	71,101,621	4,367,015	71,619,937						
35 under 45	8,350,908	213,531,747	5,081,876	10,272,317	7,722,542	203,138,929	7,723,558	205,421,093						
45 under 55	10,340,055	338,079,314	4,801,904	12,072,147	9,829,308	325,786,259	9,830,926	330,483,438						
55 under 65	9,729,316	314,029,212	3,083,092	7,691,999	9,444,448	305,817,576	9,444,926	311,151,604						
65 and over	7,694,451	220,026,476	2,394,008	5,056,871	7,604,978	214,876,431	7,608,136	222,545,730						

\* Estimate should be used with caution due to the small number of sample returns on which it is based.  
 \*\* Data combined to avoid disclosure of information for specific taxpayers.  
 [1] Age for joint returns was based on the primary taxpayer's age.  
 [2] Not included in total income.  
 [3] Less than \$500.  
 NOTE: Detail may not add to totals because of rounding.  
 Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 2.7 All Returns: Affordable Care Act Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total premium tax credit		Advance payment of premium tax credit		Net premium tax credit		Excess advance premium tax credit repayment		Health care individual responsibility payment	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns, total</b>	<b>150,493,263</b>	<b>10,210,310,102</b>	<b>5,002,765</b>	<b>18,081,434</b>	<b>5,718,907</b>	<b>20,155,707</b>	<b>2,343,256</b>	<b>1,544,319</b>	<b>3,292,753</b>	<b>2,699,501</b>	<b>6,691,982</b>	<b>3,109,377</b>
No adjusted gross income	2,072,066	-203,775,058	171,650	952,805	185,725	863,491	134,718	151,916	45,147	12,420	3,498	825
\$1 under \$5,000	10,134,703	26,240,797	227,054	1,072,093	245,744	1,050,154	156,626	102,064	73,448	21,145	9,229	2,218
\$5,000 under \$10,000	11,398,595	86,411,986	334,739	1,304,183	347,776	1,271,117	233,253	134,649	93,694	41,123	24,838	6,253
\$10,000 under \$15,000	12,219,481	152,752,468	644,910	2,394,121	652,322	2,288,668	426,404	229,156	185,676	65,896	594,192	162,777
\$15,000 under \$20,000	11,228,447	195,857,988	776,415	2,767,535	797,568	2,734,334	429,741	223,413	334,355	96,740	945,365	256,599
\$20,000 under \$25,000	9,981,450	224,230,854	703,847	2,250,261	708,893	2,291,969	292,234	181,109	420,106	144,410	945,924	274,170
\$25,000 under \$30,000	8,832,875	242,572,775	569,644	1,843,338	595,410	1,967,332	205,352	133,427	392,556	186,503	835,193	258,045
\$30,000 under \$35,000	7,788,560	252,828,331	414,307	1,376,299	473,515	1,598,801	142,674	79,426	330,851	197,815	674,358	251,237
\$35,000 under \$40,000	7,125,320	266,697,481	337,472	1,245,932	382,532	1,432,404	105,950	82,953	284,618	204,715	520,058	217,529
\$40,000 under \$45,000	6,144,859	260,694,609	240,854	801,600	288,247	967,943	67,582	65,200	226,292	178,204	412,638	199,865
\$45,000 under \$50,000	5,480,559	260,151,373	183,742	674,325	236,631	886,493	53,980	47,497	187,381	195,072	365,405	197,081
\$50,000 and over	58,086,347	8,445,646,798	398,132	1,398,940	804,542	2,803,001	94,743	113,509	718,630	1,355,459	1,361,285	1,282,778

NOTES: Data in the table does not reflect amended returns or errors that were corrected after initial processing. Modified adjusted gross income which is used for the premium tax credit eligibility could have been higher than adjusted gross income. Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]	Income tax before credits, regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Alternative minimum tax	
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>Returns with regular tax computation only [2]</b>												
<b>Total</b>	<b>91,482,057</b>	<b>5,618,952,399</b>	<b>3,762,168,428</b>	<b>91,474,051</b>	<b>643,563,411</b>	<b>91,482,057</b>	<b>643,259,142</b>	<b>0</b>	<b>d</b>	<b>d</b>	<b>1,549,597</b>	<b>5,683,849</b>
Under \$5,000	94,180	-394,609	85,788	92,619	8,397	94,180	8,579	0	0	0	* 4	* 3,295
\$5,000 under \$10,000	1,754,891	13,887,545	2,961,638	1,752,874	295,716	1,754,891	296,343	0	0	0	0	0
\$10,000 under \$15,000	5,654,676	71,164,433	16,128,750	5,653,688	1,612,385	5,654,676	1,614,847	0	0	0	**	**
\$15,000 under \$20,000	6,354,028	111,748,077	40,099,407	6,351,712	4,046,352	6,354,028	4,051,970	0	0	0	** 1,002	** 109
\$20,000 under \$25,000	7,306,871	164,730,868	66,824,889	7,305,850	7,348,644	7,306,871	7,358,770	0	0	0	0	0
\$25,000 under \$30,000	7,350,151	202,042,779	90,099,042	7,350,150	10,557,580	7,350,151	10,562,890	0	0	0	**	**
\$30,000 under \$40,000	13,012,872	453,677,786	235,008,904	13,012,831	28,812,552	13,012,872	28,833,707	0	0	0	** 2,343	** 4,863
\$40,000 under \$50,000	10,133,022	453,621,491	267,347,014	10,133,022	34,147,185	10,133,022	34,183,857	0	d	d	* 1,175	* 3,403
\$50,000 under \$75,000	16,339,272	1,001,730,295	653,472,871	16,339,267	93,151,557	16,339,272	93,222,543	0	0	0	24,474	32,201
\$75,000 under \$100,000	9,568,989	827,526,390	579,879,992	9,568,978	88,030,569	9,568,989	88,083,964	0	d	d	67,748	71,458
\$100,000 under \$200,000	11,678,569	1,546,247,283	1,163,629,512	11,678,566	203,782,929	11,678,569	204,009,102	0	0	0	351,777	708,922
\$200,000 under \$500,000	2,007,473	546,123,332	447,169,165	2,007,460	103,524,871	2,007,473	103,724,560	0	0	0	1,043,308	4,309,391
\$500,000 under \$1,000,000	174,997	116,163,178	102,467,513	174,988	31,549,144	174,997	31,554,255	0	0	0	55,631	474,474
\$1,000,000 under \$1,500,000	28,315	33,557,730	29,730,541	28,315	10,388,774	28,315	10,323,595	0	0	0	1,327	34,578
\$1,500,000 under \$2,000,000	9,557	16,392,522	14,605,846	9,557	5,338,207	9,557	5,296,877	0	0	0	288	8,027
\$2,000,000 under \$5,000,000	11,549	33,266,808	29,394,374	11,549	11,255,325	11,549	11,053,324	0	0	0	403	16,273
\$5,000,000 under \$10,000,000	1,902	12,476,577	10,826,800	1,901	4,341,619	1,902	4,191,774	0	0	0	68	7,168
\$10,000,000 or more	744	14,989,914	12,436,383	744	5,371,607	744	4,888,184	0	0	0	40	9,688
<b>Returns with Form 8615 tax computation [3]</b>												
<b>Total</b>	<b>315,298</b>	<b>6,215,250</b>	<b>5,095,064</b>	<b>315,298</b>	<b>1,076,952</b>	<b>315,298</b>	<b>1,031,906</b>	<b>-45,046</b>	<b>0</b>	<b>0</b>	<b>1,633</b>	<b>8,151</b>
Under \$5,000	81,379	279,371	185,741	81,379	18,593	81,379	19,174	581	0	0	0	0
\$5,000 under \$10,000	97,873	708,943	441,629	97,873	44,217	97,873	56,001	11,784	0	0	0	0
\$10,000 under \$15,000	56,941	708,256	490,453	56,941	51,731	56,941	71,825	20,094	0	0	0	0
\$15,000 under \$20,000	27,424	477,380	369,187	27,424	42,814	27,424	54,935	12,121	0	0	0	0
\$20,000 under \$25,000	13,152	297,371	233,274	13,152	28,933	13,152	39,359	10,426	0	0	0	0
\$25,000 under \$30,000	13,039	354,423	321,277	13,039	42,194	13,039	57,031	14,837	0	0	0	0
\$30,000 under \$40,000	* 8,244	* 282,528	* 235,744	* 8,244	* 31,605	* 8,244	* 27,496	* -4,109	0	0	0	0
\$40,000 under \$50,000	* 4,000	* 179,026	* 157,422	* 4,000	* 22,855	* 4,000	* 28,923	* 6,068	0	0	**	**
\$50,000 under \$75,000	* 5,036	* 324,496	* 297,385	* 5,036	* 53,176	* 5,036	* 69,488	* 16,312	0	0	0	0
\$75,000 under \$100,000	**	**	**	**	**	**	**	**	0	0	0	0
\$100,000 under \$200,000	** 5,849	** 683,614	** 637,181	** 5,849	** 138,464	** 5,849	** 169,676	** 31,212	0	0	0	0
\$200,000 under \$500,000	* 1,783	* 567,187	* 452,768	* 1,783	* 122,359	* 1,783	* 108,206	* -14,153	0	0	** 1,602	** 3,425
\$500,000 under \$1,000,000	* 270	* 200,387	* 189,291	* 270	* 63,166	* 270	* 60,862	* -2,304	0	0	0	0
\$1,000,000 under \$1,500,000	* 146	* 193,265	* 185,665	* 146	* 67,144	* 146	* 42,651	* -24,493	0	0	0	0
\$1,500,000 under \$2,000,000	* 65	* 118,726	* 111,626	* 65	* 41,358	* 65	* 38,716	* -2,642	0	0	0	0
\$2,000,000 under \$5,000,000	57	173,136	149,347	57	56,639	57	43,410	-13,229	0	0	* 14	* 1,016
\$5,000,000 under \$10,000,000	27	167,015	155,508	27	60,425	27	44,748	-15,677	0	0	* 13	* 1,136
\$10,000,000 or more	14	500,126	484,567	14	191,280	14	99,405	-91,875	0	0	* 3	* 2,573

Footnotes at end of table.

**Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]	Income tax before credits, regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Alternative minimum tax	
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>Returns with Schedule D tax computation</b>												
<b>Total</b>	<b>23,060,400</b>	<b>4,426,898,106</b>	<b>3,645,320,239</b>	<b>23,046,037</b>	<b>969,795,514</b>	<b>22,071,912</b>	<b>837,868,618</b>	<b>-131,926,896</b>	<b>* 409</b>	<b>* 51</b>	<b>2,890,326</b>	<b>24,748,273</b>
Under \$5,000	177,777	467,706	164,143	168,785	16,408	25,603	1,414	-14,994	0	0	**	**
\$5,000 under \$10,000	119,547	898,685	257,773	117,531	25,792	76,580	11,730	-14,062	0	0	0	0
\$10,000 under \$15,000	368,856	4,769,434	964,220	366,863	94,793	215,536	49,442	-45,351	0	0	0	0
\$15,000 under \$20,000	470,755	8,238,559	2,784,646	470,755	281,917	374,754	194,763	-87,154	0	0	0	0
\$20,000 under \$25,000	528,133	12,004,595	4,604,886	526,814	502,076	413,926	344,464	-157,612	0	0	**	**
\$25,000 under \$30,000	636,251	17,502,864	7,191,002	636,251	841,583	536,532	634,529	-207,054	0	0	**	**
\$30,000 under \$40,000	1,334,014	46,670,879	23,778,104	1,334,014	2,905,699	1,226,796	2,297,614	-608,075	**	**	** 4,523	** 8,538
\$40,000 under \$50,000	1,355,617	61,177,530	36,172,552	1,355,615	4,586,890	1,303,427	3,832,488	-754,402	0	0	0	0
\$50,000 under \$75,000	3,527,804	219,833,439	147,294,609	3,527,773	21,365,956	3,449,386	18,858,152	-2,507,804	0	0	4,728	9,727
\$75,000 under \$100,000	3,209,788	279,980,847	199,444,079	3,209,785	30,472,125	3,160,135	27,569,590	-2,902,535	0	0	14,488	37,147
\$100,000 under \$200,000	6,826,766	956,701,746	737,072,132	6,826,764	133,358,752	6,790,376	124,115,658	-9,243,094	** 409	** 51	261,765	745,565
\$200,000 under \$500,000	3,411,452	997,802,251	830,771,930	3,411,446	196,680,072	3,405,559	181,651,633	-15,028,439	**	**	2,172,680	12,105,725
\$500,000 under \$1,000,000	707,679	480,341,923	429,495,104	707,679	131,320,107	707,407	118,616,296	-12,703,811	**	**	350,452	4,861,085
\$1,000,000 under \$1,500,000	166,964	202,173,329	182,732,161	166,964	62,512,250	166,928	55,449,045	-7,063,205	0	0	36,232	1,130,942
\$1,500,000 under \$2,000,000	70,208	120,928,086	109,915,705	70,208	39,099,399	70,197	34,171,944	-4,927,455	**	**	14,151	650,158
\$2,000,000 under \$5,000,000	104,837	312,604,434	286,135,357	104,837	104,993,696	104,819	89,456,007	-15,537,689	0	0	21,006	1,515,886
\$5,000,000 under \$10,000,000	26,681	182,544,934	167,269,099	26,681	62,999,092	26,681	51,167,213	-11,831,879	0	0	5,776	854,980
\$10,000,000 or more	17,271	522,256,865	479,272,739	17,271	177,738,919	17,271	129,446,635	-48,292,284	0	0	4,524	2,828,520

Footnotes at end of table.



**Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Excess advance premium tax credit repayment				Income tax before credits			Total tax credits			Income tax after credits			Total income tax				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	As a percentage of	
																	Modified taxable income [1]	Adjusted gross income less deficit
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)						
<b>Returns with regular tax computation only [2]</b>																		
<b>Total</b>	<b>2,394,669</b>	<b>1,887,405</b>	<b>91,482,057</b>	<b>650,835,914</b>	<b>37,581,147</b>	<b>53,325,775</b>	<b>77,223,888</b>	<b>595,808,488</b>	<b>77,232,665</b>	<b>596,593,040</b>	<b>15.9</b>	<b>10.6</b>						
Under \$5,000	0	0	94,180	11,874	1,559	195	92,657	11,679	92,657	11,679	13.6	-3.0	124					
\$5,000 under \$10,000	0	0	1,754,891	296,343	* 4,033	* 1,284	1,750,857	295,059	1,750,857	295,059	10.0	2.1	168					
\$10,000 under \$15,000	73,993	12,416	5,654,676	1,627,346	2,487,469	345,179	4,112,342	1,271,531	4,112,342	1,271,531	7.9	1.8	225					
\$15,000 under \$20,000	208,427	39,928	6,354,028	4,091,923	2,212,890	743,462	4,854,322	3,311,639	4,854,322	3,311,639	8.3	3.0	521					
\$20,000 under \$25,000	336,272	109,792	7,306,871	7,468,562	3,429,377	1,535,275	5,015,791	5,843,169	5,015,791	5,843,169	8.7	3.5	800					
\$25,000 under \$30,000	338,888	154,493	7,350,151	10,719,441	3,873,206	2,487,907	4,837,918	8,136,239	4,837,918	8,136,251	9.0	4.0	1,107					
\$30,000 under \$40,000	531,164	332,226	13,012,872	29,168,737	5,517,905	5,853,805	9,448,792	23,049,247	9,449,767	23,049,248	9.8	5.1	1,771					
\$40,000 under \$50,000	345,103	303,335	10,133,022	34,490,635	4,087,821	5,272,755	8,486,431	28,944,427	8,487,406	28,944,527	10.8	6.4	2,856					
\$50,000 under \$75,000	369,625	478,328	16,339,272	93,733,071	6,610,543	11,339,366	15,333,073	81,943,001	15,334,048	81,944,411	12.5	8.2	5,015					
\$75,000 under \$100,000	122,774	268,510	9,568,989	88,424,265	4,060,843	8,421,249	9,437,867	79,740,726	9,438,842	79,741,258	13.8	9.6	8,333					
\$100,000 under \$200,000	61,826	167,688	11,678,569	204,885,772	4,783,068	9,695,293	11,628,076	195,024,447	11,629,456	195,031,921	16.8	12.6	16,700					
\$200,000 under \$500,000	6,222	19,596	2,007,473	108,055,574	436,898	2,557,389	2,000,375	105,478,665	2,002,998	105,701,733	23.6	19.4	52,654					
\$500,000 under \$1,000,000	* 191	* 530	174,997	32,030,837	55,669	1,884,341	173,830	30,345,965	174,397	30,537,432	29.8	26.3	174,503					
\$1,000,000 under \$1,500,000	* 140	* 319	28,315	10,358,595	10,067	765,866	28,045	9,592,410	28,196	9,664,169	32.5	28.8	341,309					
\$1,500,000 under \$2,000,000	* 24	* 137	9,557	5,305,072	3,608	493,314	9,469	4,811,621	9,518	4,849,953	33.2	29.6	507,477					
\$2,000,000 under \$5,000,000	** 20	** 107	** 14,195	** 20,167,866	** 6,202	** 2,159,094	11,427	10,003,617	11,512	10,095,175	34.3	30.3	874,117					
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	1,879	3,730,132	1,896	3,779,132	34.9	30.3	1,986,925					
\$10,000,000 or more	**	**	**	**	**	**	737	4,274,915	743	4,384,753	35.3	29.3	5,893,485					
<b>Returns with Form 8615 tax computation [3]</b>																		
<b>Total</b>	<b>0</b>	<b>0</b>	<b>315,298</b>	<b>1,040,056</b>	<b>121,970</b>	<b>118,157</b>	<b>310,249</b>	<b>921,899</b>	<b>310,249</b>	<b>970,817</b>	<b>19.0</b>	<b>15.6</b>	<b>3,079</b>					
Under \$5,000	0	0	81,379	19,174	31,485	582	80,321	18,593	80,321	18,593	10.0	6.7	228					
\$5,000 under \$10,000	0	0	97,873	56,001	36,051	1,675	97,873	54,325	97,873	54,325	12.3	7.7	555					
\$10,000 under \$15,000	0	0	56,941	71,825	23,040	1,695	55,882	70,130	55,882	70,130	14.3	9.9	1,232					
\$15,000 under \$20,000	0	0	27,424	54,935	10,462	783	27,424	54,153	27,424	54,153	14.7	11.3	1,975					
\$20,000 under \$25,000	0	0	** 38,435	** 153,738	** 13,466	** 3,987	13,144	37,890	13,144	37,890	16.2	12.7	2,881					
\$25,000 under \$30,000	0	0	**	**	**	**	13,039	56,048	13,039	56,048	17.4	15.8	4,298					
\$30,000 under \$40,000	0	0	**	**	**	**	* 8,244	* 26,398	* 8,244	* 26,398	* 11.2	* 9.3	* 3,202					
\$40,000 under \$50,000	0	0	**	**	**	**	* 4,000	* 29,416	* 4,000	* 29,416	* 18.7	* 16.4	* 7,354					
\$50,000 under \$75,000	0	0	* 5,036	* 69,488	0	0	* 5,036	* 69,488	* 5,036	* 69,488	* 23.4	* 21.4	* 13,798					
\$75,000 under \$100,000	0	0	**	**	**	**	**	**	**	**	** [4]	** [4]	**					
\$100,000 under \$200,000	0	0	** 5,849	** 169,676	** 5,849	** 96,707	** 2,925	** 72,969	** 2,925	** 72,969	** 11.5	** 10.7	** 12,475					
\$200,000 under \$500,000	0	0	* 1,783	* 110,703	* 1,044	* 3,761	* 1,783	* 106,941	* 1,783	* 114,946	* 25.4	* 20.3	* 64,468					
\$500,000 under \$1,000,000	0	0	* 270	* 60,862	* 270	* 420	* 270	* 60,442	* 270	* 66,002	* 34.9	* 32.9	* 244,452					
\$1,000,000 under \$1,500,000	0	0	* 146	* 42,651	* 146	* 543	* 146	* 42,108	* 146	* 46,683	* 25.1	* 24.2	* 319,747					
\$1,500,000 under \$2,000,000	0	0	* 65	* 38,716	* 65	* 351	* 65	* 38,366	* 65	* 40,837	* 36.6	* 34.8	* 628,262					
\$2,000,000 under \$5,000,000	0	0	* 57	* 44,426	* 51	* 3,023	* 57	* 41,403	* 57	* 46,487	* 31.1	* 26.8	* 815,561					
\$5,000,000 under \$10,000,000	0	0	27	45,884	25	4,349	27	41,535	27	46,783	30.1	28.0	1,732,704					
\$10,000,000 or more	0	0	14	101,978	14	282	14	101,697	14	119,671	24.7	23.9	8,547,929					

Footnotes at end of table.

**Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Excess advance premium tax credit repayment			Income tax before credits			Total tax credits			Income tax after credits			Total income tax									
	Number of returns	Amount	(14)	Number of returns	Amount	(16)	Number of returns	Amount	(17)	Number of returns	Amount	(18)	Number of returns	Amount	(20)	Number of returns	Amount	(22)	As a percentage of		Average income tax (dollars)	
																			Modified taxable income [1]	Adjusted gross income less deficit		(23)
<b>Returns with Schedule D tax computation</b>																						
<b>Total</b>	<b>363,605</b>	<b>577,769</b>	<b>(13)</b>	<b>22,119,943</b>	<b>863,241,902</b>	<b>(15)</b>	<b>10,939,457</b>	<b>24,349,828</b>	<b>(17)</b>	<b>21,461,306</b>	<b>(18)</b>	<b>21,469,114</b>	<b>838,341,730</b>	<b>(20)</b>	<b>21,469,114</b>	<b>(21)</b>	<b>859,507,846</b>	<b>(22)</b>	<b>23.6</b>	<b>19.4</b>	<b>37,272</b>	
Under \$5,000	0	0		26,599	2,953		* 7,621	* 50		24,607		24,607	2,904		24,607		2,904		1.8	0.6	16	
\$5,000 under \$10,000	0	0		76,580	11,730		19,716	132		75,522		75,522	11,598		75,522		11,598		4.5	1.3	97	
\$10,000 under \$15,000	* 8,134	* 6,257		218,635	55,699		88,360	10,411		164,820		164,820	39,334		164,820		39,334		4.1	0.8	107	
\$15,000 under \$20,000	11,037	3,210		376,809	197,973		146,506	37,902		313,671		313,671	157,232		313,671		157,232		5.6	1.9	334	
\$20,000 under \$25,000	28,252	15,494		420,004	361,078		192,718	37,533		373,860		373,860	309,147		373,860		309,147		6.7	2.6	585	
\$25,000 under \$30,000	31,607	25,724		541,722	660,293		246,261	85,631		468,077		468,077	550,630		468,077		550,630		7.7	3.1	865	
\$30,000 under \$40,000	67,592	60,946		1,236,447	2,364,400		493,881	218,568		1,104,682		1,104,682	2,090,999		1,104,682		2,090,999		8.8	4.5	1,567	
\$40,000 under \$50,000	64,793	59,056		1,308,534	3,891,544		544,962	287,742		1,210,992		1,210,992	3,549,849		1,210,992		3,549,849		9.8	5.8	2,619	
\$50,000 under \$75,000	73,135	139,953		3,453,983	19,017,484		1,535,665	1,109,728		3,340,397		3,340,397	17,771,956		3,340,397		17,771,956		12.1	8.1	5,038	
\$75,000 under \$100,000	39,659	103,444		3,162,640	27,710,181		1,538,278	1,475,190		3,122,187		3,122,187	26,137,938		3,122,187		26,137,938		13.1	9.3	8,143	
\$100,000 under \$200,000	29,242	123,655		6,795,368	124,985,359		3,551,312	3,656,916		6,767,536		6,768,518	121,206,869		6,768,518		121,206,869		16.4	12.7	17,757	
\$200,000 under \$500,000	8,670	34,272		3,409,044	193,791,864		1,797,248	2,251,764		3,403,583		3,408,423	193,909,303		3,408,423		193,909,303		23.3	19.4	56,841	
\$500,000 under \$1,000,000	1,163	4,079		707,623	123,487,544		477,446	2,726,613		706,237		707,483	120,756,852		707,483		123,686,993		28.8	25.7	174,778	
\$1,000,000 under \$1,500,000	233	1,269		166,963	56,583,189		123,733	1,618,418		166,551		166,926	54,963,502		166,926		56,555,104		30.9	28.0	338,726	
\$1,500,000 under \$2,000,000	34	151		70,208	34,822,980		53,669	1,103,205		70,094		70,190	33,719,626		70,190		34,754,555		31.6	28.7	495,023	
\$2,000,000 under \$5,000,000	44	222		104,832	90,978,239		84,419	2,732,454		104,624		104,815	88,245,562		104,815		91,268,590		31.9	29.2	870,576	
\$5,000,000 under \$10,000,000	6	26		26,681	52,024,946		22,317	1,600,458		26,627		26,675	50,424,461		26,675		52,461,042		31.4	28.7	1,966,232	
\$10,000,000 or more	3	10		17,271	132,294,446		15,346	5,397,113		17,239		17,270	126,897,323		17,270		135,029,983		28.2	25.9	7,818,307	

\* Estimate should be used with caution due to the small number of sample returns on which it is based.  
 \*\* Data combined to avoid disclosure of information for specific taxpayers.  
 d—Data deleted to avoid disclosure of information for specific taxpayers.  
 [1] See section 4 for the definition of modified taxable income.  
 [2] Includes returns with Schedule J, Income Averaging for Farmers and Fisherman, and foreign-earned income tax computations.  
 [3] See table 3.1A for more details on returns with Form 8615, Tax for Certain Children Who Have Unearned Income, tax computation.  
 [4] Percentage not computed.  
 NOTE: Detail may not add to totals because of rounding.  
 Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 3.1A Returns with Form 8615 Tax Computation: Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns (1)	Income tax before credits, regular tax computation (2)	Tax generated with Schedule D computation [1] (3)	Tax differences due to with Schedule D computation vs. with regular tax computation (4)	Tax generated with Form 8615 tax computation (5)	Tax differences due to Form 8615 computation vs. with Schedule D computation (6)
<b>Total</b>	<b>315,298</b>	<b>1,076,952</b>	<b>728,028</b>	<b>-348,924</b>	<b>1,031,906</b>	<b>303,878</b>
Under \$5,000	81,379	18,593	14,810	-3,783	19,174	4,364
\$5,000 under \$10,000	97,873	44,217	32,852	-11,365	56,001	23,149
\$10,000 under \$15,000	56,941	51,731	37,375	-14,356	71,825	34,450
\$15,000 under \$20,000	27,424	42,814	30,161	-12,653	54,935	24,774
\$20,000 under \$25,000	13,152	28,933	19,533	-9,400	39,359	19,826
\$25,000 under \$30,000	13,039	42,194	28,802	-13,392	57,031	28,229
\$30,000 under \$40,000	* 8,244	* 31,005	* 18,048	* -13,557	* 27,496	* 9,448
\$40,000 under \$50,000	* 4,000	* 22,855	* 17,394	* -5,461	* 28,923	* 11,529
\$50,000 under \$75,000	* 5,036	* 53,176	* 38,439	* -14,737	* 69,488	* 31,049
\$75,000 under \$100,000	**	**	**	**	**	**
\$100,000 under \$200,000	** 5,849	** 138,464	** 104,560	** -33,904	** 169,676	** 65,116
\$200,000 under \$500,000	* 1,783	* 122,359	* 79,079	* -43,280	* 108,206	* 29,127
\$500,000 under \$1,000,000	* 270	* 63,166	* 50,169	* -12,997	* 60,862	* 10,693
\$1,000,000 under \$1,500,000	* 146	* 67,144	* 38,100	* -29,044	* 42,651	* 4,551
\$1,500,000 under \$2,000,000	* 65	* 41,358	* 35,737	* -5,621	* 38,716	* 2,979
\$2,000,000 under \$5,000,000	57	56,639	40,674	-15,965	43,410	2,736
\$5,000,000 under \$10,000,000	27	60,425	43,380	-17,045	44,748	1,368
\$10,000,000 or more	14	191,280	98,914	-92,366	99,405	491

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

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

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

NOTE: Detail may not add to totals because of rounding. Form 8615 is entitled Tax for Certain Children Who Have Unearned Income.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 3.2 Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income											
	Total				Under 5 percent			5 under 7 percent			7 under 10 percent	
	Number of returns (1)	Adjusted gross income less deficit (2)	Total income tax (3)	Number of returns (4)	Adjusted gross income less deficit (5)	Total income tax (6)	Number of returns (7)	Adjusted gross income less deficit (8)	Total income tax (9)	Number of returns (10)	Adjusted gross income less deficit (11)	Total income tax (12)
<b>All returns</b>	<b>99,040,729</b>	<b>9,550,843,480</b>	<b>1,457,891,441</b>	<b>25,509,976</b>	<b>929,029,647</b>	<b>26,911,766</b>	<b>12,949,040</b>	<b>657,492,774</b>	<b>39,799,107</b>	<b>24,344,044</b>	<b>1,492,001,564</b>	<b>128,679,552</b>
Under \$5,000	206,322	-10,587,020	283,400	133,803	387,319	8,344	29,019	88,343	5,185	15,132	63,383	5,115
\$5,000 under \$10,000	1,926,254	15,192,318	368,015	1,845,746	14,605,348	302,507	15,132	112,085	6,588	29,256	209,054	17,749
\$10,000 under \$15,000	4,333,058	55,477,077	1,381,283	3,912,428	49,798,796	1,034,482	379,890	5,175,758	280,417	13,139	160,750	14,156
\$15,000 under \$20,000	5,195,436	90,912,494	3,523,850	4,740,550	83,088,389	2,969,483	288,084	4,721,468	295,784	150,397	2,804,147	212,307
\$20,000 under \$25,000	5,404,801	121,750,234	6,191,130	1,684,282	37,597,913	990,416	3,488,898	78,952,295	4,734,536	215,481	4,830,156	413,818
\$25,000 under \$30,000	5,319,345	146,181,190	8,752,589	1,495,601	41,063,627	917,870	812,625	21,831,453	1,377,735	2,972,921	82,202,603	6,309,792
\$30,000 under \$40,000	10,563,700	369,572,078	25,167,676	3,423,853	120,196,760	3,435,999	753,425	26,459,713	1,601,276	6,303,154	220,000,597	19,801,698
\$40,000 under \$50,000	9,702,501	435,619,765	32,530,207	2,385,007	106,107,691	3,140,499	1,830,021	83,473,157	4,945,414	1,897,352	84,649,747	7,407,192
\$50,000 under \$75,000	18,684,013	1,151,973,236	99,791,796	3,671,374	223,963,642	6,511,614	2,661,731	163,042,224	9,896,963	5,525,019	346,306,434	29,129,798
\$75,000 under \$100,000	12,562,177	1,089,297,857	105,901,459	1,498,295	127,911,598	4,187,333	1,691,095	146,455,161	8,882,022	4,088,372	350,988,640	30,589,347
\$100,000 under \$200,000	18,402,358	2,490,230,694	316,349,637	640,818	76,752,665	2,436,137	965,488	113,051,259	6,927,455	3,052,708	367,719,089	32,011,164
\$200,000 or more	6,740,763	3,595,223,558	857,650,398	78,220	47,555,898	977,082	33,632	14,129,860	845,733	81,111	32,066,964	2,767,416

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income											
	10 under 12 percent			12 under 15 percent			15 under 17 percent			17 under 25 percent		
	Number of returns (13)	Adjusted gross income less deficit (14)	Total income tax (15)	Number of returns (16)	Adjusted gross income less deficit (17)	Total income tax (18)	Number of returns (19)	Adjusted gross income less deficit (20)	Total income tax (21)	Number of returns (22)	Adjusted gross income less deficit (23)	Total income tax (24)
<b>All returns</b>	<b>11,561,084</b>	<b>960,222,719</b>	<b>104,735,314</b>	<b>11,726,472</b>	<b>1,344,555,961</b>	<b>181,555,862</b>	<b>5,398,681</b>	<b>794,650,040</b>	<b>126,856,620</b>	<b>6,195,957</b>	<b>1,885,107,383</b>	<b>389,620,807</b>
Under \$5,000	* 5,978	* 18,118	* 1,980	* 7,573	* 32,321	* 4,225	** 4,982	** 30,917	** 4,894	** 6,040	** 38,819	** 7,695
\$5,000 under \$10,000	17,868	128,194	14,150	11,271	79,837	10,926	**	**	**	**	**	**
\$10,000 under \$15,000	* 9,216	* 106,989	* 11,977	10,213	132,770	16,976	0	0	0	* 5,106	* 63,944	* 11,861
\$15,000 under \$20,000	* 4,050	* 71,471	* 8,285	* 7,164	* 131,113	* 17,674	0	0	0	* 4,172	* 77,339	* 14,448
\$20,000 under \$25,000	* 6,052	* 143,917	* 15,299	* 6,961	* 153,473	* 20,345	** 5,268	** 161,862	** 25,875	** 16,023	** 550,051	** 112,074
\$25,000 under \$30,000	25,917	748,750	76,775	** 5,103	** 147,726	** 19,565	**	**	**	**	**	**
\$30,000 under \$40,000	75,813	2,661,850	282,948	**	**	**	**	**	**	**	**	**
\$40,000 under \$50,000	3,569,572	160,447,343	16,892,217	14,269	666,719	84,061	**	**	**	**	**	**
\$50,000 under \$75,000	2,132,429	123,574,857	13,812,800	4,038,137	248,494,948	33,204,247	647,154	46,076,141	7,111,801	6,745	421,114	86,051
\$75,000 under \$100,000	2,123,649	190,961,202	20,269,471	1,250,696	107,418,143	14,609,366	1,383,893	117,009,665	18,842,640	526,025	48,540,506	8,514,027
\$100,000 under \$200,000	3,483,245	443,546,739	49,140,671	5,833,684	829,939,431	111,788,200	2,364,716	365,118,669	57,971,760	2,052,339	293,664,892	55,631,124
\$200,000 or more	107,295	37,813,289	4,208,741	541,400	158,359,381	21,780,275	992,668	266,252,787	42,899,650	3,579,507	1,541,750,715	325,243,526

Footnotes at end of table.

**Table 3.2 Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income											
	25 under 30 percent			30 under 50 percent			50 under 100 percent			100 percent or more		
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
<b>All returns</b>												
<b>Total</b>	987,730	733,380,433	199,139,745	354,568	764,881,014	259,740,835	4,048	577,153	373,855	9,129	-11,055,108	477,978
Under \$5,000	0	0	0	** 8	** 25	** 10	** 2,023	** 11,136	** 7,757	** 8,744	** -11,199,601	** 254,291
\$5,000 under \$10,000	0	0	0	**	**	**	**	**	**	**	**	**
\$10,000 under \$15,000	**	**	**	**	**	**	**	**	**	**	**	**
\$15,000 under \$20,000	**	**	**	**	**	**	**	**	**	**	**	**
\$20,000 under \$25,000	**	**	**	**	**	**	**	**	**	**	**	**
\$25,000 under \$30,000	**	**	**	**	**	**	**	**	**	**	**	**
\$30,000 under \$40,000	**	**	**	**	**	**	**	**	**	**	**	**
\$40,000 under \$50,000	**	**	**	**	**	**	**	**	**	**	**	**
\$50,000 under \$75,000	**	**	**	**	**	**	**	**	**	**	**	**
\$75,000 under \$100,000	** 4,178	** 79,960	** 21,926	** 3,699	** 138,047	** 51,637	** 409	** 15,570	** 12,545	** 123	** 5,744	** 13,146
\$100,000 under \$200,000	6,287	1,045,319	274,315	2,005	271,667	88,477	1,007	113,686	66,520	* 61	* 7,277	* 13,815
\$200,000 or more	977,264	732,255,156	198,843,505	348,856	764,471,275	259,600,711	609	436,762	287,032	200	131,470	196,728

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

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

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns (1)	Tax credits									
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution credit	
		Number of returns (2)	Amount (3)	Number of returns (4)	Amount (5)	Number of returns (6)	Amount (7)	Number of returns (8)	Amount (9)	Number of returns (10)	Amount (11)
<b>All returns, total</b>	<b>150,493,263</b>	<b>48,980,703</b>	<b>77,927,251</b>	<b>7,968,489</b>	<b>22,560,125</b>	<b>6,344,325</b>	<b>3,585,379</b>	<b>9,606,011</b>	<b>10,234,109</b>	<b>8,108,729</b>	<b>1,441,212</b>
No adjusted gross income	2,072,066	13,428	25,330	335	19	* 110	* 69	** 2,275	** 2,050	** 304	** 453
\$1 under \$5,000	10,134,703	63,821	6,245	40,165	644	0	0	0	0	0	0
\$5,000 under \$10,000	11,398,595	122,562	25,454	57,822	1,838	**	**	7,525	4,623	4,054	2,869
\$10,000 under \$15,000	12,219,481	2,668,521	378,280	65,143	5,336	** 9,038	** 1,039	531,717	117,887	314,164	48,103
\$15,000 under \$20,000	11,228,447	2,455,097	805,671	90,772	7,876	109,040	20,536	759,931	419,766	669,882	145,533
\$20,000 under \$25,000	9,981,450	3,668,596	1,585,194	129,351	20,163	289,452	118,432	757,119	602,989	1,248,406	171,742
\$25,000 under \$30,000	8,832,875	4,140,434	2,546,991	138,691	20,322	356,199	196,376	727,034	633,114	1,698,098	291,727
\$30,000 under \$40,000	14,913,880	6,029,477	6,078,060	324,846	76,800	650,208	393,356	1,247,644	1,217,115	1,621,265	376,638
\$40,000 under \$50,000	11,625,418	4,635,139	5,561,854	370,813	95,793	506,365	285,221	968,664	1,123,447	1,283,688	189,594
\$50,000 under \$75,000	19,980,117	8,149,892	12,453,771	1,060,050	220,372	1,042,382	588,927	1,594,142	2,003,676	1,268,869	214,552
\$75,000 under \$100,000	12,821,791	5,603,391	9,899,969	1,027,229	335,965	913,516	524,071	1,238,875	1,597,276	0	0
\$100,000 under \$200,000	18,532,593	8,341,363	13,453,446	2,374,519	1,737,288	1,810,767	1,080,781	1,771,084	2,512,166	0	0
\$200,000 under \$500,000	5,428,176	2,235,634	4,814,181	1,558,206	3,425,956	570,666	322,922	0	0	0	0
\$500,000 under \$1,000,000	884,335	533,527	4,412,969	444,286	3,632,196	66,668	40,810	0	0	0	0
\$1,000,000 under \$1,500,000	195,905	134,002	2,384,942	117,443	1,979,836	11,140	6,995	0	0	0	0
\$1,500,000 under \$2,000,000	79,971	57,362	1,597,058	51,327	1,309,899	3,450	2,196	0	0	0	0
\$2,000,000 under \$5,000,000	116,718	89,371	3,802,331	81,240	2,969,747	4,275	2,880	0	0	0	0
\$5,000,000 under \$10,000,000	28,680	23,286	2,073,809	21,424	1,661,979	708	510	0	0	0	0
\$10,000,000 or more	18,061	15,799	6,021,697	14,827	5,058,095	339	258	0	0	0	0
<b>Taxable returns, total</b>	<b>99,040,729</b>	<b>33,758,205</b>	<b>61,779,865</b>	<b>7,678,014</b>	<b>20,856,617</b>	<b>4,514,950</b>	<b>2,582,981</b>	<b>5,964,188</b>	<b>6,951,769</b>	<b>5,207,920</b>	<b>802,026</b>
<b>Nontaxable returns, total</b>	<b>51,452,534</b>	<b>15,222,499</b>	<b>16,147,386</b>	<b>290,474</b>	<b>1,703,508</b>	<b>1,829,375</b>	<b>1,002,398</b>	<b>3,641,823</b>	<b>3,282,341</b>	<b>2,900,809</b>	<b>639,186</b>

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Tax credits—continued											
	Child tax credit		Residential energy credits		General business credit		Prior-year minimum tax credit		Adoption credit		Credit for elderly and disabled	
	Number of returns (12)	Amount (13)	Number of returns (14)	Amount (15)	Number of returns (16)	Amount (17)	Number of returns (18)	Amount (19)	Number of returns (20)	Amount (21)	Number of returns (22)	Amount (23)
<b>All returns, total</b>	<b>22,376,889</b>	<b>27,099,975</b>	<b>2,592,967</b>	<b>2,087,749</b>	<b>334,152</b>	<b>3,616,120</b>	<b>306,716</b>	<b>972,621</b>	<b>63,960</b>	<b>251,235</b>	<b>50,569</b>	<b>6,397</b>
No adjusted gross income	6,316	4,319	2,089	1,544	** 800	** 15,943	* 13	* 7	0	0	** 732	** 379
\$1 under \$5,000	* 3,994	* 1,809	**	**	**	**	0	0	0	0	**	**
\$5,000 under \$10,000	11,181	3,662	** 3,060	** 688	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	57,064	8,399	14,344	3,524	* 3,061	* 73	0	0	0	0	0	0
\$15,000 under \$20,000	555,455	99,901	30,093	8,503	**	**	**	**	**	0	0	4,973
\$20,000 under \$25,000	1,144,357	439,625	61,319	19,215	** 2,217	** 771	** 3,978	** 1,024	0	0	** 15,655	** 1,045
\$25,000 under \$30,000	1,656,830	950,879	80,760	26,326	* 4,495	* 3,130	* 1,028	* 936	**	**	**	**
\$30,000 under \$40,000	3,348,790	2,824,166	153,203	62,382	5,777	6,045	4,207	6,081	** 8,085	** 5,317	0	0
\$40,000 under \$50,000	2,791,873	3,260,947	235,410	107,127	8,260	10,159	4,344	5,320	9,048	11,984	0	0
\$50,000 under \$75,000	5,314,652	8,148,380	520,093	291,646	22,033	21,445	17,204	15,106	15,093	34,637	0	0
\$75,000 under \$100,000	3,694,847	6,198,633	444,998	279,767	20,175	52,979	18,494	18,277	10,007	38,073	0	0
\$100,000 under \$200,000	3,789,389	5,157,458	791,300	746,223	85,556	262,494	104,704	175,562	20,327	151,819	0	0
\$200,000 under \$500,000	2,143	1,797	219,094	382,803	72,081	495,303	79,253	97,163	** 1,400	** 9,406	0	0
\$500,000 under \$1,000,000	0	0	27,124	78,614	42,837	464,755	51,738	168,768	0	0	0	0
\$1,000,000 under \$1,500,000	0	0	5,030	26,806	20,991	256,381	10,722	106,056	0	0	0	0
\$1,500,000 under \$2,000,000	0	0	1,758	11,967	11,304	205,105	3,826	62,675	0	0	0	0
\$2,000,000 under \$5,000,000	0	0	2,415	20,656	21,676	665,460	5,090	132,344	**	**	0	0
\$5,000,000 under \$10,000,000	0	0	568	8,631	6,974	348,915	1,343	51,007	0	0	0	0
\$10,000,000 or more	0	0	308	11,329	5,915	807,161	771	132,296	0	0	0	0
<b>Taxable returns, total</b>	<b>13,751,850</b>	<b>19,809,548</b>	<b>2,295,322</b>	<b>1,666,871</b>	<b>309,035</b>	<b>3,501,765</b>	<b>288,458</b>	<b>922,349</b>	<b>18,171</b>	<b>92,510</b>	<b>20,452</b>	<b>2,534</b>
<b>Nontaxable returns, total</b>	<b>8,625,040</b>	<b>7,290,427</b>	<b>294,645</b>	<b>420,879</b>	<b>25,118</b>	<b>114,355</b>	<b>18,257</b>	<b>50,272</b>	<b>45,789</b>	<b>158,725</b>	<b>30,117</b>	<b>3,863</b>

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Tax credits—continued										Total [1]	
	Alternative motor vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)		
<b>All returns, total</b>	<b>9,330</b>	<b>20,082</b>	<b>3,740</b>	<b>1,518</b>	<b>42,868</b>	<b>251,617</b>	<b>77,700</b>	<b>99,211</b>	<b>6,808</b>	<b>21,751</b>	<b>39,347,834</b>	<b>105,342,360</b>
No adjusted gross income	0	0	0	0	** 10	** 75	**	**	* 6	* 43	468,649	615,183
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0	2,692,646	1,715,989
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	5,176,598	9,354,871
\$10,000 under \$15,000	0	0	0	0	0	0	0	0	0	0	6,912,978	21,853,828
\$15,000 under \$20,000	0	0	0	0	**	**	** 2,983	** 1,200	** 2,016	**	4,946,467	22,017,442
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	0	3,872,618	16,095,289
\$25,000 under \$30,000	**	**	0	0	0	0	* 2,020	* 1,965	0	0	3,296,550	11,526,873
\$30,000 under \$40,000	** 3,986	** 5,556	0	0	0	0	* 3,013	* 2,203	0	0	5,011,073	12,869,815
\$40,000 under \$50,000	0	0	0	0	* 2,042	* 2,302	10,020	8,721	0	0	2,317,986	4,129,956
\$50,000 under \$75,000	**	**	0	0	* 4,000	* 24,486	30,822	39,689	0	0	1,984,318	2,476,942
\$75,000 under \$100,000	** 3,021	** 5,423	**	**	* 5,685	* 26,514	11,324	19,308	** 1,032	** 1,988	1,019,470	1,067,960
\$100,000 under \$200,000	* 1,889	* 5,849	** 2,611	** 848	13,730	77,271	* 5,926	* 10,429	* 2,266	* 2,831	1,646,850	1,612,913
\$200,000 under \$500,000	** 122	** 912	** 780	** 497	10,901	73,166	** 600	** 608	773	1,733	979	2,449
\$500,000 under \$1,000,000	* 85	* 633	**	**	3,528	25,869	**	**	* 419	* 1,201	289	60
\$1,000,000 under \$1,500,000	* 165	* 1,241	* 225	* 107	916	6,752	0	0	90	589	* 44	* 181
\$1,500,000 under \$2,000,000	* 28	* 207	* 17	* 5	551	3,735	0	0	* 42	* 1,229	* 49	* 40
\$2,000,000 under \$5,000,000	**	**	89	51	969	6,856	0	0	110	2,584	176	1,357
\$5,000,000 under \$10,000,000	20	146	**	**	325	2,328	0	0	17	40	40	249
\$10,000,000 or more	14	115	** 17	** 11	311	2,264	0	0	37	9,203	54	962
<b>Taxable returns, total</b>	<b>5,335</b>	<b>14,312</b>	<b>3,740</b>	<b>1,518</b>	<b>36,106</b>	<b>213,408</b>	<b>59,663</b>	<b>77,332</b>	<b>4,828</b>	<b>21,020</b>	<b>6,313,763</b>	<b>4,263,302</b>
<b>Nontaxable returns, total</b>	<b>3,995</b>	<b>5,770</b>	<b>0</b>	<b>0</b>	<b>6,762</b>	<b>38,208</b>	<b>18,038</b>	<b>21,879</b>	<b>1,980</b>	<b>731</b>	<b>33,034,081</b>	<b>101,079,057</b>

Footnotes at end of table.



**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Tax credits—continued												
	Total refundable credits—continued						Refundable credits used to offset income tax before credits						
	Earned income credit		Additional child tax credit		American opportunity credit		Net premium tax credit		Total [1]		Earned income credit used to offset income tax before credits		
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>All returns, total</b>	<b>28,081,708</b>	<b>68,524,975</b>	<b>19,705,356</b>	<b>26,590,109</b>	<b>9,629,945</b>	<b>8,623,424</b>	<b>1,544,319</b>	<b>10,082,239</b>	<b>5,678,145</b>	<b>4,625,738</b>	<b>1,490,048</b>		
No adjusted gross income	197,776	210,432	78,603	125,807	133,446	124,419	151,916	2,450	985	1,989	339		
\$1 under \$5,000	2,404,016	1,184,335	356,363	77,452	406,399	351,666	102,064	18,642	3,094	18,537	2,884		
\$5,000 under \$10,000	4,657,246	7,156,186	1,936,206	1,470,338	685,513	592,614	134,649	42,282	11,522	40,984	10,511		
\$10,000 under \$15,000	6,249,888	16,592,719	3,504,657	4,249,612	898,025	781,700	229,156	1,775,539	189,036	1,709,805	167,262		
\$15,000 under \$20,000	3,803,505	15,879,928	3,454,605	5,110,491	917,641	803,609	223,413	416,954	100,463	158,101	36,389		
\$20,000 under \$25,000	2,871,259	11,102,536	2,854,191	4,218,529	692,533	593,116	181,109	587,859	210,108	236,892	111,451		
\$25,000 under \$30,000	2,474,924	7,514,991	2,252,362	3,365,761	611,862	504,023	133,427	860,763	418,574	507,297	233,643		
\$30,000 under \$40,000	3,954,037	7,452,771	2,816,184	4,407,863	948,505	838,921	162,379	1,979,511	1,096,985	1,528,150	786,317		
\$40,000 under \$50,000	1,363,626	1,393,596	1,379,742	2,023,870	646,902	598,458	112,697	868,849	457,176	420,654	139,884		
\$50,000 under \$75,000	105,430	37,480	903,386	1,266,751	1,175,408	1,066,124	93,047	1,038,510	849,846	* 3,319	* 1,367		
\$75,000 under \$100,000	0	0	132,455	208,865	898,538	831,652	20,462	884,297	802,326	0	0		
\$100,000 under \$200,000	0	0	36,577	64,725	1,615,173	1,537,122	0	1,604,987	1,532,805	0	0		
\$200,000 under \$500,000	0	0	26	48	0	0	0	947	2,377	0	0		
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	286	59	0	0		
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	* 44	* 181	0	0		
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	* 49	* 40	0	0		
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	176	1,357	0	0		
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	40	249	0	0		
\$10,000,000 or more	0	0	0	0	0	0	0	54	962	0	0		
<b>Taxable returns, total</b>	<b>1,701,556</b>	<b>524,581</b>	<b>19,705,356</b>	<b>26,590,109</b>	<b>4,117,225</b>	<b>3,531,552</b>	<b>170,636</b>	<b>6,313,752</b>	<b>4,263,300</b>	<b>1,701,556</b>	<b>524,581</b>		
<b>Nontaxable returns, total</b>	<b>26,380,152</b>	<b>68,000,393</b>	<b>19,705,356</b>	<b>26,590,109</b>	<b>5,512,719</b>	<b>5,091,872</b>	<b>1,373,683</b>	<b>3,768,487</b>	<b>1,414,845</b>	<b>2,924,182</b>	<b>965,467</b>		

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Tax credits—continued		Income tax after credits		Net investment income tax		Total income tax		Total		All other taxes			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>4,804,198</b>	<b>3,853,556</b>	<b>99,021,502</b>	<b>1,435,848,586</b>	<b>3,828,608</b>	<b>22,042,756</b>	<b>99,040,729</b>	<b>1,457,891,441</b>	<b>35,543,951</b>	<b>82,386,024</b>	<b>19,632,701</b>	<b>60,173,787</b>		
No adjusted gross income	399	468	6,628	241,975	* 13	* 386	6,640	242,459	334,693	783,508	247,167	655,686		
\$1 under \$5,000	**	**	199,682	40,941	0	0	199,682	40,941	1,282,164	605,985	1,118,138	555,370		
\$5,000 under \$10,000	**	**	1,926,254	368,015	0	0	1,926,254	368,015	2,094,100	1,986,976	1,854,622	1,895,556		
\$10,000 under \$15,000	** 8,402	** 1,295	4,333,058	1,381,283	0	0	4,333,058	1,381,283	3,212,316	3,831,904	2,424,615	3,514,320		
\$15,000 under \$20,000	83,187	13,709	5,195,436	3,523,850	0	0	5,195,436	3,523,850	2,828,668	3,300,036	1,569,044	2,822,778		
\$20,000 under \$25,000	205,617	51,979	5,404,801	6,191,130	0	0	5,404,801	6,191,130	2,291,004	2,526,154	942,142	1,995,893		
\$25,000 under \$30,000	259,765	143,129	5,319,345	8,752,577	** 3,900	** 130	5,319,345	8,752,589	1,995,689	2,396,593	759,895	1,802,034		
\$30,000 under \$40,000	392,493	266,087	10,561,750	25,167,659	**	**	10,563,700	25,167,676	3,357,593	4,634,811	1,401,959	3,359,800		
\$40,000 under \$50,000	394,574	279,418	9,701,526	32,530,107	**	**	9,702,501	32,530,207	2,462,045	3,946,895	1,062,700	2,819,948		
\$50,000 under \$75,000	986,768	793,840	18,683,039	99,790,385	* 2,856	* 1,410	18,684,013	99,791,796	4,160,688	8,162,589	2,153,375	5,957,917		
\$75,000 under \$100,000	870,288	781,857	12,561,202	105,900,927	* 1,632	* 532	12,562,177	105,901,459	2,701,417	6,856,283	1,598,353	5,275,110		
\$100,000 under \$200,000	1,602,705	1,521,772	18,399,987	316,328,337	60,384	21,301	18,402,358	316,349,637	4,457,756	15,336,172	2,766,776	12,148,782		
\$200,000 under \$500,000	0	0	5,409,762	297,192,494	2,608,329	2,639,709	5,418,598	299,832,203	3,295,343	13,118,799	1,267,363	9,686,370		
\$500,000 under \$1,000,000	0	0	881,330	151,253,134	755,673	3,135,628	883,288	154,388,762	714,745	5,852,733	295,104	3,486,374		
\$1,000,000 under \$1,500,000	0	0	195,087	64,652,109	174,519	1,671,481	195,676	66,323,590	157,134	2,173,233	73,381	1,193,767		
\$1,500,000 under \$2,000,000	0	0	79,731	38,594,091	72,201	1,077,526	79,884	39,671,617	64,367	1,195,838	30,608	643,198		
\$2,000,000 under \$5,000,000	0	0	116,288	98,361,813	106,272	3,126,729	116,605	101,488,542	95,162	2,591,895	46,795	1,252,721		
\$5,000,000 under \$10,000,000	0	0	28,583	54,239,522	26,300	2,094,881	28,655	56,334,403	23,700	1,147,269	12,184	469,823		
\$10,000,000 or more	0	0	18,012	131,338,237	16,530	8,273,044	18,057	139,611,281	15,368	1,940,351	8,478	638,341		
<b>Taxable returns, total</b>	<b>4,117,225</b>	<b>3,531,552</b>	<b>99,021,502</b>	<b>1,435,848,586</b>	<b>3,828,608</b>	<b>22,042,756</b>	<b>99,040,729</b>	<b>1,457,891,441</b>	<b>23,348,882</b>	<b>65,827,686</b>	<b>11,025,092</b>	<b>45,891,486</b>		
<b>Nontaxable returns, total</b>	<b>686,973</b>	<b>322,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,195,070</b>	<b>16,560,338</b>	<b>8,607,608</b>	<b>14,282,301</b>		

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	All other taxes—continued											
	Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment		Health care individual responsibility payment		Total additional Medicare tax	
	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)	Number of returns (68)	Amount (69)	Number of returns (70)	Amount (71)
<b>All returns, total</b>	<b>102,074</b>	<b>18,751</b>	<b>5,453,565</b>	<b>5,975,801</b>	<b>190,852</b>	<b>1,134,872</b>	<b>716,735</b>	<b>422,385</b>	<b>6,691,982</b>	<b>3,109,377</b>	<b>3,486,938</b>	<b>8,019,763</b>
No adjusted gross income	* 1,520	* 105	28,752	41,156	6,059	45,412	3,456	1,219	3,498	825	10,193	22,544
\$1 under \$5,000	* 5,181	* 283	75,779	11,088	* 1,003	* 2,913	9,224	9,369	9,229	2,218	* 318	* 340
\$5,000 under \$10,000	18,518	2,163	121,838	31,643	* 47	* 538	16,176	6,974	24,838	6,253	* 9	* 27
\$10,000 under \$15,000	15,989	3,358	184,974	61,232	* 998	* 8,106	21,416	8,861	594,192	162,777	* 310	* 233
\$15,000 under \$20,000	19,098	6,622	190,478	81,601	3,743	14,189	20,602	7,829	945,365	256,599	* 29	* 206
\$20,000 under \$25,000	* 7,995	* 1,125	243,116	91,183	* 1,012	* 432	24,890	9,533	945,924	274,170	* 174	* 365
\$25,000 under \$30,000	* 7,971	* 1,418	250,216	109,274	* 13	* 298	22,631	10,679	835,193	258,045	1,124	201
\$30,000 under \$40,000	** 9,981	** 1,148	538,849	300,776	1,675	3,028	72,453	51,722	1,194,416	468,766	1,791	4,112
\$40,000 under \$50,000	**	**	486,311	281,640	1,222	6,363	77,896	43,275	778,043	396,946	4,402	7,109
\$50,000 under \$75,000	* 5,036	* 902	1,039,359	805,786	4,364	41,153	143,799	78,628	826,805	562,628	3,202	5,711
\$75,000 under \$100,000	* 7,017	* 960	719,594	800,413	9,893	19,119	111,111	59,370	267,942	264,492	5,888	2,560
\$100,000 under \$200,000	* 2,877	* 282	1,212,883	2,137,065	34,784	92,559	171,177	121,067	225,747	342,087	146,945	37,198
\$200,000 under \$500,000	* 603	* 187	321,925	1,042,396	67,309	333,307	20,691	12,449	35,084	94,808	2,365,340	1,835,567
\$500,000 under \$1,000,000	* 268	* 144	29,333	138,574	27,493	170,470	979	1,267	3,916	12,631	635,056	2,021,426
\$1,000,000 under \$1,500,000	0	0	5,038	20,577	9,593	74,450	* 133	* 51	696	2,236	138,845	860,224
\$1,500,000 under \$2,000,000	** 19	** 54	1,995	8,790	4,877	41,466	* 42	* 33	361	1,170	56,441	489,789
\$2,000,000 under \$5,000,000	**	**	2,285	4,430	9,702	108,802	* 43	* 30	514	1,856	82,942	1,173,002
\$5,000,000 under \$10,000,000	0	0	555	1,983	3,552	58,328	** 15	** 29	138	532	20,648	580,492
\$10,000,000 or more	0	0	288	6,193	3,513	113,739	**	**	81	340	13,280	978,656
<b>Taxable returns, total</b>	<b>44,792</b>	<b>5,737</b>	<b>4,348,288</b>	<b>5,421,384</b>	<b>174,261</b>	<b>1,001,648</b>	<b>526,790</b>	<b>327,165</b>	<b>4,535,161</b>	<b>2,291,816</b>	<b>3,470,624</b>	<b>7,991,030</b>
<b>Nontaxable returns, total</b>	<b>57,282</b>	<b>13,015</b>	<b>1,105,278</b>	<b>554,417</b>	<b>16,591</b>	<b>133,025</b>	<b>189,945</b>	<b>95,220</b>	<b>2,156,822</b>	<b>871,561</b>	<b>16,313</b>	<b>28,732</b>

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Refundable credits used to offset all other taxes												Total tax liability
	Total [1]		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes				Total tax liability		
	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (80)	Amount (81)	
<b>All returns, total</b>	<b>9,445,507</b>	<b>10,049,345</b>	<b>7,890,071</b>	<b>8,240,113</b>	<b>1,340,234</b>	<b>1,281,144</b>	<b>557,446</b>	<b>256,816</b>	<b>103,810,287</b>	<b>1,529,562,418</b>			
No. adjusted gross income	134,525	117,568	94,195	64,821	23,326	32,438	5,556	4,775	266,660	903,785			
\$1 under \$5,000	571,320	180,821	541,791	156,495	11,087	3,492	**	**	1,253,408	453,071			
\$5,000 under \$10,000	1,509,608	1,139,922	1,406,225	1,051,576	57,673	42,676	**	**	2,975,480	1,189,924			
\$10,000 under \$15,000	2,278,602	2,670,570	2,134,445	2,536,581	70,591	69,305	**	**	4,998,720	2,516,829			
\$15,000 under \$20,000	1,409,459	1,876,803	1,179,963	1,685,442	102,360	123,730	85,576	26,150	5,603,486	4,918,628			
\$20,000 under \$25,000	869,676	1,113,577	691,858	933,557	117,392	125,959	77,551	28,700	5,685,647	7,569,437			
\$25,000 under \$30,000	720,173	849,188	590,376	680,539	127,427	123,195	45,130	19,923	5,518,313	10,263,460			
\$30,000 under \$40,000	1,046,443	1,282,491	881,600	904,136	290,363	315,327	61,359	38,985	10,896,396	28,408,479			
\$40,000 under \$50,000	495,064	479,457	335,969	217,483	210,376	192,317	61,376	39,110	9,941,601	35,929,385			
\$50,000 under \$75,000	340,433	264,552	33,648	9,484	270,870	191,656	66,583	39,525	18,884,216	107,582,997			
\$75,000 under \$100,000	59,236	63,067	0	0	48,949	51,012	13,160	9,760	12,619,347	112,620,103			
\$100,000 under \$200,000	10,952	11,286	0	0	9,805	10,013	1,342	1,272	18,423,273	331,550,208			
\$200,000 under \$500,000	16	43	0	0	15	24	0	0	5,421,193	312,938,311			
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	883,566	160,240,229			
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0	195,726	68,496,478			
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0	79,895	40,867,420			
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0	116,636	104,080,407			
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0	28,664	57,481,636			
\$10,000,000 or more	0	0	0	0	0	0	0	0	18,060	141,551,632			
<b>Taxable returns, total</b>	<b>9,445,507</b>	<b>10,049,345</b>	<b>7,890,071</b>	<b>8,240,113</b>	<b>1,340,234</b>	<b>1,281,144</b>	<b>557,446</b>	<b>256,816</b>	<b>99,040,729</b>	<b>1,523,391,624</b>			
<b>Nontaxable returns, total</b>									<b>4,769,558</b>	<b>6,170,794</b>			

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Tax payments											
	Total		Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels	
	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)	Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)
<b>All returns, total</b>	<b>135,562,923</b>	<b>1,688,472,002</b>	<b>132,257,828</b>	<b>1,197,083,155</b>	<b>9,611,498</b>	<b>372,286,086</b>	<b>1,844,872</b>	<b>115,820,220</b>	<b>1,567,122</b>	<b>3,082,121</b>	<b>308,753</b>	<b>108,911</b>
No adjusted gross income	651,330	5,069,497	551,330	2,193,159	111,353	2,511,257	23,504	349,735	3,603	8,788	14,739	5,399
\$1 under \$5,000	6,903,822	2,021,695	6,789,543	1,637,586	104,365	343,880	31,178	35,078	** 310	** 176	10,892	4,373
\$5,000 under \$10,000	8,847,004	5,065,568	8,693,497	4,643,833	145,334	373,396	44,490	38,543	**	**	26,851	9,178
\$10,000 under \$15,000	9,591,435	8,790,058	9,424,923	8,316,932	187,036	398,939	31,223	59,049	**	**	33,927	15,138
\$15,000 under \$20,000	9,566,769	13,085,864	9,406,741	12,507,521	221,236	506,659	37,122	59,626	**	**	24,285	10,019
\$20,000 under \$25,000	9,025,196	17,025,087	8,868,078	16,297,764	218,759	642,587	39,439	74,353	* 263	* 912	18,459	6,826
\$25,000 under \$30,000	8,266,812	20,211,228	8,119,020	19,223,167	254,995	918,182	22,916	65,305	** 1,150	** 179	11,456	3,518
\$30,000 under \$40,000	14,252,815	46,978,386	13,985,449	45,158,023	453,779	1,651,071	52,826	155,951	**	**	26,063	13,296
\$40,000 under \$50,000	11,243,354	52,023,288	11,044,678	49,962,932	448,583	1,831,643	61,622	223,078	* 16	* 61	23,685	5,285
\$50,000 under \$75,000	19,579,506	138,397,650	19,105,139	130,554,282	1,379,361	7,108,896	159,922	719,201	5,211	3,712	38,843	10,505
\$75,000 under \$100,000	12,627,771	133,361,348	12,310,403	124,303,679	1,176,649	8,350,396	145,952	699,991	3,548	2,476	27,316	4,807
\$100,000 under \$200,000	18,335,699	353,290,830	17,777,492	315,429,501	2,540,190	33,416,732	418,590	3,658,319	740,405	767,156	34,344	6,770
\$200,000 under \$500,000	5,361,281	304,195,136	5,028,106	228,390,853	1,592,153	63,546,349	438,471	10,613,709	652,614	1,635,508	11,788	5,171
\$500,000 under \$1,000,000	875,032	153,830,081	783,772	90,145,518	465,552	52,045,526	176,388	11,201,618	107,568	426,335	2,666	1,992
\$1,000,000 under \$1,500,000	193,919	67,496,086	166,690	31,600,187	130,398	28,777,000	58,004	7,016,807	23,259	94,923	1,093	687
\$1,500,000 under \$2,000,000	79,017	40,681,406	66,838	16,885,663	56,651	18,507,159	28,545	5,241,057	9,004	44,132	526	904
\$2,000,000 under \$5,000,000	115,666	107,312,674	97,209	41,154,981	87,308	49,686,124	48,764	16,365,373	14,171	66,129	993	2,152
\$5,000,000 under \$10,000,000	28,503	60,982,958	23,889	21,319,854	22,629	27,593,208	14,703	12,046,476	3,645	18,615	382	1,152
\$10,000,000 or more	17,993	158,653,162	15,031	37,357,719	15,169	74,077,080	11,213	47,196,952	2,355	13,016	446	1,739
<b>Taxable returns, total</b>	<b>96,343,951</b>	<b>1,631,191,273</b>	<b>93,895,830</b>	<b>1,147,227,525</b>	<b>8,554,507</b>	<b>365,592,136</b>	<b>1,676,067</b>	<b>115,165,837</b>	<b>1,558,603</b>	<b>3,070,934</b>	<b>155,580</b>	<b>48,451</b>
<b>Nontaxable returns, total</b>	<b>39,218,973</b>	<b>57,280,730</b>	<b>38,361,999</b>	<b>49,855,630</b>	<b>1,056,991</b>	<b>6,693,950</b>	<b>168,805</b>	<b>654,383</b>	<b>8,518</b>	<b>11,187</b>	<b>153,173</b>	<b>60,460</b>

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Refundable credits refundable portion									
	Total [1]		Earned income credit refundable portion		Additional child tax credit refundable portion		American opportunity credit refundable portion			
	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)	Number of returns (100)	Amount (101)		
<b>All returns, total</b>	<b>30,417,609</b>	<b>89,614,869</b>	<b>24,172,397</b>	<b>58,794,813</b>	<b>18,984,463</b>	<b>25,308,965</b>	<b>5,256,031</b>	<b>4,513,052</b>		
No adjusted gross income	394,173	496,629	138,684	145,271	63,669	93,368	129,353	119,175		
\$1 under \$5,000	2,307,978	1,532,074	2,000,281	1,024,955	345,869	73,960	403,929	344,108		
\$5,000 under \$10,000	4,583,321	8,203,427	4,106,093	6,094,099	1,884,673	1,427,662	671,666	570,940		
\$10,000 under \$15,000	5,621,770	18,994,222	4,990,773	13,888,876	3,461,327	4,180,307	883,566	761,020		
\$15,000 under \$20,000	4,573,082	20,040,176	3,696,020	14,158,097	3,393,216	4,986,761	859,580	763,750		
\$20,000 under \$25,000	3,558,009	14,771,603	2,794,273	10,057,528	2,793,976	4,092,570	595,489	512,436		
\$25,000 under \$30,000	2,985,720	10,259,110	2,383,188	6,600,810	2,194,792	3,242,566	473,869	340,972		
\$30,000 under \$40,000	3,762,878	10,490,340	3,027,354	5,762,318	2,670,787	4,092,535	609,903	533,848		
\$40,000 under \$50,000	1,551,726	3,193,323	959,199	1,036,229	1,263,570	1,831,554	317,192	279,930		
\$50,000 under \$75,000	916,851	1,362,545	76,533	26,630	776,269	1,075,095	260,582	232,759		
\$75,000 under \$100,000	121,739	202,567	0	0	103,332	157,853	36,545	40,035		
\$100,000 under \$200,000	40,341	68,822	0	0	32,970	54,711	14,357	14,078		
\$200,000 under \$500,000	19	29	0	0	14	24	0	0		
\$500,000 under \$1,000,000	* 3	* 1	0	0	0	0	0	0		
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0		
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0		
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0		
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0		
\$10,000,000 or more	0	0	0	0	0	0	0	0		
<b>Taxable returns, total</b>	<b>30,417,609</b>	<b>89,614,869</b>	<b>24,172,397</b>	<b>58,794,813</b>	<b>18,984,463</b>	<b>25,308,965</b>	<b>5,256,031</b>	<b>4,513,052</b>		

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Overpayment										Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2016 estimated tax		Tax due at time of filing		Predetermined estimated tax penalty		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)					
<b>All returns, total</b>	<b>116,278,024</b>	<b>408,707,508</b>	<b>113,212,358</b>	<b>329,830,398</b>	<b>4,045,015</b>	<b>78,877,110</b>	<b>29,180,466</b>	<b>161,798,546</b>	<b>9,835,683</b>	<b>1,267,826</b>				
No. adjusted gross income	864,677	5,099,208	814,763	3,725,774	65,496	1,373,433	187,568	441,730	48,337	3,562				
\$1 under \$5,000	7,343,481	3,438,575	7,294,129	3,315,943	58,595	122,632	1,054,402	346,604	18,506	821				
\$5,000 under \$10,000	9,510,633	12,764,167	9,458,577	12,644,068	66,914	120,099	1,066,492	688,897	155,130	3,361				
\$10,000 under \$15,000	10,578,990	26,192,362	10,526,690	26,099,857	72,099	92,506	1,089,573	936,651	304,728	9,179				
\$15,000 under \$20,000	9,799,934	29,451,629	9,747,238	29,326,838	81,085	124,791	1,138,596	1,256,018	254,038	9,299				
\$20,000 under \$25,000	8,712,591	25,512,489	8,654,967	25,346,469	89,692	166,020	1,070,450	1,297,501	269,296	10,802				
\$25,000 under \$30,000	7,653,470	21,697,300	7,571,972	21,439,298	108,586	258,002	1,099,725	1,506,084	300,784	13,569				
\$30,000 under \$40,000	12,513,392	32,650,799	12,394,535	32,296,106	180,262	354,693	2,318,618	3,654,964	676,373	32,325				
\$40,000 under \$50,000	9,451,235	23,124,527	9,329,433	22,790,260	177,359	334,267	2,122,939	3,902,638	660,490	34,051				
\$50,000 under \$75,000	15,246,319	42,568,968	14,866,776	41,320,964	511,850	1,248,004	4,661,515	10,550,991	1,610,053	86,616				
\$75,000 under \$100,000	9,395,892	30,780,950	9,058,726	29,446,866	455,746	1,334,084	3,382,347	9,975,938	1,291,930	79,835				
\$100,000 under \$200,000	11,889,254	53,498,917	11,148,066	47,529,946	1,000,449	5,968,971	6,587,404	32,045,664	2,564,133	235,896				
\$200,000 under \$500,000	2,651,073	28,517,039	2,056,462	17,575,460	742,395	10,941,580	2,750,956	37,561,684	1,254,695	289,051				
\$500,000 under \$1,000,000	408,122	14,584,679	200,587	5,339,420	241,755	9,245,259	471,293	21,174,255	289,550	178,162				
\$1,000,000 under \$1,500,000	105,501	7,537,538	40,461	2,064,934	74,118	5,472,604	89,582	8,608,222	65,295	69,946				
\$1,500,000 under \$2,000,000	45,320	4,702,706	15,511	1,137,451	33,449	3,565,254	34,312	4,929,508	26,575	40,755				
\$2,000,000 under \$5,000,000	73,041	13,619,593	22,933	2,925,312	56,600	10,694,281	43,189	10,467,593	34,425	80,236				
\$5,000,000 under \$10,000,000	20,582	8,362,077	6,386	1,624,904	16,364	6,737,173	7,998	4,894,038	7,202	33,247				
\$10,000,000 or more	14,518	24,603,984	4,149	3,880,528	12,203	20,723,456	3,506	7,559,566	4,144	57,112				
<b>Taxable returns, total</b>	<b>73,026,371</b>	<b>264,294,231</b>	<b>70,300,898</b>	<b>188,335,903</b>	<b>3,558,537</b>	<b>75,958,328</b>	<b>25,887,907</b>	<b>158,051,526</b>	<b>9,039,049</b>	<b>1,235,321</b>				
<b>Non-taxable returns, total</b>	<b>43,251,653</b>	<b>144,413,277</b>	<b>42,911,461</b>	<b>141,494,495</b>	<b>486,478</b>	<b>2,918,782</b>	<b>3,292,559</b>	<b>3,747,019</b>	<b>796,634</b>	<b>32,505</b>				

\*\* Data combined to avoid disclosure of information for specific taxpayers.  
 [1] Includes current year returns with the health coverage tax credit, regulated investment company credit, net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.  
 NOTE: Detail may not add to totals because of rounding.  
 Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns (1)	Tax credits									
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution credit	
		Number of returns (2)	Amount (3)	Number of returns (4)	Amount (5)	Number of returns (6)	Amount (7)	Number of returns (8)	Amount (9)	Number of returns (10)	Amount (11)
<b>All returns, total</b>	<b>0.02</b>	<b>0.34</b>	<b>0.62</b>	<b>0.52</b>	<b>1.63</b>	<b>1.15</b>	<b>1.36</b>	<b>0.97</b>	<b>1.16</b>	<b>1.07</b>	<b>1.51</b>
No adjusted gross income	1.59	20.37	11.83	42.01	27.35	91.25	87.46	** 50.98	** 37.08	** 38.88	** 49.11
\$1 under \$5,000	0.93	12.47	23.95	15.76	27.19	0.00	0.00	**	**	**	**
\$5,000 under \$10,000	0.87	8.97	14.85	13.07	26.53	**	**	35.58	36.25	49.57	63.46
\$10,000 under \$15,000	0.83	1.90	2.48	12.19	25.80	** 33.32	** 46.55	4.32	5.06	5.62	7.16
\$15,000 under \$20,000	0.88	1.98	2.61	10.23	27.41	9.57	11.53	3.61	4.02	3.84	5.13
\$20,000 under \$25,000	0.94	1.61	2.26	8.55	25.28	5.86	6.71	3.61	4.28	2.80	4.04
\$25,000 under \$30,000	1.01	1.51	2.07	8.23	28.81	5.27	5.84	3.69	4.40	2.39	3.38
\$30,000 under \$40,000	0.75	1.24	1.50	5.27	21.01	3.90	4.40	2.80	3.23	2.45	3.65
\$40,000 under \$50,000	0.87	1.43	1.75	4.96	21.21	4.42	5.00	3.18	3.60	2.76	3.11
\$50,000 under \$75,000	0.50	0.98	1.28	2.52	14.73	3.05	3.59	2.45	2.77	2.75	3.12
\$75,000 under \$100,000	0.77	1.25	1.69	2.78	16.19	3.27	3.85	2.78	3.20	0.00	0.00
\$100,000 under \$200,000	0.37	0.83	1.70	1.27	8.72	2.16	2.60	2.21	2.49	0.00	0.00
\$200,000 under \$500,000	0.43	0.81	4.08	0.85	5.40	2.10	2.58	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	0.86	1.12	4.80	1.18	5.71	3.98	4.74	0.00	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	1.11	1.35	5.88	1.42	6.95	5.69	6.66	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	0.93	1.10	4.54	1.16	5.43	5.50	6.06	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	0.50	0.57	2.32	0.59	2.85	3.50	4.10	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	0.59	0.66	2.48	0.68	3.01	4.59	5.27	0.00	0.00	0.00	0.00
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.16</b>	<b>0.42</b>	<b>0.71</b>	<b>0.55</b>	<b>1.65</b>	<b>1.33</b>	<b>1.57</b>	<b>1.24</b>	<b>1.44</b>	<b>1.35</b>	<b>1.82</b>
<b>Nontaxable returns, total</b>	<b>0.30</b>	<b>0.75</b>	<b>1.28</b>	<b>5.41</b>	<b>7.59</b>	<b>2.31</b>	<b>2.70</b>	<b>1.62</b>	<b>1.98</b>	<b>1.82</b>	<b>2.55</b>

Footnotes at end of table.



**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Tax credits—continued											
	Child tax credit		Residential energy credits		General business credit		Prior-year minimum tax credit		Adoption credit		Credit for elderly and disabled	
	Number of returns (12)	Amount (13)	Number of returns (14)	Amount (15)	Number of returns (16)	Amount (17)	Number of returns (18)	Amount (19)	Number of returns (20)	Amount (21)	Number of returns (22)	Amount (23)
<b>All returns, total</b>	<b>0.60</b>	<b>0.72</b>	<b>1.82</b>	<b>4.04</b>	<b>3.44</b>	<b>2.42</b>	<b>3.74</b>	<b>3.90</b>	<b>12.27</b>	<b>16.68</b>	<b>13.87</b>	<b>15.88</b>
No adjusted gross income	33.35	32.59	67.15	38.71	** 29.04	** 15.05	* 32.51	* 27.66	0.00	0.00	** 42.06	** 37.39
\$1 under \$5,000	49.96	54.86	**	**	**	**	0.00	0.00	0.00	0.00	**	**
\$5,000 under \$10,000	29.87	33.78	** 57.70	** 77.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	13.17	22.62	26.21	32.01	57.70	59.70	0.00	0.00	0.00	0.00	17.03	19.16
\$15,000 under \$20,000	4.22	5.27	17.99	24.52	**	**	**	**	0.00	0.00	** 24.94	** 30.96
\$20,000 under \$25,000	2.93	3.47	12.75	18.07	** 64.35	** 62.73	** 49.79	** 62.60	0.00	0.00	**	**
\$25,000 under \$30,000	2.43	2.82	10.99	15.21	45.14	65.00	96.94	98.01	**	**	0.00	0.00
\$30,000 under \$40,000	1.69	1.87	8.03	12.54	39.50	45.48	47.33	67.09	** 35.30	** 48.26	0.00	0.00
\$40,000 under \$50,000	1.86	2.01	6.48	11.27	32.81	51.99	42.96	55.11	33.14	37.82	0.00	0.00
\$50,000 under \$75,000	1.27	1.41	4.34	9.22	19.04	21.60	22.92	31.06	25.80	30.83	0.00	0.00
\$75,000 under \$100,000	1.58	1.80	4.68	11.90	20.77	28.04	21.38	29.24	31.60	36.60	0.00	0.00
\$100,000 under \$200,000	1.45	1.80	3.31	8.31	8.77	15.24	7.71	15.62	21.40	24.68	0.00	0.00
\$200,000 under \$500,000	36.97	50.20	3.44	8.65	5.43	10.73	5.47	12.53	** 43.66	** 45.53	0.00	0.00
\$500,000 under \$1,000,000	0.00	0.00	6.14	10.93	4.07	8.79	4.13	7.41	0.00	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	0.00	0.00	8.25	14.49	3.73	8.90	5.35	11.62	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	0.00	0.00	8.08	12.37	2.50	5.86	4.71	11.67	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	0.00	0.00	4.43	7.28	1.33	3.52	2.97	7.02	**	**	0.00	0.00
\$5,000,000 under \$10,000,000	0.00	0.00	4.94	10.02	1.23	3.05	3.06	8.09	0.00	0.00	0.00	0.00
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.76</b>	<b>0.88</b>	<b>1.92</b>	<b>4.22</b>	<b>3.46</b>	<b>2.36</b>	<b>3.74</b>	<b>3.46</b>	<b>22.25</b>	<b>29.79</b>	<b>21.50</b>	<b>23.92</b>
<b>Nontaxable returns, total</b>	<b>1.03</b>	<b>1.35</b>	<b>5.74</b>	<b>11.03</b>	<b>16.78</b>	<b>25.27</b>	<b>21.51</b>	<b>40.96</b>	<b>14.69</b>	<b>19.90</b>	<b>18.15</b>	<b>21.12</b>

Footnotes at end of table.

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Tax credits—continued												Total [1]	
	Alternative motor vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Total refundable credits			
	Number of returns (24)	Amount (25)	Number of returns (26)	Amount (27)	Number of returns (28)	Amount (29)	Number of returns (30)	Amount (31)	Number of returns (32)	Amount (33)	Number of returns (34)	Amount (35)		
<b>All returns, total</b>	<b>30.81</b>	<b>27.58</b>	<b>41.53</b>	<b>41.73</b>	<b>11.82</b>	<b>11.54</b>	<b>11.27</b>	<b>13.71</b>	<b>33.55</b>	<b>16.83</b>	<b>0.40</b>	<b>0.59</b>		
No adjusted gross income	0.00	0.00	0.00	0.00	** 34.93	** 34.76	**	**	41.34	0.13	3.62	4.71		
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.89	2.82		
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.33	1.84		
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	** 70.68	** 98.67	1.14	1.52		
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	**	**	** 57.65	** 67.65	**	**	1.37	1.64		
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	0.00	0.00	** 70.57	* 74.11	0.00	0.00	1.57	1.85		
\$25,000 under \$30,000	**	**	0.00	0.00	0.00	0.00	* 57.71	* 89.71	0.00	0.00	1.70	2.06		
\$30,000 under \$40,000	** 49.97	** 51.42	0.00	0.00	70.60	84.74	31.58	43.65	0.00	0.00	1.37	1.76		
\$40,000 under \$50,000	0.00	0.00	0.00	0.00	0.00	0.00	30.14	32.42	0.00	0.00	2.04	2.70		
\$50,000 under \$75,000	**	**	0.00	0.00	49.96	50.96	17.94	20.84	**	**	2.18	2.86		
\$75,000 under \$100,000	** 57.70	** 61.04	**	**	40.59	43.34	29.46	34.20	** 95.78	** 99.33	3.06	3.76		
\$100,000 under \$200,000	59.00	56.50	** 56.84	** 63.52	24.78	26.26	40.80	50.44	62.61	67.33	2.29	2.62		
\$200,000 under \$500,000	** 42.38	** 30.81	** 57.35	** 66.33	14.60	14.98	** 70.47	** 67.39	49.92	60.60	42.09	71.73		
\$500,000 under \$1,000,000	66.58	67.32	**	**	16.17	16.43	**	**	49.96	78.24	34.42	46.24		
\$1,000,000 under \$1,500,000	48.48	48.48	39.78	47.25	19.28	19.72	0.00	0.00	48.39	49.73	36.35	45.79		
\$1,500,000 under \$2,000,000	48.94	48.94	62.44	64.42	11.22	11.53	0.00	0.00	40.90	90.15	38.26	73.95		
\$2,000,000 under \$5,000,000	**	**	26.59	30.55	6.77	6.91	0.00	0.00	17.04	60.90	14.96	62.36		
\$5,000,000 under \$10,000,000	21.63	22.46	**	**	6.27	6.31	0.00	0.00	20.87	7.40	12.56	0.09		
\$10,000,000 or more	0.00	0.00	** 20.87	** 15.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>Taxable returns, total</b>	<b>38.85</b>	<b>33.15</b>	<b>41.53</b>	<b>41.73</b>	<b>12.24</b>	<b>11.77</b>	<b>12.84</b>	<b>14.95</b>	<b>37.48</b>	<b>17.19</b>	<b>1.21</b>	<b>1.48</b>		
<b>Nontaxable returns, total</b>	<b>49.85</b>	<b>49.51</b>	<b>0.00</b>	<b>0.00</b>	<b>36.73</b>	<b>38.14</b>	<b>23.56</b>	<b>32.73</b>	<b>70.36</b>	<b>79.95</b>	<b>0.44</b>	<b>0.61</b>		

Footnotes at end of table.

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount, (percent)]

Size of adjusted gross income	Tax credits—continued												
	Earned income credit			Additional child tax credit			Total refundable credits—continued			Net premium tax credit		Refundable credits used to offset income tax before credits	
	Number of returns (36)	Amount (37)		Number of returns (38)	Amount (39)		Number of returns (40)	Amount (41)		Number of returns (42)	Amount (43)	Number of returns (44)	Amount (45)
<b>All returns, total</b>	<b>0.48</b>	<b>0.66</b>	<b>0.63</b>	<b>0.77</b>	<b>0.97</b>	<b>1.07</b>	<b>1.99</b>	<b>3.36</b>	<b>0.95</b>	<b>1.24</b>			
No adjusted gross income	5.43	8.07	6.52	6.61	7.73	7.99	6.81	9.04	31.09	28.49			
\$1 under \$5,000	2.00	3.07	5.25	7.41	4.94	5.19	7.86	11.95	22.91	27.23			
\$5,000 under \$10,000	1.41	1.88	2.24	2.36	3.80	4.05	6.47	10.87	15.26	18.00			
\$10,000 under \$15,000	1.20	1.56	1.63	1.68	3.31	3.63	4.80	8.24	2.34	2.97			
\$15,000 under \$20,000	1.58	1.71	1.66	1.78	3.28	3.57	4.78	7.87	4.87	6.60			
\$20,000 under \$25,000	1.83	1.94	1.84	2.12	3.78	4.16	5.80	10.12	4.10	5.34			
\$25,000 under \$30,000	1.98	2.14	2.07	2.51	4.02	4.42	6.90	12.10	3.38	4.32			
\$30,000 under \$40,000	1.55	1.83	1.85	2.27	3.22	3.52	6.19	9.73	2.22	2.67			
\$40,000 under \$50,000	2.68	3.23	2.66	3.40	3.90	4.22	8.79	15.07	3.36	4.00			
\$50,000 under \$75,000	9.66	11.22	3.27	4.30	2.86	3.13	10.76	18.92	3.05	3.48			
\$75,000 under \$100,000	0.00	0.00	8.50	11.16	3.27	3.63	25.16	34.31	3.30	3.64			
\$100,000 under \$200,000	0.00	0.00	15.23	19.43	2.31	2.58	0.00	0.00	2.32	2.62			
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43.51	73.90			
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.78	47.00			
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.35	45.79			
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38.26	73.95			
\$2,000,000 under \$5,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.96	62.36			
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.56	0.09			
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
<b>Taxable returns, total</b>	<b>2.40</b>	<b>3.55</b>	<b>0.00</b>	<b>0.00</b>	<b>1.49</b>	<b>1.65</b>	<b>4.26</b>	<b>6.89</b>	<b>1.21</b>	<b>1.48</b>			
<b>Nontaxable returns, total</b>	<b>0.50</b>	<b>0.66</b>	<b>0.63</b>	<b>0.77</b>	<b>1.30</b>	<b>1.42</b>	<b>2.26</b>	<b>3.68</b>	<b>1.59</b>	<b>2.23</b>			

Footnotes at end of table.

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount, (percent)]

Size of adjusted gross income	Tax credits—continued										Income tax after credits		Net investment income tax		Total income tax	
	Refundable credits used to offset income tax before credits—continued					American opportunity credit used to offset income tax before credits					Number of returns (50)	Amount (51)	Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)
	Earned income credit used to offset income tax before credits					Number of returns (48)		Amount (49)								
	Number of returns (46)	Amount (47)	Number of returns (48)	Amount (49)	Number of returns (50)	Amount (51)	Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)						
<b>All returns, total</b>	<b>1.43</b>	<b>2.08</b>	<b>1.38</b>	<b>1.56</b>	<b>0.16</b>	<b>0.14</b>	<b>0.57</b>	<b>0.34</b>	<b>0.16</b>	<b>0.16</b>	<b>0.34</b>	<b>0.16</b>	<b>0.16</b>	<b>0.16</b>	<b>0.16</b>	<b>0.14</b>
No adjusted gross income	36.59	33.35	52.74	46.38	19.47	14.18	47.64	1.46	14.18	19.43	1.46	19.43	14.15	14.15	14.15	14.15
\$1 under \$5,000	23.03	28.30	**	**	7.04	22.02	0.00	0.00	7.04	7.04	0.00	7.04	22.02	22.02	22.02	22.02
\$5,000 under \$10,000	15.54	18.48	**	**	2.25	3.41	0.00	0.00	2.25	3.41	0.00	2.25	3.41	3.41	3.41	3.41
\$10,000 under \$15,000	2.39	2.95	** 33.84	** 52.10	1.47	1.91	0.00	0.00	1.47	1.91	0.00	1.47	1.91	1.91	1.91	1.91
\$15,000 under \$20,000	7.94	10.94	10.93	12.14	1.34	1.46	0.00	0.00	1.34	1.46	0.00	1.34	1.46	1.46	1.46	1.46
\$20,000 under \$25,000	6.47	7.85	6.95	8.64	1.31	1.43	0.00	0.00	1.31	1.43	0.00	1.31	1.43	1.43	1.43	1.43
\$25,000 under \$30,000	4.41	5.98	6.18	6.84	1.33	1.46	0.00	0.00	1.33	1.46	** 49.94	** 78.96	1.33	1.46	1.46	1.46
\$30,000 under \$40,000	2.53	3.09	5.02	5.59	0.92	1.02	**	**	0.92	1.02	**	**	0.92	1.02	1.02	1.02
\$40,000 under \$50,000	4.84	5.91	5.01	5.47	0.97	1.06	**	**	0.97	1.06	**	**	0.97	1.06	1.06	1.06
\$50,000 under \$75,000	53.28	59.15	3.14	3.38	0.53	0.64	* 51.58	* 56.38	0.53	0.64	* 51.58	* 56.38	0.53	0.64	0.64	0.64
\$75,000 under \$100,000	0.00	0.00	3.33	3.65	0.78	0.87	* 64.44	* 90.18	0.78	0.87	* 64.44	* 90.18	0.78	0.87	0.87	0.87
\$100,000 under \$200,000	0.00	0.00	2.32	2.59	0.38	0.46	10.64	15.08	0.38	0.46	10.64	15.08	0.38	0.46	0.46	0.46
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	0.44	0.48	0.81	1.47	0.44	0.48	0.81	1.47	0.44	0.48	0.48	0.48
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.84	0.84	0.96	1.62	0.84	0.84	0.96	1.62	0.87	0.84	0.84	0.84
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	0.00	1.12	1.17	1.20	2.11	1.12	1.17	1.20	2.11	1.12	1.16	1.16	1.16
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	0.94	0.95	1.00	1.69	0.94	0.94	1.00	1.69	0.93	0.94	0.94	0.94
\$2,000,000 under \$5,000,000	0.00	0.00	0.00	0.00	0.50	0.47	0.53	0.86	0.50	0.47	0.53	0.86	0.50	0.47	0.47	0.47
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.00	0.60	0.57	0.63	0.88	0.60	0.57	0.63	0.88	0.59	0.56	0.56	0.56
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>2.40</b>	<b>3.55</b>	<b>1.49</b>	<b>1.65</b>	<b>0.16</b>	<b>0.14</b>	<b>0.57</b>	<b>0.34</b>	<b>0.16</b>	<b>0.14</b>	<b>0.57</b>	<b>0.34</b>	<b>0.16</b>	<b>0.16</b>	<b>0.13</b>	<b>0.13</b>
<b>Nontaxable returns, total</b>	<b>1.81</b>	<b>2.59</b>	<b>3.78</b>	<b>4.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Footnotes at end of table.

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	All other taxes											
	Total		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment	
	Number of returns (56)	Amount (57)	Number of returns (58)	Amount (59)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)
<b>All returns, total</b>	<b>0.36</b>	<b>0.57</b>	<b>0.40</b>	<b>0.71</b>	<b>9.79</b>	<b>15.76</b>	<b>1.27</b>	<b>2.24</b>	<b>4.34</b>	<b>4.78</b>	<b>3.64</b>	<b>5.85</b>
No adjusted gross income	3.76	4.61	4.09	5.14	70.13	66.33	12.03	13.45	30.17	24.41	47.64	50.05
\$1 under \$5,000	2.68	4.99	2.86	5.25	43.15	65.11	11.44	18.25	99.25	99.00	32.85	58.46
\$5,000 under \$10,000	2.04	2.46	2.16	2.51	23.06	38.51	8.98	15.28	66.01	57.51	24.79	25.68
\$10,000 under \$15,000	1.63	2.01	1.84	2.09	24.99	34.30	7.33	21.56	99.75	99.93	21.46	22.97
\$15,000 under \$20,000	1.81	2.54	2.40	2.83	22.93	31.16	7.21	14.79	48.56	54.08	21.80	24.02
\$20,000 under \$25,000	2.05	3.21	3.16	3.83	35.34	55.81	6.38	12.03	99.16	78.47	20.00	21.60
\$25,000 under \$30,000	2.20	3.67	3.52	4.53	35.34	66.44	6.29	13.59	43.95	69.32	20.83	23.44
\$30,000 under \$40,000	1.67	2.75	2.55	3.45	** 31.61	** 60.66	4.28	8.27	68.23	65.93	11.66	19.47
\$40,000 under \$50,000	1.95	3.23	2.90	4.14	**	**	4.51	7.75	82.38	68.64	11.29	16.06
\$50,000 under \$75,000	1.42	2.49	1.91	3.06	44.69	56.18	3.06	5.28	46.15	75.14	8.31	12.79
\$75,000 under \$100,000	1.79	2.95	2.27	3.49	37.78	58.31	3.68	6.22	30.65	38.45	9.44	13.14
\$100,000 under \$200,000	1.20	1.84	1.44	2.09	51.78	64.50	2.65	4.34	14.54	17.01	7.34	12.84
\$200,000 under \$500,000	0.71	1.46	1.22	1.81	70.48	96.22	2.82	5.20	5.82	9.90	11.68	18.02
\$500,000 under \$1,000,000	1.02	1.57	1.63	2.25	58.12	90.09	5.91	13.23	5.54	9.25	31.20	39.99
\$1,000,000 under \$1,500,000	1.30	2.13	1.97	2.97	0.00	0.00	8.36	25.79	5.70	8.45	51.87	55.84
\$1,500,000 under \$2,000,000	1.08	1.57	1.50	2.21	** 57.33	** 90.77	6.93	21.79	4.27	7.08	40.90	51.58
\$2,000,000 under \$5,000,000	0.58	0.97	0.90	1.41	**	**	4.50	15.53	2.04	3.64	33.94	43.85
\$5,000,000 under \$10,000,000	0.67	1.06	0.96	1.66	0.00	0.00	5.03	15.60	1.78	2.92	** 28.90	** 67.32
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**
<b>Taxable returns, total</b>	<b>0.50</b>	<b>0.67</b>	<b>0.67</b>	<b>0.88</b>	<b>14.71</b>	<b>23.82</b>	<b>1.41</b>	<b>2.39</b>	<b>4.35</b>	<b>4.13</b>	<b>4.22</b>	<b>6.93</b>
<b>Nontaxable returns, total</b>	<b>0.70</b>	<b>1.20</b>	<b>0.76</b>	<b>1.29</b>	<b>13.11</b>	<b>20.14</b>	<b>2.95</b>	<b>5.82</b>	<b>20.11</b>	<b>26.34</b>	<b>7.19</b>	<b>10.25</b>

Footnotes at end of table.

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	All other taxes—continued										Refundable credits used to offset all other taxes					
	Health care individual responsibility payment		Total additional Medicare tax		Total [1]		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes					
	Number of returns (68)	Amount (69)	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)				
<b>All returns, total</b>	<b>1.18</b>	<b>1.49</b>	<b>0.66</b>	<b>0.40</b>	<b>0.84</b>	<b>1.26</b>	<b>0.93</b>	<b>1.34</b>	<b>2.61</b>	<b>3.49</b>	<b>4.14</b>	<b>5.28</b>				
No adjusted gross income	47.62	58.61	6.26	3.16	5.52	6.81	7.14	10.27	8.82	10.04	17.58	18.14				
\$1 under \$5,000	33.20	47.27	94.08	88.78	4.09	5.56	4.20	5.48	29.33	37.77	**	**				
\$5,000 under \$10,000	19.94	28.61	39.51	71.66	2.44	2.93	2.54	3.07	13.13	13.84	**	**				
\$10,000 under \$15,000	4.08	4.64	96.59	66.97	1.94	2.37	2.02	2.45	11.86	13.60	** 8.45	** 11.23				
\$15,000 under \$20,000	3.23	3.62	43.76	61.17	2.59	3.32	2.84	3.56	9.77	11.54	10.77	14.47				
\$20,000 under \$25,000	3.22	3.79	80.25	53.36	3.35	4.82	3.76	5.24	9.11	12.28	11.30	14.30				
\$25,000 under \$30,000	3.43	3.94	89.07	66.08	3.68	5.70	4.07	6.19	8.69	11.87	14.79	19.81				
\$30,000 under \$40,000	2.86	3.20	59.77	79.63	3.03	4.62	3.31	4.78	5.67	7.35	12.45	15.23				
\$40,000 under \$50,000	3.55	3.87	45.48	47.53	4.38	6.64	5.36	7.09	6.67	9.52	12.28	14.54				
\$50,000 under \$75,000	3.41	3.74	46.95	62.96	5.25	7.57	16.81	20.05	5.89	8.56	11.81	13.91				
\$75,000 under \$100,000	5.98	6.53	35.06	30.56	12.37	16.06	0.00	0.00	13.74	17.66	25.84	31.72				
\$100,000 under \$200,000	6.13	6.79	6.24	7.45	22.97	31.87	0.00	0.00	25.34	35.40	31.35	44.07				
\$200,000 under \$500,000	8.50	9.58	0.88	1.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$500,000 under \$1,000,000	15.16	16.76	1.11	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$1,000,000 under \$1,500,000	21.89	29.79	1.41	1.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$1,500,000 under \$2,000,000	16.93	18.85	1.18	1.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$2,000,000 under \$5,000,000	9.54	12.21	0.65	0.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$5,000,000 under \$10,000,000	9.86	12.24	0.73	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
<b>Taxable returns, total</b>	<b>1.44</b>	<b>1.83</b>	<b>0.66</b>	<b>0.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				
<b>Nontaxable returns, total</b>	<b>2.12</b>	<b>2.49</b>	<b>10.41</b>	<b>12.79</b>	<b>0.84</b>	<b>1.26</b>	<b>0.93</b>	<b>1.34</b>	<b>2.61</b>	<b>3.49</b>	<b>4.14</b>	<b>5.28</b>				

Footnotes at end of table.

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount, (percent)]

Size of adjusted gross income	Tax payments											
	Total tax liability		Total		Income tax withheld		Estimated tax payments		Payments with request for extension of filing time			
	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)		
<b>All returns, total</b>	<b>0.15</b>	<b>0.13</b>	<b>0.08</b>	<b>0.13</b>	<b>0.09</b>	<b>0.18</b>	<b>0.78</b>	<b>0.39</b>	<b>1.66</b>	<b>0.47</b>		
No adjusted gross income	4.28	5.57	2.80	2.94	3.13	3.48	6.16	4.73	11.83	7.88		
\$1 under \$5,000	2.74	6.17	1.14	4.98	1.15	2.99	9.48	24.30	17.66	28.49		
\$5,000 under \$10,000	1.79	2.87	1.00	1.94	1.01	1.55	8.12	16.76	14.83	18.77		
\$10,000 under \$15,000	1.37	2.11	0.96	1.31	0.97	1.29	7.16	9.17	17.55	30.83		
\$15,000 under \$20,000	1.29	1.67	0.96	1.26	0.97	1.23	6.60	10.04	16.20	22.34		
\$20,000 under \$25,000	1.28	1.51	0.99	1.20	1.00	1.18	6.63	9.53	15.69	20.40		
\$25,000 under \$30,000	1.30	1.51	1.05	1.34	1.06	1.21	6.15	14.89	19.96	25.02		
\$30,000 under \$40,000	0.90	1.04	0.77	0.88	0.78	0.88	4.55	5.95	13.32	18.23		
\$40,000 under \$50,000	0.95	1.07	0.89	0.99	0.90	1.00	4.56	5.96	12.20	16.97		
\$50,000 under \$75,000	0.53	0.65	0.51	0.60	0.52	0.61	2.55	3.45	7.48	11.49		
\$75,000 under \$100,000	0.78	0.87	0.78	0.86	0.79	0.88	2.75	3.47	7.72	9.63		
\$100,000 under \$200,000	0.38	0.46	0.38	0.47	0.39	0.49	1.60	2.00	3.91	5.06		
\$200,000 under \$500,000	0.44	0.48	0.44	0.51	0.47	0.58	1.09	1.36	2.19	2.85		
\$500,000 under \$1,000,000	0.87	0.83	0.87	0.87	0.96	1.15	1.25	1.42	2.15	2.50		
\$1,000,000 under \$1,500,000	1.12	1.16	1.12	1.20	1.25	1.71	1.42	1.72	2.23	2.77		
\$1,500,000 under \$2,000,000	0.93	0.94	0.94	0.97	1.07	1.54	1.11	1.31	1.60	1.97		
\$2,000,000 under \$5,000,000	0.50	0.47	0.50	0.49	0.58	0.85	0.61	0.70	0.87	1.02		
\$5,000,000 under \$10,000,000	0.59	0.57	0.60	0.58	0.67	1.02	0.68	0.76	0.86	0.96		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>Taxable returns, total</b>	<b>0.16</b>	<b>0.13</b>	<b>0.16</b>	<b>0.14</b>	<b>0.17</b>	<b>0.19</b>	<b>0.82</b>	<b>0.39</b>	<b>1.69</b>	<b>0.47</b>		
<b>Nontaxable returns, total</b>	<b>1.30</b>	<b>2.24</b>	<b>0.39</b>	<b>0.81</b>	<b>0.39</b>	<b>0.75</b>	<b>2.82</b>	<b>3.75</b>	<b>6.96</b>	<b>7.28</b>		

Footnotes at end of table.

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Tax payments—continued						Refundable credits refundable portion					
	Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Total [1]		Earned income credit refundable portion		Additional child tax credit refundable portion		American opportunity credit refundable portion	
	Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)	Number of returns (100)	Amount (101)
<b>All returns, total</b>	<b>1.78</b>	<b>1.88</b>	<b>4.95</b>	<b>7.33</b>	<b>0.47</b>	<b>0.65</b>	<b>0.54</b>	<b>0.70</b>	<b>0.64</b>	<b>0.79</b>	<b>1.34</b>	<b>1.49</b>
No adjusted gross income	15.90	14.46	14.45	14.24	4.10	5.17	6.75	9.18	7.68	8.10	7.95	8.30
\$1 under \$5,000	** 72.60	** 88.99	28.64	36.00	2.04	2.95	2.20	3.26	5.33	7.52	4.96	5.23
\$5,000 under \$10,000	**	**	18.93	23.65	1.43	1.90	1.52	1.95	2.27	2.40	3.84	4.10
\$10,000 under \$15,000	**	**	16.90	21.13	1.27	1.57	1.36	1.62	1.64	1.69	3.34	3.68
\$15,000 under \$20,000	**	**	19.89	25.59	1.43	1.68	1.60	1.75	1.68	1.80	3.39	3.68
\$20,000 under \$25,000	* 66.32	* 90.97	22.79	31.46	1.64	1.91	1.86	1.99	1.86	2.15	4.08	4.51
\$25,000 under \$30,000	** 87.45	** 70.31	26.11	33.07	1.79	2.17	2.01	2.24	2.10	2.55	4.57	5.34
\$30,000 under \$40,000	**	**	18.25	35.13	1.59	1.99	1.78	2.10	1.90	2.35	4.03	4.54
\$40,000 under \$50,000	44.27	51.21	18.83	26.42	2.51	3.17	3.21	3.80	2.79	3.56	5.58	6.47
\$50,000 under \$75,000	39.56	72.23	14.52	22.61	3.26	4.32	11.45	13.32	3.55	4.68	6.15	7.32
\$75,000 under \$100,000	49.96	51.93	16.61	21.52	8.91	12.08	0.00	0.00	9.72	13.28	16.14	21.69
\$100,000 under \$200,000	3.33	4.48	11.90	13.82	14.49	19.06	0.00	0.00	16.48	21.78	23.66	25.95
\$200,000 under \$500,000	1.95	2.64	12.29	23.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	3.04	4.01	16.17	25.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	3.81	5.13	15.52	30.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	3.25	4.39	13.37	41.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	1.81	2.38	6.11	10.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	1.87	2.51	4.88	9.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>1.79</b>	<b>1.88</b>	<b>6.59</b>	<b>8.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Nontaxable returns, total</b>	<b>22.29</b>	<b>14.54</b>	<b>7.44</b>	<b>11.18</b>	<b>0.47</b>	<b>0.65</b>	<b>0.54</b>	<b>0.70</b>	<b>0.64</b>	<b>0.79</b>	<b>1.34</b>	<b>1.49</b>

Footnotes at end of table.



**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Overpayment										Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2016 estimated tax		Number of returns (108)		Amount (109)		Number of returns (110)		Amount (111)	
	Number of returns (102)	Amount (103)	Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)				
<b>All returns, total</b>	<b>0.13</b>	<b>0.29</b>	<b>0.13</b>	<b>0.32</b>	<b>1.22</b>	<b>0.64</b>	<b>0.47</b>	<b>0.54</b>	<b>0.84</b>	<b>0.92</b>				
No adjusted gross income	2.59	2.87	2.71	2.91	7.40	6.63	5.38	8.00	9.01	11.11				
\$1 under \$5,000	1.11	3.20	1.11	3.13	12.65	30.05	3.00	5.68	21.45	23.86				
\$5,000 under \$10,000	0.96	1.50	0.96	1.48	11.96	18.55	2.98	3.78	7.89	8.73				
\$10,000 under \$15,000	0.91	1.29	0.91	1.29	11.44	19.33	2.98	4.36	5.66	9.62				
\$15,000 under \$20,000	0.95	1.35	0.95	1.35	10.74	14.90	2.92	4.33	6.18	7.16				
\$20,000 under \$25,000	1.01	1.43	1.02	1.44	10.23	17.33	3.01	4.61	6.01	7.23				
\$25,000 under \$30,000	1.09	1.59	1.10	1.57	9.40	20.04	2.97	4.77	5.66	7.26				
\$30,000 under \$40,000	0.83	1.16	0.84	1.17	7.22	10.07	2.03	3.28	3.76	5.85				
\$40,000 under \$50,000	0.98	1.30	0.99	1.30	7.20	11.20	2.12	3.35	3.78	5.30				
\$50,000 under \$75,000	0.63	0.95	0.64	0.95	4.21	7.37	1.37	2.22	2.39	4.12				
\$75,000 under \$100,000	0.94	1.29	0.96	1.29	4.41	7.60	1.63	2.62	2.66	4.29				
\$100,000 under \$200,000	0.63	1.06	0.66	1.04	2.59	4.44	0.99	1.50	1.69	2.80				
\$200,000 under \$500,000	0.83	1.59	1.00	1.85	1.66	2.59	0.81	1.27	1.30	2.03				
\$500,000 under \$1,000,000	1.40	1.96	2.20	3.28	1.79	2.22	1.34	1.86	1.73	2.57				
\$1,000,000 under \$1,500,000	1.62	2.33	2.83	4.23	1.93	2.62	1.84	2.51	2.15	3.37				
\$1,500,000 under \$2,000,000	1.28	1.88	2.51	3.95	1.44	2.01	1.61	2.23	1.72	2.77				
\$2,000,000 under \$5,000,000	0.68	0.99	1.38	2.29	0.79	1.05	1.00	1.33	1.10	1.86				
\$5,000,000 under \$10,000,000	0.72	0.89	1.41	2.11	0.81	0.93	1.27	1.65	1.29	2.22				
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
<b>Taxable returns, total</b>	<b>0.24</b>	<b>0.35</b>	<b>0.25</b>	<b>0.42</b>	<b>1.27</b>	<b>0.64</b>	<b>0.50</b>	<b>0.56</b>	<b>0.87</b>	<b>0.94</b>				
<b>Nontaxable returns, total</b>	<b>0.35</b>	<b>0.56</b>	<b>0.36</b>	<b>0.56</b>	<b>4.05</b>	<b>5.30</b>	<b>1.58</b>	<b>2.61</b>	<b>3.31</b>	<b>4.04</b>				

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

[1] Includes current year returns with the health coverage tax credit, regulated investment company credit, net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit. Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 3.4 All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status, Tax Year 2015 (Filing Year 2016)**

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

Marital status and tax rate classes	Classified by the highest marginal rate at which tax was computed													
	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]			Tax generated			Income tax after credits		Alternative minimum tax		Net investment income tax	
			At all rates	At marginal rate	At all rates	At all rates	At marginal rate	Total	Adjusted gross income less	As a percentage of taxable income	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
<b>All returns</b>	<b>150,494,271</b>	<b>10,211,708,811</b>	<b>7,352,216,671</b>	<b>2,541,069,252</b>	<b>1,482,757,584</b>	<b>1,436,385,719</b>	<b>14.1</b>	<b>19.5</b>	<b>4,467,806</b>	<b>31,165,616</b>	<b>3,828,611</b>	<b>22,042,756</b>		
0 percent	35,634,760	157,873,825	0	0	0	695,758	0.4	[2]	26,206	721,019	4,962	40,586		
0 percent (capital gains)	988,488	31,228,299	9,053,292	9,053,292	0	123,481	0.4	1.4	9,565	126,501	3,527	10,675		
10 percent	27,388,292	643,191,087	172,051,761	161,168,348	16,119,726	8,378,255	1.3	4.9	17,957	51,618	1,793	263		
10 percent (Form 8814)	8,348	-484,136	28,804	16,557	1,654	5,486	[2]	19.0	49	5,490	* 50	* 257		
15 percent	43,633,721	2,184,338,816	1,343,687,510	770,928,993	172,916,378	143,739,283	6.6	10.7	78,675	141,856	2,325	263		
15 percent (capital gains)	7,734,073	605,948,594	403,566,160	59,067,183	46,925,763	44,525,302	7.3	11.0	163,406	1,525,472	139,931	561,115		
20 percent (capital gains)	61,706	227,503,512	180,708,899	153,537,859	34,311,572	37,196,398	16.3	20.6	55,309	4,179,888	58,803	5,681,401		
25 percent	25,858,585	2,760,160,706	2,119,271,992	404,921,664	360,341,545	352,304,798	12.8	16.6	600,967	2,569,107	130,652	710,607		
25 percent (capital gains)	315,481	74,687,494	63,584,136	8,081,621	11,460,964	11,889,889	15.9	18.7	59,885	596,549	56,383	556,703		
28 percent	5,303,948	1,069,334,645	878,811,659	78,944,762	184,940,984	188,967,236	17.7	21.5	1,505,910	6,243,452	880,786	1,267,509		
28 percent (capital gains)	13,610	9,321,525	7,679,602	2,440,367	1,682,480	1,927,549	20.7	25.1	7,028	259,110	5,010	214,457		
33 percent	2,005,840	734,055,745	631,469,388	135,403,538	154,687,424	162,028,661	22.1	25.7	1,586,674	10,254,806	1,502,138	2,419,875		
35 percent	205,676	110,457,816	98,172,917	4,945,016	26,176,085	26,977,700	24.4	27.5	168,825	1,335,719	168,705	459,522		
39.6 percent	1,026,445	1,597,877,634	1,439,032,486	748,098,771	472,161,104	456,704,023	28.6	31.7	195,720	3,146,878	871,195	10,070,605		
Form 8615	315,298	6,215,250	5,098,064	4,461,281	1,031,906	921,899	14.8	18.1	1,633	8,151	2,355	48,918		
<b>Returns of married persons filing jointly and returns of surviving spouses</b>														
<b>All tax rates</b>	<b>54,295,827</b>	<b>6,627,953,195</b>	<b>4,981,580,709</b>	<b>1,634,770,661</b>	<b>1,051,870,090</b>	<b>1,024,011,455</b>	<b>15.4</b>	<b>20.6</b>	<b>3,293,846</b>	<b>23,714,959</b>	<b>3,017,245</b>	<b>16,668,622</b>		
0 percent	8,005,860	4,530,906	0	0	0	425,677	9.4	[2]	10,103	447,978	2,144	27,241		
0 percent (capital gains)	279,999	15,594,403	4,310,303	4,310,303	0	99,854	0.6	2.3	5,972	102,849	2,613	8,726		
10 percent	7,143,321	269,762,608	71,766,380	64,826,385	6,484,012	3,082,366	1.1	4.3	3,896	29,044	* 516	* 231		
10 percent (Form 8814)	4,125	-400,039	18,338	6,091	608	4,063	[2]	22.2	* 46	* 4,050	* 50	* 257		
15 percent	15,956,760	1,180,665,060	722,951,232	428,536,417	93,722,411	75,775,612	6.4	10.5	26,073	55,177	1,181	173		
15 percent (capital gains)	4,755,683	442,751,366	293,727,249	34,054,619	34,490,710	32,199,591	7.3	11.0	90,035	960,244	83,233	358,993		
20 percent (capital gains)	40,583	167,213,586	134,017,074	115,159,732	25,491,730	27,596,221	16.5	20.6	36,104	2,969,036	38,238	4,091,695		
25 percent	12,263,040	1,736,952,554	1,318,434,218	216,507,633	222,122,948	215,452,506	12.4	16.3	349,155	1,750,193	87,831	518,704		
25 percent (capital gains)	206,422	56,263,911	47,821,467	5,854,680	8,585,748	8,906,236	15.8	18.6	44,577	465,007	41,657	403,845		
28 percent	3,049,642	729,340,349	591,880,621	42,124,863	122,290,073	125,585,854	17.2	21.2	1,143,817	4,701,068	687,082	920,294		
28 percent (capital gains)	8,204	6,204,078	5,178,742	1,393,826	1,107,098	1,264,831	20.4	24.4	3,553	167,064	2,834	146,807		
33 percent	1,537,384	587,315,805	502,985,089	104,338,054	121,703,064	128,151,727	21.8	25.5	1,260,739	8,266,252	1,178,424	1,844,328		
35 percent	194,043	106,458,830	94,555,241	4,797,390	25,198,578	26,054,733	24.5	27.6	151,860	1,295,650	160,100	440,509		
39.6 percent	850,761	1,325,301,778	1,193,984,754	612,860,669	390,673,109	379,432,183	28.6	31.8	167,915	2,501,347	731,342	7,906,819		
Form 8615	0	0	0	0	0	0	0.0	0.0	0	0	0	0		

Footnotes at end of table.

**Table 3.4 All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status, Tax Year 2015 (Filing Year 2016)—Continued**

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

Marital status and tax rate classes	Classified by the highest marginal rate at which tax was computed													
	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]			Tax generated		Total	Income tax after credits		Alternative minimum tax		Net investment income tax	
			At all rates	At marginal rate	At all rates	At marginal rate	At all rates		At marginal rate	Number of returns	Amount	Number of returns	Amount	Number of returns
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
<b>Returns of married persons filing separately</b>														
<b>All tax rates</b>	<b>2,977,192</b>	<b>190,688,552</b>	<b>152,665,454</b>	<b>67,408,762</b>	<b>33,689,462</b>	<b>18,704,408</b>	<b>32,174,028</b>	<b>16.9</b>	<b>21.1</b>	<b>142,751</b>	<b>1,102,006</b>	<b>105,098</b>	<b>971,772</b>	
0 percent	413,061	-10,658,901	0	0	0	0	53,511	[2]	[2]	2,005	58,288	1,092	3,168	
0 percent (capital gains)	10,795	277,059	75,365	75,365	0	0	537	0.2	0.7	* 227	* 538	**	**	
10 percent	347,448	6,213,815	1,773,619	1,662,457	166,269	166,246	131,737	2.1	7.4	**	**	**	**	
10 percent (Form 8814)	* 57	* -21,338	* 29	* 29	* 3	* 3	* 1,401	[2]	[2]	**	**	**	**	
15 percent	1,153,601	41,581,472	26,036,118	15,393,218	3,373,305	2,308,983	3,074,156	7.4	11.8	** 6,086	** 15,912	** 1,966	** 86	
15 percent (capital gains)	93,644	5,613,424	3,813,154	1,109,180	441,353	166,377	470,233	8.4	12.3	5,392	51,729	7,360	14,853	
20 percent (capital gains)	2,514	14,000,580	9,845,739	9,261,972	1,927,836	1,852,394	2,155,457	15.4	21.9	2,176	327,106	2,421	359,718	
25 percent	675,859	47,059,163	35,791,692	8,099,015	6,041,525	2,024,754	5,851,361	12.4	16.3	30,847	77,496	7,702	11,288	
25 percent (capital gains)	5,017	1,313,657	1,058,764	185,426	200,865	46,357	219,399	16.7	20.7	1,735	22,830	2,025	15,897	
28 percent	172,808	19,923,006	16,350,730	1,861,098	3,375,832	521,107	3,388,779	17.0	20.7	39,950	79,699	19,648	24,480	
28 percent (capital gains)	27	568,877	461,399	314,864	117,302	88,162	126,363	22.2	27.4	25	9,544	27	19,254	
33 percent	59,828	11,152,287	9,563,947	1,906,514	2,316,015	629,150	2,283,388	20.5	23.9	38,686	162,137	32,071	35,691	
35 percent	8,383	2,388,129	2,129,318	104,705	562,665	36,647	523,184	21.9	24.6	5,795	33,162	6,260	13,249	
39.6 percent	34,150	51,277,322	45,765,580	27,434,918	15,166,492	10,864,228	13,894,523	27.1	30.4	9,826	263,566	24,525	474,088	
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0	
<b>Returns of heads of households</b>														
<b>All tax rates</b>	<b>22,134,303</b>	<b>823,331,580</b>	<b>411,218,548</b>	<b>176,280,035</b>	<b>68,756,826</b>	<b>33,749,426</b>	<b>57,230,124</b>	<b>7.0</b>	<b>13.9</b>	<b>381,029</b>	<b>1,697,531</b>	<b>114,348</b>	<b>488,538</b>	
0 percent	8,311,069	107,133,149	0	0	0	0	21,209	[3]	[2]	3,567	26,933	121	779	
0 percent (capital gains)	28,366	1,227,766	425,785	425,785	0	0	75	[3]	[3]	51	87	**	**	
10 percent	5,729,307	153,636,980	35,621,518	35,248,812	3,525,488	3,524,881	408,950	0.3	1.1	**	**	**	**	
10 percent (Form 8814)	3,112	-29,223	8,316	8,316	831	831	18	[2]	0.2	**	**	**	**	
15 percent	5,865,158	279,592,689	156,111,165	78,982,283	19,560,320	11,847,342	12,078,412	4.3	7.7	** 39,729	** 54,356	** 20	** 14	
15 percent (capital gains)	284,480	18,283,446	11,256,009	1,417,752	1,310,469	212,663	1,096,538	6.0	9.7	11,668	53,333	4,642	15,786	
20 percent (capital gains)	1,703	4,800,563	4,109,747	3,362,309	772,912	672,462	824,810	17.2	20.1	1,534	85,385	1,648	113,296	
25 percent	1,658,472	163,872,642	121,189,475	29,669,342	20,710,160	7,417,336	20,085,840	12.3	16.6	138,553	315,035	4,196	19,767	
25 percent (capital gains)	13,802	2,196,016	1,852,157	394,615	351,713	98,654	356,035	16.2	19.2	2,944	10,961	1,127	10,250	
28 percent	144,830	29,638,903	24,272,624	2,741,724	5,301,542	767,683	5,767,783	19.5	23.8	118,085	580,009	38,618	37,108	
28 percent (capital gains)	387	261,648	215,777	98,055	50,980	27,455	58,275	22.3	27.0	387	9,242	347	4,785	
33 percent	64,024	21,919,811	19,120,442	4,463,909	4,845,628	1,473,090	5,088,820	23.2	26.6	58,953	487,856	40,849	60,014	
35 percent	2,796	1,376,346	1,270,505	42,520	354,369	14,882	339,131	24.6	26.7	1,137	6,359	1,892	2,993	
39.6 percent	26,797	39,420,844	35,765,029	19,424,613	11,972,415	7,692,147	11,104,229	28.2	31.0	4,421	67,975	20,887	223,747	
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0	

Footnotes at end of table.

**Table 3.4 All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status, Tax Year 2015 (Filing Year 2016)—Continued**

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

Marital status and tax rate classes	Classified by the highest marginal rate at which tax was computed												
	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]		Tax generated		Total	Income tax after credits		Alternative minimum tax		Net investment income tax	
			At all rates	At marginal rate	At all rates	At marginal rate		Adjusted gross income less income	Modified taxable income	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
<b>Returns of single persons</b>													
<b>All tax rates</b>	<b>71,086,949</b>	<b>2,569,735,484</b>	<b>1,806,751,959</b>	<b>662,609,794</b>	<b>328,441,206</b>	<b>322,970,111</b>	<b>12.6</b>	<b>17.9</b>	<b>650,180</b>	<b>4,651,120</b>	<b>591,920</b>	<b>3,913,824</b>	
0 percent	18,904,770	56,868,672	0	0	0	195,362	0.3	[2]	10,530	187,820	1,605	9,398	
0 percent (capital gains)	689,328	14,129,070	4,241,840	4,241,840	0	23,015	0.2	0.5	3,316	23,027	889	1,865	
10 percent	14,168,216	213,577,683	62,890,244	59,430,694	5,943,956	4,755,203	2.2	7.6	4,065	4,955	**	**	
10 percent (Form 8814)	* 1,054	* -33,536	* 2,120	* 2,120	* 212	* 3	[2]	* 0.1	0	0	0	0	
15 percent	20,658,203	682,497,594	438,588,996	248,017,074	56,260,342	52,811,103	7.7	12.0	16,785	35,470	** 460	** 105	
15 percent (capital gains)	2,600,266	139,300,357	94,769,748	22,485,632	10,683,232	10,758,939	7.7	11.4	56,311	460,166	44,696	171,483	
20 percent (capital gains)	16,905	41,488,783	32,736,339	25,753,846	6,119,095	6,619,911	16.0	20.2	15,495	798,362	16,495	1,116,692	
25 percent	11,261,214	812,276,348	643,856,606	150,645,673	111,466,912	110,915,091	13.7	17.2	82,411	426,382	30,922	160,848	
25 percent (capital gains)	90,240	14,913,909	12,851,747	1,646,901	2,322,637	2,408,219	16.1	18.7	10,629	97,750	11,574	126,711	
28 percent	1,936,669	290,432,387	246,357,664	32,217,077	53,973,538	54,244,820	18.7	22.0	204,057	882,676	135,438	285,628	
28 percent (capital gains)	4,992	2,286,922	1,823,685	633,623	407,099	478,080	20.9	26.2	3,063	73,261	1,802	43,611	
33 percent	344,603	113,667,843	99,799,910	24,695,060	25,822,718	26,504,726	23.3	26.6	228,295	1,338,561	250,794	479,842	
35 percent	* 454	* 236,511	* 217,853	* 402	* 60,472	* 60,652	* 25.6	* 27.8	* 33	* 548	* 452	* 2,771	
39.6 percent	114,738	181,877,690	163,517,124	88,378,571	54,349,088	52,273,088	28.7	32.0	13,558	313,990	94,440	1,465,950	
Form 8615	315,298	6,215,250	5,098,064	4,461,281	1,031,906	921,899	14.8	18.1	1,633	8,151	2,355	48,918	

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

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

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

[2] Percentage not computed.

[3] Less than 0.05%.

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

For reference:

Form 8615, Tax for Certain Children Who Have Unearned Income

Form 8814, Parents' Election To Report Child's Interest and Dividends.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns (1)	Taxable income (2)	Modified taxable income [1] (3)	Tax generated at all rates (4)	Tax generated at specified rate					
					0 percent		0 percent (capital gains)		10 percent	
					Number of returns (5)	Number of returns (6)	Income taxed at rate (7)	Number of returns (8)	Income taxed at rate (9)	Tax generated at rate (10)
<b>Total</b>	<b>150,494,271</b>	<b>7,351,666,827</b>	<b>7,352,216,671</b>	<b>1,482,757,584</b>	<b>35,634,760</b>	<b>11,020,775</b>	<b>75,986,253</b>	<b>113,596,816</b>	<b>1,342,900,043</b>	<b>134,290,004</b>
Under \$2,000	5,770,264	32,702	33,502	1,319	5,681,871	61,898	20,310	28,458	12,385	1,239
\$2,000 under \$4,000	4,286,223	271,201	272,215	16,344	4,083,949	91,942	91,439	127,404	125,549	12,555
\$4,000 under \$6,000	4,332,639	265,042	267,135	24,296	4,216,575	37,909	56,948	83,136	116,904	11,690
\$6,000 under \$8,000	4,367,270	1,114,088	1,118,292	108,317	3,306,807	61,596	82,190	1,030,012	900,779	90,078
\$8,000 under \$10,000	4,848,968	2,405,524	2,405,517	242,877	3,990,514	43,978	39,634	853,933	2,248,273	224,827
\$10,000 under \$12,000	4,852,088	4,228,725	4,229,803	423,074	2,650,880	90,879	77,095	2,163,978	4,012,900	401,290
\$12,000 under \$14,000	4,888,623	7,948,805	7,968,996	786,384	2,275,435	182,496	187,557	2,528,786	7,646,125	764,613
\$14,000 under \$16,000	4,829,714	11,838,543	11,851,245	1,163,801	2,287,165	186,831	307,233	2,479,898	11,392,840	1,139,284
\$16,000 under \$18,000	4,544,229	15,702,382	15,734,523	1,553,576	1,903,997	188,809	353,993	2,592,352	15,072,290	1,507,229
\$18,000 under \$20,000	4,333,273	21,023,264	21,028,564	2,107,311	1,397,772	190,596	375,339	2,903,562	19,910,664	1,991,066
\$20,000 under \$25,000	9,981,450	71,587,937	71,651,528	7,739,931	2,133,295	528,133	1,377,288	7,730,865	56,154,556	5,615,456
\$25,000 under \$30,000	8,832,875	97,548,763	97,599,879	11,251,797	833,435	636,251	1,672,963	7,898,725	62,954,953	6,295,495
\$30,000 under \$40,000	14,913,880	258,870,165	259,004,211	31,154,041	558,750	1,334,014	4,746,632	14,244,758	139,621,702	13,962,170
\$40,000 under \$50,000	11,626,422	303,349,505	303,578,907	38,045,678	132,778	1,328,483	5,498,001	11,440,451	135,108,190	13,510,819
\$50,000 under \$75,000	19,980,117	799,874,327	800,346,107	112,148,398	108,007	2,305,795	13,597,765	19,773,146	269,828,426	26,982,843
\$75,000 under \$100,000	12,822,779	778,081,748	778,321,619	115,676,717	42,040	2,218,672	14,906,979	12,711,459	196,715,569	19,671,557
\$100,000 under \$200,000	18,531,605	1,895,767,749	1,896,725,837	328,271,280	22,085	1,263,288	21,294,930	18,387,967	307,131,277	30,713,128
\$200,000 under \$500,000	5,428,176	1,271,630,892	1,272,298,584	285,495,361	7,163	198,914	7,642,862	5,344,913	92,046,476	9,204,648
\$500,000 under \$1,000,000	884,335	527,614,042	527,652,842	150,243,456	1,308	38,336	1,782,243	861,032	14,855,413	1,485,541
\$1,000,000 under \$1,500,000	195,905	210,041,628	209,890,361	65,827,469	439	10,587	588,663	187,543	3,218,263	321,826
\$1,500,000 under \$2,000,000	79,971	122,829,421	122,726,829	39,510,095	132	5,371	304,988	75,570	1,294,638	129,464
\$2,000,000 under \$5,000,000	116,721	309,005,214	308,502,279	100,560,597	288	9,716	578,778	108,184	1,843,215	184,322
\$5,000,000 under \$10,000,000	28,680	173,981,577	173,595,292	55,411,855	65	3,285	205,955	25,569	435,096	43,510
\$10,000,000 or more	18,063	466,653,582	465,412,606	134,993,608	30	3,013	196,468	15,116	253,562	25,356

Footnotes at end of table.

**Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Tax generated at specified rate—continued									
	10 percent (from Form 8814)			15 percent			15 percent (capital gains)			Tax generated at rate (19)
	Number of returns (11)	Income taxed at rate (12)	Tax generated at rate (13)	Number of returns (14)	Income taxed at rate (15)	Tax generated at rate (16)	Number of returns (17)	Income taxed at rate (18)		
<b>Total</b>	<b>87,545</b>	<b>123,499</b>	<b>12,341</b>	<b>85,811,981</b>	<b>2,458,053,736</b>	<b>368,708,060</b>	<b>12,790,535</b>	<b>222,675,888</b>	<b>33,401,731</b>	
Under \$2,000	565	807	81	0	0	0	0	0	0	
\$2,000 under \$4,000	**	**	**	0	0	0	0	0	0	
\$4,000 under \$6,000	**	**	**	0	0	0	0	0	0	
\$6,000 under \$8,000	** 3,012	** 7,288	** 728	0	0	0	0	0	0	
\$8,000 under \$10,000	0	0	0	0	0	0	0	0	0	
\$10,000 under \$12,000	0	0	0	**	**	**	0	0	0	
\$12,000 under \$14,000	**	**	**	** 6,979	** 9,621	** 1,444	0	0	0	
\$14,000 under \$16,000	**	**	**	50,804	18,406	2,761	0	0	0	
\$16,000 under \$18,000	** 4,021	** 6,145	** 614	170,311	242,425	36,364	0	0	0	
\$18,000 under \$20,000	**	**	**	549,785	562,669	84,400	0	0	0	
\$20,000 under \$25,000	** 1,320	** 3,027	** 302	4,672,472	13,927,972	2,089,196	0	0	0	
\$25,000 under \$30,000	* 2,018	* 2,090	* 209	4,495,529	32,686,362	4,902,954	0	0	0	
\$30,000 under \$40,000	** 2,033	** 1,961	** 197	9,682,722	114,406,134	17,160,920	0	0	0	
\$40,000 under \$50,000	**	**	**	9,573,774	161,935,015	24,290,252	75,852	54,598	8,195	
\$50,000 under \$75,000	8,517	19,367	1,934	19,117,362	434,870,534	65,230,580	1,562,848	5,784,133	867,647	
\$75,000 under \$100,000	13,373	16,419	1,640	12,604,542	449,432,693	67,414,904	1,176,942	7,281,504	1,092,277	
\$100,000 under \$200,000	26,398	33,326	3,330	18,298,805	905,289,837	135,793,476	6,294,571	57,633,832	8,645,234	
\$200,000 under \$500,000	16,229	20,761	2,075	5,320,462	278,267,460	41,740,119	3,370,994	95,609,621	14,341,515	
\$500,000 under \$1,000,000	5,633	5,903	590	857,778	45,040,545	6,756,082	239,102	35,405,474	5,310,838	
\$1,000,000 under \$1,500,000	1,561	2,142	214	186,947	9,754,896	1,463,234	30,193	8,061,776	1,209,272	
\$1,500,000 under \$2,000,000	722	1,094	109	75,281	3,923,839	588,576	12,210	3,465,573	519,839	
\$2,000,000 under \$5,000,000	1,429	2,058	206	107,833	5,591,180	838,677	18,719	5,648,942	847,346	
\$5,000,000 under \$10,000,000	400	621	62	25,509	1,322,486	198,373	5,173	1,723,305	258,497	
\$10,000,000 or more	314	491	49	15,087	771,661	115,749	3,930	2,007,130	301,071	

Footnotes at end of table.

**Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Tax generated at specified rate—continued											
	20 percent (capital gains)					25 percent					25 percent (capital gains)	
	Number of returns (20)	Income taxed at rate (21)	Tax generated at rate (22)	Number of returns (23)	Income taxed at rate (24)	Tax generated at rate (25)	Number of returns (26)	Income taxed at rate (27)	Tax generated at rate (28)			
<b>Total</b>	<b>1,032,974</b>	<b>452,861,240</b>	<b>90,572,247</b>	<b>34,664,510</b>	<b>1,193,348,760</b>	<b>298,337,190</b>	<b>583,409</b>	<b>15,670,088</b>	<b>3,917,585</b>			
Under \$2,000	0	0	0	0	0	0	0	0	0			
\$2,000 under \$4,000	0	0	0	0	0	0	0	0	0			
\$4,000 under \$6,000	0	0	0	0	0	0	0	0	0			
\$6,000 under \$8,000	0	0	0	0	0	0	0	0	0			
\$8,000 under \$10,000	0	0	0	0	0	0	0	0	0			
\$10,000 under \$12,000	0	0	0	0	0	0	0	0	0			
\$12,000 under \$14,000	0	0	0	0	0	0	0	0	0			
\$14,000 under \$16,000	0	0	0	0	0	0	0	0	0			
\$16,000 under \$18,000	0	0	0	0	0	0	0	0	0			
\$18,000 under \$20,000	0	0	0	0	0	0	0	0	0			
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0			
\$25,000 under \$30,000	0	0	0	**	**	**	0	0	0			
\$30,000 under \$40,000	0	0	0	** 4,876	** 25,895	** 6,474	0	0	0			
\$40,000 under \$50,000	0	0	0	681,121	828,550	207,138	0	0	0			
\$50,000 under \$75,000	0	0	0	7,365,308	75,961,324	18,990,331	29,576	35,513	8,882			
\$75,000 under \$100,000	0	0	0	4,388,547	109,485,135	27,371,284	30,805	84,390	21,103			
\$100,000 under \$200,000	0	0	0	15,789,954	546,027,783	136,506,946	209,352	1,754,862	438,736			
\$200,000 under \$500,000	37,789	755,052	151,011	5,194,263	370,846,561	92,711,640	208,694	3,812,621	953,178			
\$500,000 under \$1,000,000	612,802	31,632,624	6,326,523	839,194	61,090,739	15,272,685	58,399	2,517,820	629,461			
\$1,000,000 under \$1,500,000	164,786	27,643,322	5,528,664	182,677	13,261,294	3,315,324	17,383	1,404,246	351,063			
\$1,500,000 under \$2,000,000	69,574	21,385,564	4,277,113	73,664	5,341,618	1,335,405	7,939	718,056	179,515			
\$2,000,000 under \$5,000,000	104,233	72,088,230	14,417,646	105,344	7,627,064	1,906,766	14,075	2,135,495	533,876			
\$5,000,000 under \$10,000,000	26,572	57,298,239	11,459,648	24,872	1,800,287	450,072	4,273	1,304,937	326,235			
\$10,000,000 or more	17,217	242,058,209	48,411,642	14,691	1,052,511	263,128	2,913	1,902,147	475,537			

Footnotes at end of table.

**Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Tax generated at specified rate—continued														
	28 percent					28 percent (capital gains)					33 percent				
	Number of returns (29)	Income taxed at rate (30)	Tax generated at rate (31)	Number of returns (32)	Income taxed at rate (33)	Tax generated at rate (34)	Number of returns (35)	Income taxed at rate (36)	Tax generated at rate (37)	Number of returns (38)	Income taxed at rate (39)	Tax generated at rate (40)	Number of returns (41)	Income taxed at rate (42)	Tax generated at rate (43)
<b>Total</b>	<b>8,545,744</b>	<b>421,381,350</b>	<b>117,986,778</b>	<b>22,122</b>	<b>4,501,106</b>	<b>1,260,309</b>	<b>3,237,961</b>	<b>359,978,642</b>	<b>118,792,952</b>						
Under \$2,000	0	0	0	0	0	0	0	0	0						
\$2,000 under \$4,000	0	0	0	0	0	0	0	0	0						
\$4,000 under \$6,000	0	0	0	0	0	0	0	0	0						
\$6,000 under \$8,000	0	0	0	0	0	0	0	0	0						
\$8,000 under \$10,000	0	0	0	0	0	0	0	0	0						
\$10,000 under \$12,000	0	0	0	0	0	0	0	0	0						
\$12,000 under \$14,000	0	0	0	0	0	0	0	0	0						
\$14,000 under \$16,000	0	0	0	0	0	0	0	0	0						
\$16,000 under \$18,000	0	0	0	0	0	0	0	0	0						
\$18,000 under \$20,000	0	0	0	0	0	0	0	0	0						
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0						
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0						
\$30,000 under \$40,000	0	0	0	0	0	0	0	0	0						
\$40,000 under \$50,000	**	**	**	0	0	0	0	0	0						
\$50,000 under \$75,000	** 704	** 8,644	** 2,420	**	**	**	**	**	**						
\$75,000 under \$100,000	48,427	318,308	89,126	**	**	**	**	**	**						
\$100,000 under \$200,000	2,586,437	55,882,472	15,647,092	** 7,174	** 14,598	** 4,086	1,018	1,104,130	364,363						
\$200,000 under \$500,000	4,696,931	268,726,418	75,243,397	6,262	211,340	59,175	2,009,129	148,962,532	49,157,636						
\$500,000 under \$1,000,000	819,254	65,020,576	18,205,761	3,257	331,658	92,864	793,911	140,360,302	46,318,900						
\$1,000,000 under \$1,500,000	178,943	14,268,082	3,995,063	1,337	382,011	106,963	174,693	31,380,965	10,355,718						
\$1,500,000 under \$2,000,000	72,127	5,751,955	1,610,547	965	245,567	68,759	70,883	12,778,463	4,216,893						
\$2,000,000 under \$5,000,000	103,762	8,285,525	2,319,947	1,722	950,973	266,272	101,930	18,400,286	6,072,094						
\$5,000,000 under \$10,000,000	24,589	1,962,234	549,426	730	898,382	251,547	24,233	4,385,100	1,447,083						
\$10,000,000 or more	14,569	1,157,136	323,998	675	1,466,576	410,641	14,439	2,606,242	860,060						

Footnotes at end of table.



**Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Tax generated at specified rate—continued											
	35 percent					39.6 percent					Form 8615	
	Number of returns (38)	Income taxed at rate (39)	Tax generated at rate (40)	Number of returns (41)	Income taxed at rate (42)	Tax generated at rate (43)	Number of returns (44)	Income taxed at rate (45)	Tax generated at rate (46)			
<b>Total</b>	<b>1,232,121</b>	<b>52,176,014</b>	<b>18,261,605</b>	<b>1,026,445</b>	<b>748,098,771</b>	<b>296,247,113</b>	<b>315,298</b>	<b>4,461,281</b>	<b>995,046</b>			
Under \$2,000	0	0	0	0	0	0	0	0	0			
\$2,000 under \$4,000	0	0	0	0	0	0	**	**	**			
\$4,000 under \$6,000	0	0	0	0	0	0	**	**	**			
\$6,000 under \$8,000	0	0	0	0	0	0	** 150,463	** 276,545	** 49,212			
\$8,000 under \$10,000	0	0	0	0	0	0	28,790	117,610	21,270			
\$10,000 under \$12,000	0	0	0	0	0	0	**	**	**			
\$12,000 under \$14,000	0	0	0	0	0	0	**	**	**			
\$14,000 under \$16,000	0	0	0	0	0	0	**	**	**			
\$16,000 under \$18,000	0	0	0	0	0	0	** 73,031	** 457,936	** 79,280			
\$18,000 under \$20,000	0	0	0	0	0	0	**	**	**			
\$20,000 under \$25,000	0	0	0	0	0	0	** 24,485	** 368,576	** 68,508			
\$25,000 under \$30,000	0	0	0	0	0	0	**	**	**			
\$30,000 under \$40,000	0	0	0	0	0	0	** 25,283	** 639,904	** 106,664			
\$40,000 under \$50,000	0	0	0	0	0	0	**	**	**			
\$50,000 under \$75,000	0	0	0	0	0	0	**	**	**			
\$75,000 under \$100,000	0	0	0	0	0	0	**	**	**			
\$100,000 under \$200,000	662	6,730	2,356	10	38	15	** 10,885	** 872,468	** 232,120			
\$200,000 under \$500,000	148,960	2,983,442	1,044,205	40,632	1,960,986	776,550	* 1,783	* 452,453	* 108,206			
\$500,000 under \$1,000,000	712,316	31,894,189	11,162,966	619,132	97,526,135	38,620,349	* 270	* 189,220	* 60,862			
\$1,000,000 under \$1,500,000	165,923	7,809,372	2,733,280	164,401	91,929,775	36,404,191	* 146	* 185,554	* 42,644			
\$1,500,000 under \$2,000,000	68,193	3,190,665	1,116,733	67,324	64,213,183	25,428,420	* 65	* 111,626	* 38,716			
\$2,000,000 under \$5,000,000	98,347	4,557,622	1,595,168	97,460	180,643,590	71,534,862	57	149,322	43,410			
\$5,000,000 under \$10,000,000	23,550	1,091,145	381,901	23,387	101,012,001	40,000,752	27	155,505	44,748			
\$10,000,000 or more	14,169	642,848	224,997	14,098	210,813,063	83,481,973	14	484,561	99,405			

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

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

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

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

For reference:

Form 8615, Tax for Certain Children Who Have Unearned Income  
 Form 8814, Parents' Election To Report Child's Interest and Dividends.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 3.6 Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status, Tax Year 2015 (Filing Year 2016)**

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

Tax rate classes	All returns with modified taxable income [1]			Returns of married persons filing jointly and returns of surviving spouses			Returns of married persons filing separately		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All tax rates</b>	<b>114,859,512</b>	<b>7,352,216,671</b>	<b>1,482,782,552</b>	<b>46,289,967</b>	<b>4,981,580,709</b>	<b>1,051,867,207</b>	<b>2,564,131</b>	<b>152,665,454</b>	<b>33,696,451</b>
0 percent (capital gains)	11,020,775	75,986,253	0	6,199,331	48,740,325	0	126,912	865,473	0
10 percent	113,596,816	1,342,900,043	134,290,004	45,909,460	779,627,452	77,962,745	2,546,524	21,942,732	2,194,273
10 percent (Form 8814)	87,545	123,499	12,341	70,648	98,889	9,882	1,244	1,024	103
15 percent	85,811,981	2,458,053,736	368,708,060	38,713,666	1,589,752,149	238,462,822	2,196,092	43,678,894	6,551,834
15 percent (capital gains)	12,790,535	222,675,888	33,401,383	8,080,611	147,093,669	22,064,050	207,660	3,043,361	456,504
20 percent (capital gains)	1,032,974	452,861,240	90,572,248	854,945	355,721,777	71,144,355	25,418	21,292,489	4,258,498
25 percent	34,664,510	1,193,348,760	298,337,190	18,064,359	788,287,988	197,071,997	954,158	20,320,150	5,080,038
25 percent (capital gains)	583,409	15,670,088	3,917,522	408,298	12,027,481	3,006,870	8,845	405,139	101,285
28 percent	8,545,744	421,381,350	117,986,778	5,633,532	300,572,839	84,160,395	275,179	6,571,439	1,840,003
28 percent (capital gains)	22,122	4,501,106	1,260,310	15,082	3,112,207	871,418	109	337,452	94,487
33 percent	3,237,961	359,978,642	118,792,952	2,582,188	293,499,793	96,854,932	102,360	5,756,739	1,899,724
35 percent	1,232,121	52,176,014	18,261,605	1,044,804	50,185,473	17,564,916	42,532	1,015,644	355,475
39.6 percent	1,026,445	748,098,771	296,247,113	850,761	612,860,669	242,692,825	34,150	27,434,918	10,864,228
Form 8615	315,298	4,461,281	995,046	0	0	0	0	0	0

Tax rate classes	Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(10)	(11)	(12)	(13)	(14)	(15)
<b>All tax rates</b>	<b>13,823,234</b>	<b>411,218,548</b>	<b>68,751,627</b>	<b>52,182,179</b>	<b>1,806,751,959</b>	<b>328,467,266</b>
0 percent (capital gains)	400,844	2,174,935	0	4,293,688	24,205,520	0
10 percent	13,784,764	141,155,461	14,115,546	51,356,068	400,174,398	40,017,440
10 percent (Form 8814)	13,587	20,409	2,039	2,066	3,177	317
15 percent	8,052,658	154,681,358	23,202,204	36,849,565	669,941,335	100,491,200
15 percent (capital gains)	362,614	5,003,811	750,572	4,139,650	67,535,046	10,130,257
20 percent (capital gains)	24,244	9,517,671	1,903,534	128,367	66,329,303	13,265,861
25 percent	1,907,853	55,374,304	13,843,576	13,738,141	329,366,318	82,341,580
25 percent (capital gains)	20,786	553,253	138,313	145,481	2,684,216	671,054
28 percent	238,758	11,952,513	3,346,704	2,398,275	102,284,559	28,639,677
28 percent (capital gains)	468	149,361	41,821	6,463	902,085	252,584
33 percent	93,618	10,431,418	3,442,368	459,795	50,290,692	16,595,928
35 percent	29,593	779,440	272,804	115,192	195,456	68,410
39.6 percent	26,797	19,424,613	7,692,147	114,738	88,378,571	34,997,914
Form 8615	0	0	0	315,298	4,461,281	995,046

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

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

For reference:

Form 8615, Tax for Certain Children Who Have Unearned Income

Form 8814, Parents' Election To Report Child's Interest and Dividends.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2015 (Filing Year 2016)**

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

Age [1]	Tax credits											
	Number of returns	Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution credit		
		(1)	Number of returns (2)	Amount (3)	Number of returns (4)	Amount (5)	Number of returns (6)	Amount (7)	Number of returns (8)	Amount (9)	Number of returns (10)	Amount (11)
<b>All returns</b>	<b>150,493,263</b>	<b>48,980,703</b>	<b>77,927,251</b>	<b>7,968,489</b>	<b>22,560,125</b>	<b>6,344,325</b>	<b>3,585,379</b>	<b>9,606,011</b>	<b>10,234,109</b>	<b>8,108,729</b>	<b>1,441,212</b>	
Under 18	2,031,261	81,770	15,597	73,759	12,693	0	0	0	0	0	0	
18 under 26	23,644,049	4,550,189	3,358,628	216,799	203,371	291,954	149,102	1,992,531	1,546,730	1,248,372	160,371	
26 under 35	26,800,593	10,604,243	13,234,498	572,123	1,307,396	2,022,499	1,189,459	2,215,721	2,101,061	2,054,869	315,717	
35 under 45	25,025,520	12,735,221	22,065,858	808,260	4,093,420	2,947,214	1,721,054	1,577,391	1,654,785	1,621,666	272,189	
45 under 55	25,453,255	10,294,937	21,314,186	1,329,682	7,675,181	924,530	447,435	2,484,844	3,170,965	1,582,990	297,743	
55 under 65	23,084,197	6,469,737	11,792,566	1,861,017	5,367,841	144,168	71,836	1,216,980	1,623,851	1,331,297	327,455	
65 and over	24,454,386	4,244,606	6,145,918	3,106,848	3,900,222	13,960	6,492	118,544	136,718	269,535	67,737	
				Tax credits—continued								
Age [1]	Child tax credit		Residential energy credits		General business credit		Prior-year minimum tax credit		Adoption credit		Credit for elderly and disabled	
	Number of returns (12)	Amount (13)	Number of returns (14)	Amount (15)	Number of returns (16)	Amount (17)	Number of returns (18)	Amount (19)	Number of returns (20)	Amount (21)	Number of returns (22)	Amount (22)
<b>All returns</b>	<b>22,376,889</b>	<b>27,099,975</b>	<b>2,592,967</b>	<b>2,087,749</b>	<b>334,152</b>	<b>3,616,120</b>	<b>306,716</b>	<b>972,621</b>	<b>63,960</b>	<b>251,235</b>	<b>50,569</b>	
Under 18	* 6,998	* 1,720	0	0	**	**	**	**	0	0	0	
18 under 26	1,142,132	823,125	35,315	10,488	** 3,158	** 14,309	** 1,735	** 3,311	0	0	0	
26 under 35	6,006,770	7,028,301	330,239	221,819	22,696	94,971	7,591	33,214	9,265	27,577	0	
35 under 45	8,996,531	12,127,701	514,104	436,548	53,037	405,458	50,577	178,306	23,486	109,778	0	
45 under 55	4,862,510	5,708,967	618,687	515,075	90,818	968,154	82,070	234,146	21,113	84,321	** 1,316	
55 under 65	1,154,196	1,199,302	634,781	552,328	86,256	1,089,026	78,598	275,381	8,100	26,657	**	
65 and over	207,753	210,860	459,842	351,491	78,187	1,044,202	86,144	248,264	* 1,995	* 2,901	49,253	
				Tax credits—continued								
Age [1]	Credit for elderly and disabled—continued		Alternative motor vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits	
	Amount (23)	Number of returns (24)	Amount (25)	Number of returns (26)	Amount (27)	Number of returns (28)	Amount (29)	Number of returns (30)	Amount (31)	Number of returns (32)	Amount (33)	
												Amount (23)
<b>All returns</b>	<b>6,397</b>	<b>9,330</b>	<b>20,082</b>	<b>3,740</b>	<b>1,518</b>	<b>42,868</b>	<b>251,617</b>	<b>77,700</b>	<b>99,211</b>	<b>6,808</b>	<b>21,751</b>	
Under 18	0	0	0	0	0	0	0	0	0	0	0	
18 under 26	0	0	0	0	0	0	0	* 8,027	* 8,813	0	0	
26 under 35	0	0	0	0	0	9,834	45,111	24,105	29,193	* 3,055	* 5,578	
35 under 45	0	** 3,048	** 9,531	** 1,102	** 319	7,004	42,362	21,012	33,099	* 16	* 14	
45 under 55	** 239	2,143	3,621	** 1,314	** 512	10,466	64,337	10,053	9,200	1,401	3,644	
55 under 65	**	** 4,139	** 6,930	**	**	8,690	57,678	10,590	13,443	2,008	7,104	
65 and over	6,158	**	**	* 1,323	* 687	6,874	42,129	* 3,914	* 5,464	328	5,410	

Footnotes at end of table.

**Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2015 (Filing Year 2016)—Continued**

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

Age [1]		Total refundable credits												Refundable credits used to offset income tax before credits		
		Total [2]		Earned income credit		Additional child tax credit		American opportunity credit		Net premium tax credit		Total [2]		Number of returns		
		(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)				
<b>All returns</b>		<b>39,347,834</b>	<b>105,342,360</b>	<b>28,081,708</b>	<b>68,524,975</b>	<b>19,705,356</b>	<b>26,590,109</b>	<b>9,629,945</b>	<b>8,623,424</b>	<b>2,343,256</b>	<b>1,544,319</b>	<b>10,082,239</b>				
Under 18		26,001	95,694	23,012	70,888	26,001	24,807	0	0	0	0	0				
18 under 26		5,676,069	14,869,631	3,599,563	9,842,308	2,861,038	3,117,195	2,259,676	1,867,470	125,238	41,574	1,032,458				
26 under 35		10,973,109	33,050,159	8,745,621	21,869,501	6,666,216	9,355,533	1,929,037	1,631,658	425,413	193,018	2,053,250				
35 under 45		9,561,782	30,760,294	7,120,503	19,861,744	6,251,702	9,218,374	1,559,774	1,418,260	405,895	259,274	1,916,426				
45 under 55		7,880,781	17,928,941	5,133,754	11,467,812	2,864,557	3,598,888	2,571,200	2,445,937	546,195	408,539	3,047,632				
55 under 65		4,539,204	7,320,170	2,975,836	4,461,888	859,483	1,086,671	1,208,181	1,169,455	720,314	574,283	1,840,920				
65 and over		690,890	1,317,470	483,419	950,834	176,360	188,641	102,076	90,645	120,200	67,631	191,552				
Tax credits—continued																
Age [1]		Total refundable credits												Refundable credits used to offset income tax before credits		
		Total [2]		Earned income credit		Additional child tax credit		American opportunity credit		Net premium tax credit		Total [2]		Number of returns		
		(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)				
<b>All returns</b>		<b>5,678,145</b>	<b>4,625,738</b>	<b>1,490,048</b>	<b>4,804,198</b>	<b>3,853,556</b>	<b>99,021,502</b>	<b>1,435,848,586</b>	<b>3,928,608</b>	<b>22,042,756</b>	<b>99,040,729</b>	<b>1,457,891,441</b>				
Under 18		0	0	0	0	0	489,146	643,773	1,721	25,934	489,449	669,707				
18 under 26		440,193	366,269	100,356	612,197	327,285	12,371,558	25,618,402	10,105	93,072	12,371,559	25,711,474				
26 under 35		832,337	1,208,321	291,590	722,104	496,067	16,207,235	125,958,303	174,402	587,832	16,208,829	126,546,135				
35 under 45		984,059	1,114,793	397,093	723,868	550,340	15,819,022	252,009,437	703,703	2,457,715	15,823,221	254,467,151				
45 under 55		2,130,770	1,136,427	447,453	1,791,759	1,603,607	18,724,954	384,523,017	1,102,875	4,973,704	18,728,682	389,496,820				
55 under 65		1,174,821	709,541	222,143	890,132	817,623	18,217,577	368,301,545	997,515	5,660,194	18,222,942	373,961,739				
65 and over		115,965	90,387	31,414	64,138	58,633	17,192,008	278,794,109	838,287	8,244,306	17,196,047	287,038,415				
All other taxes																
Age [1]		Total		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment				
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
		(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)				
<b>All returns</b>		<b>35,543,951</b>	<b>82,388,024</b>	<b>19,632,701</b>	<b>60,173,787</b>	<b>102,074</b>	<b>18,751</b>	<b>5,453,565</b>	<b>5,975,801</b>	<b>190,852</b>	<b>1,134,672</b>	<b>716,735</b>				
Under 18		53,361	23,877	44,385	20,248	**	**	**	**	**	**	0				
18 under 26		2,927,550	2,029,674	1,476,685	1,538,761	** 23,984	** 2,088	** 367,202	** 69,412	** 1,140	** 4,539	0				
26 under 35		6,761,270	9,092,318	3,436,023	6,728,561	32,041	7,182	1,063,943	640,773	14,822	41,234	198,150				
35 under 45		7,786,082	17,773,847	4,225,051	12,795,826	19,050	4,238	1,462,653	1,589,007	57,619	272,085	286,426				
45 under 55		8,073,971	22,434,963	4,174,085	15,371,937	13,950	3,080	1,681,064	2,445,171	33,087	187,309	156,638				
55 under 65		6,706,792	20,926,503	3,863,505	15,398,046	9,847	1,505	793,663	1,180,712	24,059	148,054	55,014				
65 and over		3,234,926	10,106,843	2,422,968	8,320,409	* 3,202	* 657	85,041	50,727	60,145	481,451	20,507				

Footnotes at end of table.

**Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2015 (Filing Year 2016)—Continued**

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

Age [1]	All other taxes—continued										Refundable credits used to offset all other taxes											
	First-time homebuyer credit repayment—continued		Health care individual responsibility payment		Total additional Medicare tax		Total [2]		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes		Total tax liability		Total tax liability		Total tax liability		Total tax liability			
	Amount (67)	Number of returns (68)	Amount (69)	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	Number of returns (88)
<b>All returns</b>	<b>422,385</b>	<b>6,691,982</b>	<b>3,109,377</b>	<b>3,486,938</b>	<b>8,019,763</b>	<b>9,445,507</b>	<b>10,049,345</b>	<b>7,890,071</b>	<b>8,240,113</b>	<b>1,340,234</b>	<b>1,281,144</b>											
Under 18	0	* 2,989	* 885	**	**	* 7,070	* 5,784	* 5,077	* 5,223	**	**											
18 under 26	0	949,919	287,373	** 6,371	** 22,055	931,932	758,892	735,954	681,194	** 38,150	** 25,914											
26 under 35	141,009	1,913,340	759,856	208,516	354,713	2,585,942	2,562,990	2,239,879	2,211,122	344,110	301,091											
35 under 45	161,006	1,482,020	799,246	851,786	1,594,649	2,682,749	3,350,108	2,181,483	2,620,354	597,492	640,377											
45 under 55	82,465	1,309,181	686,791	1,238,044	2,861,720	1,983,431	2,242,338	1,671,981	1,829,100	291,685	255,549											
55 under 65	26,083	894,034	482,644	924,881	2,412,997	1,088,513	978,012	920,499	764,912	56,865	50,240											
65 and over	11,823	140,499	92,583	257,340	773,629	165,871	151,221	135,198	128,209	11,933	7,973											
	Refundable credits used to offset all other taxes																					
	Tax payments																					
	American opportunity credit used to offset other taxes		Total tax liability		Total tax liability		Total tax liability		Total tax liability		Total tax liability		Total tax liability		Total tax liability		Total tax liability		Total tax liability		Total tax liability	
	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	Number of returns (88)	Number of returns (89)	Amount (90)	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)	Number of returns (95)	Amount (96)	Number of returns (97)	Amount (98)	Number of returns (99)
<b>All returns</b>	<b>557,446</b>	<b>256,816</b>	<b>103,810,287</b>	<b>1,529,562,418</b>	<b>135,562,923</b>	<b>1,688,472,002</b>	<b>132,257,828</b>	<b>1,197,083,155</b>	<b>9,611,498</b>	<b>372,286,086</b>	<b>1,844,872</b>											
Under 18	0	0	526,808	687,800	1,650,871	1,020,832	1,595,749	501,243	44,395	399,270	22,205											
18 under 26	157,116	49,252	12,875,860	26,968,519	22,321,890	44,641,216	22,251,865	42,854,243	131,913	1,197,468	45,486											
26 under 35	113,871	34,414	16,923,926	132,911,778	24,630,125	166,842,926	24,467,266	153,076,680	429,113	9,393,693	114,930											
35 under 45	82,768	40,880	16,649,568	268,678,781	22,668,343	301,889,821	22,395,570	243,931,099	831,195	41,238,121	261,602											
45 under 55	129,662	85,022	19,623,334	409,535,516	23,196,759	437,197,877	22,754,075	316,569,171	1,365,030	87,988,941	416,121											
55 under 65	70,911	45,358	19,273,845	393,818,128	20,919,492	419,108,270	20,236,252	283,292,343	2,112,016	103,521,189	463,921											
65 and over	3,119	1,889	17,936,946	296,961,895	20,185,443	317,771,062	18,557,051	156,858,377	4,697,836	128,547,403	520,607											
	Tax payments—continued																					
	Payments with request for extension of filing time—continued		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Total [2]		Total [2]		Total [2]		Total [2]		Total [2]		Total [2]		Total [2]		Total [2]	
	Amount (89)	Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)	Number of returns (100)	Amount (101)	Number of returns (102)	Amount (103)	Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)	Number of returns (108)	Amount (109)	Number of returns (110)
<b>All returns</b>	<b>115,820,220</b>	<b>1,567,122</b>	<b>3,082,121</b>	<b>308,753</b>	<b>108,911</b>	<b>30,417,609</b>	<b>89,614,869</b>	<b>24,172,397</b>	<b>58,794,813</b>	<b>18,984,463</b>	<b>25,308,965</b>											
Under 18	120,165	**	**	0	0	26,001	89,910	23,012	65,665	**	**											
18 under 26	572,126	** 3,582	** 3,699	28,084	12,620	5,016,612	13,670,547	3,409,563	9,060,758	** 2,874,769	** 3,116,088											
26 under 35	4,051,908	207,746	299,456	45,571	20,270	9,270,094	29,654,832	7,751,094	19,366,789	6,500,404	9,054,442											
35 under 45	15,759,231	456,672	933,644	53,182	20,513	7,871,476	26,426,126	6,267,552	16,844,297	5,925,497	8,577,997											
45 under 55	31,540,627	501,602	1,062,861	54,449	21,664	5,065,689	13,555,833	4,160,908	9,191,259	3,343,339	3,343,339											
55 under 65	31,625,195	327,380	629,325	73,416	22,005	2,669,743	5,167,337	2,161,233	3,474,833	823,342	1,036,431											
65 and over	32,150,967	70,139	153,136	54,052	11,839	497,994	1,050,284	399,036	791,212	167,129	180,668											

Footnotes at end of table.

**Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2015 (Filing Year 2016)—Continued**

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

Age [1]	Overpayment											
	American opportunity credit refundable portion		Total		Refunded		Credited to 2016 estimated tax		Tax due at time of filing		Predetermined estimated tax penalty	
	Number of returns (100)	Amount (101)	Number of returns (102)	Amount (103)	Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)
<b>All returns</b>	<b>5,256,031</b>	<b>4,513,052</b>	<b>116,278,024</b>	<b>408,707,508</b>	<b>113,212,358</b>	<b>329,830,398</b>	<b>4,045,015</b>	<b>78,877,110</b>	<b>29,180,466</b>	<b>161,798,546</b>	<b>9,835,683</b>	<b>1,267,826</b>
Under 18	0	0	1,597,018	603,873	1,565,226	492,287	36,288	111,586	197,568	181,828	21,460	897
18 under 26	1,837,565	1,490,932	21,597,174	33,218,459	21,542,898	32,896,948	67,654	321,511	1,625,816	1,886,726	255,514	12,032
26 under 35	1,348,537	1,101,176	23,261,939	74,462,696	23,131,568	72,572,215	173,748	1,890,481	3,289,881	11,072,614	909,146	78,173
35 under 45	894,525	827,039	20,385,617	87,015,173	20,133,033	79,093,066	323,859	7,922,108	4,366,668	27,741,280	1,529,244	229,132
45 under 55	811,219	757,307	19,156,989	82,341,682	18,740,358	64,903,315	539,940	17,438,367	5,888,321	41,531,209	2,049,849	342,821
55 under 65	327,322	306,475	16,106,847	70,468,361	15,423,318	47,767,744	918,315	22,700,617	6,373,512	40,346,246	2,310,844	314,842
65 and over	36,964	30,123	14,172,440	60,597,263	12,675,957	32,104,823	1,985,211	28,492,440	7,438,699	39,038,643	2,759,626	289,929

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

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

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

[2] Includes current year returns with the health coverage tax credit, regulated investment company credit, net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

# Section 5

## Explanation of Terms

**T**he Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

Explanation of Terms relates to column or row titles used in one or more tables in this report. It provides the background or limitations necessary to interpret the related statistical tables. For each title, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol  $\Delta$  have been revised for 2015 to reflect changes in the law.

### **Additional Child Tax Credit**

(line 67, Form 1040)

See “Child Tax Credit.”

### **Additional Medicare Tax**

(line 62a, Form 1040)

Starting in 2013, a 0.9 percent Additional Medicare Tax was applied to Medicare wages, railroad retirement compensation, and self-employment income that were more than \$200,000 for single, head of household, or qualifying widow(er) (\$250,000 for married filing jointly, or \$125,000 for married filing separately). Medicare wages and self-employment were combined to determine if a taxpayer exceeded these thresholds; however, a self-employment loss was not considered for purposes of this tax. RRTA compensation was separately compared to this threshold. A taxpayer’s employer was responsible for withholding the 0.9 percent Additional Medicare Tax on Medicare wages or RRTA compensation paid in excess of \$200,000 regardless of a taxpayer’s filing status. If a taxpayer was married filing jointly and either the taxpayer or spouse had wages or RRTA compensation of more than \$200,000, the taxpayer may have been able to get a refund of the tax withheld. Besides the Additional Medicare Tax, withholding reconciliation was calculated on Form 8959 and added to Form 1040, line 64, as part of income tax withheld.

### **Additional Standard Deduction**

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

See “Standard Deduction.”

### **Additional Taxes**

(line 44b, Form 1040)

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

### **Adjusted Gross Income Less Deficit**

(line 37, Form 1040)

Adjusted gross income (AGI) is defined as total income (line 22, Form 1040) minus statutory adjustments (line 36, Form 1040). Total income included:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Ordinary dividends and capital gain distributions;
- Taxable refunds of State and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;

- Unemployment compensation;
- Taxable amounts of Social Security and railroad retirement (Tier 1) payments;
- Taxable distributions from a Coverdell education savings account or qualified tuition program;
- Taxable distributions from a health savings account (HSA) or Archer MSA;
- Prizes, awards, and gambling winnings;
- Jury duty pay;
- Amounts received that were claimed as a deduction or credit in a prior year;
- Bartering income;
- Alaska permanent fund dividends;
- Alternative trade adjustment assistance payments;
- Income from the rental of personal property engaged in for profit;
- Income from an activity not engaged in for profit;
- Loss on certain corrective distributions of excess deferrals;
- Dividends on insurance policies if they exceeded the total of all net premiums paid;
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property;
- Recapture of a charitable contribution deduction if the charitable organization disposed of the donated property within 3 years of the contribution;
- Cancelled debts; and
- Taxable part of disaster relief payments.

Some reported income was fully or partially excluded from total income for 2015. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of Social Security benefits and railroad retirement benefits (only required to be reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income; and
- Exclusion of part or all of the gain from sale of principal residence up to \$250,000 (\$500,000 on joint returns).

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

- Educator expenses;
- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Health savings account deduction;
- Moving expenses;
- Deductible part of self-employment tax;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- IRA deductions;
- Certain student loan interest;
- Tuition and fees deduction;
- Domestic production activities deduction;
- Archer MSA deduction;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Deductible expenses related to income on line 21 from the rental of personal property engaged in for profit;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Contributions to section 501(c)(18)(D) pension plans;
- Contributions by certain chaplains to section 403(b) plans;
- Attorney fees and court costs paid for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions; and
- Attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations, but only to the amount of the award includable in gross income.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, i.e., the amount on line 36 was greater than the amount on line 22, or if line 22 was negative due to negative business or other income.

### Adjusted Gross Income or Loss

See "Adjusted Gross Income Less Deficit."



## Adjustments

See “Statutory Adjustments.”

### Adoption Credit $\Delta$

(line 54c, Form 1040)

This credit was available to taxpayers who paid qualified adoption expenses in 2014 for an adoption that was not final at the end of 2014, or for qualified expenses paid in 2015 for an adoption that was final in or before 2015. The credit could have been as much as \$13,400 for each child. The credit began to phase out if a taxpayer had a modified adjusted gross income in excess of \$201,010, and was completely phased out for a modified adjusted gross income of \$241,010 or more. The adoption credit stopped being refundable at the end of 2011.

### Advance Payment of Premium Tax Credit

(line 25, Form 8962)

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. The taxpayer may have elected to have all or part of the credit paid in advance, during the year, to the insurer. Advance payments were based on an estimate of the taxpayer’s income and family size for the coverage year. If advance payments of the premium tax credit were made, taxpayers must have filed a 2015 tax return and Form 8962 to reconcile the amount paid in advance with the amount of premium tax credit for which the taxpayer is eligible, based on the taxpayer’s actual income and family size for the year.

### Alimony Paid

(line 31a, Form 1040)

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

### Alimony Received

(line 11, Form 1040)

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

### All Other Taxes

(lines 46, 57, 58a, 58b, 59, 60a, 60b, 61, 62a, 62c, Form 1040)

In this report, this amount includes the sum of the excess advance premium tax credit repayment; self-employment tax; Social Security and Medicare taxes on tip income and wages; penalty tax on qualified retirement plans; household employment taxes; repayment of the first-time homebuyer credit; health care individual responsibility payment; Additional Medicare Tax; additional taxes on health savings accounts; additional tax on Archer MSA distributions; additional tax on Medicare Advantage MSA distributions; tax from the recapture of the investment credit, the low-income housing credit,

the Indian employment credit, the new markets credit, credit for employer-provided child care facilities, alternative motor vehicle credit, the alternative fuel vehicle refueling credit, and the qualified plug-in electric drive motor vehicle credit; recapture of Federal mortgage subsidy; COBRA premium assistance; section 72 penalty taxes; other unspecified taxes, which included uncollected FICA (or Social Security) tax on tips; excess golden parachute payments; excise tax on stock compensation from an expatriated corporation; interest on the tax due from the sale of residential lots and timeshares; interest on the deferred tax on gain from certain installment sales; additional tax on recapture of a charitable deduction relating to a fractional interest in tangible personal property; look-back interest; repayment of ineligible advance payments of the health coverage tax credit; an additional tax on income or compensation from a nonqualified deferred compensation plan; any interest relating to distributions from stock of a section 1291 fund; and tax from recapture of education credits. In this report, the “other taxes” portion differs from Form 1040, which included the taxes listed above (except the excess advance premium tax credit repayment) plus tax from Form 4970, *Tax on Accumulation Distribution of Trusts*, and tax from Form 8960, *Net Investment Tax*. These are instead included in “total income tax.” (See also “Taxable and Nontaxable Returns” and “Total Income Tax.”)

### Alternative Fuel Vehicle Refueling Property Credit

(line 54c, Form 1040)

Taxpayers could have claimed this credit for any nondepreciable alternative fuel vehicle refueling property placed in service during the tax year. Qualified alternative fuel vehicle refueling property is any property used to store or dispense an alternative fuel at the point where the fuel is delivered into a fuel tank of a motor vehicle propelled by the fuel. This credit was calculated on Form 8911.

### Alternative Minimum Tax $\Delta$

(line 45, Form 1040)

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

Alternative minimum taxable income (AMTI) (line 28, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years, plus adjustments and preferences. AMTI was then reduced by an exemption amount determined by filing status and

AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$83,400. The maximum amount for a single or head of household taxpayer was \$53,600, and for a married couple filing separately, \$41,700. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$119,200 and ended at \$333,600. For joint returns, the range was \$158,900 to \$492,500. For married couples filing separately, the range was \$79,450 to \$246,250.

If there was an amount remaining after subtracting the exemption, the first \$185,400 (the first \$92,700 if married filing separately) was taxed at a 26-percent rate; any excess was taxed at a 28-percent rate, except capital gains, which were taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated AMT foreign tax credit and regular income tax before credits (line 47, Form 1040, minus the regular foreign tax credit, line 48, Form 1040) to arrive at the alternative minimum tax.

Personal credits (such as the child tax credit, child care credit, etc.) and certain eligible small business credits could be taken against the AMT.

### Alternative Motor Vehicle Credit

(included in line 54c, Form 1040)

Taxpayers could have used Form 8910 to claim a credit for an alternative motor vehicle put into service during the tax year. An alternative motor vehicle is a new qualified fuel-cell vehicle with at least four wheels.

### American Opportunity Credit

(line 68, Form 1040)

For these statistics, the American opportunity credit was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion. (See also "Education Credits.")

### Archer Medical Savings Account (MSA)

#### Deduction $\Delta$

(included in line 36, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to \$2,145 (\$4,987.50 for a family) a year for contributions to a medical savings account. The Archer medical savings accounts were used to pay for medical expenses not reimbursable by medical insurance. Form 8853, *Archer MSAs and Long-Term Care Insurance Contracts*, was used for the medical savings accounts.

### Basic Standard Deduction

(included in line 40, Form 1040)

See "Standard Deduction."

### Business or Profession Net Income or Loss

(line 12, Form 1040)

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

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

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Starting for 2013, the IRS provided a simplified method to determine a taxpayer's expenses for business use of a home. Under the new method, taxpayers were able to multiply the area (measured in square feet) used by \$5. Proprietor compensation was included in computing net income and not allowed as a business deduction. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

### Business or Profession Net Income Less Loss

See "Business or Profession Net Income or Loss."

### Cancellation of Debt

(included in line 21, Form 1040)

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

### Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

### Capital Construction Fund Reduction

(included in line 43, Form 1040)

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

### Capital Gain Distributions Reported on Form 1040

(included in line 13, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Form 1040. These were treated as long-term capital gains and, therefore, were eligible for the reduced capital gains rates including the higher 20-percent capital gains tax rate if the taxpayer's taxable income exceeded certain levels. (See also "Sales of Capital Assets, Net Gain or Loss.")

### Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

### Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

### Cash Contributions

(line 16, Schedule A)

See "Contributions Deduction."

### Casualty or Theft Loss Deduction, Nonbusiness

(line 20, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that the nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income (claimed on Form 4684). (See also "Total Itemized Deductions.")

### Casualty or Theft Loss of Income-Producing Property

(included in line 28, Schedule A)

These losses were calculated using Form 4684, *Casualty and Thefts*, or Form 4797, *Sales of Business Property*, and then brought to Schedule A. (See "Miscellaneous Itemized Deductions.")

### Certain Business Expenses of Reservists, Performing Artists, and Fee-basis Government Officials

(line 24, Form 1040)

Qualified business expenses were deductible as an adjustment to income for reservists, performing artists, and fee-basis State or local government officials, whether or not the taxpayer itemized deductions (claimed on Form 2106 or Form 2106-EZ).

### Child Care Credit

(line 49, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age (claimed on Form 2441). Qualified expenses included those for services performed within the home by nondependent baby-sitters, maids, or cooks. Expenditures to care for children under the age of 13 or any other qualified individuals for out-of-home, noninstitutional care qualified for the child care credit. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS used mathematical error procedures to change the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$3,000; with more than one dependent, the credit was based on the smaller of earned income or \$6,000. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 35 percent of eligible expenses for taxpayers with an adjusted gross income of \$15,000 or less. The credit was reduced by 1 percentage point for each \$2,000, or fraction thereof, of adjusted gross income in excess of \$15,000, up to \$43,000. The credit remained at 20 percent of expenses for individuals with an adjusted gross income over \$43,000.

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

### Child Tax Credit

(line 52, Form 1040)

A credit was allowed for each qualifying child under age 17. To be a qualifying child, the person had to be a son, daughter, stepchild, adopted child, qualifying foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, grandchild, nephew, niece) for whom the taxpayer claimed a dependent exemption. The taxpayer could claim up to \$1,000 for each child meeting the AGI phase-out guidelines. The credit was phased out by \$50 for each \$1,000, or fraction thereof, that AGI exceeded: \$110,000 for taxpayers filing jointly; \$55,000 for married filing separately; and \$75,000 for single filers, heads of households, or widows(ers).

An additional child tax credit was refundable if the taxpayer met both the general requirements and some additional requirements (claimed on Schedule 8812). The additional child tax credit was not included in credits but as a payment instead (line 67, Form 1040). The credit limit based on earned income

was 15 percent of the taxpayer's earned income that exceeded \$3,000. Members of the U.S. Armed Forces who served in a combat zone had their nontaxable combat pay count as earned income in figuring this credit. For the statistics, this amount was broken down into the additional child tax credit to offset other taxes and the refundable amount.

### Contributions Deduction

(lines 16-19, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid in doing volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI, while contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayer's AGI. Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required. If other than cash contributions (i.e., clothing, cars, stock, etc.) was \$500 or more, Form 8283, *Noncash Charitable Contributions*, had to be filed in order to itemize these.

Taxpayers were able to make a tax-free distribution from an Individual Retirement Account to certain charitable organizations if they were at least 70½ years old. However, the taxpayer could not take a charitable deduction on Schedule A for the same contribution.

### Contributions Carryover from Prior Year

(line 18, Schedule A)

See "Contributions Deduction."

### Credit for Federal Tax on Gasoline and Special Fuels

(line 72, Form 1040)

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

### Credit for the Elderly or Disabled

(line 54c, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and received taxable income from a public or private

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

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least 12 months, or was determined to be terminal.

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

### Credit from Regulated Investment Companies

(line 73a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid. For these statistics, the credit from regulated investment companies was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion.

### Credit to 2016 Estimated Tax

(line 77, Form 1040)

This amount was the part of the overpayment of 2015 tax that taxpayers specifically requested to be credited to their estimated tax for 2016. (See also "Overpayment" and "Estimated Tax Payments.")

### Deductible Points

(line 12, Schedule A)

See "Interest Paid Deduction."

### Deductible Part of Self-Employment Tax

(line 27, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, part of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. In 2011, the Social Security tax was reduced from 12.4 percent to 10.4 percent, and the calculation of this part of the self-employment adjustment increased from 50.0 percent to 59.6 percent. Starting in 2013, the Social Security tax increased back to 12.4 percent, and the self-employment adjustment reverted back to 50.0 percent. (See also "Self-Employment Tax.")

**Dividends**

(lines 9a and 9b, Form 1040)

Ordinary dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, partnerships, or regulated investment companies. Ordinary dividends also included distributions from money market mutual funds. If ordinary dividends exceeded \$1,500, or the taxpayer received, as a nominee, ordinary dividends that actually belonged to someone else, the taxpayer had to fill out Schedule B to supply the details.

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

Qualified dividends are the ordinary dividends received in tax years beginning after 2002 that met certain conditions. These included: the dividend must have been paid by a U.S. corporation or a “qualified” foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock that was part of an employee stock ownership plan (ESOP). The maximum tax rate for qualified dividends increased 5 percent to 20 percent in 2013. Beginning in 2008, the 5-percent tax rate for qualified dividends (generally taxpayers whose other income was taxed at the 10-percent or 15-percent rate) was reduced to zero. Also beginning in 2013, ordinary dividends may have also been subject to the Net Investment Income Tax of 3.8 percent.

**Domestic Production Activities Deduction**

(line 35, Form 1040)

A taxpayer could have deducted the lesser of 9 percent of qualified production activities or 50 percent of wages paid with some limitations (claimed on Form 8903). Activities included construction performed in the United States; engineering or architectural services performed in the United States; and any lease, rental license, sale, or exchange. Other deductible items included tangible personal property, qualified films and electricity, natural gas, or potable water that the taxpayer produced in the United States. However, if the business activity was oil-related, this deduction was limited to 6 percent.

**Earned Income Credit  $\Delta$** 

(line 66a, Form 1040)

The earned income credit (EIC) for 2015 was a maximum of \$503 for taxpayers with no qualifying children, \$3,359 for one qualifying child, \$5,548 for two qualifying children, and \$6,242 for taxpayers with three or more qualifying children.

To be eligible for the credit with children, the taxpayers, other than married taxpayers filing jointly, must have had a qualifying child living with them for more than half the year, and have had earned income and adjusted gross income each less than \$39,131 (\$44,454 if two qualifying children, and \$47,747 if three or more qualifying children). For married filing jointly, earned income and adjusted gross income had to be less than \$44,651 for one child, \$49,974 for two children, and \$53,267 for three children or more. To be eligible for the credit without children, the taxpayer must have had earned income and adjusted gross income less than \$14,820 (\$20,330 for married filing jointly), and the taxpayer (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Members of the U.S. Armed Forces who served in a combat zone had certain pay excluded from their income. These taxpayers could have elected to include this pay in earned income when figuring the EIC. Taxpayers with investment income totaling more than \$3,400 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

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

**Earned Income Credit, Refundable Portion**

See “Earned Income Credit.”

**Earned Income Credit Used To Offset Income Tax Before Credits**

See “Earned Income Credit.”

**Earned Income Credit Used To Offset Other Taxes**

See “Earned Income Credit.”

**Education Credits  $\Delta$** 

(lines 50, 68, Form 1040)

There were two credits available, the Lifetime Learning credit and the American Opportunity credit. A taxpayer was only able to claim one of the credits per student. The Lifetime Learning credits were phased out for AGI between \$55,000 and \$65,000 (\$110,000 and \$130,000 for married filing jointly). The American Opportunity credit was phased out for AGI between \$80,000 and \$90,000 (\$160,000 and \$180,000 if married filing jointly). A taxpayer could not take any of the credits if

they were claimed as a dependent on another return, married filing separately, or claimed a deduction for tuition and fees for the same student.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been taken for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in postsecondary education. The Lifetime Learning credit was a maximum of 20 percent of the first \$10,000 of eligible expenses, or \$2,000 per return.

The American Opportunity credit could have been used for tuition and expenses for an undergraduate or other recognized education credential. The credit could only have been used for the first 4 years of postsecondary education, as long as the taxpayer or dependents were enrolled at least half time. The maximum credit per student was \$2,500 (100 percent of the first \$2,000 and 25 percent of the next \$2,000 of qualified education expenses). The credit was available for the first 4 years of postsecondary education and 40 percent of the credit (up to \$1,000) was refundable. (See also “American Opportunity Credit.”) Both of these credits were calculated using Form 8863, *Education Credits*.

### **Education IRA (Coverdell Education Savings Accounts)**

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

### **Educator Expenses Deduction**

(line 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2015, a deduction of \$250 (\$500 for two educators filing jointly) of qualified expenses could have been taken, even if the taxpayer did not itemize deductions. Taxpayers may have been able to deduct expenses more than the \$250 limit on Schedule A, line 21.

### **Employee Business Expense**

See “Unreimbursed Employee Business Expenses.”

### **Estate and Trust Net Income or Loss**

(line 37, Schedule E, Part III)

This was the beneficiary’s share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts

credited to beneficiaries’ accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property from estate or trust income. Such income (which usually makes up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust, and was limited by the “passive loss” rules.

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

### **Estate and Trust Net Income Less Loss**

See “Estate and Trust Net Income or Loss.”

### **Estimated Tax Payments**

(line 65, Form 1040)

This figure represents the total tax payments made for 2015 using Form 1040-ES, and any overpayment from the taxpayer’s 2014 return that was applied to the 2015 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$1,000 in tax for 2015, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2015, or (b) 100 percent of the tax shown on Form 1040 for 2014 (110 percent of the tax shown on Form 1040 for 2014 for taxpayers with adjusted gross income greater than \$150,000 (\$75,000 for married filing separately)).

### **Excess Advance Premium Tax Credit Repayment**

(line 46, Form 1040)

Beginning in 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. The taxpayer may have elected to have all or part of the credit paid in advance, during the year, to the insurer. Advance payments were based on an estimate of the taxpayer’s income and family size for the coverage year. If advance payments of this credit were more than the premium tax credit a taxpayer could claim, the excess amount, subject to certain limitations based on household income and filing status, was reported here. This was calculated using Form 8962, *Premium Tax Credit*. For these statistics, this amount was excluded from “total income tax” and included instead in “all other taxes.”

(See also “Advance Payment of Premium Tax Credit,” “Net Premium Tax Credit,” “Total Premium Tax Credit,” “Total Income Tax,” and “All Other Taxes.”)

### **Excess Social Security Taxes Withheld** $\Delta$

(line 71, Form 1040)

If a taxpayer earned more than \$118,500 in total wages from two or more employers in 2015, too much Social Security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. Excess Social Security or RRTA taxes withheld could be taken as a credit toward payment of the taxpayer’s income tax, or be refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

### **Exemptions** $\Delta$

(lines 6, 42, Form 1040)

In the computation of taxable income, a \$4,000 deduction was allowed for each exemption claimed. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption or any exemptions for dependents.

With few exceptions, an individual had to meet several requirements to qualify as a dependent for 2015:

- 1) The individual was related to the taxpayer (such as a son, daughter, or parent);
- 2) The individual was under age 19, or a full-time student under age 24, or any age and permanently and totally disabled;
- 3) The individual did not provide half of his or her support for 2015;
- 4) The individual lived with the taxpayer for more than half of 2015;
- 5) The individual met certain citizenship requirements; and
- 6) The individual did not file a joint return with his or her spouse.

If a taxpayer had an AGI above certain levels, then his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers the phase-out began at \$258,250 and was completed at \$380,750; for married persons filing jointly and surviving spouses, the phase-out began at \$309,900 and was completed at \$432,400; for heads of households, the phase-out began at \$284,050 and was completed at \$406,550; and for married persons filing separately, the

phase-out began at \$154,950 and was completed at \$216,200. These statistics classify exemptions as children at home, children away from home, parents, and other.

### **Farm Net Income or Loss**

(line 18, Form 1040)

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

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

### **Farm Rental Net Income or Loss**

(line 40, Schedule E)

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

### **Farm Rental Net Income Less Loss**

See “Farm Rental Net Income or Loss.”

### **Filing Status**

See “Marital Filing Status.”

### **First-time Homebuyer Credit Repayment**

(line 60b, Form 1040)

Taxpayers claiming the first-time homebuyer credit for a home bought in 2008 generally had to begin repaying it on their 2010 return. In addition, taxpayers generally must repay any credit claimed for a home bought after 2008 if the taxpayer disposed of the home, or it ceased to be their main home during the 36-month period that began on the purchase date.

### **Foreign-Earned Income Exclusion** $\Delta$

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country (claimed on Forms 2555 or 2555-EZ). Taxpayers had to refigure their tax using the foreign-earned income worksheet. The refigured tax was based on

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

Qualifying individuals were limited to the lesser of a \$100,800 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer, but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income. (See also "Other Net Income or Net Loss.")

### Foreign Housing Deduction $\Delta$

(included in line 36, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer, were eligible to deduct these expenses from total income (claimed on Form 2555). This deduction was limited to \$30,240, with exceptions based on the location of the foreign housing. This deduction, together with the foreign-earned income exclusion, was limited to the total amount of foreign-earned income for 2015.

### Foreign Tax Credit

(line 48, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2015 could be carried back 1 year and then forward 10 years. If this credit was more than \$300 (\$600 for married filing a joint return), the taxpayer had to file Form 1116 to get this credit.

### Forms 1040, 1040A, and 1040EZ

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

The forms represent different levels of complexity with regard to the information reported. The Form 1040EZ, for instance, could only be used if taxable income was less than

\$100,000, nonwage income came from only a limited number of sources, and the taxpayer did not itemize deductions, have any dependents to claim, and had no adjustments to income. Form 1040A could only be used if taxable income was less than \$100,000, nonwage income came from only a limited number of sources, and the taxpayer did not itemize deductions. Form 1040 had to be used if taxable income was greater than \$100,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 2015 Forms.)

### Form 8814

See "Parents' Election To Report Child's Interest and Dividends."

### Gambling Earnings

(included in line 21, Form 1040)

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

### Gambling Loss Deduction

(included in line 28, Schedule A)

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

### General Business Credit

(line 54a, Form 1040)

The general business credit consisted of the:

- investment credit;
- research credit;
- low-income housing credit;
- disabled access credit;
- renewable electricity production credit;
- Indian employment credit;
- orphan drug credit;
- new markets credit;
- small employer pension plan startup credit;
- employer-provided child care facilities and services credit;



- biodiesel fuels credit;
- low sulfur diesel fuel production credit;
- distilled spirits credit;
- nonconventional source fuel credit;
- energy-efficient home credit;
- energy-efficient appliance credit;
- alternative motor vehicle credit;
- alternative fuel vehicle refueling property credit;
- mine rescue team training credit;
- agricultural chemicals security credit (carryforward only);
- credit for employer differential wage payments;
- carbon dioxide sequestration credit;
- qualified plug-in electric drive motor vehicle credit;
- qualified plug-in electric vehicle credit (carryforward only);
- new hire retention credit (carryforward only); and
- credit from electing large partnerships.

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

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

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

Starting in 2010, the Small Business Jobs Act of 2010 allowed general business credits for eligible small businesses to

offset both the regular and alternative minimum tax (AMT). Such eligible small business credits determined for the first tax year in 2010 are carried back 5 years. For purposes of the statistics in this publication, an eligible small business is a sole proprietorship with average gross receipts (reduced by returns and allowances) of less than \$50 million for the 3-tax-year period preceding the tax year of the credits. For 2013 and forward, taxpayers could only take carryforwards of these eligible small business credits.

### General Sales Tax Deduction

See “Sales Tax Deduction.”

### Health Care: Individual Responsibility

(line 61, Form 1040)

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. If a taxpayer had health care coverage for every month of 2015 for themselves, their spouse (if filing jointly), and anyone they could claim as a dependent, they checked the box on line 61, Form 1040, and left the entry space blank. Otherwise, taxpayers had to use Form 8965, *Health Coverage Exemptions*, to claim a coverage exemption on their tax returns, including exemptions granted by the Marketplace. If any member of the tax household had neither health care coverage nor coverage exemption for any month, taxpayers reported their shared responsibility payment on line 61, Form 1040. For 2015, the shared responsibility payment increased to \$325 per adult and \$162.50 per child (under 18) up to \$975 for a family, or 2 percent of the taxpayer’s household income above the tax return filing threshold for the taxpayer’s filing status, whichever was greater. In 2014, it was \$95 per adult and \$47.50 per child up to \$285 for a family, or 1 percent of the taxpayer’s household income above the tax return filing threshold for the taxpayers filing status, whichever was greater.

### Health Coverage Tax Credit (formerly Health Insurance Credit) Δ

(line 73c, Form 1040)

The health coverage tax credit, which had expired at the end of 2013, was reinstated retroactive to January 1, 2014. A taxpayer who was an eligible trade adjustment assistance (TAA), alternate TAA, or Pension Benefit Guaranty Corporation pension recipient was able to take this credit (claimed on Form 8885). A taxpayer could not take the credit if he or she was covered under any employer-sponsored health plan. The credit was equal to 72.5 percent of the amount the taxpayer paid for qualified health insurance for 2015, minus any Archer medical savings account and health savings account (HSA) distributions used to pay the amount. For these statistics, the health coverage credit was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion.

**Health Savings Account Deduction  $\Delta$** 

(line 25, Form 1040)

A deduction for contributions to a health savings account (HSA) was limited to \$3,350; \$6,650 for family coverage (claimed on Form 8889). These limits were \$1,000 higher if the taxpayer was age 55 or older. A taxpayer could not contribute to an HSA starting the first month that he or she was enrolled in Medicare. A taxpayer was able to exclude from income a qualified funding distribution made from an IRA to an HSA. This was a one-time distribution made directly by the trustee of the taxpayer's IRA to the HSA. In addition, an employer was able to make a rollover contribution to an employee's HSA from a qualified health flexible spending arrangement or a qualified health reimbursable arrangement.

**Home Mortgage Interest Deduction**

(lines 10+11, Schedule A)

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

**Home Mortgage Interest Paid to Financial Institutions**

(line 10, Schedule A)

See "Home Mortgage Interest Deduction."

**Home Mortgage Interest Paid to Individuals**

(line 11, Schedule A)

See "Home Mortgage Interest Deduction."

**Household Employment Tax**

(line 60a, Form 1040)

Taxpayers paying domestic employees more than \$1,900 annually generally had to pay Social Security, Medicare, and Federal unemployment taxes for these employees by filing Schedule H, *Household Employment Taxes*, with their income tax return. For 2015, the Federal Unemployment Tax (FUTA) tax rate was 6.0 percent, but the taxpayer could subtract up to 5.4 percent of this if they paid State unemployment taxes. The rate for the employee and employer portion of Social Security tax was 6.2 percent each, or 12.4 percent in total. Beginning in 2013, 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.

**Income Subject to Tax**

See "Modified Taxable Income."

**Income Tax After Credits  $\Delta$** 

(line 56 minus part or all of lines 46, 66a, 68, 69, 73a, and 73c, Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 55, Form 1040) from income tax before

credits (line 47, Form 1040). For these statistics, tax was further reduced by the excess advance premium tax credit repayment (line 46) and the portion of the earned income credit (line 66a), American opportunity credit (line 68), net premium tax credit (line 69), the regulated investment company credit (line 73), and health coverage credit (line 73) which did not result in a negative tax. These portions of the earned income credit, American opportunity credit, net premium tax credit, the regulated investment company credit, and health coverage credit were included in the total refundable credits used to offset income tax before credits. Any tax remaining after subtraction of all credits, including the credits mentioned above, was tabulated as "income tax after credits."

**Income Tax Before Credits**

(line 47, Form 1040)

In this report, this amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, foreign-earned income worksheet, Schedule J, *Income Averaging for Farmers and Fishermen*, or Form 8615, plus Form(s) 8814 (line 44a), any additional taxes from Form 4972 (line 44b), 962 election (line 44c), and the alternative minimum tax (line 45). This amount differed from Form 1040, which included the taxes listed above plus excess advance premium tax credit repayment from Form 8962 (line 46). Excess advance premium tax credit repayment was instead included in "all other taxes."

**Income Tax Withheld**

(line 64, Form 1040)

"Income tax withheld" included amounts deducted from salaries, wages, and tips, as reported on Form W-2; amounts deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and amounts withheld from distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 28 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

**Individual Retirement Arrangement (Deductible) Payments  $\Delta$** 

(line 32, Form 1040)

An individual retirement arrangement (IRA) is a savings program that generally allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans available: the education IRA and the Roth IRA. Information on these two IRAs can be found under their separate headings.

Taxpayers not covered by an employment retirement plan may have been able to deduct all contributions to a traditional IRA. For taxpayers covered by a retirement plan at work, the traditional IRA deduction phased out between \$98,000 and

\$118,000 of modified AGI for married persons filing jointly and surviving spouses; between \$61,000 and \$71,000 for single filers, heads of households, or married filing separately taxpayers living apart; and between \$0 and \$10,000 for married filing separately taxpayers living together. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of \$183,000 and \$193,000. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not it was deductible) were limited to the lesser of: (a) the individual's taxable compensation for the year, or (b) \$5,500 (\$6,500, if age 50 or older). Married couples filing a joint return could contribute up to \$5,500 (\$6,500, if age 50 or older) to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$11,000 (\$13,000, if age 50 or older) for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional IRA account until they reached age 59½. After age 70½, taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawals from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to \$10,000 from traditional or Roth IRAs if the distributions were used to buy, build, or rebuild a qualified first home. A taxpayer was able to exclude from income a qualified funding distribution made from an IRA to an HSA. Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

## Individual Retirement Arrangement Taxable Distributions

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Exempted from this rule were tax-free roll-over distributions from one retirement account to another, distributions where the payout represented previously taxed nondeductible IRA contributions, distributions from a Roth IRA, distribution made to the taxpayers HSA account, and distributions from an IRA made directly by the trustee to a qualified charitable organization if the taxpayer was at least 70½ when the distribution was made. If a taxpayer converted from a traditional IRA to a Roth IRA, the taxpayer was required to include in gross income the amount that would have been reported in income if a withdrawal from this IRA had been made. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA.

Starting in 2010, the \$100,000 modified AGI limit on roll-overs and conversions from eligible retirement plans to Roth IRAs was eliminated. Also, married taxpayers filing separately were allowed to roll over or convert amounts to a Roth IRA.

## Interest Paid Deduction

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

The rules for deducting home mortgage interest for 2015 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible; (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately); and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains or qualified dividends that were taxed on the capital gains tax rates. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

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

## Interest Received

See "Taxable Interest Received."

## Interest, Tax-Exempt

See "Tax-Exempt Interest."

## Investment Interest Expense Deduction

(line 14, Schedule A)

See "Interest Paid Deduction" and "Total Itemized Deductions."

## Itemized Deduction Limitation

See "Total Itemized Deductions."

## Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

## Limited Miscellaneous Deductions

(lines 21-27, Schedule A)

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

### Long-Term Loss Carryover

(line 14, Schedule D)

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

### Marginal Tax Rates

“Marginal tax rate” as cited in this publication is the highest statutory rate on taxable income. It includes ordinary tax rates and capital gains tax rates. This concept does not include the effects of AMT, Net Investment Income Tax, or tax credits. Also, for some taxpayers, the statutory marginal tax rate may differ from the effective marginal tax rate. For example, extra income received by certain taxpayers resulted in the phase-out of deductions, exemptions, and credits (i.e., tuition and fees deduction, education credit, etc.). Therefore, an extra \$1 of income could have added more than \$1 of taxable income. While this taxpayer could face a statutory marginal tax rate of 39.6 percent, the effective marginal rate faced by the taxpayer would be somewhat higher. (See also “Tax Generated.”)

### Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

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

Marital filing status was usually determined as of the last day of the tax year. The exception was, if a spouse died during the tax year, the surviving spouse was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers with a qualifying dependent whose spouse died in 2013 or 2014. Starting in 2013, if a taxpayer had a same-sex spouse and had been legally married in a State (or foreign country), the taxpayer and his or her spouse generally had to use the married filing jointly or married filing separately filing status.

### Medical and Dental Expenses

(line 1, Schedule A)

See “Medical and Dental Expenses Deduction.”

### Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease, or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see “Self-Employed Health Insurance”). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 10.0 percent of adjusted gross income. However, if at least one of the taxpayers were age 65 or over, the threshold was 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were available by prescription only, or they were for insulin. Taxpayers could deduct costs for transportation to obtain medical care, and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. Capture of data for these lines was limited to those taxpayers that had a value on line 4, medical and dental expenses deduction. (See also “Total Itemized Deductions.”)

### Medical and Dental Expenses Limitation

(line 3, Schedule A)

See “Medical and Dental Expenses Deduction” and “Total Itemized Deductions.”

### Medical Savings Account Deduction

See “Archer Medical Savings Account Deduction.”

### Minimum Tax Credit

(line 54b, Form 1040)

See “Prior-Year Minimum Tax Credit.”

### Miscellaneous Deductions Other Than Gambling

(included in line 28, Schedule A)

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

### Miscellaneous Deductions Subject to 2 Percent AGI Limitation

(lines 21-27, Schedule A)

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

### Miscellaneous Itemized Deductions

(lines 21-28, Schedule A)

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

### Modified Taxable Income

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

For prior-year returns included in the 2015 statistics, a modified taxable income was calculated by using the tax rate schedule for 2015 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

In most cases, a person who has no tax will have no modified taxable income. Since the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to \$4 of taxable income but have no modified taxable income, because the tax reported would be zero. The exception is for certain taxpayers who only have income taxed at the long-term capital gains rates, and that income is less than the cutoff for the beginning of the 25-percent tax bracket. In this case, the taxpayer would have no tax and would have modified taxable income that was taxed at 0 percent.

### Mortgage Interest Credit

(line 54c, Form 1040)

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

### Moving Expenses Adjustment

(line 26, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. To qualify for this deduction, the new workplace had to be at least 50 miles farther from the former residence than the former workplace. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses

for pre-move house-hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses. This adjustment was calculated using Form 3903, *Moving Expenses*.

### Net Investment Income Tax

(lines 62b, Form 1040)

Beginning in 2013, taxpayers may have been subject to a Net Investment Income Tax (NIIT). The NIIT is 3.8 percent of the smaller of a taxpayer’s net investment income or the excess of a taxpayer’s modified adjusted gross income over \$200,000 if single or head of household (\$250,000 if married filing jointly or qualifying widow(er), or \$125,000 if married filing separately). For these statistics, the NIIT was excluded from “All Other Taxes” and instead included in “Total Income Tax.” The NIIT was calculated on Form 8960, *Net Investment Income Tax—Individuals, Estates, and Trusts*.

### Net Long-Term Adjustment

(lines 8g-10g, Schedule D)

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

### Net Long-Term Capital Gain or Loss

(line 15, Schedule D)

This includes gain or loss from sales of capital assets, gain or loss from other forms, and gain or loss from a partnership/S corporation held more than 1 year, less any long-term loss carryover. (See also “Sales of Capital Assets, Net Gain or Loss.”)

### Net Long-Term Cost or Basis

(lines 8e-10e, Schedule D)

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

### Net Long-Term Gain or Loss from Other Forms

(line 11, Schedule D)

The other forms include:

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

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

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

(line 12, Schedule D)

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

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

(lines 8a-10, Schedule D)

These include gains or losses from sales of capital assets, such as stocks, bonds, mutual funds, etc., held more than 1 year. Starting in 2013, taxpayers could combine certain transactions on line 8a of Schedule D without completing Form 8949. Taxpayers must have received a Form 1099-B that shows basis was reported to the IRS and does not show a nondeductible wash sale loss in box 5, and the taxpayers did not need to make any adjustments to the basis or type of gain or loss reported on Form 1099-B or to their gain or loss. For all other transactions not summarized on line 8a, taxpayers had to report these on Form 8949, *Sales and Other Dispositions of Capital Assets*, into three categories: Transactions reported on Form 1099-B with basis reported to the IRS; transactions reported on Form 1099-B but basis not reported to the IRS; or transactions without a Form 1099-B. In addition to these three categories, taxpayers had to report the transactions' net long-term sales price, cost or basis and adjustments to gain or loss on lines on lines 8b through 10 of the Schedule D. (See "Sales of Capital Assets, Net Gain or Loss"; also "Net Long-Term Capital Gain or Loss.")

## Net Long-Term Sales Price

(lines 8d-10d, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; also "Net Long-Term Capital Gain or Loss from Sales of Capital Assets."

## Net Operating Loss

(included in line 21, Form 1040)

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

## Net Premium Tax Credit

(line 69, Form 1040)

Beginning in 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. If the total premium tax credit that a taxpayer was eligible for was greater than the advance payments of the premium tax credit that the taxpayer had already received, then the taxpayer claimed the difference as a net premium tax credit. If advance payments of the premium tax credit were more than the premium tax credit the taxpayer could claim, the taxpayer had to pay an excess advance premium tax credit repayment. These calculations were made using Form 8962, *Premium Tax Credit*. (See also "Advance Payment of Premium Tax Credit," "Excess Advance Premium Tax Credit Repayment," and "Total Premium Tax Credit.")

## Net Short-Term Adjustment

(lines 1g-3g, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; also "Net Short-Term Capital Gain or Loss from Sales of Capital Assets."

## Net Short-Term Capital Gain or Loss

(line 7, Schedule D)

This included gain or loss from sales of capital assets, gain or loss from other forms, and gain or loss from a partnership/S corporation held 1 year or less, minus any short-term loss carryover. (See also "Sales of Capital Assets, Net Gain or Loss.")

## Net Short-Term Cost or Basis

(lines 1e-3e, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; also "Net Short-Term Capital Gain or Loss from Sales of Capital Assets."

## Net Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

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

(See "Sales of Capital Assets, Net Gain or Loss.")

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

(line 5, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; also "Net Short-Term Capital Gain or Loss."

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

(lines 1a-3, Schedule D)

These include gains or losses from sales of capital assets, such as stock, bonds, mutual funds, etc., held 1 year or less. Starting in 2013, taxpayers could combine certain transactions on line 1a of Schedule D without completing Form 8949. A taxpayer must have received a Form 1099-B that shows basis was reported to the IRS and does not show a nondeductible wash sale loss in box 5, and the taxpayer did not need to make any adjustments to the basis or type of gain or loss reported on Form 1099-B or to their gain or loss. For all other transactions not summarized on 1a, taxpayers had to report these on Form 8949, *Sales and Other Dispositions of Capital Assets*, into three categories: Transactions reported on Form 1099-B with basis reported to the IRS; transactions reported on Form 1099-B but basis not reported to the IRS; or transactions without a Form 1099-B. In addition to these three categories, taxpayers had to report the transactions' net short-term sales price, cost or basis, and adjustments to gain or loss on lines 1b through 3 of

Schedule D. (See “Sales of Capital Assets, Net Gain or Loss”; also “Net Short-Term Capital Gain or Loss.”)

### Net Short-Term Sales Price

(lines 1d–3d, Schedule D)

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

### Nondeductible Passive Losses

(calculated on Form 8582)

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

### Nontaxable Combat Pay Election

(line 66b, Form 1040; line 4b, Schedule 8812)

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

### Nontaxable Returns

See “Taxable and Nontaxable Returns.”

### Nonrefundable Education Credits

(line 50, Form 1040)

See “Education Credits.”

### One-Half of Self-Employment Tax

See “Deductible Part of Self-Employment Tax.”

### Ordinary Dividends

(line 9a, Form 1040)

See “Dividends.”

### Other Adjustments

(included in line 36, Form 1040)

See “Statutory Adjustments.”

### Other Income Less Loss

See “Other Net Income or Net Loss.”

### Other Net Income or Net Loss

(line 21, Form 1040)

Included in “other income” were items such as taxable distributions from a Coverdell education savings account, distributions from qualified tuition programs (though some may be excluded if not more than the taxpayer’s qualified higher education expenses), taxable distributions from Archer MSAs,

prizes, awards, jury duty fees, Alaska permanent fund dividends, alternative trade adjustment assistance payments, reimbursements for medical expenses, real estate taxes, or home mortgage interest taken as a deduction in a previous year, children’s interest and nonqualified dividends (including Alaska permanent fund dividends) from Form 8814, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions or “net operating loss” in an earlier year (that was carried forward and deducted for 2015) were entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings and cancellation of debt, which were entered on this line by the taxpayer, were also edited into a separate field during service center processing.

### Other Limited Miscellaneous Deductions

(line 23, Schedule A)

See “Limited Miscellaneous Deductions.”

### Other Payments

(line 73, Form 1040)

“Other payments” is a residual category included in the total of “tax payments,” but not shown separately. (See also “Tax Payments,” “Credit from Regulated Investment Companies,” and “Health Coverage Credit” (formally known as “Health Insurance Credit”).)

### Other Tax Credits

(included in lines 54c, 55, Form 1040)

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

### Other Taxes

(line 62, Form 1040)

See “All Other Taxes,” “Additional Medicare Taxes,” and “Net Investment Income Tax.”

### Other Taxes Deduction

(line 8, Schedule A)

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

### Other Than Cash Contributions

(line 17, Schedule A)

See “Contributions Deduction.”

### Overpayment

(line 75, Form 1040)

An overpayment of tax occurred when “total tax payments” exceeded “total tax.” Overpayments included the amount of any “refundable portion” of the refundable credits. An overpayment could be refunded or credited toward the estimated tax for the following year. (See also “Credit to 2015 Estimated Tax” and “Refund.”)

### Overpayment Refunded

(line 76a, Form 1040)

See “Overpayment” and “Refund.”

### Parents’ Election To Report Child’s Interest and Dividends

(calculated on Form 8814)

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

- was under age 19 (or under 24 if full-time student) at the end of 2015;
- had income only from interest and dividends, including Alaska permanent fund dividends and capital gain distributions;
- had gross income for 2015 that was more than \$1,050 but less than \$10,500;
- did not file a joint return;
- had no estimated tax payments for 2015;
- did not have any overpayment of tax shown on his or her 2014 return applied to the 2015 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election. (See also “Modified Taxable Income” and “Other Net Income or Net Loss.”)

### Partnership and S Corporation Net Income or Loss

(line 32, Schedule E)

Partnerships and S Corporations (formerly Subchapter S Corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S Corporation. The profit or loss shown in the statistics was the taxpayer’s share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or, for partnerships, as salary. Net long-term capital gains received from partnerships and S Corporations were reported on Schedule D.

If a return showed net income from one partnership or S Corporation and a net loss from another, the two were added

together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S Corporation activities. Passive losses were limited to the amount that could offset passive income.

### Partnership and S Corporation Net Income Less Loss

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

### Passive-Activity Losses

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

### Payments to a Keogh Plan

(line 28, Form 1040)

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

### Payment with Request for Extension of Filing Time

(line 70, Form 1040)

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

### Penalty on Early Withdrawal of Savings

(line 30, Form 1040)

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

### Penalty Tax on Qualified Retirement Plans

(line 59, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59½ or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70½ had to pay a 50-percent excise tax on the excess accumulation. Contributions to an IRA in excess of the legal limitation for the year (the lesser



of \$5,500, \$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 the taxpayer(s) were over 50, these limits were \$1,000 higher per taxpayer.

## Pensions and Annuities

(lines 16a, 16b, Form 1040)

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

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

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

## Personal Property Taxes Deduction

(line 7, Schedule A)

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

## Predetermined Estimated Tax Penalty

(line 79, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 78 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability. Also, taxpayers could owe a penalty if they underpaid their 2014 estimated tax liability for any payment period. Form 2210, *Underpayment of Estimated Tax by Individuals, Estates, and Trusts*, was used to determine the amount of a penalty, if any.

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

## Prior-Year Minimum Tax Credit

(line 54b, Form 1040)

A minimum tax credit could be taken for 2015 by certain taxpayers who paid alternative minimum tax for 2014 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2015, the excess could be carried forward to later years. Beginning in 2013, a refundable credit was no longer available to taxpayers with a credit carryforward from earlier years.

## Qualified Dividends

(line 9b, Form 1040)

See "Dividends."

## Qualified Electric Vehicle Credit

(line 54c, Form 1040)

Taxpayers could have only claimed this credit if they had any qualified electric vehicle passive activity credits from prior years that were allowed for the current tax year. This credit was calculated first on Form 8582-CR and then on Form 8834.

## Qualified Mortgage Insurance Premiums

(line 13, Schedule A)

Taxpayers may have been able to treat mortgage insurance premiums paid in connection with home acquisition debt as home mortgage interest. Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006. The deduction was phased out for taxpayers with AGI between \$100,000 and \$109,000 (\$50,000 and \$54,500 for married filing separately). This amount was reported on Schedule A, line 13.

## Qualified Plug-In Electric Vehicle Credit

(line 54c, Form 1040)

Taxpayers could have claimed this credit for any nondepreciable qualified plug-in electric vehicle placed in service during the tax year. A qualified plug-in electric vehicle is generally any vehicle that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source. This credit was calculated by using Form 8936 and brought to Form 1040, line 54c, for personal use of a vehicle. Any credit for business use of a vehicle was brought to Form 3800, *General Business Credit*.

## Real Estate Taxes

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real

estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also “Taxes Paid Deductions.”)

### Recapture Taxes

(included in line 62c, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax. Also, tax from recapture of an education credit, the low-income housing credit, the Indian employment credit, the new markets credit, credit for employer-provided child care facilities, alternative motor vehicle credit, the alternative fuel vehicle refueling credit and the qualified plug-in electric drive motor vehicle credit, recapture of Federal mortgage subsidy, and COBRA premium assistance were reported here.

### Refund

(line 76a, Form 1040)

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

### Refundable Credits

See “Total Refundable Credits.”

### Refund Credited to Next Year

(line 77, Form 1040)

See “Credit to 2016 Estimated Tax.”

### Regular Tax Computation

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

### Rent Net Income or Net Loss

(line 21, Schedule E, columns A, B, C)

Rent net income or net loss was determined by deducting from gross rent the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In these statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also “Passive Activity Losses” and “Total Rent and Royalty Income or Loss in AGI.”)

### Rent Net Income Less Loss

See “Rent Net Income or Net Loss.”

### Residential Energy Credits

(line 53, Form 1040)

The residential energy credit consisted of the nonbusiness energy property credit and the residential energy-efficient property credit. For the nonbusiness energy property credit, taxpayers were able to take a credit of 10 percent of the costs paid or incurred in 2015 for qualified energy-efficient improvements and residential energy property. Starting in 2011, the nonbusiness credit was limited to a lifetime total of \$500. For the residential energy-efficient property credit, taxpayers could have taken a credit of 30 percent of their costs of qualified solar electric property, solar water heating property, small wind energy property, geothermal heat pump property, and fuel cell property. Both of these are calculated using Form 5695, *Residential Energy Credits*.

### Retirement Savings Contribution Credit (Saver’s Credit) $\Delta$

(line 51, Form 1040)

A taxpayer could take a credit of up to \$1,000 (\$2,000 if married filing jointly) for qualified retirement savings contributions, if their adjusted gross income was less than or equal to \$30,500 (\$45,750 if head of household, \$61,000 if married filing jointly). This credit was calculated by using Form 8880.

### Roth IRA $\Delta$

(lines 16-25, Form 8606)

Similar to traditional IRAs, Roth IRAs were generally used for retirement. Unlike traditional IRAs, contributions to a Roth IRA were not deductible. However, qualified distributions from a Roth IRA were tax exempt. The contribution limit for Roth IRAs was the lesser of \$5,500 (\$6,500 if age 50 or older), \$11,000, \$12,000, or \$13,000, (depending whether none, one, or two of the taxpayers were age 50 or older and married filing jointly) or the individual’s taxable compensation, unless the taxpayer contributed to both Roth and traditional IRAs. In that case, the contribution limit for Roth IRAs was reduced by all contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs was phased out for joint filers with modified AGI between \$183,000 and \$193,000, married taxpayers filing separately and living with their spouses with modified AGI

between \$0 and \$10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between \$116,000 and \$131,000. Roth IRA contributions could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRAs.

Starting in 2010, all taxpayers (including married taxpayers filing separately) were eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10-percent tax on early withdrawals. When a taxpayer converted an amount from a traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. (See also “Individual Retirement Arrangement Taxable Distributions.”)

### Royalty Net Income or Net Loss

(line 21, Schedule E, columns A, B, C)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Internal Revenue Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for “sales of capital assets” and “sales of property other than capital assets.” (See also “Total Rent and Royalty Net Income or Loss.”)

### Royalty Net Income Less Loss

See “Royalty Net Income or Net Loss.”

### S Corporations

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

### Salaries and Wages

(line 7, Form 1040)

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

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;

- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors’ fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits;
- the value of certain nonmonetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property);
- dependent care benefits;
- employer-provided adoption benefits; and
- scholarship and fellowship grants.

Identifiable amounts for any of these categories, which may have been reported by taxpayers as “other income,” are treated as salaries and wages for these statistics.

### Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

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

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

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

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

*Net capital loss:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of

net capital loss included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years. (See “Long-Term Loss Carryover” and “Short-Term Loss Carryover.”)

The maximum rate for most long-term net capital gains was 20 percent for taxpayers in the top ordinary income bracket. For taxpayers between the 15-percent ordinary income bracket and the top ordinary income bracket of 39.6 percent, the capital gain rate was 15 percent, and for taxpayers in the 15-percent ordinary income bracket or lower, the capital gain rate was 0 percent. Collectible gains and up to 50 percent of eligible gains on qualified small business stock were taxed at the 28-percent rate. Gains from the sale of certain depreciable real property were taxed at a 25-percent rate. Therefore, the long-term capital gain tax rate could be 0 percent, 15 percent, 20 percent, 25 percent, or 28 percent. Taxpayers were generally able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

### Sales of Capital Assets Reported on Schedule D

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

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

(line 14, Form 1040)

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

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

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

### Sales Tax Deduction

(line 5b, Schedule A)

Taxpayers could have elected to deduct State and local general sales taxes instead of State and local income taxes as an itemized deduction on Schedule A. The taxpayer could

have used either actual expenses or the optional State sales tax tables.

### Saver’s Credit

See “Retirement Savings Contribution Credit.”

### Schedule D Capital Gain Distributions

(line 13, Schedule D)

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

### Self-Employed Health Insurance Deduction

(line 29, Form 1040)

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

### Self-Employed SEP, SIMPLE, and Qualified Plans

See “Payments to a Keogh Plan.”

### Self-Employment Tax $\Delta$

(line 57, Form 1040)

All net earnings greater than \$400 (\$108.28 for church employees) were subject to the self-employment tax. The ceiling for the Social Security tax on taxable self-employment income for 2015 was \$118,500. The limit did not apply for purposes of the Medicare tax. This tax was calculated on Schedule SE.

Beginning in 2013, the self-employment tax rate reverted back to 15.3 percent from 13.3 percent. The Medicare portion of the self-employment tax remained at 2.9 percent, while the Social Security portion was increased to 12.4 percent from 10.4 percent. Also beginning in 2013, a 0.9-percent Additional Medicare Tax applied to self-employment income above \$200,000 for single, head of household, or qualifying widow(er) (\$250,000 if married filing jointly or if married filing separately). (See also “Total Tax Liability.”)

### Short-Term Loss Carryover

(line 6, Schedule D)

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

### Size of Adjusted Gross Income

(line 37, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having “no adjusted gross

income” and appear as a separate class in most basic tables. The absence of a class labeled “no adjusted gross income” indicates that any deficit or break-even returns in a table were included in the lowest income-size class. (See “Adjusted Gross Income Less Deficit.”)

### **Social Security and Medicare Taxes $\Delta$**

For 2015, the maximum wages subject to Social Security tax was \$118,500. All wages were subject to Medicare tax. Beginning in 2013, the Social Security tax reverted back to 6.2 percent from 4.2 percent. The Medicare tax portion remained at 1.45 percent. Also beginning in 2013, a 0.9-percent Additional Medicare Tax applied to self-employment income above \$200,000 for single, head of household, or qualifying widow(er) (\$250,000 if married filing jointly or if married filing separately).

### **Social Security and Medicare Tax on Unreported Tip Income**

(line 58a, Form 1040)

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

### **Social Security Benefits**

(lines 20a, 20b, Form 1040)

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

### **Standard Deduction $\Delta$**

(included in line 40, Form 1040)

For 2015, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,250 or \$1,550, based on filing status. Both the basic and additional standard

deductions were determined by marital filing status, as shown below.

#### *Single*

Basic deduction of \$6,300;

Each taxpayer 65 or over or blind was allowed an additional \$1,550 deduction each for age and blindness.

#### *Married filing jointly or surviving spouses*

Basic deduction of \$12,600;

Each taxpayer 65 or over or blind was allowed an additional \$1,250 deduction each for age and blindness.

#### *Married, filing separately*

Basic deduction of \$6,300;

Each taxpayer 65 or over or blind was allowed an additional \$1,250 deduction each for age and blindness.

#### *Head of Household*

Basic deduction of \$9,250;

Each taxpayer 65 or over or blind was allowed an additional \$1,550 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of \$1,050 or the dependent’s earned income plus \$350 (but not more than the regular standard deduction amount).

In these statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The “additional standard deduction” total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

### **State and Local Income Taxes**

(line 5a, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had State and local income taxes withheld from their salary during 2015; had paid State and local income taxes directly during 2015 for a prior year; or had made mandatory contributions to specific State disability funds. (See also “Taxes Paid Deduction.”)

### **State and Local Taxes**

(line 5, Schedule A)

This is the total of “State and local income taxes” or “sales tax deduction.” The taxpayer could elect to use either, but not both.

### **State Income Tax Refund**

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of State or local income taxes in 2015 that was paid or deducted before 2015, all or part of that amount had to be reported as income to

the extent that an itemized deduction for State and local income taxes had previously resulted in a tax benefit.

## Statutory Adjustments

(lines 23–36, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2015, statutory adjustments included educator expenses; certain business expenses of reservists, performing artists, and fee-basis government officials; health savings account deductions; moving expenses; the deductible part of self-employment tax, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), and the self-employed health insurance deduction; penalty on early withdrawal of savings; alimony paid; payments to an IRA; student loan interest deductions; tuition and fees deductions; deduction for certain domestic production activities; Archer MSA deductions; and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included: jury duty pay, deductible expenses related to income of personal property, the reforestation/reforestation amortization deduction, the repayment of supplemental unemployment benefits under the Trade Act of 1974, contributions to section 501(c)(18)(D) pension plans, contributions by certain chaplains to section 403(b) plans, attorney fees and court costs paid for actions involving certain unlawful discrimination claims, and attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations. If not listed separately, these amounts are included in the “other adjustments” category in the statistics.

## Student Loan Interest Deduction

(line 33, Form 1040)

For 2015, eligible taxpayers were allowed to deduct up to \$2,500 for interest paid on qualified higher-education 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).

## Tax Credits

See “Total Tax Credits.”

## Tax Due at Time of Filing

(line 78, Form 1040)

“Tax due” was reported on returns on which total tax liability exceeded total tax payments.

## Tax from Recomputing Prior-Year Investment Credit

(included in line 62c, Form 1040)

See “Recapture Taxes.”

## Tax Generated $\Delta$

This amount was the tax computed on “modified taxable income.” The tax rates for 2015 were 10, 15, 25, 28, 33, 35, and 39.6 percent. The 10-percent bracket applied to taxable

income equal to or below \$9,225 for single filers and married persons filing separately; \$18,450 for joint filers or surviving spouses; and \$13,150 for heads of household. The 15-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below \$37,450 for single filers and married persons filing separately; \$74,900 for joint filers or surviving spouses; and \$50,200 for heads of household. The 25-percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below \$90,750 for single filers; \$151,200 for joint filers or surviving spouses; \$75,600 for married persons filing separately; and \$129,600 for heads of household. The 28-percent tax rate applied to taxable income in excess of the 25-percent tax bracket ceiling and equal to or below \$189,300 for single filers; \$230,450 for joint filers or surviving spouses; \$115,225 for married persons filing separately; and \$209,850 for heads of households. The 33-percent tax rate applied to taxable income in excess of the 28-percent tax bracket ceiling and equal to or below \$411,500 for single filers, joint filers, or surviving spouses and heads of households, and \$205,750 for married persons filing separately. The 35-percent tax rate applied to taxable income in excess of the upper boundary for the 33-percent tax bracket ceiling equal to or below \$413,200 for single filers; \$464,850 for joint filers or surviving spouses; \$232,425 for married persons filing separately; and \$439,000 for heads of household. The 39.6-percent tax rate applied to taxable income in excess of the upper boundary for the 35-percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4, 3.5, and 3.6.

If children under age 19, or under 24 if they were a full-time student, had investment (unearned) income that exceeded \$2,100, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$2,100 was taxed at the parents’ rate on Form 8615 (the remaining investment income was taxed at the child’s rate) and tabulated separately in Tables 3.4, 3.5, and 3.6. If the parents elected to report the child’s investment income on their return, they attached a Form 8814. The investment income in excess of \$2,100 was included on either Form 1040, line 21, or in the case of capital gains distributions on either Form 1040, line 13, or Schedule D, line 13, or qualified dividends on Form 1040, line 9b. The remaining investment income in excess of the \$1,050 standard deduction was taxed at the child’s rate, added to the parents’ tax on Form 1040, line 44, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

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

## Tax Payments $\Delta$

(lines 64, 65, 70, 71, 72, 73, and 74, Form 1040)

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

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 2014 return);
- (3) payment with request for extension of filing time;
- (4) excess Social Security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil; and
- (6) other payments.

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

Although the earned income credit, American opportunity credit, net premium tax credit, regulated investment company credit, and health coverage credit were included with tax payments on the tax return itself (lines 66a, 68, 69, 73a, and 73c, Form 1040), for the statistics they are treated partly as a credit against income tax liability and partly as a refundable amount. (See also “Earned Income Credit,” “Education Credits,” “Net Premium Tax Credit,” “Credit from Regulated Investment Companies,” and “Health Coverage Credit.”) Also, the additional child credit (line 67) was included on the tax return as a payment but not treated that way for the statistics.

### **Tax Penalty**

(line 79, Form 1040)

See “Predetermined Estimated Tax Penalty.”

### **Tax Preparation Fees**

(line 22, Schedule A)

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

### **Tax Rates, Tax Rate Classes**

See “Tax Generated.”

### **Tax Withheld**

(line 64, Form 1040)

See “Income Tax Withheld.”

### **Taxable and Nontaxable Returns $\Delta$**

The taxable and nontaxable classification of a return for this report is determined by the presence of “total income tax.” Some returns classified as “nontaxable” may have had a liability for other taxes, such as excess advance premium tax credit repayment, self-employment tax, uncollected employee Social Security and Medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, household

employment taxes, health care individual responsibility payment, Additional Medicare Taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification, since four of the above taxes were considered Social Security (rather than income) taxes, and the remaining ones were either based on prior year’s income or were penalty taxes. The advance premium tax credit repayment was not an income tax but a repayment of money previously advanced to taxpayers for paying for health insurance purchased on a health care exchange. Net Investment Income Tax from Form 8960 was added to income tax after credits to create income tax.

For this report, the earned income credit, American opportunity credit, premium tax credit, regulated investment company, and health coverage credit are treated first as an amount used to offset income tax before credits. Since they were refundable, they were subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the refundable credits when the refundable credits equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities. (See also “Total Income Tax.”)

### **Taxable Income**

(line 43, Form 1040)

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

### **Taxable Interest (Received)**

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were “dividends” on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. Interest on State or local government obligations remained tax exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer’s income for tax purposes. If taxable interest exceeded \$1,500, the taxpayer had to fill out Schedule B to supply the details for taxable interest. (See also “Tax-Exempt Interest.”)

### **Taxable IRA Distributions**

(line 15b, Form 1040)

See “Individual Retirement Arrangement Taxable Distributions.”

**Taxable Net Capital Gain**

(line 16, Schedule D, included in line 13, Form 1040)  
See “Sales of Capital Assets, Net Gain or Loss.”

**Taxable Net Capital Loss**

(line 21, Schedule D, included in line 13, Form 1040)  
See “Sales of Capital Assets, Net Gain or Loss.”

**Taxable Pensions and Annuities**

(line 16b, Form 1040)  
See “Pensions and Annuities.”

**Taxable Social Security Benefits**

(line 20b, Form 1040)  
See “Social Security Benefits.”

**Taxes from Special Computation**

(line 44, Form 1040)  
Taxes from special computation are the additional taxes from lump-sum distributions on Form 4972, *Tax on Lump-Sum Distributions*.

**Taxes Paid Deduction**

(lines 5-9, Schedule A)  
Taxes allowed as an itemized deduction from adjusted gross income included: personal property taxes, State and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a State disability fund and employee contributions to a State unemployment fund were also included. Federal taxes were not deductible. Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the “taxes paid” statistics in this report.

**Tax-Exempt Interest**

(line 8b, Form 1040)  
Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest. It is included as income for certain programs, for example for the earned income credit or taxability of Social Security benefits.

**Total Income**

(line 22, Form 1040)  
“Total income” was the sum of the individual income items (lines 7 through 21) before adjustments.

**Total Income Tax**

(line 56—any excess advance premium tax credit repayment on line 46 + any Net Investment Income Tax on line 62b + any

Form 4970 tax on line 62c - line 66a - line 68 - line 73a - line 73c, limited to zero, on Form 1040)

“Total income tax” was the sum of income tax after credits (including the subtraction of the excess advance premium tax credit repayment, earned income credit, American opportunity credit, regulated investment company credit, and health coverage credit) plus the Net Investment Income Tax from Form 8960 and the tax from Form 4970. It did not include any of the other taxes that made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

**Total Itemized Deductions  $\Delta$** 

(included in line 40, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Taxpayers could deduct mortgage insurance premiums for mortgage contracts issued after December 31, 2006. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several States were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefitted for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

For 2015, if a taxpayer had AGI in excess of \$258,250 if filing single, \$284,050 if head of household or \$309,900 if married filing jointly (\$154,950 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 3 percent of the amount of AGI in excess of the filing thresholds or b) 80 percent of the non-exempt deductions. Therefore, “total itemized deductions” is the sum of the separate deductions cited above, less the itemized deduction limitation.

**Total Miscellaneous Deductions**

See “Miscellaneous Itemized Deductions.”

**Total Pensions and Annuities**

(line 16a, Form 1040)  
See “Pensions and Annuities.”

**Total Premium Tax Credit**

(line 24, Form 8962)  
For 2015, 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. The total premium tax credit was the amount that a taxpayer was eligible to receive. The eligible amount was calculated by using taxpayers' modified AGI, family size, and the amount of the premiums paid. If the total premium tax credit that a taxpayer was eligible for was greater than the advance payments of the premium tax credit that the taxpayer had already received, then the taxpayer claimed the difference as a refundable credit in the form of the net premium tax credit. If advance payments of the premium tax credit were more than the premium tax credit the taxpayer could claim, the taxpayer had to pay an excess advance premium tax credit repayment. (See also "Advance Payment of Premium Tax Credit," "Excess Advance Premium Tax Credit Repayment," and "Net Premium Tax Credit.")

### **Total Refundable Credits $\Delta$**

Refundable credits were separated into three categories for their treatment on income tax for the statistics. The first category was the portion of the credit used to offset income tax before credits. If there was any unused credit amount after offsetting income tax, the next portion offset all other taxes. Any remaining amount, after offsetting all other taxes, was put into the last category, called the refundable portion. A taxpayer claiming these credits could potentially have those credits broken down into one, two, or all three of these categories. For 2015, credits broken down this way included the EIC, American opportunity credit, net premium tax credit, regulated investment company credit, and health coverage credit.

### **Total Refundable Credits, Refundable Portion**

See "Total Refundable Credits."

### **Total Refundable Credits Used To Offset All Other Taxes**

See "Total Refundable Credits."

### **Total Refundable Credits Used To Offset Income Tax Before Credits**

See "Total Refundable Credits."

### **Total Rental and Royalty Net Income or Loss** (line 26 plus lines 39 and 40, Schedule E)

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

### **Total Social Security Benefits**

(line 20a, Form 1040)

See "Social Security Benefits."

### **Total Statutory Adjustments**

(line 36, Form 1040)

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

### **Total Tax Credits $\Delta$**

(lines 55, 66a, 68, 69, 73a, and 73c, Form 1040)

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

- (1) foreign tax credit;
- (2) child care credit;
- (3) education credits;
- (4) retirement savings contributions credit;
- (5) child tax credit;
- (6) mortgage interest credit;
- (7) residential energy credits;
- (8) general business credit;
- (9) minimum tax credit;
- (10) credit for the elderly and disabled;
- (11) adoption credit;
- (12) qualified plug-in electric drive motor vehicle credit;
- (13) qualified electric vehicle credit;
- (14) alternative motor vehicle credit;
- (15) alternative fuel vehicle refueling property credit;
- (16) other tax credits;
- (17) earned income credit (EIC) used to offset income tax before credits;
- (18) American opportunity credit used to offset income tax before credits;
- (19) net premium tax credit used to offset income tax before credits;
- (20) regulated investment company credit used to offset income tax before credits; and
- (21) health coverage credit used to offset income tax before credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics,

the portion of the EIC, American opportunity credit, net premium tax credit, regulated investment company credit, and health coverage credit that did not result in a negative amount is tabulated as “earned income credit used to offset income tax before credits,” “American opportunity credit used to offset income tax before credits,” “net premium tax credit used to offset income tax before credits,” “regulated investment company credit used to offset income tax before credits,” and “health coverage credit used to offset income tax before credits.” Any remaining EIC, American opportunity credit, net premium tax credit, regulated investment company credit, and health coverage credit amount could be refunded or applied to other taxes, and is classified separately as “earned income credit refundable portion,” “American opportunity credit refundable portion,” “net premium tax credit refundable portion,” “regulated investment company credit refundable portion,” and “health coverage credit refundable portion,” or “earned income credit used to offset other taxes,” “American opportunity credit used to offset other taxes,” “net premium tax credit used to offset other taxes,” “regulated investment company credit used to offset other taxes,” and “health coverage credit used to offset other taxes.” All other credits were limited to the amount needed to offset income tax before credits and were not refundable (except the child tax credit) or used to offset any other taxes. (See “Child Tax Credit.”)

### **Total Tax Liability** $\Delta$

(line 63 modified by the earned income credit, additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, and health coverage credit, Form 1040)

“Total tax liability” was the sum of income tax after credits, self-employment tax, Social Security and Medicare tax on tip income and wages, penalty tax on qualified retirement plans, household employment taxes, repayment of the first-time homebuyer credit, health care individual responsibility payment, Additional Medicare Taxes, Net Investment Income Tax, additional tax on HSA and MSA distributions, additional tax on Medicare Advantage MSA distributions, tax from recapturing prior-year investment credits, low-income housing credit, Indian employment credit, new markets credit, employer-provided child care facilities credit, alternative motor vehicle credit, alternative fuel vehicle refueling property credit, and the qualified plug-in electric drive motor vehicle credit, tax from recapture of Federal mortgage subsidy COBRA premium assistance, Section 72 penalty taxes, other unspecified taxes which included uncollected FICA (or Social Security) tax on tips, tax on golden parachute payments, Form 4970 tax, excise tax on insider stock compensation from an expatriated corporation, additional tax on income from a nonqualified deferred compensation plan, interest on tax due on installment income from sale of residential lots and timeshares, interest on the deferred tax gain from certain installment sales, additional tax on recapture of a charitable deduction relating to a fractional interest in tangible personal property, look-back interest, repayment of

ineligible advance payments of the health coverage tax credit, and the statistics included tax from recapture of education credits. These taxes were then reduced by the earned income credit used to offset all other taxes, additional child tax credit used to offset all other taxes, American opportunity credit used to offset all other taxes, net premium tax credit used to offset all other taxes, regulated investment company credit used to offset all other taxes, and health coverage credit used to offset all other taxes, limited to zero.

### **Total Tax Payments**

See “Tax Payments.”

### **Total Taxable IRA Distributions**

See “Individual Retirement Arrangement Taxable Distributions.”

### **Total Unlimited Miscellaneous Deductions**

(line 28, Schedule A)

See “Miscellaneous Itemized Deductions,” “Gambling Loss Deduction,” and “Miscellaneous Deductions Other Than Gambling.”

### **Tuition and Fees Deduction**

(line 34, Form 1040)

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

### **Type of Tax Computation**

(line 44, Form 1040)

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

- (1) Regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ. Schedule J, *Income Averaging for Farmers and Fishermen*, foreign-earned income exclusion, and 962 election returns are included with regular tax. (See also “Regular Tax Computation.”);
- (2) Form 8615, used to compute the tax on investment income of children under 19, or under 24 if they were a student (see also Table 3.1A); and
- (3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses). These include returns with capital gain distributions reported on Form 1040 or qualified

dividends, also. This tax could be at various rates: 0, 15, 20, 25, or 28 percent.

### **Unemployment Compensation**

(line 19, Form 1040)

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

### **Unreimbursed Employee Business Expenses**

(line 21, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI.

Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. In most cases, 50 percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home, which were paid or incurred, were not deductible if the period of temporary employment was more than 1 year. The amounts reported in the statistics were prior to the 2-percent floor. (See also "Limited Miscellaneous Itemized Deductions.")

# Section 6

## Description of the Sample

**T**his section describes the domain of the study, the sample design and selection, data capture and cleaning, the method of estimation, the sampling variability of the estimates, the methodology of computing confidence intervals, and the table presentation.

### Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns), filed by U.S. citizens and residents during Calendar Year 2016.

All returns processed during 2016 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information or frivolous or fraudulent income information when recognized, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2015. While most of the returns processed during Calendar Year 2016 were for Tax Year 2015, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2014 and 2015.

### Sample Design and Selection

The sample design is a stratified probability sample in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by the following characteristics:

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

- (1) Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
- (2) High business receipts of \$50,000,000 or more.
- (3) Presence or absence of special forms or schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
- (4) Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 1 for details.)

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates [1,2]. (See references 1 and 2 for details.) The sampling rates range from 0.10 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2016 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if the five ending digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000 [3]. (See reference 3 for details.)

### Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample were loaded onto an

online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record.

After the completion of the service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior-year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2015, about 0.02 percent of the sample returns were unavailable.

### Method of Estimation

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

### Sampling Variability and Confidence Intervals

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

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

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

- (1) About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.

- (2) About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the estimate for State Income Tax Refunds,  $X$ , is \$31.110 billion, and its related coefficient of variation,  $CV(X)$ , is 0.65 percent. The standard error of the estimate,  $SE(X)$ , needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \square CV(X) \\ &= (\$31.110 \square 10^9) \square (0.0065) \\ &= \$0.202 \text{ billion.} \end{aligned}$$

The  $p$  percent confidence interval is calculated using the formula:

$$p = X \pm z \square SE(X),$$

where  $z$  takes the value 1, 2, or 3 when  $p$  is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$30.908 billion to \$31.312 billion, the 95 percent confidence interval is from \$30.706 billion to \$31.514 billion, and the 99 percent confidence interval is from \$30.504 billion to \$31.716 billion.

### Table Presentation

Whenever an unweighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (\*\*). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (\*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100-percent rate).

In the tables, a dash (-) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

### Footnote

- [1] Indexing of positive and negative income is done by dividing each by the ratio of the Gross Domestic Product (GDP) Chain-Type Price Index for the third quarter of 2015 to the third quarter of the base year of 1991. The indices were calculated using the GDP Chain-Type Price Index [4].

### References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Connor, K. (1990), "Choosing the Appropriate Income Classifier

for Economic Tax Modeling,” *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.

- [2] Schirm, A. L., and Czajka, J. L. (1991), “Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New,” *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.

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

- [4] U.S. Bureau of Economic Analysis, “Price Indexes for Gross Domestic Product,” [<http://www.bea.gov/>] (accessed November 25, 2014).

**Table C. Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2015**

Description of the sample strata	Description of the sample strata										Number of returns	
	Number of returns by type of form attached										Population counts [1]	Sample counts
	Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Schedule C, Form 1116, or Form 2555		Form 1040, with other Schedules and Forms and Forms 1040A and 1040EZ		Population counts (7)	Sample counts (8)	Population counts [1]	Sample counts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
Grand total	6,598,933	81,221	24,325,981	57,893	1,273,459	6,412	119,011,909	164,684		151,238,929	338,857	
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total										28,321	28,321	
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000.000 and over, total										326	326	
Other returns, total										0	0	
<b>Total</b>												
Indexed Negative Income [2]												
\$10,000.000 or more	407	407	1,192	1,192	155	155	1,421	1,421		3,175	3,175	
\$5,000.000 under \$10,000.000	685	685	1,892	1,892	226	226	2,269	2,269		5,072	5,072	
\$2,000.000 under \$5,000.000	2,893	940	7,102	2,428	978	337	8,905	2,916		19,878	6,621	
\$1,000.000 under \$2,000.000	6,225	965	13,978	2,178	2,586	397	17,887	2,863		40,676	6,403	
\$500.000 under \$1,000.000	13,864	459	31,690	1,052	6,898	215	40,530	1,332		92,982	3,058	
\$250.000 under \$500.000	27,491	290	66,040	657	12,859	129	86,944	828		193,334	1,904	
\$120.000 under \$250.000	46,975	219	125,117	627	19,515	114	178,704	867		370,311	1,827	
\$60.000 under \$120.000	50,553	130	153,157	473	19,881	69	242,470	700		466,061	1,372	
Under \$60.000	39,550	80	369,929	680	26,136	44	515,886	962		951,501	1,766	
Indexed Positive Income												
Under \$30.000	570,590	539	10,051,983	9,853	163,037	190	69,131,521	69,384		79,917,131	79,966	
\$30.000 under \$60.000	1,356,615	1,356	5,953,839	5,932	362,648	353	28,958,515	28,754		36,631,617	36,395	
\$60.000 under \$120.000	1,941,798	1,992	4,925,709	4,892	375,401	390	15,115,180	15,303		22,358,088	22,577	
\$120.000 under \$250.000	1,400,587	4,635	1,896,945	6,364	173,183	585	3,732,534	12,462		7,203,249	24,046	
\$250.000 under \$500.000	652,383	4,656	521,734	3,795	72,429	521	732,564	5,242		1,979,110	14,214	
\$500.000 under \$1,000.000	291,519	7,172	150,054	3,787	27,480	638	179,955	4,442		649,008	16,039	
\$1,000.000 under \$2,000.000	116,440	14,161	39,853	4,886	7,526	900	46,969	5,784		210,788	25,731	
\$2,000.000 under \$5,000.000	55,970	18,147	12,554	3,992	2,007	635	15,594	5,094		86,125	27,868	
\$5,000.000 under \$10,000.000	14,789	14,789	2,276	2,276	357	357	2,842	2,842		20,264	20,264	
\$10,000.000 or more	9,599	9,599	937	937	157	157	1,219	1,219		11,912	11,912	

[1] This population includes an estimated 745,666 returns that were excluded from other tables in this report because they contained no income information or frivolous or fraudulent income information when recognized or represented amended or tentative returns identified after sampling.

[2] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.5874 to represent a base year of 1991.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

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# Section 7

# 2015 Forms and Instructions

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**38** Amount from line 37 (adjusted gross income) **38**

**39a** Check  You were born before January 2, 1951.  Blind.  Total boxes checked **39a**

**39b** If your spouse itemizes on a separate return or you were a dual-status alien, check here **39b**

**40** Itemized deductions (from Schedule A) or your standard deduction (see left margin) **40**

**41** Subtract line 40 from line 38 **41**

**42** Exemptions. If line 38 is \$15,000 or less, multiply \$4,000 by the number on line 64. Otherwise, see instructions **42**

**43** Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43**

**44** Tax (see instructions). Check if any from:  Form(s) 8814  Form 4972  **44**

**45** Alternative minimum tax (see instructions). Attach Form 6251 **45**

**46** Excess advance premium tax credit repayment. Attach Form 8882 **46**

**47** Add lines 44, 45, and 46 **47**

**48** Foreign tax credit. Attach Form 1116 if required. **48**

**49** Credit for child and dependent care expenses. Attach Form 2441 **49**

**50** Education credits from Form 8863, line 19 **50**

**51** Retirement savings contributions credit. Attach Form 8880 **51**

**52** Child tax credit. Attach Schedule 8812, if required. **52**

**53** Residential energy credits. Attach Form 5695 **53**

**54** Other credits from Form:  a  3800  b  8801  c  **54**

**55** Add lines 48 through 54. These are your total credits **55**

**56** Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- **56**

**57** Self-employment tax. Attach Schedule SE **57**

**58** Unreported social security and Medicare tax from Form:  a  4137  8919 **58**

**59** Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **59**

**60a** Household employment taxes from Schedule H **60a**

**60b** First-time homebuyer credit repayment. Attach Form 5405 if required **60b**

**61** Health care: individual responsibility (see instructions) Full-year coverage  **61**

**62** Taxes from:  a  Form 8859  b  Form 8960  c  Instructions; enter code(s) **62**

**63** Add lines 56 through 62. This is your total tax **63**

**64** Federal income tax withheld from Forms W-2 and 1099 **64**

**65** 2015 estimated tax payments and amount applied from 2014 return **65**

**66a** Earned income credit (EIC) **66a**

**66b** Nontaxable combat pay election **66b**

**67** Additional child tax credit. Attach Schedule 8812 **67**

**68** American opportunity credit from Form 8863, line 8 **68**

**69** Net premium tax credit. Attach Form 8962 **69**

**70** Amount paid with request for extension to file **70**

**71** Excess social security and tier 1 RRTA tax withheld **71**

**72** Credit for federal tax on fuels. Attach Form 4136 **72**

**73** Credits from Form:  a  2439  b  8885  c  d  **73**

**74** Add lines 64, 65, 66a, and 67 through 73. These are your total payments **74**

**75** If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid **75**

**76a** Amount of line 75 you want refunded to you. If Form 8888 is attached, check here  **76a**

**77** Direct deposit?  a  Routing number  b  Account number  c  Type:  Checking  Savings **77**

**78** Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions **78**

**79** Estimated tax penalty (see instructions) **79**

**Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes  No **Third Party Designee**

Designee's name  Phone no.  Personal identification number (PIN)

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature  Date  Your occupation

Spouse's signature, if a joint return, both must sign.  Date  Spouse's occupation

Print/type preparer's name  Preparer's signature  Date

Firm's name  Firm's address  Firm's EIN

Firm's address  Firm's EIN

www.irs.gov/form1040 Form 1040 (2015)

Department of the Treasury - Internal Revenue Service (99)

OMB No. 1545-0047 IRS Use Only - Do not write or staple in this space.

U.S. Individual Income Tax Return 2015

For the year Jan. 1-Dec. 31, 2015, or other tax year beginning  2015, ending  20

Your first name and initial  Last name

Your social security number

Spouse's social security number

If a joint return, spouse's first name and initial  Last name

Home address (number and street). If you have a P.O. box, see instructions.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Foreign postal code

Foreign province/state/country

**Filing Status**

1  Single **1**

2  Married filing jointly (even if only one had income) **2**

3  Married filing separately. Enter spouse's SSN above and full name here. **3**

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check box 6a. **6a**

6b  Spouse **6b**

6c Dependents: (1) First name  Last name  (2) Dependent's social security number  (3) Dependent's relationship to you  (4)  If child under age 17, check box  if you are the parent,  if you are the stepparent,  if you are the grandparent,  if you are the aunt,  if you are the uncle,  if you are the guardian,  if you are the foster parent,  if you are the foster grandparent,  if you are the foster grandchild,  if you are the foster parent,  if you are the foster grandparent,  if you are the foster grandchild. **6c**

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7**

8a Taxable interest. Do not include on line 8a if required **8a**

9a Ordinary dividends. Attach Schedule B if required **9a**

9b Qualified dividends **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes **10**

11 Alimony received **11**

12 Business income or (loss). Attach Schedule C or C-EZ **12**

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here  **13**

14 Other gains or (losses). Attach Form 4797 **14**

15a IRA distributions **15a**

15b Taxable amount **15b**

16a Pensions and annuities **16a**

16b Taxable amount **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**

18 Farm income or (loss). Attach Schedule F **18**

19 Unemployment compensation **19**

20a Social security benefits **20a**

20b Taxable amount **20b**

21 Other income. List type and amount **21**

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **22**

**Adjusted Gross Income**

23 Educator expenses **23**

24 Certain business expenses of reservists, performing artists, and fee-based government officials. Attach Form 2106 or 2106-EZ **24**

25 Health savings account deduction. Attach Form 8889 **25**

26 Moving expenses. Attach Form 3903 **26**

27 Deductible part of self-employment tax. Attach Schedule SE **27**

28 Self-employed SEP, SIMPLE, and qualified plans **28**

29 Self-employed health insurance deduction **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid **31a**

31b Recipient's SSN **31b**

32 IRA deduction **32**

33 Student loan interest deduction **33**

34 Tuition and fees. Attach Form 8917 **34**

35 Domestic production activities deduction. Attach Form 8903 **35**

36 Add lines 23 through 35 **36**

37 Subtract line 36 from line 22. This is your adjusted gross income **37**

**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.**

Form 1040 (2015) Cat. No. 11320B

# 1040

THIS BOOKLET DOES NOT CONTAIN INSTRUCTIONS FOR ANY FORM 1040 SCHEDULES

## INSTRUCTIONS



# 2015



makes doing your taxes faster and easier.



is the fast, safe, and free way to prepare and e-file your taxes. See [www.irs.gov/freefile](http://www.irs.gov/freefile).

Get a faster refund, reduce errors, and save paper. For more information on IRS e-file and Free File, see *Options for e-filing your returns* in these instructions or click on **IRS e-file** at [IRS.gov](http://IRS.gov).

### 2015 TAX CHANGES

See *What's New* in these instructions.

### FUTURE DEVELOPMENTS

For the latest information about developments related to Form 1040 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form1040](http://www.irs.gov/form1040).



Department of the Treasury  
Internal Revenue Service

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Department of the Treasury, Internal Revenue Service, IRS.gov

Jan 05, 2016

Cat. No. 24811V

**The Taxpayer Advocate Service Is Here To Help You**

**What is the Taxpayer Advocate Service?**

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

**What can the Taxpayer Advocate Service do for you?**

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, your advocate will be with you at every turn and do everything possible. TAS can help you if:

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

**How can you reach us?**

We have offices in *every state, the District of Columbia, and Puerto Rico*. Your local advocate's number is at [www.TaxpayerAdvocate.IRS.gov](#), at [www.IRS.gov/advocate](#), and in your local directory. You can also call us at 1-877-777-4778.

**How can you learn about your taxpayer rights?**

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at [www.TaxpayerAdvocate.IRS.gov](#) can help you understand *what these rights mean to you*, and how they apply. These are *your* rights. Know them. Use them.

**How else does the Taxpayer Advocate Service help taxpayers?**

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at [www.IRS.gov/azms](#).

**Low Income Taxpayer Clinics Help Taxpayers**

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

**Suggestions for Improving the IRS**

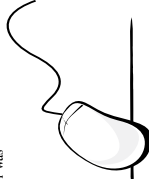
**Taxpayer Advocacy Panel**

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

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

**Why do 85% of Americans file their taxes electronically?**

- **Security**—The IRS uses the latest encryption technology to safeguard your information.
- **Flexible Payments**—File early; pay by the due date of your return (not counting extensions)—April 18, 2016, for most people.
- **Greater Accuracy**—Fewer errors mean faster processing.
- **Quick Receipt**—Get an acknowledgment that your return was received and accepted.
- **Go Green**—Reduce the amount of paper used.
- **It's Free**—through Free File.
- **Faster Refunds**—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and e-file.



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

Joining the more than 125 million Americans who already are using e-file is easy. Just ask your paid or volunteer tax preparer, use commercial software, or use Free File. IRS e-file is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed more than 1 billion e-filed tax returns safely and securely. There's no paper return to the lost or stolen.

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

**Free Tax Help Available Nationwide**

Volunteers are available in communities nationwide providing free tax assistance to low to moderate income (generally under \$54,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS-certified volunteer.

See *How To Get Tax Help* near the end of these instructions for additional information or visit [IRS.gov](#) (keyword: VITA) for a VITA/Volunteer site near you!

**Do Your Taxes for Free**

If your adjusted gross income was \$62,000 or less in 2015, you can use free tax software to prepare and e-file your tax return. Earned more? Use Free File Fillable Forms.

**Free File.** This public-private partnership, between the IRS and tax software providers, allows up to 15 brand name commercial software products and e-file available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit [www.irs.gov/freefile](#) for details. Free File combines all the benefits of e-file and easy-to-use software at no cost. Guided questions will help ensure you get all the tax credits and deductions you are due. It's fast, safe, and free.

You can review each software provider's criteria for free usage or use an online tool to find which free software products match your situation. Some software providers offer state tax return preparation for free.

**Free File Fillable Forms.** The IRS offers electronic versions of IRS paper forms that also can be e-filed for free. Free File Fillable forms is best for people experienced in preparing their own tax returns. There are no income limitations. Free File Fillable Forms does basic math calculations. It supports only federal tax forms.

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at [www.irs.gov/ompubs](#).

**Make your tax payments electronically—it's easy.**

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and does not store the bank account number you use to submit your payment. When you use any of the IRS electronic payment options, it puts you in control of paying your tax bill and gives you peace of mind. You determine the payment date, and you will receive an immediate confirmation from the IRS. It's easy, secure, and much quicker than mailing in a check or money order. Go to [www.irs.gov/payments](#) to see all your electronic payment options.

## What's New

**Information reporting about health coverage.** If you or someone in your family had health coverage in 2015, the provider of that coverage is required to send you a Form 1095-A, 1095-B, or 1095-C (with Part III completed), that lists individuals in your family who were enrolled in the coverage and shows their months of coverage. You may use this information to help complete line 61. However, you do not need to wait to receive these forms to file your return. You may have had health care coverage for some or all of 2015 even if you didn't receive a form with this information, and you may rely on other information about your coverage to complete line 61.

For more information on why your health provider might be asking for your social security number, go to [www.irs.gov/ACASNY](http://www.irs.gov/ACASNY).

**Information reporting about employer offer of coverage.** If you or someone in your family was an employee in 2015, the employer may be required to send you a Form 1095-C. Part II of Form 1095-C shows whether your employer offered you health insurance coverage and, if so, information about the offer. This information may be relevant if you purchased health insurance coverage for 2015 through the Health Insurance Marketplace and wish to claim the premium tax credit on line 69. However, you do not need to wait to receive this form to file your return. You may rely on other information received from your employer. If you do not wish to claim the premium tax credit for 2015, you do not need the information in Part II. For more information on who is eligible for the premium tax credit, see the instructions for Form 8962.

**Achieving a Better Life Experience (ABLE) account.** This is a new type of savings account for individuals with disabilities and their families. For 2015, you can contribute up to \$14,000. Distributions are tax-free if used to pay the beneficiary's qualified disability expenses. Do not deduct your contributions on

your tax return. For details, see Pub. 907 and the instructions for lines 21 and 59.

**Due date of return.** File Form 1040 by April 18, 2016. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you do not live in the District of Columbia. If you live in Maine or Massachusetts, you have until April 19, 2016. That is because of the Patriots' Day holiday in those states.

**Public safety officers.** Certain amounts received because of the death of a public safety officer are nontaxable. See Pub. 525 for details.

**Certain charitable contributions.** A special rule applies to cash contributions made between January 1, 2015, and April 15, 2015, to benefit the families of slain New York detectives Wenjian Liu or Rafael Ramos. See Pub. 526 for details.

**Direct deposits of refund to a myRA<sup>®</sup> account.** You now can have your refund directly deposited to a new retirement savings program called myRA<sup>®</sup>. This is a starter retirement account offered by the Department of the Treasury. See the instructions for lines 76a through 76d. For more information and to open a myRA account online, visit [www.myra.gov](http://www.myra.gov).

**Health coverage tax credit.** The health coverage tax credit, which expired at the end of 2013, has been reinstated retroactive to January 1, 2014. To see if you are eligible for the credit, and to see how to claim the credit for 2014 and 2015, visit [www.irs.gov/HCTC](http://www.irs.gov/HCTC), or see Form 8885 and its instructions.

**Earned income credit.** If you didn't have a social security number (an SSN) by the due date of your 2015 return (including extensions), you can't claim the EIC on either your original or an amended 2015 return, even if you later get an SSN. Also, if a child didn't have an SSN by the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the EIC on either your original or an amended 2015

• Attach Form 8965 to claim an exemption from the requirement to have health care coverage, or

• Make a shared responsibility payment if, for any month in 2015, you, your spouse (if filing jointly), or anyone you can or do claim as a dependent didn't have coverage and do not qualify for a coverage exemption.

For more information, see the instructions for line 61 and Form 8965.

**Requirement to reconcile advance payments of the premium tax credit.** If you or a family member enrolled in

health insurance through the Marketplace and advance payments of the premium tax credit were made to your insurance company to reduce your monthly premium payment, you must attach Form 8962 to your return to reconcile (compare) the advance payments with your premium tax credit for the year, which you figure on Form 8962. The Marketplace is required to send Form 1095-A by February 1, 2016, listing the advance payments and other information you need to figure your premium tax credit. Use Form 1095-A to

complete Form 8962. Attach Form 8962 to your return. Do not attach Form 1095-A to your return.

**Form W-2 verification code.** The IRS is testing the use of a 16-character code to verify certain Forms W-2. If you are e-filing and your Form W-2 includes a code in a box labeled "Verification Code," enter the code when prompted by your software; disregard the prompt if your Form W-2 doesn't have the code. If you are filing a paper Form 1040, you do not have to use the code.

## Filing Requirements

These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.



Have you tried IRS e-file? It's the fastest way to get your refund and it's free if you are eligible. Visit [IRS.gov](http://IRS.gov) for details.

of 2015 or was a full-time student under age 24 at the end of 2015. To do so, use Form 8814. If you make this election, your child doesn't have to file a return. For details, see [Tax Topic 553](#) or see Form 8814.

A child born on January 1, 1992, is considered to be age 24 at the end of 2015. Do not use Form 8814 for such a child.

**Resident aliens.** These rules also apply if you were a resident alien. Also, you may qualify for certain tax treaty benefits. See Pub. 519 for details.

**Nonresident aliens and dual-status aliens.** These rules also apply if you were a nonresident alien or a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2015.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.

**Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040NR or Form 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.**

## When and Where Should You File?

File Form 1040 by April 18, 2016. (The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia – even if you do not live in the District of Columbia. If you live in Maine or Massachusetts, you have until April 19, 2016, because of the Patriots' Day holiday in those states.) If you file after this date,

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must include a statement showing

you may have to pay interest and penalties. See [Interest and Penalties](#), later.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or contingency operation, you may be able to file later. See Pub. 3 for details.

If you e-file your return, there is no need to mail it. See the e-file page, earlier, or IRS.gov for more information. However, if you choose to mail it, filing instructions and addresses are at the end of these instructions.

## What if You Can't File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.

**CAUTION** An automatic 6-month extension to file doesn't extend the time to pay your tax. If you do not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due date of your return, you meet one of the following conditions.

- You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must include a statement showing

that you meet the requirements. If you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 15, 2016, you file Form 4868. This 4-month extension of time to file doesn't extend the time to pay your tax. See Form 4868.

## Private Delivery Services

If you choose to mail your return, you can use certain private delivery services designated by the IRS to meet the "timely" mailing treated as timely filing/

paying" rule for tax returns and payments. These private delivery services include only the following.

- FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.
- UPS Next Day Air Early AM, UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air

The private delivery service can tell you how to get written proof of the mailing date.

A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

For more information, go to IRS.gov and enter "private delivery service" in the search box. The search results will direct you to the IRS mailing address to use if you are using a private delivery service. You will also find any updates to the list of designated private delivery services.

Chart A—For Most People

IF your filing status is . . .	AND at the end of 2015 you were* . . .	THEN file a return if your gross income** was at least. . .
Single (see the instructions for line 1)	under 65 65 or older	\$10,300 11,850
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$20,600 21,850 23,100
Married filing separately (see the instructions for line 3)	any age	\$4,000
Head of household (see the instructions for line 4)	under 65 65 or older	\$13,250 14,800
Qualifying widower with dependent child (see the instructions for line 5)	under 65 65 or older	\$16,600 17,850

\*If you were born on January 1, 1951, you are considered to be age 65 at the end of 2015. (If your spouse died in 2015 or if you are preparing a return for someone who died in 2015, see Pub. 501.)

\*\*Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 20a and 20b to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

\*\*\*If you didn't live with your spouse at the end of 2015 (or on the date your spouse died), and your gross income was at least \$4,000, you must file a return regardless of your age.

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

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

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

- No. You must file a return if **any** of the following apply.
  - Your unearned income was over \$1,050.
  - Your earned income was over \$6,300.
  - Your gross income was more than the **larger** of—
    - \$1,050, or
    - Your earned income (up to \$5,950) plus \$350.
- Yes. You must file a return if **any** of the following apply.
  - Your unearned income was over \$2,600 (\$4,150 if 65 or older **and** blind).
  - Your earned income was over \$7,850 (\$9,400 if 65 or older **and** blind).
  - Your gross income was more than the **larger** of—
    - \$2,600 (\$4,150 if 65 or older **and** blind), or
    - Your earned income (up to \$5,950) plus \$1,900 (\$3,450 if 65 or older **and** blind).

**Married dependents.** Were you either age 65 or older or blind?

- No. You must file a return if **any** of the following apply.
  - Your unearned income was over \$1,050.
  - Your earned income was over \$6,300.
  - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
  - Your gross income was more than the **larger** of—
    - \$1,050, or
    - Your earned income (up to \$5,950) plus \$350.
- Yes. You must file a return if **any** of the following apply.
  - Your unearned income was over \$2,300 (\$3,550 if 65 or older **and** blind).
  - Your earned income was over \$7,550 (\$8,800 if 65 or older **and** blind).
  - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
  - Your gross income was more than the **larger** of—
    - \$2,300 (\$3,550 if 65 or older **and** blind), or
    - Your earned income (up to \$5,950) plus \$1,600 (\$2,850 if 65 or older **and** blind).

**Chart C—Other Situations When You Must File**

You must file a return if any of the five conditions below apply for 2015.

1. You owe any special taxes, including any of the following.
  - a. Alternative minimum tax.
  - b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
  - c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H** by itself.
  - d. Social security and Medicare tax on tips you didn't report to your employer or on wages you received from an employer who didn't withhold these taxes.
  - e. Recapture of first-time homebuyer credit. See the instructions for line 60b.
  - f. Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for line 62.
  - g. Recapture taxes. See the instructions for lines 44, 60b, and line 62.
2. You (or your spouse, if filing jointly) received health savings account, Archer MSA, or Medicare Advantage MSA distributions.
3. You had net earnings from self-employment of at least \$400.
4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
5. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.

**Where To Report Certain Items From 2015 Forms W-2, 1097, 1098, and 1099**

File electronically. You may be eligible for free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free e-file. Visit [www.irs.gov/efile](http://www.irs.gov/efile) for details.

If any federal income tax withheld is shown on these forms, include the tax withheld on Form 1040, line 64. If any state or local income tax withheld is shown on these forms and you deduct state and local income taxes on Schedule A, line 5, include the tax withheld in your deduction on that line.

Form	Item and Box in Which It Should Appear	Where To Report
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to an Archer MSA (box 12, code R) Employer contributions to a health savings account (box 12, code W) Uncollected social security and Medicare or RRTA tax (box 12, code A, B, M, or N)	Form 1040, line 7 See <i>Wages, Salaries, Tips, etc.</i> Form 2441, Part III Form 8839, line 20 Form 8853, line 1 Form 8889, line 9 See the instructions for Form 1040, line 62
W-2G	Gambling winnings (box 1)	Form 1040, line 21 (Schedule C or C-EZ for professional gamblers)
1097-BTC	Bond tax credit	See Form 8912 and its instructions
1098	Mortgage interest (box 1) Points (box 2)	Schedule A, line 10, but first see the instructions on Form 1098* Form 1040, line 21, but first see the instructions on Form 1098*
1098-C	Refund of overpaid interest (box 3) Mortgage insurance premiums (box 4)	See the instructions for Schedule A, line 13*
1098-E	Contributions of motor vehicles, boats, and airplanes	Schedule A, line 17
1098-E	Student loan interest (box 1)	See the instructions for Form 1040, line 33*
1098-MA	Homeowner mortgage payments (box 3)	Schedule A, but first see the instructions on Form 1098-MA
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040, line 34, or Form 1040, line 50, but first see the instructions on Form 1098-T*
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Sales price of stocks, bonds, etc. (box 1d), cost or other basis (box 1e), and adjustments (box 1g) Aggregate profit or (loss) on contracts (box 11) Bartering (box 13)	Form 8949 or Schedule D, whichever applies; see the instructions for Form 8949 Form 6781, line 1 See Pub. 525
1099-C	Canceled debt (box 2)	See Pub. 4681
1099-DIV	Total ordinary dividends (box 1a) Qualified dividends (box 1b) Total capital gain distributions (box 2a) Unrecaptured section 1250 gain (box 2b) Section 1202 gain (box 2c)	Form 1040, line 9a See the instructions for Form 1040, line 9b Form 1040, line 13, or, if required, Schedule D, line 13 See the instructions for Schedule D, line 19 See <i>Exclusion of Gain on Qualified Small Business (QSBI) Stock</i> in the instructions for Schedule D
1099-G	Colleagues (28%) gain (box 2d) Nondividend distributions (box 3) Investment expenses (box 5) Foreign tax paid (box 6) Exempt-interest dividends (box 10) Specified private activity bond interest dividends (box 11) State or local income tax refunds, credits, or offsets (box 2) RTAA payments (box 5) Taxable grants (box 6) Agriculture payments (box 7) Market gain (box 9)	See the instructions for Schedule D, line 18 See the instructions for Form 1040, line 9a Schedule A, line 23 Form 1040, line 48, or Schedule A, line 8, but first see the instructions for line 48 Form 1040, line 8b Form 6251, line 12 See the instructions for Form 1040, line 19 See the instructions for Form 1040, line 10, and if box 8 on Form 1099-G is checked, see the box 8 instructions Form 1040, line 21 Form 1040, line 21* See the instructions for Schedule F or Pub. 225* See the instructions for Schedule F

\*If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.

Form	Item and Box in Which It Should Appear	Where To Report
1099-INT	Interest income (box 1) Early withdrawal penalty (box 2) Interest on U.S. savings bonds and Treasury obligations (box 3) Investment expenses (box 5) Foreign tax paid (box 6) Tax-exempt interest (box 8) Specified private activity bond interest (box 9) Market discount (box 10) Bond premium (box 11) and bond premium on tax-exempt bond (box 13)	See the instructions on Form 1099-INT Form 1040, line 30 See the instructions on Form 1099-INT and the instructions for Form 1040, line 8a Schedule A, line 23 Form 1040, line 48, or Schedule A, line 8, but first see the instructions for line 48 Form 1040, line 8b Form 6251, line 12 Form 1040, line 8a See the instructions on Form 1099-INT and Pub. 550
1099-K	Payment card and third party network transactions	Schedule C, C-EZ, E, or F
1099-LTC	Long-term care and accelerated death benefits	See Pub. 525 and the instructions for Form 8853
1099-MISC	Rents (box 1) Royalties (box 2) Other income (box 3) Nonemployee compensation (box 7) Excess golden parachute payments (box 13) Other (boxes 5, 6, 8, 9, 10, 14, and 15b)	See the instructions for Schedule E* See the instructions for Schedule E* (for timber, coal, and iron ore royalties, see Pub. 344)* Form 1040, line 21* Schedule C, C-EZ, or F, but if you were not self-employed, see the instructions on Form 1099-MISC See the instructions for Form 1040, line 62 See the instructions on Form 1099-MISC
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3) Market discount (box 5) Acquisition premium (box 6) Original issue discount on U.S. Treasury obligations (box 8)	See the instructions on Form 1099-OID Form 1040, line 30 Form 1040, line 8a See the instructions on Form 1099-OID and Pub. 550 See the instructions on Form 1099-OID
1099-PATR	Investment expenses (box 9) Paragon dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5) Domestic production activities deduction (box 6) Credits and other deductions (boxes 7, 8, and 10) Patron's AMT adjustment (box 9) Qualified education program payments	Schedule A, line 23 Schedule C, C-EZ, or F or Form 4835, but first see the instructions on Form 1099-PATR Form 8903, line 23 See the instructions on Form 1099-PATR Form 6251, line 27
1099-Q	Qualified education program payments	See the instructions for Form 1040, line 21
1099-QA	Distributions from ABLE accounts	See the instructions for line 21, Form 5329, and Pub. 307
1099-R	Distributions from IRAs** Distributions from pensions, annuities, etc. Capital gain (box 3) Disability income with code 3 in box 7	See the instructions for Form 1040, lines 15a and 15b See the instructions for Form 1040, lines 16a and 16b See the instructions on Form 1099-R See the instructions for Form 1040, line 7
1099-S	Gross proceeds from real estate transactions (box 2) Buyer's part of real estate tax (box 5) Distributions from health savings accounts (HSAs) Distributions from MSAs*** Social security benefits	Form 4797, Form 6252, Form 8824, or Form 8949 See the instructions for Schedule A, line 6* Form 8889, line 14a Form 8853 See the instructions for lines 20a and 20b
1099-SA	Railroad retirement benefits	See the instructions for lines 20a and 20b
SSA-1099	Railroad retirement benefits	See the instructions for lines 20a and 20b

\*If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.

\*\*This includes distributions from Roth, SEP, and SIMPLE IRAs.

\*\*\*This includes distributions from Archer and Medicare Advantage MSAs.

## Line Instructions for Form 1040

You may be eligible for free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free e-file. Visit [www.irs.gov/efile](http://www.irs.gov/efile) for details.

Section references are to the Internal Revenue Code.

### Name and Address

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



If you filed a joint return for 2014 and you are filing a joint return for 2015 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2014 return.

### Name Change

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

### Address Change

If you plan to move after filing your return, use Form 8822 to notify the IRS of your new address.

### P.O. Box

Enter your box number only if your post office doesn't deliver mail to your home.

### Foreign Address

If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line. Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

### Death of a Taxpayer

See *Death of a Taxpayer* under *General Information*, later.

change your employment or immigration status under U.S. law.

If you receive an SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead. Visit a local IRS office or write a letter to the IRS explaining that you now have an SSN and want all your tax records combined under your SSN. Details about what to include with the letter and where to mail it are at [www.irs.gov/Individuals/Additional-ITIN-Information](http://www.irs.gov/Individuals/Additional-ITIN-Information).

### Nonresident Alien Spouse

If your spouse is a nonresident alien, he or she must have either an SSN or an ITIN if:

- You file a joint return,
- You file a separate return and claim an exemption for your spouse, or
- Your spouse is filing a separate return.

### Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. The fund also helps pay for pediatric medical research. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your spouse can also have \$3 go to the fund. If you check a box, your tax or refund won't change.

### Filing Status

Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

- Married filing separately.
- Single.
- Head of household.

### Line 1

#### Single

You can check the box on line 1 if any of the following was true on December 31, 2015:

- You were never married.
- You were legally separated according to your state law under a decree of divorce or separate maintenance. But if, at the end of 2015, your divorce wasn't final (an interlocutory decree), you are considered married and can't check the box on line 1.
- You were widowed before January 1, 2015, and didn't remarry before the end of 2015. But if you have a dependent child, you may be able to use the qualifying widow(er) filing status. See the instructions for line 5.

### Line 2

#### Married Filing Jointly

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

- You were married at the end of 2015, even if you didn't live with your spouse at the end of 2015.
- Your spouse died in 2015 and you didn't remarry in 2015.
- You were married at the end of 2015, and your spouse died in 2016 before filing a 2015 return.

A married couple filing jointly report their combined income and deduct their combined allowable expenses on one return. They can file a joint return even if only one had income or if they didn't live together all year. However, both persons must sign the return. Once you file a joint return, you can't choose to file separate returns for that year after the due date of the return.

**Joint and several tax liability.** If you file a joint return, both you and your spouse are generally responsible for the

2015 Form 1040—Lines 1 Through 4

- Married filing jointly.
  - Qualifying widow(er) with dependent child.
- For information about marital status, see Pub. 501.



More than one filing status can apply to you. You can choose the one that will give you the lowest tax.

tax and interest or penalties due on the return. This means that if one spouse doesn't pay the tax due, the other may have to. Or, if one spouse doesn't report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. You may want to file separately if:

- You believe your spouse isn't reporting all of his or her income, or
  - You do not want to be responsible for any taxes due if your spouse doesn't have enough tax withheld or doesn't pay enough estimated tax.
- See the instructions for line 3. Also see *Innocent Spouse Relief* under *General Information*, later.

**Nonresident aliens and dual-status aliens.** Generally, a married couple can't file a joint return if either spouse is a nonresident alien at any time during the year. However, if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident alien at the end of 2015, you can elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

### Line 3

#### Married Filing Separately

If you are married and file a separate return, you generally report only your own income, exemptions, deductions, and credits. Generally, you are responsible only for the tax on your own income. Different rules apply to people in community property states; see Pub. 555.

However, you will usually pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you can't take the student loan interest deduction, the tuition and fees deduction, the education credits, or the earned income credit. You also can't take the standard deduction if your spouse itemizes deductions.

Be sure to enter your spouse's SSN or ITIN on Form 1040. If your spouse doesn't have and isn't required to have an SSN or ITIN, enter "NRA."

**TIP** You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 2015. See Married persons who live apart.

### Line 4

#### Head of Household

This filing status is for unmarried individuals who provide a home for certain other persons. You are considered unmarried for this purpose if any of the following applies:

- You were legally separated according to your state law under a decree of divorce or separate maintenance at the end of 2015. But if, at the end of 2015, your divorce wasn't final (an interlocutory decree), you are considered married.
- You are married but lived apart from your spouse for the last 6 months of 2015 and you meet the other rules under *Married persons who live apart*.
- You are married to a nonresident alien at any time during the year and you do not choose to treat him or her as a resident alien.

Check the box on line 4 only if you are unmarried (or considered unmarried) and either *Test 1* or *Test 2* applies.

**Test 1.** You paid over half the cost of keeping up a home that was the main home for all of 2015 of your parent whom you can claim as a dependent on line 6c, except under a multiple support agreement (see the line 6c instructions).

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

1. Any person whom you can claim as a dependent on line 6c. But do not include:

- Your child whom you claim as your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions.
- Any person who is your dependent only because he or she lived with you for all of 2015, or



c. Any person you claimed as a dependent under a multiple support agreement. See the line 6c instructions.

2. Your unmarried qualifying child who isn't your dependent.

3. Your married qualifying child who isn't your dependent only because you can be claimed as a dependent on line 6c of someone else's 2015 return.

4. Your qualifying child who, even though you are the custodial parent, isn't your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions.

If the child isn't claimed as your dependent on line 6c, enter the child's name on line 4. If you do not enter the name, it will take us longer to process your return.

rated at the end of 2015, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2015. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
- You file a separate return from your spouse.
- You paid over half the cost of keeping up your home for 2015.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2015 (if half or less, see *Exception to time lived with you*, earlier).
- You can claim this child as your dependent or could claim the child except that the child's other parent can claim him or her under the rule for *Children of divorced or separated parents* in the line 6c instructions.

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

**Dependent.** To find out if someone is your dependent, see the instructions for line 6c.

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

A child is considered to have lived with you for all of 2015 if the child was born or died in 2015 and your home was the child's home for the entire time he or she was alive.

a. Your spouse had no income and isn't filing a return.

b. Your spouse can't be claimed as a dependent on another person's return.

If your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the dotted line next to line 6b. Also, enter your spouse's social security number in the space provided at the top of your return. If you became divorced or legally separated during 2015, you can't take an exemption for your former spouse.

**Death of your spouse.** If your spouse died in 2015 and you didn't remarry by the end of 2015, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see *Death of a Taxpayer* under *General Information*, later.

**Qualifying child.** To find out if someone is your qualifying child, see Step 1 of the line 6c instructions.

**Dependent.** To find out if someone is your dependent, see the instructions for line 6c.

**Exception to time lived with you.** Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child* in the line 6c instructions, if applicable.

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

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

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you can't count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

**Line 5**

**Qualifying Widow(er) With Dependent Child**

You can check the box on line 5 and use joint return tax rates for 2015 if all of the following apply.

1. Your spouse died in 2013 or 2014 and you didn't remarry before the end of 2015.
2. You have a child or stepchild you can claim as a dependent on line 6c. This doesn't include a foster child.
3. This child lived in your home for all of 2015. If the child didn't live with you for the required time, see *Exception to time lived with you*, later.
4. You paid over half the cost of keeping up your home.
5. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

**Line 6**

**Spouse**

Check the box on line 6b if either of the following applies.

1. Your filing status is married filing jointly and your spouse can't be claimed as a dependent on another person's return.
2. You were married at the end of 2015, your filing status is married filing separately or head of household, and both of the following apply.

**Exemptions**

You usually can deduct \$4,000 on line 42 for each exemption you can take.

**Line 5**

**Qualifying Widow(er) With Dependent Child**

You can check the box on line 5 and use joint return tax rates for 2015 if all of the following apply.

1. Your spouse died in 2013 or 2014 and you didn't remarry before the end of 2015.
2. You have a child or stepchild you can claim as a dependent on line 6c. This doesn't include a foster child.
3. This child lived in your home for all of 2015. If the child didn't live with you for the required time, see *Exception to time lived with you*, later.
4. You paid over half the cost of keeping up your home.
5. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

**Line 6**

**Spouse**

Check the box on line 6b if either of the following applies.

1. Your filing status is married filing jointly and your spouse can't be claimed as a dependent on another person's return.
2. You were married at the end of 2015, your filing status is married filing separately or head of household, and both of the following apply.

**Exemptions**

You usually can deduct \$4,000 on line 42 for each exemption you can take.

**Keeping up a home.** To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you can't count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

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If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you can't count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

**Married persons who live apart.** Even if you were not divorced or legally separated, you can't be claimed as a dependent on another person's return if you were married at the end of 2015, your filing status is married filing separately or head of household, and both of the following apply.

**Married persons who live apart.** Even if you were not divorced or legally separated, you can't be claimed as a dependent on another person's return if you were married at the end of 2015, your filing status is married filing separately or head of household, and both of the following apply.

**Married persons who live apart.** Even if you were not divorced or legally separated, you can't be claimed as a dependent on another person's return if you were married at the end of 2015, your filing status is married filing separately or head of household, and both of the following apply.

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**Step 4 Is Your Qualifying Relative Your Dependent?**

A qualifying relative is a person who is your...

Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild)

or

Brother, sister, half brother, half sister, or a son or daughter of any of them (for example, your niece or nephew)

or

Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle)

or

Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law

or

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship didn't violate local law. If the person didn't live with you for the required time, see *Exception to time lived with you*, later



Who wasn't a qualifying child (see Step 1) of any taxpayer for 2015. For this purpose, a person isn't a taxpayer if he or she isn't required to file a U.S. income tax return and either doesn't file such a return or files only to get a refund of withheld income tax or estimated tax paid. See Pub. 501 for details and examples



Who had gross income of less than \$4,000 in 2015. If the person was permanently and totally disabled, see *Exception to gross income test*, later



For whom you provided over half of his or her support in 2015. But see *Children of divorced or separated parents, Multiple support agreements, and Kidnapped child*, later.

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1. Do you have a child who meets the conditions to be your qualifying child?  
 Yes. Go to Step 2.  No. Go to Step 4.

**Step 2 Is Your Qualifying Child Your Dependent?**

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test*, later.)  
 Yes. Continue  No. You can't claim this child as a dependent.

2. Was the child married?  
 Yes. See *Married person*, later.  No. Continue

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2015 tax return? See Steps 1, 2, and 4.  
 Yes. You can't claim any dependents. Go to Form 1040, line 7.  
 No. You can claim this child as a dependent. Complete Form 1040, line 6c, columns (1) through (3) for this child. Then, go to Step 3.

**Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit?**

1. Was the child under age 17 at the end of 2015?  
 Yes. Continue  No. This child isn't a qualifying child for the child tax credit.

2. Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test*, later.)  
 Yes. This child is a qualifying child for the child tax credit. Check the box on Form 1040, line 6c, column (4).  
 No. This child isn't a qualifying child for the child tax credit.

**Line 6c—Dependents Dependents and Qualifying Child for Child Tax Credit**

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than four dependents, check the box to the left of line 6c and include a statement showing the information required in columns (1) through (4).

**Step 1 Do You Have a Qualifying Child?**

A qualifying child is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)



was ...  
 Under age 19 at the end of 2015 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2015, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)



Who didn't provide over half of his or her own support for 2015 (see Pub. 501)



Who isn't filing a joint return for 2015 or is filing a joint return for 2015 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 501 for details and examples)



Who lived with you for more than half of 2015. If the child didn't live with you for the required time, see *Exception to time lived with you*, later.

If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2015, see Qualifying child of more than one person, later.



1. Does any person meet the conditions to be your qualifying relative?  
 Yes. Continue  No. Go to Form 1040, line 7.

2. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If your qualifying relative was adopted, see *Exception to citizen test*, later.)  
 Yes. Continue  No. You can't claim this person as a dependent.

3. Was your qualifying relative married?  
 Yes. See *Married person*, later.  No. Continue

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2015 tax return? See Steps 1, 2, and 4.  
 Yes. You can't claim this person as a dependent. Complete Form 1040, line 6c, columns (1) through (3). Do not check the box on Form 1040, line 6c, column (4).

**Definitions and Special Rules**

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

**Adoption taxpayer identification numbers (ATINs).** If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent isn't a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7.

If you didn't have an SSN (or ITIN) by the due date of your 2015 return (including extensions), you can't claim the child tax credit on either your original or an amended 2015 return, even if you later get an SSN (or ITIN). Also, no child tax credit is allowed on your original or an amended 2015 return with respect to a child who didn't have an SSN, ATIN, or ITIN by the due date of your return (including extensions), even if that child later gets one of those numbers. See the instructions for line 52.

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

- The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times

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qualifying widow(er) filing status, the dependency exemption, the child tax credit, and the earned income credit (EIC). For details, see Pub. 501 (Pub. 596 for the EIC).

**Married person.** If the person is married and files a joint return, you can't claim that person as your dependent. However, if the person is married but doesn't file a joint return or files a joint return only to claim a refund of withheld income tax or estimated tax paid, you may be able to claim him or her as a dependent. (See Pub. 501 for details and examples.) In that case, go to Step 2, question 3 (for a qualifying child) or Step 4, question 4 (for a qualifying relative).

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

**Permanently and totally disabled.** A person is permanently and totally disabled if, at any time in 2015, the person can't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

**Qualifying child of more than one person.** Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents*, described earlier, applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 52 and 67).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 49).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 66a and 66b).

No other person can take any of the six tax benefits just listed unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2015. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2015.

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- Cover page (include the other parent's SSN on that page).
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.

**ATTENTION** You must include the required information even if you filed it with your return in an earlier year.

**Post-2008 decree or agreement.** If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent can't include pages from the decree or agreement in Form 8332. The custodial parent must sign either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to an exemption for a child, and the noncustodial parent must include a copy with his or her return. The form or statement must release the custodial parent's claim to the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

**Release of exemption revoked.** A custodial parent who has revoked his or her previous release of a claim to exemption for a child must include a copy of the revocation with his or her return. For details, see Form 8332.

**Exception to citizen test.** If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the requirement to be a U.S. citizen in Step 2, question 1; Step 3, question 2; and Step 4, question 2.

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

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

If the person meets all other requirements to be your qualifying child but was born or died in 2015, the person is considered to have lived with you for more than half of 2015 if your home was this person's home for more than half the time he or she was alive in 2015.

Any other person is considered to have lived with you for all of 2015 if the person was born or died in 2015 and your home was this person's home for the entire time he or she was alive in 2015.

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

**Kidnapped child.** If your child is presumed by law enforcement authorities to have been kidnapped by someone who isn't a family member, you may be able to take the child into account in determining your eligibility for head of household or

- during the last 6 months of 2015 (whether or not they are or were married).
- 2. The child received over half of his or her support for 2015 from the parents (and the rules on *Multiple support agreements*, later, do not apply). Support of a child received from a parent's spouse is treated as provided by the parent.
- 3. The child is in custody of one or both of the parents for more than half of 2015.
- 4. Either of the following applies.
  - a. The custodial parent signs Form 8332 or a substantially similar statement that he or she won't claim the child as a dependent for 2015, and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of Form 8332. See *Post-1984 and pre-2009 decree or agreement* and *Post-2008 decree or agreement*.
  - b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2015.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 52 and 67). However, this doesn't allow the noncustodial parent to claim head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, the earned income credit, or the health coverage tax credit. See Pub. 501 for details.

**Example.** Even if conditions (1) through (4) are met and the custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2015, this doesn't allow the noncustodial parent to claim the child as a qualifying child for the earned income credit. The custodial parent or another taxpayer, if eligible, can claim the child for the earned income credit.

**Custodial and noncustodial parents.** The custodial parent is the parent with whom the child lived for the greater number of nights in 2015. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

**Post-1984 and pre-2009 decree or agreement.** The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
2. The other parent won't claim the child as a dependent.
3. The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

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• If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2015.

• If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2015, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

**Example.** Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter doesn't meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just described, you can claim your daughter as a qualifying child for all of the six tax benefits just listed for which you otherwise qualify. Your mother can't claim any of those six tax benefits unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 501. If you will be claiming the child as a qualifying child, go to Step 2. Otherwise, stop; you can't claim any benefits based on this child.

**Social security number.** You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card isn't correct or you need to get an SSN for your dependent, contact the Social Security Administration. See *Social Security Number (SSN)*, earlier. If your dependent won't have a number by the date your return is due, see *What if You can't File on Time?* earlier.

If your dependent child was born and died in 2015 and you do not have an SSN for the child, enter "Died" in column (2) and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

If you didn't have an SSN (or ITIN) by the due date of your 2015 return (including extensions), you can't claim the child tax credit on either your original or an amended 2015 return, even if you later get an SSN (or ITIN). Also, no child tax credit is allowed on your original or an amended 2015 return with respect to a child who didn't have an SSN, ATIN, or ITIN by the due date of your return (including extensions), even if that child later gets one of those numbers. See the instructions for line 52.

**Student.** A student is a child who during any part of 5 calendar months of 2015 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

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- during the last 6 months of 2015 (whether or not they are or were married).
- 2. The child received over half of his or her support for 2015 from the parents (and the rules on *Multiple support agreements*, later, do not apply). Support of a child received from a parent's spouse is treated as provided by the parent.
- 3. The child is in custody of one or both of the parents for more than half of 2015.
- 4. Either of the following applies.
  - a. The custodial parent signs Form 8332 or a substantially similar statement that he or she won't claim the child as a dependent for 2015, and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of Form 8332. See *Post-1984 and pre-2009 decree or agreement* and *Post-2008 decree or agreement*.
  - b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2015.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 52 and 67). However, this doesn't allow the noncustodial parent to claim head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, the earned income credit, or the health coverage tax credit. See Pub. 501 for details.

**Example.** Even if conditions (1) through (4) are met and the custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2015, this doesn't allow the noncustodial parent to claim the child as a qualifying child for the earned income credit. The custodial parent or another taxpayer, if eligible, can claim the child for the earned income credit.

**Custodial and noncustodial parents.** The custodial parent is the parent with whom the child lived for the greater number of nights in 2015. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

**Post-1984 and pre-2009 decree or agreement.** The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
2. The other parent won't claim the child as a dependent.
3. The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

## Income

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

### Foreign-Source Income

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

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

**Foreign retirement plans.** If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Revenue Procedure 2014-55, 2014-44 IRB, 753, available at [www.irs.gov/irb/2014-44\\_IRB](http://www.irs.gov/irb/2014-44_IRB) to find out if you can elect to defer tax on the undistributed income.

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

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

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

**Foreign financial assets.** If you had foreign financial assets in 2015, you may have to file Form 8938. See Form 8938 and its instructions.

### Chapter 11 Bankruptcy Cases

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

- Earnings from services you performed after the beginning of the case (both wages and self-employment income), and

all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

## Line 7

### Wages, Salaries, Tips, etc.

Enter the total of your wages, salaries, tips, etc. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But the following types of income must also be included in the total on line 7.

- All wages received as a household employee for which you didn't receive a Form W-2, because an employer paid you less than \$1,900 in 2015. Also, enter "HSH" and the total amount not reported on Form(s) W-2 on the dotted line next to line 7.

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

**Caution** You may owe social security and Medicare or railroad retirement (RRTA) tax on unreported tips. See the instructions for line 58.

- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.
- Employer-provided adoption benefits, which should be shown in box 12 of your Form(s) W-2 with code T. But see the instructions for Form 8839 to find out if you can exclude part or all of the benefits. You may also be able to exclude amounts if you adopted a child

2015 Form 1040—Lines 7 Through 9a

with special needs and the adoption became final in 2015.

- Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount on the dotted line next to line 7. However, if you were a degree candidate, include on line 7 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 7.

• Excess salary deferrals. The amount deferred should be shown in box 12 of your Form W-2, and the "Retirement plan" box in box 13 should be checked. If the total amount you (or your spouse if filing jointly) deferred for 2015 under all plans was more than \$18,000 (excluding catch-up contributions as explained later), include the excess on line 7. This limit is (a) \$12,500 if you have only SIMPLE plans, or (b) \$21,000 for section 403(b) plans if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, do not include the excess attributable to such contributions on line 7. They are already included as income in box 1 of your Form W-2.

A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.

If you were age 50 or older at the end of 2015, your employer may have allowed an additional deferral (catch-up contributions) of up to \$6,000 (\$3,000 for section 401(k)(11) and SIMPLE plans). This additional deferral amount isn't subject to the overall limit on elective deferrals.

**Caution** You can't deduct the amount deferred. It isn't included as income in box 1 of your Form W-2.

- Disability pensions shown on Form 1099-R if you have not reached the minimum retirement age set by your employer. But see *Insurance Premiums for Retired Public Safety Officers* in the instructions for lines 16a and 16b. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1099-R (other

than payments from an IRA\*) are reported on lines 16a and 16b. Payments from an IRA are reported on lines 15a and 15b.

- Corrective distributions from a retirement plan shown on Form 1099-R of excess salary deferrals and excess contributions (plus earnings). But do not include distributions from an IRA\* on line 7. Instead, report distributions from an IRA on lines 15a and 15b.

\*This includes a Roth, SEP, or SIMPLE IRA.

### Were You a Statutory Employee?

If you were, the "Statutory employee" box in box 13 of your Form W-2 should be checked. Statutory employees include full-time life insurance salespeople and certain agent or commission drivers, traveling salespeople, and homeworkers. If you have related business expenses to deduct, report the amount shown in box 1 of your Form W-2 on Schedule C or C-EZ along with your expenses.

### Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than February 1, 2016. If you do not receive it by early February, use [Tax Topic 154](#) to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

## Line 8a

### Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 8a. But you must fill in and attach Schedule B if the total is over \$1,500 or any of the other conditions listed at the beginning of the Schedule B instructions apply to you.

For more details about reporting taxable interest, including market discount on bonds, see Pub. 550.

Interest credited in 2015 on deposits that you couldn't withdraw because of the bankruptcy or insolvency of the financial institution may not have to be

included in your 2015 income. For details, see Pub. 550.



**TIP** If you get a 2015 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2015, see Pub. 550.

## Line 8b

### Tax-Exempt Interest

If you received any tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest should be shown in box 8 of Form 1099-INT. Enter the total on line 8b. Also include on line 8b any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV.

Do not include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Covered education savings account.

## Line 9a

### Ordinary Dividends

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 9a. This amount should be shown in box 1a of Form(s) 1099-DIV.

You must fill in and attach Schedule B if the total is over \$1,500 or you received, as a nominee, ordinary dividends that actually belong to someone else.

### Nondividend Distributions

Some distributions are a return of your cost (or other basis). They won't be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Form 8949. For details, see Pub. 550.

2015 Form 1040—Lines 9a, Through 10

State and Local Income Tax Refund Worksheet—Line 10

Before you begin: Be sure you have read the Exception in the instructions for this line to see if you can use this worksheet instead of Pub. 525 to figure if any of your refund is taxable.

- 1. Enter the income tax refund from Form(s) 1099-G (or similar statement). But do not enter more than the amount of your state and local income taxes shown on your 2014 Schedule A, line 5.
2. Enter your total itemized deductions from your 2014 Schedule A, line 29.

Note: If the filing status on your 2014 Form 1040 was married filing separately and your spouse itemized deductions in 2014, skip lines 3 through 5, enter the amount from line 2 on line 6, and go to line 7.

- 3. Enter the amount shown below for the filing status claimed on your 2014 Form 1040.

- Single or married filing separately—\$6,200
• Married filing jointly or qualifying widow(er)—\$12,400
• Head of household—\$9,100
4. Did you fill in line 39a on your 2014 Form 1040?

- No. Enter -0-.
• Yes. Multiply the number in the box on line 39a of your 2014 Form 1040 by \$1,200 (\$1,550 if your 2014 filing status was single or head of household).

- 5. Add lines 3 and 4.
6. Is the amount on line 5 less than the amount on line 2?
7. Taxable part of your refund. Enter the smaller of line 1 or line 6 here and on Form 1040, line 10.



Keep for Your Records

Dividends on insurance policies are a partial return of the premiums you paid. Do not report them as dividends. Include them in income on line 21 only if they exceed the total of all net premiums you paid for the contract.

Line 9b

Qualified Dividends

Enter your total qualified dividends on line 9b. Qualified dividends are also included in the ordinary dividend total reported to be shown on line 9a. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but aren't qualified dividends. These include:

- Dividends you received as a nominee. See the Schedule B instructions.
• Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock isn't entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples that follow. Also, when counting the number of days you held the stock, you can't count certain days during which your risk of loss was diminished. See Pub. 550 for more details.

- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you can't count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are sub-

2015 Form 1040—Lines 9a, Through 10

dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.



Use the Qualified Dividends and Capital Gain Tax Worksheet or the Schedule D Tax Worksheet, whichever applies, to figure your tax. See the instructions for line 44 for details.

Line 10

Taxable Refunds, Credits, or Offsets of State and Local Income Taxes



None of your refund is taxable if, in the year you paid the tax, you either (a) didn't itemize deductions, or (b) elected to deduct state and local general sales taxes instead of state and local income taxes.

If you received a refund, credit, or offset of state or local income taxes in 2015, you may be required to report this amount. If you didn't receive a Form 1099-G, check with the government agency that made the payments to you. Your 2015 Form 1099-G may have been made available to you only in an electronic format, and you will need to get instructions from the agency to retrieve this document. Report any taxable refund you received even if you didn't receive Form 1099-G.

If you chose to apply part or all of the refund to your 2015 estimated state or local income tax, the amount applied is treated as received in 2015. If the refund was for a tax you paid in 2014 and you deducted state and local income taxes on line 5 of your 2014 Schedule A, use the State and Local Income Tax Refund Worksheet in these instructions to see if any of your refund is taxable.

Exception. See Itemized Deduction Revisions in Pub. 525 instead of using the State and Local Income Tax Refund Worksheet in these instructions if any of the following applies:

- 1. You received a refund in 2015 that is for a tax year other than 2014.
2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in 2015. You have no qualified

ject to the 61-day holding period rule just described.

- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.

- Payments in lieu of dividends, but only if you know or have reason to know that the payments aren't qualified dividends.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2015. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2015. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 11, 2015. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2015, through August 11, 2015). The 121-day period began on May 17, 2015 (60 days before the ex-dividend date), and ended on September 14, 2015. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. The facts are the same as in Example 1 except that you bought the stock on July 15, 2015 (the day before the ex-dividend date), and you sold the stock on September 16, 2015. You held the stock for 63 days (from July 16, 2015, through September 16, 2015). The \$500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2015, through September 14, 2015).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2015. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2015. The ABC Mutual Fund advises you that the part of the dividend eligible to be treated as qualified dividends equals 2 cents a share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. However, you sold the 10,000 shares on August 11, 2015. You have no qualified



Line 9b

Qualified Dividends

Enter your total qualified dividends on line 9b. Qualified dividends are also included in the ordinary dividend total reported to be shown on line 9a. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but aren't qualified dividends. These include:

- Dividends you received as a nominee. See the Schedule B instructions.
• Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock isn't entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples that follow. Also, when counting the number of days you held the stock, you can't count certain days during which your risk of loss was diminished. See Pub. 550 for more details.

- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you can't count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are sub-

2015 of an amount deducted or credit claimed in an earlier year.

3. The amount on your 2014 Form 1040, line 42, was more than the amount on your 2014 Form 1040, line 41.

4. You had taxable income on your 2014 Form 1040, line 43, but no tax on your Form 1040, line 44, because of the 0% tax rate on net capital gain and qualified dividends in certain situations.

5. Your 2014 state and local income tax refund is more than your 2014 state and local income tax deduction minus the amount you could have deducted as your 2014 state and local general sales taxes.

6. You made your last payment of 2014 estimated state or local income tax in 2015.

b. The amount on line 8 of that 2014 worksheet would be more than the amount on line 4 of that worksheet if the amount on line 4 were reduced by 80% of the refund you received in 2015.

Line 11

Alimony Received

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. If you do not, you may have to pay a penalty. For more details, see Pub. 504.

Line 12

Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, re-

port your income and expenses on Schedule C or C-EZ.

### Line 13

#### Capital Gain or (Loss)

If you sold a capital asset, such as a stock or bond, you must complete and attach Form 8949 and Schedule D.

**Exception 1.** You do not have to file Form 8949 or Schedule D if both of the following apply.

- You have no capital losses, and your only capital gains are capital gain distributions from Form(s) 1099-DIV, box 2a (or substitute statements).
- None of the Form(s) 1099-DIV (or substitute statements) have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28% gain)).

**Exception 2.** You must file Schedule D, but generally do not have to file Form 8949, if *Exception 1* doesn't apply and your only capital gains and losses are:

- Capital gain distributions,
- A capital loss carryover from 2014,
- A gain from Form 2439 or 6252 or Part 1 of Form 4797,
- A gain or loss from Form 4684, 6781, or 5824,
- A gain or loss from a partnership, S corporation, estate, or trust, or
- Gains and losses from transactions for which you received a Form 1099-B (or substitute statement) that shows basis was reported to the IRS and for which you do not need to make any adjustments in column (g) of Form 8949 or enter any codes in column (f) of Form 8949.

If *Exception 1* applies, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 13 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 13 only the amount that belongs to you. Include a statement showing the full amount you received and the amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1096.

**TIP** If you do not have to file Schedule D, use the Qualified Dividends and Capital Gain Tax Worksheet in the line 44 instructions to figure your tax.

### Line 14

#### Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the Instructions for Form 4797.

### Lines 15a and 15b

#### IRA Distributions

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Unless otherwise noted in the line 15a and 15b instructions, an IRA includes a traditional IRA, Roth IRA (including a *myRA*), simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided next, leave line 15a blank and enter the total distribution (from Form 1099-R, box 1) on line 15b.

**Exception 1.** Enter the total distribution on line 15a if you rolled over part or all of the distribution from one:

- IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA),
- SEP or SIMPLE IRA to a traditional IRA, or
- IRA to a qualified plan other than an IRA.

Also, enter "Rollover" next to line 15b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 15b. If the total distribution wasn't rolled over in a qualified rollover, enter the part not rolled over on line 15b unless *Exception 2* applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590-A and Pub. 590-B.

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2016, include a statement explaining what you did.

2015 Form 1040—Lines 15b Through 16b

Generally, your total QCDs for the year can't be more than \$100,000. (On a joint return, your spouse can also have a QCD of up to \$100,000.) The amount of the QCD is limited to the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income. See Pub. 590-A for details.

**TIP** You can't claim a charitable contribution deduction for any QCD not included in your income.

**Exception 4.** If the distribution is a health savings account (HSA) funding distribution (HFD), enter the total distribution on line 15a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 15b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that isn't an HFD on line 15b unless *Exception 2* applies to that part. Enter "HFD" next to line 15b.

An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA. If eligible, you generally can elect to exclude an HFD from your income once in your lifetime. You can't exclude more than the limit on HSA contributions or more than the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 969 for details.

**TIP** The amount of an HFD reduces the amount you can contribute to your HSA for the year. If you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.

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

only *Exception 2* and one other exception apply.

**More than one distribution.** If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 15b. Enter the total amount of those distributions on line 15a.

**TIP** You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total wasn't rolled over, or (b) you were born before July 1, 1944, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 59 for details.

**More information.** For more information about IRAs, see Pub. 590-A and Pub. 590-B.

### Lines 16a and 16b

#### Pensions and Annuities

You should receive a Form 1099-R showing the total amount of your pension and annuity payments before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Pension and annuity payments include distributions from 401(k), 403(b), and governmental 457(b) plans. Rollovers and lump-sum distributions are explained later. Do not include the following payments on lines 16a and 16b. Instead, report them on line 7.

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess salary deferrals or excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includable in income.

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

#### Fully Taxable Pensions and Annuities

Your payments are fully taxable if (a) you didn't contribute to the cost (see Cost, later) of your pension or annuity,

or (b) you got your entire cost back tax free before 2015. But see *Insurance Premiums for Retired Public Safety Officers*, later. If your pension or annuity is fully taxable, enter the total pension or annuity payments (from Form(s) 1099-R, box 1) on line 16b; do not make an entry on line 16a.

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

#### Partially Taxable Pensions and Annuities

Enter the total pension or annuity payments (from Form 1099-R, box 1) on line 16a. If your Form 1099-R doesn't show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 16b. But if your annuity starting date (defined later) was after July 1, 1986, see *Simplified Method*, later, to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$1,000 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can report that amount on line 16b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

#### Insurance Premiums for Retired Public Safety Officers

If you are an eligible retired public safety officer (law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), you can elect to exclude from income distributions made from your eligible retirement plan that are used to pay the premiums for coverage by an accident or health plan or a long-term care insurance contract. You can do this only if you retired because of disability or because you reached normal retirement age. The premiums can be for coverage for you, your spouse, or dependents. The distribution must be from a plan maintained by the

2015 Form 1040—Lines 16a and 16b

Simplified Method Worksheet—Lines 16a and 16b

Keep for Your Records

Before you begin: If you are the beneficiary of a deceased employee or former employee who died before August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below. More than one pension or annuity. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2015 on Form 1040, line 16a.

- 1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040, line 16a.
2. Enter your cost in the plan at the annuity starting date.
3. Enter the appropriate number from Table 1 below. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from Table 2 below.
4. Divide line 2 by the number on line 3.
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was before 1987, skip lines 6 and 7 and enter this amount on line 8.
6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet.
7. Subtract line 6 from line 2.
8. Enter the smaller of line 5 or line 7.
9. Taxable amount. Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see Insurance Premiums for Retired Public Safety Officers before entering an amount on line 16b.

- 10. Was your annuity starting date before 1987?
Yes. Do not complete the rest of this worksheet.
No. Add lines 6 and 8. This is the amount you have recovered tax free through 2015. You will need this number if you need to fill out this worksheet next year.
11. Balance of cost to be recovered. Subtract line 10 from line 2. If zero, you won't have to complete this worksheet next year. The payments you receive next year will generally be fully taxable.

Table 1 for Line 3 Above AND your annuity starting date was— before November 19, 1996, enter on line 3... after November 18, 1996, enter on line 3...
35 or under 300 360
56-60 260 310
61-65 240 260
66-70 170 210
71 or older 120 160

Table 2 for Line 3 Above THEN, enter on line 3...
IF the combined ages at annuity starting date were...
110 or under 410
111-120 360
121-130 310
131-140 260
141 or older 210

2015 Form 1040—Lines 16b and 19

you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount on line 16b. If the remaining amount is zero and you have no other distribution to report on line 16b, enter zero on line 16b. Also, enter "Rollover" next to line 16b.

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

Lump-Sum Distributions

If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount wasn't rolled over in a qualified rollover. For details, see the instructions for line 59.

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

TIP If you or the plan participant was born before January 2, 1936, you could pay less tax on the distribution. See Form 4972.

Line 19

Unemployment Compensation

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2015. Report this amount on line 19. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and you aren't itemizing deductions, reduce the amount you report on line 19 by those contributions. If you are itemizing deductions, see the instructions on Form 1099-G.

If you received an overpayment of unemployment compensation in 2015 and you repaid any of it in 2015, subtract the amount you repaid from the total amount you received. Enter the result on line 19. Also, enter "Repaid" and the amount you repaid on the dotted line

If you received U.S. Civil Service retirement benefits and you chose the alternative annuity option, see Pub. 721 to figure the taxable part of your annuity. Do not use the Simplified Method Worksheet in these instructions.

Annuity Starting Date

Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.

Age (or Combined Ages) at Annuity Starting Date

If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Cost

Your cost is generally your net investment in the plan as of the annuity starting date. It doesn't include pre-tax contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

Rollovers

Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a qualified rollover to a Roth IRA or a designated Roth account is generally not a tax-free distribution. Use lines 16a and 16b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 16a the distribution from Form 1099-R, box 1. From this amount, subtract any contributions (usually shown in box 5) that were taxable to

employer from which you retired as a public safety officer. Also, the distribution must be made directly from the plan to the provider of the accident or health plan or long-term care insurance contract. You can exclude from income the smaller of the amount of the premiums or \$3,000. You can make this election only for amounts that would otherwise be included in your income.

An eligible retirement plan is a governmental plan that is a qualified trust or a section 403(a), 403(b), or 457(b) plan.

If you make this election, reduce the otherwise taxable amount of your pension or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R doesn't reflect the exclusion. Report your total distributions on line 16a and the taxable amount on line 16b. Enter "PSO" next to line 16b.

Simplified Method

You must use the Simplified Method if either of the following applies.

- 1. Your annuity starting date was after July 1, 1986, and you used this method last year to figure the taxable part.
2. Your annuity starting date was after November 18, 1996, and both of the following apply.
a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub. 575 for the definition of guaranteed payments.

If you must use the Simplified Method, complete the Simplified Method Worksheet in these instructions to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575 (or Pub. 721 for U.S. Civil Service retirement benefits).

2015 Form 1040—Lines 20a and 20b



**Social Security Benefits Worksheet—Lines 20a and 20b**

**Before you begin:** ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.  
 ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).  
 ✓ If you are married filing separately and you lived apart from your spouse for all of 2015, enter “D” to the right of the word “benefits” on line 20a. If you do not, you may get a math error notice from the IRS.  
 ✓ Be sure you have read the **Exception** in the line 20a and 20b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

<p>1. Enter the total amount from <b>box 5</b> of all your <b>Forms SSA-1099 and Forms RRB-1099</b>. Also, enter this amount on Form 1040, line 20a ..... 1. <input type="text"/></p> <p>2. Multiply line 1 by 50% (0.50) ..... 2. <input type="text"/></p> <p>3. Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21 ..... 3. <input type="text"/></p> <p>4. Enter the amount, if any, from Form 1040, line 8b ..... 4. <input type="text"/></p> <p>5. Combine lines 2, 3, and 4 ..... 5. <input type="text"/></p> <p>6. Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36 ..... 6. <input type="text"/></p> <p>7. Is the amount on line 6 less than the amount on line 5?  <input type="checkbox"/> <b>No</b> (STOP) None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.  <input type="checkbox"/> <b>Yes</b>. Subtract line 6 from line 5 ..... 7. <input type="text"/></p> <p>8. If you are:          • Married filing jointly, enter \$32,000          • Single, head of household, qualifying widow(er), or married filing separately and you <b>lived apart</b> from your spouse for all of 2015, enter \$25,000          • Married filing separately and you lived with your spouse at any time in 2015, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then go to line 17          Is the amount on line 8 less than the amount on line 7?  <input type="checkbox"/> <b>No</b> (STOP) None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you <b>lived apart</b> from your spouse for all of 2015, be sure you entered “D” to the right of the word “benefits” on line 20a.  <input type="checkbox"/> <b>Yes</b>. Subtract line 8 from line 7 ..... 9. <input type="text"/></p> <p>10. Enter \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you <b>lived apart</b> from your spouse for all of 2015 ..... 10. <input type="text"/></p> <p>11. Subtract line 10 from line 9. If zero or less, enter -0- ..... 11. <input type="text"/></p> <p>12. Enter the <b>smaller</b> of line 9 or line 10 ..... 12. <input type="text"/></p> <p>13. Enter one-half of line 12 ..... 13. <input type="text"/></p> <p>14. Enter the <b>smaller</b> of line 2 or line 13 ..... 14. <input type="text"/></p> <p>15. Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0- ..... 15. <input type="text"/></p> <p>16. Add lines 14 and 15 ..... 16. <input type="text"/></p> <p>17. Multiply line 1 by 85% (0.85) ..... 17. <input type="text"/></p> <p>18. <b>Taxable social security benefits.</b> Enter the <b>smaller</b> of line 16 or line 17. Also enter this amount on Form 1040, line 20b ..... 18. <input type="text"/></p>	<p><b>TIP</b> If any of your benefits are taxable for 2015 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.</p>
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2015 Form 1040—Lines 19 Through 21

• Amounts deemed to be income from a health savings account (HSA) because you didn't remain an eligible individual during the testing period. See Form 8889, Part III.  
 • Gambling winnings, including lotteries, raffles, a lump-sum payment from the sale of a right to receive future lotting payments, etc. For details on gambling losses, see the instructions for Schedule A, line 28.

**TIP** Attach Form(s) W-2G to Form 1040 if any federal income tax was withheld.

• Reemployment trade adjustment assistance (RTAA) payments. These payments should be shown in box 5 of Form 1099-G.  
 • Loss on certain corrective distributions of excess deferrals. See *Retirement Plan Contributions* in Pub. 525.  
 • Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.  
 • Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See *Fractional Interest in Tangible Personal Property* in Pub. 526. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for line 62.  
 • Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See *Recapture if no exempt use* in Pub. 526.  
 • Canceled debts. These amounts may be shown in box 2 of Form 1099-C. However, part or all of your income from the cancellation of debt may be nontaxable. See Pub. 4681 or go to IRS.gov and enter “canceled debt” or “foreclosure” in the search box.  
 • Taxable part of disaster relief payments. See Pub. 525 to figure the taxable part, if any. If any of your disaster relief payment is taxable, attach a state-tax, general sales taxes, or home mortgage interest. See *Reconverts* in Pub. 525 for details on how to figure the part.  
 • Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2015, and

**Social security information.** Social security beneficiaries can now get a variety of information from the SSA website with a my Social Security account, including getting a replacement Form SSA-1099 if needed. For more information and to set up an account, go to [www.socialsecurity.gov/myaccount](http://www.socialsecurity.gov/myaccount).

**Form RRB-1099.** If you need a replacement Form RRB-1099, call the Railroad Retirement Board at 1-877-772-5772 or go to [www.rrb.gov](http://www.rrb.gov).

**Line 21**

**Other Income**

**CAUTION** Do not report on this line any income from self-employment or fees received as a notary public. Instead, you must use Schedule C, C-EZ, or F, even if you do not have any business expenses. Also, do not report on line 21 any nonemployee compensation shown on Form 1099-MISC (unless it isn't self-employment income, such as income from a hobby or a sporadic activity). Instead, see the instructions on Form 1099-MISC to find out where to report that income.

**Taxable income.** Use line 21 to report any taxable income not reported elsewhere on your return or other schedules. List the type and amount of income. If necessary, include a statement showing the required information. For more details, see *Miscellaneous Income* in Pub. 525.

Examples of income to report on line 21 include the following:  
 • Most prizes and awards.  
 • Jury duty pay. Also see the instructions for line 36.  
 • Alaska Permanent Fund dividends.  
 • Reimbursements or other amounts received for items deducted in an earlier year, such as medical expenses, real estate taxes, general sales taxes, or home mortgage interest. See *Reconverts* in Pub. 525 for details on how to figure the amount to report.  
 • Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. Also see the instructions for line 36.  
 • Income from an activity not engaged in for profit. See Pub. 535.

next to line 19. If, in 2015, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid on Schedule A, line 23. But if you repaid more than \$3,000, see *Repayments* in Pub. 525 for details on how to report the repayment.

**Lines 20a and 20b**

**Social Security Benefits**

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2015. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

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

**Exception.** Do not use the Social Security Benefits Worksheet in these instructions if any of the following applies:  
 • You made contributions to a traditional IRA for 2015 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590-A to see if any of your social security benefits are taxable and to figure your IRA deduction.  
 • You repaid any benefits in 2015 and your total repayments (box 4) were more than your total benefits for 2015 (box 3). None of your benefits are taxable for 2015. Also, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in gross income in an earlier year. For more details, see Pub. 915.  
 • You file Form 2555, 2555-EZ, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

**TIP** Benefits for earlier year repaid in 2015. If any of your benefits are taxable for 2015 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.



2015 Form 1040—Lines 25 Through 29



Self-Employed Health Insurance Deduction Worksheet—Line 29

Keep for Your Records

Before you begin: If, during 2015, you were an eligible trade assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee, do not include on line 1 of this worksheet any amounts you included on Form 8885, line 4.

Be sure you have read the Exceptions in the instructions for this line to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

Worksheet table with 3 rows and 2 columns. Row 1: Enter the total amount paid in 2015 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2015 for you, your spouse, and your dependents. Row 2: Enter your net profit\* and any other earned income\*\* from the business under which the insurance plan is established, minus any deductions on Form 1040, lines 27 and 28. Row 3: Self-employed health insurance deduction. Enter the smaller of line 1 or line 2 here and on Form 1040, line 29.

\*If you used either optional method to figure your net earnings from self-employment, do not enter your net profit. Instead, enter the amount from Schedule SE, Section B, line 4b.

\*\*Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income. If you were a more-than-2% shareholder in the S corporation under which the insurance plan is established, earned income is your Medicare wages (box 5 of Form W-2) from that corporation.

2015 Form 1040—Lines 21 Through 24

garden through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses do not include expenses for home schooling or for non-athletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I savings bond interest from Form 8815.
• Nontaxable qualified tuition program earnings or distributions.
• Any nontaxable distribution of Coverdell education savings account earnings.

For more details, use Tax Topic 458 or see Pub. 529.

Life insurance proceeds received because of someone's death (other than from certain employer-owned life insurance contracts).

Gifts and bequests. However, if you received a gift or bequest from a foreign person of more than \$15,601, you may have to report information about it on Form 3520, Part IV. See the Instructions for Form 3520.

Net operating loss (NOL) deduction. Include on line 21 any NOL deduction from an earlier year. Subtract it from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. On the dotted line next to line 21, enter "NOL" and show the amount of the deduction in parentheses. See Pub. 536 for details.

Medicaid waiver payments to care provider. Certain Medicaid waiver payments you received for caring for someone living in your home with you may be nontaxable. If these payments were incorrectly reported to you in box 1 of Form(s) W-2, and you can't get a corrected Form W-2, include the amount on line 7. On line 21, subtract the nontaxable amount of the payments from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. Enter "Notice 2014-7" and the nontaxable amount on the dotted line next to line 21. For more information about these payments, see Pub. 525.

Adjusted Gross Income

Line 23 Educator Expenses. If you were an eligible educator in 2015, you can deduct on line 23 up to \$250 of qualified expenses you paid in 2015. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses on line 23. You may be able to deduct expenses that are more than the \$250 (or \$500) limit on Schedule A, line 21. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

(b) they were not included in a qualified rollover. See Pub. 970. Nontaxable distributions from these accounts, including rollovers, do not have to be reported on Form 1040.

You may have to pay an additional tax if you received a taxable distribution from a Coverdell ESA or a QTP. See the Instructions for Form 5329.

Taxable distributions from a health savings account (HSA) or an Archer MSA. Distributions from these accounts may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2015, and (b) they were not included in a qualified rollover. See Pub. 969.

You may have to pay an additional tax if you received a taxable distribution from an HSA or an Archer MSA. See the Instructions for Form 8889 for HSAs or the Instructions for Form 8853 for Archer MSAs.

Taxable distributions from an ABLE account. Distributions from this type of account may be taxable if (a) they are more than the designated beneficiary's qualified disability expenses, and (b) they were not included in a qualified rollover. Enter "ABLE" and the taxable amount on the dotted line next to line 21. See Pub. 907 for more information.

You may have to pay an additional tax if you received a taxable distribution from an ABLE account. See the Instructions for Form 5329.

Nontaxable income. Do not report any nontaxable income on line 21. Examples of nontaxable income include the following.

- Child support.
• Payments you received to help you pay your mortgage loan under the HFA Hardest Hit Fund or the Emergency Homeowners' Loan Program or similar state program.
• Any Pay-for-Performance Success Payments that reduce the principal balance of your home mortgage under the Home Affordable Modification Program.

Line 25 Health Savings Account (HSA) Deduction

You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2015. See Form 8889.

Line 27 Deductible Part of Self-Employment Tax

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

Line 29 Self-Employed Health Insurance Deduction

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance can also cover your child who was under age 27 at the end of 2015, even if the child wasn't your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in the line 6c instructions).

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

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

One of the following statements must be true.
• You were self-employed and had a net profit for the year reported on Schedule C, C-EZ, or F.
• You were a partner with net earnings from self-employment.
• You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.
• You received wages in 2015 from an S corporation in which you were a

2015 Form 1040—Lines 21 Through 24



Life insurance proceeds received because of someone's death (other than from certain employer-owned life insurance contracts).

Gifts and bequests. However, if you received a gift or bequest from a foreign person of more than \$15,601, you may have to report information about it on Form 3520, Part IV. See the Instructions for Form 3520.

Net operating loss (NOL) deduction. Include on line 21 any NOL deduction from an earlier year. Subtract it from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. On the dotted line next to line 21, enter "NOL" and show the amount of the deduction in parentheses. See Pub. 536 for details.

Medicaid waiver payments to care provider. Certain Medicaid waiver payments you received for caring for someone living in your home with you may be nontaxable. If these payments were incorrectly reported to you in box 1 of Form(s) W-2, and you can't get a corrected Form W-2, include the amount on line 7. On line 21, subtract the nontaxable amount of the payments from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. Enter "Notice 2014-7" and the nontaxable amount on the dotted line next to line 21. For more information about these payments, see Pub. 525.

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

Include the following deductions on line 24.
• Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.
• Performing-arts-related expenses as a qualified performing artist.
• Business expenses of fee-basis state or local government officials.

For more details, see Form 2106 or 2106-EZ.

2015 Form 1040—Lines 21 Through 24



Life insurance proceeds received because of someone's death (other than from certain employer-owned life insurance contracts).

Gifts and bequests. However, if you received a gift or bequest from a foreign person of more than \$15,601, you may have to report information about it on Form 3520, Part IV. See the Instructions for Form 3520.

Net operating loss (NOL) deduction. Include on line 21 any NOL deduction from an earlier year. Subtract it from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. On the dotted line next to line 21, enter "NOL" and show the amount of the deduction in parentheses. See Pub. 536 for details.

Medicaid waiver payments to care provider. Certain Medicaid waiver payments you received for caring for someone living in your home with you may be nontaxable. If these payments were incorrectly reported to you in box 1 of Form(s) W-2, and you can't get a corrected Form W-2, include the amount on line 7. On line 21, subtract the nontaxable amount of the payments from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. Enter "Notice 2014-7" and the nontaxable amount on the dotted line next to line 21. For more information about these payments, see Pub. 525.

Line 23 Educator Expenses

If you were an eligible educator in 2015, you can deduct on line 23 up to \$250 of qualified expenses you paid in 2015. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses on line 23. You may be able to deduct expenses that are more than the \$250 (or \$500) limit on Schedule A, line 21. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

2015 Form 1040—Line 32

take the retirement savings contributions credit. See the instructions for line 51.

5. If you made contributions to your IRA in 2015 that you deducted for 2014, do not include them in the worksheet.

6. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, or in box 7 of Form 1099-MISC, do not include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 15b of Form 1099-MISC. If it isn't, contact your employer or the payer for the amount of the income.

7. You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 32.

8. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 15a and 15b.

9. Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.

10. Do not include any repayments of qualified reservist distributions. You can't deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590-A.

11. If the total of your IRA deduction on line 32 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2015, see Pub. 590-A for special rules.



**TIP** By April 1 of the year after the year in which you turn age 70½, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590-B.

**Married persons filing separately.** If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2015.



**TIP** You may be able to take the retirement savings contributions credit. See the line 51 instructions.

**Were You Covered by a Retirement Plan?**

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be re-

2015 Form 1040—Lines 29 Through 32

**Line 32**  
**IRA Deduction**

**TIP** If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2015, you must report them on Form 8606.

If you made contributions to a traditional IRA for 2015, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on line 11. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. For more details, see Pub. 590-A. A statement should be sent to you by May 31, 2016, that shows all contributions to your traditional IRA for 2015.

Use the IRA Deduction Worksheet to figure the amount, if any, of your IRA deduction. But read the following 11-item list before you fill in the worksheet.

1. If you were age 70½ or older at the end of 2015, you can't deduct any contributions made to your traditional IRA for 2015 or treat them as nondeductible contributions.
2. You can't deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 51.
3. If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2015, do not use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590-A to figure the amount, if any, of your IRA deduction.
4. You can't deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the Federal Thrift Savings Plan. These amounts aren't included as income in box 1 of your Form W-2. But you may be able to

Medicare premiums you voluntarily pay to obtain insurance in your name that is similar to qualifying private health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer can't be used to figure the deduction.

For more details, see Pub. 535.

If you qualify to take the deduction, use the Self-Employed Health Insurance Deduction Worksheet to figure the amount you can deduct.

**Exceptions.** Use Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if any of the following applies.

- You had more than one source of income subject to self-employment tax.
- You file Form 2555 or 2555-EZ.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

Use Pub. 974 instead of the worksheet in these instructions if the insurance plan established, or considered to be established, under your business was obtained through the Marketplace and you are claiming the premium tax credit.

**Line 30**

**Penalty on Early Withdrawal of Savings**

The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

**Lines 31a and 31b**

**Alimony Paid**

If you made payments to or for your spouse or former spouse under a divorce or separation instrument, you may be able to take this deduction. Use [Topic 452](#) or see Pub. 504.

more-than-2% shareholder. Health insurance premiums paid or reimbursed by the S corporation are shown as wages on Form W-2.

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

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

If you are a more-than-2% shareholder in an S corporation, the policy can be either in your name or in the name of the S corporation. You can either pay the premiums yourself or the S corporation can pay them and report them as wages. If the policy is in your name and you pay the premiums yourself, the S corporation must reimburse you. You can deduct the premiums only if the S corporation reports the premiums paid or reimbursed as wages in box 1 of your Form W-2 in 2015 and you also report the premium payments or reimbursements as wages on Form 1040, line 7.

But if you were also eligible to participate in any subsidized health plan maintained by you or your spouse's employer for any month or part of a month in 2015, amounts paid for health insurance coverage for that month can't be used to figure the deduction. Also, if you were eligible for any month or part of a month to participate in any subsidized health plan maintained by the employer of either your dependent or your child who was under age 27 at the end of 2015, do not use amounts paid for coverage for that month to figure the deduction.

**Example.** If you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you can't use amounts paid for health insurance coverage for September through December to figure your deduction.

2015 Form 1040—Lines 32 and 33

**IRA Deduction Worksheet—Continued**

7. Multiply lines 6a and 6b by the percentage below that applies to you. If the result is a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.

- Single, head of household, or married filing separately, multiply by 55% (0.55) (or by 65% (0.65) in the column for the IRA of a person who is age 50 or older at the end of 2015).
- Married filing jointly or qualifying widow(er) multiply by 27.5% (0.275) (or by 32.5% (0.325) in the column for the IRA of a person who is age 50 or older at the end of 2015). But if checked "No," enter the result on line 1a or 1b, then in the column for the IRA of the person who wasn't covered by a retirement plan multiply by 55% (0.55) (or by 65% (0.65) if age 50 or older at the end of 2015).

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

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

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

10. Add lines 8 and 9.

11. Enter traditional IRA contributions made, or that will be made by the due date of your 2015 return not counting extensions (April 18, 2016, for most people), for 2015 to your IRA on line 11a and to your spouse's IRA on line 11b.

12. On line 12a, enter the **smallest** of line 7a, 10, or 11a. On line 12b, enter the **smallest** of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8666).

**Line 33 Student Loan Interest Deduction**

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

- You paid interest in 2015 on a qualified student loan (defined later).
- Your filing status is any status except married filing separately.
- Your modified adjusted gross income (AGI) is less than: \$80,000 if single, head of household, or qualifying widow(er); \$160,000 if married filing jointly. Use lines 2 through 4 of the worksheet in these instructions to figure your modified AGI.
- You, or your spouse if filing jointly, aren't claimed as a dependent on someone else's (such as your parent's) 2015 tax return.

Use the worksheet in these instructions to figure your student loan interest deduction.

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

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

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.

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2015 Form 1040—Line 32

**IRA Deduction Worksheet—Line 32**

**Keep for Your Records**

If you were age 70½ or older at the end of 2015, you can't deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. Do not complete this worksheet for anyone age 70½ or older at the end of 2015. If you are married filing jointly and only one spouse was under age 70½ at the end of 2015, complete this worksheet only for that spouse.

**Before you begin:**

- ✓ Be sure you have read the 11-item list in the instructions for this line. You may not be able to use this worksheet.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2015, enter "D" on the dotted line next to Form 1040, line 32. If you do not, you may get a math error notice from the IRS.

**Your IRA**

1a. Were you covered by a retirement plan (see *Here You Covered by a Retirement Plan?*)?  Yes  No

1b. If married filing jointly, was your spouse covered by a retirement plan?  Yes  No

Next, if you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.

- \$5,500, if under age 50 at the end of 2015.
- \$6,500, if age 50 or older but under age 70½ at the end of 2015.

Otherwise, go to line 2.

2. Enter the amount shown below that applies to you.

- Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 2015, enter \$71,000.
- Qualifying widow(er), enter \$118,000.
- Married filing jointly, enter \$118,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$193,000 for the person who wasn't covered by a plan.
- Married filing separately and you lived with your spouse at any time in 2015, enter \$10,000.

3. Enter the amount from Form 1040, line 22.

4. Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36.

5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns.

6. Is the amount on line 5 less than the amount on line 2?

No. None of your IRA contributions are deductible. For details on 2015, enter \$10,000.

Yes. Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.

- If single, head of household, or married filing separately, and the result is \$10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8.
  - i. \$3,500, if under age 50 at the end of 2015.
  - ii. \$6,500, if age 50 or older but under age 70½ at the end of 2015.
- If the result is less than \$10,000, go to line 7.
- If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who wasn't covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.
  - i. \$5,500, if under age 50 at the end of 2015.
  - ii. \$6,500, if age 50 or older but under age 70½ at the end of 2015.

Otherwise, go to line 7.

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2015 Form 1040—Lines 35 Through 40

construction of real property in the United States.

- 3. Any lease, rental, license, sale, exchange, or other disposition of:
  - a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part in the United States.
  - b. Any qualified film you produced, or
  - c. Electricity, natural gas, or potable water you produced in the United States.

**Keep for Your Records**

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

<p>1. Enter the total interest you paid in 2015 on qualified student loans (see the instructions for line 33). <b>Do not</b> enter more than \$2,500</p> <p>2. Enter the amount from Form 1040, line 22</p> <p>3. Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36</p> <p>4. Subtract line 3 from line 2</p> <p>5. Enter the amount shown below for your filing status.</p> <ul style="list-style-type: none"> <li>• Single, head of household, or qualifying widow(er)—\$65,000</li> <li>• Married filing jointly—\$130,000</li> </ul> <p>6. Is the amount on line 4 more than the amount on line 5?</p> <p><input type="checkbox"/> No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9.</p> <p><input type="checkbox"/> Yes. Subtract line 5 from line 4</p> <p>7. Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000</p> <p>8. Multiply line 1 by line 7</p> <p>9. <b>Student loan interest deduction.</b> Subtract line 8 from line 1. Enter the result here and on Form 1040, line 33. <b>Do not</b> include this amount in figuring any other deduction on your return (such as on Schedule A, E, etc.)</p>	<p>1.</p> <p>2.</p> <p>3.</p> <p>4.</p> <p>5.</p> <p>6.</p> <p>7.</p> <p>8.</p> <p>9.</p>	<p>1.</p> <p>2.</p> <p>3.</p> <p>4.</p> <p>5.</p> <p>6.</p> <p>7.</p> <p>8.</p> <p>9.</p>
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**Line 35 Domestic Production Activities Deduction**

You may be able to deduct up to 9% of your qualified production activities income from the following activities:

1. Construction of real property performed in the United States.
2. Engineering or architectural services performed in the United States for

**Line 33 Tuition and Fees**

If you paid qualified tuition and fees for yourself, your spouse, or your dependent(s), you may be able to take this deduction. See Form 8917.

**Line 35**

You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for lines 50 and 68 for details.

2015 Form 1040—Lines 33 Through 35

board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. For details, see Pub. 970.

**Qualified higher education expenses.** Qualified higher education expenses generally include tuition, fees, room and

3. Any person you could have claimed as a dependent for the year the loan was taken out except that:

- a. The person filed a joint return,
- b. The person had gross income that was equal to or more than the exemption amount for that year (\$4,000 for 2015), or
- c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

However, a loan isn't a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. For details, see Pub. 970.

**Student Loan Interest Deduction Worksheet—Line 33**

any 12, 2015, your spouse isn't considered age 65. Do not check the box.

**Death of taxpayer in 2015.** If you are preparing a return for someone who died in 2015, see Pub. 501 before completing line 39a.

**Blindness**

If you were not totally blind as of December 31, 2015, you must get a statement certified by your eye doctor (ophthalmologist or optometrist) that:

- You can't see better than 20/200 in your better eye with glasses or contact lenses, or
- Your field of vision is 20 degrees or less.

If your eye condition isn't likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor (ophthalmologist or optometrist) to this effect instead.

You must keep the statement for your records.

**Line 39b**

If your filing status is married filing separately (box 3 is checked), and your spouse itemizes deductions on his or her return, check the box on line 39b. Also check that box if you were a dual-status alien. But if you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident alien at the end of 2015 and you and your spouse agree to be taxed on your combined worldwide income, do not check the box.

**Line 40**

**Itemized Deductions or Standard Deduction**

In most cases, your federal income tax will be less if you take the larger of your itemized deductions or standard deduction.

**Itemized Deductions**

To figure your itemized deductions, fill in Schedule A.

**Standard Deduction**

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

• Contributions to section 501(c)(18) (D) pension plans (see Pub. 525). Identify as "501(c)(18)(D)."

• Contributions by certain chaplains to section 402(b) plans (see Pub. 517). Identify as "402(b)."

• Attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions (see Pub. 525). Identify as "UDC."

• Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award includable in your gross income. Identify as "WBF."

**Line 37**

If line 37 is less than zero, you may have an operating loss that you can carry to another tax year. See the instructions for Form 1045 for details.

**Tax and Credits**

**Line 39a**

If you were born before January 2, 1951, or were blind at the end of 2015, check the appropriate box(es) on line 39a. If you were married and checked the box on Form 1040, line 6b, and your spouse was born before January 2, 1951, or was blind at the end of 2015, also check the appropriate box(es) for your spouse. Be sure to enter the total number of boxes checked. Do not check any box(es) for your spouse if your filing status is head of household.

**Death of spouse in 2015.** If your spouse was born before January 2, 1951, but died in 2015 before reaching age 65, do not check the box that says "Spouse was born before January 2, 1951."

A person is considered to reach age 65 on the day before his or her 65th birthday.

**Example.** Your spouse was born on February 14, 1950, and died on February 13, 2015. Your spouse is considered age 65 at the time of death. Check the appropriate box for your spouse on line 39a. However, if your spouse died on February 14, 2015, your spouse is considered age 65 on the day before his or her 65th birthday.

**Archer MSA deduction (see Form 8853).** Identify as "MSA."

**Jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury.** Identify as "Jury Pay."

**Deductible expenses related to income reported on line 21 from the rental of personal property engaged in for profit.** Identify as "PPR."

**Reforestation amortization and expenses (see Pub. 535).** Identify as "RFST."

**Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525).** Identify as "Sub-Pay TRA."

**Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525).** Identify as "Sub-Pay TRA."

**Archer MSA deduction (see Form 8853).** Identify as "MSA."

**Jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury.** Identify as "Jury Pay."



**Deductible expenses related to income reported on line 21 from the rental of personal property engaged in for profit.** Identify as "PPR."

**Reforestation amortization and expenses (see Pub. 535).** Identify as "RFST."

**Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525).** Identify as "Sub-Pay TRA."

2015 Form 1040—Line 40

**Standard Deduction Chart for People Who Were Born Before January 2, 1951, or Were Blind**

Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above. Enter the number from the box on Form 1040, line 39a   Do not use the number of exemptions from line 6d. 

IF your filing status is ...	AND the number in the box above is ...	THEN your standard deduction is ...
Single	1	\$7,850
	2	9,400
Married filing jointly or Qualifying widow(er)	1	\$13,850
	2	15,100
	3	16,350
	4	17,600
Married filing separately	1	\$7,550
	2	8,800
	3	10,050
	4	11,300
Head of household	1	\$10,800
	2	12,350

2015 Form 1040—Lines 40 and 42

**Line 42**

**Exemptions**  
If the amount on line 38 is over \$14,950, use the Deduction for Exemptions Worksheet to figure your deduction for exemptions.

**Exception 1 – dependent.** If you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2015 return, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

**Exception 2 – box on line 39a checked.** If you checked any box on line 39a, figure your standard deduction using the

**Standard Deduction Worksheet for Dependents—Line 40**  *Keep for Your Records*

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

- Is your earned income\* more than \$700?
  - Yes. Add \$350 to your earned income. Enter the total  1.
  - No. Enter \$1,050
- Enter the amount shown below for your filing status.
  - Single or married filing separately—\$6,300  2.
  - Married filing jointly—\$12,600
  - Head of household—\$9,250
- Standard deduction.**
  - Enter the smaller of line 1 or line 2. If born after January 1, 1951, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise, go to line 3b.  3a.
  - If born before January 2, 1951, or blind, multiply the number on Form 1040, line 39a, by \$1,250 (\$1,550 if single or head of household)  3b.
  - Add lines 3a and 3b. Enter the total here and on Form 1040, line 40.  3c.

\* Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

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2015 Form 1040—Line 44

**Keep for Your Records**

**Deduction for Exemptions Worksheet—Line 42**

1. Is the amount on Form 1040, line 38, more than the amount shown on line 4 below for your filing status?

**No.** Multiply \$4,000 by the total number of exemptions claimed on Form 1040, line 6d, and enter the result on line 42.

**Yes. Continue.**

2. Multiply \$4,000 by the total number of exemptions claimed on Form 1040, line 6d. Enter the amount from Form 1040, line 38. 2.

3. Enter the amount shown below for your filing status. 3.

4. Enter the amount shown below for your filing status.

- Single—\$258,250
- Married filing jointly or qualifying widow(er)—\$309,500
- Married filing separately—\$154,950
- Head of household—\$284,050

5. Subtract line 4 from line 3. If the result is more than \$122,500, enter -0- on line 42. 5.

6. Divide line 5 by \$2,500 (\$1,250 if married filing separately). If the result isn't a whole number, increase it to the next higher whole number (for example, increase .00004 to 1). 6.

7. Multiply line 6 by 2% (0.02) and enter the result as a decimal (rounded to at least three places). 7.

8. Multiply line 2 by line 7. 8.

9. **Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040, line 42. 9.

• You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

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

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

**Schedule D Tax Worksheet.** If you have to file Schedule D, and line 18 or 19 of Schedule D is more than zero, use the Schedule D Tax Worksheet in the instructions for Schedule D to figure the amount to enter on Form 1040, line 44.

But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

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

- You reported qualified dividends on Form 1040, line 9b.
- You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13.

1. Was under age 18 at the end of 2015.

2. Was age 18 at the end of 2015 and didn't have earned income that was more than half of the child's support, or

3. Was a full-time student at least age 19 but under age 24 at the end of 2015 and didn't have earned income that was more than half of the child's support.

But if the child files a joint return for 2015 or if neither of the child's parents was alive at the end of 2015, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1998, is considered to be age 18 at the end of 2015; a child born on January 1, 1997, is considered to be age 19 at the end of 2015; a child born on January 1, 1992, is considered to be age 24 at the end of 2015.

statement showing how you figured the tax.

**No.** Use one of the following methods to figure your tax.

**Tax Table or Tax Computation Worksheet.** If your taxable income is less than \$100,000, you must use the Tax Table, later in these instructions, to figure your tax. Be sure you use the correct column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet right after the Tax Table.

However, do not use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

- Any tax from Form 8621, line 16e, relating to a section 1291 fund. Check box c and enter the amount of the tax and "1291TAX" in the space next to that box.
- Tax from Form 8615, line 16e, generally must be used to figure the tax for any child who had more than \$2,100 of unearned income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), and who either.

**Line 44 Tax**

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

- Tax on your taxable income. Figure the tax using one of the methods described here.
- Tax from Form(s) 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.
- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.
- Tax due to making a section 962 election (the election made by a domestic shareholder of a controlled foreign corporation to be taxed at corporate rates). See section 962 for details. Check box c and enter the amount and "962" in the space next to that box. Attach a

2015 Form 1040—Line 44

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records

Before you begin: See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax. Before completing this worksheet, complete Form 1040 through line 43. If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 5 of the Foreign Earned Income Tax Worksheet. 2. Enter the amount from Form 1040, line 9b\*. 3. Are you filing Schedule D? Yes, Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-. No, Enter the amount from Form 1040, line 13. 4. Add lines 2 and 3. 5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-. 6. Subtract line 5 from line 4. If zero or less, enter -0-. 7. Subtract line 6 from line 1. If zero or less, enter -0-. 8. Enter: \$37,450 if single or married filing separately, \$74,900 if married filing jointly or qualifying widow(er), \$50,200 if head of household. 9. Enter the smaller of line 1 or line 8. 10. Enter the smaller of line 7 or line 9. 11. Subtract line 10 from line 9. This amount is taxed at 0%. 12. Enter the smaller of line 1 or line 6. 13. Enter the amount from line 11. 14. Subtract line 13 from line 12. 15. Enter: \$413,200 if single, \$232,425 if married filing separately, \$464,850 if married filing jointly or qualifying widow(er), \$439,000 if head of household. 16. Enter the smaller of line 1 or line 15. 17. Add lines 7 and 11. 18. Subtract line 17 from line 16. If zero or less, enter -0-. 19. Enter the smaller of line 14 or line 18. 20. Multiply line 19 by 15% (0.15). 21. Add lines 11 and 19. 22. Subtract line 21 from line 12. 23. Multiply line 22 by 20% (0.20). 24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet. 25. Add lines 20, 23, and 24. 26. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet. 27. Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet. \*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

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2015 Form 1040—Line 44

Foreign Earned Income Tax Worksheet—Line 44

Keep for Your Records

If Form 1040, line 43, is zero, do not complete this worksheet. 1. Enter the amount from Form 1040, line 43. 2a. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18. b. Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income. c. Subtract line 2b from line 2a. If zero or less, enter -0-. 3. Add lines 1 and 2c. 4. Figure the tax on the amount on line 3. Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet\*, Schedule D Tax Worksheet, or Form 8615, whichever applies. See the instructions for line 44 to see which tax computation method applies. (Do not use a second Foreign Earned Income Tax Worksheet to figure the tax on this line). 5. Figure the tax on the amount on line 2c. If the amount on line 2c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 2c is \$100,000 or more, use the Tax Computation Worksheet. 6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44.

\*Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess. If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above. If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filing out the Foreign Earned Income Tax Worksheet above. 1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess. 2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above. 3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess. 4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).

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Keep for Your Records

Worksheet To See if You Should Fill in Form 6251—Line 45

Before you begin: Be sure you have read the Exception in the instructions for this line to see if you must fill in Form 6251 instead of using this worksheet.

Worksheet with 16 numbered questions and corresponding input lines for tax calculations.

2015 Form 1040—Lines 45 Through 50

a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and

b. Paid to countries that are recognized by the United States and do not support terrorism.

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

Do you meet all five requirements just listed?

Yes. Enter on line 48 the smaller of (a) your total foreign taxes, or (b) the total of the amounts on Form 1040, lines 44 and 46.

No. See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

Line 49

Credit for Child and Dependent Care Expenses

You may be able to take this credit if you paid someone to care for:

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

For details, see Tax Topic 602, or Form 2441.

Line 50

Education Credits

If you (or your dependent) paid qualified expenses in 2015 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you can't take an education credit if any of the following applies.

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2015 tax return.
Your filing status is married filing separately.

Line 46

Excess Advance Premium Tax Credit Repayment

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. If advance payments were made for coverage for you, your spouse, or your dependent, complete Form 8962. If the advance payments were more than the premium tax credit you can claim, enter the amount from Form 8962, line 29.

You may have to repay excess advance premium tax credit payments even if someone else enrolled you, your spouse, or your dependent. You may also have to repay excess advance premium tax credit payments if you enrolled someone in coverage through the Marketplace whom you do not claim as a dependent on your return. For more information, see the instructions for Form 8962.

Line 48

Foreign Tax Credit

If you paid income tax to a foreign country or U.S. possession, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so. Exception. You do not have to complete Form 1116 to take this credit if all of the following apply.

- All of your foreign source gross income was from interest and dividends and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).
The total of your foreign taxes wasn't more than \$300 (not more than \$600 if married filing jointly).
You held the stock or bonds on which the dividends or interest were paid for at least 16 days and were not obligated to pay these amounts to someone else.
You are not filing Form 4563 or excluding income from sources within Puerto Rico.
All of your foreign taxes were:

Line 45

Alternative Minimum Tax (AMT)

If you aren't sure whether you owe the AMT, complete the Worksheet To See if You Should Fill in Form 6251.

Exception. Fill in Form 6251 instead of using the worksheet if you claimed or received any of the following items.

- Accelerated depreciation.
Tax-exempt interest from private activity bonds.
Intangible drilling, circulation, research, experimental, or mining costs.
Amortization of pollution-control facilities or depletion.
Income (or loss) from tax-shelter farm activities, passive activities, partnerships, S corporations, or activities for which you aren't at risk.
Income from long-term contracts not figured using the percentage-of-completion method.
Interest paid on a home mortgage not used to buy, build, or substantially improve your home.
Investment interest expense reported on Form 4952.
Net operating loss deduction.
Alternative minimum tax adjustments from an estate, trust, electing large partnership or cooperative.
Section 1202 exclusion.
Stock by exercising an incentive stock option and you didn't dispose of the stock in the same year.
Any general business credit claimed on Form 3800 if either line 6 (in Part I) or line 25 of Form 3800 is more than zero.
Qualified electric vehicle credit.
Alternative fuel vehicle refueling property tax.
Credit for prior year minimum tax.
Foreign tax credit.



Form 6251 should be filled in for certain children who are under age 24 at the end of 2015. See the instructions for Form 6251 for more information.

For help with the alternative minimum tax, go to www.irs.gov/AMT.



2015 Form 1040—Line 52

2015 Child Tax Credit Worksheet—Line 52

Keep for Your Records



- 1. To be a qualifying child for the child tax credit, the child must be your dependent, under age 17 at the end of 2015, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c. Make sure you checked the box on Form 1040, line 6c, column (4), for each qualifying child.
2. If you do not have a qualifying child, you cannot claim the child tax credit.
3. Be sure to see "Social security number" in the instructions for line 6c. If your qualifying child has an ITIN instead of an SSN, file Schedule 8812.
4. Do not use this worksheet, but use Pub. 972 instead, if:
a. You are claiming the adoption credit, mortgage interest credit, District of Columbia first-time homebuyer credit, or residential energy efficient property credit.
b. You are excluding income from Puerto Rico, or
c. You are filing Form 2555, 2555-EZ, or 4563.

Part 1

1. Number of qualifying children: [ ] x \$1,000. Enter the result. [ ]
2. Enter the amount from Form 1040, line 38. [ ]
3. Enter the amount shown below for your filing status.
Married filing jointly — \$110,000
Single, head of household, or qualifying widow(er) — \$75,000
Married filing separately — \$55,000
4. Is the amount on line 2 more than the amount on line 3?
[ ] No. Leave line 4 blank. Enter -0- on line 5, and go to line 6.
[ ] Yes. Subtract line 3 from line 2. If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.
5. Multiply the amount on line 4 by 5% (0.05). Enter the result. [ ]
6. Is the amount on line 1 more than the amount on line 5?
[ ] No.
[ ] Yes. Subtract line 5 from line 1. Enter the result. Go to Part 2. [ ]

You were a student if during any part of 5 calendar months of 2015 you:
• Were enrolled as a full-time student at a school, or
• Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

For more details, use Tax Topic 610 or see Form 8880.

made (a) contributions, other than rollover contributions, to a traditional or Roth IRA (including a myRA); (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); or (d) contributions to a 501(c)(18)(D) plan.

However, you can't take the credit if either of the following applies.

- 1. The amount on Form 1040, line 38 is more than \$30,500 (\$45,750 if head of household, \$61,000 if married filing jointly).
2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1998, (b) is claimed as a dependent on someone else's 2015 tax return, or (c) was a student (defined next).

• The amount on Form 1040, line 38, is \$90,000 or more (\$180,000 or more if married filing jointly).
• You, or your spouse, were a non-resident alien for any part of 2015 unless your filing status is married filing jointly.

You may be able to increase an education credit if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income.

For more information, see Pub. 970, the instructions for line 68, and www.irs.gov/uac/Am-Eligible-to-Claim-an-Education-Credit%3F.

Line 51

Retirement Savings Contributions Credit (Saver's Credit)

You may be able to take this credit if you, or your spouse if filing jointly,

2015 Form 1040—Line 52



Keep for Your Records

2015 Child Tax Credit Worksheet—Continued

Before you begin Part 2: ✓ Figure the amount of any credits you are claiming on Form 5695, Part II; Form 8910; Form 8936; or Schedule R.

Part 2

7. Enter the amount from Form 1040, line 47. 7

8. Add any amounts from:

Form 1040, line 48 \_\_\_\_\_

Form 1040, line 49 + \_\_\_\_\_

Form 1040, line 50 + \_\_\_\_\_

Form 1040, line 51 + \_\_\_\_\_

Form 5695, line 30 + \_\_\_\_\_

Form 8910, line 15 + \_\_\_\_\_

Form 8936, line 23 + \_\_\_\_\_

Schedule R, line 22 + \_\_\_\_\_

Enter the total. 8

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

**Yes.** <sup>SP</sup> You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

**No.** Subtract line 8 from line 7.

10. Is the amount on line 6 more than the amount on line 9?

**Yes.** Enter the amount from line 9. **This is your child tax credit.** Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

**No.** Enter the amount from line 6.



You may be able to take the **additional child tax credit** on Form 1040, line 67, if you answered "Yes" on line 9 or line 10 above.

- First, complete your Form 1040 through lines 66a and 66b.
- Then, use Schedule 8812 to figure any additional child tax credit.

10 Enter this amount on Form 1040, line 52.



2015 Form 1040—Lines 53 Through 58

Line 53

Residential Energy Credits

**Residential energy efficient property credit.** You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following during 2015:

- Qualified solar electric property for use in your home located in the United States.
- Qualified solar water heating property for use in your home located in the United States.
- Qualified fuel cell property installed on or in connection with your main home located in the United States.
- Qualified small wind energy property for use in connection with your home located in the United States.
- Qualified geothermal heat pump property installed on or in connection with your home located in the United States.

**Nonbusiness energy property credit.** You may be able to take this credit by completing and attaching Form 5695 for any of the following improvements to your main home located in the United States in 2015 if they are new and meet certain requirements for energy efficiency.

- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
- Exterior doors.
- A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat gain in your home.

You may also be able to take this credit for the cost of the following items if the items meet certain performance and quality standards:

- Certain electric heat pump water heaters, electric heat pumps, central air conditioners, and natural gas, propane, or oil water heaters.
- A qualified furnace or hot water boiler that uses natural gas, propane, or oil.
- A stove that burns biomass fuel to heat your home or to heat water for use in your home.

- An advanced main air circulating fan used in a natural gas, propane, or oil furnace.

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

**More details.** For details, see Form 5695.

Line 54

Other Credits

Enter the total of the following credits on line 54 and check the appropriate box(es). Check all boxes that apply. If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have rental property. See Form 3800 or Pub. 334.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.
- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.
- Credit for the elderly or the disabled. See Schedule R.
- Adoption credit. You may be able to take this credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2015. See the Instructions for Form 8839.
- District of Columbia first-time homebuyer credit. You can't claim this credit for a home you bought after 2011. You can claim it only if you have a credit carryforward from 2014. See Form 8859.
- Qualified plug-in electric drive motor vehicle credit. See Form 8936.
- Qualified electric vehicle credit. You can't claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have an electric vehicle passive activity credit

carried forward from a prior year. See Form 8834.

- Alternative motor vehicle credit. See Form 8910 if you placed a new fuel cell motor vehicle in service during 2015.
- Alternative fuel vehicle refueling property credit. See Form 8911.
- Credit to holders of tax credit bonds. See Form 8912.

Other Taxes

Line 58

Unreported Social Security and Medicare Tax from Forms 4137 and 8919

Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate boxes(es).

**Form 4137.** If you received tips of \$20 or more in any month and you didn't report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips.

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

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



**CAUTION** You may be charged a penalty equal to 50% of the social security and Medicare or RRTA tax due on tips you received but didn't report to your employer.

**Form 8919.** If you are an employer who received wages from an employee who didn't withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 58 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040, line 7.

2015 Form 1040—Lines 61 and 62

If you or someone in your household had minimum essential coverage in 2015, the provider of that coverage is required to send you a Form 1095-A, 1095-B, or 1095-C (with Part III completed) that lists individuals in your family who were enrolled in the coverage and shows their months of coverage.

- Individuals enrolled in health insurance coverage through the Marketplace generally receive this information on Form 1095-A, Health Insurance Marketplace Statement.
- Individuals enrolled in health insurance coverage provided by their employer generally receive this information on either Form 1095-B, Health Coverage, or on Form 1095-C, Employer-Provided Health Insurance Offer and Coverage.

- Individuals enrolled in a government-sponsored health program or in other types of coverage generally receive this information on Form 1095-B, Health Coverage.

Even if you haven't received one of these forms, you may have had health care coverage and can rely on other information you have about your coverage to complete line 61.

Your health care coverage provider may have asked for your social security number. To understand why, go to [www.irs.gov/ACJSSN](http://www.irs.gov/ACJSSN).

**Minimum essential coverage.** Most health care coverage that people have is minimum essential coverage.

- Most types of health care coverage provided by your employer.
- Many types of government-sponsored health care coverage including Medicare, most Medicaid coverage, and most health care coverage provided to veterans and active duty service members.
- Certain types of health care coverage you buy directly from an insurance company, and
- Health care coverage you buy through the Marketplace.

See the instructions for Form 8965 for more information on what qualifies as minimum essential coverage.

**Reminder - health care coverage.** If you need health care coverage, go to [www.HealthCare.gov](http://www.HealthCare.gov) to learn about

health insurance options for you and your family, how to buy health insurance, and how you might qualify to get financial assistance to buy health insurance.

**Premium tax credit.** If you, your spouse, or a dependent enrolled in health insurance through the Marketplace, you may be able to claim the premium tax credit. See the instructions for line 69 and Form 8962.

**Line 62**

**Other Taxes**

Use line 62 to report any taxes not reported elsewhere on your return or other schedules. To find out if you owe the tax, see the form or publication indicated. Enter on line 62 the total of all of the following taxes you owe.

**Additional Medicare Tax.** See Form 8959 and its instructions if the total of your 2015 wages and any self-employment income was more than:

- \$125,000 if married filing separately.
- \$250,000 if married filing jointly, or
- \$200,000 if single, head of household, or qualifying widow(er).

Also see Form 8959 if you had railroad retirement (RRRA) compensation that applies to you. If you are married filing jointly and either you or your spouse had wages or RRTA compensation of more than \$200,000, your employer may have withheld Additional Medicare Tax even if you do not owe the tax. In that case, you may be able to get a refund of the tax withheld. See the Instructions for Form 8959 to find out how to report the withheld tax on Form 8959.

Check box a if you owe the tax.

- Alternative motor vehicle credit (see Form 8910).
- Identify as "AMVCR."
- Alternative fuel vehicle refueling property credit (see Form 8911).
- Identify as "ARPCR."
- Qualified plug-in electric drive motor vehicle credit (see Form 8936).
- Identify as "8936R."
- Recapture of federal mortgage subsidy. If you sold your home in 2015

If you file Form 2555 or 2555-EZ, see Form 8960 and its instructions if the amount on Form 1040, line 38, is more than:

- \$24,200 if married filing separately.
- \$149,200 if married filing jointly or qualifying widow(er), or
- \$99,200 if single or head of household.

Check box b if you owe the tax.

**Other taxes.** For the following taxes, check box c and, in the space next to that box, enter the amount of the tax and the code that identifies it. If you need more room, attach a statement listing the amount of each tax and the code.

- Additional tax on health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."
- Additional tax on an HSA because you didn't remain an eligible individual during the testing period (see Form 8889, Part III). Identify as "HDHP."
- Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."
- Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "MedMSA."
- Recapture of the following credits:
  - Investment credit (see Form 4255). Identify as "ICR."
  - Low-income housing credit (see Form 8611). Identify as "LIHCR."
  - Indian employment credit (see Form 8845). Identify as "IECR."
  - New markets credit (see Form 8874). Identify as "NMCR."
  - Credit for employer-provided child care facilities (see Form 8882). Identify as "ECCFR."
  - Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."
  - Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."
  - Qualified plug-in electric drive motor vehicle credit (see Form 8936). Identify as "8936R."
  - Recapture of federal mortgage subsidy. If you sold your home in 2015

2015 Form 1040—Lines 59 Through 61

**Line 61**

**Health Care: Individual Responsibility**

You must either:

- Have qualifying health care coverage for every month of 2015 for yourself, your spouse (if filing jointly), and anyone you can or do claim as a dependent (you are treated as having coverage for any month in which you have coverage for at least 1 day of the month).
- Qualify for an exemption from the requirement to have health care coverage, or
- Make a shared responsibility payment with your return and enter the amount on this line.

If you had qualifying health care coverage (called minimum essential coverage) for every month of 2015 for yourself, your spouse (if filing jointly), and anyone you can or do claim as a dependent, check the box on this line and leave the entry space blank.

Otherwise, do not check the box on this line. If you, your spouse (if filing jointly), or someone you can or do claim as a dependent didn't have coverage for each month of 2015 you must either claim a coverage exemption on Form 8965 or report a shared responsibility payment on line 61. See the instructions for Form 8965 for information on coverage exemptions and figuring the shared responsibility payment.

You can check the box even if:

- A dependent child who was born or adopted during the year was not covered by your insurance during the month of or months before birth or adoption (but the child must have had minimum essential coverage every month of 2015 following the birth or adoption), or
- A spouse or dependent who died during the year was not covered by your insurance during the month of death and months after death (but he or she must have had minimum essential coverage every month of 2015 he or she was alive).

If you can be claimed as a dependent, do not check the box on this line. Leave the entry space blank. You do not need to attach Form 8965 or see its instructions.

**Line 60a**

**Household Employment Taxes**

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

- You paid any one household employee (defined below) cash wages of \$1,900 or more in 2015. Cash wages include wages paid by check, money order, etc. But do not count amounts paid to an employee who was under age 18 at any time in 2015 and was a student.
- You withheld federal income tax during 2015 at the request of any household employee.
- You paid total cash wages of \$1,000 or more in any calendar quarter of 2014 or 2015 to household employees.

Any person who does household work is a household employee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, nannies, health aides, housekeepers, yard workers, and similar domestic workers.

**Line 60b**

**First-time Homebuyer Credit Repayment**

Enter the first-time homebuyer credit you have to repay if:

- You bought the home in 2008, or
- The home you bought was destroyed, condemned, or sold under threat of condemnation in 2013 and that event occurred during the 36-month period that began on the date you bought the home.

If you bought the home in 2008 and owned and used it as your main home for all of 2015, you can enter your 2015 repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule.

**Line 59**

**Additional Tax on IRAs, Other Qualified Retirement Plans, etc.**

If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax, and if you must file Form 5329. Also see Form 5329 and its instructions for definitions of the terms used here.

- You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution wasn't rolled over in a qualified rollover contribution.
- Excess contributions were made to your IRA, Coverdell education savings account (ESA), Archer MSA, health savings account (HSA), or ABLE account.
- You received a taxable distribution from a Coverdell ESA, qualified tuition program, or ABLE account.
- You were born before July 1, 1994, and didn't take the minimum required distribution from your IRA or other qualified retirement plan.

**Exception.** If only item (1) applies and distribution code 1 is correctly shown in box 7 of all your Forms 1099-R, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (0.10) and enter the result on line 59. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, line 15b or line 16b, or on Form 4972. Also, enter "No" under the heading *Other Taxes* to the left of line 59 to indicate that you do not have to file Form 5329. But you must file Form 5329 if distribution code 1 is incorrectly shown in box 7 of Form 1099-R or you qualify for an exception, such as the exceptions for qualified medical expenses, qualified higher education expenses, qualified first-time homebuyer distributions, or a qualified reservist distribution.

2015 Form 1040—Lines 66a and 66b

## Lines 66a and 66b—Earned Income Credit (EIC)

### What is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any tax or did not have any tax withheld.

### To Take the EIC:

- Follow the steps below.
  - Complete the worksheet that applies to you or let the IRS figure the credit for you.
  - If you have a qualifying child, complete and attach Schedule EIC.
- For help in determining if you are eligible for the EIC, go to [www.irs.gov/eic](http://www.irs.gov/eic) and click on "EITC Assistant." This service is available in English and Spanish.



*If you take the EIC even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you won't be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you won't be allowed to take the credit for 10 years. See Form 8862, who must file, later. You may also have to pay penalties.*

### Step 1 All Filers

- If, in 2015:
  - 3 or more children lived with you, is the amount on Form 1040, line 38, less than \$47,747 (\$53,267 if married filing jointly)?
    - Yes.** Continue  **No.** Skip question 3; go to question 4.
  - 2 children lived with you, is the amount on Form 1040, line 38, less than \$44,454 (\$49,974 if married filing jointly)?
    - Yes.** Continue  **No.** Skip question 3; go to question 4.
  - 1 child lived with you, is the amount on Form 1040, line 38, less than \$39,131 (\$44,651 if married filing jointly)?
    - Yes.** Continue  **No.** Skip question 3; go to question 4.
  - No children lived with you, is the amount on Form 1040, line 38, less than \$4,820 (\$20,330 if married filing jointly)?
    - Yes.** Continue  **No.** Skip question 3; go to question 4.

\*If line 13 is a loss, enter -0.

Investment Income =

- Add the amounts from Form 1040:
 

Line 8a	_____	+	_____
Line 8b	_____	+	_____
Line 9a	_____	+	_____
Line 13*	_____	+	_____

### Step 2 Investment Income

- Are you filing Form 2555 or 2555-EZ (relating to foreign earned income)?
    - Yes.**  **No.** Continue
- You can't take the credit.

- Are you or your spouse a nonresident alien for any part of 2015?
  - Yes.** See *Nonresident Aliens, later, under Definitions and Special Rules.*  **No.** Go to Step 2.

- Do any of the following apply for 2015?
  - You are filing Schedule E.
  - You are reporting income from the rental of personal property not used in a trade or business.
  - You are filing Form 8814 (relating to election to report child's interest and dividends on your return).
  - You have income or loss from a passive activity.

2015 Form 1040—Lines 62 Through 65

If you had Additional Medicare Tax withheld, include the amount shown on Form 8959, line 24, in the total on line 64. Attach Form 8959.

Also include on line 64 any federal income tax withheld that is shown on a Schedule K-1.

### Line 65

#### 2015 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2015. Include any overpayment that you applied to your 2015 estimated tax from:

- Your 2014 return, or
- An amended return (Form 1040X).

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you can't agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate returns for 2015. For an example and more information, see Pub. 505. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2015 or in 2016 before filing a 2015 return.

**Divorced taxpayers.** If you got divorced in 2015 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040. If you were divorced and remarried in 2015, enter your present spouse's SSN in the space provided on the front of Form 1040. Also, under the heading *Payments* to the left of line 65, follow by "DIV."

**Name change.** If you changed your name and you made estimated tax payments using your former name, attach a statement to the front of Form 1040 that explains all the payments you and your spouse made in 2015 and the name(s) and SSN(s) under which you made them.

See section 409A(a)(1)(B) for details. Identify as "NQDC."

17. Additional tax on compensation you received from a nonqualified deferred compensation plan described in section 457A if the compensation would have been includable in your income in an earlier year except that the amount wasn't determinable until 2015. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 457A(e)(2). See section 457A for details. Identify as "457A."

18. Tax on noneffectively connected income for any part of the year you were a nonresident alien (see the instructions for Form 1040NR). Identify as "1040NR."

19. Any interest amount from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund. Identify as "1291INT."

20. Any interest amount from Form 8621, line 24. Identify as "1294INT."

### Payments

#### Line 64

#### Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 64. The amount withheld should be shown in box 2 of Form W-2 and in box 4 of Form W-2G or 1099-R. Attach your Form(s) W-2 to the front of your return. Attach Forms W-2G and 1099-R to the front of your return if federal income tax was withheld.

If you received a 2015 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, railroad retirement benefits, or other income you received, include the amount withheld in the total on line 64. This should be shown in box 4 of Form 1099, box 6 of Form SSA-1099, or box 10 of Form RRB-1099.

and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as "FMSR."

7. Section 72(m)(5) excess benefits tax (see Pub. 560). Identify as "Sec. 72(m)(5)."

8. Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N. Identify as "UT."

9. Golden parachute payments. If you received an excess parachute payment (EPP), you must pay a 20% tax on it. This tax should be shown in box 12 of Form W-2 with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 13. Identify as "EPP."

10. Tax on accumulation distribution of trusts (see Form 4970). Identify as "ADT."

11. Excise tax on insider stock compensation from an expatriated corporation. See section 4985. Identify as "ISC."

12. Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as "453(i)(3)."

13. Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. Identify as "453A(c)."

14. Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as "FTPP."

15. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "8697" or "8866."

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

2015 Form 1040—Lines 66a and 66b

1. Do you have at least one child who meets the conditions to be your qualifying child?

- Yes.** The child must have a valid social security number (SSN) as defined later, unless the child was born and died in 2015. If at least one qualifying child has a valid SSN (or was born or died in 2015), go to question 2. Otherwise, you can't take the credit.

2. Are you filing a joint return for 2015?

- Yes.** Skip question 3 and Step 4; go to Step 5.
- No.** Continue →

3. Could you be a qualifying child of another person for 2015? (Check "No" if the other person isn't required to file, and isn't filing, a 2015 tax return or is filing a 2015 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

- Yes.** You can't take the credit. Enter "No" on the dotted line next to line 66a.
- No.** Skip Step 4; go to Step 5.

**Step 4 Filers Without a Qualifying Child**

1. Is the amount on Form 1040, line 38, less than \$14,820 (\$20,330 if married filing jointly)?

- Yes.** Continue → You can't take the credit.
- No.** You can't take the credit.

2. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2015? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1950, and before January 2, 1991.) If your spouse died in 2015 or if you are preparing a return for someone who died in 2015, see Pub. 596 before you answer.

- Yes.** Continue → You can't take the credit.
- No.** You can't take the credit. Enter "No" on the dotted line next to line 66a.

3. Was your main home and your spouse's if filing a joint return, in the United States for more than half of 2015? Members of the military stationed outside the United States, see *Members of the military*, later, before you answer.

- Yes.** Continue → You can't take the credit. Enter "No" on the dotted line next to line 66a.
- No.** You can't take the credit. Enter "No" on the dotted line next to line 66a.

**Step 3 Qualifying Child**

A qualifying child for the EIC is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

Under age 19 at the end of 2015 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2015, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who isn't filing a joint return for 2015 or is filing a joint return for 2015 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples)

AND

Who lived with you in the United States for more than half of 2015.



You can't take the credit for a child who didn't live with you for more than half the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.



If the child didn't live with you for more than half of 2015 because of a temporary absence, birth, death, or kidnapping, see Exception to time lived with you, later.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2015, see Qualifying child of more than one person, later. If the child was married, see Married child, later.

7. Subtract line 6 from line 1 . . . . . 7.

8. Enter all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040, line 66b. See *Combat pay, nontaxable*, later . . . . . 8.



Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay, before making the election.

9. Add lines 7 and 8. This is your earned income . . . . . 9.

2. Were you self-employed at any time in 2015, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?

- Yes.** Skip question 3 and Step 6; go to Worksheet B.
- No.** Continue →

3. If you have:

- 3 or more qualifying children, is your earned income less than \$47,747 (\$53,267 if married filing jointly)?
- 2 qualifying children, is your earned income less than \$44,454 (\$49,974 if married filing jointly)?
- 1 qualifying child, is your earned income less than \$39,131 (\$44,651 if married filing jointly)?
- No qualifying children, is your earned income less than \$14,820 (\$20,330 if married filing jointly)?

- Yes.** Go to Step 6.  **No.** You can't take the credit.

**Step 6 How To Figure the Credit**

1. Do you want the IRS to figure the credit for you?

- Yes.** See *Credit*  **No.** Go to Worksheet A, figured by the IRS, later.

**Definitions and Special Rules**

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

**Church employees.** Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section B, line 5a. Subtract that amount from the amount on Form 1040, line 7, and enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040, line 7). Be sure to answer "Yes" to question 2 in Step 5.

**Clergy.** The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 7:

2015 Form 1040—Lines 66a and 66b

4. Are you filing a joint return for 2015?

- Yes.** Skip questions 5 and 6; go to Step 5.
- No.** Continue →

5. Could you be a qualifying child of another person for 2015? (Check "No" if the other person isn't required to file, and isn't filing, a 2015 tax return or is filing a 2015 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

- Yes.** You can't take the credit. Enter "No" on the dotted line next to line 66a.
- No.** Continue →

6. Can you be claimed as a dependent on someone else's 2015 tax return?

- Yes.** You can't take the credit.
- No.** Go to Step 5.

**Step 5 Earned Income**

1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of \$108.28 or more?

- Yes.** See *Clergy* or *Church employees*, whichever applies.
- No.** Complete the following worksheet.

1. Enter the amount from Form 1040, line 7 . . . . . 1.
2. Enter any amount included on Form 1040, line 7, that is a taxable scholarship or fellowship grant not reported on a Form W-2 . . . . . 2.
3. Enter any amount included on Form 1040, line 7, that you received for work performed while an inmate in a penal institution. (Enter "PRI" and the same amount on the dotted line next to Form 1040, line 7) . . . . . 3.
4. Enter any amount included on Form 1040, line 7, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan. (Enter "DFC" and the same amount on the dotted line next to Form 1040, line 7). This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received . . . . . 4.
5. Enter any amount included on Form 1040, line 7, that is a Medicaid waiver payment you exclude from income. (See the instructions for line 21) . . . . . 5.
6. Add lines 2, 3, 4, and 5 . . . . . 6.

2015 Form 1040—Lines 66a and 66b

- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2015. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the highest adjusted gross income (AGI) for 2015.

• If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2015.

- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2015, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

**Example.** Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter doesn't meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just described, you can claim your daughter as a qualifying child for all of the six tax benefits listed here for which you otherwise qualify. Your mother can't claim any of the six tax benefits listed here unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 596.

If you won't be taking the EIC with a qualifying child, enter "No" on the dotted line next to line 66a. Otherwise, go to Step 3, question 1.

**Social security number (SSN).** For the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. How-

2015 Form 1040—Lines 66a and 66b

- 2 years after the most recent tax year for which there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or
- 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.

**Foster child.** A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

**Married child.** A child who was married at the end of 2015 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule for *Children of divorced or separated parents* in the instructions for line 6c.

**Members of the military.** If you were on extended active duty outside the United States, your main home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you do not serve more than 90 days.

**Nonresident aliens.** If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you can't take the EIC. Enter "No" on the dotted line next to line 66a.

**Permanently and totally disabled.** A person is permanently and totally disabled if, at any time in 2015, the person couldn't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

**Qualifying child of more than one person.** Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* in the instructions for line 6c applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 52 and 67).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 49).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 66a and 66b).

No other person can take any of the six tax benefits just listed unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.

1. Enter "Clergy" on the dotted line next to Form 1040, line 66a.
2. Determine how much of the amount on Form 1040, Section B, line 2, was also reported on Schedule SE, Section A, line 2, or Section B, line 2.
3. Subtract that amount from the amount on Form 1040, line 7. Enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040, line 7).
4. Be sure to answer "Yes" to question 2 in Step 5.

**Combat pay, nontaxable.** If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 596. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code O. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one can also make it but doesn't have to.

**Credit figured by the IRS.** To have the IRS figure your EIC, line 66a, enter "EIC" on the dotted line next to Form 1040, line 66a.

2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 66b. See *Combat pay, nontaxable*, earlier.

3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, *who must file*, later.

**Exception to time lived with you.** Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see *Kidnapped child* in the instructions for line 6c and *Members of the military*, later. A child is considered to have lived with you for more than half of 2015 if the child was born or died in 2015 and your home was this child's home for more than half the time he or she was alive in 2015.

**Form 4797 filers.** If the amount on Form 1040, line 13, includes an amount from Form 4797, you must use Worksheet I in Pub. 596 to see if you can take the EIC. Otherwise, stop; you can't take the EIC.

**Form 8862, who must file.** You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if either of the following applies.

- You filed Form 8862 for another year. The EIC was allowed for that year, and your EIC hasn't been reduced or disallowed again for any reason other than a math or clerical error.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other year was because it was determined that a child listed on Schedule EIC wasn't your qualifying child.

Also, do not file Form 8862 or take the credit for the:

ever, if "Valid for Work Only With DHS Authorization" is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

To find out how to get an SSN, see *Social Security Number (SSN)* near the beginning of these instructions. If you won't have an SSN by the date your return is due, see *What if You Can't File on Time?*

If you didn't have an SSN by the due date of your 2015 return (including extensions), you can't claim the EIC on either your original or an amended 2015 return, even if you later get an SSN. Also, if a child didn't have an SSN by the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the EIC on either your original or an amended 2015 return, even if that child later gets an SSN.

**Student.** A student is a child who during any part of 5 calendar months of 2015 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

**Welfare benefits, effect of credit on.** Any refund you receive as a result of taking the EIC can't be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

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2015 Form 1040—Lines 66a and 66b

**Worksheet B—2015 EIC—Lines 66a and 66b**



Keep for Your Records

**Use this worksheet if you answered "Yes" to Step 5, question 2.**

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

**Part 1**

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

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

2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

**Part 2**

**Self-Employed NOT Required To File Schedule SE**

For example, your net earnings from self-employment were less than \$400.

a. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.	2a	
b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.	2b	+
c. Combine lines 2a and 2b.	2c	=

\*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.

**Part 3**

**Statutory Employees Filing Schedule C or C-EZ**

3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.	3	
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**Part 4**

**All Filers Using Worksheet B**

4a. Enter your earned income from Step 5.	4a	
b. Combine lines 1e, 2c, 3, and 4a. <b>This is your total earned income.</b>	4b	

Note. If line 4b includes income on which you should have paid self-employment tax but didn't, we may reduce your credit by the amount of self-employment tax not paid.

5. If you have:
- 2 or more qualifying children, is line 4b less than \$47,747 (\$53,267 if married filing jointly)?
  - 2 qualifying children, is line 4b less than \$44,454 (\$49,974 if married filing jointly)?
  - 1 qualifying child, is line 4b less than \$39,131 (\$44,651 if married filing jointly)?
  - No qualifying children, is line 4b less than \$14,820 (\$20,330 if married filing jointly)?
- Yes.** If you want the IRS to figure your credit, see *Credit figured by the IRS*, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.
- No.** You cannot take the credit. Enter "No" on the dotted line next to line 66a.

Need more information or forms? Visit [IRS.gov](http://IRS.gov). -60-

2015 Form 1040—Lines 66a and 66b

**Worksheet A—2015 EIC—Lines 66a and 66b**



Keep for Your Records

**Before you begin:** ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 2. Otherwise, use Worksheet B.

**Part 1**

**All Filers Using Worksheet A**

1. Enter your earned income from Step 5.	1	
2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. If line 2 is zero,  You cannot take the credit. Enter "No" on the dotted line next to line 66a.	2	
3. Enter the amount from Form 1040, line 38.	3	

4. Are the amounts on lines 3 and 1 the same?

- Yes.** Skip line 5; enter the amount from line 2 on line 6.
- No.** Go to line 5.

**Part 2**

**Filers Who Answered "No" on Line 4**

5. If you have:	5	
• No qualifying children, is the amount on line 3 less than \$8,250 (\$13,750 if married filing jointly)?		
• 1 or more qualifying children, is the amount on line 3 less than \$18,150 (\$23,650 if married filing jointly)?		
<input type="checkbox"/> <b>Yes.</b> Leave line 5 blank; enter the amount from line 2 on line 6.		
<input type="checkbox"/> <b>No.</b> Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.		

**Part 3**

**Your Earned Income Credit**

6. This is your earned income credit.	6	
---------------------------------------	---	--

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

**CAUTION**

If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2015.

Need more information or forms? Visit [IRS.gov](http://IRS.gov). -59-

### 2015 Earned Income Credit (EIC) Table

**Caution.** This is not a tax table.

1. To find your credit, read down the "At least" column that includes your filing status and the number of qualifying children you are looking up from your EIC Worksheet. Worksheet S2.455, you would enter S942.

2. Then, go to the column that includes your filing status and the number of qualifying children you are looking up from your EIC Worksheet.

**Example.** If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is \$2,450, you would enter S942.

If the amount you are looking up from the worksheet is—		And your filing status is—				If the amount you are looking up from the worksheet is—		And your filing status is—					
At least	But less than	0	1	2	3	0	1	2	3	0	1	2	3
41	64	32	30	24	20	216	216	193	171	216	216	193	171
65	89	32	30	24	20	230	230	207	185	230	230	207	185
90	114	32	30	24	20	244	244	221	199	244	244	221	199
115	140	32	30	24	20	258	258	235	213	258	258	235	213
140	165	32	30	24	20	272	272	249	227	272	272	249	227
165	190	32	30	24	20	286	286	263	241	286	286	263	241
190	215	32	30	24	20	300	300	277	255	300	300	277	255
215	240	32	30	24	20	314	314	291	269	314	314	291	269
240	265	32	30	24	20	328	328	305	283	328	328	305	283
265	290	32	30	24	20	342	342	319	297	342	342	319	297
290	315	32	30	24	20	356	356	333	311	356	356	333	311
315	340	32	30	24	20	370	370	347	325	370	370	347	325
340	365	32	30	24	20	384	384	361	339	384	384	361	339
365	390	32	30	24	20	398	398	375	353	398	398	375	353
390	415	32	30	24	20	412	412	389	367	412	412	389	367
415	440	32	30	24	20	426	426	403	381	426	426	403	381
440	465	32	30	24	20	440	440	417	395	440	440	417	395
465	490	32	30	24	20	454	454	431	409	454	454	431	409
490	515	32	30	24	20	468	468	445	423	468	468	445	423
515	540	32	30	24	20	482	482	459	437	482	482	459	437
540	565	32	30	24	20	496	496	473	451	496	496	473	451
565	590	32	30	24	20	510	510	487	465	510	510	487	465
590	615	32	30	24	20	524	524	501	479	524	524	501	479
615	640	32	30	24	20	538	538	515	493	538	538	515	493
640	665	32	30	24	20	552	552	529	507	552	552	529	507
665	690	32	30	24	20	566	566	543	521	566	566	543	521
690	715	32	30	24	20	580	580	557	535	580	580	557	535
715	740	32	30	24	20	594	594	571	549	594	594	571	549
740	765	32	30	24	20	608	608	585	563	608	608	585	563
765	790	32	30	24	20	622	622	599	577	622	622	599	577
790	815	32	30	24	20	636	636	613	591	636	636	613	591
815	840	32	30	24	20	650	650	627	605	650	650	627	605
840	865	32	30	24	20	664	664	641	619	664	664	641	619
865	890	32	30	24	20	678	678	655	633	678	678	655	633
890	915	32	30	24	20	692	692	669	647	692	692	669	647
915	940	32	30	24	20	706	706	683	661	706	706	683	661
940	965	32	30	24	20	720	720	697	675	720	720	697	675
965	990	32	30	24	20	734	734	711	689	734	734	711	689
990	1,015	32	30	24	20	748	748	725	703	748	748	725	703
1,015	1,040	32	30	24	20	762	762	739	717	762	762	739	717
1,040	1,065	32	30	24	20	776	776	753	731	776	776	753	731
1,065	1,090	32	30	24	20	790	790	767	745	790	790	767	745
1,090	1,115	32	30	24	20	804	804	781	759	804	804	781	759
1,115	1,140	32	30	24	20	818	818	795	773	818	818	795	773
1,140	1,165	32	30	24	20	832	832	809	787	832	832	809	787
1,165	1,190	32	30	24	20	846	846	823	801	846	846	823	801
1,190	1,215	32	30	24	20	860	860	837	815	860	860	837	815
1,215	1,240	32	30	24	20	874	874	851	829	874	874	851	829
1,240	1,265	32	30	24	20	888	888	865	843	888	888	865	843
1,265	1,290	32	30	24	20	902	902	879	857	902	902	879	857
1,290	1,315	32	30	24	20	916	916	893	871	916	916	893	871
1,315	1,340	32	30	24	20	930	930	907	885	930	930	907	885
1,340	1,365	32	30	24	20	944	944	921	899	944	944	921	899
1,365	1,390	32	30	24	20	958	958	935	913	958	958	935	913
1,390	1,415	32	30	24	20	972	972	949	927	972	972	949	927
1,415	1,440	32	30	24	20	986	986	963	941	986	986	963	941
1,440	1,465	32	30	24	20	1,000	1,000	977	955	1,000	1,000	977	955
1,465	1,490	32	30	24	20	1,014	1,014	991	969	1,014	1,014	991	969
1,490	1,515	32	30	24	20	1,028	1,028	1,005	983	1,028	1,028	1,005	983
1,515	1,540	32	30	24	20	1,042	1,042	1,019	997	1,042	1,042	1,019	997
1,540	1,565	32	30	24	20	1,056	1,056	1,033	1,011	1,056	1,056	1,033	1,011
1,565	1,590	32	30	24	20	1,070	1,070	1,047	1,023	1,070	1,070	1,047	1,023
1,590	1,615	32	30	24	20	1,084	1,084	1,061	1,035	1,084	1,084	1,061	1,035
1,615	1,640	32	30	24	20	1,098	1,098	1,075	1,047	1,098	1,098	1,075	1,047
1,640	1,665	32	30	24	20	1,112	1,112	1,089	1,059	1,112	1,112	1,089	1,059
1,665	1,690	32	30	24	20	1,126	1,126	1,103	1,071	1,126	1,126	1,103	1,071
1,690	1,715	32	30	24	20	1,140	1,140	1,117	1,083	1,140	1,140	1,117	1,083
1,715	1,740	32	30	24	20	1,154	1,154	1,131	1,095	1,154	1,154	1,131	1,095
1,740	1,765	32	30	24	20	1,168	1,168	1,145	1,107	1,168	1,168	1,145	1,107
1,765	1,790	32	30	24	20	1,182	1,182	1,159	1,119	1,182	1,182	1,159	1,119
1,790	1,815	32	30	24	20	1,196	1,196	1,173	1,131	1,196	1,196	1,173	1,131
1,815	1,840	32	30	24	20	1,210	1,210	1,187	1,143	1,210	1,210	1,187	1,143
1,840	1,865	32	30	24	20	1,224	1,224	1,201	1,155	1,224	1,224	1,201	1,155
1,865	1,890	32	30	24	20	1,238	1,238	1,215	1,167	1,238	1,238	1,215	1,167
1,890	1,915	32	30	24	20	1,252	1,252	1,229	1,179	1,252	1,252	1,229	1,179
1,915	1,940	32	30	24	20	1,266	1,266	1,243	1,191	1,266	1,266	1,243	1,191
1,940	1,965	32	30	24	20	1,280	1,280	1,257	1,203	1,280	1,280	1,257	1,203
1,965	1,990	32	30	24	20	1,294	1,294	1,271	215	1,294	1,294	1,271	215
1,990	2,015	32	30	24	20	1,308	1,308	1,285	227	1,308	1,308	1,285	227
2,015	2,040	32	30	24	20	1,322	1,322	1,299	239	1,322	1,322	1,299	239
2,040	2,065	32	30	24	20	1,336	1,336	1,313	251	1,336	1,336	1,313	251
2,065	2,090	32	30	24	20	1,350	1,350	1,327	263	1,350	1,350	1,327	263
2,090	2,115	32	30	24	20	1,364	1,364	1,341	275	1,364	1,364	1,341	275
2,115	2,140	32	30	24	20	1,378	1,378	1,355	287	1,378	1,378	1,355	287
2,140	2,165	32	30	24	20	1,392	1,392	1,369	299	1,392	1,392	1,369	299
2,165	2,190	32	30	24	20	1,406	1,406	1,383	311	1,406	1,406	1,383	311
2,190	2,215	32	30	24	20	1,420	1,420	1,397					



Earned Income Credit (EIC) Table - Continued

Table with 13 columns: If the amount you are looking up from the worksheet is (At least, But less than), And your filing status is (Single, head of household, or qualifying widow(er) and the number of children you have), Your credit is (0, 1, 2, 3), and Your credit is (At least, But less than) for Married filing jointly and the number of children you have.

If the amount you are looking up from the worksheet is at least \$14,800 but less than \$14,820, and you have no qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$14,820 or more, and you have no qualifying children, you can take the credit.

(Continued)

Need more information or forms? Visit IRS.gov.

Earned Income Credit (EIC) Table - Continued

Table with 13 columns: If the amount you are looking up from the worksheet is (At least, But less than), And your filing status is (Single, head of household, or qualifying widow(er) and the number of children you have), Your credit is (0, 1, 2, 3), and Your credit is (At least, But less than) for Married filing jointly and the number of children you have.

If the amount you are looking up from the worksheet is at least \$14,800 but less than \$14,820, and you have no qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$14,820 or more, and you have no qualifying children, you can take the credit.

(Continued)

Need more information or forms? Visit IRS.gov.

Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you are looking up from the worksheet is-' (At least, But less than) and 'And your filing status is-' (Single head of household, Married filing jointly, etc.). Rows list income amounts from 18,900 to 21,950.

Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you are looking up from the worksheet is-' (At least, But less than) and 'And your filing status is-' (Single head of household, Married filing jointly, etc.). Rows list income amounts from 18,900 to 21,950.

(Caution. This is not a tax table.)

(Caution. This is not a tax table.)

Need more information or forms? Visit IRS.gov.

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(Continued)

(Continued)

(Continued)

Earned Income Credit (EIC) Table - Continued

Table with columns for filing status (Single, Married), number of children (0-3), and income ranges. It provides the Earned Income Credit amount for various combinations of these factors.

(Continued)

Need more information or forms? Visit IRS.gov.

Earned Income Credit (EIC) Table - Continued

Table with columns for filing status (Single, Married), number of children (0-3), and income ranges. It provides the Earned Income Credit amount for various combinations of these factors.

(Continued)

Need more information or forms? Visit IRS.gov.



Line 67

Additional Child Tax Credit

What is the Additional Child Tax Credit? This credit is for certain people who have at least one qualifying child for the child tax credit...

Two Steps To Take the Additional Child Tax Credit!

- Step 1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 52.
Step 2. Read the TIP at the end of your Child Tax Credit Worksheet...

Line 68

American Opportunity Credit

If you meet the requirements to claim an education credit (see the instructions for line 50), enter on line 68 the amount, if any, from Form 8863, line 8...

Line 69

Net Premium Tax Credit

You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Marketplace...

Line 70

Amount Paid With Request for Extension To File

If you got an automatic extension of time to file Form 1040 by filing Form 4868 or by making a payment, enter the amount of the payment or any amount you paid with Form 4868...



Line 71

Excess Social Security and Tier 1 RRTA Tax Withheld

If you, or your spouse if filing a joint return, had more than one employer for 2015 and total wages of more than \$118,500, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld...

You can't claim a refund for excess tier 2 RRTA tax on Form 1040. Instead, use Form 843.

For more details, see Pub. 505.

Line 72

Credit for Federal Tax on Fuels

Enter any credit for federal excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an off-highway business use). Attach Form 4136.

Line 73

Check the box(es) on line 73 to report any credit from Form 2439 or 8885.

If you are claiming a credit for repayment of amounts you included in your income in an earlier year because it appeared you had a right to the income, include the credit on line 73. Check box d and enter "IRC 1341" in the space next to that box...

If you made a tax payment that doesn't belong on any other line, include the payment on line 73. Check box d and enter "Tax" in the space next to that box.

If you check more than one box, enter the total of the line 73 credits and payments.

Refund

Line 75

Amount Overpaid

If line 75 is under \$1, we will send a refund only on written request.

If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income Tax Withholding and Estimated Tax Payments for 2016 under General Information, later.

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 75 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service...

2015 Form 1040—Lines 67 Through 75

Injured Spouse

If you file a joint return and your spouse has not paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 75 may be used (offset) to pay the past-due amount...

Lines 76a Through 76d

Amount Refunded to You

If you want to check the status of your refund, just use the IRS2Go app or go to IRS.gov and click on Where's My Refund. See Refund Information, later. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return...

Where's My Refund? will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

Effect of refund on benefits. Any refund you receive can't be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps)...

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Join the eight in 10 taxpayers who choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs later.

If you want us to directly deposit the amount shown on line 76a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 76b through 76d (if you want your refund deposited to only one account), or
• Check the box on line 76a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 76a. Draw a line through the boxes on lines 76b and 76d. We will send you a check instead.

Account must be in your name. Do not request a deposit of your refund to an account that isn't in your name, such as your tax return preparer's account. Although you may owe your tax return preparer a fee for preparing your return, do not have any part of your refund deposited into the preparer's account to pay the fee.

The number of refunds that can be directly deposited to a single account or prepaid debit card is limited to three a year. After this limit is reached, paper checks will be sent instead. Learn more at IRS.gov.

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
• Payment is more secure. There is no check that can get lost or stolen.
• It is more convenient. You do not have to make a trip to the bank to deposit your check.

- It saves tax dollars. It costs the government less to refund by direct deposit.
• It's proven itself. Nearly 98% of social security and veterans' benefits are sent electronically using direct deposit.



IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA (including a myRA), or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian won't accept a deposit for 2015). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return...



For more information on IRAs, see Pub. 590-A and Pub. 590-B.

2015 Form 1040—Lines 75 Through 76d

2015 Form 1040—Lines 67 Through 75

2015 Form 1040—Line 78

**Amount You Owe**

**TIP** IRS e-file offers two electronic payment options. With Electronic Funds Withdrawal, you can pay your current year balance due and also make up to four estimated tax payments. If you file early, you can schedule your payment for withdrawal from your account on a future date, up to and including the due date of the return. Or you can pay using a debit or credit card. Visit [www.irs.gov/payments](http://www.irs.gov/payments) for details on both options.

**Line 78**

**Amount You Owe**

**TIP** To save interest and penalties, pay your taxes in full by the due date of your return (not counting extensions)—April 18, 2016, for most people. You do not have to pay if line 78 is under \$1.

Include any estimated tax penalty from line 79 in the amount you enter on line 78.

You can pay online, by phone, or by check or money order. Do not include any estimated tax payment for 2016 in this payment. Instead, make the estimated tax payment separately.

**Bad check or payment.** The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This penalty also applies to other forms of payment if the IRS doesn't receive the funds. Use [Topic 206](http://www.irs.gov/Topic/206).

**Pay Online**

Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to [www.irs.gov/payments](http://www.irs.gov/payments). You can pay using either of the following methods:

- **IRS Direct Pay** for online transfers from your checking or savings account.
- Debit or credit card. Click on "Pay by Card."

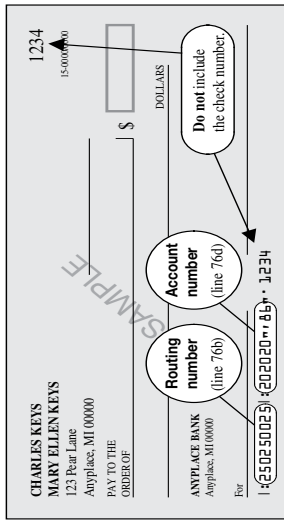
Also see the e-file information under *Amount You Owe*, earlier, for information.

Need more information or forms? Visit [irs.gov](http://irs.gov).

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2015 Form 1040—Lines 76a Through 76j

**Sample Check—Lines 76b Through 76d**



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

financial institution(s) won't allow a refund to be deposited unless the name on the refund matches the name on the account.

- Three direct deposits of tax refunds have already been made to the same account or prepaid debit card.
- You haven't given a valid account number.
- You file your 2015 return after December 31, 2016.
- Any numbers or letters on lines 76b through 76d are crossed out or whitened out.

**TIP** The IRS isn't responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.

**Line 77**

**Applied to Your 2016 Estimated Tax**

Enter on line 77 the amount, if any, of the overpayment on line 75 you want applied to your 2016 estimated tax. We will apply this amount to your account unless you include a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the statement.

**TIP** This election to apply part or all of the amount overpaid to your 2016 estimated tax can't be changed later.

Need more information or forms? Visit [irs.gov](http://irs.gov).

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**myRA**. If you already have a myRA account, you can request a deposit of your refund (or part of it) to your myRA account. A myRA is a starter retirement account offered by the Department of the Treasury. For more information on myRA and to open a myRA account online, visit [www.myrA.gov](http://www.myrA.gov).

**TreasuryDirect**. You can request a deposit of your refund (or part of it) to a TreasuryDirect online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to [www.publicdebt.treas.gov/index.html](http://www.publicdebt.treas.gov/index.html).

**Form 8888.** You can have your refund directly deposited into more than one account or use it to buy up to \$5,000 in paper series I savings bonds. You do not need a TreasuryDirect account to do this. For more information, see the Form 8888 instructions.

**Line 76a**

You can't file Form 8888 to split your refund into more than one account or buy paper series I savings bonds if Form 8879 is filed with your return.

**Line 76b**

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check shown here, the routing number is 250250025. Charles and Mary Ellen Keys would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 76b if:

- The routing number on a deposit slip is different from the routing number on your checks.
- Your deposit is to a savings account that doesn't allow you to write checks.
- Your checks state they are payable through a financial institution different from the one at which you have your checking account, or
- Your deposit is to a myRA.

**Line 76c**

Check the appropriate box for the type of account. Do not check more than one

return, enter the SSN shown first on your tax return.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter \$ XXX- or \$ XXX\*).

Then, complete Form 1040-V following the instructions on that form and enclose it in the envelope with your tax return and payment.



You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4P or W-4F, or (c) make estimated tax payments for 2016. See Income Tax Withholding and Estimated Tax Payments for 2016 under General Information, later.

**What If You Can't Pay?**

If you can't pay the full amount shown on line 78 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

**Installment agreement.** Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by the due date of your return (not counting extensions)—April 18, 2016, for most people. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to [irs.gov](http://irs.gov) and click on [Apply for an Online Payment Plan](http://ApplyForAnOnlinePaymentPlan).

**Extension of time to pay.** If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by the due date of your return (not counting extensions)—April 18, 2016, for most people. An extension generally

tion about the Electronic Funds Withdrawal payment option offered when e-filing your return.

**Pay by Phone**

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods.

- Direct transfer using Electronic Federal Tax Payment System (EFTPS).
- Debit or credit card.

**Direct transfer.** To use EFTPS, you must be enrolled. You can enroll online or have an enrollment form mailed to you. To make a payment using EFTPS, call 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829. For more information about EFTPS, go to [www.irs.gov/payments](http://www.irs.gov/payments).

**Debit or credit card.** To pay using a debit or credit card, you can call one of the following service providers. There is a convenience fee charged by these providers that varies by provider, card type, and payment amount.

Official Payments Corporation  
1-888-UPAY-TAX™  
(1-888-872-9829)  
[www.officialpayments.com](http://www.officialpayments.com)

Link2Gov Corporation  
1-888-PAY-1040™  
(1-888-729-1040)  
[www.PAY1040.com](http://www.PAY1040.com)

WorldPay US, Inc.  
1-844-729-8298  
(1-844-PAY-TAX-8™)  
[www.payUStax.com](http://www.payUStax.com)

For the latest details on how to pay by phone, go to [www.irs.gov/payments](http://www.irs.gov/payments).

**Pay by Check or Money Order**

Make your check or money order payable to "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2015 Form 1040" and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint

2015 Form 1040—Lines 78 and 79

made on time and for the required amount.

For most people, the "tax shown on your 2014 return" is the amount on your 2014 Form 1040, line 63, minus the total of any amounts shown on lines 61, 66a, 67, 68, 69, and 72 and Forms 8828, 4137, 5329 (Parts III through VIII only), and 8919. Also subtract from line 63 any:

- Tax on an excess parachute payment.
- Excise tax on insider stock compensation of an expatriated corporation.
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 63, include household employment taxes only if line 64 is more than zero or you would have owed the estimated tax penalty for 2014 even if you didn't include those taxes.

Figuring the Penalty

If the Exception just described doesn't apply and you choose to figure the penalty yourself, use Form 2210 (or 2210-F for farmers and fishermen).

Enter any penalty on line 79. Add the penalty to any tax due and enter the total on line 78.

However, if you have an overpayment on line 75, subtract the penalty from the amount you would otherwise enter on line 76a or line 77. Lines 76a, 77, and 79 must equal line 75.

If the penalty is more than the overpayment on line 75, enter -0- on lines 76a and 77. Then subtract line 75 from line 79 and enter the result on line 78.

Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



Because Form 2210 is completed, you can leave line 79 blank and the IRS will figure the penalty and send you a bill. We won't charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your

penalty. But you must file Form 2210 under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2015 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the IRS any information that is missing from your return.
- Call the IRS for information about the processing of your return or the status of your refund or payment(s).
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

You aren't authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

The authorization will automatically expire no later than the due date (not counting extensions) for filing your 2016 tax return. This is April 18, 2017, for most people.

Sign Your Return

Form 1040 isn't considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse can't sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you

won't be granted for more than 6 months. If you pay after that date, you will be charged interest on the tax not paid by April 15, 2016. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

Line 79

Estimated Tax Penalty

You may owe this penalty if:

- Line 78 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You didn't pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the "tax shown on your return" is the amount on your 2015 Form 1040, line 63, minus the total of any amounts shown on lines 61, 66a, 67, 68, 69, and 72 and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919. Also subtract from line 63 any:

- Tax on an excess parachute payment.
- Excise tax on insider stock compensation of an expatriated corporation.
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 63, include household employment taxes only if line 64 is more than zero or you would owe the penalty even if you didn't include those taxes.

Exception. You won't owe the penalty if your 2014 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2014 return and you were a U.S. citizen or resident for all of 2014.
2. The total of lines 64, 65, and 71 on your 2015 return is at least 100% of the tax shown on your 2014 return (110% of that amount if you aren't a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2014 return was more than \$150,000 (more than \$75,000 if married filing separately for 2015)). Your estimated tax payments for 2015 must have been

have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see Death of a Taxpayer, later.

Court-Appointed Conservator, Guardian, or Other Fiduciary

If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040, sign your name for the individual and file Form 56.

Child's Return

If your child can't sign his or her return, either parent can sign the child's name in the space provided. Then, enter "By (your signature), parent for minor child."

Daytime Phone Number

Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit or the credit for child and dependent care expenses. If you answer our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.



Electronic Return Signatures

To file your return electronically, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

Self-Select PIN. The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse will each need to

create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2.

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2014 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2014 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2014 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit www.irs.gov/Individuals/Get-Transcript. (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2014 return. You will also be prompted to enter your date of birth (DOB).

You can't use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2015.



If you can't locate your prior year AGI or prior year PIN, use the Electronic Filing PIN Request. This can be found at IRS.gov. Click on Request an Electronic Filing PIN. Or you can call 1-866-704-7388.



Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you have to attach certain forms or other documents that can't be electronically filed. See Form 8453.

Identity Protection PIN

For 2015, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided below your day-

time phone number. You must correctly enter all six numbers of your IP PIN. If you didn't receive an IP PIN, leave these spaces blank.



New IP PINs are issued every year. Enter the latest IP PIN tax returns generally were sent in December 2015.

If you are filing a joint return and both taxpayers receive an IP PIN, only the taxpayer whose social security number (SSN) appears first on the tax return should enter his or her IP PIN. However, if you are filing electronically, both taxpayers must enter their IP PINs.

If you need more information, go to www.irs.gov/Individuals/Understanding-Your-CPIA-Notice. If you received an IP PIN but misplaced it, call 1-800-908-4490.

Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your return must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but doesn't charge you should not sign your return.

Assemble Your Return

Assemble any schedules and forms behind Form 1040 in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach correspondence or other items unless required to do so. Attach Forms W-2 and 2439 to the front of Form 1040. If you received a Form W-2c (a corrected Form W-2), attach your original Forms W-2 and any Forms W-2c. Attach Forms W-2G and 1099-R to the front of Form 1040 if tax was withheld.

2015 Tax Table — Continued

If line 43 (taxable income) is—	And you are—				If line 43 (taxable income) is—	And you are—				If line 43 (taxable income) is—	And you are—																													
	At least	But less than	Single	Married filing jointly, separate, or head of household		At least	But less than	Single	Married filing jointly, separate, or head of household		At least	But less than	Single	Married filing jointly, separate, or head of household																										
3,000	3,050	3,100	3,150	3,200	3,250	3,300	3,350	3,400	3,450	3,500	3,550	3,600	3,650	3,700	3,750	3,800	3,850	3,900	3,950	4,000	4,050	4,100	4,150	4,200	4,250	4,300	4,350	4,400	4,450	4,500	4,550	4,600	4,650	4,700	4,750	4,800	4,850	4,900	4,950	5,000
6,000	6,050	6,100	6,150	6,200	6,250	6,300	6,350	6,400	6,450	6,500	6,550	6,600	6,650	6,700	6,750	6,800	6,850	6,900	6,950	7,000	7,050	7,100	7,150	7,200	7,250	7,300	7,350	7,400	7,450	7,500	7,550	7,600	7,650	7,700	7,750	7,800	7,850	7,900	7,950	8,000
9,000	9,050	9,100	9,150	9,200	9,250	9,300	9,350	9,400	9,450	9,500	9,550	9,600	9,650	9,700	9,750	9,800	9,850	9,900	9,950	10,000	10,050	10,100	10,150	10,200	10,250	10,300	10,350	10,400	10,450	10,500	10,550	10,600	10,650	10,700	10,750	10,800	10,850	10,900	10,950	11,000
11,000	11,050	11,100	11,150	11,200	11,250	11,300	11,350	11,400	11,450	11,500	11,550	11,600	11,650	11,700	11,750	11,800	11,850	11,900	11,950	12,000	12,050	12,100	12,150	12,200	12,250	12,300	12,350	12,400	12,450	12,500	12,550	12,600	12,650	12,700	12,750	12,800	12,850	12,900	12,950	13,000

(Continued)

2015 Tax Table

See the instructions for line 44 to see if you must use the Tax Table below to figure your tax.

**CAUTION**  
**Example.** Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300-25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,876. This is the tax amount they should enter on Form 1040, line 44.

If line 43 (taxable income) is—	And you are—				If line 43 (taxable income) is—	And you are—				If line 43 (taxable income) is—	And you are—																																																										
	At least	But less than	Single	Married filing jointly, separate, or head of household		At least	But less than	Single	Married filing jointly, separate, or head of household		At least	But less than	Single	Married filing jointly, separate, or head of household																																																							
25,200	25,250	25,300	25,350	25,400	25,450	25,500	25,550	25,600	25,650	25,700	25,750	25,800	25,850	25,900	25,950	26,000	26,050	26,100	26,150	26,200	26,250	26,300	26,350	26,400	26,450	26,500	26,550	26,600	26,650	26,700	26,750	26,800	26,850	26,900	26,950	27,000																																	
2,861	2,863	2,865	2,867	2,869	2,871	2,873	2,875	2,877	2,879	2,881	2,883	2,885	2,887	2,889	2,891	2,893	2,895	2,897	2,899	2,901	2,903	2,905	2,907	2,909	2,911	2,913	2,915	2,917	2,919	2,921	2,923	2,925	2,927	2,929	2,931	2,933	2,935	2,937	2,939	2,941	2,943	2,945	2,947	2,949	2,951	2,953	2,955	2,957	2,959	2,961	2,963	2,965	2,967	2,969	2,971	2,973	2,975	2,977	2,979	2,981	2,983	2,985	2,987	2,989	2,991	2,993	2,995	2,997	2,999

If line 43 (taxable income) is—	And you are—				If line 43 (taxable income) is—	And you are—				If line 43 (taxable income) is—	And you are—																													
	At least	But less than	Single	Married filing jointly, separate, or head of household		At least	But less than	Single	Married filing jointly, separate, or head of household		At least	But less than	Single	Married filing jointly, separate, or head of household																										
1,000	1,025	1,050	1,075	1,100	1,125	1,150	1,175	1,200	1,225	1,250	1,275	1,300	1,325	1,350	1,375	1,400	1,425	1,450	1,475	1,500	1,525	1,550	1,575	1,600	1,625	1,650	1,675	1,700	1,725	1,750	1,775	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000
2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000

(Continued)

\*This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

Need more information or forms? Visit IRS.gov.



2015 Tax Table - Continued

Table with columns for taxable income, filing status, and tax amounts. Includes sub-sections for 21,000, 22,000, 25,000, 26,000, 27,000, and 28,000.

(Continued)

2015 Tax Table - Continued

Table with columns for taxable income, filing status, and tax amounts. Includes sub-sections for 12,000, 13,000, 15,000, 16,000, 18,000, 19,000, 20,000, and 23,000.

(Continued)

\* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

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2015 Tax Table - Continued

Table with columns for taxable income, filing status, and tax amounts. Includes sub-sections for 13,000, 14,000, 16,000, 17,000, 18,000, 19,000, 20,000, and 23,000.

(Continued)

\* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

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2015 Tax Table — Continued

Table with columns for taxable income, filing status, and tax amounts. Includes sub-sections for 39,000, 40,000, 43,000, 44,000, and 46,000.

(Continued)

2015 Tax Table — Continued

Table with columns for taxable income, filing status, and tax amounts. Includes sub-sections for 30,000, 31,000, 33,000, 34,000, 35,000, 36,000, 37,000, 38,000, and 39,000.

(Continued)

\* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

\* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2015 Tax Table - Continued

Table with columns for taxable income, filing status, and tax amounts. Includes sub-sections for 57,000, 60,000, 61,000, 64,000, 65,000, and 66,000.

(Continued)

\* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2015 Tax Table - Continued

Table with columns for taxable income, filing status, and tax amounts. Includes sub-sections for 48,000, 49,000, 50,000, 51,000, 52,000, 53,000, 54,000, 55,000, 56,000, and 57,000.

(Continued)

\* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2015 Tax Table - Continued

Table with columns for taxable income (At least, But less than), marital status (Single, Married, etc.), and tax amounts for brackets 75,000, 76,000, 77,000, 78,000, 79,000, 80,000, 81,000, 82,000, and 83,000.

(Continued)

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\* This column must also be used by a qualifying widow (er). Need more information or forms? Visit IRS.gov.

2015 Tax Table - Continued

Table with columns for taxable income (At least, But less than), marital status (Single, Married, etc.), and tax amounts for brackets 66,000, 67,000, 68,000, 69,000, 70,000, 71,000, 72,000, 73,000, 74,000, and 75,000.

(Continued)

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\* This column must also be used by a qualifying widow (er). Need more information or forms? Visit IRS.gov.

2015 Tax Table - Continued

Table with columns for taxable income, marital status, and tax amounts. Includes a note: 'If taxable income is over use the Tax Computation Worksheet'.

\* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2015 Tax Table - Continued

Table with columns for taxable income, marital status, and tax amounts. Includes a note: 'If taxable income is over use the Tax Computation Worksheet'.

\* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

(Continued)

**2015 Tax Computation Worksheet—Line 44**

See the instructions for line 44 to see if you must use the worksheet below to figure your tax.



Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

**Section A—Use if your filing status is Single.** Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$10,000 but not over \$19,200	\$	× 28% (0.28)	\$	\$ 6,287.75	\$
Over \$19,200 but not over \$41,500	\$	× 33% (0.33)	\$	\$ 16,393.75	\$
Over \$41,500 but not over \$413,200	\$	× 35% (0.35)	\$	\$ 24,623.75	\$
Over \$413,200	\$	× 39.6% (0.396)	\$	\$ 43,630.95	\$

**Section B—Use if your filing status is Married filing jointly or Qualifying widow(er).** Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$10,000 but not over \$15,120	\$	× 25% (0.25)	\$	\$ 4,125.00	\$
Over \$15,120 but not over \$20,450	\$	× 28% (0.28)	\$	\$ 12,948.50	\$
Over \$20,450 but not over \$41,500	\$	× 33% (0.33)	\$	\$ 24,471.00	\$
Over \$41,500 but not over \$464,850	\$	× 35% (0.35)	\$	\$ 32,700.00	\$
Over \$464,850	\$	× 39.6% (0.396)	\$	\$ 54,084.10	\$

**Section C—Use if your filing status is Married filing separately.** Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$10,000 but not over \$11,525	\$	× 28% (0.28)	\$	\$ 4,474.25	\$
Over \$11,525 but not over \$20,750	\$	× 33% (0.33)	\$	\$ 12,235.50	\$
Over \$20,750 but not over \$232,425	\$	× 35% (0.35)	\$	\$ 16,350.50	\$
Over \$232,425	\$	× 39.6% (0.396)	\$	\$ 27,042.05	\$

**Section D—Use if your filing status is Head of household.** Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$10,000 but not over \$129,600	\$	× 25% (0.25)	\$	\$ 5,677.50	\$
Over \$129,600 but not over \$209,850	\$	× 28% (0.28)	\$	\$ 9,565.50	\$
Over \$209,850 but not over \$411,500	\$	× 33% (0.33)	\$	\$ 20,818.00	\$
Over \$411,500 but not over \$439,000	\$	× 35% (0.35)	\$	\$ 28,288.00	\$
Over \$439,000	\$	× 39.6% (0.396)	\$	\$ 48,482.00	\$

**General Information**

**The IRS Mission.** Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

- If you live in an apartment, be sure to include your apartment number in your address.
- If you are taking the standard deduction, see the instructions for line 40 to be sure you entered the correct amount.
- If you received capital gain distributions but weren't required to file Schedule D, make sure you checked the box on line 13.
- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of children you have.
- Remember to sign and date Form 1040 and enter your occupation(s).

**Income Tax Withholding and Estimated Tax Payments for 2016**

If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2016 pay. For details on how to complete Form W-4, see Pub. 505. If you have pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V.



You can use the **IRS Withholding Calculator** instead of Pub. 505 or the worksheets included with Form W-4 or W-4P, to determine whether you need to have your withholding increased or decreased.

In general, you do not have to make estimated tax payments if you expect that your 2016 Form 1040 will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2016 is \$1,000 or more, see Form 1040-ES and Pub. 505 for a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub. 505.

**How To Avoid Common Mistakes**

Mistakes can delay your refund or result in notices being sent to you. One of the best ways to file an accurate return is to file electronically. Tax software does the math for you and will help you avoid mistakes. You may be eligible to use free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free e-file. Visit [www.irs.gov/efile](http://www.irs.gov/efile) for details. Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and e-file.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 6c, column (4).
- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, deduction for exemptions, taxable income, total tax, federal income tax withheld, and refund or amount you owe.
- Be sure you used the correct method to figure your tax. See the instructions for line 44.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.
- Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.

**Innocent Spouse Relief**

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it wouldn't be fair to hold you liable for the tax. You may also qualify for relief if you were a married resident of a community property state

### Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

- To reduce your risk:
  - Protect your SSN.
  - Ensure your employer is protecting your SSN, and
  - Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 4535.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [www.irs.gov/identitytheft](http://www.irs.gov/identitytheft) to learn what steps you should take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that haven't been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at [www.irs.gov/fedrelay](http://www.irs.gov/fedrelay).

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private

### How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see chapter 1 of Pub. 17.

### Amended Return

File Form 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

### Need a Copy of Your Tax Return Information?

Tax return transcripts are free and generally are used to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax preparation. To get a free transcript:

- Visit [www.irs.gov/individuals/Get-Transcript](http://www.irs.gov/individuals/Get-Transcript).
- Use Form 4506-T or 4506T-EZ, or
- Call us at 1-800-908-9946.

If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax re-

### How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, make a check payable to "Bureau of the Fiscal Service." You can send it to: Bureau of the Fiscal Service, Attn: Dept G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. In the memo section of the check, make a note that it is a gift to reduce the debt held by the public. Do not add your gift to any tax you may owe. See the instructions for line 78 for details on how to pay any tax you owe. For information on how to make this type of gift online, go to [www.irs.gov/efile](http://www.irs.gov/efile) and click on "How To Make a Contribution to Reduce the Debt."

**How Do You Make a Gift To Reduce Debt Held By the Public?** If you wish to do so, make a check payable to "Bureau of the Fiscal Service." You can send it to: Bureau of the Fiscal Service, Attn: Dept G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. In the memo section of the check, make a note that it is a gift to reduce the debt held by the public. Do not add your gift to any tax you may owe. See the instructions for line 78 for details on how to pay any tax you owe. For information on how to make this type of gift online, go to [www.irs.gov/efile](http://www.irs.gov/efile) and click on "How To Make a Contribution to Reduce the Debt."

### Death of a Taxpayer

If a taxpayer died before filing a return for 2015, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer didn't have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information isn't provided, it may delay the processing of the return.

### Claiming a Refund for a Deceased Taxpayer

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number shouldn't be used for tax years after the year of death, except for estate tax return purposes.

### Getting answers to your tax law questions.

On IRS.gov get answers to your tax questions anytime, anywhere.

- Go to [www.irs.gov/efile](http://www.irs.gov/efile).
- Enter "ITA" in the search box on a number of tax law topics and provide answers. You can print the entire interview and the final response.
- Enter "Pub 17" in the search box on IRS.gov to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2015 tax changes, and thousands of interactive links to help you find answers to your questions.
- Additionally, you may be able to access tax law information in your electronic filing software.

**Tax forms and publications.** You can download or print all of the forms and publications you may need on [www.irs.gov/forms/pubs](http://www.irs.gov/forms/pubs). Otherwise, you can go to [www.irs.gov/orderforms](http://www.irs.gov/orderforms) to place an order and have forms mailed to you. You should receive your order within 10 business days.

### Direct deposit.

The fastest way to receive a tax refund is by combining direct deposit and IRS e-file. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The majority of refunds are received within 21 days or less.

### Getting a transcript or copy of a return.

Go to [www.irs.gov/individuals/Get-Transcript](http://www.irs.gov/individuals/Get-Transcript).

- Call the transcript toll-free line at 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

**Using online tools to help prepare your return.** Go to IRS.gov and click on the Tools bar to use these and other self-service options.

- The **Earned Income Tax Credit Assistant** determines if you are eligible for the EIC.

### Past Due Returns

If you or someone you know needs to file past due tax returns, use [www.irs.gov/individuals](http://www.irs.gov/individuals) for help in filing these returns. Send the return to the address that applies to you in the latest Form 1040 instructions. For example, if you are filing a 2012 return in 2016, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

### How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to IRS.gov and find resources that can help you right away.

- **Preparing and filing your tax return.** Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.
- Go to IRS.gov and click on the Filing tab to see your options.
- Enter "Free File" in the search box to see whether you can use brand-name software to prepare and e-file your federal tax return for free.
- Enter "VITA" in the search box, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest Volunteer Income Tax Assistance or Tax Counseling for the Elderly (TCE) location for free tax preparation.
- Enter "TCE" in the search box, download the free IRS2Go app, or call 1-888-227-7669 to find the nearest Tax Counseling for the Elderly location for free tax preparation.

In general, the Volunteer Income Tax Assistance (VITA) program offers free tax help to people who make \$54,000 or less, persons with disabilities, the elderly, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

### Preparing and filing your tax return.

Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

- Go to IRS.gov and click on the Filing tab to see your options.
- Enter "Free File" in the search box to see whether you can use brand-name software to prepare and e-file your federal tax return for free.
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### Using online tools to help prepare your return.

Go to IRS.gov and click on the Tools bar to use these and other self-service options.

- The **Earned Income Tax Credit Assistant** determines if you are eligible for the EIC.

### Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private

- The [Online EIN Application](#) helps you get an employer identification number.
- The [IRS Withholding Calculator](#) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
  - The [Electronic Filing PIN Request](#) helps to verify your identity when you do not have your prior year AGI or prior year self-selected PIN available.
  - The [First Time Homebuyer Credit Account Look-up](#) tool provides information on your repayments and account balance.

For help with the alternative minimum tax, go to [IRS.gov/AMT](#).

- Understanding identity theft issues.**
- Go to [www.irs.gov/iaac/identity-protection](#) for information and videos.
  - See [Secure Your Tax Records from Identity Theft](#) under [General Information](#), earlier.

**Checking on the status of a refund.**

- Go to [www.irs.gov/refunds](#).
- Download the free IRS2Go app to your smart phone and use it to check your refund status.
- Call the automated refund hotline at 1-800-829-1954. See [Refund Information](#), later.

**Making a tax payment.** The IRS uses the latest encryption technology so electronic payments are safe and secure. You can make electronic payments online, by phone, or from a mobile device. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [www.irs.gov/payments](#) to make a payment using any of the following options.

- [IRS Direct Pay](#) (for individual taxpayers who have a checking or savings account).
- **Debit or credit card** (approved payment processors online or by phone).
- **Electronic Funds Withdrawal** (available during e-file).
- **Electronic Federal Tax Payment System** (best option for businesses; enrollment required).
- **Check or money order.**

IRS2Go provides access to mobile-friendly payment options like IRS Direct Pay, offering you a free, secure way to pay directly from your bank account. You can also make debit or credit

- d. [Korean](#).
- e. [Russian](#).
2. The IRS Taxpayer Assistance Centers provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

### Interest and Penalties

You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 78.

### Interest

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

### Penalties

**Late filing.** If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$135 or the amount of any tax you owe, whichever is smaller.

**Late payment of tax.** If you pay your taxes late, the penalty is usually 1/2 of 1% of the unpaid amount for each month or part of a month the tax isn't paid. The penalty can be as much as 25% of the

unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

**Fraudulent return.** In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a fraudulent return. A fraudulent return is one that doesn't contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 IRB 609, available at [www.irs.gov/irb/2010-17\\_IRB/ar13.html](#).

**Other.** Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See Pub. 17 for details on some of these penalties.

### Taxpayer Bill of Rights

All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights, which the IRS adopted in June of 2014, takes existing rights in the tax code and groups them into the following 10 broad categories, making them easier to understand. Explore your rights and our obligations to protect them.

**The right to be informed.** Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

**The right to quality service.** Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

**The right to pay no more than the correct amount of tax.** Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

**The right to challenge the IRS's position and be heard.** Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

**The right to appeal an IRS decision in an independent forum.** Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

**The right to finality.** Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

**The right to privacy.** Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

**The right to confidentiality.** Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

**The right to retain representation.** Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a [Low Income Taxpayer Clinic](#) if they can't afford representation.

**The right to a fair and just tax system.** Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the [Taxpayer Advocate Service](#) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at [www.irs.gov/taxpayerrights](#).



**Refund Information**

**where's my refund?** Visit [irs.gov](http://irs.gov) and click on *Where's My Refund?* or use the free IRS2Go app. 24 hours a day, 7 days a week. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.



To use *Where's My Refund?* have a copy of your tax return handy. You will need to enter the following information from your return:

- Your social security number (or individual taxpayer identification number).
- Your filing status, and
- The exact whole dollar amount of your refund.

*Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.



**TIP** Updates to refund status are made once a day - usually at night.



If you do not have Internet access, you can call 1-800-829-1954 24 hours a day, 7 days a week, for automated refund information. Our phone and walk-in assistants can research the status of your refund only if it's been 21 days or more since you filed electronically or more than 6 weeks since you mailed your paper return.

Do not send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

**List of Tax Topics**

All topics are available in Spanish.

Topic No.	Subject	Topic No.	Subject
101	<b>IRS Help Available</b> IRS services—Volunteer tax assistance, outreach programs, and identity theft	306	Penalty for underpayment of estimated tax
102	Tax assistance for individuals with disabilities	307	Backup withholding
103	Tax help for small businesses and the self-employed	308	Amended returns
104	Taxpayer Advocate Service—Your voice at the IRS	309	Roth IRA contributions
105	Amended federal tax information	310	Coverdell education savings accounts
107	Tax relief in disaster situations	311	Power of attorney information
151	<b>IRS Procedures</b> Your appeal rights	312	Disclosure authorizations
152	Refund information	313	Qualified tuition programs (QTPs)
153	What to do if you haven't filed your tax return		<b>Which Forms to File</b> Which form—1040, 1040A, or 1040EZ?
154	Form W-2 and Form 1099-R (What to do if incorrect or not received)	352	Decedents
155	Forms and publications—How to order	356	<b>Types of Income</b> Wages and salaries
156	Copy or transcript of your tax return—How to get one	401	Interest received
157	Change your address—How to notify the IRS	403	Dividends
158	Paying your taxes and ensuring proper credit of payments	404	Business income
159	Prior year's Form W-2 (How to get a copy)	409	Capital gains and losses
161	Returning an erroneous refund—Paper check or direct deposit	410	Pensions and annuities
201	<b>Collection</b> The collection process	411	Simplified method
202	Tax payment options	412	Lump-sum distributions
203	Refund offsets for unpaid child support, certain federal and state debts, and unemployment compensation debts	413	Rollovers from retirement plans
204	Offers in compromise	414	Rental income and expenses
205	Innocent spouse relief (including separation of liability and equitable relief)	415	Renewing residential and vacation property
206	Dishonored payments	416	Earning and fishing income
253	<b>Alternative Filing Methods</b> Substitute tax forms	417	Earnings for clergy
254	How to choose a tax return preparer	418	Unemployment compensation
255	Signing your return electronically	419	Gambling income and losses
301	<b>General Information</b> When, how, and where to file	420	Bartering income
303	Checklist of common errors when preparing your tax return	421	Scholarships, fellowship grants, and other grants
304	Extensions of time to file your tax return	422	Social security and equivalent railroad retirement benefits
305	Recordkeeping	424	401(k) plans
		425	Passive activities—Losses and credits
		427	Stock options
		429	Traders in securities (information for Form 1040 filers)
		430	Receipt of stock in a demutualization
		431	Cancelled debt—Is it taxable or not?
		432	Form 1099-A (Acquisition or abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)
		451	<b>Adjustments to Income</b> Individual retirement arrangements (IRAs)
		452	Alimony paid
		453	Bad debt deduction
		455	Moving expenses
		456	Student loan interest deduction
		457	Tuition and fees deduction

**Tax Topics**

You can read these Tax Topics at [www.irs.gov/taxtopics](http://www.irs.gov/taxtopics).

Topic No.	Subject	Topic No.	Subject
458	Educator expense deduction	551	<b>Tax Computation</b> Standard deduction
501	<b>Itemized Deductions</b> Should I itemize?	552	Tax and credits figured by the IRS
502	Medical and dental expenses	553	Tax on a child's investment and other unearned income (Kiddie tax)
503	Deductible taxes	554	Self-employment tax
504	Home mortgage points	556	Alternative minimum tax
505	Interest expense	557	Additional tax on early distributions from traditional and Roth IRAs
506	Charitable contributions	558	Additional tax on early distributions from retirement plan, other than IRAs
508	Miscellaneous expenses	559	Net Investment Income Tax
509	Business use of home	560	Additional Medicare Tax
510	Business use of car	561	Individual shared responsibility provision
511	Business travel expenses		<b>Tax Credits</b> Earned income credit
512	Business entertainment expenses	601	Child and dependent care credit
513	Work-related education expenses	602	Adoption credit and adoption assistance programs
514	Employee business expenses	607	Excess social security and RRTA tax withheld
515	Casualty, disaster, and theft losses (including federally declared disaster areas)	608	Retirement savings contributions credit
		610	Retirement of the first-time homebuyer credit
		611	The premium tax credit
		612	<b>IRS Notices</b> Notices—What to do
		651	Notice of underreported income—CP 2000
		652	IRS notices and bills, penalties, and interest charges
		653	Understanding your CP75 Notice
		654	Request for Supporting Documentation

**List of Tax Topics**  
(Continued)

Topic No.	Subject	Topic No.	Subject	Topic No.	Subject
701	Basis of Assets, Depreciation, and Sale of Assets	760	Tax Return—Filing and deposit requirements	857	Individual taxpayer identification number (ITIN)
703	Basis of assets	761	Form 943—Reporting and deposit requirements for agricultural employers	858	Alien tax clearance
704	Depreciation	762	Tips—Withholding and reporting independent contractor vs. employee		<b>Tax Information for Residents of Puerto Rico</b>
705	Installment sales	763	The Affordable Care Act	901	Is a person with income from Puerto Rico required to file a U.S. federal income tax return?
751	Employer Tax Information		<b>Electronic Media Filers—1099 Series and Related Information</b>	902	Credits and deductions for taxpayers with Puerto Rican source income exempt from U.S. tax
752	Social security and Medicare withholding rates	801	Who must file information returns electronically	903	U.S. employment tax in Puerto Rico
753	Filing Forms W-2 and W-3	802	Applying to file information returns electronically		<b>Tax Topic numbers are effective January 1, 2016.</b>
755	Form W-4—Employee's Withholding Allowance Certificate	803	Waivers and extensions		
756	Employer identification number (EIN)—How to apply	804	Test files and combined federal and state filing		
757	Employment taxes for household employees	805	Electronic filing of information returns		
758	Forms 941 and 944—Deposit requirements		<b>Tax Information for U.S. Resident Aliens and Citizens Living Abroad</b>		
759	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return	851	Resident and nonresident aliens		
		856	Foreign tax credit		

**Disclosure, Privacy Act, and Paperwork Reduction Act Notice**

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher

or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

**Estimates of Taxpayer Burden**

The following table shows burden estimates based on current statutory requirements as of November 2015, for taxpayers filing a 2015 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 13 hours, with an average cost of \$200 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 16 hours and \$270; the average burden for taxpayers filing Form 1040A is about 7 hours and \$90;

**We Welcome Comments on Forms**

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms simpler, we would be happy

# Order Form for Forms and Publications



You can view and download the tax forms and publications you need at [www.irs.gov/formspubs](http://www.irs.gov/formspubs). You can also place an order for forms at [www.irs.gov/orderforms](http://www.irs.gov/orderforms) to avoid having to complete and mail the order form.

The most frequently ordered forms and publications are listed on the order form. You will receive two copies of each form, one copy of the instructions, and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.

## How To Use the Order Form

Circle the items you need on the order form. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.

Print or type your name and address accurately in the space provided on the order form. Do not send your tax return to the address shown here. Instead, see the addresses at the end of these instructions.

▲ [Get here](#) ▲

Save Money and Time by Going Online!  
Download or order these and other forms and publications at [www.irs.gov/formspubs](http://www.irs.gov/formspubs)

## Order Form

Name \_\_\_\_\_ Apt./Suite/Room \_\_\_\_\_  
 Postal mailing address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Foreign country \_\_\_\_\_ International postal code \_\_\_\_\_

Daytime phone number \_\_\_\_\_

Circle the forms and publications you need. The instructions for any form you order will be included.

Use the blank spaces to order items not listed.



Use your QR Reader app on your smartphone to scan this code and get connected to the IRS Forms and Publications homepage.

1040	Schedule F (1040)	1040-Y	4888	8859	Pub. 505	Pub. 551	Pub. 946
Schedule A (1040)	Schedule H (1040)	1040X	5405	8960	Pub. 523	Pub. 554	Pub. 970
Schedule B (1040A or 1040)	Schedule J (1040)	2106	6251	8902	Pub. 525	Pub. 575	Pub. 972
Schedule C (1040)	Schedule R (1040A or 1040)	2441	8283	8965	Pub. 526	Pub. 583	Pub. 4681
Schedule C-EZ (1040)	Schedule SE (1040)	3903	8606	Pub. 1	Pub. 527	Pub. 587	
Schedule D (1040)	Schedule 8812 (1040A or 1040)	4506	8822	Pub. 334	Pub. 529	Pub. 590-A	
Form 939	Form 939	4506-T	8829	Pub. 463	Pub. 535	Pub. 590-B	
Schedule E (1040)	Schedule E (1040)	4562	8863	Pub. 501	Pub. 547	Pub. 596	
Schedule EIC (1040A or 1040)	Schedule EIC (1040A or 1040)	4684	8917	Pub. 502	Pub. 550	Pub. 915	

and the average for Form 1040EZ filers is about 5 hours and \$40.

Within each of these estimates there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 8 hours and \$110, while business taxpayers are expected to have an average burden of about 22 hours and \$410.

## Estimated Average Taxpayer Burden for Individuals by Activity

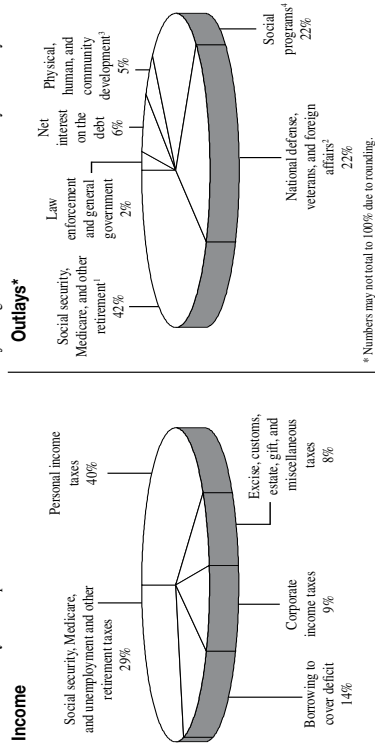
Primary Form Filed or Type of Taxpayer	Percentage of Returns	Average Burden				Average Cost (Dollars)*
		Total Time	Record Keeping	Tax Planning	Form Completion and Submission	
All taxpayers	100	13	6	2	4	\$200
Primary forms filed						
1040	69	16	8	2	4	270
1040A	19	7	2	1	3	90
1040EZ	12	5	1	1	2	40
Type of taxpayer						
Nonbusiness**	70	8	3	1	3	110
Business**	30	22	12	4	5	410

\*Dollars rounded to the nearest \$10.

\*\*You are considered a "business" filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are considered a "nonbusiness" filer if you do not file any of those schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

### Major Categories of Federal Income and Outlays for Fiscal Year 2014

**Income and Outlays.** These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2014.



\* Numbers may not total to 100% due to rounding.

On or before the first Monday in February 30, 2014, Federal income was \$3.021 trillion and the maintenance of U.S. of each year the President is required by trillion and outlays were \$3.506 trillion, law to submit to the Congress a budget leaving a deficit of \$485 billion.

#### Footnotes for Certain Federal Outlays

- 1. Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.
- 2. National defense, veterans, and foreign affairs:** About 17% of outlays total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.
- 3. Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.
- 4. Social security, Medicare, and other retirement:** About 16% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

In fiscal year 2014 (which began on October 1, 2013, and ended on September

Note: The percentages shown here exclude undistributed offsetting receipts, which were \$8 billion in fiscal year 2014. In the budget, these receipts are spent against spending in financing the deficit. These receipts are for the U.S. Government's share of its employer retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

## 2015 Tax Rate Schedules

The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 44.



### Schedule X - If your filing status is Single

If your taxable income is:	But not over—	The tax is:	of the amount over—
\$0	\$9,225	10%	\$0
9,225	37,450	\$922.50 + 15%	9,225
37,450	90,750	5,156.25 + 25%	37,450
90,750	189,300	18,481.25 + 28%	90,750
189,300	411,500	46,075.25 + 33%	189,300
411,500	413,200	119,401.25 + 35%	411,500
413,200	.....	119,996.25 + 39.6%	413,200

### Schedule Y-1 - If your filing status is Married filing jointly or Qualifying widow(er)

If your taxable income is:	But not over—	The tax is:	of the amount over—
\$0	\$18,450	10%	\$0
18,450	74,900	\$1,845.00 + 15%	18,450
74,900	151,200	10,312.50 + 25%	74,900
151,200	230,450	29,987.50 + 28%	151,200
230,450	411,500	51,577.50 + 33%	230,450
411,500	464,850	111,324.00 + 35%	411,500
464,850	.....	129,996.50 + 39.6%	464,850

### Schedule Y-2 - If your filing status is Married filing separately

If your taxable income is:	But not over—	The tax is:	of the amount over—
\$0	\$9,225	10%	\$0
9,225	37,450	\$922.50 + 15%	9,225
37,450	75,600	5,156.25 + 25%	37,450
75,600	115,225	14,693.75 + 28%	75,600
115,225	205,750	25,788.75 + 33%	115,225
205,750	232,425	55,662.00 + 35%	205,750
232,425	.....	64,998.25 + 39.6%	232,425

### Schedule Z - If your filing status is Head of household

If your taxable income is:	But not over—	The tax is:	of the amount over—
\$0	\$13,150	10%	\$0
13,150	50,200	\$1,315.00 + 15%	13,150
50,200	129,600	6,872.50 + 25%	50,200
129,600	209,850	26,722.50 + 28%	129,600
209,850	411,500	48,192.50 + 33%	209,850
411,500	439,000	115,737.00 + 35%	411,500
439,000	.....	125,362.00 + 39.6%	439,000

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Rounding off to whole dollars 21

Form <b>1040A</b> Your first name and initial	Department of the Treasury—Internal Revenue Service <b>U.S. Individual Income Tax Return (99)</b> <b>2015</b> IRS Use Only—Do not write or staple in this space. OMB No. 1545-0074 Your social security number Spouse's social security number	Last name Last name Last name Apt. no. Home address (number and street). If you have a P.O. box, see instructions. City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Foreign country name Foreign province/state/country Foreign postal code																					
<b>Where Do You File?</b> Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see <i>Private Delivery Services</i> under <i>Filing Requirements</i> , earlier. <b>TIP</b> <i>Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 14" thick). Also, include your complete return address.</i>	<b>THEN use this address if you:</b> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">IF you live in...</th> <th style="width:35%;">Are requesting a refund or are not enclosing a check or money order...</th> <th style="width:35%;">Are enclosing a check or money order...</th> </tr> <tr> <td>Florida, Louisiana, Mississippi, Texas</td> <td>Department of the Treasury Internal Revenue Service Austin, TX 73301-0002</td> <td>Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214</td> </tr> <tr> <td>Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming</td> <td>Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002</td> <td>Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704</td> </tr> <tr> <td>Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin</td> <td>Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002</td> <td>Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501</td> </tr> <tr> <td>Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia</td> <td>Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002</td> <td>Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000</td> </tr> <tr> <td>Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia</td> <td>Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002</td> <td>Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008</td> </tr> <tr> <td>A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien</td> <td>Department of the Treasury Internal Revenue Service Austin, TX 73301-0215</td> <td>Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303</td> </tr> </table> <p>*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.</p>		IF you live in...	Are requesting a refund or are not enclosing a check or money order...	Are enclosing a check or money order...	Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214	Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704	Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501	Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000	Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008	A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303
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<b>Filing status</b> Check only one box. 1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)	<b>Exemptions</b> If someone can claim you as a dependent, do not check box 6a. 6a <input type="checkbox"/> Yourself b <input type="checkbox"/> Spouse <b>c Dependents:</b> (1) First name    Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) <input type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions) • did not live with you due to divorce or separation (see instructions) Dependents on bc not entered above Add numbers on lines above ▶																						
<b>Income</b> Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld. If you did not get a W-2, see instructions.	d Total number of exemptions claimed.    7 7 Wages, salaries, tips, etc. Attach Form(s) W-2.    7 8a Taxable interest. Attach Schedule B if required.    8a b Tax-exempt interest. Do not include on line 8a.    8b 9a Ordinary dividends. Attach Schedule B if required.    9a b Qualified dividends (see instructions).    9b 10 Capital gain distributions (see instructions).    10 11a IRA distributions.    11a    11b Taxable amount (see instructions). 12a Pensions and annuities.    12a    12b Taxable amount (see instructions). 13 Unemployment compensation and Alaska Permanent Fund dividends.    13 14a Social security benefits.    14a    14b Taxable amount (see instructions). 15 Add lines 7 through 14b (far right column). This is your total income. ▶ 15																						
<b>Adjusted gross income</b>	16 Educator expenses (see instructions).    16 17 IRA deduction (see instructions).    17 18 Student loan interest deduction (see instructions).    18 19 Tuition and fees. Attach Form 8917.    19 20 Add lines 16 through 19. These are your total adjustments.    20 21 Subtract line 20 from line 15. This is your adjusted gross income. ▶ 21																						
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.    Cat. No. 11327A    Form 1040A (2015)																							

Department of the Treasury - Internal Revenue Service  
**Income Tax Return for Single and Joint Filers With No Dependents (99)** **2015**  
 OMB No. 1545-0074

Form **1040EZ** **2015**  
 Your first name and initial Last name Your social security number  
 Spouse's social security number

If a joint return, spouse's first name and initial Last name  
 Home address (number and street). If you have a P.O. box, see instructions. Apt. no.  
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).  
 Foreign country name Foreign province/state/country Foreign postal code

**Income**  
 1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.  
 2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ.  
 3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions).  
 4 Add lines 1, 2, and 3. This is your **adjusted gross income**.  
 5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back.  
 **You**  **Spouse**  
 If no one can claim you (or your spouse if a joint return), enter \$(0,300 if single; \$20,600 if married filing jointly). See back for explanation.  
 6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-.  
 This is your **taxable income**.  
 7 Federal income tax withheld from Form(s) W-2 and 1099.  
**8a Earned income credit (EIC)** (see instructions) **8b**  
 Non-taxable combat pay election.  
 9 Add lines 7 and 8a. These are your **total payments and credits**.  
 10 Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.  
 11 Health care: individual responsibility (see instructions) Full-year coverage  **12**  
 Add lines 10 and 11. This is your **total tax**.  
 13a If line 9 is larger than line 12, subtract line 9 from line 12. This is your **refund**.  
 If Form 8888 is attached, check here  **13b**  
 Routing number  **c** Type:  Checking  Savings  
 Account number **d**  
 Amount of line 47 you want applied to your **2016 estimated tax**.  
**50 Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions. **51**  
 Estimated tax penalty (see instructions).  **Yes.** Complete the following.  **No**

**Refund**  
 Direct deposit?   
 See instructions and fill in 48b, 48c, and 48d or Form 8888.  
 a Routing number  **b** Account number   
 Amount of line 47 you want applied to your **2016 estimated tax**.  
**50 Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions. **51**  
 Estimated tax penalty (see instructions).  **Yes.** Complete the following.  **No**

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

**Sign here**  
 Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.  
 Your signature Date Your occupation  
 Spouse's signature Date Spouse's occupation  
 Print/type preparer's name Date Preparer's signature  
 Firm's name Firm's EIN  
 Firm's address

**Paid preparer use only**  
 Print/type preparer's name Date Preparer's signature  
 Firm's name Firm's EIN  
 Firm's address

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Form **1040EZ** (2015)

Page 2  
**Tax, credits, and payments**  
 22 Enter the amount from line 21 (adjusted gross income). **22**  
 23a Check  You were born before January 2, 1951,  Blind  Total boxes checked  **23a**  
 if:  Spouse was born before January 2, 1951,  Blind  **23b**  
 b If you are married filing separately and your spouse itemizes deductions, check here  **23b**  
**Standard Deduction for -**  
 24 Enter your **standard deduction**. **24**  
 25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-. **25**  
 26 Exemptions. Multiply \$4,000 by the number on line 6d. **26**  
 27 Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income**. **27**  
 28 Tax, including any alternative minimum tax (see instructions). **28**  
 29 Excess advance premium tax credit repayment. Attach Form 8962. **29**  
 30 Add lines 28 and 29. **30**  
 31 Credit for child and dependent care expenses. Attach Form 2441. **31**  
 32 Credit for the elderly or the disabled. Attach Schedule R. **32**  
 33 Education credits from Form 8863, line 19. **33**  
 34 Retirement savings contributions credit. Attach Form 8880. **34**  
 35 Child tax credit. Attach Schedule 8812, if required. **35**  
 36 Add lines 31 through 35. These are your **total credits**. **36**  
 37 Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-. **37**  
 38 Health care: individual responsibility (see instructions). Full-year coverage  **38**  
 39 Add line 37 and line 38. This is your **total tax**. **39**  
 40 Federal income tax withheld from Forms W-2 and 1099. **40**  
 41 2015 estimated tax payments and amount applied from 2014 return. **41**  
 42a **Earned income credit (EIC)**. **42a**  
 b Non-taxable combat pay election. **42b**  
 43 Additional child tax credit. Attach Schedule 8812. **43**  
 44 American opportunity credit from Form 8863, line 8. **44**  
 45 Net premium tax credit. Attach Form 8962. **45**  
 46 Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments**. **46**  
 47 If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you **overpaid**. **47**  
 48a Amount of line 47 you want refunded to you. If Form 8888 is attached, check here  **48a**  
 b Routing number  **c** Type:  Checking  Savings  
 Account number **d**  
 Amount of line 47 you want applied to your **2016 estimated tax**.  
**50 Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions. **51**  
 Estimated tax penalty (see instructions).  **Yes.** Complete the following.  **No**

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

**Sign here**  
 Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.  
 Your signature Date Your occupation  
 Spouse's signature Date Spouse's occupation  
 Print/type preparer's name Date Preparer's signature  
 Firm's name Firm's EIN  
 Firm's address

**Paid preparer use only**  
 Print/type preparer's name Date Preparer's signature  
 Firm's name Firm's EIN  
 Firm's address

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Form **1040A** (2015)

Use this form if
• Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.

- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2015. If you were born on January 1, 1951, you are considered to be age 65 at the end of 2015.
• You do not claim any dependents. For information on dependents, see Pub. 501.
• Your taxable income (line 6) is less than \$100,000.
• You do not claim any adjustments to income. For information on adjustments to income, use the Tax Topics listed under Adjustments to Income at www.irs.gov/taxtopics (see instructions).

Filing in your return
If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filing in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see instructions.
Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for Line 5 - Dependents Who Checked One or Both Boxes
Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front . . . . . + 350.00 Enter total ▶ A.
B. Minimum standard deduction . . . . . B. 1,050
C. Enter the larger of line A or line B here . . . . . C.
D. Maximum standard deduction. If single, enter \$6,300; if married filing jointly, enter \$12,600 . . . . . D.
E. Enter the smaller of line C or line D here. This is your standard deduction . . . . . E.
F. Exemption amount.
• If single, enter -0-.
• If married filing jointly and —
—both you and your spouse can be claimed as dependents, enter -0-.
—only one of you can be claimed as a dependent, enter \$4,000.
G. Add lines E and F. Enter the total here and on line 5 on the front . . . . . G.

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.
• Single, enter \$10,300. This is the total of your standard deduction (\$6,300) and your exemption (\$4,000).
• Married filing jointly, enter \$20,600. This is the total of your standard deduction (\$12,600), your exemption (\$4,000), and your spouse's exemption (\$4,000).

Mailing Return
Mail your return by April 18, 2016. Mail it to the address shown on the last page of the instructions.
www.irs.gov/form1040ez Form 1040EZ (2015)

Itemized Deductions
1 Medical and dental expenses (see instructions)
2 Enter amount from Form 1040, line 38
3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 by 7.5% (.075) instead
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-
5 State and local (check only one box):
a Income taxes, or
b General sales taxes
6 Real estate taxes (see instructions)
7 Personal property taxes
8 Other taxes. List type and amount
9 Add lines 5 through 8
10 Home mortgage interest and points reported to you on Form 1098
11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address
12 Points not reported to you on Form 1098. See instructions for special rules
13 Mortgage insurance premiums (see instructions)
14 Investment interest. Attach Form 4982 if required. (See instructions.)
15 Add lines 10 through 14
16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions.
17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500
18 Carryover from prior year
19 Add lines 16 through 18
20 Casualty or theft losses. Attach Form 4684. (See instructions.)
21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.)
22 Tax preparation fees
23 Other expenses—investment, safe deposit box, etc. List type and amount
24 Add lines 21 through 23
25 Enter amount from Form 1040, line 38
26 Multiply line 25 by 2% (.02)
27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-
28 Other—from list in instructions. List type and amount
29 Is Form 1040, line 38, over \$154,950?
30 If you elect to itemize deductions even though they are less than your standard deduction, check here



**SCHEDULE B**  
(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (IRS)

**2015**  
Attachment  
Sequence No. 08

**Interest and Ordinary Dividends**

► Attach to Form 1040A or 1040.  
► Information about Schedule B and its instructions is at [www.irs.gov/scheduleb](http://www.irs.gov/scheduleb).

Name(s) shown on return Your social security number

Part I Interest	Amount
1 List name of payer, if any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ► ..... ..... .....	1
2 Add the amounts on line 1 . . . . .	2
3 Excludable interest on series EE and U.S. savings bonds issued after 1989. Attach Form 8815 . . . . .	3
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a . . . . .	4
<b>Note:</b> If line 4 is over \$1,500, you must complete Part III.	
5 List name of payer ► ..... ..... .....	5
<b>Part II Ordinary Dividends</b>	Amount
(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)	
6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . .	6
<b>Note:</b> If line 6 is over \$1,500, you must complete Part III.	

**Part III  
Foreign Accounts and Trusts**

(See instructions on back.)

7a At any time during 2015, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . . **Yes No**

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .

b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►  
.....

8 During 2015, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back . . . . . **Yes No**

**For Paperwork Reduction Act Notice, see your tax return instructions.** Cat. No. 17148N Schedule B (Form 1040A or 1040) 2015

**TIP**

If you received interest as a nominee, you must give the actual owner a Form 1099-INT unless the owner is your spouse. You must also file a Form 1099-INT and a Form 1099-DIV with the IRS. For more information, see the General Instructions for Certain Information Returns and the Instructions for Forms 1099-INT and 1099-DIV.

**Accrued Interest.** When you buy bonds between interest payment dates and pay accrued interest to the seller, this interest is taxable to the seller. If you received a Form 1099 for interest as a purchaser of a bond with accrued interest, follow the rules earlier under **Nominees** to see how to report the accrued interest. But identify the amount to be subtracted as "Accrued Interest."

**Original Issue Discount (OID).** If you are reporting OID in an amount less than the amount shown on Form 1099-OID, follow the rules earlier under **Nominees** to see how to report the OID. But identify the amount to be subtracted as "OID Adjustment."

**Amortizable bond premium.** If you are reducing your interest income on a bond by the amount of amortizable bond premium, follow the rules earlier under **Nominees** to see how to report the interest. But identify the amount to be subtracted as "ABP Adjustment."

**Line 3.** If, during 2015, you cashed series EE or I U.S. savings bonds issued after 1989 and you paid qualified education expenses for you or your spouse, you may elect to have the interest be taxable to exclude part or all of the interest on those bonds. See Form 8815 for details.

**Part II. Ordinary Dividends**

You may have to file Form 5471, if in 2015, you were an officer or director of a foreign corporation. If you are also a shareholder, you may also have to file Form 5471, if in 2015, you owned 10% or more of the total value of a foreign corporation. See the instructions for Form 5471 and its instructions.

**Line 5.** Report on line 5 all of your ordinary dividends. This amount should be shown in box 1a of your Forms 1099-DIV or substitute statements. List each payer's name and show the amount.

**Nominees.** If you received a Form 1099-DIV that includes ordinary dividends you received as a nominee (that is, in your name, but the ordinary dividends actually belong to someone else), report the total on line 5. Do this even if you later distributed some or all of this income to others. Under your last entry on line 5, put a subtotal of all ordinary dividends listed on line 5. Below this subtotal, enter "Nominee Distribution" and show the total ordinary dividends you received as a nominee. Subtract this amount from the subtotal and enter the result on line 6.

**TIP**

If you received dividends as a nominee, you must give the actual owner a Form 1099-DIV unless the owner is your spouse. You must also file a Form 1099-DIV with the IRS. For more information, see the General Instructions for Certain Information Returns and the Instructions for Forms 1099-DIV and 1099-INT.

**Foreign Accounts and Trusts.** Regardless of whether you are required to file FinCEN Form 114 (FBAR), you may be required to file Form 8838, Statement of Specified Foreign Financial Assets, with your income tax return. Failure to file Form 8838 may result in penalties and extension of the statute of limitations. See [www.irs.gov/form8838](http://www.irs.gov/form8838) for more information.

**Line 7a-Question 1.** Check the "Yes" box if at any time during 2015 you had a financial interest in, or signature authority over, a financial account located in a foreign country. See the definitions that follow. Check the "Yes" box even if you are not required to file FinCEN Form 114. Report of Foreign Bank and Financial Accounts (FBAR).

**Part I. Interest**

**Line 1.** Report on line 1 all of your taxable interest. Taxable interest generally should be shown on your Forms 1099-INT, Forms 1099-OID, or substitute statements. Include interest from series EE, H, HH, and U.S. savings bonds. Also include any accrued market discount that is includable in income. List each payer's name and show the amount. Do not report on this line any tax-exempt interest from box 8 or box 9 of Form 1099-INT. Instead, report the amount from box 8 on line 8b of Form 1040A or 1040. If an amount is shown in box 9 of Form 1099-INT, you generally must report it on line 12 of Form 6251. For more information on market discount and other investment income see Pub. 550.

**Seller-financed mortgages.** If you sold your home or other property and the buyer used the interest of the buyer paid you on a mortgage or other form of seller financing. Be sure to show the buyer's name, address, and SSN. You must also show the buyer knows your SSN. If you do not show the buyer knows your SSN, you may have to pay a \$50 penalty.

**Nominees.** If you received a Form 1099-INT that includes interest you received as a nominee (that is, in your name, but the interest actually belongs to someone else), report the total on line 1. Do this even if you later distributed some or all of this income to others. Under your last entry on line 1, put a subtotal of all interest listed on line 1. Below this subtotal, enter "Nominee Distribution" and show the total interest you received as a nominee. Subtract this amount from the subtotal and enter the result on line 2.

**Financial account.** A financial account includes, but is not limited to, a securities, brokerage, savings, demand, checking, deposit, time deposit, or other account maintained with a financial institution for other person performing the services of a financial institution. A financial account also includes a commodity futures or options account, an insurance policy with a cash value (such as a whole life insurance policy), an annuity policy with a cash value, and shares in a mutual fund or similar pooled fund (that is, a fund that is available to the general public with a regular net asset value determination and regular redemptions).

**Financial account located in a foreign country.** A financial account is located in a foreign country if the account is physically located outside of the United States. For example, an account maintained with a branch of a United States bank that is physically located outside of the United States is a foreign financial account. An account maintained with a branch of a foreign bank that is physically located in the United States is not a foreign financial account.

**Signature authority.** Signature authority is the authority of an individual (alone or in conjunction with another individual) to control the disposition of assets held in a foreign financial account by direct communication (whether in writing or otherwise) to the bank or other financial institution that maintains the financial account. See the FinCEN Form 114 instructions for exceptions. Do not consider the instructions relating to signature authority in answering Question 1 on line 7a.

**Other definitions.** For definitions of "financial interest," "United States," and other relevant terms, see the Instructions for FinCEN Form 114.

**Line 7a-Question 2.** See FinCEN Form 114 and its instructions to determine whether you must file the form. Check the "Yes" box if you are required to file the form; check the "No" box if you are not required to file the form.

If you checked the "Yes" box to Question 2 on line 7a, FinCEN Form 114 must be electronically filed with the Financial Crimes Enforcement Network (FinCEN) at the following website: <http://efiling.fincen.treas.gov/main.html>. Do not attach FinCEN Form 114 to your tax return. To be attached timely, FinCEN Form 114 must be received by June 30, 2016.

**Caution**

If you are required to file FinCEN Form 114, but do not properly do so, you may have to pay a civil penalty up to \$10,000. A person who willfully fails to report an account or provide account identifying information may be subject to a civil penalty equal to the greater of \$100,000 or 50 percent of the balance in the account at the time of the violation. Willful violations may also be subject to criminal penalties.

**Line 7b.** If you are required to file FinCEN Form 114, enter the name of the foreign country or countries in the space provided on line 7b. Attach a separate statement if you need more space.

**Line 8.** If you received a distribution from a foreign trust, you must provide additional information. For this purpose, a loan of cash or marketable securities generally is considered to be a distribution. See Form 3520 for details.

If you were the grantor of, or transferor to, a foreign trust that existed during 2015, you may have to file Form 3520.

Do not attach Form 9520 to Form 1040. Instead, file it at the address shown in its instructions.

If you were treated as the owner of a foreign trust under the grantor trust rules, you are also responsible for ensuring that the foreign trust files Form 5320-A. Form 5320-A is due on March 15, 2016, for a calendar-year trust. See the instructions for Form 5320-A for more details.

**SCHEDULE C (Form 1040)** OMB No. 1545-0074  
 Department of the Treasury Internal Revenue Service (99) **2015**  
 Information about Schedule C and its separate instructions is at [www.irs.gov/schedule/icc](http://www.irs.gov/schedule/icc).  
 Attachments: Sequence No. 09  
 Name of proprietor Social security number (SSN)

**Part III Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a  Cost b  Lower of cost or market c  Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .  Yes  No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . . 35

36 Purchases less cost of items withdrawn for personal use . . . . . 36

37 Cost of labor. Do not include any amounts paid to yourself . . . . . 37

38 Materials and supplies . . . . . 38

39 Other costs . . . . . 39

40 Add lines 35 through 39 . . . . . 40

41 Inventory at end of year . . . . . 41

42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4. . . . . 42

**Part IV Information on Your Vehicle.** Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:

a Business . . . . . b Commuting (see instructions) . . . . . c Other

45 Was your vehicle available for personal use during off-duty hours? . . . . .  Yes  No

46 Do you (or your spouse) have another vehicle available for personal use? . . . . .  Yes  No

47a Do you have evidence to support your deduction? . . . . .  Yes  No

b If "Yes," is the evidence written? . . . . .  Yes  No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

48 Total other expenses. Enter here and on line 27a . . . . . 48

**SCHEDULE C (Form 1040)** OMB No. 1545-0074  
 Department of the Treasury Internal Revenue Service (99) **2015**  
 Information about Schedule C and its separate instructions is at [www.irs.gov/schedule/icc](http://www.irs.gov/schedule/icc).  
 Attachments: Sequence No. 09  
 Name of proprietor Social security number (SSN)

**Profit or Loss From Business** (Sole Proprietorship)  
 ▶ Information about Schedule C and its separate instructions is at [www.irs.gov/schedule/icc](http://www.irs.gov/schedule/icc).  
 ▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see inst.)

E Business address (including suite or room no.) ▶

F Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on losses.  Yes  No

H If you started or acquired this business during 2015, check here ▶

I Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) . . . . .  Yes  No

J If "Yes," did you or will you file required Forms 1099? . . . . .  Yes  No

**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . .  1

2 Returns and allowances . . . . . 2

3 Subtract line 2 from line 1 . . . . . 3

4 Cost of goods sold (from line 42) . . . . . 4

5 Gross profit. Subtract line 4 from line 3 . . . . . 5

6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . . 6

7 Gross income. Add lines 5 and 6 . . . . . 7

**Part II Expenses.** Enter expenses for business use of your home only on line 30.

8 Advertising . . . . . 8

9 Car and truck expenses (see instructions) . . . . . 9

10 Commissions and fees . . . . . 10

11 Contract labor (see instructions) . . . . . 11

12 Depreciation . . . . . 12

13 Depreciation and section 179 expense deduction (not included in Part II) (see instructions) . . . . . 13

14 Employee benefit programs (other than on line 19) . . . . . 14

15 Insurance (other than health) . . . . . 15

16 Interest: a Mortgage (paid to banks, etc.) . . . . . 16a b Other . . . . . 16b

17 Legal and professional services . . . . . 17

18 Office expense (see instructions) . . . . . 18

19 Pension and profit-sharing plans . . . . . 19

20 Rent or lease (see instructions): a Vehicles, machinery, and equipment . . . . . 20a b Other business property . . . . . 20b

21 Repairs and maintenance . . . . . 21

22 Supplies (not included in Part III) . . . . . 22

23 Taxes and licenses . . . . . 23

24 Travel, meals, and entertainment: a Travel . . . . . 24a b Deductible meals and entertainment (see instructions) . . . . . 24b

25 Utilities . . . . . 25

26 Wages (less employment credits) . . . . . 26

27a Other expenses (from line 48) . . . . . 27a b Reserved for future use . . . . . 27b

28 Total expenses before expenses for business use of home. Add lines 8 through 27a . . . . . 28

29 Tentative profit or (loss). Subtract line 28 from line 7 . . . . . 29

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).  
 Simplified method filers only: enter the total square footage of: (a) your home: \_\_\_\_\_ Use the Simplified and (b) the part of your home used for business: \_\_\_\_\_ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . . 30

31 Net profit or (loss). Subtract line 30 from line 29.  
 • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2.  
 (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.  
 • If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).  
 • If you checked 32a, enter the loss on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 (if you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.  
 • If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a  All investment is at risk.  
 32b  Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

SCHEDULE C-EZ (Form 1040)

Department of the Treasury Internal Revenue Service (99) Name of proprietor

Net Profit From Business (Sole Proprietorship)

Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B. Attach to Form 1040, 1040NR, or 1041. See instructions on page 2.

OMB No. 1545-0074

Attachment Sequence No. 09A

Social security number (SSN)

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only if You:

- Had business expenses of \$5,000 or less.
Use the cash method of accounting.
Did not have an inventory at any time during the year.
Did not have a net loss from your business.
Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
Do not deduct expenses for business use of your home.
Do not have prior year unallowed passive activity losses from this business, and
Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.

A Principal business or profession, including product or service
B Enter business code (see page 2)
C Business name. If no separate business name, leave blank.
D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.
City, town or post office, state, and ZIP code

F Did you make any payments in 2015 that would require you to file Form(s) 1099? (see the instructions for Schedule C)
G If "Yes," did you or will you file required Forms 1099?

Part II Figure Your Net Profit

1 Gross receipts. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory employees in the instructions for Schedule C, line 1, and check here
2 Total expenses (see page 2). If more than \$5,000, you must use Schedule C
3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13, and Schedule SE, line 2 (see instructions). (Statutory employees do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3

Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year)
5 Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:
a Business
b Commuting (see page 2)
c Other
6 Was your vehicle available for personal use during off-duty hours?
7 Do you (or your spouse) have another vehicle available for personal use?
8a Do you have evidence to support your deduction?
b If "Yes," is the evidence written?

Line F

See the instructions for line 1 in the instructions for Schedule C to help determine if you are required to file any Forms 1099.

Line 1

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Form 1099-MISC. If the total amounts that were reported in box 7 of Form 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Don't offset this amount by any losses.

Line 2

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expenses, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V. You can use the optional worksheet below to record your expenses. Enter on lines b through f the type and amount of expenses not included on line a.

If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part III.

Line 3

Nonresident aliens using Form 1040NR should also enter the total on Schedule SE, line 2, if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the instructions for Schedule SE for information on international social security agreements.

Line 5b

Generally, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the instructions for Form 2106.

Instructions

Future developments. For the latest information about developments related to Schedule C-EZ (Form 1040) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/scheduleez.

CAUTION

Before you begin, see General Instructions in the 2015 Instructions for Schedule C. You can use Schedule C-EZ instead of Schedule C if:
You operated a business or practiced a profession as a sole proprietorship or qualified joint venture, or you were a statutory employee, and
You have met all the requirements listed in Schedule C-EZ, Part I.

For more information on electing to be taxed as a qualified joint venture (including the possible social security benefits of this election), see Qualified Joint Venture in the instructions for Schedule C. You can also go to IRS.gov and enter "qualified joint venture" in the search box.

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

Line B

Enter the six-digit code that identifies your principal business or professional activity. See the instructions for Schedule C for the list of codes.

Line D

Enter on line D the employer identification number (EIN) that was issued to you and in your name as a sole proprietor. If you are filing Form 1041, enter the EIN issued to the estate or trust. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). If you are the sole owner of a limited liability company (LLC), do not enter on line D the EIN issued to the LLC, if any. If you do not have an EIN, leave line D blank.

You need an EIN only if you have a qualified retirement plan or are required to file an employment, excise, alcohol, tobacco, or firearms tax return, are a payer of gambling winnings, or are filing Form 1041 for an estate or trust. If you need an EIN, see the instructions for Form SS-4.

Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Optional Worksheet for Line 2 (keep a copy for your records)

Table with 7 columns (a-g) and 1 row for Total. Headers: a Deductible meals and entertainment, b, c, d, e, f, g Total. Add lines a through f. Enter here and on line 2.

<p>SCHEDULE D (Form 1040)</p> <p>Department of the Treasury Internal Revenue Service (99)</p> <p>Name(s) shown on return</p>	<p>OMB No. 1545-0074</p> <p style="text-align: center;"><b>2015</b> Attachment Sequence No. 12</p> <p style="text-align: center;"><b>Capital Gains and Losses</b></p> <p>▶ Attach to Form 1040 or Form 1040NR. ▶ Information about Schedule D and its separate instructions is at <a href="http://www.irs.gov/schedule">www.irs.gov/schedule</a>. ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.</p> <p>Your social security number</p>	<p style="text-align: right;">Page <b>2</b></p>
<b>Part III Summary</b>		
<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <p>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</p> <p>Are lines 15 and 16 <b>both</b> gains?  <input type="checkbox"/> <b>Yes.</b> Go to line 18.  <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p> <p><b>17</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . . .</p> <p><b>18</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . .</p> <p><b>19</b> Are lines 18 and 19 <b>both</b> zero or blank?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Do not</b> complete lines 21 and 22 below.</p> <p><b>20</b> If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:          • The loss on line 16 or          • \$(3,000), or if married filing separately, \$(1,500)  <b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p><b>21</b> Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.</p>	<p style="text-align: right;"><b>16</b></p> <p style="text-align: right;"><b>18</b></p> <p style="text-align: right;"><b>19</b></p> <p style="text-align: right;"><b>21</b></p>	

Schedule E (Form 1040) 2015 Attachment Sequence No. 13 Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1. Income or Loss From Partnerships and S Corporations Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.

Table with 5 columns: (a) Name, (b) Enter P for partnership/S corp, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (i) Passive loss allowed, (ii) Nonpassive loss from Schedule K-1, (iii) Section 179 expense deduction from Form 4562, (iv) Nonpassive income from Schedule K-1, (v) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, 29b Totals, 30 Add columns (g) and (i) of line 29a, 31 Add columns (ii), (iii), and (iv) of line 29b, 32 Total partnership and S corporation income or loss.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Table with 5 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, 34b Totals, 35 Add columns (c) and (f) of line 34a, 36 Add columns (d) and (e) of line 34b, 37 Total estate and trust income or loss.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedule O, line 2c, (d) Taxable income (net loss) from Schedules O, line 1b, (e) Income from Schedules O, line 3b. Row 38.

Table with 2 columns: (a) Name, (b) Employer identification number. Row 39.

Part V Summary

Table with 2 columns: (a) Name, (b) Employer identification number. Rows 40 Net farm rental income or loss, 41 Total income or loss, 42 Reconciliation of farming and fishing income, 43 Reconciliation for real estate professionals.

SCHEDULE E (Form 1040) Supplemental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

Table with 4 columns: A Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions), B If "Yes," did you or will you file required Forms 1099?, 1a Physical address of each property (street, city, state, ZIP code), 1b Type of Property.

Table with 4 columns: 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. Columns: A, B, C, QJV.

Type of Property:

Table with 8 columns: 1 Single Family Residence, 2 Multi-Family Residence, 3 Vacation/Short-Term Rental, 4 Commercial, 5 Land, 6 Royalties, 7 Self-Rental, 8 Other (describe).

Table with 2 columns: Income: A, B, C. Rows 3 Rents received, 4 Royalties received.

Expenses:

Table with 20 rows of expense categories: 5 Advertising, 6 Auto and travel, 7 Cleaning and maintenance, 8 Commissions, 9 Insurance, 10 Legal and other professional fees, 11 Management fees, 12 Mortgage interest paid to banks, etc., 13 Other interest, 14 Repairs, 15 Supplies, 16 Taxes, 17 Utilities, 18 Depreciation expense or depletion, 19 Other (list), 20 Total expenses.

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a loss, see instructions to find out if you must file Form 6198.

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions).

Table with 2 columns: 23a Total of all amounts reported on line 3 for all rental properties, 23b Total of all amounts reported on line 4 for all royalty properties, 23c Total of all amounts reported on line 12 for all properties, 23d Total of all amounts reported on line 18 for all properties, 23e Total of all amounts reported on line 20 for all properties.

24 Income. Add positive amounts shown on line 21. Do not include any losses.

25 Losses. Add royalty losses from lines 21 and rental real estate losses from line 22. Enter total losses here.

26 Total rental real estate and royalty income or loss. Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.

## Purpose of Schedule

After you have figured your earned income credit (EIC), use Schedule EIC to give the IRS information about your qualifying child(ren).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.

**Taking the EIC when not eligible.** If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the

EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

**Future developments.** For the latest information about developments related to Schedule EIC (Form 1040A or 1040) and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/schedualetc](http://www.irs.gov/schedualetc).

**TIP**

You may also be able to take the additional child tax credit if your child was your dependent and under age 17 at the end of 2015. For more details, see the instructions for line 43 of Form 1040A or line 67 of Form 1040.

## Qualifying Child

**A qualifying child for the EIC is a child who is your . . . .**

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)



WBS . . . .

Under age 19 at the end of 2015 and younger than you (or your spouse, if filing jointly) or  
Under age 24 at the end of 2015, a student, and younger than you (or your spouse, if filing jointly)

Any age and permanently and totally disabled



Who is not filing a joint return for 2015 or is filing a joint return for 2015 only to claim a refund of withheld income tax or estimated tax paid



Who lived with you in the United States for more than half of 2015.



You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child.

Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.



If the child didn't live with you for more than half of the year because of a temporary absence, birth, death, or kidnapping, see Exception to time lived with you in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.



If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see Married child or Qualifying child of more than one person in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.

**SCHEDULE EIC**  
(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (98)

OMB No. 1545-0074

**2015**

Attachment  
Schedule No. **43**

Your social security number

**EIC**

**Earned Income Credit**  
Qualifying Child Information

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.  
Information about Schedule EIC (Form 1040A or 1040) and its instructions is at [www.irs.gov/schedualetc](http://www.irs.gov/schedualetc)

Name(s) shown on return

**Before you begin:**

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



You can't claim the EIC for a child who didn't live with you for more than half of the year.  
If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.  
It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

**Qualifying Child Information**

	Child 1	Child 2	Child 3
	First name	Last name	Last name
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name	Last name	Last name
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2015. If your child was born and died in 2015 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	Year	Year	Year
<b>3 Child's year of birth</b>	Year	Year	Year
<b>4 a</b> Was the child under age 24 at the end of 2015, a student, and younger than you (or your spouse, if filing jointly)?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>b</b> Was the child permanently and totally disabled during any part of 2015?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
<b>6 Number of months child lived with you in the United States during 2015</b>	months	months	months

SCHEDULE F (Form 1040) Profit or Loss From Farming

Department of the Treasury Internal Revenue Service (99) Name of proprietor OMB No. 1545-0074 2015 Attachment Sequence No. 14 Social security number (SSN)

A Principal crop or activity B Enter code from Part IV C Accounting method: Cash Accrual D Employer ID number (EIN) (see instr)

E Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on passive losses F Did you make any payments in 2015 that would require you to file Form(s) 1099 (see instructions)? G If "Yes," did you or will you file required Forms 1099?

Part I Farm Income-Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.) 1a Sales of livestock and other resale items (see instructions) 1b Cost or other basis of livestock or other items reported on line 1a. 1c Subtract line 1b from line 1a. 2 Sales of livestock, produce, grains, and other products you raised 3a Cooperative distributions (Form(s) 1099-PATR) 3b Taxable amount 4a Agricultural program payments (see instructions) 4b Taxable amount 5a Commodity Credit Corporation (CCC) loans reported under election 5b CCC loans forfeited 5c Taxable amount 6 Crop insurance proceeds and federal crop disaster payments (see instructions) 6a Amount received in 2015 6b Taxable amount 6c If election to defer to 2016 is attached, check here 6d Amount deferred from 2014 7 Other hire (machine work) income 8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions).

Part II Farm Expenses-Cash and Accrual Method. Do not include personal or living expenses (see instructions). 10 Car and truck expenses (see instructions). Also attach Form 4562 11 Chemicals 12 Conservation expenses (see instructions) 13 Custom hire (machine work) 14 Depreciation and section 179 expense (see instructions) 15 Employee benefit programs other than on line 23 16 Feed 17 Fertilizers and lime 18 Freight and trucking 19 Gasoline, fuel, and oil 20 Insurance (other than health) 21 Interest: a Mortgage (paid to banks, etc.) b Other c Labor hired (less employment credits) 22 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions 33 Net farm profit or (loss). Subtract line 33 from line 9. If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. Did you receive an applicable subsidy in 2015? (see instructions) 36 Check the box that describes your investment in this activity and see instructions for where to report your loss. a All investment is at risk. b Some investment is not at risk.

Part III Farm Income-Accrual Method (see instructions).

37 Sales of livestock, produce, grains, and other products (see instructions) 38a Cooperative distributions (Form(s) 1099-PATR) 38b Taxable amount 39a Agricultural program payments 39b Taxable amount 40 Commodity Credit Corporation (CCC) loans: a CCC loans reported under election b CCC loans forfeited 40c Taxable amount 41 Crop insurance proceeds 42 Custom hire (machine work) income 43 Other income (see instructions) 44 Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43) 45 Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797 46 Cost of livestock, produce, grains, and other products purchased during the year 47 Add lines 45 and 46 48 Inventory of livestock, produce, grains, and other products at end of year 49 Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47 50 Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9. If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

Do not file Schedule F (Form 1040) to report the following. Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040). Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040). Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

Table with 2 columns: Code and Description. Codes include 111300 (Fruit and tree nut farming), 111400 (Greenhouse, nursery, and floriculture production), 111900 (Other crop farming), 112100 (Animal production), 112110 (Beef cattle ranching and farming), 112112 (Cattle feedlots), 112120 (Dairy cattle and milk production), 112210 (Hog and pig farming), 112300 (Poultry and egg production), 112400 (Sheep and goat farming), 112510 (Aquaculture), 112500 (Other animal production), 113000 (Forestry and logging (including forest nurseries and timber tracts)).

SCHEDULE F (Form 1040) Profit or Loss From Farming

Department of the Treasury Internal Revenue Service (99) Name of proprietor OMB No. 1545-0074 2015 Attachment Sequence No. 14 Social security number (SSN)

Part III Farm Income-Accrual Method (see instructions).

37 Sales of livestock, produce, grains, and other products (see instructions) 38a Cooperative distributions (Form(s) 1099-PATR) 38b Taxable amount 39a Agricultural program payments 39b Taxable amount 40 Commodity Credit Corporation (CCC) loans: a CCC loans reported under election b CCC loans forfeited 40c Taxable amount 41 Crop insurance proceeds 42 Custom hire (machine work) income 43 Other income (see instructions) 44 Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43) 45 Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797 46 Cost of livestock, produce, grains, and other products purchased during the year 47 Add lines 45 and 46 48 Inventory of livestock, produce, grains, and other products at end of year 49 Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47 50 Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9. If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

Do not file Schedule F (Form 1040) to report the following. Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040). Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040). Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

Table with 2 columns: Code and Description. Codes include 111300 (Fruit and tree nut farming), 111400 (Greenhouse, nursery, and floriculture production), 111900 (Other crop farming), 112100 (Animal production), 112110 (Beef cattle ranching and farming), 112112 (Cattle feedlots), 112120 (Dairy cattle and milk production), 112210 (Hog and pig farming), 112300 (Poultry and egg production), 112400 (Sheep and goat farming), 112510 (Aquaculture), 112500 (Other animal production), 113000 (Forestry and logging (including forest nurseries and timber tracts)).

**SCHEDULE H (Form 1040)**  
Department of the Treasury  
Internal Revenue Service (99)

**Household Employment Taxes**  
(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)  
▶ Attach to Form 1040, 1040NR, 1040-SS, or 1041.  
▶ Information about Schedule H and its separate instructions is at [www.irs.gov/scheduleh](http://www.irs.gov/scheduleh).

OMB No. 1545-1871  
**2015**  
Attachment  
Sequence No. 44

Name of employer \_\_\_\_\_  
Social security number \_\_\_\_\_  
Employer identification number \_\_\_\_\_

Calendar year taxpayers having no household employees in 2015 do not have to complete this form for 2015.

**A** Did you pay **any one** household employee cash wages of \$1,900 or more in 2015? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)  
 **Yes.** Skip lines B and C and go to line 1.  
 **No.** Go to line B.

**B** Did you withhold federal income tax during 2015 for any household employee?  
 **Yes.** Skip line C and go to line 7.  
 **No.** Go to line C.

**C** Did you pay **total** cash wages of \$1,000 or more in any calendar **quarter** of 2014 or 2015 to **all** household employees? (Do not count cash wages paid in 2014 or 2015 to your spouse, your child under age 21, or your parent.)  
 **No.** **Stop.** Do not file this schedule.  
 **Yes.** Skip lines 1-9 and go to line 10.

Page **2**

**Part II Federal Unemployment (FUTA) Tax**

10 Did you pay unemployment contributions to only one state? (If you paid contributions to a credit reduction state, see instructions and check "No.")

11 Did you pay all state unemployment contributions for 2015 by April 18, 2016? Fiscal year filers see instructions

12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

Next: If you checked the "Yes" box on all the lines above, complete Section A. If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

**Section A**

13 Name of the state where you paid unemployment contributions ▶

14 Contributions paid to your state unemployment fund

15 Total cash wages subject to FUTA tax

16 FUTA tax. Multiply line 15 by .6% (.006). Enter the result here, skip Section B, and go to line 25

**Section B**

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by .004	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-	(h) Contributions paid to state unemployment fund
		From	To					
18 Totals						18		
19 Add columns (g) and (h) of line 18						19		
20 Total cash wages subject to FUTA tax (see the line 15 instructions)						20		
21 Multiply line 20 by 6.0% (.060)						21		
22 Multiply line 20 by 5.4% (.054)						22		
23 Enter the <b>smaller</b> of line 19 or line 22 (Employers in a credit reduction state must use the worksheet on page H-7 and check here)						23		
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25						24		

**Part III Total Household Employment Taxes**

25 Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0-

26 Add line 16 (or line 24) and line 25

27 Are you required to file Form 1040?

**Yes.** **Stop.** Include the amount from line 26 above on Form 1040, line 60a. Do not complete Part IV below.  
 **No.** You may have to complete Part IV. See instructions for details.

**Part IV Address and Signature - Complete this part only if required. See the line 27 instructions.**

Address (number and street) or P.O. box (if mail is not delivered to street address) \_\_\_\_\_ Apt., room, or suite no. \_\_\_\_\_  
 City, town or post office, state, and ZIP code \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature \_\_\_\_\_ Date \_\_\_\_\_  
 Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_  
 Check  if self-employed  
 PTIN \_\_\_\_\_  
 Firm's name \_\_\_\_\_ Firm's EIN \_\_\_\_\_  
 Firm's address \_\_\_\_\_ Phone no. \_\_\_\_\_



<b>SCHEDULE J</b> <b>(Form 1040)</b> <small>Department of the Treasury Internal Revenue Service (IRS)</small> <small>Name(s) shown on return</small>		<b>Income Averaging for Farmers and Fishermen</b> <small>► Attach to Form 1040 or Form 1040NR. ► Information about Schedule J and its separate instructions is at <a href="http://www.irs.gov/schedulej">www.irs.gov/schedulej</a>.</small>		<small>OMB No. 1545-0074</small> <b>2015</b> <small>Attachment Sequence No. 20</small>	<small>Schedule J (Form 1040) 2015</small> <b>Page 2</b>
1	Enter the taxable income from your 2015 Form 1040, line 43, or Form 1040NR, line 41 . . . . .	1			
2a	Enter your <b>electd farm income</b> (see instructions). <b>Do not</b> enter more than the amount on line 1	2a			
<b>Capital gain included on line 2a:</b>					
b	Excess, if any, of net long-term capital gain over net short-term capital loss . . . . .	2b			
c	Unrecaptured section 1250 gain . . . . .	2c			
3	Subtract line 2a from line 1 . . . . .	3			
4	Figure the tax on the amount on line 3 using the <b>2015</b> tax rates (see instructions) . . . . .	4			
5	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2014, enter the amount from your 2014 Schedule J, line 11.</li> <li>• 2013 but not 2014, enter the amount from your 2013 Schedule J, line 15.</li> <li>• 2012 but not 2013 or 2014, enter the amount from your 2012 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2012</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	5			
6	Divide the amount on <b>line 2a</b> by 3.0 . . . . .	6			
7	Combine lines 5 and 6. If zero or less, enter -0- . . . . .	7			
8	Figure the tax on the amount on line 7 using the <b>2012</b> tax rates (see instructions) . . . . .	8			
9	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> <li>• 2014, enter the amount from your 2014 Schedule J, line 15.</li> <li>• 2013 but not 2014, enter the amount from your 2013 Schedule J, line 3.</li> </ul> Otherwise, enter the taxable income from your <b>2013</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	9			
10	Enter the amount from line 6 . . . . .	10			
11	Combine lines 9 and 10. If less than zero, enter as a negative amount . . . . .	11			
12	Figure the tax on the amount on line 11 using the <b>2013</b> tax rates (see instructions) . . . . .	12			
13	If you used Schedule J to figure your tax for 2014, enter the amount from your 2014 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2014</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions . . . . .	13			
14	Enter the amount from line 6 . . . . .	14			
15	Combine lines 13 and 14. If less than zero, enter as a negative amount . . . . .	15			
16	Figure the tax on the amount on line 15 using the <b>2014</b> tax rates (see instructions) . . . . .	16			
17	Add lines 4, 8, 12, and 16 . . . . .	17			
<b>For Paperwork Reduction Act Notice, see your tax return instructions.</b>					
<small>Schedule J (Form 1040) 2015</small> <small>Cat. No. 25513Y</small>					

18 Amount from line 17 . . . . . **18**

19 If you used Schedule J to figure your tax for:  
 • 2014, enter the amount from your 2014 Schedule J, line 12.  
 • 2013 but not 2014, enter the amount from your 2013 Schedule J, line 16.  
 • 2012 but not 2013 or 2014, enter the amount from your 2012 Schedule J, line 4.  
 Otherwise, enter the tax from your **2012** Form 1040, line 44;\* Form 1040A, line 28;\* Form 1040EZ, line 10; Form 1040NR, line 42;\* or Form 1040NR-EZ, line 15.

20 If you used Schedule J to figure your tax for:  
 • 2014, enter the amount from your 2014 Schedule J, line 16.  
 • 2013 but not 2014, enter the amount from your 2013 Schedule J, line 4.  
 Otherwise, enter the tax from your **2013** Form 1040, line 44;\* Form 1040A, line 28;\* Form 1040EZ, line 10; Form 1040NR, line 42;\* or Form 1040NR-EZ, line 15.

21 If you used Schedule J to figure your tax for 2014, enter the amount from your 2014 Schedule J, line 4. Otherwise, enter the tax from your **2014** Form 1040, line 44;\* Form 1040A, line 28;\* Form 1040EZ, line 10; Form 1040NR, line 42;\* or Form 1040NR-EZ, line 15 . . . . . **21**

\*Only include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). **Do not** include alternative minimum tax from Form 1040A.

22 Add lines 19 through 21 . . . . . **22**

23 Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42 . . . . . **23**

**Caution:** Your tax may be less if you figure it using the 2015 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.

Schedule R (Form 1040A or 1040) 2015

OMB No. 1545-0074

**2015**  
Attachment  
Sequence No. 16

**Credit for the Elderly or the Disabled**  
▶ Complete and attach to Form 1040A or 1040.  
▶ Information about Schedule R and its separate instructions is at [www.irs.gov/scheduleR](http://www.irs.gov/scheduleR).

Department of the Treasury  
Internal Revenue Service (69)

Name(s) shown on Form 1040A or 1040: \_\_\_\_\_ Your social security number: \_\_\_\_\_

You may be able to take this credit and reduce your tax if by the end of 2015:

- You were age 65 or older **or**
  - You were under age 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

**TP** In most cases, the IRS can figure the credit for you. See instructions.

**Part I Check the Box for Your Filing Status and Age**  
**And by the end of 2015:** **Check only one box:**

If your filing status is:

- 1 You were 65 or older  1
- 2 You were under 65 and you retired on permanent and total disability  2
- 3 Both spouses were 65 or older  3
- 4 Both spouses were under 65, but only one spouse retired on permanent and total disability  4
- 5 Both spouses were under 65, and both retired on permanent and total disability  5
- 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability  6
- 7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability  7
- 8 You were 65 or older and you lived apart from your spouse for all of 2015  8
- 9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2015  9

Married filing separately

**Did you check box 1, 3, 7, or 8?** Yes  No

Skip Part II and complete Part III on the back.  
Complete Parts II and III.

**Part II Statement of Permanent and Total Disability** (Complete only if you checked box 2, 4, 5, 6, or 9 above.)  
If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

- 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2015, check this box
- If you checked this box, you do not have to get another statement for 2015.
- If you **did not** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

**Part III Figure Your Credit**

**10 If you checked (in Part I):**

- Box 1, 2, 4, or 7  Enter: \$5,000
- Box 3, 5, or 6  Enter: \$7,500
- Box 8 or 9  Enter: \$3,750

**Did you check box 2, 4, 5, 6, or 9 in Part I?** Yes  No

You must complete line 11. Enter the amount from line 10 on line 12 and go to line 13.

**11 If you checked (in Part I):**

- Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

For more details on what to include on line 11, see *Figure Your Credit* in the instructions.

**12** If you completed line 11, enter the **smaller** of line 10 or line 11. **All others**, enter the amount from line 10  **12**

**13** Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2015.

- a** Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)  **13a**
- b** Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions)  **13b**
- c** Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c  **13c**

**14** Enter the amount from Form 1040A, line 22, or Form 1040, line 38  **14**

**15 If you checked (in Part I):**

- Box 1 or 2  Enter: \$7,500
- Box 3, 4, 5, 6, or 7  Enter: \$10,000
- Box 8 or 9  Enter: \$5,000

**16** Subtract line 15 from line 14. If zero or less, enter -0-  **16**

**17** Enter one-half of line 16  **17**

**18** Add lines 13c and 17  **18**

**19** Subtract line 18 from line 12. If zero or less, **stop**; you **cannot** take the credit. Otherwise, go to line 20  **19**

**20** Multiply line 19 by 15% (.15)  **20**

**21** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions  **21**

**22** **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Form 1040A, line 32, or include on Form 1040, line 54 (check box c and enter "Sch R" on the line next to that box)  **22**

Page 2

Schedule R (Form 1040A or 1040) 2015

Schedule SE (Form 1040) 2015 Attachment Sequence No. **17** Page **2**  
 Name of person with self-employment income (as shown on Form 1040 or Form 1040NR) Social security number of person with self-employment income ▶

**Section B—Long Schedule SE**  
**Part I Self-Employment Tax**

**Note.** If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

**A** If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4351, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I . . . . .

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z

**2** Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions)

**3** Combine lines 1a, 1b, and 2

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3

**Note.** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

**c** Combine lines 4a and 4b. If less than \$400, stop; you do not owe self-employment tax

**Exception.** If less than \$400 and you had church employee income, enter -0- and continue ▶

**5a** Enter your church employee income from Form W-2. See instructions for definition of church employee income

**5b** Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-

**6** Add lines 4c and 5b

**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2015

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$118,500 or more, skip lines 8b through 10, and go to line 11

**8b** Unreported tips subject to social security tax (from Form 437, line 10)

**8c** Wages subject to social security tax (from Form 8919, line 10)

**8d** Add lines 8a, 8b, and 8c

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

**10** Multiply the smaller of line 6 or line 9 by 12.4% (.124)

**11** Multiply line 6 by 2.9% (.029)

**12** Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55

**13** Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27

**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method only if (a) your gross farm income<sup>1</sup> was not more than \$7,320, or (b) your net farm profits<sup>2</sup> were less than \$5,284.

**14** Maximum income for optional methods

**15** Enter the smaller of: two-thirds (2/3) of gross farm income<sup>1</sup> (not less than zero) or \$4,880. Also include this amount on line 4b above

**Nonfarm Optional Method.** You may use this method only if (a) your net nonfarm profits<sup>3</sup> were less than \$5,284 and also less than 72.189% of your gross nonfarm income; <sup>4</sup> and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

**16** Subtract line 15 from line 14

**17** Enter the smaller of: two-thirds (2/3) of gross nonfarm income<sup>3</sup> (not less than zero) or the amount on line 16. Also include this amount on line 4b above

<sup>1</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A, and Sch. K-1 (Form 1065-B), box 9, code J1.  
<sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.  
<sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A, and Sch. K-1 (Form 1065-B), box 9, code J1.  
<sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

SCHEDULE SE (Form 1040) OMB No. 1545-0074  
 Department of the Treasury Internal Revenue Service (99) **2015** Attachment Sequence No. **17**  
 Name of person with self-employment income (as shown on Form 1040 or Form 1040NR) Social security number of person with self-employment income ▶

**Self-Employment Tax**  
 ▶ Information about Schedule SE and its separate instructions is at [www.irs.gov/schedulese](http://www.irs.gov/schedulese).  
 ▶ Attach to Form 1040 or Form 1040NR.

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note.** Use this flowchart only if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.

```

    graph TD
        Q1{Are you a minister, member of a religious order, or Christian Science practitioner who received IRS approval not to be taxed on earnings from these sources, but you owe self-employment tax on other earnings?}
        Q2{Are you using one of the optional methods to figure your net earnings (see instructions)?}
        Q3{Did you receive church employee income (see instructions) reported on Form W-2 of $108.28 or more?}
        Q4{Did you report any wages on Form 8919, Uncollected Social Security and Medicare Tax on Wages?}
        Q5{Did you receive tips subject to social security or Medicare tax that you did not report to your employer?}
        Q6{Was the total of your wages and tips subject to social security or railroad retirement (tier 1) tax plus your net earnings from self-employment more than $118,500?}
        Q7{Did you receive wages or tips in 2017?}

        Q1 -- No --> Short
        Q1 -- Yes --> Long
        Q2 -- No --> Short
        Q2 -- Yes --> Long
        Q3 -- No --> Short
        Q3 -- Yes --> Long
        Q4 -- No --> Short
        Q4 -- Yes --> Long
        Q5 -- No --> Short
        Q5 -- Yes --> Long
        Q6 -- No --> Short
        Q6 -- Yes --> Long
        Q7 -- No --> Short
        Q7 -- Yes --> Long
    
```

**Section A—Short Schedule SE.** Read above to see if you can use Short Schedule SE.

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z

**2** Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report

**3** Combine lines 1a, 1b, and 2

**4** Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b

**Note.** If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**5** Self-employment tax. If the amount on line 4 is:  
 • \$118,500 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55  
 • More than \$118,500, multiply line 4 by 2.9% (.029). Then, add \$14,694 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55

**6** Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27

**For Paperwork Reduction Act Notice, see your tax return instructions.** Cat. No. 11355Z Schedule SE (Form 1040) 2015

Page **2**

Schedule 8812 (Form 1040A or 1040) 2015

**SCHEDULE 8812 (Form 1040A or 1040)**

**Child Tax Credit**

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.  
▶ Information about Schedule 8812 and its separate instructions is at [www.irs.gov/schedule8812](http://www.irs.gov/schedule8812).

OMB No. 1545-0074  
**2015**  
Attachment Sequence No. 47  
Your social security number

**Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)**

**CAUTION**  
Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent is not a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

**A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes  No

**B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes  No

**C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes  No

**D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes  No

**Note:** If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see separate instructions and check here

**Part II Additional Child Tax Credit Filers**

**1** If you file Form 2555 or 2555-EZ 40p here, you cannot claim the additional child tax credit.  
If you are required to use the worksheet in Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise:  
**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52).  
**1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35).  
**1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49).

**2** Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49 . . . . . **5**

**3** Subtract line 2 from line 1. If zero, stop; you cannot take this credit. . . . . **4a**

**4a** Earned income (see separate instructions) . . . . . **4a**

**b** Nontaxable combat pay (see separate instructions) . . . . . **4b**

**5** Is the amount on line 4a more than \$3,000?  
 No. Leave line 5 blank and enter -0- on line 6.  
 Yes. Subtract \$3,000 from the amount on line 4a. Enter the result . . . . . **5**

**6** Multiply the amount on line 5 by 15% (.15) and enter the result . . . . . **6**  
**Next.** Do you have three or more qualifying children?  
 No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13.  
 Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.

**Part III Certain Filers Who Have Three or More Qualifying Children**

	7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions . . . . .	7	
	8 <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62. <b>1040A filers:</b> Enter -0-. <b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	8	
	9 Add lines 7 and 8 . . . . .	9	
	10 <b>1040 filers:</b> Enter the total of the amounts from Form 1040, lines 60a and 71. <b>1040A filers:</b> Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions). <b>1040NR filers:</b> Enter the amount from Form 1040NR, line 67.	10	
	11 Subtract line 10 from line 9. If zero or less, enter -0- . . . . .	11	
	12 Enter the larger of line 6 or line 11 . . . . .	12	

**Part IV Additional Child Tax Credit**

**13** This is your additional child tax credit . . . . . **13**

Enter this amount on Form 1040, line 67, Form 1040A, line 43, or Form 1040NR, line 64

Schedule 8812 (Form 1040A or 1040) 2015

Cat. No. 59761M Schedule 8812 (Form 1040A or 1040) 2015

**Part II Vehicle Expenses**  
**Section A - General Information** (You must complete this section if you are claiming vehicle expenses.)

11	Enter the date the vehicle was placed in service . . . . .	11	Vehicle 1	Vehicle 2
12	Total miles the vehicle was driven during 2015 . . . . .	12	miles	miles
13	Business miles included on line 12 . . . . .	13	miles	miles
14	Percent of business use. Divide line 13 by line 12. . . . .	14	%	%
15	Average daily roundtrip commuting distance . . . . .	15	miles	miles
16	Commuting miles included on line 12 . . . . .	16	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12 . . . . .	17	miles	miles

18 Was your vehicle available for personal use during off-duty hours? . . . . .  Yes  No  
 19 Do you (or your spouse) have another vehicle available for personal use? . . . . .  Yes  No  
 20 Do you have evidence to support your deduction? . . . . .  Yes  No  
 21 If "yes," is the evidence written? . . . . .  Yes  No

**Section B - Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)  
 22 Multiply line 13 by 57.5¢ (.575). Enter the result here and on line 1 . . . . . 22

**Section C - Actual Expenses**

23	Gasoline, oil, repairs, vehicle insurance, etc. . . . .	23	Vehicle 1	Vehicle 2
24a	Vehicle rentals . . . . .	24a		
b	Inclusion amount (see instructions) . . . . .	24b		
c	Subtract line 24b from line 24a. . . . .	24c		
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .	25		
26	Add lines 23, 24c, and 25. . . . .	26		
27	Multiply line 26 by the percentage on line 14. . . . .	27		
28	Depreciation (see instructions) . . . . .	28		
29	Add lines 27 and 28. Enter total here and on line 1 . . . . .	29		

**Section D - Depreciation of Vehicles** (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

30	Enter cost or other basis (see instructions) . . . . .	30	Vehicle 1	Vehicle 2
31	Enter section 179 deduction and special allowance (see instructions) . . . . .	31		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) . . . . .	32		
33	Enter depreciation method and percentage (see instructions) . . . . .	33		
34	Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	34		
35	Add lines 31 and 34 . . . . .	35		
36	Enter the applicable limit explained in the line 36 instructions . . . . .	36		
37	Multiply line 36 by the percentage on line 14. . . . .	37		
38	Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above . . . . .	38		

OMB No. 1545-0074  
**2015**  
 Attachment Sequence No. 129  
 Department of the Treasury Internal Revenue Service (99)  
 Your name . . . . .  
 Occupation in which you incurred expenses . . . . . Social security number . . . . .

**Employee Business Expenses**  
 Attach to Form 1040 or Form 1040NR.  
 Information about Form 2106 and its separate instructions is available at [www.irs.gov/form2106](http://www.irs.gov/form2106).

**Part I Employee Business Expenses and Reimbursements**

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions) . . . . .		
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work . . . . .		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment . . . . .		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment . . . . .		
5 Meals and entertainment expenses (see instructions) . . . . .		
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .		

**Note.** If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

**Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1**

7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions) . . . . .			
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**Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)**

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8) . . . . .			
<b>Note.</b> If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions) . . . . .			
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total) . . . . .			10

Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2015. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.

13 Enter the amount, if any, you carried over from 2014 and used in 2015 during the grace period. See instructions.
14 Enter the amount, if any, you forfeited or carried forward to 2016. See instructions.
15 Combine lines 12 through 14. See instructions.
16 Enter the total amount of qualified expenses incurred in 2015 for the care of the qualifying person(s).

17 Enter the smaller of line 15 or 16.
18 Enter your earned income. See instructions.
19 Enter the amount shown below that applies to you.
• If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).
• If married filing separately, see instructions.
• All others, enter the amount from line 18.

20 Enter the smallest of line 17, 18, or 19.
21 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).
22 Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25)
[ ] No. Enter -0-.
[ ] Yes. Enter the amount here.

23 Subtract line 22 from line 15.
24 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions.
25 Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21.

26 Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".
To claim the child and dependent care credit, complete lines 27 through 31 below.

27 Enter \$3,000 (\$6,000 if two or more qualifying persons).
28 Form 1040 and 1040NR filers: Add lines 24 and 25; Form 1040A filers: Enter the amount from line 25.
29 Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit.
Exception: If you paid 2014 expenses in 2015, see the instructions for line 9.
30 Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.
31 Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11.

Form 2441 Child and Dependent Care Expenses

OMB No. 1545-0074 2015 Attachment Sequence No. 21

1040 1040A 1040NR 2441

Department of the Treasury Internal Revenue Service (99)
Name(s) shown on return
Your social security number

1 (a) Care provider's name

(b) Address (number, street, apt. no., city, state, and ZIP code)

(c) Identifying number (SSN or EIN)

(d) Amount paid (see instructions)

2 Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions.

(e) Qualifying person's name First Last (f) Qualifying person's social security number (g) Qualified expenses you incurred and paid in 2015 for the person listed in column (e)

3 Add the amounts in column (g) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31.

4 Enter your earned income. See instructions.
5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4.
6 Enter the smallest of line 3, 4, or 5.
7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. If line 7 is:

Table with columns: Over, But not over, Decimal amount is. Values range from \$0-\$15,000 to \$43,000-\$No limit.

9 Multiply line 6 by the decimal amount on line 8. If you paid 2014 expenses in 2015, see the instructions.

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.

11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47.

For Paperwork Reduction Act Notice, see your tax return instructions.

General Business Credit

OMB No. 1545-0045

2015 Attachment Sequence No. 22

Information about Form 3800 and its separate instructions is at www.irs.gov/form3800. You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Name(s) shown on return Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

- 1 General business credit from line 2 of all Parts III with box A checked
2 Passive activity credits from line 2 of all Parts III with box B checked
3 Enter the applicable passive activity credits allowed for 2015 (see instructions)
4 Carryforward of general business credit to 2015. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach
5 Carryback of general business credit for 2016. Enter the amount from line 2 of Part III with box D checked (see instructions)
6 Add lines 1, 3, 4, and 5

Part II Allowable Credit

- 7 Regular tax before credits: Individuals, Corporations, Estates and trusts, Alternative minimum tax
8 Foreign tax credit, Certain allowable credits
9 Net income tax
10a Foreign tax credit
10b Certain allowable credits
10c Add lines 10a and 10b
11 Net income tax
12 Net regular tax
13 Enter 25% of the excess, if any, of line 12 over \$25,000
14 Tentative minimum tax
15 Enter the greater of line 13 or line 14
16 Subtract line 15 from line 11. If zero or less, enter -0-
17 Enter the smaller of line 6 or line 16
C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.

Part III Allowable Credit (Continued)

Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

- 18 Multiply line 14 by 75% (.75) (see instructions)
19 Enter the greater of line 13 or line 18
20 Subtract line 19 from line 11. If zero or less, enter -0-
21 Subtract line 17 from line 20. If zero or less, enter -0-
22 Combine the amounts from line 3 of all Parts III with box A, C, or D checked
23 Passive activity credit from line 3 of all Parts III with box B checked
24 Enter the applicable passive activity credit allowed for 2015 (see instructions)
25 Add lines 22 and 24
26 Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25
27 Subtract line 13 from line 11. If zero or less, enter -0-
28 Add lines 17 and 26
29 Subtract line 28 from line 27. If zero or less, enter -0-
30 Enter the general business credit from line 5 of all Parts III with box A checked
31 Reserved
32 Passive activity credits from line 5 of all Parts III with box B checked
33 Enter the applicable passive activity credits allowed for 2015 (see instructions)
34 Carryforward of business credit to 2015. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach
35 Carryback of business credit from 2016. Enter the amount from line 5 of Part III with box D checked (see instructions)
36 Add lines 30, 33, 34, and 35
37 Enter the smaller of line 29 or line 36
38 Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return:
Individuals: Form 1040, line 54, or Form 1040NR, line 51
Corporations: Form 1120, Schedule J, Part I, line 5c
Estates and trusts: Form 1041, Schedule G, line 2b

Form 3800 (2015) Page 3

Name(s) shown on return Identifying number

**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

General Business Credit From a Non-Passive Activity  Reserved  
 General Business Credit From a Passive Activity  Reserved  
 General Business Credit Carryforwards  Eligible Small Business Credit Carryforwards  
 General Business Credit Carrybacks  Reserved

**I** If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III.

	(a)	(b)	(c)
Description of credit	If claiming the credit from more than one source, a separate Part III is needed for each pass-through entity.	If claiming the credit from a pass-through entity, enter the EIN	Enter the appropriate amount
<b>1a</b> Investment (Form 3468, Part II only) (attach Form 3468) . . . . .	<b>1a</b>		
<b>b</b> Reserved . . . . .	<b>1b</b>		
<b>c</b> Increasing research activities (Form 6765) . . . . .	<b>1c</b>		
<b>d</b> Low-income housing (Form 8586, Part I only) . . . . .	<b>1d</b>		
<b>e</b> Disabled access (Form 8826) (see instructions for limitation) . . . . .	<b>1e</b>		
<b>f</b> Renewable electricity, refined coal, and Indian coal production (Form 8835) . . . . .	<b>1f</b>		
<b>g</b> Indian employment (Form 8845) . . . . .	<b>1g</b>		
<b>h</b> Orphan drug (Form 8820) . . . . .	<b>1h</b>		
<b>i</b> New markets (Form 8874) . . . . .	<b>1i</b>		
<b>j</b> Small employer pension plan startup costs (Form 8881) (see instructions for limitation) . . . . .	<b>1j</b>		
<b>k</b> Employer-provided child care facilities and services (Form 8882) (see instructions for limitation) . . . . .	<b>1k</b>		
<b>l</b> Biodiesel and renewable diesel fuels (attach Form 8864) . . . . .	<b>1l</b>		
<b>m</b> Low sulfur diesel fuel production (Form 8896) . . . . .	<b>1m</b>		
<b>n</b> Distilled spirits (Form 8906) . . . . .	<b>1n</b>		
<b>o</b> Nonconventional source fuel . . . . .	<b>1o</b>		
<b>p</b> Energy efficient home (Form 8908) . . . . .	<b>1p</b>		
<b>q</b> Energy efficient appliance . . . . .	<b>1q</b>		
<b>r</b> Alternative motor vehicle (Form 8910) . . . . .	<b>1r</b>		
<b>s</b> Alternative fuel vehicle refueling property (Form 8911) . . . . .	<b>1s</b>		
<b>t</b> Reserved . . . . .	<b>1t</b>		
<b>u</b> Mine rescue team training (Form 8923) . . . . .	<b>1u</b>		
<b>v</b> Agricultural chemicals security (carryforward only) . . . . .	<b>1v</b>		
<b>w</b> Employer differential wage payments (Form 8932) . . . . .	<b>1w</b>		
<b>x</b> Carbon dioxide sequestration (Form 8933) . . . . .	<b>1x</b>		
<b>y</b> Qualified plug-in electric drive motor vehicle (Form 8936) . . . . .	<b>1y</b>		
<b>z</b> Qualified plug-in electric vehicle (carryforward only) . . . . .	<b>1z</b>		
<b>aa</b> New hire retention (carryforward only) . . . . .	<b>1aa</b>		
<b>bb</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) . . . . .	<b>1bb</b>		
<b>zz</b> Other . . . . .	<b>1zz</b>		
<b>2</b> Add lines 1a through 1zz and enter here and on the applicable line of Part I	<b>2</b>		
<b>3</b> Enter the amount from Form 8844 here and on the applicable line of Part II.	<b>3</b>		
<b>4a</b> Investment (Form 3468, Part III) (attach Form 3468) . . . . .	<b>4a</b>		
<b>b</b> Work opportunity (Form 5884) . . . . .	<b>4b</b>		
<b>c</b> Biofuel producer (Form 6478) . . . . .	<b>4c</b>		
<b>d</b> Low-income housing (Form 8586, Part II) . . . . .	<b>4d</b>		
<b>e</b> Renewable electricity, refined coal, and Indian coal production (Form 8835) . . . . .	<b>4e</b>		
<b>f</b> Employer social security and Medicare taxes paid on certain employee tips (Form 8846) . . . . .	<b>4f</b>		
<b>g</b> Qualified railroad track maintenance (Form 8900) . . . . .	<b>4g</b>		
<b>h</b> Small employer health insurance premiums (Form 8941) . . . . .	<b>4h</b>		
<b>i</b> Reserved . . . . .	<b>4i</b>		
<b>j</b> Reserved . . . . .	<b>4j</b>		
<b>z</b> Other . . . . .	<b>4z</b>		
<b>5</b> Add lines 4a through 4z and enter here and on the applicable line of Part II.	<b>5</b>		
<b>6</b> Add lines 2, 3, and 5 and enter here and on the applicable line of Part II. . . . .	<b>6</b>		

Form **3800** (2015)



Form 6251 (2015) Part III Tax Computation Using Maximum Capital Gains Rates

Form 6251 (2015) Part III Tax Computation Using Maximum Capital Gains Rates. Includes instructions for lines 36 through 64, such as 'Enter the amount from Form 6251, line 30...' and 'Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet...'.

Form 6251 (2015) Alternative Minimum Tax—Individuals

OMB No. 1545-0074 2015 Attachment Sequence No. 32. Information about Form 6251 and its separate instructions is at www.irs.gov/form6251. Attach to Form 1040 or Form 1040NR.

Form 6251 (2015) Alternative Minimum Tax (AMT). Includes instructions for lines 1 through 28, such as 'Enter the amount from Form 1040, line 41...' and 'Enter the amount from Form 1040, line 9...'.

Form 6251 (2015) Alternative Minimum Tax (AMT) continuation. Includes instructions for lines 29 through 35, such as 'If your filing status is... AND line 28 is not over...' and 'Enter the amount from Form 1040, line 44...'.

Form 8582 (2015)  
**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.  
**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c** (See instructions.)

Name of activity	Current year		Prior years		Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss	
Total. Enter on Form 8582, lines 1a, 1b, and 1c						

**Worksheet 2—For Form 8582, Lines 2a and 2b** (See instructions.)

Name of activity	Current year deductions (line 2a)		Prior year unallowed deductions (line 2b)		Overall loss	
	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Current year unallowed deductions (line 2a)	(d) Overall loss	(e) Overall loss	
Total. Enter on Form 8582, lines 2a and 2b						

**Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c** (See instructions.)

Name of activity	Current year		Prior years		Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss	
Total. Enter on Form 8582, lines 3a, 3b, and 3c						

**Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

**Worksheet 5—Allocation of Unallowed Losses** (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total			1.00	

OMB No. 1545-1008  
**2015**  
 Attachment Sequence No. 88  
 Identifying number

**Passive Activity Loss Limitations**  
 ▶ See separate instructions.  
 ▶ Attach to Form 1040 or Form 1041.  
 ▶ Information about Form 8582 and its instructions is available at [www.irs.gov/form8582](http://www.irs.gov/form8582).

**Part I 2015 Passive Activity Loss**  
**Caution:** Complete Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

	1a	1b	1c	1d
a Activities with net income (enter the amount from Worksheet 1, column (a))				
b Activities with net loss (enter the amount from Worksheet 1, column (b))				
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))				
d Combine lines 1a, 1b, and 1c				

**Commercial Revitalization Deductions From Rental Real Estate Activities**

	2a	2b	2c
a Commercial revitalization deductions from Worksheet 2, column (a)			
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)			
c Add lines 2a and 2b			

**All Other Passive Activities**

	3a	3b	3c	3d
a Activities with net income (enter the amount from Worksheet 3, column (a))				
b Activities with net loss (enter the amount from Worksheet 3, column (b))				
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))				
d Combine lines 3a, 3b, and 3c				

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used.  
 If line 4 is a loss and:  
 • Line 1d is a loss, go to Part II.  
 • Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.  
 • Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts I and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**  
**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5
6 Enter \$150,000. If married filing separately, see instructions	6
7 Enter modified adjusted gross income, but not less than zero (see instructions) <b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.	7
8 Subtract line 7 from line 6	8
9 Multiply line 8 by 50% (line 5). Do not enter more than \$25,000. If married filing separately, see instructions. If line 2c is a loss, go to Part III. Otherwise, go to line 15.	9
10 Enter the smaller of line 5 or line 9	10

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**  
**Note:** Enter all numbers in Part III as positive amounts. See the example for Part III in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11
12 Enter the loss from line 4	12
13 Reduce line 12 by the amount on line 10	13
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14

**Part IV Total Losses Allowed**

15 Add the income, if any, on lines 1a and 3a and enter the total	15
16 Total losses allowed from all passive activities for 2015. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16

Form 8592 (2015) Page 3

**Worksheet 6—Allowed Losses (See instructions.)**

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				

**Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)**

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-			1.00		
Total					

Form **8615** Tax for Certain Children Who Have Unearned Income

OMB No. 1545-0074  
2015 Attachment Sequence No. 33

Department of the Treasury Internal Revenue Service (99)  
Child's name shown on return

Child's social security number

Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.  
Information about Form 8615 and its separate instructions is at [www.irs.gov/form8615](http://www.irs.gov/form8615).

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see Pub. 929, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the Schedule D Tax Worksheet or Schedule J (Form 1040).

A Parent's name (first, initial, and last). Caution: See instructions before completing. B Parent's social security number

C Parent's filing status (check one):  
 Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

**Part I Child's Net Unearned Income**

1 Enter the child's unearned income (see instructions) . . . . . 1

2 If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$2,100. Otherwise, see instructions . . . . . 2

3 Subtract line 2 from line 1. If zero or less, stop; do not complete the rest of this form but do attach it to the child's return . . . . . 3

4 Enter the child's taxable income from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions . . . . . 4

5 Enter the smaller of line 3 or line 4. If zero, stop; do not complete the rest of this form but do attach it to the child's return . . . . . 5

**Part II Tentative Tax Based on the Tax Rate of the Parent**

6 Enter the parent's taxable income from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions . . . . . 6

7 Enter the total, if any, from Forms 8615, line 5, of all other children of the parent named above. Do not include the amount from line 5 above . . . . . 7

8 Add lines 5, 6, and 7 (see instructions) . . . . . 8

9 Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . 9

10 Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here . . . . . 10

11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III . . . . . 11

12a Add lines 5 and 7 . . . . . 12a

b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) . . . . . 12b

13 Multiply line 11 by line 12b . . . . . 13

**Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.**

14 Subtract line 5 from line 4 . . . . . 14

15 Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . 15

16 Add lines 13 and 15 . . . . . 16

17 Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . 17

18 Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions . . . . . 18

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 64130U Form 8615 (2015)

<p><b>Form 8801</b> Department of the Treasury Internal Revenue Service (99)</p> <p><b>Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts</b> ▶ Information about Form 8801 and its separate instructions is at <a href="http://www.irs.gov/form8801">www.irs.gov/form8801</a>. ▶ Attach to Form 1040, 1040NR, or 1041.</p> <p>OMB No. 1545-1073 <b>2015</b> Attachment Sequence No. 74</p> <p>Name(s) shown on return</p>	<p style="text-align: right;">Page <b>2</b></p> <p><b>Part I Net Minimum Tax on Exclusion Items</b></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:5%;">1</td><td>Combine lines 1, 6, and 10 of your 2014 Form 6251. Estates and trusts. see instructions . . . . .</td><td style="width:5%;"></td></tr> <tr><td>2</td><td>Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .</td><td></td></tr> <tr><td>3</td><td>Minimum tax credit net operating loss deduction (see instructions) . . . . .</td><td></td></tr> <tr><td>4</td><td>Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$242,450 and you were married filing separately for 2014, see instructions . . . . .</td><td></td></tr> <tr><td>5</td><td>Enter: \$82,100 if married filing jointly or qualifying widow(er) for 2014; \$52,800 if single or head of household for 2014; or \$41,050 if married filing separately for 2014. Estates and trusts, enter \$23,500 . . . . .</td><td></td></tr> <tr><td>6</td><td>Enter: \$156,500 if married filing jointly or qualifying widow(er) for 2014; \$117,300 if single or head of household for 2014; or \$78,250 if married filing separately for 2014. Estates and trusts, enter \$78,250 . . . . .</td><td></td></tr> <tr><td>7</td><td>Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .</td><td></td></tr> <tr><td>8</td><td>Multiply line 7 by 25% (0.25). . . . .</td><td></td></tr> <tr><td>9</td><td>Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2014, see instructions . . . . .</td><td></td></tr> <tr><td>10</td><td>Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. 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Part III Tax Computation Using Maximum Capital Gains Rates (continued)

43	Add lines 41 and 42	43
44	Subtract line 43 from line 40. If zero or less, enter -0-	44
45	Enter the smaller of line 39 or line 44	45
46	Multiply line 45 by 15% (0.15)	46
47	Add lines 38 and 45	47
	<b>If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.</b>	
48	Subtract line 47 from line 37	48
49	Multiply line 48 by 20% (0.20)	49
	<b>If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.</b>	
50	Add lines 32, 47, and 48	50
51	Subtract line 50 from line 27	51
52	Multiply line 51 by 25% (0.25)	52
53	Add lines 33, 46, 49, and 52	53
54	If line 27 is \$182,500 or less (\$91,250 or less if married filing separately for 2014), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$3,650 (\$1,825 if married filing separately for 2014) from the result. Form 1040NR filers, see instructions	54
55	Enter the smaller of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2014, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11	55

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: If you didn't complete the 2014 Qualified Dividends and Capital Gain Tax Worksheet, the 2014 Schedule D Tax Worksheet, or Part V of the 2014 Schedule D (Form 1041), see the instructions before completing this part.*		
27	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2014, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	27
Caution: If for 2014 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.		
28	Enter the amount from line 6 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2014 Schedule D Tax Worksheet, or the amount from line 26 of the 2014 Schedule D (Form 1041), whichever applies*	28
<b>If you figured your 2014 tax using the 2014 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.</b>		
29	Enter the amount from line 19 of your 2014 Schedule D (Form 1040), or line 18b, column (2), of the 2014 Schedule D (Form 1041)	29
30	Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2014 Schedule D Tax Worksheet	30
31	Enter the smaller of line 27 or line 30	31
32	Subtract line 31 from line 27	32
33	If line 32 is \$182,500 or less (\$91,250 or less if married filing separately for 2014), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,650 (\$1,825 if married filing separately for 2014) from the result. Form 1040NR filers, see instructions	33
34	Enter: • \$73,800 if married filing jointly or qualifying widow(er) for 2014, • \$36,900 if single or married filing separately for 2014, • \$49,400 if head of household for 2014, or • \$2,500 for an estate or trust. Form 1040NR filers, see instructions.	34
Enter the amount from line 7 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2014 Schedule D Tax Worksheet, or the amount from line 27 of the 2014 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2014 Schedule D (Form 1041), enter the amount from your 2014 Form 1040, line 43, or 2014 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions		
35		35
36	Subtract line 35 from line 34. If zero or less, enter -0-	36
37	Enter the smaller of line 27 or line 28	37
38	Enter the smaller of line 36 or line 37	38
39	Subtract line 38 from line 37	39
40	Enter: • \$406,750 if single for 2014, • \$228,800 if married filing separately for 2014, • \$457,600 if married filing jointly or qualifying widow(er) for 2014, • \$432,200 if head of household for 2014, or • \$12,150 for an estate or trust. Form 1040NR filers, see instructions.	40
41	Enter the amount from line 36	41
42	Form 1040 filers, enter the amount from line 7 of your 2014 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2014 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2014 Schedule D (Form 1041) or line 18 of your 2014 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2014 Schedule D (Form 1041), enter the amount from your 2014 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions	42

\* The 2014 Qualified Dividends and Capital Gain Tax Worksheet is in the 2014 Instructions for Form 1040. The 2014 Schedule D Tax Worksheet is in the 2014 Instructions for Schedule D (Form 1040) (or the 2014 Instructions for Schedule D (Form 1041)).

8814

Form Department of the Treasury Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

Information about Form 8814 and its instructions is at www.irs.gov/form8814. Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074 2015 Attachment Sequence No. 40

Your social security number

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see Tax benefits you cannot take in the instructions.

A Child's name (first, initial, and last)

B Child's social security number

C If more than one Form 8814 is attached, check here

Part I Child's Interest and Dividends To Report on Your Return

Table with 12 rows and 2 columns. Row 1: Enter your child's taxable interest. Row 2: Enter your child's tax-exempt interest. Row 3: Enter your child's ordinary dividends. Row 4: Add lines 1a, 2a, and 3. Row 5: Base amount. Row 6: Subtract line 5 from line 4. Row 7: Divide line 2b by line 4. Row 8: Divide line 3 by line 4. Row 9: Multiply line 6 by line 7. Row 10: Multiply line 6 by line 8. Row 11: Add lines 9 and 10. Row 12: Subtract line 11 from line 6.

Part II Tax on the First \$2,100 of Child's Interest and Dividends

Table with 3 rows. Row 1: Amount not taxed. Row 2: Subtract line 13 from line 4. Row 3: Tax. Includes checkboxes for No and Yes.

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 42.

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For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 10750U Form 8814 (2015)

<p>Form 8814 (2015) <span style="float: right;">Page 4</span></p> <p>If your child received, as a nominee, interest that actually belongs to another person, enter the amount and "ND" (nominee distribution) on the dotted line next to line 1a. Do not include amounts received as a nominee in the total for line 1a.</p> <p>If your child had accrued interest that was paid to the seller of a bond, amortizable bond premium (ABP) allowed as a reduction to interest income, or if any original issue discount (OID) is less than the amount shown on your child's Form 1099-OID, enter the nontaxable amount on the dotted line next to line 1a and "Accrued interest," "ABP adjustment," or "OID adjustment," whichever applies. Do not include any nontaxable amounts in the total for line 1a.</p> <p><b>Line 1b.</b> If your child received any tax-exempt interest income, such as from certain state and municipal bonds, report it on line 1b. Tax-exempt interest, including any exempt-interest dividends your child received as a shareholder in a mutual fund or other regulated investment company, should be shown in box 8 of Form 1099-INT.</p> <p><b>Note.</b> If line 1b includes tax-exempt interest or exempt-interest dividends paid by a regulated investment company from private activity bonds, see <i>Alternative minimum tax, earlier</i>.</p> <p><b>Line 2a.</b> Enter the ordinary dividends your child received in 2015. Ordinary dividends should be shown in box 1a of Form 1099-DIV. Also include ordinary dividends your child received through a partnership, an S corporation, or an estate or trust.</p> <p>If your child received, as a nominee, ordinary dividends that actually belong to another person, enter the amount and "ND" on the dotted line next to line 2a. Do not include amounts received as a nominee in the total for line 2a.</p> <p><b>Line 2b.</b> Enter all qualified dividends your child received in 2015. Qualified dividends are the ordinary dividends that are eligible for the same lower tax rate as a net capital gain. Qualified dividends should be shown in box 1b of Form 1099-DIV.</p> <p><b>Line 3.</b> Enter the capital gain distributions your child received in 2015. Capital gain distributions should be shown in box 2a of Form 1099-DIV.</p>	<p>If your child received, as a nominee, capital gain distributions that actually belong to another person, enter the amount and "ND" on the dotted line next to line 3. Do not include amounts received as a nominee in the total for line 3.</p> <p><b>Line 9.</b> Include this amount on Form 1040, lines 9a and 9b, or Form 1040NR, lines 10a and 10b. Enter "Form 8814" and this amount on the dotted line next to those lines unless you file Schedule B (Form 1040).</p> <p>If you file Schedule B, include this amount on line 5, and identify it as from "Form 8814." Complete Schedule B as instructed. Also include this amount on Form 1040, line 9b, or Form 1040NR, line 10b.</p> <p>You must file Schedule B if this amount plus the parents' dividends is more than \$1,500.</p> <p><b>Line 10.</b> Include this amount on Schedule D (Form 1040), line 13; Form 1040, line 13, or Form 1040NR, line 14. Enter "Form 8814" and this amount on the dotted line next to line 13 of Schedule D or in the space to the left of line 13 of Form 1040 or line 14 of Form 1040NR.</p> <p>If any of the child's capital gain distributions were reported on Form 1099-DIV as unrecaptured section 1250 gain, section 1202 gain, or collectibles (28%) gain, see Pub. 929 for details on the amount to report on Schedule D.</p> <p><b>Line 12.</b> If you checked the box on line C, add the amounts from line 12 of all your Forms 8814. Include the result on Form 1040, line 21, or Form 1040NR, line 21, whichever applies. Enter "Form 8814" and the total of the line 12 amounts on the dotted line next to line 21.</p> <p><b>Line 15.</b> If you checked the box on line C, add the amounts from line 15 of all your Forms 8814. Include the total on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box a on that line.</p>	<p>Form 8814 (2015) <span style="float: right;">Page 3</span></p> <p>If your child received qualified dividends or capital gain distributions, you may pay up to \$105 more tax if you make this election instead of filing a separate tax return for the child. This is because the tax rate on the child's income between \$1,050 and \$2,100 is 10% if you make this election. However, if you file a separate return for the child, the tax rate may be as low as 0% (zero percent) because of the preferential tax rates for qualified dividends and capital gain distributions.</p> <p>If any of the above apply to your child, first figure the tax on your child's income as if he or she is filing a return. Next, figure the tax as if you are electing to report your child's income on your return. Then, compare the methods to determine which results in the lower tax.</p> <p><b>Alternative minimum tax.</b> If your child received tax-exempt interest (or exempt-interest dividends paid by a regulated investment company) from certain private activity bonds, you must take this into account in determining if you owe the alternative minimum tax. This type of interest should be shown in box 9 of Form 1099-INT. See Form 6251, <i>Alternative Minimum Tax—Individuals</i>, and its instructions for details.</p> <p><b>Net Investment Income Tax.</b> For purposes of figuring any Net Investment Income Tax liability of the parents on Form 8960, the following rules apply.</p> <ol style="list-style-type: none"> <li>All income reported on line 12 is included in the parents' modified adjusted gross income, and</li> <li>All net investment income included on line 12 (except for Alaska Permanent Fund dividends) is included in the parents' net investment income.</li> </ol> <p>For more information on Net Investment Income Tax, go to <a href="http://www.irs.gov">www.irs.gov</a> and enter "Net Investment Income Tax" in the search box.</p> <p><b>Investment interest expense.</b> Your child's income (other than qualified dividends, Alaska Permanent Fund dividends, and capital gain distributions) that you report on your return is considered to be your investment income for purposes of figuring your investment interest expense deduction. If your child received qualified dividends, Alaska Permanent Fund dividends, or capital gain distributions, see Pub. 550, <i>Investment Income and Expenses</i>, to figure the amount you can treat as your investment income.</p> <p><b>Foreign accounts and trusts.</b> You must complete Schedule B (Form 1040), Part III, and file it with your tax return if your child:</p> <ol style="list-style-type: none"> <li>Had a foreign financial account, or</li> <li>Received a distribution from, or was the grantor of, or transferor to, a foreign trust.</li> </ol> <p>Enter "Form 8814" on the dotted line next to line 7a or line 8, whichever applies. Complete line 7b if applicable.</p> <p><b>Note.</b> If you file Form 8814 with your income tax return to report your child's foreign financial account, you have an interest in the assets from that account and may be required to file Form 8838, <i>Statement of Specified Foreign Financial Assets</i>. Check <a href="http://www.irs.gov/form8838">www.irs.gov/form8838</a> for details.</p> <p><b>Change of address.</b> If your child filed a return for a previous year and the address shown on the last return filed is not your child's current address, be sure to notify the IRS, in writing, of the new address. To do this, use Form 8822, <i>Change of Address</i>.</p> <p><b>Additional information.</b> See Pub. 929, <i>Tax Rules for Children and Dependents</i>, for more details.</p> <p><b>Line Instructions</b></p> <p><b>Name and social security number.</b> If you are filing a joint return, enter both names but enter the social security number of the person whose name is shown first on the return.</p> <p><b>Line 1a.</b> Enter all taxable interest income your child received in 2015. Do not include tax-exempt interest in the total for line 1a, but be sure to include it on line 1b.</p>
<p><b>General Instructions</b></p> <p><b>Future Developments</b></p> <p>For the latest information about developments related to Form 8814 and its instructions, such as legislation enacted after they were published, go to <a href="http://www.irs.gov/form8814">www.irs.gov/form8814</a>.</p> <p><b>Purpose of Form</b></p> <p>Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions.</p> <ul style="list-style-type: none"> <li>The child was under age 19 (or under age 24 if a full-time student) at the end of 2015. "Student" is defined below.</li> <li>The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends.</li> <li>The child's gross income for 2015 was less than \$10,500.</li> <li>The child is required to file a 2015 return.</li> <li>The child does not file a joint return for 2015.</li> <li>There were no estimated tax payments for the child for 2015 (including any overpayment of tax from his or her 2014 return applied to 2015 estimated tax).</li> <li>There was no federal income tax withheld from the child's income.</li> </ul> <p>You must also qualify. See <i>Parents who qualify to make the election below</i>.</p> <p><b>Student.</b> A student is a child who for some part of each of 5 calendar months during the year was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.</p> <p><b>Certain January 1 birthdays.</b> A child born on January 1, 1997, is considered to be age 19 at the end of 2015. You cannot make this election for such a child unless the child was a full-time student.</p> <p>A child born on January 1, 1992, is considered to be age 24 at the end of 2015. You cannot make this election for such a child.</p> <p><b>How to make the election.</b> To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.</p> <p><b>Parents who qualify to make the election.</b> You qualify to make this election if you file Form 1040 or Form 1040NR and any of the following apply.</p> <ul style="list-style-type: none"> <li>You are filing a joint return for 2015 with the child's other parent.</li> <li>You and the child's other parent were married to each other but file separate returns for 2015 and you had the higher taxable income.</li> <li>You were unmarried, treated as unmarried for federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. The child must have lived with you for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you can make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had higher taxable income than your new spouse.</li> </ul> <p><b>Note.</b> If you and the child's other parent were not married but lived together during the year with the child, you qualify to make the election only if you are the parent with the higher taxable income.</p> <p><b>Tax benefits you cannot take.</b> If you elect to report your child's income on your return, you cannot take certain deductions that your child could take on his or her own return such as:</p> <ul style="list-style-type: none"> <li>Additional standard deduction of \$1,550 if the child is blind,</li> <li>Penalty on early withdrawal of child's savings, and</li> <li>Itemized deductions such as the child's investment expenses or charitable contributions.</li> </ul>	<p><b>Line 1b.</b> If your child received any tax-exempt interest income, such as from certain state and municipal bonds, report it on line 1b. Tax-exempt interest, including any exempt-interest dividends your child received as a shareholder in a mutual fund or other regulated investment company, should be shown in box 8 of Form 1099-INT.</p> <p><b>Note.</b> If line 1b includes tax-exempt interest or exempt-interest dividends paid by a regulated investment company from private activity bonds, see <i>Alternative minimum tax, earlier</i>.</p> <p><b>Line 2a.</b> Enter the ordinary dividends your child received in 2015. Ordinary dividends should be shown in box 1a of Form 1099-DIV. Also include ordinary dividends your child received through a partnership, an S corporation, or an estate or trust.</p> <p>If your child received, as a nominee, ordinary dividends that actually belong to another person, enter the amount and "ND" on the dotted line next to line 2a. Do not include amounts received as a nominee in the total for line 2a.</p> <p><b>Line 2b.</b> Enter all qualified dividends your child received in 2015. Qualified dividends are the ordinary dividends that are eligible for the same lower tax rate as a net capital gain. Qualified dividends should be shown in box 1b of Form 1099-DIV.</p> <p><b>Line 3.</b> Enter the capital gain distributions your child received in 2015. Capital gain distributions should be shown in box 2a of Form 1099-DIV.</p>	

# Section 8

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Time Series, 2011–2015 ..... A

**Health savings account deduction**

Changes in law ..... pg 18

Classified by:

Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4

Definition ..... pg 187

Reported on:

Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2011–2015 .....	A

**Home mortgage interest deduction**

(See also Interest paid deduction)

Definition ..... pg 187

Reported on:

Returns with itemized deductions .....	2.1
Classified by age .....	2.6

**Home mortgage interest paid to financial institutions**

(See Home mortgage interest deduction)

**Home mortgage interest paid to individuals**

(See Home mortgage interest deduction)

**Household employment tax**

Classified by:

Age .....	3.7
Size of adjusted gross income .....	3.3
Definition .....	pg 187
Time Series, 2011–2015 .....	A

**I****Income subject to tax**

(See Modified taxable income)

**Income tax after credits**As a percentage of adjusted gross income  
and modified taxable income ..... 3.4

Classified by:

Accumulated size of AGI .....	1.1
Age .....	3.7
Marginal tax rate .....	3.4
Marital status .....	1.2, 1.3
Size of adjusted gross income .....	1.2, 3.3

Definition ..... pg 187

Reported on:

Returns with itemized deductions .....	2.1
Classified by:	
Age .....	2.6
Marital status .....	2.2
Returns with modified taxable income .....	3.1
Time Series, 2011–2015 .....	A

**Income tax before credits**

Classified by:

Age .....	1.5
Size of adjusted gross income .....	1.4

Definition ..... pg 187

Reported on:

Returns with itemized deductions .....	2.1
Classified by age .....	2.6
Returns with modified taxable income .....	3.1
Time Series, 2011–2015 .....	A

**Income tax less credits**

Time Series, 2011–2015 ..... A

**Income tax withheld**

Classified by:

Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income .....	3.3

Definition ..... pg 187

Reported on:

Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2011–2015 .....	A

**Individual retirement arrangement (IRA) (deductible)  
payments, deduction**

(See also Primary and secondary IRA payments)

Changes in law ..... pg 18

Classified by:

Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4

Definition ..... pg 187

Reported on:

Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2011–2015 .....	A

**Individual retirement arrangement (IRA) taxable distributions**

Classified by:  
 Age ..... 1.5  
 Marital status ..... 1.3  
 Size of adjusted gross income ..... 1.4  
 Definition ..... pg 188  
 Reported on:  
 Returns with itemized deductions ..... 2.1  
 Classified by:  
 Age ..... 2.6  
 Marital status ..... 2.2  
 Time Series, 2011–2015 ..... A

**Interest paid deduction**

Classified by:  
 Marital status ..... 1.3  
 Definition ..... pg 188  
 Reported on:  
 Returns with itemized deductions ..... 2.1  
 Classified by:  
 Age ..... 2.6  
 Marital status ..... 2.2  
 Type of interest paid deduction ..... 2.1

**Interest received**

(See Taxable interest received)

**Interest, tax-exempt**

(See Tax-exempt interest)

**Investment interest expense deduction**

(See Interest paid deduction)

**Itemized deduction limitation**

Classified by:  
 Marital status ..... 2.2  
 Reported on:  
 Returns with itemized deductions ..... 2.1  
 Classified by age ..... 2.6

**Itemized deductions**

(See Total itemized deductions and also specific type)

**J**

**Joint returns of married persons**

(See also Marital filing status)

Classified by:  
 Each rate at which tax was computed ..... 3.6  
 Marginal tax rate ..... 3.4  
 Size of adjusted gross income ..... 1.2, 1.6  
 Sources of income ..... 1.3  
 Type of exemption ..... 2.4  
 Reported on:  
 Returns with itemized deductions classified  
 by marital status ..... 2.2

Returns with total income tax ..... 3.2

**K**

**Keogh retirement plan**

(See Payments to a Keogh plan)

Time Series, 2011–2015 ..... A

**L**

**Limited miscellaneous deductions**

Definition ..... pg 188  
 Reported on:  
 Returns with itemized deductions ..... 2.1  
 Classified by age ..... 2.6

**Long-term loss carryover**

(See also Sales of capital assets, net gain or loss)

Classified by:  
 Size of adjusted gross income ..... 1.4A

**M**

**Marginal tax rates**

(See also Tax generated)

Definition ..... pg 189  
 Reported on:  
 Returns with modified taxable income ..... 3.4, 3.6

**Marital filing status**

Classified by:  
 Each rate at which tax was computed ..... 3.6  
 Marginal tax rate ..... 3.4  
 Size of adjusted gross income ..... 1.2, 1.6  
 Sources of income ..... 1.3  
 Definition ..... pg 189  
 Reported on:  
 Returns with itemized deductions ..... 2.2  
 Type of exemption ..... 2.4

**Medical and dental expenses deduction**

Classified by:  
 Marital status ..... 1.3  
 Definition ..... pg 189  
 Limitation ..... 2.1  
 Reported on:  
 Returns with itemized deductions ..... 2.1  
 Classified by:  
 Age ..... 2.6  
 Marital status ..... 2.2

**Minimum tax credit**

(See Prior-year minimum tax credit)

**Miscellaneous deductions other than gambling**

Definition ..... pg 189  
 Returns with itemized deductions ..... 2.1  
 Classified by age ..... 2.6

**Miscellaneous itemized deductions**  
 Classified by:  
     Marital status ..... 1.3  
 Definition ..... pg 189  
 Reported on:  
     Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age ..... 2.6  
             Marital status ..... 2.2

**Modified taxable income**  
 Classified by:  
     Marginal tax rate ..... 3.4  
     Size of adjusted gross income ..... 3.1, 3.5  
     Tax generated at each rate ..... 3.6  
     Tax generated at specific rate ..... 3.5  
 Definition ..... pg 190

**Mortgage interest credit**  
 Classified by:  
     Age ..... 3.7  
     Marital status ..... 1.3  
     Size of adjusted gross income ..... 3.3  
 Definition ..... pg 190  
 Reported on:  
     Returns with itemized deductions classified  
         by marital status ..... 2.2  
     Time Series, 2011–2015 ..... A

**Moving expenses adjustment**  
 Classified by:  
     Age ..... 1.5  
     Marital status ..... 1.3  
     Size of adjusted gross income ..... 1.4  
 Definition ..... pg 190  
 Reported on:  
     Returns with itemized deductions classified  
         by marital status ..... 2.2

**N**

**Net investment income tax**  
 Classified by:  
     Age ..... 3.7  
     Marginal tax rate ..... 3.4  
     Size of adjusted gross income ..... 3.3  
 Definition ..... pg 190

**Net long-term adjustment**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A

**Net long-term capital gain or loss**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A  
 Definition ..... pg 190

**Net long-term cost or basis**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A

**Net long-term gain or loss from other forms**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A  
 Definition ..... pg 190

**Net long-term gain or loss from partnership/S corporation**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A

**Net long-term gain or loss from sales of capital assets**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A  
 Definition ..... pg 191

**Net long-term sales price**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A

**Net operating loss**  
 Classified by:  
     Age ..... 1.5  
     Marital status ..... 1.3  
     Size of adjusted gross income ..... 1.4  
 Definition ..... pg 191  
 Reported on:  
     Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age ..... 2.6  
             Marital status ..... 2.2  
     Time Series, 2011–2015 ..... A

**Net premium tax credit**  
 Classified by:  
     Age ..... 3.7  
     Size of adjusted gross income ..... 2.7, 3.3  
 Definition ..... pg 191  
 Time Series, 2011–2015 ..... A

**Net short-term adjustment**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A

**Net short-term capital gain or loss**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A  
 Definition ..... pg 191

**Net short-term cost or basis**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A

**Net short-term gain or loss from other forms**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A  
 Definition ..... pg 191



**Net short-term gain or loss from partnership/S corporation**  
 Classified by:  
     Size of adjusted gross income..... 1.4A

**Net short-term gain or loss from sales of capital assets**  
 Classified by:  
     Size of adjusted gross income..... 1.4A  
     Definition ..... pg 191

**Net short-term sales price**  
 Classified by:  
     Size of adjusted gross income..... 1.4A

**Nondeductible passive losses**  
 (See also Rent and royalty net income or loss)  
     Definition ..... pg 192

**Nontaxable combat pay election**  
     Definition ..... pg 192

**Nontaxable returns**  
 (See also Taxable returns)  
 Classified by:  
     Size of AGI.....1.2, 1.4, 2.3, 3.3  
 Reported on:  
     Returns with itemized deductions ..... 2.1

**Number of exemptions**  
 Classified by:  
     Age ..... 1.5  
     Size of adjusted gross income..... 1.4  
     Type of exemption and marital status ..... 2.4  
     Type of exemption and size of AGI..... 2.3  
 Reported on:  
     Returns with itemized deductions ..... 2.1  
         Classified by age..... 2.6  
     Time Series, 2011–2015 ..... A

**O**

**Ordinary dividends**  
 Classified by:  
     Age ..... 1.5  
     Marital status..... 1.3  
     Size of adjusted gross income..... 1.4  
     Definition ..... pg 192  
 Reported on:  
     Dependent returns  
         Classified by:  
             Size of adjusted gross income ..... 1.7  
             Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age..... 2.6  
             Marital status ..... 2.2  
     Time Series, 2011–2015 ..... A

**Other adjustments**  
 (See also Statutory adjustments)

Classified by:  
     Age ..... 1.5  
     Marital status ..... 1.3  
     Size of adjusted gross income..... 1.4  
     Time Series, 2011–2015 ..... A

**Other contributions**  
 (See Contributions deduction)

**Other dependents**  
 (See Exemptions)

**Other net income or net loss**  
 Classified by:  
     Age ..... 1.5  
     Marital status ..... 1.3  
     Size of adjusted gross income..... 1.4  
     Definition ..... pg 192  
 Reported on:  
     Dependent returns  
         Classified by:  
             Size of adjusted gross income ..... 1.7  
             Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age..... 2.6  
             Marital status ..... 2.2  
     Time Series, 2011–2015 ..... A

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**Other tax credits**  
 Classified by:  
     Age ..... 3.7  
     Marital status ..... 1.3  
     Size of adjusted gross income..... 3.3  
     Definition ..... pg 192  
 Reported on:  
     Returns with itemized deductions classified  
         by marital status..... 2.2

**Other taxes**  
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**Other taxes deduction**  
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     Definition ..... pg 192  
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     Returns with itemized deductions ..... 2.1  
         Classified by age..... 2.6

**Other than cash contributions deduction**  
 (See Contributions deduction)

**Overpayment**  
 (See also Credit to 2014 estimated tax)  
     Credited to 2014 estimated tax:  
         Classified by:  
             Age..... 3.7

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Classified by:	
Age .....	3.7
Marital status .....	1.3
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Returns with itemized deductions classified	
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Total .....	3.3, 3.7

## P

### Parent exemptions

(See Exemptions)

### Parents' election to report child's interest and dividends

Classified by:	
Marital status .....	3.4, 3.6
Size of adjusted gross income .....	3.5
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Returns with modified taxable	
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### Partnership and S corporation net income or loss

Classified by:	
Age .....	1.5
Marital status .....	1.3
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Returns with itemized deductions .....	2.1
Classified by:	
Age .....	2.6
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### Passive-activity losses

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### Payments to a Keogh plan

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 193
Reported on:	
Returns with itemized deductions classified	
by marital status .....	2.2
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### Payment with request for extension of filing time

Classified by:	
Age .....	3.7
Size of adjusted gross income .....	3.3
Definition .....	pg 193

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### Penalty on early withdrawal of savings

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 193
Reported on:	
Returns with itemized deductions classified	
by marital status .....	2.2
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### Penalty tax on qualified retirement plans

Classified by:	
Age .....	3.7
Size of adjusted gross income .....	3.3
Definition .....	pg 193
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### Pensions and annuities

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4
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Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age .....	2.6
Marital status .....	2.2
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### Personal exemption

(See Exemptions)

### Personal interest deductions

(See Interest paid deduction)

### Personal interest paid

(See Interest paid deduction)

### Personal property taxes deduction

(See also Taxes paid deduction)

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### Population and sample

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### Predetermined estimated tax penalty

Classified by:	
Age .....	3.7
Size of adjusted gross income .....	3.3
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**Prior-year minimum tax credit**

Classified by:  
 Age ..... 3.7  
 Marital status ..... 1.3  
 Size of adjusted gross income ..... 3.3  
 Definition ..... pg 194  
 Reported on:  
 Returns with itemized deductions ..... 2.2  
 Time Series, 2011–2015 ..... A

**Prescription medicine and drug expenses**  
 (See Medical and dental expenses deduction)

**Primary IRA payments**

(See also Individual retirement arrangement deductible payments, adjustment)

Classified by:  
 Age ..... 1.5  
 Marital status ..... 1.3  
 Size of adjusted gross income ..... 1.4  
 Reported on:  
 Returns with itemized deductions classified  
 by marital status ..... 2.2  
 Time Series, 2011–2015 ..... A

**Q**

**Qualified dividends**

Changes in law ..... 1.7  
 Classified by:  
 Age ..... 1.5  
 Marital status ..... 1.3  
 Size of adjusted gross income ..... 1.4  
 Definition ..... pg 194  
 Reported on:  
 Dependent returns  
 Classified by:  
 Size of adjusted gross income ..... 1.7  
 Returns with itemized deductions ..... 2.1  
 Classified by:  
 Age ..... 2.6  
 Marital status ..... 2.2  
 Time Series, 2011–2015 ..... A

**Qualified electric vehicle credit**

Time Series, 2011–2015 ..... A

**Qualified mortgage insurance premiums**

Definition ..... pg 194  
 Reported on:  
 Returns with itemized deductions ..... 2.1  
 Classified by:  
 Age ..... 2.6

**Qualified plug-in electric vehicle credit**

Classified by:  
 Age ..... 3.7

Marital status ..... 1.3  
 Size of adjusted gross income ..... 3.3  
 Definition ..... pg 194  
 Reported on:  
 Returns with itemized deductions classified  
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**R**

**Real estate taxes**

(See also Taxes paid deduction)

Definition ..... pg 194  
 Reported on:  
 Returns with itemized deductions ..... 2.1  
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**Recapture taxes**

Definition ..... pg 195  
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**Refund**

(See also Overpayment refunded)

Definition ..... pg 195

**Refundable credits**

Definition ..... pg 195  
 Refundable portion:  
 Classified by:  
 Age ..... 3.7  
 Size of adjusted gross income ..... 3.3  
 Used to offset income tax before credits:  
 Classified by:  
 Age ..... 3.7  
 Marital status ..... 1.3  
 Size of adjusted gross income ..... 3.3  
 Reported on:  
 Returns with itemized deductions classified  
 by marital status ..... 2.2  
 Used to offset other taxes:  
 Classified by:  
 Age ..... 3.7  
 Size of adjusted gross income ..... 3.3

**Refund credited to next year**

(See also Credit to 2015 estimated tax)

Time Series, 2011–2015 ..... A

**Regular tax computation**

Classified by:  
 Size of adjusted gross income ..... 3.1  
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**Rent net income or net loss**

Classified by:  
 Age ..... 1.5  
 Size of adjusted gross income ..... 1.4  
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**Requirements for filing**  
Description..... pg 16

**Residential energy credits**  
Classified by:  
Age..... 3.7  
Marital status ..... 1.3  
Size of adjusted gross income..... 3.3  
Definition ..... pg 195  
Reported on:  
Returns with itemized deductions classified  
by marital status..... 2.2  
Time Series, 2011–2015 ..... A

**Retirement savings contribution credit**  
(Saver’s credit)  
Changes in law..... pg 18  
Classified by:  
Age..... 3.7  
Marital status ..... 1.3  
Size of adjusted gross income..... 3.3  
Definition ..... pg 195  
Reported on:  
Returns with itemized deductions  
Classified by marital status ..... 2.2  
Time Series, 2011–2015 ..... A

**Roth IRA**  
Definition ..... pg 195

**Royalty net income or loss**  
Classified by:  
Age..... 1.5  
Size of adjusted gross income..... 1.4  
Definition ..... pg 195

**S**

**S Corporations**  
(See Partnership and S Corporation net income or loss)

**Salaries and wages**  
Classified by:  
Age..... 1.5  
Marital status ..... 1.3  
Size of adjusted gross income..... 1.4  
Definition ..... pg 196  
Reported on:  
Dependent returns  
Classified by:  
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Returns with itemized deductions ..... 2.1  
Classified by:  
Age..... 2.6  
Marital status ..... 2.2  
Time Series, 2011–2015 ..... A

**Sales of capital assets, net gain or loss**  
Classified by:  
Age..... 1.5  
Marital status ..... 1.3  
Size of adjusted gross income..... 1.4  
Size of adjusted gross income..... 1.4A  
Definition ..... pg 196  
Reported on:  
Dependent returns  
Classified by:  
Size of adjusted gross income ..... 1.7  
Returns with itemized deductions ..... 2.1  
Classified by:  
Age..... 2.6  
Marital status ..... 2.2

**Sales of capital assets reported on Schedule D**  
Classified by:  
Size of adjusted gross income..... 1.4A

**Sales of property other than capital assets, net gain less loss**  
Classified by:  
Age..... 1.5  
Marital status ..... 1.3  
Size of adjusted gross income..... 1.4  
Definition ..... pg 197  
Reported on:  
Returns with itemized deductions ..... 2.1  
Classified by:  
Age..... 2.6  
Marital status ..... 2.2  
Time Series, 2011–2015 ..... A

**Sales tax deduction**  
Definition ..... pg 197  
Reported on:  
Returns with itemized deductions ..... 2.1  
Classified by age..... 2.6

**Schedule D gain subject to 28% tax rate**  
Classified by:  
Size of adjusted gross income..... 1.4A

**Secondary IRA payments**  
(See also Individual retirement arrangement deductible payments, adjustment)  
Classified by:  
Age..... 1.5  
Marital status ..... 1.3  
Size of adjusted gross income..... 1.4  
Reported on:  
Returns with itemized deduction classified  
by marital status..... 2.2  
Time Series, 2011–2015 ..... A

**Self-employed health insurance deduction**  
Classified by:

Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4
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Reported on:	
Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2011–2015 .....	A
<b>Self-employment tax</b>	
(See also Deduction of self-employment tax)	
Classified by:	
Age .....	3.7
Size of adjusted gross income .....	3.3
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Time Series, 2011–2015 .....	A
<b>Separate returns of married persons</b>	
(See also Marital filing status)	
Classified by:	
Each rate at which tax was computed .....	3.6
Marginal tax rate .....	3.4
Size of adjusted gross income .....	1.2, 1.6
Sources of income .....	1.3
Type of exemption .....	2.4
Reported on:	
Returns with itemized deductions classified by marital status .....	2.2
<b>Short-term loss carryover</b>	
(See also Sales of capital assets, net gain or loss)	
Classified by:	
Size of adjusted gross income .....	1.4A
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<b>Single persons, returns of</b>	
(See also Marital filing status)	
Classified by:	
Each rate at which tax was computed .....	3.6
Marginal tax rate .....	3.4
Size of adjusted gross income .....	1.2, 1.6
Sources of income .....	1.3
Type of exemption .....	2.4
Reported on:	
Returns with itemized deductions classified by marital status .....	2.2
<b>Size of adjusted gross income</b>	
Classified by:	
Age .....	1.5
Marital status .....	1.2, 1.6
Selected income and tax items .....	1.1
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Sources of income .....	1.4
Type of tax computation .....	3.1
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Reported on:	

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Returns with earned income credit .....	2.5
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Returns with modified taxable income .....	3.1, 3.6
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### Social security and Medicare tax on unreported tip income

Classified by:	
Age .....	3.7
Size of adjusted gross income .....	3.3
Definition .....	pg 198
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### Social security benefits

Benefits in adjusted gross income:	
Classified by:	
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Marital status .....	1.3
Size of adjusted gross income .....	1.4
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Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age .....	2.6
Marital status .....	2.2
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### Sources of data

(See Description of the sample)

### Sources of income

(See also specific type)

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Reported on:	
Dependent returns	
Classified by:	
Size of adjusted gross income .....	1.7
Returns with itemized deductions .....	2.1
Classified by:	
Age .....	2.6
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Dependent returns	
Classified by:	
Size of adjusted gross income .....	1.7
Time Series, 2011–2015 .....	A
<b>State and local income taxes</b>	
Definition .....	pg 198
Reported on:	
Returns with itemized deductions .....	2.1
Classified by age.....	2.6
<b>State income tax refund</b>	
(See Taxes paid deduction)	
Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
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Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status .....	2.2
Time Series, 2011–2015 .....	A
<b>Statutory adjustments</b>	
(See also specific type)	
Classified by:	
Age .....	1.5
Marital status .....	1.3
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(See also specific type)

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Size of adjusted gross income.....	3.3
Reported on:	
Dependent returns	
Classified by:	
Size of adjusted gross income .....	1.7
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 Size of AGI..... 1.2, 1.4, 3.3  
 Reported on:  
     Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age..... 2.6  
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     Age..... 3.7  
     Marital status ..... 1.3  
     Size of adjusted gross income..... 3.3  
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     Returns with itemized deductions classified  
         by marital status..... 2.2  
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     Age..... 3.7  
     Marital status..... 1.3  
     Size of adjusted gross income..... 3.3  
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     Returns with itemized deductions classified  
         by marital status..... 2.2  
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**Tax withheld**  
 (See Income tax withheld)

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     Accumulated size of AGI..... 1.1  
     Age..... 1.5  
     Marital status ..... 1.2, 1.3  
     Size of AGI..... 1.1, 1.2, 1.4, 3.5  
     Tax generated at specific rate..... 3.5  
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     Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age..... 2.6

Marital status ..... 2.2  
 Time Series, 2011–2015 ..... A

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 Classified by:  
     Age..... 1.5  
     Marital status ..... 1.3  
     Size of adjusted gross income..... 1.4  
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 Reported on:  
     Dependent returns  
         Classified by:  
             Size of adjusted gross income ..... 1.7  
     Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age..... 2.6  
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 Time Series, 2011–2015 ..... A

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     Age..... 1.5  
     Size of adjusted gross income..... 1.4, 1.4A  
 Reported on:  
     Dependent returns  
         Classified by:  
             Size of adjusted gross income ..... 1.7  
 Time Series, 2011–2015 ..... A

**Taxable pensions and annuities**  
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**Taxable returns**  
 (See also Nontaxable returns)  
 Classified by:  
     Accumulated size of AGI..... 1.1  
     Size of AGI..... 1.1, 1.2, 1.4, 2.3, 3.3  
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 Classified by:  
     Marital status ..... 1.3  
 Definition ..... pg 201  
 Reported on:  
     Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age..... 2.6  
             Marital status ..... 2.2  
     Type of taxes paid deduction ..... 2.1

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     Age..... 1.5

Marital status .....	1.3	<b>Total itemized deductions</b>	
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Classified by:		Returns with itemized deductions .....	2.1
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Time Series, 2011–2015 .....	A	Marital status .....	2.2
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Time Series, 2011–2015 .....	A	Classified by:	
<b>Total income</b>		Size of adjusted gross income .....	1.7
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Age .....	2.6	<b>Total payments</b>	
Marital status .....	2.2	Times Series, 2011–2015 .....	A
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<b>Total income tax</b>		Classified by:	
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Size of AGI .....	1.1, 1.2, 2.1, 3.2, 3.3	Age .....	2.6
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     Age ..... 1.5  
     Marital status ..... 1.3  
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     Returns with itemized deductions classified  
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     Marital status ..... 1.3  
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     Returns with itemized deductions ..... 2.1  
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             Age ..... 2.6  
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     Returns with itemized deductions ..... 2.1  
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