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Individual Income Tax Returns 2016

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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/statistics>. 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

This report contains complete individual income tax data for Tax Year 2016. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of 150.3 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2016.

Table A presents selected income and tax items for Tax Years 2012 through 2016 as they appear on the forms and provides the percentage change between 2015 and 2016 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).

Justin Bryan, Adrian Dungan, and Michael Parisi are 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 2016, the number of individual tax returns filed decreased by 0.2 million, or 0.1 percent. Adjusted gross income (AGI) rose only 0.2 percent from 2015 to 2016. This small increase in AGI reflected minor increases in salaries and wages (1.5 percent) and taxable pensions and annuities (0.5 percent) along with declines in rents, royalties, partnership and S corporation net income less loss (0.9 percent) and net capital gains (11.6 percent). Taxable income decreased by 0.3 percent to \$7.3 trillion in 2016. Moreover, total tax liability also decreased by 0.8 percent to \$1.5 trillion.

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 2016. 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 2012–2016

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

Item [1]	Current dollars					Percent change, 2015 to 2016
	2012	2013	2014	2015	2016	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	144,928,472	147,351,299	148,606,578	150,493,263	150,272,157	-0.1
Electronically filed returns	121,314,249	125,317,980	128,118,903	131,279,367	131,618,295	0.3
Form 1040 returns	83,631,395	84,654,613	84,921,477	85,937,245	86,489,022	0.6
Electronically filed returns	67,402,503	69,350,524	70,440,578	72,161,422	73,560,523	1.9
Form 1040A returns	38,243,922	39,406,366	40,466,308	40,701,100	40,007,370	-1.7
Electronically filed returns	34,305,758	35,890,253	37,206,180	37,738,135	36,945,040	-2.1
Form 1040EZ returns	23,053,156	23,290,320	23,218,794	23,854,918	23,775,765	-0.3
Electronically filed returns	19,605,988	20,077,203	20,472,145	21,379,809	21,112,732	-1.2
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[7]
Salaries and wages: Number of returns	119,851,043	122,189,100	123,139,886	124,591,428	124,472,109	-0.1
Amount	6,301,357,591	6,475,380,882	6,784,947,852	7,112,222,959	7,217,425,529	1.5
Taxable interest: Number of returns	47,972,509	44,920,763	43,334,329	42,636,696	42,583,038	-0.1
Amount	111,789,613	100,648,711	93,894,280	95,881,223	96,640,233	0.8
Tax-exempt interest [2]: Number of returns	5,954,819	5,987,263	5,799,616	5,827,038	6,069,076	4.2
Amount	71,066,052	68,099,984	62,473,659	61,871,455	60,652,535	-2.0
Ordinary dividends: Number of returns	27,974,976	27,688,374	27,651,681	27,607,044	27,469,569	-0.5
Amount	260,393,306	214,972,683	254,702,232	260,252,720	254,065,327	-2.4
Qualified dividends [2]: Number of returns	25,490,820	25,493,503	25,702,423	25,755,976	25,630,375	-0.5
Amount	204,401,524	158,069,115	192,447,711	203,187,788	202,033,967	-0.6
State income tax refunds: Number of returns	22,005,269	21,309,106	20,791,909	20,256,512	20,819,955	2.8
Amount	27,462,015	27,850,899	30,088,465	31,110,732	33,468,377	7.6
Alimony received: Number of returns	440,401	436,667	435,510	414,420	415,515	0.3
Amount	8,936,487	9,229,979	10,052,345	10,077,086	10,468,433	3.9
Business or profession net income less loss: Number of returns	23,034,725	23,529,912	24,073,449	24,726,925	25,063,932	1.4
Amount	304,191,539	302,072,545	317,258,762	331,814,301	328,082,028	-1.1
Net capital gain less loss: Number of returns	20,241,430	20,539,234	20,189,886	19,954,555	20,124,401	0.9
Amount	620,670,288	483,413,657	687,387,778	694,951,773	614,215,454	-11.6
Capital gain distributions reported on Form 1040: Number of returns	2,479,539	3,454,143	4,077,657	4,323,250	3,918,379	-9.4
Amount	2,216,531	6,207,123	11,260,843	11,563,203	6,759,530	-41.5
Sales of property other than capital assets, net gain less loss:						
Number of returns	2,039,106	2,138,829	2,288,854	2,216,693	2,082,418	-6.1
Amount	-9,357,957	1,029,266	8,972,556	11,943,053	6,292,584	-47.3
Total Individual Retirement Arrangement (IRA) distributions [2]:						
Number of returns	13,882,102	14,051,217	14,381,491	14,891,500	15,191,877	2.0
Amount	272,043,736	260,594,003	278,901,188	295,038,269	300,215,312	1.8
Taxable IRA distributions: Number of returns	13,195,644	13,331,179	13,653,703	14,159,018	14,386,567	1.6
Amount	230,783,461	213,602,353	235,005,032	253,213,041	257,507,903	1.7
Total pensions and annuities [2]: Number of returns	29,516,878	30,013,724	30,663,195	30,754,854	30,335,768	-1.4
Amount	975,274,407	1,048,215,251	1,110,596,904	1,169,067,148	1,108,027,133	-5.2
Taxable pensions and annuities: Number of returns	27,289,708	27,755,892	28,143,561	28,199,160	27,860,995	-1.2
Amount	612,544,219	638,659,076	663,223,262	689,991,999	693,626,543	0.5
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,208,948	17,408,198	17,519,383	17,522,047	17,227,483	-1.7
Amount	613,258,347	613,541,466	679,383,869	713,237,701	706,486,715	-0.9
Farm net income less loss: Number of returns	1,835,687	1,812,920	1,784,483	1,799,627	1,750,996	-2.7
Amount	-5,531,686	-7,798,270	-8,276,215	-13,963,784	-17,666,030	-26.5

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2012–2016

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

Item [1]	Current dollars					Percent change, 2015 to 2016
	2012	2013	2014	2015	2016	
	(1)	(2)	(3)	(4)	(5)	(6)
Unemployment compensation: Number of returns	11,342,361	9,287,183	7,451,378	6,206,841	5,567,058	-10.3
Amount	71,234,134	51,923,279	33,288,898	27,225,383	25,420,264	-6.6
Total social security benefits [2]: Number of returns	26,480,552	27,070,833	27,401,498	28,087,514	28,329,015	0.9
Amount	526,514,454	553,542,772	575,126,918	605,152,093	619,856,114	2.4
Taxable social security benefits: Number of returns	17,772,267	18,507,324	19,018,684	19,661,104	19,966,525	1.6
Amount	223,597,024	243,327,448	261,155,940	277,411,075	285,939,053	3.1
Foreign-earned income exclusion [3]: Number of returns	475,386	470,341	453,226	467,971	476,275	1.8
Amount	29,633,268	29,022,294	28,173,396	29,340,385	29,187,724	-0.5
Net operating loss [3]: Number of returns	1,294,259	1,211,607	1,201,450	1,138,112	1,110,108	-2.5
Amount	189,072,930	189,041,342	196,186,760	197,513,363	185,805,020	-5.9
Cancellation of debt [3]: Number of returns	769,859	770,756	740,343	678,073	603,498	-11.0
Amount	12,424,870	10,013,641	9,228,543	6,954,736	5,424,398	-22.0
Taxable health savings account distributions [3]: Number of returns	213,243	267,565	298,878	267,614	300,921	12.4
Amount	244,759	349,147	353,121	327,192	370,066	13.1
Gambling earnings [3]: Number of returns	1,925,505	1,918,174	1,871,259	1,934,196	1,974,960	2.1
Amount	29,235,562	29,978,207	29,496,416	32,967,078	31,573,883	-4.2
Other income less loss [3]: Number of returns	6,635,318	6,809,924	6,377,417	6,454,478	6,228,170	-3.5
Amount	37,415,382	37,172,318	39,155,702	40,075,330	38,244,843	-4.6
Total income: Number of returns	144,519,302	146,879,226	148,100,814	149,937,727	149,737,071	-0.1
Amount	9,234,159,288	9,233,510,773	9,916,219,526	10,360,403,054	10,379,352,389	0.2
Educator expenses: Number of returns	3,790,352	3,837,716	3,767,882	3,721,168	3,853,148	3.5
Amount	957,868	964,331	959,210	950,200	982,698	3.4
Certain business expenses of reservists, performing artists, etc.: Number of returns	143,148	156,555	152,356	169,246	157,254	-7.1
Amount	520,781	587,084	537,293	579,419	605,289	4.5
Health savings account deduction: Number of returns	1,083,379	1,194,511	1,361,357	1,391,655	1,721,015	23.7
Amount	3,355,278	3,716,404	4,105,729	4,322,792	4,966,885	14.9
Moving expenses: Number of returns	1,136,801	1,244,377	1,128,284	1,133,792	1,114,665	-1.7
Amount	3,087,642	3,560,922	3,444,883	3,692,173	3,486,633	-5.6
Deductible part of self-employment tax: Number of returns	18,671,438	18,874,760	19,351,496	19,632,701	19,582,832	-0.3
Amount	27,535,555	27,911,733	29,287,458	30,106,835	29,865,683	-0.8
Payments to a Keogh plan: Number of returns	923,165	954,877	989,517	1,012,285	988,523	-2.3
Amount	20,849,020	22,407,806	23,214,590	24,378,156	24,682,986	1.3
Self-employed health insurance: Number of returns	3,902,030	3,995,573	4,185,169	4,098,181	4,057,011	-1.0
Amount	25,677,807	27,139,425	28,112,970	28,852,216	30,112,335	4.4
Penalty on early withdrawal of savings: Number of returns	769,136	690,780	611,626	466,686	415,627	-10.9
Amount	456,333	221,210	140,135	76,848	107,969	40.5
Alimony paid adjustment: Number of returns	623,082	651,544	607,972	598,888	586,253	-2.1
Amount	11,156,210	11,761,438	11,808,353	12,345,177	12,638,957	2.4
Total taxpayer IRA adjustment: Number of returns	2,575,337	2,713,320	2,707,651	2,641,368	2,667,003	1.0
Amount	11,795,245	12,972,665	13,229,272	13,043,934	13,387,326	2.6
Student loan interest deduction: Number of returns	10,764,802	11,460,120	12,083,228	12,371,155	12,396,180	0.2
Amount	10,693,660	11,617,865	12,812,975	13,438,377	13,446,150	0.1
Tuition and fees deduction: Number of returns	2,112,590	1,892,785	1,747,322	1,655,586	1,687,102	1.9
Amount	4,686,828	4,340,736	3,871,885	3,918,501	3,910,226	-0.2
Domestic production activities deduction: Number of returns	659,401	717,374	698,915	695,859	719,622	3.4
Amount	11,158,127	11,228,603	11,975,861	12,791,597	13,376,710	4.6
Archer medical savings account deduction: Number of returns	4,740	3,391	5,355	4,593	3,712	-19.2
Amount	6,932	5,821	7,597	3,686	6,922	87.8

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2012–2016

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

Item [1]	Current dollars					Percent change, 2015 to 2016
	2012	2013	2014	2015	2016	
	(1)	(2)	(3)	(4)	(5)	(6)
Foreign housing deductions: Number of returns	8,055	4,344	3,922	5,161	4,298	-16.7
Amount	136,044	82,738	93,810	123,874	78,285	-36.8
Other adjustments: Number of returns	148,885	141,877	125,339	132,019	129,850	-1.6
Amount	1,954,575	1,363,291	1,582,095	1,469,167	1,758,856	19.7
Total statutory adjustments: Number of returns	36,623,399	37,665,545	38,386,756	38,586,372	38,858,066	0.7
Amount	134,027,907	139,882,070	145,184,115	150,092,952	153,413,910	2.2
Adjusted gross income or loss (AGI): Amount	9,100,131,381	9,093,628,703	9,771,035,412	10,210,310,102	10,225,938,480	0.2
Total itemized deductions: Number of returns	45,581,697	44,330,496	43,965,083	44,567,263	45,153,109	1.3
Amount	1,238,693,453	1,188,594,808	1,206,705,085	1,257,437,010	1,293,399,294	2.9
Total standard deduction: Number of returns	97,208,513	100,898,698	102,594,719	103,844,288	103,013,095	-0.8
Amount	797,425,658	848,649,935	876,239,898	900,609,447	893,666,363	-0.8
Basic standard deduction: Number of returns	97,208,513	100,898,698	102,594,719	103,844,288	103,013,095	-0.8
Amount	773,692,650	823,062,803	849,367,894	872,463,128	865,094,185	-0.8
Additional standard deduction: Number of returns	13,701,861	14,286,968	14,809,962	15,097,206	15,316,052	1.4
Amount	23,709,341	25,583,178	26,869,072	28,146,319	28,572,178	1.5
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	[14] 19,148	N/A	N/A	N/A	N/A	[7]
Amount	[14] 15,586	N/A	N/A	N/A	N/A	[7]
AGI less deductions: Number of returns	126,736,118	128,744,167	130,292,076	131,970,884	131,943,664	[8]
Amount	7,321,226,807	7,322,508,136	7,949,698,605	8,321,044,011	8,308,668,214	-0.1
Number of exemptions	287,733,123	289,929,032	290,411,990	291,938,777	289,752,892	-0.7
Exemption amount	1,092,429,351	1,107,723,027	1,121,602,989	1,140,740,415	1,146,205,770	0.5
Taxable income: Number of returns	108,995,860	110,502,800	112,657,629	114,871,989	115,520,564	0.6
Amount	6,394,527,773	6,387,828,476	6,997,855,643	7,350,295,492	7,330,108,634	-0.3
Capital construction fund reduction: Number of returns	157	142	1,225	1,149	2,206	92.0
Amount	108,841	101,730	106,245	145,790	83,289	-42.9
Tax from table, rate schedules, etc.: Number of returns	108,081,852	109,535,332	111,650,725	113,870,016	114,596,286	0.6
Amount	1,228,072,309	1,265,680,238	1,402,408,892	1,482,236,627	1,470,688,398	-0.8
Additional taxes: Number of returns	7,695	7,449	11,003	5,409	7,175	32.6
Amount	11,117	13,473	34,012	8,787	3,739	-57.4
Alternative minimum tax: Number of returns	4,224,741	3,940,304	4,277,624	4,467,806	4,634,301	3.7
Amount	32,770,139	27,426,374	28,645,905	31,165,616	31,016,377	-0.5
Excess advance premium tax credit repayment: Number of returns	N/A	N/A	1,803,176	3,292,753	3,455,370	4.9
Amount	N/A	N/A	1,431,168	2,699,501	3,146,320	16.6
Income tax before credits: Number of returns	108,117,666	109,571,667	111,969,378	114,482,785	115,181,685	0.6
Amount	1,260,955,131	1,293,164,218	1,432,797,923	1,516,165,675	1,504,894,843	-0.7
Child care credit: Number of returns	6,339,717	6,315,706	6,340,882	6,344,325	6,469,075	2.0
Amount	3,411,987	3,458,946	3,504,960	3,585,379	3,635,193	1.4
Credit for elderly or disabled: Number of returns	67,430	76,856	67,260	50,569	60,310	19.3
Amount	9,406	9,493	7,704	6,397	6,563	2.6
Education credits: Number of returns	10,079,053	10,196,811	9,909,977	9,606,011	8,997,968	-6.3
Amount	10,522,539	10,645,809	10,445,440	10,234,109	9,653,056	-5.7
Residential energy credit: Number of returns	2,225,307	3,036,039	2,663,702	2,592,967	2,613,477	0.8
Amount	1,266,559	1,613,800	1,638,353	2,087,749	2,336,382	11.9
Foreign tax credit: Number of returns	7,096,246	7,487,567	7,958,139	7,968,489	7,798,027	-2.1
Amount	19,115,247	20,237,697	21,648,047	22,560,125	20,090,076	-10.9
Child tax credit: Number of returns	22,889,677	22,563,277	22,394,927	22,376,889	22,096,901	-1.3
Amount	27,726,578	27,233,304	27,201,568	27,099,975	26,800,252	-1.1
Retirement savings contributions credit: Number of returns	6,925,814	7,411,730	7,917,829	8,108,729	8,457,550	4.3
Amount	1,202,908	1,316,999	1,380,719	1,441,212	1,536,316	6.6
Mortgage interest credit: Number of returns	46,653	58,410	63,308	77,700	83,665	7.7
Amount	65,306	73,709	87,280	99,211	116,318	17.2
Adoption credit: Number of returns	31,786	55,036	73,951	63,960	66,250	3.6
Amount	179,194	229,567	355,110	251,235	290,168	15.5

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2012–2016

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

Item [1]	Current dollars					Percent change, 2015 to 2016
	2012	2013	2014	2015	2016	
	(1)	(2)	(3)	(4)	(5)	(6)
General business credit: Number of returns	466,097	462,100	348,214	334,152	352,327	5.4
Amount	2,580,523	3,064,587	3,137,282	3,616,120	4,130,911	14.2
Prior-year minimum tax credit: Number of returns	262,061	322,422	316,171	306,716	321,280	4.7
Amount	683,888	1,004,548	963,909	972,621	906,916	-6.8
Alternative motor vehicle credit: Number of returns	7,241	3,994	3,000	9,330	10,623	13.9
Amount	20,177	12,568	8,801	20,082	26,867	33.8
Qualified electric vehicle credit: Number of returns	1,958	* 308	* 294	* 3	[10]	[7]
Amount	4,872	* 760	* 627	* 8	[10]	[7]
Alternative fuel vehicle refueling property credit: Number of returns	8,104	13,389	6,425	3,740	8,486	126.9
Amount	8,183	6,583	4,723	1,518	2,309	52.1
Qualified plug-in electric vehicle credit: Number of returns	25,061	43,009	46,593	42,868	57,066	33.1
Amount	139,027	231,050	263,260	251,617	375,125	49.1
Total credits [4]: Number of returns	44,569,999	45,659,219	46,046,121	46,014,561	45,578,703	-0.9
Amount	66,962,192	69,158,711	70,705,253	72,249,107	69,954,193	-3.2
Income tax after credits: Number of returns	96,302,736	97,731,379	100,184,005	103,074,540	103,940,307	0.8
Amount	1,193,992,939	1,224,005,507	1,362,092,670	1,443,916,568	1,434,940,650	-0.6
Self-employment tax: Number of returns	18,671,438	18,874,760	19,351,496	19,632,701	19,582,832	-0.3
Amount	48,773,186	55,533,464	58,467,503	60,173,787	59,702,415	-0.8
Social security, Medicare tax on tip income not reported: Number of returns	111,916	128,848	100,916	102,074	115,870	13.5
Amount	18,590	30,440	20,816	18,751	19,302	2.9
Uncollected social security tax: Number of returns	39,328	42,198	36,211	31,440	41,751	32.8
Amount	17,127	19,565	16,557	18,926	19,368	2.3
Tax on qualified retirement plans: Number of returns	5,613,766	5,726,292	5,725,795	5,453,565	5,170,222	-5.2
Amount	5,583,667	5,873,596	5,840,378	5,975,801	5,489,009	-8.1
Advanced earned income credit payments: Number of returns	[9] 1,998	N/A	N/A	N/A	N/A	[7]
Amount	[9] 1,753	N/A	N/A	N/A	N/A	[7]
Household employment taxes: Number of returns	198,535	202,208	196,098	190,852	180,899	-5.2
Amount	921,268	1,077,915	1,082,019	1,134,672	1,120,961	-1.2
First-time homebuyer credit repayment: Number of returns	877,513	830,760	764,493	716,735	635,787	-11.3
Amount	540,455	444,923	417,495	422,385	344,538	-18.4
Health care individual responsibility payment: Number of returns	N/A	N/A	8,061,604	6,691,982	4,955,223	-26.0
Amount	N/A	N/A	1,694,088	3,109,377	3,605,571	16.0
Recapture taxes: Number of returns	2,527	24,106	4,831	* 2,066	* 3,977	92.5
Amount	2,551	50,246	737	* 5,555	* 1,649	-70.3
COBRA premium assistance recapture: Number of returns	4,393	1,318	0	* 12	0	[7]
Amount	6,059	1,929	0	* 442	0	[7]
Total tax liability [5]: Number of returns	105,651,541	107,288,652	111,434,913	113,453,651	113,767,178	0.3
Amount	1,250,332,103	1,310,217,474	1,460,030,577	1,545,647,949	1,533,231,232	-0.8
Income tax withheld: Number of returns	126,606,913	129,050,127	130,225,475	132,257,828	132,707,205	0.3
Amount	1,023,112,148	1,058,455,303	1,126,411,434	1,197,083,155	1,222,368,779	2.1
Estimated tax payments: Number of returns	9,275,669	9,274,202	9,346,366	9,611,498	9,522,188	-0.9
Amount	261,962,988	289,350,412	334,458,863	372,286,086	360,039,051	-3.3
Making work pay credit: Number of returns	[9] 904,213	N/A	N/A	N/A	N/A	[7]
Amount	[9] 397,174	N/A	N/A	N/A	N/A	[7]
Earned income credit: Number of returns	27,848,264	28,821,785	28,537,908	28,081,708	27,382,904	-2.5
Amount	64,128,627	68,081,720	68,339,181	68,524,975	66,723,338	-2.6
Nontaxable combat pay election: Number of returns	15,457	9,967	10,024	1,993	4,016	101.5
Amount	184,518	152,284	140,810	27,797	50,398	81.3
Additional child tax credit: Number of returns	20,533,173	20,727,634	20,225,421	19,705,356	18,921,435	-4.0
Amount	27,717,367	27,855,164	27,062,605	26,590,109	25,373,304	-4.6
American opportunity credit: Number of returns	9,972,160	10,399,178	10,190,997	9,629,945	8,763,285	-9.0
Amount	8,805,984	9,252,951	9,111,582	8,623,424	7,864,516	-8.8

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2012–2016

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

Item [1]	Current dollars					Percent change, 2015 to 2016
	2012	2013	2014	2015	2016	
	(1)	(2)	(3)	(4)	(5)	(6)
Net premium tax credit: Number of returns	N/A	N/A	1,499,446	2,343,256	2,644,433	12.9
Amount	N/A	N/A	1,010,733	1,544,319	1,919,003	24.3
Payment with an extension request: Number of returns	1,851,870	1,867,825	2,026,322	1,844,872	1,757,247	-4.7
Amount	104,569,724	100,656,094	125,325,287	115,820,220	107,697,307	-7.0
Excess social security tax withheld: Number of returns	1,384,900	1,357,741	1,458,542	1,567,122	1,583,531	1.0
Amount	1,697,065	2,520,819	2,890,863	3,082,121	3,183,701	3.3
Form 4136—Credit for Federal tax on gasoline and special fuels: Number of returns	282,904	351,572	353,397	308,753	293,699	-4.9
Amount	138,483	167,708	148,234	108,911	116,955	7.4
Other payments: Form 2439—Regulated investment company credit: Number of returns	31,824	8,724	14,010	2,793	3,168	13.4
Amount	137,497	63,529	44,117	5,990	1,329	-77.8
Form 8885—Health coverage tax credit [6]: Number of returns	11,754	13,693	N/A	20,795	33,218	59.7
Amount	24,548	52,281	N/A	53,394	63,872	19.6
Form 8801—Refundable prior-year minimum tax credit: Number of returns	220,916	[9] 3,289	N/A	N/A	N/A	[7]
Amount	553,130	[9] 7,832	N/A	N/A	N/A	[7]
First-time homebuyer credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[7]
Amount	N/A	N/A	N/A	N/A	N/A	[7]
Total payments: Number of returns	136,561,943	138,827,397	140,034,277	141,929,894	141,991,052	[8]
Amount	1,493,291,607	1,556,654,116	1,694,889,272	1,793,824,737	1,795,410,655	0.1
Overpayment, total: Number of returns	114,811,407	115,557,210	114,884,430	116,278,024	116,686,358	0.4
Amount	367,984,216	383,862,380	389,859,873	408,707,508	414,634,926	1.5
Overpayment refunded: Number of returns	111,861,777	112,747,598	112,004,413	113,212,358	113,547,753	0.3
Amount	314,028,757	320,596,496	319,643,133	329,830,398	334,914,071	1.5
Refund credited to next year: Number of returns	3,926,808	3,812,435	3,724,653	4,045,015	4,126,830	2.0
Amount	53,955,460	63,265,884	70,216,740	78,877,110	79,720,854	1.1
Tax due at time of filing: Number of returns	24,915,734	26,480,680	28,675,288	29,180,466	28,675,667	-1.7
Amount	125,864,771	138,444,235	156,177,870	161,798,546	154,021,961	-4.8
Predetermined estimated tax penalty: Number of returns	7,619,267	8,543,611	9,327,132	9,835,683	9,481,106	-3.6
Amount	840,059	1,018,498	1,176,691	1,267,826	1,566,459	23.6

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2012–2016—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2015 to 2016
	2012	2013	2014	2015	2016	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	144,928,472	147,351,299	148,606,578	150,493,263	150,272,157	-0.1
Electronically filed returns	121,314,249	125,317,980	128,118,903	131,279,367	131,618,295	0.3
Form 1040 returns	83,631,395	84,654,613	84,921,477	85,937,245	86,489,022	0.6
Electronically filed returns	67,402,503	69,350,524	70,440,578	72,161,422	73,560,523	1.9
Form 1040A returns	38,243,922	39,406,366	40,466,308	40,701,100	40,007,370	-1.7
Electronically filed returns	34,305,758	35,890,253	37,206,180	37,738,135	36,945,040	-2.1
Form 1040EZ returns	23,053,156	23,290,320	23,218,794	23,854,918	23,775,765	-0.3
Electronically filed returns	19,605,988	20,077,203	20,472,145	21,379,809	21,112,732	-1.2
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[7]
Salaries and wages: Number of returns	119,851,043	122,189,100	123,139,886	124,591,428	124,472,109	-0.1
Amount	3,586,430,046	3,633,771,539	3,746,520,073	3,922,902,901	3,931,059,656	0.2
Taxable interest: Number of returns	47,972,509	44,920,763	43,334,329	42,636,696	42,583,038	-0.1
Amount	63,625,278	56,480,758	51,846,648	52,885,396	52,636,292	-0.5
Tax-exempt interest [2]: Number of returns	5,954,819	5,987,263	5,799,616	5,827,038	6,069,076	4.2
Amount	40,447,383	38,215,479	34,496,775	34,126,561	33,035,150	-3.2
Ordinary dividends: Number of returns	27,974,976	27,688,374	27,651,681	27,607,044	27,469,569	-0.5
Amount	148,203,361	120,635,625	140,641,763	143,548,108	138,379,808	-3.6
Qualified dividends [2]: Number of returns	25,490,820	25,493,503	25,702,423	25,755,976	25,630,375	-0.5
Amount	116,335,529	88,703,207	106,265,992	112,072,691	110,040,287	-1.8
State income tax refunds: Number of returns	22,005,269	21,309,106	20,791,909	20,256,512	20,819,955	2.8
Amount	15,630,060	15,629,012	16,614,282	17,159,808	18,228,964	6.2
Alimony received: Number of returns	440,401	436,667	435,510	414,420	415,515	0.3
Amount	5,086,219	5,179,562	5,550,715	5,558,238	5,701,761	2.6
Business or profession net income less loss: Number of returns	23,034,725	23,529,912	24,073,449	24,726,925	25,063,932	1.4
Amount	173,131,212	169,513,213	175,184,297	183,019,471	178,693,915	-2.4
Net capital gain less loss: Number of returns	20,241,430	20,539,234	20,189,886	19,954,555	20,124,401	0.9
Amount	353,255,713	271,275,902	379,562,550	383,315,926	334,540,008	-12.7
Capital gain distributions reported on Form 1040: Number of returns	2,479,539	3,454,143	4,077,657	4,323,250	3,918,379	-9.4
Amount	1,261,543	3,483,234	6,218,025	6,377,939	3,681,661	-42.3
Sales of property other than capital assets, net gain less loss:						
Number of returns	2,039,106	2,138,829	2,288,854	2,216,693	2,082,418	-6.1
Amount	-5,326,100	577,590	4,954,476	6,587,453	3,427,333	-48.0
Total Individual Retirement Arrangement (IRA) distributions [2]:						
Number of returns	13,882,102	14,051,217	14,381,491	14,891,500	15,191,877	2.0
Amount	154,834,227	146,236,814	154,003,969	162,734,842	163,515,965	0.5
Taxable IRA distributions: Number of returns	13,195,644	13,331,179	13,653,703	14,159,018	14,386,567	1.6
Amount	131,350,860	119,866,640	129,765,341	139,665,218	140,254,849	0.4
Total pensions and annuities [2]: Number of returns	29,516,878	30,013,724	30,663,195	30,754,854	30,335,768	-1.4
Amount	555,079,344	588,224,047	613,250,637	644,824,682	603,500,617	-6.4
Taxable pensions and annuities: Number of returns	27,289,708	27,755,892	28,143,561	28,199,160	27,860,995	-1.2
Amount	348,630,745	358,394,543	366,219,361	380,580,253	377,792,235	-0.7
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,208,948	17,408,198	17,519,383	17,522,047	17,227,483	-1.7
Amount	349,037,192	344,299,364	375,142,943	393,401,931	384,796,686	-2.2
Farm net income less loss: Number of returns	1,835,687	1,812,920	1,784,483	1,799,627	1,750,996	-2.7
Amount	-3,148,370	-4,376,134	-4,569,970	-7,702,032	-9,622,021	-24.9

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2012–2016—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2015 to 2016
	2012	2013	2014	2015	2016	
	(7)	(8)	(9)	(10)	(11)	(12)
Unemployment compensation: Number of returns	11,342,361	9,287,183	7,451,378	6,206,841	5,567,058	-10.3
Amount	40,543,047	29,137,643	18,381,501	15,016,758	13,845,460	-7.8
Total social security benefits [2]: Number of returns	26,480,552	27,070,833	27,401,498	28,087,514	28,329,015	0.9
Amount	299,666,735	310,630,063	317,574,223	333,784,938	337,612,263	1.1
Taxable social security benefits: Number of returns	17,772,267	18,507,324	19,018,684	19,661,104	19,966,525	1.6
Amount	127,260,685	136,547,389	144,205,378	153,012,176	155,740,225	1.8
Foreign-earned income exclusion [3]: Number of returns	475,386	470,341	453,226	467,971	476,275	1.8
Amount	16,865,833	16,286,360	15,556,817	16,183,334	15,897,453	-1.8
Net operating loss [3]: Number of returns	1,294,259	1,211,607	1,201,450	1,138,112	1,110,108	-2.5
Amount	107,611,229	106,083,806	108,330,624	108,942,837	101,200,991	-7.1
Cancellation of debt [3]: Number of returns	769,859	770,756	740,343	678,073	603,498	-11.0
Amount	7,071,639	5,619,327	5,095,827	3,836,038	2,954,465	-23.0
Taxable health savings account distributions [3]: Number of returns	213,243	267,565	298,878	267,614	300,921	12.4
Amount	139,305	195,930	194,987	180,470	201,561	11.7
Gambling earnings [3]: Number of returns	1,925,505	1,918,174	1,871,259	1,934,196	1,974,960	2.1
Amount	16,639,478	16,822,787	16,287,364	18,183,716	17,197,104	-5.4
Other income less loss [3]: Number of returns	6,635,318	6,809,924	6,377,417	6,454,478	6,228,170	-3.5
Amount	21,295,038	20,859,887	21,621,039	22,104,429	20,830,525	-5.8
Total income: Number of returns	144,519,302	146,879,226	148,100,814	149,937,727	149,737,071	-0.1
Amount	5,255,639,891	5,181,543,644	5,475,549,158	5,714,508,028	5,653,242,042	-1.1
Educator expenses: Number of returns	3,790,352	3,837,716	3,767,882	3,721,168	3,853,148	3.5
Amount	545,172	541,151	529,658	524,104	535,239	2.1
Certain business expenses of reservists, performing artists, etc.: Number of returns	143,148	156,555	152,356	169,246	157,254	-7.1
Amount	296,404	329,452	296,683	319,591	329,678	3.2
Health savings account deduction: Number of returns	1,083,379	1,194,511	1,361,357	1,391,655	1,721,015	23.7
Amount	1,909,663	2,085,524	2,267,106	2,384,331	2,705,275	13.5
Moving expenses: Number of returns	1,136,801	1,244,377	1,128,284	1,133,792	1,114,665	-1.7
Amount	1,757,338	1,998,273	1,902,199	2,036,499	1,899,038	-6.7
Deductible part of self-employment tax: Number of returns	18,671,438	18,874,760	19,351,496	19,632,701	19,582,832	-0.3
Amount	15,671,915	15,663,150	16,171,981	16,606,087	16,266,712	-2.0
Payments to a Keogh plan: Number of returns	923,165	954,877	989,517	1,012,285	988,523	-2.3
Amount	11,866,261	12,574,526	12,818,658	13,446,308	13,443,892	[8]
Self-employed health insurance: Number of returns	3,902,030	3,995,573	4,185,169	4,098,181	4,057,011	-1.0
Amount	14,614,574	15,229,756	15,523,451	15,914,074	16,401,054	3.1
Penalty on early withdrawal of savings: Number of returns	769,136	690,780	611,626	466,686	415,627	-10.9
Amount	259,723	124,136	77,380	42,387	58,807	38.7
Alimony paid adjustment: Number of returns	623,082	651,544	607,972	598,888	586,253	-2.1
Amount	6,349,579	6,600,134	6,520,350	6,809,254	6,883,964	1.1
Total taxpayer IRA adjustment: Number of returns	2,575,337	2,713,320	2,707,651	2,641,368	2,667,003	1.0
Amount	6,713,287	7,279,834	7,304,954	7,194,669	7,291,572	1.3
Student loan interest deduction: Number of returns	10,764,802	11,460,120	12,083,228	12,371,155	12,396,180	0.2
Amount	6,086,318	6,519,565	7,075,083	7,412,232	7,323,611	-1.2
Tuition and fees deduction: Number of returns	2,112,590	1,892,785	1,747,322	1,655,586	1,687,102	1.9
Amount	2,667,517	2,435,879	2,137,982	2,161,335	2,129,753	-1.5
Domestic production activities deduction: Number of returns	659,401	717,374	698,915	695,859	719,622	3.4
Amount	6,350,670	6,301,124	6,612,844	7,055,486	7,285,790	3.3
Archer medical savings account deduction: Number of returns	4,740	3,391	5,355	4,593	3,712	-19.2
Amount	3,945	3,267	4,195	2,033	3,770	85.4

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2012–2016—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2015 to 2016
	2012	2013	2014	2015	2016	
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign housing deductions: Number of returns	8,055	4,344	3,922	5,161	4,298	-16.7
Amount	77,430	46,430	51,800	68,325	42,639	-37.6
Other adjustments: Number of returns	148,885	141,877	125,339	132,019	129,850	-1.6
Amount	1,112,450	765,034	873,603	810,351	957,983	18.2
Total statutory adjustments: Number of returns	36,623,399	37,665,545	38,386,756	38,586,372	38,858,066	0.7
Amount	76,282,246	78,497,233	80,167,927	82,787,067	83,558,775	0.9
Adjusted gross income or loss (AGI): Amount	5,179,357,644	5,103,046,410	5,395,381,232	5,631,720,961	5,569,683,268	-1.1
Total itemized deductions: Number of returns	45,581,697	44,330,496	43,965,083	44,567,263	45,153,109	1.3
Amount	705,004,811	667,000,453	666,319,760	693,567,022	704,465,846	1.6
Total standard deduction: Number of returns	97,208,513	100,898,698	102,594,719	103,844,288	103,013,095	-0.8
Amount	453,856,379	476,234,531	483,843,124	496,750,936	486,746,385	-2.0
Basic standard deduction: Number of returns	97,208,513	100,898,698	102,594,719	103,844,288	103,013,095	-0.8
Amount	440,348,691	461,875,871	469,004,911	481,226,215	471,184,197	-2.1
Additional standard deduction: Number of returns	13,701,861	14,286,968	14,809,962	15,097,206	15,316,052	1.4
Amount	13,494,218	14,356,441	14,836,594	15,524,721	15,562,188	0.2
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	[14] 19,148	N/A	N/A	N/A	N/A	[7]
Amount	[14] 8,871	N/A	N/A	N/A	N/A	[7]
AGI less deductions: Number of returns	126,736,118	128,744,167	130,292,076	131,970,884	131,943,664	[8]
Amount	4,166,890,613	4,109,151,591	4,389,673,443	4,589,654,722	4,525,418,417	-1.4
Number of exemptions	287,733,123	289,929,032	290,411,990	291,938,777	289,752,892	-0.7
Exemption amount	621,758,310	621,617,860	619,327,990	629,200,450	624,295,082	-0.8
Taxable income: Number of returns	108,995,860	110,502,800	112,657,629	114,871,989	115,520,564	0.6
Amount	3,639,458,038	3,584,639,998	3,864,083,734	4,054,217,039	3,992,433,897	-1.5
Capital construction fund reduction: Number of returns	157	142	1,225	1,149	2,206	92.0
Amount	61,947	57,088	58,666	80,414	45,364	-43.6
Tax from table, rate schedules, etc.: Number of returns	108,081,852	109,535,332	111,650,725	113,870,016	114,596,286	0.6
Amount	698,959,766	710,258,270	774,383,706	817,560,191	801,028,539	-2.0
Additional taxes: Number of returns	7,695	7,449	11,003	5,409	7,175	32.6
Amount	6,327	7,561	18,781	4,847	2,036	-58.0
Alternative minimum tax: Number of returns	4,224,741	3,940,304	4,277,624	4,467,806	4,634,301	3.7
Amount	18,651,189	15,390,782	15,817,728	17,190,081	16,893,452	-1.7
Excess advance premium tax credit repayment: Number of returns	N/A	N/A	1,803,176	3,292,753	3,455,370	4.9
Amount	N/A	N/A	790,264	1,488,969	1,713,682	15.1
Income tax before credits: Number of returns	108,117,666	109,571,667	111,969,378	114,482,785	115,181,685	0.6
Amount	717,675,089	725,681,379	791,163,955	836,274,504	819,659,501	-2.0
Child care credit: Number of returns	6,339,717	6,315,706	6,340,882	6,344,325	6,469,075	2.0
Amount	1,941,939	1,941,047	1,935,373	1,977,595	1,979,953	0.1
Credit for elderly or disabled: Number of returns	67,430	76,856	67,260	50,569	60,310	19.3
Amount	5,353	5,327	4,254	3,528	3,575	1.3
Education credits: Number of returns	10,079,053	10,196,811	9,909,977	9,606,011	8,997,968	-6.3
Amount	5,988,924	5,974,079	5,767,775	5,644,848	5,257,656	-6.9
Residential energy credit: Number of returns	2,225,307	3,036,039	2,663,702	2,592,967	2,613,477	0.8
Amount	720,865	905,612	904,668	1,151,544	1,272,539	10.5
Foreign tax credit: Number of returns	7,096,246	7,487,567	7,958,139	7,968,489	7,798,027	-2.1
Amount	10,879,480	11,356,732	11,953,643	12,443,533	10,942,307	-12.1
Child tax credit: Number of returns	22,889,677	22,563,277	22,394,927	22,376,889	22,096,901	-1.3
Amount	15,780,636	15,282,438	15,020,192	14,947,587	14,597,087	-2.3
Retirement savings contributions credit: Number of returns	6,925,814	7,411,730	7,917,829	8,108,729	8,457,550	4.3
Amount	684,637	739,057	762,407	794,932	836,773	5.3
Mortgage interest credit: Number of returns	46,653	58,410	63,308	77,700	83,665	7.7
Amount	37,169	41,363	48,194	54,722	63,354	15.8
Adoption credit: Number of returns	31,786	55,036	73,951	63,960	66,250	3.6
Amount	101,989	128,825	196,085	138,574	158,044	14.0

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2012–2016—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2015 to 2016
	2012	2013	2014	2015	2016	
	(7)	(8)	(9)	(10)	(11)	(12)
General business credit: Number of returns	466,097	462,100	348,214	334,152	352,327	5.4
Amount	1,468,710	1,719,746	1,732,348	1,994,550	2,249,952	12.8
Prior-year minimum tax credit: Number of returns	262,061	322,422	316,171	306,716	321,280	4.7
Amount	389,236	563,719	532,252	536,470	493,963	-7.9
Alternative motor vehicle credit: Number of returns	7,241	3,994	3,000	9,330	10,623	13.9
Amount	11,484	7,053	4,860	11,077	14,633	32.1
Qualified electric vehicle credit: Number of returns	1,958	* 308	* 294	* 3	* [10]	[7]
Amount	2,773	* 426	* 346	* 4	* [10]	[7]
Alternative fuel vehicle refueling property credit: Number of returns	8,104	13,389	6,425	3,740	8,486	126.9
Amount	4,657	3,694	2,608	837	1,258	50.2
Qualified plug-in electric vehicle credit: Number of returns	25,061	43,009	46,593	42,868	57,066	33.1
Amount	79,127	129,658	145,367	138,785	204,316	47.2
Total credits [4]: Number of returns	44,569,999	45,659,219	46,046,121	46,014,561	45,578,703	-0.9
Amount	38,111,663	38,809,602	39,042,105	39,850,583	38,101,412	-4.4
Income tax after credits: Number of returns	96,302,736	97,731,379	100,184,005	103,074,540	103,940,307	0.8
Amount	679,563,426	686,871,777	752,121,850	796,423,921	781,558,088	-1.9
Self-employment tax: Number of returns	18,671,438	18,874,760	19,351,496	19,632,701	19,582,832	-0.3
Amount	27,759,355	31,163,560	32,284,651	33,190,175	32,517,655	-2.0
Social security, Medicare tax on tip income not reported: Number of returns	111,916	128,848	100,916	102,074	115,870	13.5
Amount	10,581	17,082	11,494	10,343	10,513	1.6
Uncollected social security tax: Number of returns	39,328	42,198	36,211	31,440	41,751	32.8
Amount	9,748	10,979	9,142	10,439	10,549	1.1
Tax on qualified retirement plans: Number of returns	5,613,766	5,726,292	5,725,795	5,453,565	5,170,222	-5.2
Amount	3,177,955	3,296,070	3,224,946	3,296,084	2,989,656	-9.3
Advanced earned income credit payments: Number of returns	[9] 1,998	N/A	N/A	N/A	N/A	[7]
Amount	[9] 998	N/A	N/A	N/A	N/A	[7]
Household employment taxes: Number of returns	198,535	202,208	196,098	190,852	180,899	-5.2
Amount	524,341	604,891	597,470	625,853	610,545	-2.4
First-time homebuyer credit repayment: Number of returns	877,513	830,760	764,493	716,735	635,787	-11.3
Amount	307,601	249,676	230,533	232,976	187,657	-19.5
Health care individual responsibility payment: Number of returns	N/A	N/A	8,061,604	6,691,982	4,955,223	-26.0
Amount	N/A	N/A	935,443	1,715,045	1,963,819	14.5
Recapture taxes: Number of returns	2,527	24,106	4,831	2,066	3,977	92.5
Amount	1,452	28,196	407	3,064	898	-70.7
COBRA premium assistance recapture: Number of returns	4,393	1,318	0	12	0	[7]
Amount	3,448	1,082	0	244	0	[7]
Total tax liability [5]: Number of returns	105,651,541	107,288,652	111,434,913	113,453,651	113,767,178	0.3
Amount	711,628,972	735,251,108	806,201,313	852,536,100	835,093,264	-2.0
Income tax withheld: Number of returns	126,606,913	129,050,127	130,225,475	132,257,828	132,707,205	0.3
Amount	582,306,288	593,970,428	621,983,122	660,277,526	665,778,202	0.8
Estimated tax payments: Number of returns	9,275,669	9,274,202	9,346,366	9,611,498	9,522,188	-0.9
Amount	149,096,749	162,373,969	184,681,868	205,342,574	196,099,701	-4.5
Making work pay credit: Number of returns	[9] 904,213	N/A	N/A	N/A	N/A	[7]
Amount	[9] 226,052	N/A	N/A	N/A	N/A	[7]
Earned income credit: Number of returns	27,848,264	28,821,785	28,537,908	28,081,708	27,382,904	-2.5
Amount	36,498,934	38,205,230	37,735,605	37,796,456	36,341,687	-3.8
Nontaxable combat pay election: Number of returns	15,457	9,967	10,024	1,993	4,016	101.5
Amount	105,019	85,457	77,753	15,332	27,450	79.0
Additional child tax credit: Number of returns	20,533,173	20,727,634	20,225,421	19,705,356	18,921,435	-4.0
Amount	15,775,394	15,631,405	14,943,459	14,666,359	13,819,882	-5.8
American opportunity credit: Number of returns	9,972,160	10,399,178	10,190,997	9,629,945	8,763,285	-9.0
Amount	5,011,943	5,192,453	5,031,244	4,756,439	4,283,505	-9.9

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2012–2016—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2015 to 2016
	2012	2013	2014	2015	2016	
	(7)	(8)	(9)	(10)	(11)	(12)
Net premium tax credit: Number of returns	N/A	N/A	1,499,446	2,343,256	2,644,433	12.9
Amount	N/A	N/A	558,108	851,803	1,045,209	22.7
Payment with an extension request: Number of returns	1,851,870	1,867,825	2,026,322	1,844,872	1,757,247	-4.7
Amount	59,516,064	56,484,901	69,202,257	63,883,188	58,658,664	-8.2
Excess social security tax withheld: Number of returns	1,384,900	1,357,741	1,458,542	1,567,122	1,583,531	1.0
Amount	965,888	1,414,601	1,596,280	1,700,012	1,734,042	2.0
Form 4136—Credit for Federal tax on gasoline and special fuels: Number of returns	282,904	351,572	353,397	308,753	293,699	-4.9
Amount	78,818	94,112	81,852	60,072	63,701	6.0
Other payments: Form 2439—Regulated investment company credit: Number of returns	31,824	8,724	14,010	2,793	3,168	13.4
Amount	78,257	35,650	24,361	3,304	724	-78.1
Form 8885—Health coverage tax credit [6]: Number of returns	11,754	13,693	N/A	20,795	33,218	59.7
Amount	13,972	29,338	N/A	29,451	34,789	18.1
Form 8801—Refundable prior-year minimum tax credit: Number of returns	220,916	[9] 3,289	N/A	N/A	N/A	[7]
Amount	314,815	[9] 4,395	N/A	N/A	N/A	[7]
First-time homebuyer credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[7]
Amount	N/A	N/A	N/A	N/A	N/A	[7]
Total payments: Number of returns	136,561,943	138,827,397	140,034,277	141,929,894	141,991,052	[8]
Amount	849,909,850	873,543,275	935,885,849	989,423,462	977,892,514	-1.2
Overpayment, total: Number of returns	114,811,407	115,557,210	114,884,430	116,278,024	116,686,358	0.4
Amount	209,438,939	215,410,988	215,273,260	225,431,609	225,836,016	0.2
Overpayment refunded: Number of returns	111,861,777	112,747,598	112,004,413	113,212,358	113,547,753	0.3
Amount	178,730,084	179,908,247	176,500,902	181,925,206	182,415,071	0.3
Refund credited to next year: Number of returns	3,926,808	3,812,435	3,724,653	4,045,015	4,126,830	2.0
Amount	30,708,856	35,502,741	38,772,358	43,506,404	43,420,944	-0.2
Tax due at time of filing: Number of returns	24,915,734	26,480,680	28,675,288	29,180,466	28,675,667	-1.7
Amount	71,636,182	77,690,368	86,238,470	89,243,544	83,889,957	-6.0
Predetermined estimated tax penalty: Number of returns	7,619,267	8,543,611	9,327,132	9,835,683	9,481,106	-3.6
Amount	478,121	571,548	649,747	699,297	853,191	22.0

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] 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; 2016 CPI-U = 240.007; 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.

[7] Percentage not calculated.

[8] Less than 0.05 percent.

[9] Data from prior-year returns.

[10] Data deleted to prevent disclosure of certain taxpayer information.

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2018.

Requirements for Filing

The filing requirements for Tax Year 2016 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 2016 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	\$10,350 \$11,900
	Head of household	under 65 65 or older	\$13,350 \$14,900
Married with a child and living apart from spouse during the last six months of 2016	Head of household	under 65 65 or older	\$13,350 \$14,900
Married and living with spouse at the end of 2016 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse)	\$20,700 \$21,950
		65 or older (both spouses)	\$23,200
Married and not living with spouse at the end of 2016 (or on the date spouse died)	Married, separate return	any age	\$4,050
	Married, joint or separate return	any age	\$4,050
Widowed in 2014 or 2015 and not remarried in 2016	Single	under 65 65 or older	\$10,350 \$11,900
	Head of household	under 65 65 or older	\$13,350 \$14,900
	Qualifying widow(er) with dependent child	under 65 65 or older	\$16,650 \$17,900

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 2016 that influenced the Statistics of Income data are listed below. (Section 5, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.)

Alternative minimum tax (AMT)

For Tax Year 2016, the maximum AMT exemption increased from \$83,400 to \$83,800 for a married couple filing a joint return, from \$53,600 to \$53,900 for single filers and heads of household, and from \$41,700 to \$41,900 for a married person filing separately. Also for 2016, the 26-percent tax rate applied to the first \$186,300 (\$93,150 if married filing separately) of alternative minimum taxable income. Previously it had applied to the first \$185,400 (\$92,700) 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 \$506 from \$503. For these taxpayers, earned income and AGI had to be less than \$14,880 (\$20,430 if married filing jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,359 to \$3,373, and, for taxpayers with two qualifying children, the maximum credit increased from \$5,548 to \$5,572. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$39,296 (\$44,846 for married filing jointly) for one qualifying child, or less than \$44,648 (\$50,198 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$6,242 to \$6,269. For these taxpayers, earned income and AGI had to be less than \$47,955 (\$53,505 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 was \$3,400 for the year.

Education credits

Two education credits were available: the Lifetime Learning credit and the American Opportunity credit. The Lifetime Learning credits were phased out for taxpayers with AGI between \$55,000 and \$65,000 (\$110,000 and \$131,000 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 2015.

Exemption amount

For Tax Year 2016, the personal exemption amount increased \$50 to \$4,050. For 2016, the amount was reduced if the taxpayer's AGI was more than \$155,650 (\$154,950 in 2015) for married filing separately, \$259,400 (\$258,250 in 2015) for single, \$285,350 (\$284,050 in 2015) for head of household, and \$311,300 (\$309,900 in 2015) for married filing jointly.

Foreign-earned income exclusion

For 2016, the exclusion increased to \$101,300, from \$100,800 for 2015.

Foreign housing deduction

For 2016, the foreign housing deduction was limited to \$30,390 for most locations; for 2015, it was limited to \$30,240.

Health care: Individual responsibility

For 2016, 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 \$695 per adult and \$347.50 per child (under 18) up to \$2,085 for a family or 2.5% of the taxpayer's

household income above the tax return filing threshold for the taxpayers filing status, whichever was greater. For 2015, it was \$325 per adult and \$162.50 per child up to \$975 for a family or 2% of the taxpayer's household income above the tax return filing threshold for the taxpayers filing status, whichever was greater.

Health savings account (HSA) deduction

A deduction for contributions to a health savings account was limited to \$3,350, or \$6,550 for family coverage. This was an increase from \$6,550 for family coverage for 2015. 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. 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 \$184,000 and \$194,000, up from \$183,000 and \$193,000 in 2015. 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 2016, a taxpayer could have had their itemized deductions limited if adjusted gross income was more than \$155,650 for married filing separately, \$259,400 for single, \$285,350 for head of household, and \$311,300 for married filing jointly. The corresponding amounts for 2015 were \$154,950 for married filing separately, \$258,250 for single, \$284,050 for head of household, and \$309,900 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 \$30,750 if single, qualified widow(er), or married filing separately (\$46,125 if head of household, \$61,500 if married filing jointly). For 2015, AGI had to be less than \$30,500 (\$45,750 if head of household, \$61,000 if married filing jointly). For both years, the maximum credit was \$1,000 (\$2,000 for married filing jointly).

Standard deduction amount

The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was the same for 2016 as it was for 2015 for all filers except taxpayers filing as heads of household. 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 2016, the standard deduction remained at \$12,600 for joint filers, the same as in 2015. For single filers and married filing separate filers, the deduction also remained the same as 2015 at \$6,300. For heads of households, the deduction increased to \$9,300, up from \$9,250 in 2015.

Section 2

Individual Income Tax Returns, 2016

Taxpayers filed 150.3 million individual income tax returns for Tax Year (TY) 2016, a decrease of 0.1 percent from the 150.5 million returns filed for TY 2015. Total income reported on these returns totaled \$10.4 trillion, a 0.2-percent increase from the previous year. Salaries and wages, the largest component of total income (69.5 percent in 2016), rose 1.5 percent from 2015 to \$7.2 trillion. Statutory adjustments, which are subtracted from total income to arrive at adjusted gross income (AGI), increased 2.2 percent to \$153.4 billion. AGI rose 0.2 percent to \$10.2 trillion for the year. Total income tax fell 0.8 percent to \$1.4 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 \$1.3 trillion, and the effective tax rate decreased 0.1 percentage points to 13.2 percent for 2016.

Total Income

Total income increased 0.2 percent to \$10.4 trillion for 2016 (Figure A). Salaries and wages, the largest component of total income, increased 1.5 percent, from \$7.1 trillion to \$7.2 trillion. Within total income, the share of salaries and wages increased slightly to 69.5 percent for 2016, up from 68.6 percent for 2015. One of the largest components of total income, net capital gains (less loss), showed a substantial decline of 11.6 percent for 2016. Capital gain distributions, a component of net capital gains, fell 42.6 percent. Taxpayers report capital gain distributions on either Schedule D with other sales of capital assets or alone on Forms 1040 or 1040A. In 2015 and previous years, net capital gain less loss was the second largest component of total income, however for 2016, both taxable pensions and partnership and S corporation net income less loss have passed net capital gains in percent of total income.

The minimal increase in total income was supported by the small increase in salaries and wages in 2016; and decreases in partnership and S corporation net income (less loss) of 0.1 percent to \$628.7 billion for 2016, and business

or profession net income (less loss), which fell 1.1 percent to \$328.1 billion.

In general, all retirement income items increased for 2016. These retirement income items include the taxable portions of individual retirement account (IRA) distributions (up 1.7 percent), Social Security benefits (up 3.1 percent) and pensions and annuities (up 0.5 percent).

A notable change in other total income items was in unemployment compensation, which decreased 6.6 percent to \$25.4 billion as the number of returns claiming unemployment fell 10.3 percent to 5.6 million.

Statutory Adjustments

Statutory adjustments increased 2.2 percent to \$153.4 billion for 2016 (Figure B). The three largest adjustments were all related to self-employment. These three items together increased 1.6 percent and accounted for 55.2 percent of the total increase in statutory adjustments. Taxpayers subtract these adjustments from total income when computing adjusted gross income. For 2016, taxpayers filed 150.3 million tax returns with a reported AGI of \$10.2 trillion, a 0.2-percent increase from the previous year.

Deductions

Total deductions (the sum of the total standard deduction and total itemized deductions) increased 1.3 percent to \$2.2 trillion (Figure C). The number of returns claiming a standard deduction decreased 0.8 percent for 2016, accounting for 68.6 percent of all returns filed. The average standard deduction for 2016 (\$8,675) remained almost unchanged over the 2015 average (\$8,673).

Taxpayers claimed itemized deductions on 30.0 percent of all returns filed, representing 59.1 percent of the total deduction amount for the year.¹ The average for total itemized deductions (after limitation) was \$28,645 for 2016, up from the \$28,214 average total claimed for 2015. The number of

¹ Of the 150,272,157 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 A. Total Income and Selected Sources of Income, Tax Years 2015 and 2016

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

Item	2015		2016		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total Income [1]	149,938	10,360,403	149,737	10,379,352	-0.1	0.2
Salaries and wages	124,591	7,112,223	124,472	7,217,426	-0.1	1.5
Taxable interest	42,637	95,881	42,583	96,640	-0.1	0.8
Ordinary dividends	27,607	260,253	27,470	254,065	-0.5	-2.4
Qualified dividends	25,756	203,188	25,630	202,034	-0.5	-0.6
Business or profession net income (less loss)	24,727	331,814	25,064	328,082	1.4	-1.1
Business or profession net income	18,791	391,976	18,961	389,079	0.9	-0.7
Business or profession net loss	5,936	60,161	6,103	60,997	2.8	1.4
Net capital gain (less loss) [2]	24,278	706,515	24,043	620,975	-1.0	-12.1
Net capital gain	15,998	725,161	14,988	641,101	-6.3	-11.6
Net capital gain loss	8,280	18,646	9,054	20,126	9.4	7.9
Capital gain distributions [3]	14,056	74,060	13,233	42,534	-5.9	-42.6
Sales of property other than capital assets, net gain (less loss)	2,217	11,943	2,082	6,293	-6.1	-47.3
Sales of property other than capital assets, net gain	1,064	33,037	978	27,611	-8.1	-16.4
Sales of property other than capital assets, net loss	1,153	21,094	1,105	21,319	-4.2	1.1
Total rental and royalty net income (less loss) [4]	11,300	56,813	10,986	51,250	-2.8	-9.8
Total rental and royalty net income	6,768	103,059	6,677	98,193	-1.3	-4.7
Total rental and royalty net loss	4,532	46,246	4,308	46,943	-4.9	1.5
Partnership and S corporation net income (less loss)	8,744	629,005	8,711	628,666	-0.4	-0.1
Partnership and S corporation net income	6,044	755,623	6,038	754,312	-0.1	-0.2
Partnership and S corporation net loss	2,700	126,618	2,673	125,646	-1.0	-0.8
Estate and trust net income (less loss)	688	27,420	652	26,571	-5.3	-3.1
Estate and trust net income	630	32,453	603	30,428	-4.3	-6.2
Estate and trust net loss	58	5,033	49	3,857	-15.5	-23.4
Farm net income (less loss)	1,800	-13,964	1,751	-17,666	-2.7	-26.5
Farm net income	521	13,534	481	11,506	-7.6	-15.0
Farm net loss	1,279	27,498	1,270	29,172	-0.7	6.1
Unemployment compensation	6,207	27,225	5,567	25,420	-10.3	-6.6
Taxable social security benefits	19,661	277,411	19,967	285,939	1.6	3.1
Taxable pensions and annuities	28,199	689,992	27,861	693,627	-1.2	0.5
Taxable Individual Retirement Account distributions	14,159	253,213	14,387	257,508	1.6	1.7
Net operating loss	1,138	197,513	1,110	185,805	-2.5	-5.9
Other net income (less loss) [5]	6,454	40,075	6,228	38,245	-3.5	-4.6
Other net income	6,122	46,769	5,898	45,214	-3.7	-3.3
Other net loss	333	6,694	330	6,969	-0.8	4.1

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

[2] Includes capital gain distributions.

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

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

[5] 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).

returns with itemized deductions increased 1.3 percent to 45.2 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 2016 was taxes paid, followed by interest paid and charitable contributions. Taxes paid increased 2.4 percent to \$566.1 billion, accounting for 42.3 percent of total itemized deductions for the year. Interest paid, the second largest itemized deduction, increased to \$305.0

billion (up 0.2 percent) for 2016 and made up 22.8 percent of total itemized deductions. For 2016, the number of returns reporting the largest component of the interest paid deduction, home mortgage interest, increased 0.7 percent, while the amount reported decreased less than 0.05 percent. The deduction for charitable contributions rose 5.4 percent to \$233.9 billion, with much of this growth due to the increase in other than cash contributions (a 12.3-percent increase) to \$80.0 billion. The number of returns taking the deduction for charitable

Figure B. Statutory Adjustments, Tax Years 2015 and 2016

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

Item	2015		2016		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total statutory adjustments	38,586	150,093	38,858	153,414	0.7	2.2
Payments to an Individual Retirement Account	2,641	13,044	2,667	13,387	1.0	2.6
Educator expenses deduction	3,721	950	3,853	983	3.5	3.4
Certain business expenses of reservists, performing artists, etc.	169	579	157	605	-7.1	4.5
Moving expenses adjustment	1,134	3,692	1,115	3,487	-1.7	-5.6
Student loan interest deduction	12,371	13,438	12,396	13,446	0.2	0.1
Tuition and fees deduction	1,656	3,919	1,687	3,910	1.9	-0.2
Health savings account deduction	1,392	4,323	1,721	4,967	23.7	14.9
Deductible part of self-employment tax	19,633	30,107	19,583	29,866	-0.3	-0.8
Self-employed health insurance deduction	4,098	28,852	4,057	30,112	-1.0	4.4
Payments to a self-employed retirement (Keogh) plan	1,012	24,378	989	24,683	-2.3	1.3
Penalty on early withdrawal of savings	467	77	416	108	-10.9	40.5
Alimony paid	599	12,345	586	12,639	-2.1	2.4
Domestic production activities deduction	696	12,792	720	13,377	3.4	4.6
Other adjustments [1]	n.a.	1,597	n.a.	1,844	[2]	15.5
Adjust gross income (less deficit)	150,493	10,210,310	150,272	10,225,938	-0.1	0.2

n.a.—Not available.

[1] Includes foreign housing adjustment, Archer medical savings accounts deduction, and other adjustments for 2015 and 2016.

[2] Percentage not computed.

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

Figure C. Selected Itemized Deductions, Standard Deduction, Exemptions and Taxable Income, Tax Years 2015 and 2016

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

Item	2015		2016		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total deductions [1]	148,412	2,158,046	148,166	2,187,066	-0.2	1.3
Total standard deduction	103,844	900,609	103,013	893,666	-0.8	-0.8
Basic standard deduction	103,844	872,463	103,013	865,094	-0.8	-0.8
Additional standard deduction	15,097	28,146	15,316	28,572	1.4	1.5
Total itemized deductions before limitation	44,567	1,305,268	45,153	1,339,134	1.3	2.6
Medical and dental expenses after AGI limitation	8,777	86,931	8,934	90,195	1.8	3.8
Taxes paid [2]	44,191	553,016	44,803	566,098	1.4	2.4
State and local income taxes	33,063	335,060	33,423	337,680	1.1	0.8
State and local general sales taxes	9,627	17,641	9,746	18,328	1.2	3.9
Interest paid [3]	33,302	304,461	33,485	304,997	0.5	0.2
Home mortgage interest	32,716	283,004	32,933	282,953	0.7	[5]
Charitable contributions	36,624	221,850	36,937	233,867	0.9	5.4
Other than cash contributions	22,542	70,870	22,969	79,569	1.9	12.3
Casualty and theft losses	72	1,646	154	5,187	113.3	215.2
Miscellaneous deductions after 2-percent AGI limitation	12,776	113,175	13,014	115,544	1.9	2.1
Gambling losses and other unlimited miscellaneous deductions	1,235	24,188	1,238	23,245	0.3	-3.9
Itemized deductions in excess of limitation	2,931	47,831	2,981	45,734	1.7	-4.4
Total itemized deductions	44,567	1,257,437	45,153	1,293,399	1.3	2.9
Exemptions [4]	291,939	1,140,740	289,753	1,146,206	-0.7	0.5
Taxable income	114,872	7,350,295	115,521	7,330,109	0.6	-0.3

[1] Returns with no adjusted gross income or a return filed as married filing separately and the spouse itemizing did not need to claim either a standard deduction or itemized deduction. 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.

contributions increased 0.9 percent. Almost three-quarters of the increase in charitable contributions was attributable to the 12.3-percent increase in noncash contributions.

For 2016, the number of personal exemptions for taxpayers and dependents decreased slightly to 289.8 million, while the amount increased 0.5 percent to \$1,146.2 billion.

Taxpayers subtract deductions (either itemized or standard) and exemptions from AGI to arrive at taxable income. With the minimal increase in AGI, the modest increase in total deductions, and the small increase in exemptions, total taxable income declined 0.3 percent to \$7.3 trillion for 2016.

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 for the refundable credits the amounts of credit that offsets income taxes owed, the amount

used to offset other taxes, and the amounts of refundable tax credits that are refundable.

Total tax credits (used to offset income tax before credits) decreased 3.3 percent to \$75.4 billion for 2016 (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 decreased, largely driven by a 10.9-percent decrease in the foreign tax credit.

Overall, the child tax credit was the largest credit claimed, followed by the foreign tax credit. Some 22.1 million taxpayers claimed the child tax credit for a total of \$26.8 billion, accounting for 35.6 percent of the total tax credits reported for 2016. The foreign tax credit decreased to \$20.1 billion, accounting for 26.7 percent of the total tax credits reported for the year despite only being claimed on 5.2 percent (7.8 million) of all individual tax returns filed.

Figure D. Total Tax Credits and Income Tax Before and After Credits, Tax Years 2015 and 2016

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

Item	2015		2016		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Income tax before credits	114,483	1,516,166	115,182	1,504,895	0.6	-0.7
Total tax credits [1]	48,981	77,927	48,478	75,381	-1.0	-3.3
Child care credit	6,344	3,585	6,469	3,635	2.0	1.4
Foreign tax credit	7,968	22,560	7,798	20,090	-2.1	-10.9
General business credit	334	3,616	352	4,131	5.4	14.2
Prior-year minimum tax credit	307	973	321	907	4.7	-6.8
Nonrefundable education credits	9,606	10,234	8,998	9,653	-6.3	-5.7
Retirement savings contribution credit	8,109	1,441	8,458	1,536	4.3	6.6
Child tax credit [2]	22,377	27,100	22,097	26,800	-1.3	-1.1
Residential energy credits	2,593	2,088	2,613	2,336	0.8	11.9
Total refundable credits [3]	39,348	105,342	38,019	101,946	-3.4	-3.2
Earned income credit, total	28,082	68,525	27,383	66,723	-2.5	-2.6
American opportunity credit, total	9,630	8,623	8,763	7,865	-9.0	-8.8
Additional child tax credit, total	19,705	26,590	18,921	25,373	-4.0	-4.6
Total refundable credits used to offset income tax before credits [3]	10,082	5,678	9,637	5,427	-4.4	-4.4
Earned income credit, used to offset income tax before credits	4,626	1,490	4,437	1,403	-4.1	-5.8
American opportunity credit, used to offset income tax before credits	4,804	3,854	4,462	3,628	-7.1	-5.8
Total refundable credits used to offset all other taxes [3]	9,446	10,049	9,100	10,238	-3.7	1.9
Earned income credit, used to offset all other taxes	7,890	8,240	7,597	8,266	-3.7	0.3
American opportunity credit, used to offset all other taxes	557	257	563	301	1.0	17.3
Additional child credit, used to offset all other taxes	1,340	1,281	1,317	1,317	-1.7	2.8
Total refundable credits, refundable portion [3]	30,418	89,615	29,138	86,280	-4.2	-3.7
Earned income credit, refundable portion	24,172	58,795	23,353	57,054	-3.4	-3.0
American opportunity credit, refundable portion	5,256	4,513	4,611	3,935	-12.3	-12.8
Additional child credit, refundable portion	18,984	25,309	18,156	24,057	-4.4	-4.9
Income tax after credits	99,022	1,435,849	100,038	1,426,595	1.0	-0.6

[1] Includes credits not shown separately.

[2] Excludes the refundable additional child tax credit, which totaled \$26.6 billion for 2015 and \$25.4 billion for 2016.

[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.

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

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 \$101.9 billion in refundable tax credits. Of this, \$5.4 billion was applied against income taxes and \$10.2 billion against all other taxes. The remaining \$86.3 billion in refundable credits was refunded to taxpayers. The portion applied against income taxes accounted for 5.3 percent of total refundable credits. Of this, the American opportunity credit accounted for 66.9 percent. The portion used to offset all other taxes accounted for 10.0 percent of the total, while the last portion, the refundable portion, was the largest component at 84.6 percent. The refundable amount of the additional child tax credit (\$24.1 billion), along with the EIC (\$57.1 billion), made up nearly all (94.0 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 8.8 million returns for a total of \$7.9 billion. Of these returns, 4.6 (12.3-percent decline from 2015) million returns claimed a refundable amount of \$3.9 billion (12.8-percent decline from 2015).²

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 decrease in taxable income and despite the decrease in total tax credits, total income tax decreased 0.8 percent to \$1.4 trillion for 2016 (Figure E).

For 2016, the tax generated by the alternative minimum tax (AMT) decreased 0.5 percent to \$31.0 billion. However, the number of returns with AMT liability increased, rising 3.7 percent to 4.6 million. Like the AMT, the net investment income tax showed a decrease for 2016 of 11.8 percent to \$19.5 billion, even though the number of returns on which it was applied increased 0.7 percent. This was largely due to the decrease in net capital gains cited above.

The average tax rate (total income tax divided by AGI for all returns) was 14.1 percent for 2016 (Figure F), a difference of 0.2 percentage points from 2015. 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 13.2 percent, a difference of 0.1 percent for 2015. 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 (9.5-percent difference) and \$10,000 under \$20,000 AGI class (12.2-percent difference), due to the combination of lower income taxes and the propensity for having refundable credits in these AGI classes.

Figure E. Total Income Tax, Tax Years 2015 and 2016

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

Item	2015		2016		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total income tax	99,041	1,457,891	100,052	1,446,048	1.0	-0.8
Alternative minimum tax	4,468	31,166	4,634	31,016	3.7	-0.5
Net investment income tax	3,829	22,043	3,854	19,451	0.7	-11.8
All other taxes	35,544	82,388	34,102	81,984	-4.1	-0.5
Self-employment tax	19,633	60,174	19,583	59,702	-0.3	-0.8
Penalty tax on qualified retirement plans	5,454	5,976	5,170	5,489	-5.2	-8.1
Health care individual responsibility payment	6,692	3,109	4,955	3,606	-26.0	16.0
Additional medicare tax	3,487	8,020	3,648	8,011	4.6	-0.1
Total tax liability	103,810	1,529,562	104,777	1,517,277	0.9	-0.8

² 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.

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 2015 and 2016

[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)
Tax Year 2016:								
Number of returns	150,272	2,093	20,988	22,745	18,735	26,753	33,199	18,858
Adjusted gross income (less deficit)	10,225,938	-201,506	109,318	338,004	464,947	1,047,405	2,367,475	2,552,481
Percent of AGI subject to reduced rate [1]	8.0	[5]	1.3	1.1	1.0	1.0	1.6	3.2
Total income tax	1,446,048	130	378	4,875	15,108	58,168	209,856	321,564
Refundable credits to offset all other taxes	10,238	123	1,240	4,531	2,088	1,833	410	13
Refundable credits refundable portion	86,280	442	9,228	36,974	24,475	13,514	1,584	64
Total income tax minus refundable credits [2, 3]	1,349,529	-434	-10,090	-36,631	-11,455	42,820	207,862	321,487
Average tax rate:								
Total income tax as a percentage of AGI	14.1	[5]	0.3	1.4	3.2	5.6	8.9	12.6
Total income tax minus refundable credits as a percentage of AGI	13.2	[5]	-9.2	-10.8	-2.5	4.1	8.8	12.6
Tax Year 2015:								
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

Tax year, item	Size of adjusted gross income—continued						
	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Tax Year 2016:							
Number of returns	5,583	893	193	78	111	27	16
Adjusted gross income (less deficit)	1,588,349	599,624	232,560	133,633	329,911	181,670	482,067
Percent of AGI subject to reduced rate [1]	7.0	12.5	17.2	20.0	25.6	34.5	53.7
Total income tax	308,249	154,658	65,170	38,631	95,956	51,950	121,356
Refundable credits to offset all other taxes	[6]	--	--	--	--	--	--
Refundable credits refundable portion	[6]	--	--	--	--	--	--
Total income tax minus refundable credits [2, 3]	308,249	154,658	65,170	38,631	95,956	51,950	121,356
Average tax rate:							
Total income tax as a percentage of AGI	19.4	25.8	28.0	28.9	29.1	28.6	25.2
Total income tax minus refundable credits as a percentage of AGI	19.4	25.8	28.0	28.9	29.1	28.6	25.2
Tax Year 2015:							
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 AGI	19.4	25.8	28.0	28.8	29.3	28.8	25.9

[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.

Average tax rate peaked at 29.1 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 25.2 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 20.0 percent of their income as capital gains and dividends, this share increased in each succeeding class, reaching 53.7 percent for those individuals reporting AGI of \$10 million or more. More historical data on average tax rates are available in Section 3, 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 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 5.4 million returns on the Form 8962 in 2016 (an increase of 8.5 percent from 2015), for a total of \$22.2 billion (up 22.7 percent) (Figure G). Also in 2016, some 6.2 million returns (up 7.7 percent) reported an APTC on Form 8962, totaling \$24.5 billion (up 21.7 percent). When the PTC and APTC were reconciled, 2.6 million returns (a 12.9-percent increase) received a net PTC totaling \$1.9 billion (up 24.3 percent), and 3.5 million returns (up 4.9 percent) had to repay excess APTCs of \$3.1 billion (up 16.6 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 2016, 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 5.0 million returns, down 26.0 percent from the 6.7 million returns in 2015. The health care individual responsibility payment totaled \$3.6 billion, an average of \$728 per tax return paying this penalty. In 2015, the health care individual responsibility payment totaled \$3.1 billion, for an average of \$465 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 2016 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 2017. For more information on the data sources and limitations, see Section 6.

Figure G. Affordable Care Act Items, Tax Years 2015 and 2016

[Money amounts are in thousands of dollars]

Item	2015		2016		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total premium tax credit	5,002,765	18,081,434	5,426,187	22,183,074	8.5	22.7
Advance payment of premium tax credit	5,718,907	20,155,707	6,156,456	24,537,138	7.7	21.7
Net premium tax credit	2,343,256	1,544,319	2,644,433	1,919,003	12.9	24.3
Excess advance premium tax credit repayment	3,292,753	2,699,501	3,455,370	3,146,320	4.9	16.6
Health care individual responsibility payment	6,691,982	3,109,377	4,955,223	3,605,571	-26.0	16.0

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

Section 3

Individual Income Tax Rates, 2016

This section discusses the individual income tax rates and the computation of “total income tax” for 2016. 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 2016.

Figure A presents statistics for 1986 through 2016 on income (based on each year’s definition of AGI) and taxes reported. These tax years can be partitioned into nine distinct periods:

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.

- 1) **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.
- 2) **Tax Years 1988 through 1990**—During this period there was effectively a three-rate tax bracket structure.¹ The phase-in of the provisions of TRA86 continued with a maximum tax rate of 33 percent.
- 3) **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.
- 4) **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.
- 5) **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.
- 6) **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

¹ 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 1986–2016

[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

Act of 2003 (JGTRRA). EGTRRA included a new 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.

- 7) 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.

- 8) Tax Years 2013 through 2016—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).^{2,3} 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 2016 (29.4 percent). These returns reported 18.6 percent of modified taxable income for 2016 and generated 11.9 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 18.5 percent of the modified taxable income and 30.4 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 23.1 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 percent. However, such returns accounted for only 2.3 percent of modified income and 1.1 percent of income tax generated. With a 17.5-percent share of returns, the "25-percent" (ordinary income) marginal rate bracket reported the largest percentage (29.4) of total modified taxable income and second highest percentage of income tax generated (24.9). Returns in the "28-percent" (ordinary income) marginal rate bracket represented only 3.6 percent of the total share of returns, and accounted for 12.1 percent of the modified taxable income and 12.7 percent of generated income tax. Returns in the "33-percent" (ordinary income) marginal rate bracket represented only 1.4 percent of returns, but accounted for 8.9 percent of the modified taxable income and 10.9 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. Returns in the capital gain and dividends 0-percent, 15-percent, 20-percent, 25-percent, and 28-percent tax brackets represented 5.9 percent of returns and reported a total of 8.7 percent of modified taxable income and 6.2 percent of the tax.

² 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.

³ 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 2015 and 2016

[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 2016						
All tax rates	150,272,157	100.0	7,330,698,852	100.0	1,470,665,532	100.0
0 percent	34,769,282	23.1	0	0.0	0	0.0
0 percent (capital gains)	906,588	0.6	8,365,866	0.1	0	0.0
10 percent	27,090,135	18.0	170,948,932	2.3	16,133,685	1.1
10 percent (Form 8814) [3]	1,252	[4]	3,920	[4]	195	[4]
15 percent	44,228,318	29.4	1,364,893,117	18.6	175,649,166	11.9
15 percent (capital gains) [5]	7,540,254	5.0	389,248,564	5.3	45,495,578	3.1
20 percent (capital gains) [5]	53,492	[4]	164,811,905	2.2	31,325,043	2.1
25 percent	26,305,749	17.5	2,151,687,693	29.4	366,272,084	24.9
25 percent (capital gains)	396,637	0.3	70,320,890	1.0	12,541,993	0.9
28 percent	5,381,785	3.6	889,344,280	12.1	187,446,393	12.7
28 percent (capital gains)	16,313	[4]	6,239,437	0.1	1,321,641	0.1
33 percent	2,089,734	1.4	654,324,627	8.9	160,649,622	10.9
35 percent	210,110	0.1	98,729,577	1.3	26,501,228	1.8
39.6 percent	1,017,009	0.7	1,358,020,521	18.5	446,515,296	30.4
Form 8615 [6]	265,500	0.2	3,759,522	0.1	813,606	0.1
Tax Year 2015						
All tax rates	150,494,271	100.0	7,352,216,671	100.0	1,482,757,584	100.0
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

[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, August 2018.

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 2015 and 2016 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 2016, the tax generated by applying statutory ordinary income and capital gain tax rates to modified taxable income

was \$1.47 trillion, a 0.8-percent decrease from 2015 (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, an excess advance premium tax credit repayment, and/or 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).⁴

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

⁴ 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.

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

[Money amounts are in billions of dollars]

Item	2015	2016	Percentage change
	(1)	(2)	(3)
Tax generated from tax rate schedules or tax table	1,482.8	1,470.7	-0.8
PLUS:			
Tax on lump-sum distributions from qualified retirement plans	[1]	[1]	[2]
Alternative minimum tax	31.2	31.0	-0.5
Excess advance premium tax credit repayment	2.7	3.1	16.6
EQUALS:			
Income tax before credits	1,516.2	1,504.9	-0.7
LESS: Tax credits, total [3]	77.9	75.4	-3.3
Child-care credit	3.6	3.6	1.4
Child tax credit [3]	27.1	26.8	-1.1
Nonrefundable education credit	10.2	9.7	-5.7
Foreign tax credit	22.6	20.1	-10.9
General business credit	3.6	4.1	14.2
Earned income credit (limited to the amount needed to reduce total income tax to zero)	1.5	1.4	-5.8
Credit for prior-year minimum tax	1.0	0.9	-6.8
Retirement savings contribution credit	1.4	1.5	6.6
Other credits [4]	6.9	7.2	4.3
EQUALS:			
Income tax after credits [5]	1,435.8	1,426.6	-0.6
PLUS:			
Trusts accumulation distribution (Form 4970)	[1]	[1]	[2]
Net investment income tax	22.0	19.5	-11.8
EQUALS:			
Total income tax	1,457.9	1,446.0	-0.8
LESS: Refundable credits [6]	99.7	101.9	2.3
Total income tax minus refundable credits [5]	1,358.2	1,344.1	-1.0

[1] Less than \$0.05 billion.

[2] Percentage not computed.

[3] Does not include the additional child tax credit. For 2016 it was \$25.4 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] Does not include excess advance premium tax credit repayment amount.

[6] 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, August 2018.

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.⁵ The capital gain computations generally reduce taxes; the special provision for certain dependent filers can only increase taxes.

For 2016, some 92.6 million returns had their tax before credits computed using only regular income tax rates; this was an increase of 1.2 percent over the 91.5 million for 2015 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 2016, the tax liability for 22.7 million returns decreased by Schedule

D (capital gains) and dividend tax computations. Taxpayers filing these tax returns paid \$118.0 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 \$5,206.

As shown in the middle portion of Table 3.1, for 2016, 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)

⁵ 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.

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 increased taxes by \$41.6 million for 2016. As shown in Table 3.1A, the net tax increase was due to a tax reduction of \$205.7 million from use of dividend and capital gains, and a tax increase of \$247.3 million from the Form 8615 tax computation.

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 2016, AMT liability decreased 0.5 percent to \$31 billion, from \$31.2 billion in 2015. The number of returns subject to paying the AMT increased by 0.2 million for the period.⁶ Alternative minimum taxable income (AMTI) for all returns filing a Form 6251 decreased 2.2 percent to \$2.8 trillion for 2016.

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 2015 and 2016

[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 2016						
All returns	8,585,850	280,246,849	10,209,764	2,756,729,838	4,634,301	31,016,377
Under \$1 [2]	147,466	4,081,058	191,142	-21,087,029	6,636	152,121
\$1 under \$10,000	128,257	347,593	418,580	1,550,479	50	865
\$10,000 under \$20,000	157,968	693,142	348,667	4,273,377	8,226	6,651
\$20,000 under \$30,000	148,444	680,795	302,126	6,323,291	4,415	8,163
\$30,000 under \$40,000	186,428	1,006,168	329,470	10,057,433	2,419	18,739
\$40,000 under \$50,000	175,185	1,042,344	299,906	11,950,574	2,597	4,835
\$50,000 under \$75,000	562,664	5,013,950	795,482	44,914,798	41,640	80,448
\$75,000 under \$100,000	591,785	6,125,104	750,320	60,088,016	69,550	86,275
\$100,000 under \$200,000	1,937,606	35,980,304	2,118,303	284,231,086	684,765	1,624,983
\$200,000 under \$500,000	3,686,093	105,103,761	3,769,755	1,076,157,429	3,312,722	16,948,193
\$500,000 under \$1,000,000	608,338	36,566,926	623,240	381,955,135	421,262	5,367,526
\$1,000,000 or more	255,616	83,605,704	262,774	896,315,250	80,016	6,717,578
Tax Year 2015						
All returns	8,561,635	280,017,652	10,295,679	2,820,017,174	4,467,806	31,165,616
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

[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, August 2018.

⁶ 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.

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 2016, the net investment income tax totaled \$19.5 billion dollars and was taken on 3.9 million returns.

Income Tax Structure

Taxpayers must file an income tax return if they meet certain minimum filing requirements. The filing requirements for 2016 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 2016 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.⁷ 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 2016, 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 percent, 15 percent, 20 percent, 25 percent, 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.⁸

To calculate their Federal income tax liability for 2016, 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 \$50 wide.⁹ 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 4.0 million returns), certain farm sole proprietor returns using income-averaging on Schedule J, *Income Averaging for Farmers and Fishermen* (about 60,000 returns), those returns with

⁷ 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.

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

⁹ 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.

foreign-earned income having to use a worksheet to determine their taxes (about 176,000 returns), or returns with Form 962 election for domestic shareholder of foreign controlled corporations (about 2,000 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 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 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.

Figure E. Income Tax Calculation for a Single Taxpayer With One Exemption Who Used the Standard Deduction, Tax Year 2016

[Money amounts are in whole dollars]

Item	Amount
Adjusted gross income	485,000
Less: Exemption	4,050
Standard deduction	6,300
Equals: Taxable income	474,650
Tax based on tax rates for single taxpayers:	
First \$9,275 taxed at 10 percent	928
Next \$28,375 taxed at 15 percent	4,256
Next \$53,500 taxed at 25 percent	13,375
Next \$99,000 taxed at 28 percent	27,720
Next \$223,200 taxed at 33 percent	73,656
Next \$1,700 taxed at 35 percent	595
Next \$63,650 taxed at 39.6 percent	25,205
Total tax from tax rate schedule	145,735

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2018.

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.
- 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.

Figure G. Alternative Minimum Tax Adjustments and Preferences, Tax Year 2016

- 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
- Subtraction of 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
- Subtraction of 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)
- Subtraction for alternative tax net operating loss deduction

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2018.

- 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 1,598,838 returns in this classification "at all rates" was \$521.2 billion (column 3), and the total tax generated was \$126.4 billion (column 5). Approximately \$109.3 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 \$36.1 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 82.2 percent of these returns, or 1,315,071, 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 5.6 million returns included in the "\$200,000 under \$500,000" income-size classification showed total modified taxable income of \$1,305.1 billion and generated total tax of \$293.8 billion. Of this \$1,305.1 billion of modified taxable income, \$95.2 billion were taxed at 10 percent (ordinary tax rate); \$287.8 billion were taxed at 15 percent (ordinary tax rate); \$384.1 billion were taxed at the 25-percent (ordinary tax) rate; \$278.7 billion were taxed at the 28-percent (ordinary tax) rate; \$153.1 billion were taxed at the 33-percent rate; \$2.9 billion were taxed at the 35-percent rate; and \$2.2 billion were taxed at the 39.6-percent rate. Approximately \$7.2 billion were taxed at the 0-percent (capital gains) rate; \$88.0 billion were taxed at the 15-percent capital gain rate and qualified dividend rate; \$0.6 billion were taxed at the 20-percent capital gain rate; \$4.4 billion were taxed at the 25-percent capital gain rate; \$0.1 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. Just over 2.6 million of the 46.1 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 \$297.9 billion, and the tax generated was \$98.3 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 2016).

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 \$186,300 (\$93,150 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.)

Section 4

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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 2016 (Filing Year 2017)

[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 (3)		Average (dollars) (5)	Number of returns (6)	Percent of total (7)	Adjusted gross income less deficit (8)		Number of returns (10)
			Amount	Percent of total (4)				Amount	Percent of total (9)	
All returns	150,272,157	100.0	10,225,938,479	100.0	68,049	100,052,490	100.0	9,578,115,397	100.0	100,022,611
No adjusted gross income	2,092,640	1.4	-201,505,858	[1]	-96,293	6,163	[2]	-9,803,562	[1]	0
\$1 under \$5,000	9,988,692	6.6	25,812,597	0.3	2,584	166,102	0.2	531,984	[2]	165,161
\$5,000 under \$10,000	10,999,123	7.3	83,505,721	0.8	7,592	1,815,136	1.8	14,369,554	0.2	1,815,006
\$10,000 under \$15,000	11,835,340	7.9	147,841,073	1.4	12,491	4,325,674	4.3	55,402,664	0.6	4,322,674
\$15,000 under \$20,000	10,910,709	7.3	190,162,733	1.9	17,430	5,185,990	5.2	90,514,179	0.9	5,185,806
\$20,000 under \$25,000	9,847,094	6.6	221,007,622	2.2	22,444	5,413,618	5.4	121,808,132	1.3	5,413,601
\$25,000 under \$30,000	8,886,311	5.9	243,939,809	2.4	27,445	5,458,327	5.5	150,014,112	1.6	5,457,241
\$30,000 under \$40,000	15,088,275	10.0	525,140,237	5.1	34,805	10,801,316	10.8	377,978,262	3.9	10,800,960
\$40,000 under \$50,000	11,664,739	7.8	522,264,709	5.1	44,773	9,708,727	9.7	435,534,037	4.5	9,708,712
\$50,000 under \$75,000	20,224,429	13.5	1,241,717,056	12.1	61,399	18,855,231	18.8	1,161,151,533	12.1	18,851,495
\$75,000 under \$100,000	12,974,791	8.6	1,125,717,919	11.0	86,762	12,716,508	12.7	1,103,588,143	11.5	12,716,286
\$100,000 under \$200,000	18,858,241	12.5	2,552,480,810	25.0	135,351	18,711,112	18.7	2,533,880,324	26.5	18,705,625
\$200,000 under \$500,000	5,582,552	3.7	1,588,349,368	15.5	284,520	5,572,249	5.6	1,585,683,739	16.6	5,565,798
\$500,000 under \$1,000,000	893,378	0.6	599,623,741	5.9	671,187	892,291	0.9	598,883,785	6.3	891,077
\$1,000,000 under \$1,500,000	192,849	0.1	232,559,675	2.3	1,205,916	192,678	0.2	232,354,664	2.4	192,322
\$1,500,000 under \$2,000,000	77,783	0.1	133,632,583	1.3	1,718,018	77,706	0.1	133,498,257	1.4	77,584
\$2,000,000 under \$5,000,000	111,096	0.1	329,910,864	3.2	2,969,602	110,982	0.1	329,572,634	3.4	110,686
\$5,000,000 under \$10,000,000	26,627	[2]	181,670,396	1.8	6,822,789	26,606	[2]	181,546,749	1.9	26,557
\$10,000,000 or more	16,087	[2]	482,067,421	4.7	29,966,272	16,076	[2]	481,606,208	5.0	16,041

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 (18)		Average total income tax (dollars) (20)
								Taxable income	Adjusted gross income less deficit	
All returns	7,180,541,659	100.0	100,037,782	1,426,595,311	100.0	1,446,047,984	100.0	20.1	15.1	14,453
No adjusted gross income	0	0.0	6,160	129,892	[2]	130,243	[2]	[1]	[1]	21,133
\$1 under \$5,000	285,143	[2]	166,102	28,462	[2]	28,462	[2]	10.0	5.4	171
\$5,000 under \$10,000	3,356,545	0.2	1,815,136	349,076	[2]	349,076	[2]	10.4	2.4	192
\$10,000 under \$15,000	14,996,794	0.2	4,325,674	1,395,130	0.1	1,395,130	0.1	9.3	2.5	323
\$15,000 under \$20,000	36,335,670	0.5	5,185,990	3,479,493	0.2	3,479,493	0.2	9.6	3.8	671
\$20,000 under \$25,000	57,893,109	0.8	5,413,618	6,122,944	0.4	6,122,946	0.4	10.6	5.0	1,131
\$25,000 under \$30,000	79,353,020	1.1	5,458,264	8,984,773	0.6	8,984,787	0.6	11.3	6.0	1,646
\$30,000 under \$40,000	224,421,371	3.1	10,801,207	25,681,811	1.8	25,681,869	1.8	11.4	6.8	2,378
\$40,000 under \$50,000	277,116,716	3.9	9,708,505	32,485,769	2.3	32,485,874	2.3	11.7	7.5	3,346
\$50,000 under \$75,000	779,945,368	10.9	18,854,920	101,543,381	7.1	101,543,972	7.0	13.0	8.7	5,385
\$75,000 under \$100,000	781,627,028	10.9	12,716,262	108,311,522	7.6	108,311,870	7.5	13.9	9.8	8,517
\$100,000 under \$200,000	1,916,445,591	26.7	18,709,307	321,541,776	22.5	321,564,439	22.2	16.8	12.7	17,186
\$200,000 under \$500,000	1,302,945,335	18.1	5,562,896	305,763,804	21.4	308,249,043	21.3	23.7	19.4	55,319
\$500,000 under \$1,000,000	526,748,920	7.3	890,843	151,737,289	10.6	154,658,193	10.7	29.4	25.8	173,327
\$1,000,000 under \$1,500,000	205,282,602	2.9	192,148	63,698,770	4.5	65,170,414	4.5	31.7	28.0	338,235
\$1,500,000 under \$2,000,000	118,346,313	1.6	77,539	37,624,170	2.6	38,630,696	2.7	32.6	28.9	497,139
\$2,000,000 under \$5,000,000	290,961,580	4.1	110,634	93,170,299	6.5	95,955,532	6.6	33.0	29.1	864,604
\$5,000,000 under \$10,000,000	159,747,669	2.2	26,549	50,143,630	3.5	51,950,193	3.6	32.5	28.6	1,952,574
\$10,000,000 or more	404,732,884	5.6	16,032	114,403,320	8.0	121,355,752	8.4	30.0	25.2	7,548,877

Footnotes at end of table.

Table 1.1. All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2016
 (Filing Year 2017)—Continued

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	
			Amount	Percent of total			Amount	Percent of total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Accumulated from smallest size of adjusted gross income										
No adjusted gross income	2,092,640	1.4	-201,505,858	-96,293	6,163	[2]	-9,803,562	[1]	0	
\$1 under \$5,000	9,988,692	6.6	25,812,597	2,584	166,102	0.2	531,984	[2]	165,161	
\$1 under \$10,000	20,987,815	14.0	109,318,318	5,209	1,981,238	2.0	14,901,538	0.2	1,980,167	
\$1 under \$15,000	32,823,155	21.8	257,159,391	2.5	6,306,912	6.3	70,304,202	0.7	6,302,841	
\$1 under \$20,000	43,733,264	29.1	447,322,124	4.4	10,228	11.5	160,818,381	1.7	11,488,647	
\$1 under \$25,000	53,580,358	35.7	668,329,746	6.5	12,473	16.9	282,626,513	3.0	16,902,248	
\$1 under \$30,000	62,468,669	41.6	912,269,555	8.9	14,604	22.4	432,640,625	4.5	22,359,489	
\$1 under \$40,000	77,556,944	51.6	1,437,409,792	14.1	18,534	33.1	810,618,887	8.5	33,160,449	
\$1 under \$50,000	89,221,683	59.4	1,959,674,501	19.2	21,964	42.9	1,246,152,924	13.0	42,869,161	
\$1 under \$75,000	109,446,112	72.8	3,201,431,557	31.3	29,251	61.7	2,407,304,457	25.1	61,720,656	
\$1 under \$100,000	122,420,903	81.5	4,327,149,476	42.3	35,346	74.4	3,510,892,600	36.7	74,436,922	
\$1 under \$200,000	141,279,144	94.0	6,879,630,286	67.3	48,695	93.1	6,044,772,924	63.1	93,142,547	
\$1 under \$500,000	146,861,696	97.7	8,467,979,654	82.8	57,660	98.7	7,630,456,663	79.7	98,708,345	
\$1 under \$1,000,000	147,755,074	98.3	9,067,603,395	88.7	61,369	99.6	8,229,340,448	85.9	99,599,422	
\$1 under \$1,500,000	147,947,923	98.5	9,300,163,070	90.9	62,861	99.8	8,461,695,112	88.3	99,791,744	
\$1 under \$2,000,000	148,025,706	98.5	9,433,795,653	92.3	63,731	99.8	8,595,193,369	89.7	99,869,328	
\$1 under \$5,000,000	148,136,802	98.6	9,763,706,517	95.5	65,910	100.0	8,924,766,003	93.2	99,980,014	
\$1 under \$10,000,000	148,163,429	98.6	9,945,376,913	97.3	67,124	100.0	9,106,312,752	95.1	100,006,671	
\$1 or more	148,179,516	98.6	10,427,444,334	102.0	70,370	100.0	9,587,918,960	100.1	100,022,611	
All returns	150,272,157	100.0	10,225,938,479	100.0	68,049	100.0	9,578,115,397	100.0	100,022,611	
	Taxable returns—continued									
Size and accumulated size of adjusted gross income	Income tax after credits					Total income tax				
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of total	Percent of		Average total income tax (dollars)
								Taxable income	Adjusted gross income less deficit	
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
No adjusted gross income	0	0.0	6,160	129,892	[2]	130,243	[2]	[1]	[1]	21,133
\$1 under \$5,000	285,143	[2]	166,102	28,462	[2]	28,462	[2]	10.0	5.4	171
\$1 under \$10,000	3,641,688	0.1	1,981,238	377,538	[2]	377,538	[2]	10.4	2.5	191
\$1 under \$15,000	18,638,482	0.3	6,306,912	1,772,668	0.1	1,772,668	0.1	9.5	2.5	281
\$1 under \$20,000	54,974,152	0.8	11,492,902	5,252,161	0.4	5,252,161	0.4	9.6	3.3	457
\$1 under \$25,000	112,867,261	1.6	16,906,520	11,375,105	0.8	11,375,107	0.8	10.1	4.0	673
\$1 under \$30,000	192,220,281	2.7	22,364,784	20,359,878	1.4	20,359,894	1.4	10.6	4.7	910
\$1 under \$40,000	416,641,652	5.8	33,165,991	46,041,689	3.2	46,041,763	3.2	11.1	5.7	1,388
\$1 under \$50,000	693,758,368	9.7	42,874,496	78,527,458	5.5	78,527,637	5.4	11.3	6.3	1,832
\$1 under \$75,000	1,473,703,736	20.5	61,729,416	180,070,839	12.6	180,071,609	12.5	12.2	7.5	2,917
\$1 under \$100,000	2,255,330,764	31.4	74,445,678	288,382,361	20.2	288,383,479	19.9	12.8	8.2	3,874
\$1 under \$200,000	4,171,776,355	58.1	93,154,985	609,942,137	42.8	609,947,918	42.2	14.6	10.1	6,547
\$1 under \$500,000	5,474,721,690	76.2	98,717,881	915,687,941	64.2	915,687,941	63.5	16.8	12.0	9,300
\$1 under \$1,000,000	6,001,470,610	83.6	99,608,724	1,067,425,230	74.8	1,072,855,154	74.2	17.9	13.0	10,769
\$1 under \$1,500,000	6,206,753,212	86.4	99,800,872	1,131,124,000	79.3	1,138,025,568	78.7	18.3	13.4	11,409
\$1 under \$2,000,000	6,325,099,525	88.1	99,878,411	1,168,748,170	81.9	1,176,656,264	81.4	18.6	13.7	11,779
\$1 under \$5,000,000	6,616,061,105	92.1	99,989,045	1,261,918,469	88.5	1,272,611,796	88.0	19.2	14.3	12,726
\$1 under \$10,000,000	6,775,808,774	94.4	100,015,594	1,312,062,099	92.0	1,324,561,989	91.6	19.5	14.5	13,242
\$1 or more	7,180,541,659	100.0	100,031,626	1,426,465,419	100.0	1,445,917,741	100.0	20.1	15.1	14,452
All returns	7,180,541,659	100.0	100,037,782	1,426,595,311	100.0	1,446,047,984	100.0	20.1	15.1	14,452

Footnotes at end of table.

Table 1.1. All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)—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				Taxable income		Average total income tax (dollars)	
	Number of returns (1)	Percent of total (2)	Adjusted gross income less deficit (3)		Number of returns (6)	Percent of total (7)	Adjusted gross income less deficit (8)		Average total income tax (dollars) (10)	Number of returns (10)		
			Amount	Percent of total (4)			Amount	Percent of total (9)				
Accumulated from largest size of adjusted gross income												
\$10,000,000 or more	16,087	[2]	482,067,421	4.7	16,076	[2]	481,606,208	5.0	16,041			
\$5,000,000 or more	42,714	[2]	663,737,817	6.5	42,682	[2]	663,152,957	6.9	42,598			
\$2,000,000 or more	153,810	0.1	993,648,681	9.7	153,664	0.2	992,725,591	10.4	153,284			
\$1,500,000 or more	231,593	0.2	1,127,281,264	11.0	231,370	0.2	1,126,223,848	11.8	230,868			
\$1,000,000 or more	424,442	0.3	1,359,840,939	13.3	424,048	0.4	1,358,578,512	14.2	423,190			
\$500,000 or more	1,317,820	0.9	1,959,464,680	19.2	1,486,899	1.3	1,957,462,297	20.4	1,314,267			
\$200,000 or more	6,900,372	4.6	3,547,814,048	34.7	514,148	6.888	1,486,899	37.0	6,880,065			
\$100,000 or more	25,758,613	17.1	6,100,294,858	59.7	236,825	25.6	6,077,026,360	63.4	25,585,690			
\$75,000 or more	38,733,404	25.8	7,226,012,777	70.7	186,558	38.3	7,180,614,503	75.0	38,301,956			
\$50,000 or more	58,957,833	39.2	8,467,769,833	82.8	143,624	57.1	8,341,766,036	87.1	57,153,451			
\$40,000 or more	70,622,572	47.0	8,990,034,542	87.9	127,297	66.8	8,777,300,073	91.6	66,862,163			
\$30,000 or more	85,710,847	57.0	9,515,174,779	93.0	111,015	77.6	9,155,278,335	95.6	77,663,123			
\$25,000 or more	94,599,158	63.0	9,759,114,588	95.4	103,163	83.1	9,305,292,447	97.2	83,120,364			
\$20,000 or more	104,446,252	69.5	9,980,122,210	97.6	95,553	88.5	9,427,100,579	98.4	88,533,965			
\$15,000 or more	115,356,361	76.8	10,170,284,943	99.5	88,164	93.7	9,517,614,758	99.4	93,719,771			
\$10,000 or more	127,191,701	84.6	10,318,126,016	100.9	81,123	98.0	9,573,017,422	99.9	98,042,445			
\$5,000 or more	138,190,824	92.0	10,401,631,737	101.7	75,270	99.8	9,587,386,976	100.1	99,857,451			
\$1 or more	148,179,516	98.6	10,427,444,334	102.0	70,370	100.0	9,587,918,960	100.1	100,022,611			
All returns	150,272,157	100.0	10,225,938,479	100.0	68,049	100.0	9,578,115,397	100.0	100,022,611			
					Taxable returns—continued							
Size and accumulated size of adjusted gross income	Income tax after credits				Total income tax				Average total income tax (dollars)			
	Amount (11)	Percent of total (12)	Number of returns (13)	Amount (14)	Percent of total (15)	Amount (16)	Percent of total (17)	Percent of (18)		Average total income tax (dollars) (20)		
								Taxable income	Adjusted gross income less deficit (19)			
Accumulated from largest size of adjusted gross income												
\$10,000,000 or more	404,732,884	5.6	16,032	114,403,320	8.0	121,355,752	8.4	30.0	25.2	7,548,877		
\$5,000,000 or more	564,480,553	7.9	42,581	164,546,950	11.5	173,305,945	12.0	30.7	26.1	4,060,399		
\$2,000,000 or more	855,442,133	11.9	153,215	257,717,249	18.1	269,261,477	18.6	31.5	27.1	1,752,274		
\$1,500,000 or more	973,788,446	13.6	230,754	295,341,419	20.7	307,892,173	21.3	31.6	27.3	1,330,735		
\$1,000,000 or more	1,179,071,048	16.4	422,902	359,040,189	25.2	373,062,587	25.8	31.6	27.5	879,765		
\$500,000 or more	1,705,819,968	23.8	1,313,745	510,777,478	35.8	527,720,780	36.5	30.9	27.0	400,900		
\$200,000 or more	3,008,765,303	41.9	6,876,641	1,157,534,262	57.2	1,157,534,262	57.8	27.8	23.6	121,356		
\$100,000 or more	4,925,210,894	68.6	25,585,948	1,138,083,058	79.8	1,157,534,262	80.0	23.5	19.0	45,217		
\$75,000 or more	5,706,837,922	79.5	38,302,210	1,246,394,580	87.4	1,265,846,132	87.5	22.2	17.6	33,037		
\$50,000 or more	6,486,783,290	90.3	57,157,130	1,347,937,961	94.5	1,367,390,104	94.6	21.1	16.4	23,917		
\$40,000 or more	6,763,900,006	94.2	66,865,635	1,380,423,730	96.8	1,399,875,978	96.8	20.7	15.9	20,931		
\$30,000 or more	6,988,321,377	97.3	77,666,842	1,406,105,541	98.6	1,425,557,847	98.6	20.4	15.6	18,351		
\$25,000 or more	7,067,674,397	98.4	83,125,106	1,415,090,314	99.2	1,434,542,634	99.2	20.3	15.4	17,255		
\$20,000 or more	7,125,567,506	99.2	88,538,724	1,421,213,258	99.6	1,440,665,580	99.6	20.2	15.3	16,269		
\$15,000 or more	7,161,903,176	99.7	93,724,714	1,424,692,751	99.9	1,444,145,073	99.9	20.2	15.2	15,406		
\$10,000 or more	7,176,899,970	99.9	98,050,388	1,426,087,881	100.0	1,445,540,203	100.0	20.1	15.1	14,741		
\$5,000 or more	7,180,256,515	100.0	99,865,524	1,426,436,957	100.0	1,445,869,279	100.0	20.1	15.1	14,476		
\$1 or more	7,180,541,659	100.0	100,031,626	1,426,465,419	100.0	1,445,917,741	100.0	20.1	15.1	14,452		
All returns	7,180,541,659	100.0	100,037,782	1,426,595,311	100.0	1,446,047,984	100.0	20.1	15.1	14,452		

[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, August 2018

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 2016 (Filing Year 2017)

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

Size of adjusted gross income	All returns															
	Number of returns		Adjusted gross income less deficit		Exemption amount		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
All returns, total	150,272,157	10,225,938,480	1,146,205,770	45,153,109	1,293,399,294	103,013,095	893,666,363	7,330,108,634	100,037,782	1,426,595,311	100,052,490	1,446,047,984				
No adjusted gross income	2,092,640	-201,505,858	12,547,660	0	0	0	0	0	0	129,892	6,163	130,243				
\$1 under \$5,000	9,988,692	25,812,597	31,796,328	315,816	5,403,713	9,671,038	54,637,331	312,285	376,175	28,463	166,101	28,463				
\$5,000 under \$10,000	10,999,122	83,505,720	50,526,683	412,020	6,235,552	10,584,098	78,364,965	1,869,041	3,445,666	349,076	1,815,135	349,076				
\$10,000 under \$15,000	11,835,340	147,841,072	74,716,021	667,039	10,806,485	11,167,220	88,951,294	5,999,336	17,725,189	1,395,130	4,325,673	1,395,130				
\$15,000 under \$20,000	10,910,109	190,162,733	77,542,841	786,118	12,615,500	10,122,964	83,698,985	6,758,276	42,566,679	3,479,493	5,185,991	3,479,493				
\$20,000 under \$25,000	9,847,094	221,007,623	71,236,968	982,299	15,610,379	8,863,714	74,459,929	7,750,416	70,413,092	6,122,943	5,413,618	6,122,943				
\$25,000 under \$30,000	8,888,311	243,939,811	66,811,204	1,038,870	17,413,346	7,848,442	66,877,852	8,018,205	98,540,228	8,984,774	5,458,328	8,984,774				
\$30,000 under \$40,000	15,088,276	525,140,238	115,954,601	2,598,015	41,756,087	12,490,261	89,883,739	14,558,976	282,610,511	25,681,811	10,801,315	25,681,811				
\$40,000 under \$50,000	11,664,739	522,264,709	92,863,575	2,982,152	49,595,161	8,681,588	79,376,434	11,502,694	302,510,607	32,485,769	9,708,727	32,485,769				
\$50,000 under \$75,000	20,224,429	1,241,757,056	171,492,401	7,654,559	139,530,096	12,568,132	126,869,518	20,095,072	806,578,759	101,543,381	18,855,231	101,543,381				
\$75,000 under \$100,000	12,974,791	1,125,717,919	124,523,828	6,945,579	141,809,420	6,028,213	70,084,600	12,946,616	790,282,853	108,311,522	12,716,262	108,311,522				
\$100,000 under \$200,000	18,858,241	2,552,480,810	202,964,017	14,326,580	371,596,678	4,531,345	55,949,667	18,820,990	1,923,687,318	321,541,776	18,709,307	321,541,776				
\$200,000 under \$500,000	5,582,552	1,588,349,368	53,229,640	5,219,113	227,683,773	363,244	4,413,239	5,573,328	1,304,363,166	305,763,804	5,562,896	305,763,804				
\$500,000 under \$1,000,000	893,378	599,623,741	0	836,016	72,140,351	57,336	671,700	891,887	527,265,291	151,737,289	892,291	154,658,193				
\$1,000,000 under \$1,500,000	192,849	232,559,675	0	175,691	27,168,585	17,156	205,568	192,436	205,410,220	63,698,770	192,678	65,170,414				
\$1,500,000 under \$2,000,000	77,783	133,632,583	0	70,421	15,248,021	7,362	89,542	77,635	118,428,836	37,624,470	77,539	38,630,696				
\$2,000,000 under \$5,000,000	111,096	329,910,864	0	101,941	39,156,890	9,155	110,373	110,757	291,157,385	93,170,299	110,982	95,955,532				
\$5,000,000 under \$10,000,000	26,627	181,670,396	0	25,348	21,982,088	1,273	15,310	26,568	159,806,660	50,143,630	26,606	51,950,193				
\$10,000,000 or more	16,087	482,067,421	0	15,532	77,647,168	555	6,316	16,047	404,959,997	114,403,320	16,076	121,355,752				
Taxable returns, total	100,052,490	9,578,115,397	721,135,970	40,026,014	1,162,956,163	60,010,728	526,289,695	7,180,541,669	100,022,611	1,426,595,311	100,052,490	1,446,047,984				
No adjusted gross income	6,163	-9,803,562	50,413	0	0	0	0	0	0	129,892	6,163	130,243				
\$1 under \$5,000	166,101	531,984	3,836	* 4,542	* 8,368	161,026	240,391	165,162	285,143	28,463	166,101	28,463				
\$5,000 under \$10,000	1,815,135	14,369,554	37,917	18,212	45,879	1,794,924	10,929,991	1,815,006	3,356,546	349,076	1,815,135	349,076				
\$10,000 under \$15,000	4,325,673	55,402,663	12,425,790	69,298	518,045	4,255,294	27,496,243	4,322,674	14,996,793	1,395,130	4,325,673	1,395,130				
\$15,000 under \$20,000	5,185,991	90,514,179	19,355,407	281,527	2,684,233	4,903,436	32,139,295	5,185,807	36,335,670	3,479,493	5,185,991	3,479,493				
\$20,000 under \$25,000	5,413,618	121,808,131	23,674,873	473,334	5,224,449	4,940,231	35,016,994	5,413,601	57,893,110	6,122,943	5,413,618	6,122,943				
\$25,000 under \$30,000	5,458,328	150,014,113	26,385,853	615,585	7,723,534	4,841,744	36,561,696	5,457,241	79,353,019	8,984,774	5,458,328	8,984,774				
\$30,000 under \$40,000	10,801,315	377,978,263	57,930,513	1,831,109	24,440,674	8,970,206	71,195,076	10,800,960	224,421,372	25,681,811	10,801,315	25,681,811				
\$40,000 under \$50,000	9,708,727	435,534,037	60,543,473	2,418,756	34,786,215	7,288,971	63,089,743	9,708,712	277,116,171	32,485,769	9,708,727	32,485,769				
\$50,000 under \$75,000	18,855,231	1,161,151,533	146,558,483	6,934,623	115,755,704	11,918,925	118,979,943	18,851,495	779,945,368	101,543,381	18,855,231	101,543,381				
\$75,000 under \$100,000	12,716,508	1,103,588,143	119,846,312	6,739,217	132,661,481	5,976,292	69,469,612	12,716,266	781,627,028	108,311,522	12,716,508	108,311,522				
\$100,000 under \$200,000	18,711,112	2,533,880,324	201,191,188	14,203,460	360,823,677	4,507,646	55,699,685	18,705,625	1,916,445,591	321,541,776	18,711,112	321,541,776				
\$200,000 under \$500,000	5,572,249	1,585,683,739	53,131,911	5,212,136	226,127,711	359,935	4,380,052	5,565,798	1,302,945,335	305,763,804	5,572,249	305,763,804				
\$500,000 under \$1,000,000	892,291	598,883,785	0	835,489	71,834,395	56,780	666,018	891,077	526,748,920	151,737,289	892,291	154,658,193				
\$1,000,000 or more	424,048	1,358,578,512	0	388,725	180,321,800	35,318	425,246	423,189	1,179,071,047	359,040,189	424,048	373,062,587				
Nontaxable returns, total	50,219,667	647,823,082	425,069,800	5,127,095	130,443,131	43,002,367	367,376,668	15,497,953	149,566,975	0	0	0				

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 2016 (Filing Year 2017)—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												Total income tax	
	Number of returns (14)	Adjusted gross income less deficit (15)	Exemption amount (16)	Total itemized deductions (17)		Standard deduction (19)		Taxable income (22)		Income tax after credits (23)		Number of returns (25)	Amount (26)	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
All returns, total	54,133,694	6,592,287,532	632,191,670	25,111,071	876,130,246	28,366,950	374,496,453	46,147,776	4,927,109,672	41,507,722	1,009,547,772	41,513,774	1,023,991,545	
No adjusted gross income	655,661	-125,793,136	6,612,958	0	0	0	0	0	0	3,759	89,531	3,762	89,882	
\$1 under \$5,000	778,953	1,863,130	7,503,564	83,317	2,034,989	695,636	9,588,463	** 41	** 809	** 41	** 809	** 41	** 809	
\$5,000 under \$10,000	1,010,895	7,872,561	10,232,122	80,945	1,808,026	929,944	12,724,344	**	**	**	**	**	**	
\$10,000 under \$15,000	1,351,758	17,043,077	15,038,481	123,803	2,710,599	1,227,955	16,605,455	**	**	**	**	**	**	
\$15,000 under \$20,000	1,663,272	29,104,713	19,777,653	140,954	2,933,755	1,522,318	20,378,022	** 4,026	** 4,819	* 1,003	* 375	* 1,003	* 375	
\$20,000 under \$25,000	1,783,919	40,195,221	21,334,218	194,102	4,185,552	1,589,817	21,171,326	506,542	845,045	* 2,065	* 259	* 2,065	* 259	
\$25,000 under \$30,000	1,803,396	49,676,011	22,517,788	226,640	5,140,260	1,576,756	20,851,933	1,153,304	5,063,061	366,443	61,263	366,443	61,263	
\$30,000 under \$40,000	3,608,002	126,135,539	44,938,320	556,987	12,085,423	3,051,015	40,082,720	3,205,621	31,469,365	1,691,781	1,834,694	1,691,781	1,834,694	
\$40,000 under \$50,000	3,539,820	159,084,138	44,941,120	693,730	15,170,591	2,846,090	37,138,796	3,451,986	62,843,536	2,209,717	4,268,183	2,209,717	4,268,183	
\$50,000 under \$75,000	8,759,810	547,561,621	107,166,564	2,564,958	56,436,682	6,194,851	80,914,400	8,698,670	304,444,636	7,706,279	28,952,103	7,706,314	28,952,123	
\$75,000 under \$100,000	8,356,720	728,663,075	99,589,770	3,860,836	84,922,393	4,495,884	59,085,613	8,339,282	485,542,535	8,141,937	54,974,146	8,141,996	54,974,239	
\$100,000 under \$200,000	14,928,324	2,039,368,242	182,226,567	11,057,515	292,868,594	3,870,809	51,087,313	14,902,493	1,514,228,684	14,813,682	238,003,554	14,814,256	238,005,646	
\$200,000 under \$500,000	4,766,794	1,356,375,664	50,312,547	4,473,458	194,751,842	293,334	3,916,178	4,761,151	1,108,282,050	4,755,299	255,729,174	4,759,156	257,463,465	
\$500,000 under \$1,000,000	769,136	516,490,839	0	725,435	61,511,834	43,701	573,369	768,137	454,646,256	767,540	130,786,738	768,502	133,076,632	
\$1,000,000 under \$1,500,000	164,429	198,457,612	0	150,710	22,540,060	13,719	180,242	164,165	175,895,535	164,119	54,823,032	164,332	55,957,404	
\$1,500,000 under \$2,000,000	65,801	113,081,651	0	59,612	12,429,700	6,189	81,113	65,707	100,631,169	65,663	32,065,354	65,764	32,947,858	
\$2,000,000 under \$5,000,000	92,318	273,997,657	0	84,805	31,884,392	7,513	98,409	92,072	242,385,395	92,068	78,079,891	92,263	80,190,597	
\$5,000,000 under \$10,000,000	21,766	148,510,461	0	20,746	17,634,447	1,018	13,487	21,725	130,967,443	21,726	41,336,643	21,751	42,726,050	
\$10,000,000 or more	12,919	364,599,456	0	12,517	55,081,105	402	5,270	12,894	309,860,142	12,887	88,221,840	12,913	93,221,881	
Taxable returns, total	41,513,774	6,369,415,591	456,119,065	22,965,737	812,828,104	18,544,274	245,417,182	41,500,948	4,863,132,551	41,507,722	1,009,547,772	41,513,774	1,023,991,545	
No adjusted gross income	3,762	-6,373,086	40,394	0	0	0	0	0	0	3,759	89,531	3,762	89,882	
\$1 under \$5,000	** 41	** 228	** 344	* 4	* 1,141	** 1,036	** 15,633	** 41	0	** 41	** 809	** 41	** 809	
\$5,000 under \$10,000	**	**	**	* 4	0	**	**	0	0	**	**	**	**	
\$10,000 under \$15,000	* 1,003	* 10,660	* 8,128	* 4	* 118	* 151	* 25,983	0	**	* 1,003	* 375	* 1,003	* 375	
\$15,000 under \$20,000	* 2,065	* 36,375	* 8,539	* 3	* 118	* 118	* 25,983	0	**	* 2,065	* 259	* 2,065	* 259	
\$20,000 under \$25,000	366,443	8,533,997	2,961,831	4,977	72,360	361,466	4,867,751	** 368,463	** 635,176	366,443	61,263	366,443	61,263	
\$25,000 under \$30,000	691,713	19,074,803	5,760,183	62,568	1,064,251	629,145	8,757,514	691,693	3,496,209	691,713	320,185	691,713	320,185	
\$30,000 under \$40,000	1,691,781	59,453,715	14,453,635	249,250	4,607,708	1,442,531	19,704,739	1,691,473	20,691,782	1,691,781	1,834,694	1,691,781	1,834,694	
\$40,000 under \$50,000	2,209,717	99,720,054	20,926,191	395,552	7,836,828	1,814,166	24,099,678	2,209,709	46,859,167	2,209,717	4,268,182	2,209,717	4,268,183	
\$50,000 under \$75,000	7,706,314	485,281,360	85,926,455	2,085,168	42,362,280	5,621,146	73,671,286	7,706,257	283,337,095	7,706,279	28,952,103	7,706,314	28,952,123	
\$75,000 under \$100,000	8,141,996	710,249,280	95,213,433	3,688,418	78,182,466	4,453,578	58,543,649	8,141,817	478,320,197	8,141,937	54,974,146	8,141,996	54,974,239	
\$100,000 under \$200,000	14,814,256	2,025,020,660	180,596,078	10,958,825	285,016,428	3,855,431	50,890,355	14,811,775	1,508,657,408	14,813,682	238,003,554	14,814,256	238,005,646	
\$200,000 under \$500,000	4,759,156	1,354,468,446	50,223,854	4,467,585	193,472,657	291,571	3,893,759	4,755,678	1,107,408,497	4,755,299	255,729,174	4,759,156	257,463,465	
\$500,000 under \$1,000,000	768,502	516,056,581	0	725,105	61,315,238	43,397	569,519	767,660	454,345,214	767,540	130,786,738	768,502	133,076,632	
\$1,000,000 or more	357,023	1,097,882,518	0	328,277	138,896,478	28,745	377,316	356,424	959,381,807	356,463	294,526,760	357,023	304,943,790	
Nontaxable returns, total	12,619,920	222,871,941	176,072,606	2,145,334	63,302,142	9,822,675	129,079,271	4,646,828	63,977,122	0	0	0	0	

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 2016 (Filing Year 2017)—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																				
	(27)	(28)	(29)	(30)		(31)		(32)		(33)		(34)		(35)		(36)		(37)		(38)		(39)
Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	3,068,134	197,359,922	16,467,608	1,245,433	30,242,969	1,728,719	11,091,981	2,642,159	155,169,913	2,490,750	32,342,404	2,493,511	33,252,623								
No adjusted gross income	81,685	-12,926,659	415,567	0	0	0	0	0	0	0	0	264	9,264								
\$1 under \$5,000	121,032	264,859	550,555	12,939	101,695	106,254	682,350	**	**	** 9,888	** 3,027	** 9,888	** 3,027								
\$5,000 under \$10,000	150,554	1,166,489	735,037	19,790	144,066	128,766	836,479	**	**	**	**	**	**								
\$10,000 under \$15,000	129,194	1,583,334	617,926	22,369	235,962	105,743	681,989	**	**	**	**	**	**								
\$15,000 under \$20,000	179,879	3,147,689	925,087	20,612	215,954	158,239	1,018,818	** 264,909	** 1,300,924	143,018	91,272	143,018	91,272								
\$20,000 under \$25,000	197,164	4,453,911	1,048,297	34,523	392,009	161,561	1,037,379	186,433	2,025,699	161,781	200,581	161,781	200,581								
\$25,000 under \$30,000	204,690	5,614,467	1,086,174	39,679	447,659	164,011	1,040,471	200,430	3,063,594	186,818	327,316	186,882	327,330								
\$30,000 under \$40,000	469,744	16,412,359	2,863,509	133,981	1,622,638	335,763	2,149,620	461,614	10,001,552	427,473	1,152,908	427,582	1,152,966								
\$40,000 under \$50,000	367,482	16,525,314	2,166,607	155,871	2,025,489	210,611	1,346,225	364,797	11,044,368	343,170	1,356,829	343,392	1,356,931								
\$50,000 under \$75,000	607,939	36,776,522	3,683,314	355,385	4,977,389	250,817	1,610,718	606,562	26,528,835	594,737	3,918,267	595,012	3,918,838								
\$75,000 under \$100,000	267,216	22,852,601	1,396,470	195,744	3,325,387	70,472	453,490	287,189	17,678,197	262,313	3,209,855	262,500	3,210,089								
\$100,000 under \$200,000	225,338	28,567,657	1,173,109	196,507	4,773,931	28,515	182,749	224,593	22,447,961	220,233	4,754,259	220,948	4,773,148								
\$200,000 under \$500,000	47,566	14,031,675	5,957	41,576	1,927,381	5,800	37,722	47,113	12,088,623	45,843	3,286,898	46,881	3,342,126								
\$500,000 under \$1,000,000	9,900	6,601,325	0	8,254	1,047,118	1,624	10,384	9,819	5,611,812	9,750	1,698,980	9,786	1,746,816								
\$1,000,000 under \$1,500,000	3,102	3,748,996	0	2,904	592,887	196	1,308	3,084	3,162,836	3,018	1,018,952	3,083	1,046,300								
\$1,500,000 under \$2,000,000	1,423	2,432,254	0	1,315	354,772	108	1,414	2,080,625	2,080,625	1,411	666,456	1,416	690,892								
\$2,000,000 under \$5,000,000	2,741	8,359,180	0	2,544	1,295,350	198	1,305	2,725	7,075,875	2,696	2,177,474	2,729	2,269,446								
\$5,000,000 under \$10,000,000	780	5,387,740	0	755	812,336	22	141	776	4,582,631	772	1,404,853	778	1,469,127								
\$10,000,000 or more	704	32,360,209	0	686	5,950,947	18	116	698	26,476,381	694	7,045,935	701	7,623,185								
Taxable returns, total	2,493,511	200,248,275	12,707,104	1,144,022	28,169,259	1,340,642	8,591,314	2,491,118	152,490,021	2,490,750	32,342,404	2,493,511	33,252,623								
No adjusted gross income	264	-1,521,531	1,338	0	0	0	0	0	0	264	9,264	264	9,264								
\$1 under \$5,000	** 9,888	** 68,561	** 31,951	**	**	** 70,451	** 450,024	**	**	** 9,888	** 3,027	** 9,888	** 3,027								
\$5,000 under \$10,000	**	**	**	** 7,162	** 7,566	**	**	** 9,062	** 24,761	**	**	**	**								
\$10,000 under \$15,000	76,870	969,037	311,058	* 6,531	* 16,762	**	**	76,870	198,709	76,870	19,279	76,870	19,279								
\$15,000 under \$20,000	143,018	2,513,548	595,121	15,995	128,989	125,996	811,562	**	**	143,018	91,272	143,018	91,272								
\$20,000 under \$25,000	161,781	3,673,486	720,641	22,818	175,423	138,911	893,185	** 304,784	** 2,862,248	161,781	200,581	161,781	200,581								
\$25,000 under \$30,000	186,882	5,129,784	899,063	34,384	354,962	151,498	961,730	186,828	2,915,260	186,818	327,316	186,882	327,330								
\$30,000 under \$40,000	427,582	14,990,012	2,205,259	115,358	1,220,296	312,223	2,000,038	427,579	9,564,640	427,473	1,152,908	427,582	1,152,966								
\$40,000 under \$50,000	343,392	15,439,622	1,881,776	143,238	1,641,692	199,155	1,272,903	343,392	10,643,250	343,170	1,356,829	343,392	1,356,931								
\$50,000 under \$75,000	595,012	36,012,895	3,535,874	350,105	4,712,544	243,224	1,562,791	595,011	26,201,968	594,737	3,918,267	595,012	3,918,838								
\$75,000 under \$100,000	262,500	22,465,193	1,368,732	195,569	3,319,884	65,933	425,000	262,482	17,351,861	262,313	3,209,855	262,500	3,210,089								
\$100,000 under \$200,000	220,948	28,021,903	1,150,451	195,076	4,712,235	25,866	166,072	220,234	22,000,168	220,233	4,754,259	220,948	4,773,148								
\$200,000 under \$500,000	46,881	13,840,384	5,839	41,395	1,896,717	5,309	34,603	46,480	11,921,217	45,843	3,286,898	46,881	3,342,126								
\$500,000 under \$1,000,000	9,786	6,523,923	0	8,208	1,022,874	1,558	9,965	9,728	5,552,789	9,750	1,698,980	9,786	1,746,816								
\$1,000,000 or more	8,707	52,121,456	0	8,182	8,959,314	519	3,442	8,666	43,253,150	8,591	12,313,670	8,707	13,100,956								
Nontaxable returns, total	574,623	-2,888,353	3,760,504	101,412	2,073,710	388,077	2,500,667	151,041	2,679,891	0	0	0	0								

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 2016 (Filing Year 2017)—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 (43)		Standard deduction (45)		Taxable income (47)		Income tax after credits (49)		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)		
All returns, total	21,659,639	825,235,908	226,628,399	3,851,235	83,890,022	17,720,092	165,470,355	13,914,059	415,547,955	7,455,465	57,538,790	7,456,978	59,081,059
No adjusted gross income	88,307	-6,772,452	799,593	0	0	0	0	0	0	66	3,642	66	3,642
\$1 under \$5,000	537,617	1,604,591	5,346,495	10,134	199,399	527,482	4,930,818	0	0	0	0	0	0
\$5,000 under \$10,000	1,403,969	11,471,765	13,983,673	20,499	329,805	1,383,470	12,915,663	0	0	0	0	0	0
\$10,000 under \$15,000	2,784,711	35,293,405	29,560,695	52,428	815,313	2,732,283	25,500,995	21,903	21,743	* 5,008	* 338	* 5,008	* 338
\$15,000 under \$20,000	2,746,039	47,862,480	30,159,102	84,039	1,411,458	2,661,999	24,839,073	658,522	940,612	71,897	12,791	71,897	12,791
\$20,000 under \$25,000	2,320,334	52,103,803	24,813,430	106,909	1,563,001	2,213,425	20,652,189	1,684,432	7,023,844	179,681	87,386	179,681	87,386
\$25,000 under \$30,000	2,095,870	57,356,252	22,527,828	148,765	2,795,795	1,947,104	18,180,171	1,945,823	14,881,443	241,562	185,810	241,562	185,810
\$30,000 under \$40,000	3,178,602	110,362,465	34,531,257	424,020	6,653,491	2,754,583	25,694,481	3,133,764	43,852,405	1,153,495	1,343,686	1,153,495	1,343,686
\$40,000 under \$50,000	2,038,193	90,842,593	21,499,457	497,188	8,645,373	1,541,005	14,383,455	2,013,686	46,624,178	1,540,775	3,200,114	1,540,775	3,200,114
\$50,000 under \$75,000	2,534,971	153,697,706	25,616,026	1,062,074	19,371,752	1,472,897	13,811,744	2,526,285	94,955,133	2,348,553	9,601,115	2,348,553	9,601,115
\$75,000 under \$100,000	987,238	84,429,227	9,476,047	688,357	13,913,422	318,881	2,993,332	986,848	59,080,091	974,416	8,211,352	974,416	8,211,352
\$100,000 under \$200,000	775,135	100,215,201	7,316,994	622,014	16,512,525	153,120	1,438,621	774,658	74,997,308	773,351	14,449,190	773,351	14,449,190
\$200,000 under \$500,000	137,529	39,195,902	997,801	127,062	5,595,276	10,466	98,117	137,112	32,664,858	136,015	8,478,592	136,969	8,555,256
\$500,000 under \$1,000,000	20,652	13,984,368	0	18,636	1,629,865	2,014	19,004	20,619	12,340,652	20,407	3,601,686	20,540	3,657,231
\$1,000,000 under \$1,500,000	4,955	5,963,787	0	4,129	717,633	826	7,685	4,911	5,259,136	4,846	1,526,916	4,936	1,562,777
\$1,500,000 under \$2,000,000	1,776	3,046,824	0	1,636	379,008	140	1,301	1,774	2,669,543	1,744	817,407	1,770	838,267
\$2,000,000 under \$5,000,000	2,697	8,017,824	0	2,372	970,235	326	3,037	2,680	7,051,672	2,625	2,157,568	2,679	2,226,314
\$5,000,000 under \$10,000,000	673	4,637,308	0	628	464,569	46	428	673	4,172,310	660	1,240,236	673	1,293,038
\$10,000,000 or more	370	11,922,860	0	344	1,922,101	26	241	368	10,007,026	366	2,620,962	369	2,852,135
Taxable returns, total	7,456,978	535,533,054	68,123,408	2,861,555	64,808,400	4,595,356	43,097,806	7,456,031	359,969,616	7,455,465	57,538,790	7,456,978	59,081,059
No adjusted gross income	66	-231,557	608	0	0	0	0	0	0	66	3,642	66	3,642
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	* 5,008	* 71,433	* 20,234	* 5,008	* 38,532	* 5,008	* 46,528	* 5,008	* 4,671	* 5,008	* 338	* 5,008	* 338
\$15,000 under \$20,000	71,897	1,310,083	496,871	0	0	71,897	681,069	71,757	132,346	71,897	12,791	71,897	12,791
\$20,000 under \$25,000	179,681	4,033,764	1,365,844	* 3,389	* 38,532	176,292	1,681,055	179,681	948,333	179,681	87,386	179,681	87,386
\$25,000 under \$30,000	241,562	6,620,861	2,015,130	23,103	328,469	218,458	2,067,636	241,555	2,211,964	241,562	185,810	241,562	185,810
\$30,000 under \$40,000	1,153,495	41,626,603	9,772,435	145,719	2,096,363	1,007,776	9,435,476	1,153,495	20,322,330	1,153,495	1,343,686	1,153,495	1,343,686
\$40,000 under \$50,000	1,540,775	69,164,904	14,149,649	322,712	4,832,772	1,218,062	11,378,652	1,540,774	38,803,846	1,540,775	3,200,114	1,540,775	3,200,114
\$50,000 under \$75,000	2,348,553	143,103,532	22,699,692	932,211	15,837,521	1,416,342	13,285,836	2,348,542	91,281,350	2,348,553	9,601,115	2,348,553	9,601,115
\$75,000 under \$100,000	974,416	83,388,150	9,306,674	659,205	13,625,804	315,210	2,959,210	974,412	57,495,915	974,416	8,211,352	974,416	8,211,352
\$100,000 under \$200,000	773,590	100,031,733	7,303,113	620,694	16,435,682	152,896	1,436,518	773,264	74,895,864	773,351	14,449,190	773,590	14,449,803
\$200,000 under \$500,000	136,969	39,036,249	993,158	126,825	5,556,855	10,145	95,139	136,653	32,544,876	136,015	8,478,592	136,969	8,555,256
\$500,000 under \$1,000,000	20,540	13,908,158	0	18,598	1,615,341	1,939	18,310	20,523	12,277,636	20,407	3,601,686	20,540	3,657,231
\$1,000,000 or more	10,428	33,469,139	0	9,099	4,442,061	1,329	12,377	10,367	29,050,487	10,240	8,363,089	10,428	8,772,531
Nontaxable returns, total	14,202,660	289,702,855	158,504,990	989,680	19,081,623	13,124,737	122,372,549	6,458,029	55,578,338	0	0	0	0

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 2016 (Filing Year 2017)—Continued

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

Size of adjusted gross income	Returns of single persons													
	Number of returns (53)	Adjusted gross income less deficit (54)	Exemption amount (55)	Total itemized deductions (56)		Standard deduction (58)		Taxable income (60)		Income tax after credits (62)		Total income tax (64)		
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	71,410,690	2,611,055,117	270,918,093	14,945,369	303,136,056	55,197,334	342,607,574	52,816,570	1,832,281,095	48,583,845	327,166,345	48,588,226	330,722,758	
No adjusted gross income	1,266,987	-56,013,610	4,719,543	0	0	0	0	0	0	0	27,455	2,071	27,455	
\$1 under \$5,000	8,551,091	22,080,017	18,395,714	209,425	3,067,631	8,341,665	39,435,700	311,285	373,321	164,365	27,113	164,365	27,113	
\$5,000 under \$10,000	8,433,704	62,994,905	25,575,851	290,786	3,953,654	8,141,919	51,888,479	1,858,973	3,422,708	1,806,943	346,590	1,806,943	346,590	
\$10,000 under \$15,000	7,569,677	93,921,257	29,498,918	488,439	7,044,611	7,101,239	46,162,855	5,888,742	17,482,456	4,242,791	1,375,138	4,242,791	1,375,138	
\$15,000 under \$20,000	6,320,919	110,047,851	26,681,000	540,512	8,054,332	5,780,407	37,463,072	5,930,576	40,567,126	4,969,010	3,375,172	4,969,010	3,375,172	
\$20,000 under \$25,000	5,545,676	124,254,688	24,041,024	646,765	9,469,817	4,898,911	31,599,035	5,373,008	60,518,504	4,705,712	5,773,712	4,705,712	5,773,712	
\$25,000 under \$30,000	4,784,356	131,293,080	20,679,414	623,786	9,029,631	4,160,570	26,805,277	4,718,648	75,526,130	4,338,172	8,151,463	4,338,172	8,151,463	
\$30,000 under \$40,000	7,831,927	272,229,875	33,821,514	1,483,027	21,394,535	6,348,900	40,956,919	7,757,978	177,287,190	7,528,457	21,350,524	7,528,457	21,350,524	
\$40,000 under \$50,000	5,719,244	255,812,665	24,256,392	1,635,362	23,753,708	4,083,882	26,507,958	5,672,225	181,998,525	5,614,843	23,660,644	5,614,843	23,660,644	
\$50,000 under \$75,000	8,321,709	503,721,207	35,026,498	3,672,142	58,744,273	4,649,567	30,532,656	8,263,555	380,650,155	8,205,352	59,071,897	8,205,352	59,071,897	
\$75,000 under \$100,000	3,363,617	289,773,015	14,061,542	2,220,641	39,648,218	1,142,976	7,552,165	3,353,297	228,962,030	3,337,597	41,916,169	3,337,597	41,916,168	
\$100,000 under \$200,000	2,929,444	384,329,710	12,247,347	2,450,544	57,441,628	478,901	3,240,984	2,919,245	312,013,365	2,902,040	64,334,773	2,902,040	64,334,773	
\$200,000 under \$500,000	630,663	178,746,127	1,913,336	577,019	25,409,274	53,645	361,223	627,952	151,327,635	625,739	38,269,139	629,242	38,888,195	
\$500,000 under \$1,000,000	93,689	62,547,208	0	83,691	7,951,533	9,997	68,944	93,312	54,666,571	93,146	15,649,885	93,463	16,177,515	
\$1,000,000 under \$1,500,000	20,363	24,389,280	0	17,948	3,318,005	2,415	16,333	20,276	21,092,713	20,165	6,329,871	20,330	6,601,926	
\$1,500,000 under \$2,000,000	8,783	15,071,855	0	7,858	2,084,541	925	6,410	8,740	13,047,499	8,722	4,074,954	8,755	4,253,679	
\$2,000,000 under \$5,000,000	13,339	39,536,203	0	12,220	5,006,914	1,119	7,622	13,280	34,644,444	13,245	10,755,365	13,310	11,269,175	
\$5,000,000 under \$10,000,000	3,406	23,134,887	0	3,219	3,070,736	187	1,255	3,393	20,084,276	3,390	6,161,899	3,403	6,461,979	
\$10,000,000 or more	2,094	73,184,896	0	1,985	14,693,015	109	689	2,087	58,616,448	2,085	16,514,583	2,093	17,658,551	
Taxable returns, total	48,588,226	2,472,918,477	184,186,393	13,054,700	257,150,400	35,530,456	229,183,394	48,574,514	1,804,949,471	48,583,845	327,166,345	48,588,226	330,722,758	
No adjusted gross income	2,071	-1,677,389	8,073	0	0	0	0	0	0	0	27,455	2,071	27,455	
\$1 under \$5,000	164,365	527,876	798	**	**	160,826	239,090	**	**	**	27,113	164,365	27,113	
\$5,000 under \$10,000	1,806,943	14,304,872	8,660	**	45,539	1,793,895	10,923,233	**	3,616,929	1,806,943	346,590	1,806,943	346,590	
\$10,000 under \$15,000	4,242,791	54,351,533	12,086,371	62,763	501,132	4,180,028	26,992,116	4,240,796	14,793,413	4,242,791	1,375,138	4,242,791	1,375,138	
\$15,000 under \$20,000	4,969,010	86,654,172	18,254,876	265,529	2,555,126	4,703,481	30,620,681	4,969,010	35,223,488	4,969,010	3,375,172	4,969,010	3,375,172	
\$20,000 under \$25,000	4,705,712	105,566,884	18,626,557	442,150	4,938,135	4,263,561	27,575,004	4,705,712	54,427,188	4,705,712	5,773,712	4,705,712	5,773,712	
\$25,000 under \$30,000	4,338,172	119,188,665	17,711,477	495,529	5,977,852	3,842,643	24,774,816	4,337,164	70,729,587	4,338,172	8,151,463	4,338,172	8,151,463	
\$30,000 under \$40,000	7,528,457	261,907,932	31,499,184	1,320,782	16,516,306	6,207,675	40,054,824	7,528,414	173,842,620	7,528,457	21,350,524	7,528,457	21,350,524	
\$40,000 under \$50,000	5,614,843	251,209,457	23,585,856	1,557,254	20,474,923	4,057,588	26,338,820	5,614,837	180,810,454	5,614,843	23,660,644	5,614,843	23,660,644	
\$50,000 under \$75,000	8,205,352	496,753,745	34,396,462	3,567,138	52,843,359	4,638,214	30,459,731	8,201,685	379,124,956	8,205,352	59,071,897	8,205,352	59,071,897	
\$75,000 under \$100,000	3,337,597	287,485,519	13,957,473	2,196,026	37,532,327	1,141,571	7,541,753	3,337,555	228,459,056	3,337,597	41,916,169	3,337,597	41,916,168	
\$100,000 under \$200,000	2,902,318	380,806,028	12,141,547	2,428,864	54,659,331	473,453	3,206,740	2,900,352	310,892,151	2,902,040	64,334,773	2,902,040	64,334,773	
\$200,000 under \$500,000	629,242	178,338,660	1,909,060	576,332	25,201,482	52,911	356,551	626,986	151,070,745	625,739	38,269,139	629,242	38,888,195	
\$500,000 under \$1,000,000	93,463	62,395,123	0	83,578	7,880,942	9,885	68,224	93,166	54,573,282	93,146	15,649,885	93,463	16,177,515	
\$1,000,000 or more	47,891	175,105,399	0	43,166	28,023,946	4,724	32,110	47,733	147,385,604	47,607	43,836,672	47,891	46,245,310	
Nontaxable returns, total	22,822,464	138,136,639	86,731,700	1,890,669	45,985,656	19,668,878	113,424,181	4,242,056	27,331,624	0	0	0	0	

** Data combined to prevent disclosure of taxpayer information.
NOTE: Detail may not add to totals because of rounding.
Source: RS, Statistics of Income Division, Publication 1304, August 2018.

Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2016 (Filing Year 2017)

[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	Number of returns	Amount
Adjusted gross income less deficit	150,272,157	10,225,938,480	54,133,694	6,592,287,532	3,068,134	197,359,922	21,659,639	825,235,908	71,410,690	2,611,055,117		
Total income	149,737,071	10,379,352,389	54,037,440	6,698,217,667	3,031,210	199,855,893	21,633,520	835,749,705	71,034,901	2,645,529,125		
Salaries and wages	124,472,109	7,217,425,529	44,511,533	4,455,192,360	2,523,010	136,346,432	19,624,365	712,133,104	57,813,201	1,913,753,634		
Taxable interest	42,583,038	96,640,233	24,479,184	65,662,751	710,530	3,744,866	2,192,205	2,514,181	15,201,119	24,718,435		
Tax-exempt interest [1]	6,069,076	60,652,535	3,628,806	39,229,753	84,236	1,490,497	146,380	1,087,731	2,209,654	18,844,553		
Ordinary dividends	27,489,569	254,065,327	15,800,702	164,909,567	422,423	9,409,855	905,528	5,995,957	10,340,915	73,749,948		
Qualified dividends [1]	25,630,375	202,033,967	14,801,676	131,501,440	386,032	7,825,917	823,709	4,619,680	9,618,958	58,086,930		
State income tax refunds	20,819,955	33,468,377	12,200,708	23,637,622	486,668	845,069	1,843,332	2,145,212	6,289,247	6,840,473		
Alimony received	415,515	10,468,433	* 11,003	* 185,109	5,173	87,554	179,344	4,951,384	219,994	5,244,386		
Business or profession net income	18,960,943	389,078,638	9,622,627	256,125,041	276,882	7,953,230	3,067,412	42,384,439	5,994,022	82,615,928		
Business or profession net loss	6,102,989	60,996,610	3,238,334	33,430,743	145,179	1,658,443	822,272	8,352,979	1,897,204	17,554,444		
Sales of capital assets net gain	14,988,385	641,100,807	8,714,351	474,297,518	217,000	23,698,821	449,960	17,958,301	5,607,074	125,146,167		
Sales of capital assets net loss	9,054,395	20,125,823	5,241,619	11,967,151	153,191	190,488	379,737	809,945	3,279,849	7,158,240		
Sales of property other than capital assets, net gain less loss	2,082,418	6,292,584	1,465,223	6,758,521	31,789	34,385	77,884	-174,714	507,523	-325,608		
Taxable Individual Retirement Arrangement (IRA) distributions	14,386,567	257,507,903	8,316,089	169,612,872	181,724	3,153,899	444,189	5,977,841	5,444,565	78,763,291		
Taxable pensions and annuities	27,860,995	693,626,543	14,985,444	438,174,013	473,235	10,797,232	1,566,898	26,300,809	10,835,418	218,354,489		
Total rental and royalty net income	6,677,419	98,193,394	4,247,878	68,105,630	130,636	2,232,996	266,757	2,585,132	2,032,149	25,269,636		
Total rental and royalty net loss	4,308,313	46,943,304	2,731,671	31,364,730	47,845	825,871	315,320	3,377,851	1,213,477	11,374,852		
Farm rental net income less loss	486,564	4,146,658	324,287	2,657,056	6,292	48,959	12,261	82,147	143,724	1,358,496		
Partnership and S corporation net income less loss	8,710,838	628,665,507	6,152,273	517,170,210	193,105	13,351,725	391,846	19,660,983	1,973,613	78,482,589		
Estate and trust net income less loss	651,851	26,571,117	327,310	14,735,998	12,025	1,129,875	21,504	1,107,979	291,012	9,597,266		
Farm net income less loss	1,750,996	-17,686,030	1,337,753	-13,179,255	25,850	-573,686	43,757	-457,188	343,637	-3,455,902		
Unemployment compensation	5,567,058	25,420,264	2,525,998	12,504,460	90,393	417,419	942,328	3,887,438	2,008,339	8,610,947		
Taxable social security benefits	19,966,525	285,939,053	12,256,935	205,672,804	334,430	4,109,203	499,452	4,720,666	6,875,708	71,436,379		
Net operating loss	1,110,108	185,805,020	534,868	117,769,454	30,080	11,967,155	44,885	5,808,960	500,276	50,259,451		
Cancellation of debt	603,498	5,424,398	353,247	3,633,427	13,131	221,379	57,423	298,563	179,697	1,271,029		
Taxable health savings account distributions	300,921	370,066	146,334	235,688	* 2,995	* 2,313	53,090	40,128	98,501	91,937		
Foreign-earned income exclusion	476,275	29,187,724	180,455	13,696,687	90,456	4,833,440	25,225	1,803,725	180,139	8,853,872		
Gambling earnings	1,974,960	31,573,883	1,056,084	19,626,374	31,915	1,016,406	207,520	1,785,797	679,441	9,145,307		
Other income less loss	6,228,170	38,244,843	3,378,261	23,385,722	148,290	1,352,316	448,048	2,087,154	2,253,571	11,419,651		
Total statutory adjustments	38,858,066	153,413,910	19,622,024	105,930,134	484,945	2,495,970	5,006,315	10,513,797	13,744,782	34,474,008		
Educator expenses deduction	3,853,148	982,698	2,413,495	643,482	93,507	22,764	418,678	100,486	927,469	215,966		
Certain business expenses of reservists, performing artists, etc.	157,254	605,289	80,870	285,245	* 6,296	* 15,875	16,206	106,098	53,882	198,071		
Health savings account deduction	1,721,015	4,986,885	1,128,160	3,989,370	17,819	36,769	141,878	209,716	433,159	731,030		
Moving expenses adjustment	1,114,665	3,486,633	473,500	1,900,708	30,182	77,800	94,807	370,076	516,176	1,138,048		
Deductible part of self-employment tax	19,582,832	29,865,683	10,400,578	20,374,077	283,830	540,820	3,032,690	3,011,281	5,865,734	5,939,502		
Payments to a Keogh plan	988,523	24,682,986	787,342	20,423,391	10,636	230,216	31,701	606,496	158,844	3,422,883		
Self-employed health insurance deduction	4,057,011	30,112,335	2,719,197	24,246,031	59,487	391,088	204,227	1,079,898	1,074,100	4,395,319		
Penalty on early withdrawal of savings	415,627	107,969	225,017	73,949	2,733	3,456	19,151	805	168,726	29,760		
Alimony paid	586,253	12,638,957	192,270	4,151,626	28,300	662,905	105,811	2,430,703	259,872	5,403,724		
IRA payments	2,687,003	13,387,326	1,651,163	9,745,470	29,441	112,915	162,025	523,277	824,373	3,005,664		
Student loan interest deduction	12,396,180	13,446,150	5,765,677	6,475,636	0	0	1,213,520	1,080,893	5,416,983	5,889,622		
Tuition and fees deduction	1,687,102	3,910,226	759,305	1,563,235	0	0	209,901	499,113	717,896	1,847,877		

Footnotes at end of table.

Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2016
(Filing Year 2017)—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	719,622	13,376.710	560,325	10,909.388	14,407	351,779	18,001	314,033	126,889	1,801,510
Foreign medical savings account deduction	3,712	6,922	** 3,712	** 6,922	0	0	0	0	**	**
Archer housing deduction	4,298	78,285	** 3,710	** 65,396	296	4,693	293	8,196	**	**
Other adjustments	129,850	1,758,856	65,556	1,090,290	3,074	54,888	17,423	172,727	43,797	440,950
Total itemized deductions	45,153,109	1,293,399,294	25,111,071	876,130,246	1,245,433	30,242,969	3,851,235	83,890,022	14,945,369	303,136,056
Medical and dental expenses deduction	8,934,264	90,195,263	4,380,079	44,277,416	204,154	1,504,594	590,573	4,355,864	3,759,458	40,057,388
Taxes paid deduction	44,803,136	566,097,948	25,063,790	410,143,117	1,230,575	12,620,126	3,810,803	29,944,263	14,697,968	113,390,442
Interest paid deduction	33,484,919	304,996,940	21,162,709	214,402,217	803,852	6,530,803	2,810,685	24,172,185	8,707,672	59,891,736
Contributions deduction	36,936,751	233,867,324	22,112,082	168,571,439	867,452	7,319,620	2,987,838	10,645,786	10,969,380	47,330,479
Casualty or theft loss deduction	154,274	5,186,866	63,323	2,671,816	2,105	11,738	23,650	822,709	65,196	1,680,602
Total miscellaneous deductions	13,903,866	138,789,327	6,608,715	73,166,607	368,298	3,921,287	1,766,966	15,044,323	5,159,887	46,657,110
Basic standard deduction	103,013,095	865,094,185	28,366,950	357,350,975	1,728,719	10,877,904	17,720,092	164,746,043	55,197,334	332,119,263
Additional standard deduction	15,316,052	28,572,178	7,961,921	17,145,477	169,164	214,077	463,082	724,312	6,721,885	10,488,311
Exemptions	289,752,892	1,146,205,770	162,203,576	632,191,670	4,165,682	16,467,608	56,122,599	226,628,399	67,261,035	270,918,093
Taxable income	115,520,564	7,330,108,634	46,147,776	4,927,109,672	2,642,159	155,169,913	13,914,059	415,547,955	52,816,570	1,832,281,095
Alternative minimum tax	4,634,301	31,016,377	3,394,780	23,901,458	149,591	918,260	395,275	1,750,369	694,655	4,446,290
Total tax credits [2]	48,478,419	75,381,072	24,370,611	49,721,089	705,176	2,520,880	11,152,829	13,248,578	12,249,804	9,890,526
Foreign tax credit	7,796,027	20,090,076	4,884,507	13,452,843	153,765	1,860,504	228,605	7,258,323	2,531,149	3,518,450
Child care credit	6,469,075	3,635,193	4,053,979	2,307,014	* 1,389	* 678	2,234,871	1,230,599	178,836	96,902
Nonrefundable education credit	8,997,968	9,653,056	4,350,700	5,547,014	0	0	1,446,374	1,449,854	3,200,894	2,656,189
Retirement savings contribution credit	8,457,550	1,536,316	3,012,652	697,174	156,927	21,721	2,242,153	406,228	3,045,818	411,193
Child tax credit	22,096,901	26,800,252	12,868,976	18,425,571	366,844	425,810	7,872,801	7,154,517	988,280	794,354
Residential energy credits	2,613,477	2,336,382	1,716,818	1,717,803	45,426	35,388	248,380	189,701	602,853	393,490
General business credit	352,327	4,130,911	263,200	3,265,000	4,357	126,943	13,810	128,364	70,960	610,604
Prior-year minimum tax credit	321,280	906,916	240,356	716,834	9,757	16,553	13,134	19,339	58,033	154,189
Adoption credit	66,250	290,168	55,919	256,828	0	0	** 10,331	** 33,340	**	**
Credit for the elderly or disabled	60,310	6,563	5,772	1,184	**	**	** 1,005	** 42	53,533	5,337
Alternative motor vehicle credit	10,623	26,867	4,117	17,967	**	**	** 1,312	** 457	5,195	8,443
Alternative fuel vehicle refueling property credit	8,486	2,309	5,040	1,238	**	**	** 2,007	** 310	* 1,440	* 760
Qualified plug-in electric vehicle credit	57,066	375,125	44,661	299,788	453	3,363	1,721	8,913	10,231	63,060
Earned income credit used to offset income tax before credits	4,437,175	1,403,058	540,554	193,376	0	0	1,979,109	897,136	1,917,512	312,546
American opportunity credit used to offset income tax before credits	4,461,567	3,628,286	2,853,631	2,567,709	0	0	619,237	459,518	988,698	601,059
Mortgage interest credit	83,665	116,318	30,265	48,450	* 4,013	* 5,733	10,306	10,503	39,081	51,631
Other tax credits	6,741	47,739	1,860	23,674	* 10	* 20,799	* 308	* 22	4,563	3,243
Income tax after credits	100,037,782	1,426,595,311	41,507,722	1,009,547,772	2,490,750	32,342,404	7,455,465	57,538,790	48,583,845	327,166,345
Total income tax	100,052,490	1,446,047,984	41,513,774	1,023,991,545	2,493,511	33,252,623	7,456,978	58,081,059	48,588,226	330,722,758
Total tax liability	104,777,044	1,517,276,636	43,400,114	1,074,636,879	2,598,347	34,800,228	7,808,386	61,830,501	50,970,197	346,009,027
Total tax payments	135,902,427	1,693,457,847	50,234,384	1,159,182,635	2,646,449	37,062,147	19,057,745	97,219,574	63,963,850	399,993,492
Income tax withheld	132,707,205	1,222,368,779	48,785,993	795,534,150	2,561,339	21,478,061	18,915,134	85,424,148	62,444,739	319,932,421
Estimated tax payments	9,522,188	360,039,051	5,970,455	278,367,427	145,573	10,625,356	287,348	8,827,400	3,138,812	62,218,869
Overpayment refunded	113,547,753	334,914,071	36,455,652	153,477,371	1,716,944	4,113,633	20,089,148	91,002,151	55,286,009	86,320,917
Tax due at time of filing	28,675,667	154,021,961	14,434,579	107,150,998	1,076,000	4,987,731	1,374,039	6,363,118	11,791,049	35,520,114

* 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 refundable credits such as 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. These credits are not shown separately.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2018.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)

[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]	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	150,272,157	10,225,938,480	149,737,071	10,379,352,389	124,472,109	7,217,425,529	42,583,038	96,640,233	6,069,076	60,652,535	
No adjusted gross income	2,092,640	-201,505,858	1,557,564	-199,102,999	587,268	20,544,631	654,983	4,905,368	110,426	1,998,001	
\$1 under \$5,000	9,988,692	25,812,597	9,988,692	27,130,041	7,136,645	26,601,869	1,511,410	544,446	96,510	177,507	
\$5,000 under \$10,000	10,999,122	83,505,720	10,999,122	85,699,303	8,508,015	64,123,585	1,282,694	684,195	101,090	214,714	
\$10,000 under \$15,000	11,835,340	147,841,072	11,835,340	150,857,878	8,920,585	105,758,628	1,591,548	1,040,225	153,726	466,942	
\$15,000 under \$20,000	10,910,109	190,162,733	10,910,109	193,377,639	8,783,135	147,657,010	1,428,889	1,167,894	127,007	463,130	
\$20,000 under \$25,000	9,847,094	221,007,623	9,847,094	224,095,199	8,281,125	179,567,003	1,380,994	1,042,124	112,358	422,523	
\$25,000 under \$30,000	8,888,311	243,939,811	8,888,311	247,092,875	7,886,462	203,308,411	1,351,096	906,358	119,926	545,593	
\$30,000 under \$40,000	15,088,276	525,140,238	15,088,276	532,131,341	13,140,313	436,140,082	2,663,511	2,421,785	268,820	1,282,230	
\$40,000 under \$50,000	11,664,739	522,264,709	11,664,739	529,309,328	10,157,063	426,147,995	2,707,495	1,833,216	250,237	1,343,600	
\$50,000 under \$75,000	20,224,429	1,241,757,056	20,224,429	1,257,334,551	17,295,660	962,308,451	6,564,290	5,475,603	749,792	3,320,480	
\$75,000 under \$100,000	12,974,791	1,125,717,919	12,974,791	1,138,736,879	11,194,056	852,517,230	5,489,483	5,273,775	733,923	4,879,076	
\$100,000 under \$200,000	18,858,241	2,552,480,810	18,858,241	2,585,224,778	16,646,152	1,922,367,424	10,541,112	14,465,094	1,619,134	11,423,613	
\$200,000 under \$500,000	5,582,552	1,588,349,368	5,582,552	1,617,373,876	5,002,917	1,106,449,651	4,195,384	13,092,403	1,068,487	11,778,628	
\$500,000 under \$1,000,000	893,378	599,623,741	893,378	612,598,680	777,839	343,994,542	808,678	7,534,698	327,733	6,662,718	
\$1,000,000 under \$1,500,000	192,849	232,559,675	192,849	237,233,724	162,852	109,849,284	184,926	3,742,084	90,923	3,024,238	
\$1,500,000 under \$2,000,000	77,783	133,632,583	77,783	136,115,094	64,891	55,207,504	75,412	2,483,512	41,765	1,932,379	
\$2,000,000 under \$5,000,000	111,096	329,910,864	111,096	334,973,206	91,975	116,650,086	109,025	7,409,973	66,298	4,554,471	
\$5,000,000 under \$10,000,000	26,627	181,670,396	26,627	183,714,133	21,920	53,466,655	26,353	4,736,757	18,501	2,232,890	
\$10,000,000 or more	16,087	482,067,421	16,087	485,456,863	13,236	84,765,488	15,957	17,880,724	12,420	3,929,801	
Taxable returns, total	100,052,490	9,578,115,397	100,052,490	9,711,415,831	86,304,316	6,526,019,653	34,955,157	85,788,493	5,207,623	53,272,303	
No adjusted gross income	6,163	-9,803,562	6,163	-9,771,711	3,701	551,511	5,026	560,672	2,100	153,357	
\$1 under \$5,000	166,101	531,984	166,101	533,264	74,436	127,817	68,548	35,154	* 6,053	* 15,232	
\$5,000 under \$10,000	1,815,135	14,369,554	1,815,135	14,396,484	1,759,110	13,558,317	134,267	33,424	11,108	4,220	
\$10,000 under \$15,000	4,325,673	55,402,663	4,325,673	55,889,681	3,650,177	45,450,270	509,224	309,549	36,523	54,253	
\$15,000 under \$20,000	5,185,991	90,514,179	5,185,991	91,517,484	4,303,647	73,134,543	637,477	482,827	41,919	162,734	
\$20,000 under \$25,000	5,413,618	121,808,131	5,413,618	123,290,927	4,549,354	98,691,621	784,848	549,634	48,537	125,609	
\$25,000 under \$30,000	5,458,328	150,014,113	5,458,328	151,693,974	4,591,667	120,475,345	961,322	636,759	83,422	320,908	
\$30,000 under \$40,000	10,801,315	377,978,263	10,801,315	382,689,915	9,206,844	305,908,919	2,136,742	1,747,990	200,492	729,102	
\$40,000 under \$50,000	9,708,727	435,534,037	9,708,727	441,151,331	8,386,171	351,539,550	2,364,274	1,542,502	208,004	815,361	
\$50,000 under \$75,000	18,855,231	1,161,151,533	18,855,231	1,174,838,866	16,096,419	896,220,610	6,149,538	4,996,684	667,286	2,361,528	
\$75,000 under \$100,000	12,716,508	1,103,588,143	12,716,508	1,116,181,203	10,994,889	837,604,497	5,357,058	4,938,245	697,984	4,153,856	
\$100,000 under \$200,000	18,711,112	2,533,880,324	18,711,112	2,566,261,606	16,560,435	1,914,734,941	10,438,311	13,522,826	1,580,759	10,434,616	
\$200,000 under \$500,000	5,572,249	1,585,683,739	5,572,249	1,614,663,311	4,995,827	1,104,895,777	4,189,032	12,929,193	1,065,974	11,631,095	
\$500,000 under \$1,000,000	892,291	598,883,785	892,291	611,853,977	777,022	343,519,570	808,071	7,502,532	327,622	6,656,767	
\$1,000,000 or more	424,048	1,358,578,512	424,048	1,376,225,512	354,619	419,606,366	411,419	36,000,502	229,840	15,653,666	
Nontaxable returns, total	50,219,667	647,823,082	49,684,581	667,936,558	38,167,793	691,405,876	7,627,881	10,851,741	861,453	7,380,232	

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 2016 (Filing Year 2017)—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)	Number of returns (19)	Amount (20)
All returns, total	27,469,569	254,065,327	25,630,375	202,033,967	20,819,955	33,468,377	415,515	10,468,433	18,960,943	389,078,638
No adjusted gross income	482,000	4,736,071	449,583	3,365,809	64,505	329,841	2,418	45,310	234,763	3,956,579
\$1 under \$5,000	1,001,806	1,107,544	920,066	703,393	86,283	54,013	7,119	43,377	1,349,164	3,616,469
\$5,000 under \$10,000	860,186	1,401,805	789,710	877,124	109,208	60,453	8,309	69,470	1,750,942	11,737,466
\$10,000 under \$15,000	945,152	2,037,766	850,772	1,279,272	165,867	126,531	25,148	249,172	2,289,503	23,402,929
\$15,000 under \$20,000	827,714	1,963,180	750,398	1,299,542	219,835	126,531	25,236	217,916	1,588,316	19,838,927
\$20,000 under \$25,000	729,441	1,837,060	659,848	1,226,733	255,726	148,610	27,663	347,237	976,476	14,026,348
\$25,000 under \$30,000	771,594	2,047,722	703,966	1,433,554	333,815	195,917	38,220	442,370	788,756	11,546,613
\$30,000 under \$40,000	1,511,051	4,318,634	1,382,794	3,024,218	962,054	569,126	52,581	795,825	1,371,575	20,461,572
\$40,000 under \$50,000	1,487,376	4,176,386	1,373,301	3,074,081	1,208,470	751,803	44,587	1,714,844	1,118,164	18,439,130
\$50,000 under \$75,000	3,859,857	13,761,051	3,574,481	9,983,061	3,629,323	2,791,034	91,784	1,776,510	2,063,267	34,594,212
\$75,000 under \$100,000	3,319,434	14,749,323	3,086,033	11,034,187	3,636,311	3,391,131	36,565	1,247,088	1,544,663	31,266,461
\$100,000 under \$200,000	7,123,823	42,774,631	6,706,143	33,584,514	7,516,210	8,915,303	43,935	2,626,014	2,638,369	73,828,086
\$200,000 under \$500,000	3,462,279	45,515,203	3,326,974	37,255,810	2,086,326	4,865,133	** 11,949	** 1,893,297	991,289	69,576,397
\$500,000 under \$1,000,000	716,611	24,499,326	694,826	20,151,686	324,692	2,396,837	**	**	176,157	24,522,532
\$1,000,000 under \$1,500,000	163,548	10,849,998	158,438	8,853,503	94,743	1,388,713	**	**	37,586	8,415,251
\$1,500,000 under \$2,000,000	68,059	6,860,251	66,577	5,586,128	40,216	884,342	**	**	14,260	4,251,496
\$2,000,000 under \$5,000,000	99,659	18,312,125	97,361	14,876,278	60,322	2,176,635	**	**	20,122	8,216,137
\$5,000,000 under \$10,000,000	24,635	11,360,308	24,090	9,257,094	15,955	1,257,020	**	**	4,822	3,370,237
\$10,000,000 or more	15,345	41,756,942	15,014	35,167,979	10,093	3,038,176	**	**	2,749	4,011,794
Taxable returns, total	22,734,138	230,467,836	21,270,683	184,777,772	19,244,879	31,690,122	310,154	9,189,026	10,312,816	295,505,294
No adjusted gross income	3,864	400,873	3,783	305,216	179	10,695	**	**	524	155,803
\$1 under \$5,000	83,492	127,098	81,202	99,736	0	0	0	0	* 5,184	* 7,696
\$5,000 under \$10,000	138,218	186,262	129,125	135,476	* 4,997	* 1,011	0	0	64,747	192,542
\$10,000 under \$15,000	271,025	311,075	240,749	190,042	36,546	30,571	** 8,529	** 92,405	299,741	2,474,649
\$15,000 under \$20,000	340,439	484,508	307,071	283,576	94,862	58,413	12,198	123,419	399,756	4,436,942
\$20,000 under \$25,000	403,966	587,299	361,484	354,168	140,168	63,939	11,549	141,229	395,566	5,162,187
\$25,000 under \$30,000	545,671	952,483	489,528	596,953	208,188	102,851	22,135	231,002	390,625	4,683,374
\$30,000 under \$40,000	1,212,153	2,435,650	1,101,490	1,571,842	732,241	386,013	37,073	579,469	790,864	10,525,546
\$40,000 under \$50,000	1,306,140	2,874,130	1,205,276	2,049,533	1,017,362	579,172	42,589	678,867	779,154	12,408,159
\$50,000 under \$75,000	3,618,530	10,947,306	3,350,249	7,785,808	3,344,141	2,445,903	84,767	1,637,368	1,820,941	30,038,063
\$75,000 under \$100,000	3,230,239	12,698,594	3,001,867	9,489,410	3,555,080	3,254,813	35,453	1,187,858	1,503,318	30,215,520
\$100,000 under \$200,000	7,036,379	39,826,802	6,621,203	31,171,028	7,480,489	8,788,682	43,925	2,625,514	2,616,986	73,024,094
\$200,000 under \$500,000	3,456,863	45,185,485	3,321,950	37,004,761	2,084,754	4,839,243	** 11,937	** 1,891,894	989,891	69,441,538
\$500,000 under \$1,000,000	716,115	24,451,084	694,398	20,116,381	324,591	2,390,257	**	**	176,025	24,491,838
\$1,000,000 or more	371,045	88,999,187	361,306	73,623,842	221,282	8,738,558	**	**	79,493	28,247,343
Nontaxable returns, total	4,735,430	23,597,490	4,359,692	17,256,195	1,575,076	1,778,254	105,361	1,279,406	8,648,127	93,573,343

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 2016 (Filing Year 2017)—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Business or profession—continued		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		Taxable net loss		Number of returns	Amount
					(21)	(22)	(23)	(24)			(25)	(26)	(27)	(28)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	6,102,989	60,996,610	3,918,379	6,759,530	11,070,006	634,341,278	9,054,395	20,125,823	977,540	27,611,417
No adjusted gross income	455,127	12,835,374	29,143	33,452	163,233	13,670,019	485,405	1,236,003	63,093	2,079,713
\$1 under \$5,000	118,541	877,814	211,619	114,202	243,194	429,762	362,818	718,964	15,583	86,646
\$5,000 under \$10,000	178,583	1,195,893	166,076	139,209	271,708	787,959	301,691	638,401	17,444	75,066
\$10,000 under \$15,000	278,293	2,175,959	153,928	158,602	321,049	1,437,035	324,671	713,708	16,587	163,290
\$15,000 under \$20,000	344,263	3,156,001	111,119	131,015	265,398	931,204	272,817	601,890	16,023	65,351
\$20,000 under \$25,000	387,498	3,734,733	111,424	144,438	259,058	1,478,106	249,155	534,130	24,306	140,364
\$25,000 under \$30,000	309,696	2,694,319	123,227	168,685	263,801	1,362,142	223,010	500,725	15,458	83,074
\$30,000 under \$40,000	571,368	4,220,500	254,186	323,293	500,699	3,143,906	476,607	1,038,064	41,428	268,680
\$40,000 under \$50,000	463,765	3,313,436	260,190	334,377	514,676	3,228,682	436,001	950,223	28,678	187,892
\$50,000 under \$75,000	834,805	5,636,968	612,310	870,831	1,396,200	10,601,827	1,176,060	2,486,004	111,817	957,127
\$75,000 under \$100,000	697,873	4,756,454	504,071	856,233	1,252,639	11,911,932	1,033,304	2,226,562	114,961	1,011,853
\$100,000 under \$200,000	1,054,186	7,694,943	995,602	2,135,071	3,132,925	53,208,354	2,145,247	4,688,022	205,918	2,553,420
\$200,000 under \$500,000	328,760	4,098,180	339,213	1,056,152	1,806,684	77,186,344	1,178,345	2,772,408	167,053	2,760,624
\$500,000 under \$1,000,000	51,999	1,429,924	38,509	219,605	428,437	55,433,932	262,241	669,130	69,163	1,964,693
\$1,000,000 under \$1,500,000	11,329	587,437	4,544	29,506	105,216	31,258,662	59,721	162,698	22,633	922,845
\$1,500,000 under \$2,000,000	5,065	292,110	1,423	17,311	44,925	21,234,243	24,155	67,110	12,377	613,425
\$2,000,000 under \$5,000,000	8,036	850,396	1,533	22,696	69,609	69,780,414	32,635	91,615	22,443	1,923,542
\$5,000,000 under \$10,000,000	2,136	395,266	208	4,217	18,362	53,374,773	7,038	20,200	6,974	1,192,656
\$10,000,000 or more	1,666	1,050,904	54	635	12,190	223,881,981	3,474	9,966	5,600	10,561,157
Taxable returns, total	4,060,049	33,257,626	3,253,703	5,925,827	9,363,507	605,352,408	6,989,530	15,378,162	781,719	24,856,473
No adjusted gross income	** 2,542	** 163,113	* 13	* 1,716	1,071	2,323,836	3,536	9,350	786	390,960
\$1 under \$5,000	**	**	21,212	28,486	40,281	76,647	7,251	11,640	** 2,073	** 1,095
\$5,000 under \$10,000	13,142	20,475	33,059	28,031	61,294	170,139	15,724	22,579	**	**
\$10,000 under \$15,000	70,741	529,739	60,512	26,188	88,490	241,490	74,629	143,471	* 2,692	* 20,526
\$15,000 under \$20,000	118,203	920,325	53,380	41,192	100,670	177,283	108,519	219,348	* 5,069	* 35,760
\$20,000 under \$25,000	153,547	1,330,841	67,859	62,049	123,074	362,812	115,824	233,134	10,851	55,482
\$25,000 under \$30,000	138,436	932,607	96,242	95,416	149,122	484,651	154,151	338,928	5,358	6,576
\$30,000 under \$40,000	339,402	1,991,522	217,534	212,315	357,318	1,224,263	368,173	779,946	26,228	186,196
\$40,000 under \$50,000	354,027	2,315,254	243,649	303,142	428,595	1,670,234	365,407	789,100	19,429	144,733
\$50,000 under \$75,000	739,530	4,593,131	583,708	828,132	1,266,815	7,838,025	1,088,742	2,280,194	97,739	785,779
\$75,000 under \$100,000	682,769	4,527,532	496,398	818,003	1,197,537	10,041,862	1,009,194	2,159,806	107,226	921,690
\$100,000 under \$200,000	1,039,808	7,293,321	994,831	2,133,056	3,067,332	49,493,653	2,114,357	4,607,272	199,134	2,433,785
\$200,000 under \$500,000	327,790	4,054,824	339,084	1,054,345	1,803,435	76,793,770	1,175,333	2,764,216	166,031	2,712,428
\$500,000 under \$1,000,000	51,912	1,421,848	38,463	219,403	428,278	55,358,740	261,820	668,008	69,106	1,955,436
\$1,000,000 or more	28,200	3,163,095	7,758	74,352	250,194	399,095,003	126,870	351,169	69,997	15,206,027
Nontaxable returns, total	2,042,940	27,738,984	664,676	833,703	1,706,499	28,988,870	2,064,865	4,747,662	195,821	2,754,944

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 2016 (Filing Year 2017)—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		Taxable Individual Retirement Arrangement (IRA) distributions		Pensions and annuities			Rent		
	Number of returns	Amount	Number of returns	Amount	Total [1]		Taxable		Number of returns	Amount
					(31)	(32)	(33)	(34)			(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1,104,878	21,318,833	14,386,567	257,507,903	30,335,768	1,108,027,133	27,860,995	693,626,543	5,045,158	77,938,125
No adjusted gross income	107,826	8,865,212	155,170	2,447,163	301,179	8,169,783	235,559	3,634,211	123,825	2,155,253
\$1 under \$5,000	23,468	226,704	362,955	1,067,836	795,881	5,606,959	740,573	2,115,408	129,012	464,150
\$5,000 under \$10,000	23,248	281,003	595,718	2,708,544	1,216,930	10,997,257	1,165,409	6,659,264	180,576	934,706
\$10,000 under \$15,000	28,360	113,102	721,423	4,319,639	1,705,814	20,921,348	1,641,337	14,360,112	199,468	1,271,995
\$15,000 under \$20,000	35,117	442,110	664,195	4,603,020	1,614,037	21,729,592	1,569,440	17,096,360	173,692	1,353,133
\$20,000 under \$25,000	24,654	173,907	655,494	5,718,899	1,518,774	24,134,738	1,450,687	18,743,313	164,767	1,228,836
\$25,000 under \$30,000	22,622	109,693	585,316	5,257,997	1,365,640	24,160,496	1,302,994	18,188,812	138,115	1,266,733
\$30,000 under \$40,000	47,201	542,924	1,081,640	10,371,288	2,499,843	51,103,552	2,367,033	39,732,043	298,810	2,380,903
\$40,000 under \$50,000	48,926	410,959	989,358	10,976,722	2,307,455	55,270,949	2,142,969	42,351,345	294,502	2,435,698
\$50,000 under \$75,000	95,807	778,904	2,381,051	33,387,745	5,189,984	157,544,170	4,838,404	118,662,618	717,677	6,347,398
\$75,000 under \$100,000	100,531	875,240	1,944,513	34,411,155	3,943,367	154,337,006	3,626,680	111,267,073	566,485	5,703,682
\$100,000 under \$200,000	234,737	2,028,389	3,098,117	84,575,460	5,954,863	352,564,484	5,254,672	214,224,688	1,274,159	18,771,806
\$200,000 under \$500,000	177,783	2,371,621	969,681	45,361,782	1,608,154	166,689,229	1,305,235	72,966,230	575,750	16,198,038
\$500,000 under \$1,000,000	73,719	1,185,437	138,340	7,955,616	213,212	34,141,607	150,026	8,822,243	134,141	7,548,281
\$1,000,000 under \$1,500,000	24,108	512,313	29,400	1,659,476	45,680	7,559,892	31,618	1,928,117	32,601	2,617,636
\$1,500,000 under \$2,000,000	10,869	321,918	11,931	752,898	18,020	3,977,556	12,445	774,503	14,054	1,518,943
\$2,000,000 under \$5,000,000	17,877	799,969	16,332	1,170,042	26,509	5,843,495	18,533	1,258,174	19,696	3,029,204
\$5,000,000 under \$10,000,000	4,853	402,132	3,835	419,868	6,476	1,762,370	4,604	426,899	4,825	1,231,162
\$10,000,000 or more	3,171	877,296	2,100	342,754	3,950	1,512,651	2,776	415,130	3,005	1,480,568
Taxable returns, total	804,581	10,183,467	11,604,358	236,814,548	24,319,678	1,023,833,284	22,253,828	644,164,784	3,957,954	68,970,081
No adjusted gross income	411	56,015	2,616	140,827	1,522	125,254	1,385	52,016	** 1,148	** 105,609
\$1 under \$5,000	** 2,005	** 14,561	* 6,024	* 17,105	13,023	45,216	4,827	41,827	**	**
\$5,000 under \$10,000	**	**	* 7,995	* 22,854	23,034	83,045	21,035	81,920	* 2,998	* 14,297
\$10,000 under \$15,000	* 3,922	* 8,811	189,286	1,253,511	556,027	6,629,828	541,022	5,504,591	37,254	212,161
\$15,000 under \$20,000	9,918	95,900	292,800	2,046,224	813,067	10,461,286	800,002	9,312,551	64,521	583,184
\$20,000 under \$25,000	9,140	37,987	372,296	3,215,380	914,700	14,316,103	881,895	12,046,541	72,781	611,280
\$25,000 under \$30,000	8,232	33,464	442,611	4,218,538	1,058,692	20,238,412	1,019,499	15,439,584	85,986	740,632
\$30,000 under \$40,000	23,471	178,800	947,552	9,097,828	2,147,740	44,056,343	2,050,743	36,197,713	214,031	1,817,079
\$40,000 under \$50,000	36,057	317,123	916,577	10,058,194	2,090,704	51,055,067	1,951,318	39,980,761	254,073	2,078,486
\$50,000 under \$75,000	86,866	607,812	2,282,315	31,969,045	4,967,453	152,336,409	4,645,890	115,914,490	635,294	5,575,137
\$75,000 under \$100,000	88,458	586,657	1,911,797	33,780,215	3,894,457	152,951,029	3,582,059	110,312,276	549,418	5,274,492
\$100,000 under \$200,000	224,746	1,828,903	3,062,588	83,441,942	5,919,643	350,250,826	5,222,565	212,789,888	1,258,082	18,402,594
\$200,000 under \$500,000	176,854	2,335,357	968,048	45,269,410	1,605,912	166,520,414	1,303,512	72,889,471	574,165	16,137,983
\$500,000 under \$1,000,000	73,658	1,179,742	138,279	7,949,243	213,110	34,114,624	149,939	8,800,920	134,057	7,542,854
\$1,000,000 or more	60,843	2,902,336	63,576	4,334,230	100,594	20,649,430	69,942	4,800,236	74,146	9,874,294
Nontaxable returns, total	300,297	11,135,366	2,782,210	20,693,355	6,016,090	84,193,849	5,607,166	49,461,759	1,087,204	8,968,044

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 2016 (Filing Year 2017)—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			Net income		
	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (50)		
All returns, total	5,150,862	53,626,311	1,944,592	17,780,149	99,625	458,413	399,948	4,993,729	86,617	847,071		
No adjusted gross income	240,617	5,342,661	56,217	528,259	1,955	33,890	9,978	162,793	5,778	101,013		
\$1 under \$5,000	70,516	598,783	59,309	76,470	* 2,013	* 1,006	9,443	23,847	* 6,997	* 177,833		
\$5,000 under \$10,000	102,140	868,322	58,629	177,363	** 2,790	** 11,203	11,573	36,632	* 2,998	* 3,378		
\$10,000 under \$15,000	117,821	1,027,510	53,962	102,156	**	**	17,059	62,541	* 3,857	* 8,669		
\$15,000 under \$20,000	132,407	894,073	67,826	178,544	* 2,034	* 809	13,463	87,346	* 1,999	* 1,836		
\$20,000 under \$25,000	144,528	1,129,918	48,555	80,260	* 2,307	* 3,699	12,317	96,365	* 2,313	* 50,059		
\$25,000 under \$30,000	133,100	932,735	51,610	99,701	* 1,348	* 1,348	16,125	113,079	* 2,026	* 7,144		
\$30,000 under \$40,000	264,102	2,292,692	103,646	331,657	5,379	19,612	22,210	205,053	* 6,103	* 22,937		
\$40,000 under \$50,000	294,781	2,729,543	98,707	345,472	4,605	11,714	23,126	149,003	* 5,586	* 16,786		
\$50,000 under \$75,000	722,300	5,806,691	239,793	888,327	10,298	15,548	71,492	781,317	15,233	101,253		
\$75,000 under \$100,000	685,013	5,562,474	233,371	873,516	15,141	59,941	55,144	610,233	9,189	111,909		
\$100,000 under \$200,000	1,342,776	12,306,315	456,567	2,693,835	22,391	24,879	101,308	1,619,875	17,079	98,857		
\$200,000 under \$500,000	699,643	8,619,727	257,321	3,298,644	17,685	76,647	28,017	816,603	** 7,459	** 145,397		
\$500,000 under \$1,000,000	134,839	2,704,619	81,192	2,250,980	5,703	36,944	10,686	107,686	**	**		
\$1,000,000 under \$1,500,000	29,371	824,656	25,262	946,461	1,938	12,495	1,400	38,974	**	**		
\$1,500,000 under \$2,000,000	12,000	426,202	13,324	563,382	1,264	5,669	525	45,502	**	**		
\$2,000,000 under \$5,000,000	17,726	838,124	24,463	1,462,653	2,354	41,105	625	16,100	**	**		
\$5,000,000 under \$10,000,000	4,390	326,997	8,313	783,126	848	35,168	152	9,632	**	**		
\$10,000,000 or more	2,790	394,269	6,523	2,099,344	778	66,737	118	11,148	**	**		
Taxable returns, total	4,112,818	40,505,741	1,579,680	16,423,967	80,622	358,293	326,011	4,589,808	62,189	493,805		
No adjusted gross income	** 2,617	** 99,768	473	40,975	67	8,777	* 12	* 4,887	* 10	* 102		
\$1 under \$5,000	**	**	** 3,064	** 4,601	0	0	0	0	0	0		
\$5,000 under \$10,000	0	0	**	**	0	0	0	0	0	0		
\$10,000 under \$15,000	22,814	202,721	* 5,299	* 19,316	0	0	* 5,010	* 25,946	0	0		
\$15,000 under \$20,000	31,231	199,982	29,103	63,497	** 1,096	** 74	* 4,037	* 45,772	** 3,995	** 32,179		
\$20,000 under \$25,000	57,994	382,790	30,542	45,836	**	**	* 6,855	* 63,384	**	**		
\$25,000 under \$30,000	80,677	469,489	41,061	82,959	**	**	11,050	98,626	**	**		
\$30,000 under \$40,000	179,076	1,313,198	82,586	281,488	* 3,340	* 19,550	20,208	189,430	* 5,852	* 19,018		
\$40,000 under \$50,000	220,558	1,855,678	89,491	338,556	* 4,238	* 8,387	22,111	147,880	* 4,596	* 15,041		
\$50,000 under \$75,000	638,114	4,808,711	217,167	756,455	7,900	7,594	67,884	767,799	14,537	89,963		
\$75,000 under \$100,000	658,133	5,204,639	222,156	861,161	12,555	18,151	53,051	605,174	8,850	95,019		
\$100,000 under \$200,000	1,322,603	11,897,828	443,404	2,541,395	20,963	22,885	99,131	1,599,926	16,899	97,210		
\$200,000 under \$500,000	698,184	8,577,448	256,359	3,283,446	17,591	75,835	27,970	812,677	** 7,449	** 145,274		
\$500,000 under \$1,000,000	134,620	2,693,631	81,129	2,249,898	5,695	35,877	5,871	106,951	**	**		
\$1,000,000 or more	66,198	2,799,658	77,847	5,854,385	7,177	161,163	2,820	121,356	**	**		
Nontaxable returns, total	1,038,044	13,120,569	364,912	1,356,182	19,003	100,120	73,936	403,921	24,428	353,266		

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 2016 (Filing Year 2017)—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			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total	6,677,419	98,193,394	4,308,313	46,943,304	6,037,898	754,311,828	2,672,940	125,646,321	602,988	30,427,832	48,863	3,856,714
No adjusted gross income	158,069	2,617,261	246,129	5,739,518	98,437	5,980,723	263,407	50,091,081	12,423	540,705	3,267	1,009,639
\$1 under \$5,000	185,635	537,492	67,425	806,657	71,705	425,016	54,012	840,372	10,718	24,855	* 548	* 2,196
\$5,000 under \$10,000	240,861	1,138,127	101,061	976,521	68,276	424,445	60,068	626,488	17,083	47,486	** 1,638	** 2,609
\$10,000 under \$15,000	258,057	1,417,177	119,260	1,085,010	107,215	1,049,795	69,618	1,191,964	19,409	136,327	**	**
\$15,000 under \$20,000	244,441	1,542,364	127,975	874,461	123,097	1,303,615	59,393	500,107	15,521	78,429	* 403	* 926
\$20,000 under \$25,000	215,905	1,379,372	146,628	1,140,038	115,233	1,569,429	60,131	863,119	11,653	33,971	* 1,002	* 48,240
\$25,000 under \$30,000	191,546	1,454,836	129,510	868,097	124,879	1,423,371	63,813	645,482	13,651	63,836	** 4,077	** 15,507
\$30,000 under \$40,000	396,808	2,886,023	267,312	2,317,248	263,047	4,307,783	135,602	1,684,536	21,292	238,017	**	**
\$40,000 under \$50,000	387,280	2,882,353	300,831	2,632,117	264,796	4,673,067	140,609	1,498,372	19,550	175,226	**	**
\$50,000 under \$75,000	953,240	7,925,162	709,835	5,782,414	637,962	13,125,418	287,948	3,479,208	68,576	937,488	1,560	26,735
\$75,000 under \$100,000	778,428	7,002,127	681,736	5,668,198	615,443	16,341,281	310,365	3,634,397	75,353	1,166,136	1,438	24,143
\$100,000 under \$200,000	1,632,090	22,399,049	1,055,783	9,149,975	1,640,675	69,751,298	638,439	9,737,079	171,119	3,776,284	16,293	141,688
\$200,000 under \$500,000	724,138	19,632,363	246,363	5,473,294	1,245,371	142,268,117	363,912	9,998,178	95,077	4,892,632	6,946	146,482
\$500,000 under \$1,000,000	184,334	9,727,611	64,870	2,067,256	410,529	125,236,245	96,964	6,247,043	25,773	2,733,103	3,281	181,140
\$1,000,000 under \$1,500,000	49,255	3,536,792	16,485	644,012	109,542	63,516,623	26,150	3,082,130	9,223	1,733,591	1,559	156,033
\$1,500,000 under \$2,000,000	23,059	2,096,061	8,158	342,733	46,922	40,762,143	11,846	1,885,625	4,629	1,320,573	799	49,926
\$2,000,000 under \$5,000,000	36,148	4,455,943	12,958	697,272	68,107	104,035,757	20,242	6,155,245	7,625	3,553,137	1,802	222,893
\$5,000,000 under \$10,000,000	10,710	2,000,524	3,636	292,298	16,660	53,066,861	5,949	4,164,114	2,420	2,419,691	807	197,581
\$10,000,000 or more	7,417	3,562,757	2,559	386,185	10,003	105,050,841	4,470	19,321,780	1,894	6,556,345	904	1,621,875
Taxable returns, total	5,266,845	87,945,347	3,271,977	32,817,855	5,266,254	738,656,037	1,932,961	67,146,439	515,331	29,572,504	39,738	2,843,846
No adjusted gross income	912	145,776	** 2,631	** 124,758	1,600	1,351,679	2,033	1,771,608	** 2,373	** 113,178	125	88,650
\$1 under \$5,000	* 2,065	* 959	**	**	11,051	22,754	* 1,036	* 2,115	**	**	0	0
\$5,000 under \$10,000	* 4,530	* 18,187	0	0	* 5,558	* 39,858	0	0	* 5,996	* 20,607	0	0
\$10,000 under \$15,000	47,268	252,696	22,808	204,510	33,258	400,920	12,921	176,577	* 8,046	* 69,927	** 1,097	** 48,785
\$15,000 under \$20,000	94,290	637,427	31,800	176,815	48,910	433,263	13,211	94,963	* 8,131	* 57,237	0	0
\$20,000 under \$25,000	106,803	718,302	58,291	397,970	54,977	861,266	17,593	141,876	* 4,553	* 17,078	**	**
\$25,000 under \$30,000	128,873	910,863	78,231	458,872	67,959	844,460	31,392	187,649	9,135	46,433	* 2,004	* 8,745
\$30,000 under \$40,000	295,484	2,265,495	182,747	1,262,131	173,879	2,585,097	80,387	590,374	14,603	191,113	** 2,063	** 960
\$40,000 under \$50,000	338,678	2,551,679	225,360	1,750,916	194,578	3,203,538	103,140	844,603	15,497	143,440	**	**
\$50,000 under \$75,000	855,828	7,039,066	628,397	4,650,443	560,798	11,021,560	237,936	1,971,132	59,390	816,640	** 2,570	** 25,483
\$75,000 under \$100,000	753,194	6,569,615	653,454	5,228,804	586,928	15,328,371	287,156	2,726,497	72,939	1,163,401	**	**
\$100,000 under \$200,000	1,606,285	21,911,249	1,034,268	8,716,475	1,621,624	68,929,967	618,623	8,241,470	168,319	3,734,613	15,901	120,485
\$200,000 under \$500,000	721,891	19,555,222	245,651	5,437,435	1,243,594	142,118,615	362,133	9,691,524	94,817	4,885,768	6,853	134,496
\$500,000 under \$1,000,000	184,217	9,720,689	64,589	2,056,465	410,394	125,189,238	96,816	6,189,755	25,749	2,731,097	3,266	172,129
\$1,000,000 or more	126,528	15,648,122	43,752	2,352,261	251,146	366,325,451	68,584	34,516,296	25,773	15,581,972	5,858	2,244,113
Nontaxable returns, total	1,410,575	10,248,047	1,036,336	14,125,449	771,643	15,655,792	739,979	58,499,882	87,657	855,327	9,125	1,012,868

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 2016 (Filing Year 2017) — Continued

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

Size of adjusted gross income	Farm			Unemployment compensation			Social security benefits			
	Net income		Net loss	Unemployment compensation		Total [1]	Social security benefits			
	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)
All returns, total	481,285	11,506,347	1,269,711	29,172,377	5,567,058	25,420,264	28,329,015	619,856,114	19,966,525	285,939,053
No adjusted gross income	20,089	395,999	136,328	7,603,996	15,023	84,169	929,631	19,160,383	2,506	18,987
\$1 under \$5,000	24,861	61,935	33,744	455,551	90,598	189,167	1,953,063	33,821,952	19,485	75,752
\$5,000 under \$10,000	21,594	151,872	37,092	393,275	239,283	706,242	2,000,630	36,492,052	38,475	214,667
\$10,000 under \$15,000	19,770	133,075	38,251	470,576	388,734	1,381,445	2,311,760	43,376,341	158,637	250,298
\$15,000 under \$20,000	16,469	145,108	38,733	623,126	471,671	1,865,868	1,865,965	35,868,602	842,583	1,071,190
\$20,000 under \$25,000	17,459	228,006	47,961	1,030,081	450,538	2,095,319	1,601,528	32,664,782	1,303,682	2,934,693
\$25,000 under \$30,000	17,167	168,019	54,522	1,032,496	430,154	1,789,761	1,318,921	28,026,500	1,261,250	4,546,939
\$30,000 under \$40,000	35,492	479,305	86,842	1,340,721	654,323	2,965,856	2,253,076	46,558,082	2,250,894	13,603,233
\$40,000 under \$50,000	35,827	557,997	76,498	1,121,987	498,269	2,307,856	1,856,619	38,924,051	1,856,415	18,373,831
\$50,000 under \$75,000	81,557	1,522,432	185,292	2,924,563	913,147	4,416,006	4,207,281	89,686,369	4,203,761	63,341,789
\$75,000 under \$100,000	56,566	1,551,682	191,952	2,898,473	554,482	2,890,374	2,969,188	71,483,048	2,969,150	59,379,596
\$100,000 under \$200,000	92,514	2,894,918	240,110	4,255,623	719,685	3,848,195	3,849,418	105,103,443	3,848,239	89,253,790
\$200,000 under \$500,000	32,900	2,026,711	76,319	2,681,098	** 138,662	** 864,177	992,093	31,218,693	991,649	26,524,039
\$500,000 under \$1,000,000	** 9,021	** 1,189,289	16,133	881,133	**	**	142,847	4,791,484	142,837	4,072,539
\$1,000,000 under \$1,500,000	**	**	4,147	319,092	1,563	9,801	34,030	1,157,742	34,024	984,033
\$1,500,000 under \$2,000,000	**	**	1,886	214,424	503	3,178	14,054	484,253	14,045	411,335
\$2,000,000 under \$5,000,000	**	**	2,721	373,828	349	2,327	20,655	732,014	20,641	622,024
\$5,000,000 under \$10,000,000	**	**	711	198,598	50	351	5,151	186,671	5,150	158,659
\$10,000,000 or more	**	**	471	353,735	25	173	3,104	119,653	3,102	101,658
Taxable returns, total	329,604	9,445,468	869,115	16,456,831	3,829,918	18,484,083	19,161,161	438,937,553	17,944,897	275,974,915
No adjusted gross income	52	18,232	111	37,523	**	**	3,161	110,601	66	1,005
\$1 under \$5,000	** 956	** 6,501	0	0	** 4,998	** 10,505	9,994	99,441	0	0
\$5,000 under \$10,000	**	**	**	**	14,992	38,326	36,147	341,263	* 1,152	* 10,460
\$10,000 under \$15,000	* 6,454	* 21,731	** 8,279	** 117,308	104,536	404,196	658,095	10,209,738	47,479	59,670
\$15,000 under \$20,000	* 3,666	* 44,086	14,793	175,219	202,535	826,135	854,842	13,450,453	437,989	579,455
\$20,000 under \$25,000	8,718	78,197	19,754	289,406	220,845	1,057,894	920,399	16,777,337	814,563	1,861,808
\$25,000 under \$30,000	6,786	81,583	25,509	410,603	250,360	1,019,624	1,014,945	21,544,197	986,417	3,644,148
\$30,000 under \$40,000	22,318	294,439	59,050	773,738	424,483	1,892,133	1,936,673	40,490,324	1,934,643	11,930,983
\$40,000 under \$50,000	25,826	357,432	54,516	604,928	381,437	1,736,590	1,719,337	36,078,639	1,719,186	17,037,869
\$50,000 under \$75,000	70,254	1,179,193	165,550	2,238,463	822,660	3,953,608	4,070,476	87,078,861	4,067,958	61,461,655
\$75,000 under \$100,000	52,178	1,356,156	182,109	2,741,173	544,398	2,839,040	2,924,331	70,395,892	2,924,295	58,476,701
\$100,000 under \$200,000	90,548	2,795,936	237,278	4,072,839	717,593	3,826,451	3,803,319	103,748,664	3,802,166	88,103,062
\$200,000 under \$500,000	32,833	2,022,891	76,112	2,655,127	** 138,592	** 863,752	989,746	31,144,449	989,325	26,461,313
\$500,000 under \$1,000,000	** 9,014	** 1,189,092	16,124	880,924	**	**	142,750	4,788,848	142,742	4,070,325
\$1,000,000 or more	**	**	9,930	1,459,579	2,490	15,829	76,948	2,678,847	76,918	2,276,460
Nontaxable returns, total	151,682	2,060,878	400,596	12,715,546	1,737,140	6,936,181	9,167,854	180,918,561	2,021,628	9,964,138

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 2016 (Filing Year 2017)—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		Other income		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)
All returns, total	476,275	29,187,724	5,998,032	45,213,990	330,138	6,969,147	1,110,108	185,805,020	1,974,960	31,573,883	603,498	5,424,398		
No adjusted gross income	127,977	6,000,027	85,687	1,277,954	33,322	1,983,658	668,647	172,065,460	25,538	232,138	14,717	796,138		
\$1 under \$5,000	104,316	5,256,541	323,054	504,024	22,371	509,136	90,755	910,387	42,477	86,076	15,405	48,106		
\$5,000 under \$10,000	30,951	1,725,029	241,943	666,798	10,279	157,706	44,234	443,239	66,373	198,905	21,866	141,874		
\$10,000 under \$15,000	19,673	1,256,910	287,309	1,005,472	12,836	250,099	56,573	659,663	67,512	285,833	20,869	61,046		
\$15,000 under \$20,000	15,393	1,033,162	226,918	953,617	13,721	117,004	32,223	443,369	88,885	306,658	19,894	96,453		
\$20,000 under \$25,000	12,067	758,317	232,955	776,071	13,450	64,266	28,246	306,927	104,828	429,977	25,521	101,688		
\$25,000 under \$30,000	12,486	779,001	212,824	850,477	12,293	162,790	19,380	320,780	76,355	296,703	24,323	105,904		
\$30,000 under \$40,000	16,532	1,219,289	378,748	1,336,985	18,592	228,072	25,764	693,447	159,587	682,344	52,181	346,978		
\$40,000 under \$50,000	14,875	1,109,460	395,988	1,580,466	16,555	107,852	15,917	267,679	147,436	746,779	42,999	238,493		
\$50,000 under \$75,000	27,152	1,935,852	795,452	3,017,052	47,334	636,556	42,117	973,471	345,763	2,050,650	88,555	413,632		
\$75,000 under \$100,000	19,325	1,492,371	646,014	2,804,695	35,045	428,572	25,528	655,678	268,807	2,074,360	54,610	242,359		
\$100,000 under \$200,000	34,543	2,864,975	1,258,470	8,132,360	42,815	657,898	36,971	1,254,640	410,080	4,825,925	125,503	1,052,572		
\$200,000 under \$500,000	27,402	2,462,443	568,654	6,989,808	34,630	631,536	14,557	1,650,988	135,760	5,690,128	46,186	556,725		
\$500,000 under \$1,000,000	8,655	824,256	140,819	3,771,433	9,265	296,345	4,472	1,024,113	22,925	3,292,411	21,140	249,554		
\$1,000,000 under \$1,500,000	2,191	210,361	39,492	1,603,488	3,035	122,033	1,932	455,884	5,414	1,677,322	7,315	87,130		
\$1,500,000 under \$2,000,000	984	92,786	17,769	1,008,208	1,324	91,349	749	310,087	2,374	917,862	4,920	82,916		
\$2,000,000 under \$5,000,000	1,314	125,345	30,096	2,869,254	2,265	170,650	1,316	1,068,602	3,580	2,581,759	10,317	225,182		
\$5,000,000 under \$10,000,000	284	26,921	8,966	1,443,140	543	74,281	416	569,848	803	1,101,401	3,707	206,615		
\$10,000,000 or more	154	14,679	6,875	4,622,686	465	279,345	310	1,730,758	465	4,096,651	3,469	371,033		
Taxable returns, total	150,150	11,530,579	4,576,501	39,669,710	219,006	3,505,550	172,168	23,509,647	1,544,681	28,237,983	450,526	3,954,806		
No adjusted gross income	* 105	* 6,149	688	133,762	37	14,912	4,986	14,004,063	46	1,405	286	144,826		
\$1 under \$5,000	* 387	* 8,547	42,905	66,640	0	0	** 2,047	** 11,962	* 3,010	* 3,639	0	0		
\$5,000 under \$10,000	* 293	* 10,147	45,845	85,426	**	**	**	**	* 5,996	* 15,655	**	**		
\$10,000 under \$15,000	3,655	203,168	101,836	364,004	** 6,428	** 89,889	7,166	36,625	14,901	66,085	** 4,010	** 6,759		
\$15,000 under \$20,000	4,298	234,143	111,899	442,078	5,590	17,735	6,659	25,346	31,034	96,841	* 5,096	* 26,259		
\$20,000 under \$25,000	5,221	332,272	119,264	482,227	8,953	34,024	10,540	131,291	50,217	212,390	11,053	38,023		
\$25,000 under \$30,000	6,545	398,775	147,415	591,455	6,242	34,350	10,310	141,789	40,295	118,108	12,159	52,306		
\$30,000 under \$40,000	10,553	727,462	268,927	1,035,022	12,963	119,710	10,529	277,638	123,188	497,449	32,204	166,674		
\$40,000 under \$50,000	10,375	755,199	321,774	1,265,879	13,467	84,191	10,378	108,079	121,775	461,403	35,057	148,098		
\$50,000 under \$75,000	21,687	1,487,825	736,445	2,689,641	41,970	515,077	34,632	680,172	318,854	1,679,206	78,134	370,629		
\$75,000 under \$100,000	16,272	1,217,312	624,693	2,611,620	30,369	337,348	20,826	498,820	282,096	1,831,032	53,031	219,822		
\$100,000 under \$200,000	31,419	2,558,892	1,244,322	7,762,613	42,032	633,668	31,109	999,307	402,960	4,352,030	122,814	1,013,068		
\$200,000 under \$500,000	26,099	2,330,917	566,725	6,917,026	34,184	616,768	13,871	1,579,478	134,975	5,496,382	45,865	547,703		
\$500,000 under \$1,000,000	8,405	799,005	140,660	3,743,900	9,169	276,282	4,424	1,005,815	22,769	3,183,436	21,115	248,886		
\$1,000,000 or more	4,836	460,769	103,102	1,147,818	7,600	731,598	4,693	4,009,261	12,566	10,222,919	29,702	971,750		
Nontaxable returns, total	326,124	17,657,145	1,321,531	5,544,280	111,132	3,463,597	937,940	162,295,373	430,279	3,335,900	152,972	1,469,592		

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 2016 (Filing Year 2017)—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		Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction	
	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)
All returns, total	300,921	370,066	38,858,066	153,413,910	3,853,148	982,698	157,254	605,289	1,721,015	4,966,885
No adjusted gross income	** 463	** 904	475,471	2,402,859	8,381	2,019	** 4,330	** 36,389	13,256	42,631
\$1 under \$5,000	**	**	1,450,365	1,317,443	22,274	4,529	**	**	3,797	9,865
\$5,000 under \$10,000	0	0	2,111,529	2,193,582	23,464	4,763	* 8,053	* 11,592	* 4,665	* 20,292
\$10,000 under \$15,000	* 2,998	* 1,276	2,796,447	3,016,806	59,162	13,183	** 9,040	** 78,248	17,295	22,951
\$15,000 under \$20,000	10,046	8,084	2,187,052	3,214,906	51,263	11,285	**	**	28,076	51,836
\$20,000 under \$25,000	12,229	6,930	1,794,332	3,087,576	75,698	17,564	* 5,335	* 3,843	35,720	53,405
\$25,000 under \$30,000	12,556	7,411	1,721,856	3,153,064	101,853	23,414	12,003	57,779	56,871	78,484
\$30,000 under \$40,000	30,051	37,892	3,428,935	6,991,104	292,326	69,756	12,040	62,393	94,429	178,071
\$40,000 under \$50,000	44,093	43,955	3,117,113	7,044,619	316,862	76,718	16,046	58,559	124,091	217,728
\$50,000 under \$75,000	67,396	58,587	5,986,437	15,577,495	742,587	186,171	17,045	57,771	266,124	580,592
\$75,000 under \$100,000	37,762	41,103	4,077,582	13,018,960	675,071	177,685	** 65,097	** 194,075	235,115	565,553
\$100,000 under \$200,000	61,936	90,070	7,046,845	32,743,968	1,265,464	339,861	**	**	471,731	1,417,140
\$200,000 under \$500,000	18,233	37,228	1,972,335	29,024,508	** 218,742	** 55,750	7,951	41,740	268,717	1,179,700
\$500,000 under \$1,000,000	** 3,158	** 36,625	443,200	12,974,939	**	**	** 297	** 2,777	68,886	367,881
\$1,000,000 under \$1,500,000	**	**	107,563	4,674,049	**	**	**	**	16,415	91,092
\$1,500,000 under \$2,000,000	**	**	44,924	2,482,511	**	**	* 8	* 86	6,070	35,357
\$2,000,000 under \$5,000,000	**	**	67,699	5,062,342	**	**	* 9	* 37	7,645	42,582
\$5,000,000 under \$10,000,000	**	**	17,379	2,043,737	**	**	0	0	1,450	8,052
\$10,000,000 or more	**	**	11,002	3,389,442	**	**	0	0	663	3,671
Taxable returns, total	259,508	330,515	27,326,032	133,300,434	3,456,522	886,545	128,501	436,245	1,556,980	4,521,729
No adjusted gross income	0	0	2,823	31,851	0	0	0	0	** 129	** 557
\$1 under \$5,000	0	0	8,076	1,280	0	0	0	0	**	**
\$5,000 under \$10,000	0	0	72,308	26,931	**	**	**	**	**	**
\$10,000 under \$15,000	0	0	469,892	487,018	** 25,029	** 5,338	** 6,031	** 40,531	* 5,030	* 5,437
\$15,000 under \$20,000	* 4,009	* 833	728,471	1,003,306	22,040	5,039	**	**	12,061	12,691
\$20,000 under \$25,000	* 5,996	* 2,609	938,440	1,482,796	46,850	10,547	* 3,997	* 2,833	13,542	10,233
\$25,000 under \$30,000	* 8,026	* 4,196	1,042,653	1,679,861	60,540	13,196	* 7,007	* 16,562	36,149	27,593
\$30,000 under \$40,000	20,997	30,945	2,416,457	4,711,652	217,788	51,228	10,015	39,253	62,699	109,122
\$40,000 under \$50,000	36,075	36,298	2,530,973	5,617,293	263,577	63,520	14,050	52,460	109,575	171,009
\$50,000 under \$75,000	64,336	55,187	5,464,220	13,687,333	676,193	168,651	15,048	54,030	251,483	515,778
\$75,000 under \$100,000	36,762	36,627	3,988,978	12,593,059	663,692	174,590	** 64,089	** 186,054	230,387	546,173
\$100,000 under \$200,000	61,930	90,062	7,001,659	32,381,282	1,262,423	338,853	**	**	466,363	1,396,465
\$200,000 under \$500,000	18,224	37,196	1,969,614	28,979,572	** 218,390	** 55,585	** 8,236	** 44,372	268,449	1,178,123
\$500,000 under \$1,000,000	** 3,152	** 36,562	443,003	12,970,193	**	**	**	**	68,879	367,834
\$1,000,000 or more	**	**	248,464	17,647,006	**	**	* 28	* 149	32,235	180,716
Nontaxable returns, total	41,413	39,550	11,532,034	20,113,476	396,626	96,152	28,753	169,043	164,035	445,156

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 2016 (Filing Year 2017)—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)
All returns, total	1,114,665	3,486,633	19,582,832	29,865,683	988,523	24,682,986	4,057,011	30,112,335	415,627	107,969
No adjusted gross income	9,041	48,403	250,423	316,085	3,651	80,893	133,093	693,418	14,283	1,657
\$1 under \$5,000	13,370	26,739	1,174,626	261,197	1,626	8,912	92,115	299,858	26,649	5,610
\$5,000 under \$10,000	29,373	46,127	1,721,987	862,710	* 2,335	* 14,710	106,624	334,843	21,123	2,523
\$10,000 under \$15,000	34,953	87,425	2,311,458	1,700,173	* 3,399	* 14,125	126,355	372,643	24,016	2,968
\$15,000 under \$20,000	51,781	118,529	1,588,229	1,462,587	* 3,611	* 15,460	152,582	503,770	20,699	2,112
\$20,000 under \$25,000	61,701	137,232	973,081	1,038,496	3,767	77,716	148,175	551,106	19,183	30,422
\$25,000 under \$30,000	57,418	147,620	784,975	895,982	* 2,623	* 7,033	137,760	499,466	26,237	2,478
\$30,000 under \$40,000	124,134	335,676	1,371,352	1,630,505	30,530	228,648	266,543	1,138,800	29,409	3,043
\$40,000 under \$50,000	121,716	308,766	1,118,182	1,497,826	26,833	296,589	230,479	1,196,982	21,140	3,123
\$50,000 under \$75,000	193,350	521,292	2,151,717	2,983,573	62,148	619,876	515,694	2,993,737	54,579	13,494
\$75,000 under \$100,000	139,357	420,740	1,577,718	2,657,675	76,599	944,220	389,619	2,713,708	46,709	10,553
\$100,000 under \$200,000	206,802	849,707	2,845,969	5,941,766	283,509	5,065,486	857,692	7,355,089	82,664	19,750
\$200,000 under \$500,000	61,059	360,858	1,254,835	4,767,077	327,165	9,183,918	599,154	6,980,421	21,682	4,203
\$500,000 under \$1,000,000	8,883	57,478	291,679	1,779,165	102,780	4,631,964	186,296	2,619,459	** 7,253	** 6,013
\$1,000,000 under \$1,500,000	983	11,926	73,297	609,396	26,761	1,509,129	49,867	770,969	**	**
\$1,500,000 under \$2,000,000	321	3,601	29,588	321,639	10,842	680,456	21,546	350,540	**	**
\$2,000,000 under \$5,000,000	341	3,345	44,577	620,297	14,900	986,826	31,352	525,746	**	**
\$5,000,000 under \$10,000,000	58	561	11,655	233,463	3,495	217,444	7,596	130,260	**	**
\$10,000,000 or more	25	610	7,484	286,072	1,949	99,581	4,471	81,519	**	**
Taxable returns, total	925,769	2,901,541	11,059,810	22,756,959	944,654	24,159,932	3,149,242	26,134,240	290,028	65,654
No adjusted gross income	0	0	1,150	9,185	** 36	** 1,059	1,923	14,381	* 14	* 8
\$1 under \$5,000	0	0	* 6,075	* 555	**	**	** 1,018	** 550	0	0
\$5,000 under \$10,000	* 3,010	* 1,717	66,300	17,675	0	0	**	**	0	0
\$10,000 under \$15,000	14,130	35,726	306,835	186,645	0	0	18,383	51,211	* 7,995	* 1,557
\$15,000 under \$20,000	31,444	57,908	397,981	324,501	** 2,489	** 12,678	52,552	126,296	* 9,032	* 816
\$20,000 under \$25,000	47,423	94,995	389,706	386,872	**	**	72,653	248,215	* 5,134	* 3,188
\$25,000 under \$30,000	42,190	91,233	377,384	361,665	* 1,330	* 2,922	76,510	261,708	17,052	1,851
\$30,000 under \$40,000	96,719	240,601	788,308	855,499	21,262	121,187	174,678	755,271	24,384	2,840
\$40,000 under \$50,000	103,385	253,379	773,007	999,068	23,067	269,888	176,998	865,906	18,065	2,216
\$50,000 under \$75,000	170,825	425,200	1,865,750	2,548,169	53,582	521,039	455,725	2,549,701	50,481	12,982
\$75,000 under \$100,000	138,296	413,857	1,531,079	2,567,940	75,337	891,953	378,316	2,619,809	46,696	10,547
\$100,000 under \$200,000	206,748	849,254	2,824,801	5,888,989	279,850	5,037,086	841,229	7,194,673	82,291	19,468
\$200,000 under \$500,000	61,003	360,307	1,253,339	4,761,383	327,001	9,178,002	598,229	6,969,445	21,634	4,174
\$500,000 under \$1,000,000	8,875	57,399	291,557	1,778,441	102,767	4,631,290	186,220	2,618,379	** 7,250	** 6,008
\$1,000,000 or more	1,722	19,964	166,539	2,070,371	57,935	3,492,828	114,807	1,858,694	**	**
Nontaxable returns, total	188,897	585,092	8,523,022	7,108,724	43,868	523,054	907,769	3,978,096	125,600	42,315

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 2016 (Filing Year 2017)—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		Amount
	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)	
All returns, total	586,253	12,638,957	2,667,003	13,387,326	12,396,180	13,446,150	1,687,102	3,910,226	719,622	13,376,710	
No adjusted gross income	16,331	435,020	16,112	74,727	79,192	78,810	82,835	297,976	16,474	288,862	
\$1 under \$5,000	7,952	95,939	13,187	28,743	126,915	116,376	127,724	423,356	4,816	16,419	
\$5,000 under \$10,000	10,295	74,921	29,848	112,393	227,600	201,502	169,606	483,363	8,020	16,999	
\$10,000 under \$15,000	12,613	102,955	45,432	141,600	327,942	279,429	71,926	177,132	9,562	20,440	
\$15,000 under \$20,000	10,328	76,577	89,725	285,693	443,145	392,808	82,693	211,943	7,438	13,884	
\$20,000 under \$25,000	13,987	124,536	77,226	316,209	612,763	568,021	62,977	117,539	12,192	34,709	
\$25,000 under \$30,000	13,193	127,507	116,086	484,223	686,027	689,095	52,542	105,239	12,689	32,400	
\$30,000 under \$40,000	34,899	313,846	255,687	948,987	1,594,640	1,734,061	79,539	197,338	30,305	96,433	
\$40,000 under \$50,000	24,110	150,501	271,886	1,087,968	1,524,237	1,828,161	83,740	163,025	19,098	67,422	
\$50,000 under \$75,000	76,276	946,136	504,216	2,334,412	2,838,507	3,280,308	290,528	600,122	71,335	233,920	
\$75,000 under \$100,000	80,380	919,363	391,601	2,025,110	1,658,191	1,866,572	94,233	195,074	74,033	239,374	
\$100,000 under \$200,000	164,127	2,797,943	697,206	4,002,819	2,277,021	2,431,008	488,759	938,119	176,191	945,754	
\$200,000 under \$500,000	90,094	3,404,042	123,833	1,190,440	0	0	0	0	148,596	1,586,727	
\$500,000 under \$1,000,000	20,180	1,430,980	** 34,958	** 354,003	0	0	0	0	65,572	1,701,863	
\$1,000,000 under \$1,500,000	4,991	561,372	**	**	0	0	0	0	21,354	1,012,303	
\$1,500,000 under \$2,000,000	1,997	277,090	**	**	0	0	0	0	11,256	771,331	
\$2,000,000 under \$5,000,000	3,178	486,263	**	**	0	0	0	0	20,268	2,319,899	
\$5,000,000 under \$10,000,000	827	153,789	**	**	0	0	0	0	6,129	1,280,280	
\$10,000,000 or more	494	160,178	**	**	0	0	0	0	4,293	2,697,694	
Taxable returns, total	522,818	11,651,737	2,270,042	11,717,463	10,429,732	11,652,227	1,034,625	2,030,561	634,333	12,758,325	
No adjusted gross income	46	4,152	27	153	219	448	* 4	* 10	22	437	
\$1 under \$5,000	0	0	** 2,005	** 5,980	0	0	0	0	** 1,957	** 325	
\$5,000 under \$10,000	0	0	**	**	0	0	0	0	**	**	
\$10,000 under \$15,000	4,066	26,266	* 4,019	* 7,723	116,213	111,419	13,015	33,107	* 3,995	* 5,403	
\$15,000 under \$20,000	* 5,022	* 37,204	24,117	65,194	260,678	237,280	32,038	73,233	* 3,326	* 2,827	
\$20,000 under \$25,000	* 10,527	* 97,685	46,823	158,289	423,367	401,806	27,134	48,160	5,955	7,435	
\$25,000 under \$30,000	9,004	79,938	65,519	231,223	510,019	522,825	27,034	46,582	4,149	5,594	
\$30,000 under \$40,000	32,763	281,388	181,607	629,041	1,265,819	1,450,958	32,473	59,112	22,001	69,010	
\$40,000 under \$50,000	22,065	141,336	238,815	939,404	1,327,668	1,633,717	58,467	108,577	13,847	60,205	
\$50,000 under \$75,000	73,858	858,510	469,532	2,175,717	2,632,912	3,047,284	266,233	540,396	58,189	136,875	
\$75,000 under \$100,000	79,886	871,747	384,553	1,983,977	1,625,442	1,825,458	91,559	187,427	71,641	226,171	
\$100,000 under \$200,000	163,980	2,790,072	694,417	3,978,021	2,267,394	2,421,031	486,668	933,959	172,178	905,895	
\$200,000 under \$500,000	89,965	3,396,239	123,663	1,188,847	0	0	0	0	148,241	1,577,336	
\$500,000 under \$1,000,000	20,158	1,429,864	** 34,944	** 353,895	0	0	0	0	65,551	1,701,281	
\$1,000,000 or more	11,478	1,637,336	**	**	0	0	0	0	63,279	8,079,532	
Nontaxable returns, total	63,435	987,221	396,962	1,669,862	1,966,448	1,793,924	652,477	1,879,665	85,289	618,385	

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 2016

(Filing Year 2017)—Continued

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

Size of adjusted gross income	Statutory adjustments—continued										Basic standard deduction			Additional standard deduction			Total itemized deductions		
	Archer medical savings account deduction		Foreign housing deduction		Other adjustments		Basic standard deduction		Additional standard deduction		Total itemized deductions		Additional standard deduction		Total itemized deductions				
	Number of returns (115)	Amount (116)	Number of returns (117)	Amount (118)	Number of returns (119)	Amount (120)	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of returns (129)	Amount (130)			
All returns, total	3,712	6,922	4,298	78,285	129,850	1,758,866	103,013,095	865,094,185	15,316,052	28,572,178	45,153,109	1,293,399,294							
No adjusted gross income	**	**	263	2,334	1,221	5,028	0	0	0	0	0	0							
\$1 under \$5,000	0	0	* 116	* 2,104	** 3,106	** 19,007	9,671,038	52,351,350	1,305,937	2,285,980	315,816	5,403,713							
\$5,000 under \$10,000	0	0	157	3,296	**	**	10,584,098	75,876,213	1,414,887	2,488,752	412,020	6,235,552							
\$10,000 under \$15,000	0	0	219	511	* 6,543	* 27,402	11,167,220	86,119,572	1,611,515	2,831,722	667,039	10,806,485							
\$15,000 under \$20,000	0	0	* 173	* 1,803	* 6,021	* 42,220	10,122,964	81,282,361	1,315,521	2,416,624	786,118	12,615,500							
\$20,000 under \$25,000	0	0	**	**	* 7,074	* 15,973	8,863,714	72,468,634	1,071,126	1,991,294	982,299	15,610,379							
\$25,000 under \$30,000	0	0	** 260	** 2,332	9,011	20,816	7,848,442	65,191,733	901,093	1,686,119	1,038,870	17,413,346							
\$30,000 under \$40,000	0	0	232	1,499	13,340	52,049	12,490,261	106,142,499	1,461,326	2,741,241	2,598,015	41,756,087							
\$40,000 under \$50,000	0	0	67	395	7,208	90,856	8,681,588	77,218,093	1,166,935	2,158,342	2,982,152	49,595,161							
\$50,000 under \$75,000	** 2,814	** 4,547	540	6,474	20,861	218,583	12,568,132	122,607,155	2,252,048	4,262,363	7,654,559	139,530,096							
\$75,000 under \$100,000	**	**	414	5,509	18,714	201,787	6,028,213	67,241,029	1,417,740	2,843,571	6,945,579	141,809,420							
\$100,000 under \$200,000	**	**	602	11,407	26,296	507,516	4,531,345	53,381,280	1,251,466	2,568,388	14,326,580	371,596,678							
\$200,000 under \$500,000	** 881	** 2,302	444	7,408	** 9,852	** 392,826	363,244	4,162,707	122,069	250,532	5,219,113	227,683,773							
\$500,000 under \$1,000,000	**	**	343	13,313	**	**	57,336	642,493	15,033	29,207	836,016	72,140,351							
\$1,000,000 under \$1,500,000	* 8	* 41	165	6,654	243	38,407	17,156	196,752	4,607	8,817	175,691	27,168,585							
\$1,500,000 under \$2,000,000	0	0	124	5,675	119	13,565	7,362	85,776	1,911	3,766	70,421	15,248,021							
\$2,000,000 under \$5,000,000	* 8	* 32	125	5,308	172	43,432	9,155	105,915	2,327	4,459	101,941	39,156,890							
\$5,000,000 under \$10,000,000	0	0	31	1,310	47	12,953	1,273	14,546	382	764	25,348	21,982,088							
\$10,000,000 or more	0	0	23	955	23	56,436	555	6,077	128	238	15,532	77,647,168							
Taxable returns, total	* 2,496	* 4,939	2,926	62,351	100,974	1,559,985	60,010,728	507,192,972	10,217,722	19,096,723	40,026,014	1,162,956,163							
No adjusted gross income	0	0	**	**	* 3	* 1,534	0	0	0	0	0	0							
\$1 under \$5,000	0	0	0	0	0	0	161,026	237,293	**	**	* 4,542	* 8,368							
\$5,000 under \$10,000	0	0	0	0	0	0	1,794,924	10,923,502	** 6,167	** 9,587	18,212	45,879							
\$10,000 under \$15,000	0	0	0	0	** 1,997	** 32,912	4,255,294	26,698,816	513,829	797,427	69,298	518,045							
\$15,000 under \$20,000	0	0	0	0	**	**	4,903,436	31,071,193	685,887	1,068,101	281,527	2,684,233							
\$20,000 under \$25,000	0	0	**	**	* 4,038	* 4,482	4,940,231	33,911,408	659,482	1,105,586	473,334	5,224,449							
\$25,000 under \$30,000	0	0	** 198	** 2,053	* 5,011	* 15,691	4,841,744	35,097,721	1,141,950	1,463,975	615,585	7,723,534							
\$30,000 under \$40,000	0	0	* 152	* 1,170	11,041	45,973	8,970,206	68,597,779	1,380,289	2,597,297	1,831,109	24,440,674							
\$40,000 under \$50,000	0	0	* 52	* 212	* 7,057	* 76,398	7,288,971	60,976,283	1,141,950	2,113,470	2,418,756	34,786,215							
\$50,000 under \$75,000	0	0	470	5,462	18,712	127,538	11,918,925	114,733,919	2,242,709	4,245,724	6,934,623	115,755,704							
\$75,000 under \$100,000	** 1,598	** 2,564	345	4,682	17,684	200,699	5,976,292	66,636,520	1,412,632	2,833,092	6,739,217	132,661,481							
\$100,000 under \$200,000	**	**	506	9,482	24,995	497,445	4,507,646	53,134,580	1,250,104	2,565,105	14,203,460	360,823,677							
\$200,000 under \$500,000	* 738	* 1,788	404	6,466	** 9,835	** 392,523	359,935	4,129,877	121,868	250,176	5,212,136	226,127,711							
\$500,000 under \$1,000,000	** 159	** 587	336	13,095	**	**	56,780	636,858	15,003	29,160	835,489	71,834,395							
\$1,000,000 or more	**	**	462	19,729	600	164,790	35,318	407,223	9,341	18,023	388,725	180,321,800							
Nontaxable returns, total	1,217	1,983	1,373	15,935	28,876	198,870	43,002,367	357,901,213	5,099,330	9,475,455	5,127,095	130,443,131							

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 2016
(Filing Year 2017)—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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(127)	(128)	(129)	(130)	(131)	(132)	(134)	(135)	(136)	(137)	(138)	
All returns, total	289,752,892	1,146,205,770	2,206	83,289	115,520,564	7,330,108,634	4,634,301	31,016,377	3,455,370	115,181,685	1,504,894,843	
No adjusted gross income	3,102,397	12,547,660	0	0	0	0	** 6,687	** 152,986	37,391	16,597	169,326	
\$1 under \$5,000	7,860,426	31,796,328	0	0	312,285	376,175	**	**	63,930	15,450	45,360	
\$5,000 under \$10,000	12,483,688	50,526,683	0	0	1,869,041	3,445,666	**	**	93,753	33,588	384,991	
\$10,000 under \$15,000	18,456,963	74,716,021	** 2,174	** 31,284	5,999,336	17,725,189	** 8,575	** 7,852	187,531	51,539	1,807,863	
\$15,000 under \$20,000	19,155,401	77,542,841	0	0	6,758,276	42,566,679	**	**	339,144	101,574	4,339,372	
\$20,000 under \$25,000	17,596,371	71,236,968	0	0	7,750,416	70,413,092	**	**	448,222	158,331	7,768,347	
\$25,000 under \$30,000	16,503,783	66,811,204	0	0	8,018,205	98,540,228	4,067	6,962	375,577	192,232	11,561,729	
\$30,000 under \$40,000	28,643,321	115,954,601	**	**	14,558,976	262,610,511	2,419	18,739	662,682	451,244	32,213,841	
\$40,000 under \$50,000	22,938,433	92,863,575	0	0	11,502,694	302,510,607	2,597	4,835	442,683	427,287	38,446,993	
\$50,000 under \$75,000	42,360,621	171,492,401	0	0	20,095,072	806,578,759	41,640	80,448	522,023	853,941	114,430,888	
\$75,000 under \$100,000	30,756,954	124,523,828	0	0	12,946,616	790,262,853	69,550	86,275	151,057	399,876	118,625,256	
\$100,000 under \$200,000	50,139,754	202,964,017	**	**	18,820,990	1,923,687,318	684,765	1,624,983	114,067	374,053	334,990,587	
\$200,000 under \$500,000	15,896,903	53,229,640	0	0	5,573,328	1,304,363,166	3,312,722	16,948,193	** 17,308	** 70,610	310,833,948	
\$500,000 under \$1,000,000	2,630,982	0	**	**	891,887	527,265,291	421,262	5,367,526	**	**	155,894,933	
\$1,000,000 under \$1,500,000	566,184	0	**	**	192,436	205,410,220	36,352	1,163,273	**	**	65,937,971	
\$1,500,000 under \$2,000,000	224,840	0	* 8	* 1,426	77,635	118,428,836	13,592	593,533	**	**	38,973,758	
\$2,000,000 under \$5,000,000	316,372	0	* 14	* 17,999	110,757	291,157,385	20,511	1,537,542	**	**	96,918,971	
\$5,000,000 under \$10,000,000	74,493	0	** 8	** 32,580	26,568	159,806,660	5,471	835,489	**	**	52,084,337	
\$10,000,000 or more	45,004	0	**	**	16,047	404,959,997	4,091	2,587,742	**	**	119,476,372	
Taxable returns, total	184,738,862	721,135,970	2,206	83,289	100,022,611	7,180,541,659	4,623,054	30,981,253	2,336,141	100,048,714	1,488,702,130	
No adjusted gross income	12,454	50,413	0	0	0	0	** 6,049	** 137,093	**	**	136,615	
\$1 under \$5,000	952	3,836	0	0	165,162	285,143	**	**	0	0	29,567	
\$5,000 under \$10,000	9,362	37,917	0	0	1,815,006	3,356,546	**	**	0	0	350,824	
\$10,000 under \$15,000	3,070,460	12,425,790	** 2,157	** 30,560	4,322,674	14,996,793	** 7,566	** 6,865	** 56,245	** 8,542	4,325,673	
\$15,000 under \$20,000	4,782,164	19,355,407	0	0	5,185,807	36,335,670	**	**	199,119	46,424	3,704,803	
\$20,000 under \$25,000	5,849,119	23,674,873	0	0	5,413,601	57,893,110	**	**	304,385	104,739	6,487,944	
\$25,000 under \$30,000	6,518,848	26,385,853	0	0	5,457,241	79,353,019	4,064	6,927	249,953	142,437	9,592,911	
\$30,000 under \$40,000	14,311,500	57,930,513	**	**	10,800,960	224,421,372	2,378	18,705	463,217	345,920	28,273,155	
\$40,000 under \$50,000	14,955,900	60,543,473	0	0	9,708,712	277,116,717	2,588	4,794	347,141	365,763	35,802,635	
\$50,000 under \$75,000	36,201,893	146,558,483	0	0	18,851,495	779,945,368	35,626	74,021	447,362	755,116	111,544,004	
\$75,000 under \$100,000	29,601,354	119,846,312	0	0	12,716,266	781,627,028	68,499	86,137	145,255	379,842	117,721,999	
\$100,000 under \$200,000	49,701,520	201,191,188	0	0	18,705,625	1,916,445,591	682,656	1,617,297	106,490	338,618	334,157,841	
\$200,000 under \$500,000	15,869,182	53,131,911	0	0	5,565,798	1,302,945,335	3,312,370	16,945,425	** 16,972	** 69,947	5,569,526	
\$500,000 under \$1,000,000	2,628,219	0	**	**	891,077	526,748,920	421,252	5,367,442	**	**	155,721,159	
\$1,000,000 or more	1,225,934	0	47	52,728	423,189	1,179,017,047	80,007	6,716,546	**	**	373,185,365	
Nontaxable returns, total	105,014,030	425,069,800	0	0	15,497,953	149,566,975	11,246	35,124	1,119,229	588,971	16,192,713	

* 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, August 2018.

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 2016 (Filing Year 2017)

[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)
All returns, total	11,070,006	634,341,278	9,054,395	20,125,823	4,563,752	38,950,727	7,300,869	231,262,162	4,685,047	27,535,577	5,645,807	50,518,767
No adjusted gross income	163,233	13,670,019	485,405	1,236,003	70,196	1,256,082	306,681	28,096,869	96,866	1,041,154	142,267	3,407,181
\$1 under \$5,000	243,194	429,762	362,818	718,964	107,685	124,724	230,436	4,132,299	118,926	127,600	144,069	703,432
\$5,000 under \$10,000	271,708	787,959	301,691	638,401	112,643	139,679	193,430	4,220,066	116,659	186,474	133,298	524,396
\$10,000 under \$15,000	321,049	1,437,035	324,671	713,708	116,618	225,417	225,052	4,328,198	121,508	357,381	167,200	786,231
\$15,000 under \$20,000	265,398	931,204	272,817	601,890	102,331	97,002	165,395	3,433,190	101,983	147,711	117,820	495,300
\$20,000 under \$25,000	259,058	1,478,106	249,155	534,130	93,972	285,067	146,731	3,121,953	97,139	310,046	99,999	442,444
\$25,000 under \$30,000	263,801	1,362,142	223,010	500,725	97,981	254,330	157,315	2,952,198	101,078	256,375	125,214	487,744
\$30,000 under \$40,000	500,699	3,143,906	476,607	1,038,064	196,298	351,329	320,210	6,328,816	207,626	393,222	240,185	894,433
\$40,000 under \$50,000	514,676	3,228,682	436,001	950,223	187,890	308,281	286,436	5,317,075	188,893	349,825	217,015	922,694
\$50,000 under \$75,000	1,396,200	10,601,827	1,176,060	2,486,004	557,850	953,060	859,860	16,500,773	574,112	1,101,964	682,747	2,963,846
\$75,000 under \$100,000	1,252,639	11,911,932	1,033,304	2,226,562	502,334	1,140,633	783,220	16,046,912	505,114	1,377,305	623,016	3,127,419
\$100,000 under \$200,000	3,132,925	53,208,354	2,145,247	4,688,022	1,297,308	4,645,756	1,865,900	40,588,862	1,307,159	5,013,756	1,532,698	8,933,417
\$200,000 under \$500,000	1,806,664	77,186,344	1,178,345	2,772,408	822,420	6,601,747	1,223,493	41,400,552	853,790	6,921,135	985,298	9,590,515
\$500,000 under \$1,000,000	428,437	55,433,932	262,241	669,130	194,060	3,702,489	331,262	17,531,332	194,276	3,358,264	266,928	5,033,860
\$1,000,000 under \$1,500,000	105,216	31,258,662	59,721	162,698	44,330	1,843,556	85,738	7,610,484	44,174	1,463,128	68,595	2,428,707
\$1,500,000 under \$2,000,000	44,925	21,234,243	24,155	67,110	18,881	1,145,360	37,657	5,174,645	18,431	804,540	30,617	1,331,126
\$2,000,000 under \$5,000,000	69,609	69,780,414	32,635	91,615	28,785	3,471,152	57,576	9,439,758	26,933	1,915,882	47,670	3,305,789
\$5,000,000 under \$10,000,000	18,362	53,374,773	7,038	20,200	7,298	2,400,457	15,015	4,919,950	6,336	877,367	12,923	1,681,601
\$10,000,000 or more	12,190	223,881,981	3,474	9,966	4,871	10,024,604	9,463	10,118,251	4,046	1,532,447	8,250	3,458,633
Taxable returns, total	9,363,507	605,352,408	6,989,530	15,378,162	3,925,448	36,381,518	5,894,297	172,267,407	3,993,516	24,735,475	4,727,910	41,273,100
No adjusted gross income	1,071	2,323,836	3,536	9,350	304	105,908	2,148	1,202,306	335	72,824	679	124,430
\$1 under \$5,000	40,281	76,647	7,251	11,640	17,144	10,774	* 7,086	* 4,015	16,138	10,495	* 6,553	* 3,995
\$5,000 under \$10,000	61,294	170,139	15,724	22,579	26,697	23,631	25,238	58,305	26,697	26,805	25,237	13,945
\$10,000 under \$15,000	88,490	241,490	74,629	143,471	35,786	79,755	53,764	564,099	38,357	89,324	44,162	114,776
\$15,000 under \$20,000	100,670	177,283	108,519	219,348	47,467	46,311	49,457	679,117	46,983	64,019	33,888	77,723
\$20,000 under \$25,000	123,074	362,812	115,824	233,134	44,307	127,243	61,957	640,821	42,624	131,689	41,493	54,244
\$25,000 under \$30,000	149,122	484,651	154,151	338,928	66,920	125,890	104,139	1,295,058	66,711	130,205	82,670	189,476
\$30,000 under \$40,000	357,318	1,224,263	388,173	779,946	149,827	220,167	232,120	3,786,803	158,302	250,812	177,193	382,219
\$40,000 under \$50,000	428,595	1,670,234	365,407	789,100	151,771	196,276	232,101	3,547,870	149,713	219,314	175,699	612,895
\$50,000 under \$75,000	1,266,815	7,838,025	1,088,742	2,280,194	509,616	864,150	788,773	13,150,243	529,494	944,509	625,042	2,239,137
\$75,000 under \$100,000	1,197,537	10,041,862	1,009,194	2,159,806	481,733	1,103,763	755,087	14,052,687	485,028	1,339,840	597,818	2,497,915
\$100,000 under \$200,000	3,067,332	49,493,653	2,114,357	4,607,272	1,275,500	4,395,400	1,825,982	38,000,094	1,286,830	4,708,125	1,499,674	8,315,863
\$200,000 under \$500,000	1,803,435	76,793,770	1,175,333	2,764,216	821,302	40,844,442	1,220,196	40,844,442	852,289	6,881,768	983,076	9,453,612
\$500,000 under \$1,000,000	428,278	55,358,740	261,820	668,008	193,959	3,693,844	330,932	17,453,815	194,154	3,292,151	266,743	5,019,819
\$1,000,000 or more	250,194	399,095,003	126,870	351,169	104,114	18,851,976	205,318	36,987,732	99,862	6,573,594	167,982	12,173,052
Non taxable returns, total	1,706,499	28,989,870	2,064,865	4,747,662	637,304	2,569,209	1,406,572	59,994,755	691,530	2,800,102	917,897	9,245,668

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 2016 (Filing Year 2017)—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 (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)	
All returns, total	2,487,483	254,522,689	2,437,594	256,178,281	1,047,329	4,436,262	1,318,446	8,091,995	7,575,799	2,301,030,345	7,551,324	2,479,621,606
No adjusted gross income	58,721	15,516,306	58,031	15,729,045	25,672	178,893	31,680	391,633	171,592	137,102,607	173,042	142,615,519
\$1 under \$5,000	65,787	2,921,269	66,787	3,039,208	24,215	20,180	40,912	138,118	193,865	35,323,488	191,529	37,430,938
\$5,000 under \$10,000	61,444	1,814,792	61,142	1,879,349	28,446	35,044	31,465	99,601	178,636	19,339,081	180,602	20,466,592
\$10,000 under \$15,000	74,597	2,915,507	73,135	2,941,319	26,869	51,367	46,266	77,321	206,065	28,886,327	204,071	30,957,978
\$15,000 under \$20,000	72,128	1,603,234	71,129	1,668,936	25,865	22,980	44,211	88,682	149,747	14,650,405	145,739	15,176,104
\$20,000 under \$25,000	42,525	3,220,484	44,435	3,229,975	19,990	48,802	22,234	58,293	141,487	19,673,796	141,349	20,309,765
\$25,000 under \$30,000	50,130	2,615,092	49,137	2,758,916	13,529	5,942	35,505	149,766	165,819	9,204,628	165,611	9,466,042
\$30,000 under \$40,000	108,591	3,366,098	109,593	3,426,450	45,243	80,835	60,331	141,187	327,645	23,316,179	319,364	24,318,631
\$40,000 under \$50,000	111,312	3,374,500	107,561	3,309,224	57,671	151,762	47,581	86,487	288,935	88,441,693	283,832	93,531,717
\$50,000 under \$75,000	300,745	12,916,449	297,851	13,419,683	133,697	235,868	150,894	739,102	954,975	151,918,953	953,103	158,521,571
\$75,000 under \$100,000	269,224	14,027,503	264,098	14,157,879	119,116	367,886	140,161	498,262	815,789	109,090,623	814,021	114,391,821
\$100,000 under \$200,000	680,375	72,598,722	676,217	73,388,449	281,229	1,025,391	368,905	1,815,118	2,051,434	408,282,872	2,052,044	525,709,295
\$200,000 under \$500,000	403,150	47,282,924	400,185	48,011,835	185,158	899,347	204,959	1,628,258	1,362,063	442,248,111	1,361,272	456,455,079
\$500,000 under \$1,000,000	101,759	22,445,797	101,514	22,569,821	39,767	537,795	58,565	661,819	351,686	233,071,400	350,190	237,134,992
\$1,000,000 under \$1,500,000	23,820	10,249,423	23,721	10,384,164	9,531	209,896	13,527	344,637	89,477	185,825,155	89,378	188,884,159
\$1,500,000 under \$2,000,000	10,728	5,563,841	10,687	5,628,155	3,772	107,966	6,749	172,110	39,590	62,857,346	39,498	63,874,230
\$2,000,000 under \$5,000,000	16,046	14,273,411	16,002	14,479,171	5,480	237,427	10,306	443,187	60,318	139,536,326	60,084	146,759,393
\$5,000,000 under \$10,000,000	3,930	5,786,052	3,917	5,896,098	1,329	85,787	2,544	195,833	16,139	66,349,809	16,096	66,452,167
\$10,000,000 or more	2,470	12,031,284	2,453	12,260,604	751	133,262	1,650	362,582	10,539	125,911,545	10,499	125,165,613
Taxable returns, total	2,045,874	214,756,197	2,025,656	217,546,801	875,945	3,905,010	1,083,579	6,695,614	6,413,679	1,906,625,796	6,396,418	2,064,353,056
No adjusted gross income	212	457,552	209	463,927	93	6,905	118	13,279	803	4,846,246	804	4,897,491
\$1 under \$5,000	* 7,536	* 67,438	* 7,536	* 65,246	* 4,009	* 2,422	* 3,527	* 230	11,597	137,263	11,597	135,491
\$5,000 under \$10,000	12,189	147,534	12,189	150,547	* 5,586	* 2,190	* 6,603	* 5,204	37,690	637,445	37,690	626,198
\$10,000 under \$15,000	22,681	398,137	20,682	396,517	* 7,528	* 16,514	13,154	14,894	57,211	9,827,876	57,211	9,974,448
\$15,000 under \$20,000	23,929	437,777	22,930	451,691	9,620	11,462	14,256	25,376	54,031	4,437,310	52,021	4,548,371
\$20,000 under \$25,000	14,872	431,716	15,871	418,526	7,457	16,373	6,119	3,183	64,108	2,123,978	65,080	2,117,714
\$25,000 under \$30,000	32,947	929,483	30,954	962,050	7,720	3,321	23,234	35,888	109,655	4,194,682	109,666	4,304,675
\$30,000 under \$40,000	77,752	1,979,189	78,750	1,999,723	31,815	61,439	43,938	81,972	245,411	12,557,790	239,064	12,958,405
\$40,000 under \$50,000	87,859	2,786,861	86,115	2,771,027	44,868	83,846	37,965	68,012	229,903	19,110,389	225,778	20,014,977
\$50,000 under \$75,000	280,113	10,830,896	277,170	11,216,904	123,071	214,991	140,846	600,999	874,755	122,942,815	872,917	127,311,109
\$75,000 under \$100,000	280,790	12,069,115	255,824	12,117,066	115,042	356,691	135,955	404,642	782,453	960,329,626	780,690	99,988,162
\$100,000 under \$200,000	663,928	67,180,690	659,781	67,944,171	273,637	921,664	204,103	1,685,145	2,019,002	380,029,495	2,019,623	496,378,762
\$200,000 under \$500,000	402,386	46,825,265	399,419	47,523,877	184,902	896,775	204,460	1,595,368	1,359,592	437,923,860	1,358,809	453,852,314
\$500,000 under \$1,000,000	101,710	22,434,178	101,470	22,558,231	39,744	537,507	58,541	661,560	351,498	232,363,464	350,005	236,446,240
\$1,000,000 or more	56,972	47,780,366	56,757	48,507,299	20,855	772,909	34,760	1,499,642	215,971	580,153,536	215,465	590,798,699
Nontaxable returns, total	411,608	39,766,492	411,938	40,631,479	171,384	531,252	234,867	1,396,382	1,162,120	394,404,549	1,154,906	415,268,548

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 2016 (Filing Year 2017)—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 (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total	1,724,380	162,149,637	3,205,367	17,736,693	4,080,057	34,174,552	2,209,092	270,388,977	1,865,357	287,440,663	208,987	16,141,749
No adjusted gross income	43,734	4,021,815	66,546	615,387	103,683	2,106,484	40,574	11,986,309	36,428	12,656,161	5,725	380,481
\$1 under \$5,000	36,278	1,723,316	79,840	78,199	103,820	462,333	28,996	3,469,093	25,571	4,404,331	1,497	888,074
\$5,000 under \$10,000	30,218	924,280	78,641	140,591	94,433	343,822	36,038	447,558	26,053	464,703	1,387	5,175
\$10,000 under \$15,000	39,496	1,567,709	84,622	195,072	115,464	699,014	42,556	7,770,213	37,419	10,183,608	4,198	2,489,997
\$15,000 under \$20,000	28,298	261,137	72,269	91,534	71,446	356,096	30,247	562,070	21,018	682,114	4,031	126,477
\$20,000 under \$25,000	28,079	523,497	64,666	151,193	68,810	263,665	34,339	5,960,186	32,275	6,255,349	* 929	* 258,066
\$25,000 under \$30,000	33,923	118,488	69,804	124,422	85,077	267,349	33,353	1,194,146	26,406	1,277,539	2,082	98,536
\$30,000 under \$40,000	60,173	728,109	138,788	287,561	169,547	561,904	73,297	834,652	58,860	860,471	3,552	13,254
\$40,000 under \$50,000	68,749	4,592,466	117,384	147,559	160,383	645,117	83,220	2,349,660	68,124	2,489,174	8,326	55,346
\$50,000 under \$75,000	182,164	5,390,738	404,057	691,221	501,108	1,903,101	204,082	5,369,204	172,166	5,545,507	11,612	55,816
\$75,000 under \$100,000	159,990	4,005,417	329,413	835,670	452,062	2,131,450	196,011	13,583,831	167,562	14,320,754	22,143	513,879
\$100,000 under \$200,000	439,069	114,952,633	905,878	3,052,983	1,074,647	5,526,772	618,520	21,147,407	513,887	21,860,231	52,572	559,293
\$200,000 under \$500,000	364,668	14,290,462	587,701	4,647,673	733,702	6,564,178	516,814	52,056,155	444,918	60,023,345	59,108	7,981,670
\$500,000 under \$1,000,000	117,625	2,612,579	136,196	2,171,100	207,273	3,622,113	180,304	69,144,200	137,310	69,882,259	18,623	891,254
\$1,000,000 under \$1,500,000	35,612	2,311,186	31,659	988,103	55,547	1,742,156	43,015	8,758,645	37,644	10,479,456	4,825	1,689,355
\$1,500,000 under \$2,000,000	16,246	602,103	13,322	545,189	25,376	959,970	19,574	5,707,437	16,955	5,917,129	2,184	181,807
\$2,000,000 under \$5,000,000	26,632	6,135,566	19,666	1,344,994	39,483	2,432,495	32,159	21,083,456	28,399	21,214,654	3,933	86,738
\$5,000,000 under \$10,000,000	7,751	-468,692	4,775	642,177	11,058	1,213,227	9,302	10,194,397	8,306	10,564,713	1,183	340,214
\$10,000,000 or more	5,676	-2,143,173	3,140	976,065	7,139	2,373,307	6,691	28,770,359	6,055	28,359,166	1,077	-453,682
Taxable returns, total	1,451,515	145,802,268	2,741,030	16,069,625	3,427,302	27,990,854	1,943,805	237,996,463	1,638,257	250,275,246	187,518	11,841,469
No adjusted gross income	310	50,261	256	58,825	536	59,810	477	426,522	424	434,278	63	798
\$1 under \$5,000	** 2,531	** 288	8,570	5,779	* 3,026	* 3,765	* 3,587	* 6,103	** 5,119	** 43,205	0	0
\$5,000 under \$10,000	**	**	20,083	23,090	17,606	11,796	* 3,559	* 41,934	**	**	0	0
\$10,000 under \$15,000	10,988	121,767	28,789	70,905	28,394	95,711	7,496	1,272,332	5,499	1,360,963	* 1,377	* 90,366
\$15,000 under \$20,000	7,812	106,835	33,365	38,066	17,628	42,293	11,448	87,851	7,370	75,581	* 2,004	* 677
\$20,000 under \$25,000	9,257	3,007	25,928	55,783	33,175	46,512	17,549	171,036	14,369	172,083	0	0
\$25,000 under \$30,000	22,865	49,107	50,771	62,833	52,838	123,719	21,009	523,840	16,723	584,825	* 1,030	* 65,350
\$30,000 under \$40,000	41,997	328,022	103,197	178,353	124,810	250,946	60,322	493,044	47,239	493,368	3,305	3,432
\$40,000 under \$50,000	46,807	604,444	90,661	94,399	129,080	394,542	63,477	1,846,319	50,748	1,951,166	5,038	42,645
\$50,000 under \$75,000	159,619	3,545,753	371,046	579,213	456,408	1,401,754	183,281	4,960,467	154,194	5,074,151	10,465	48,656
\$75,000 under \$100,000	150,032	3,824,866	316,598	806,972	432,710	1,630,642	186,231	13,137,880	160,203	13,822,023	22,072	484,650
\$100,000 under \$200,000	426,116	114,098,251	896,256	2,868,377	1,053,241	5,119,393	599,204	19,967,649	498,314	20,633,741	51,390	542,821
\$200,000 under \$500,000	363,746	14,056,584	586,851	4,617,759	732,143	6,489,609	515,296	51,476,562	443,552	59,290,219	58,977	7,832,118
\$500,000 under \$1,000,000	117,540	2,577,196	136,134	2,106,476	207,153	3,612,057	160,179	69,109,879	137,192	69,842,914	18,608	887,837
\$1,000,000 or more	91,875	6,435,887	72,525	4,502,795	138,553	8,708,306	110,688	74,475,044	97,311	76,496,731	13,189	1,842,120
Nontaxable returns, total	272,865	16,347,369	467,337	1,667,068	652,755	6,183,698	265,287	32,392,514	227,100	37,165,417	21,469	4,300,280

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 2016 (Filing Year 2017)—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 sales price		Net short-term cost or basis		Net short-term adjustment		Net short-term gain	
Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	
All returns, total	1,122,736	4,831,195	855,330	5,741,131	507,603	133,978,084	488,740	136,075,706	68,427	116,628	269,165	3,249,577
No adjusted gross income	18,674	95,361	20,161	384,732	14,280	7,843,455	15,559	8,175,037	2,496	-41,298	7,354	297,618
\$1 under \$5,000	12,970	17,521	13,733	84,685	12,057	494,686	84,685	501,098	* 210	* -270	7,836	28,814
\$5,000 under \$10,000	22,487	27,520	11,495	39,490	7,910	427,546	7,038	427,715	* 1,105	* -54,171	2,746	2,347
\$10,000 under \$15,000	21,732	142,611	11,988	66,009	16,523	1,081,394	16,744	1,111,382	* 648	* 53,284	9,963	35,290
\$15,000 under \$20,000	16,562	37,755	9,228	31,322	6,063	663,542	9,031	687,675	* 1,550	* 373	131	1,091
\$20,000 under \$25,000	16,583	11,112	15,851	48,209	12,427	2,164,310	11,736	2,191,454	** 2,121	** 53,769	6,681	104,686
\$25,000 under \$30,000	16,248	54,816	10,591	39,673	18,641	485,768	16,532	445,494	**	**	12,564	75,901
\$30,000 under \$40,000	42,002	24,500	20,376	37,065	18,124	770,014	18,035	897,548	* 2,006	* -26,417	10,797	31,949
\$40,000 under \$50,000	39,393	34,742	31,158	118,910	24,202	6,042,930	19,452	6,419,433	4,162	320,083	16,436	52,139
\$50,000 under \$75,000	93,406	114,092	75,459	234,579	52,723	6,858,879	51,145	6,771,473	12,296	-113,688	23,313	137,920
\$75,000 under \$100,000	91,924	170,223	84,707	393,266	58,407	2,766,384	51,790	2,836,313	4,718	-31,511	34,804	113,240
\$100,000 under \$200,000	324,303	766,288	231,203	919,820	118,407	72,019,281	117,801	73,009,489	16,165	487,337	58,261	416,017
\$200,000 under \$500,000	266,514	1,241,872	210,214	1,227,390	95,302	5,163,010	89,536	4,774,529	14,931	-430,002	49,284	645,693
\$500,000 under \$1,000,000	85,043	710,456	61,787	557,262	27,455	6,261,915	28,996	6,490,231	3,083	-25,438	14,536	282,820
\$1,000,000 under \$1,500,000	21,527	236,704	17,832	268,160	9,035	2,236,595	8,785	2,284,662	855	-7,261	5,411	168,276
\$1,500,000 under \$2,000,000	9,786	147,576	8,359	175,461	4,125	2,161,744	4,209	2,199,577	595	18,228	2,252	115,017
\$2,000,000 under \$5,000,000	16,070	411,317	13,802	455,777	7,369	3,252,359	7,356	3,301,394	895	-3,152	4,262	249,808
\$5,000,000 under \$10,000,000	4,377	179,392	4,264	209,494	2,486	3,008,278	2,528	3,074,187	316	-27,126	1,375	135,181
\$10,000,000 or more	3,134	407,339	3,120	449,828	2,067	10,275,992	2,131	10,477,015	276	-56,113	1,158	355,769
Taxable returns, total	993,916	4,421,445	743,590	4,858,759	424,539	118,828,423	405,348	120,447,144	57,703	225,251	226,252	2,709,312
No adjusted gross income	232	8,450	195	15,407	149	664,832	** 1,723	** 739,078	26	192	61	10,323
\$1 under \$5,000	** 3,559	** 6,770	** 3,587	** 1,938	** 2,560	** 38,805	**	**	0	0	** 3,612	** 2,997
\$5,000 under \$10,000	**	**	**	**	**	**	0	0	0	0	**	**
\$10,000 under \$15,000	* 5,073	* 4,993	* 3,67	* 3,259	* 3,695	* 39,378	* 3,695	* 44,529	0	0	**	**
\$15,000 under \$20,000	8,180	14,737	* 1,270	* 1,789	* 2,017	* 34,064	* 5,038	* 42,574	0	0	0	0
\$20,000 under \$25,000	8,530	3,691	* 5,605	* 4,738	5,598	304,395	4,568	233,373	** 2,000	** -26,566	* 4,170	* 56,581
\$25,000 under \$30,000	6,292	22,707	8,217	18,342	13,366	329,976	11,310	300,160	0	0	7,303	42,605
\$30,000 under \$40,000	33,881	18,982	15,270	15,874	13,493	489,576	13,458	499,390	**	**	8,338	4,846
\$40,000 under \$50,000	32,209	29,810	22,708	92,012	19,821	5,953,890	13,831	6,318,777	* 4,055	* 317,818	14,125	40,726
\$50,000 under \$75,000	85,290	108,104	66,835	173,131	47,560	4,521,807	45,526	4,547,615	9,939	4,757	21,883	99,429
\$75,000 under \$100,000	86,709	167,424	78,598	366,917	54,843	2,560,853	49,238	2,616,917	4,705	-31,421	32,490	111,651
\$100,000 under \$200,000	316,416	720,311	222,270	843,582	114,155	71,722,823	113,981	72,682,243	16,065	488,833	56,265	405,770
\$200,000 under \$500,000	265,684	1,228,385	209,605	1,209,923	94,855	5,051,646	89,082	4,646,103	14,903	-428,447	49,067	639,156
\$500,000 under \$1,000,000	84,989	709,793	61,719	554,991	27,380	6,223,405	28,918	6,451,786	3,076	-24,455	14,499	281,811
\$1,000,000 or more	54,873	1,377,289	47,344	1,556,855	25,048	20,912,612	24,979	21,324,598	2,934	-75,461	14,438	1,013,417
Nontaxable returns, total	128,820	409,750	111,740	882,373	83,063	15,149,662	83,392	15,628,562	10,724	-108,623	42,913	540,265

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 2016 (Filing Year 2017)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net short-term gain—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 (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
All returns, total	232,244	5,230,574	297,831	5,830,003	206,954	1,583,347	530,707	14,892,271	562,589	11,941,518	2,362,705	176,525,654
No adjusted gross income	8,115	670,498	9,900	253,717	11,957	284,200	15,201	742,623	19,584	1,466,384	207,996	23,750,517
\$1 under \$5,000	1,888	35,496	3,190	3,842	5,814	4,746	8,415	52,819	7,272	30,375	110,393	3,453,283
\$5,000 under \$10,000	4,415	56,686	3,648	2,967	2,252	2,904	6,372	15,707	5,663	10,871	86,284	3,477,364
\$10,000 under \$15,000	6,585	11,995	4,675	13,660	3,322	4,181	5,509	5,982	4,475	11,014	85,760	3,678,379
\$15,000 under \$20,000	5,409	24,851	1,321	2,296	1,732	3,234	12,111	6,430	5,107	12,522	61,790	2,981,568
\$20,000 under \$25,000	4,632	78,025	5,949	13,615	1,915	9,691	3,623	25,635	10,675	51,873	59,147	2,702,173
\$25,000 under \$30,000	5,092	35,663	2,544	27,215	2,678	7,717	4,121	4,121	11,523	56,906	43,225	2,433,213
\$30,000 under \$40,000	8,669	185,900	6,663	2,160	5,338	23,485	6,953	19,740	18,784	22,616	93,666	5,452,076
\$40,000 under \$50,000	4,971	108,558	6,332	8,756	9,531	17,331	16,291	30,962	11,618	117,040	89,517	4,341,269
\$50,000 under \$75,000	25,404	164,201	21,832	32,283	10,043	43,808	34,280	45,747	37,366	148,077	226,862	13,571,958
\$75,000 under \$100,000	23,584	214,679	26,121	168,054	14,576	51,529	42,925	39,034	44,568	94,140	225,562	13,217,584
\$100,000 under \$200,000	62,404	918,887	63,145	223,427	43,105	117,100	126,934	630,155	120,076	535,627	505,105	32,224,301
\$200,000 under \$500,000	44,937	687,216	69,210	220,323	45,728	155,065	122,312	1,031,853	134,615	1,094,488	380,845	32,132,048
\$500,000 under \$1,000,000	13,787	536,574	32,884	371,665	17,634	117,634	59,927	925,424	64,012	964,859	109,797	12,367,843
\$1,000,000 under \$1,500,000	3,940	223,607	13,555	226,942	7,423	64,688	21,512	625,475	22,574	667,676	32,601	4,921,402
\$1,500,000 under \$2,000,000	2,066	134,622	6,980	173,233	4,610	45,378	11,327	447,989	11,873	438,974	14,070	3,639,569
\$2,000,000 under \$5,000,000	3,811	301,994	13,605	603,456	9,347	157,471	21,257	1,672,486	20,727	1,472,569	21,433	5,224,601
\$5,000,000 under \$10,000,000	1,365	228,217	4,989	526,801	3,321	102,949	6,592	1,441,348	6,781	1,002,623	5,393	2,577,837
\$10,000,000 or more	1,169	612,905	4,288	2,955,589	2,823	400,238	5,046	7,128,741	5,296	3,742,884	3,277	4,108,669
Taxable returns, total	195,652	4,102,783	264,774	5,417,325	166,653	1,240,787	460,920	13,938,521	487,036	10,052,975	1,707,063	127,410,347
No adjusted gross income	146	47,612	** 3,348	** 11,189	207	20,605	337	61,984	** 1,468	** 95,545	1,792	1,001,714
\$1 under \$5,000	0	0	**	**	0	0	** 3,030	** 212	**	**	0	0
\$5,000 under \$10,000	0	0	**	**	0	0	**	**	0	0	* 5,082	* 47,538
\$10,000 under \$15,000	* 3,642	* 6,106	**	**	0	0	**	**	** 2,165	** 2,855	13,450	456,091
\$15,000 under \$20,000	* 3,028	* 8,510	**	**	** 1,002	** 567	* 4,103	* 1,155	**	**	23,231	619,699
\$20,000 under \$25,000	* 1,331	* 550	* 3,160	* 3,867	**	**	* 2,366	* 13,429	* 4,584	* 30,194	22,002	578,118
\$25,000 under \$30,000	* 4,041	* 12,789	* 1,023	* 3,361	* 2,388	* 6,379	* 3,065	* 3,275	8,068	1,375	28,099	1,105,779
\$30,000 under \$40,000	6,171	46,235	* 3,266	* 1,396	1,926	13,694	* 3,365	* 8,290	11,695	17,564	66,873	3,413,657
\$40,000 under \$50,000	2,706	87,795	5,228	8,115	6,221	7,412	13,753	16,634	6,610	23,278	69,472	2,952,072
\$50,000 under \$75,000	22,343	120,480	17,957	22,273	7,225	29,773	24,921	30,805	28,735	126,626	207,135	10,896,144
\$75,000 under \$100,000	21,417	199,136	24,728	120,017	13,988	48,842	40,093	30,043	43,402	84,330	213,814	11,807,738
\$100,000 under \$200,000	60,056	875,999	61,067	191,999	41,404	108,688	118,640	575,338	115,293	464,967	490,556	30,190,638
\$200,000 under \$500,000	44,687	662,060	68,776	212,553	45,400	146,891	121,674	986,463	133,846	1,037,659	379,272	31,750,632
\$500,000 under \$1,000,000	13,747	534,646	32,848	363,551	21,392	90,058	59,869	921,294	63,955	949,281	109,593	12,277,810
\$1,000,000 or more	12,337	1,500,864	43,373	4,484,002	27,498	767,879	65,703	11,289,598	67,214	7,219,301	76,692	20,322,718
Nontaxable returns, total	36,592	1,127,791	33,057	412,678	38,301	342,559	69,788	953,750	75,553	1,888,542	655,641	49,115,307

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 2016 (Filing Year 2017)—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)
All returns, total	10,772,968	634,770,066	7,502,719	333,551,142	7,540,880	286,074,425	5,700,556	81,899,106	2,645,465	202,706,259	2,627,479	204,803,200
No adjusted gross income	184,224	14,989,953	412,644	46,289,337	126,560	4,988,772	181,996	7,570,518	63,594	6,513,702	63,347	6,635,454
\$1 under \$5,000	245,617	482,559	300,016	7,434,464	186,937	331,225	187,208	1,031,507	78,769	2,505,104	78,775	2,681,372
\$5,000 under \$10,000	259,998	836,096	261,298	6,708,725	189,268	594,723	167,751	971,707	75,142	1,704,526	74,749	1,812,146
\$10,000 under \$15,000	314,806	1,447,346	274,207	7,383,437	222,506	910,365	206,469	1,320,541	83,565	2,598,422	83,621	2,735,349
\$15,000 under \$20,000	252,582	975,717	233,385	6,931,093	173,584	694,449	163,355	1,268,753	70,124	2,822,819	71,120	2,884,185
\$20,000 under \$25,000	243,001	1,455,482	222,262	6,111,819	173,140	726,695	137,805	1,221,031	58,294	2,328,497	58,390	2,373,267
\$25,000 under \$30,000	250,115	1,284,282	188,110	5,708,714	174,945	678,784	138,869	1,238,473	60,983	3,397,181	58,021	3,461,174
\$30,000 under \$40,000	476,583	3,016,562	387,431	16,783,673	310,970	1,529,582	290,986	7,733,005	130,096	4,324,385	130,123	10,533,382
\$40,000 under \$50,000	483,799	3,325,990	369,201	10,439,856	340,562	2,036,520	250,520	1,822,770	122,610	4,250,291	119,655	4,312,012
\$50,000 under \$75,000	1,348,451	10,731,263	965,825	28,648,907	943,799	5,953,016	757,194	5,490,422	336,813	11,783,126	336,511	11,732,700
\$75,000 under \$100,000	1,215,237	11,952,615	861,274	24,794,566	803,676	6,836,087	698,390	5,105,339	298,522	15,013,982	292,281	15,275,499
\$100,000 under \$200,000	3,018,159	53,724,865	1,758,983	63,802,061	2,132,071	29,840,763	1,409,308	12,653,993	720,852	45,529,709	716,968	44,860,446
\$200,000 under \$500,000	1,763,404	77,604,274	958,543	52,724,765	1,266,364	38,873,373	802,575	14,113,782	391,866	38,927,704	390,038	38,366,468
\$500,000 under \$1,000,000	449,026	56,380,201	209,440	19,960,064	313,536	24,631,697	194,887	5,898,996	97,581	19,683,735	97,255	18,986,941
\$1,000,000 under \$1,500,000	111,593	31,840,986	47,997	7,274,512	75,968	12,385,044	48,989	2,404,858	23,713	8,861,662	23,801	8,491,860
\$1,500,000 under \$2,000,000	48,495	21,584,359	18,932	4,004,273	33,679	8,716,483	20,653	1,541,461	10,832	4,885,304	10,757	4,654,309
\$2,000,000 under \$5,000,000	75,083	70,271,164	25,302	8,834,227	51,182	24,308,731	30,957	3,765,306	15,906	12,429,596	15,862	11,739,472
\$5,000,000 under \$10,000,000	19,780	53,185,311	5,310	3,640,285	13,425	16,004,980	7,807	2,004,151	3,896	5,118,694	3,890	4,760,234
\$10,000,000 or more	13,015	219,681,061	2,558	6,076,368	8,707	76,063,136	4,837	4,741,493	2,328	10,027,820	2,313	8,506,931
Taxable returns, total	9,063,101	603,248,743	5,754,379	238,695,634	6,301,057	240,887,260	4,616,315	66,150,708	2,163,381	172,496,222	2,148,862	174,099,506
No adjusted gross income	1,196	2,401,534	3,366	1,993,162	1,035	524,782	755	301,466	291	362,545	286	349,400
\$1 under \$5,000	36,260	72,252	8,262	58,125	23,138	47,187	10,756	21,889	10,123	107,841	11,123	117,658
\$5,000 under \$10,000	59,856	161,385	11,154	86,804	48,359	138,546	14,648	22,990	13,142	200,091	13,142	198,666
\$10,000 under \$15,000	77,245	193,613	60,453	973,778	48,741	116,777	48,198	165,339	17,527	265,871	17,527	263,902
\$15,000 under \$20,000	89,205	153,200	92,462	1,830,503	54,591	110,540	70,005	458,828	24,904	602,480	25,904	625,595
\$20,000 under \$25,000	115,329	291,475	101,596	2,266,181	81,497	156,917	61,470	518,749	23,409	367,782	24,408	427,929
\$25,000 under \$30,000	137,614	399,102	131,763	3,258,550	98,953	240,015	94,546	885,661	32,066	1,325,444	30,076	1,375,466
\$30,000 under \$40,000	339,609	1,110,053	297,941	12,641,234	215,305	538,492	225,164	7,053,572	100,013	2,876,751	92,375	8,405,619
\$40,000 under \$50,000	400,300	1,643,281	312,636	7,624,016	276,667	1,056,703	214,395	1,225,057	312,704	8,759,090	311,272	8,813,526
\$50,000 under \$75,000	1,219,253	7,832,632	891,741	23,467,300	852,668	4,534,373	692,618	4,606,127	287,425	13,146,591	282,330	13,438,686
\$75,000 under \$100,000	1,158,432	9,846,823	844,290	22,432,458	760,571	5,626,318	682,591	4,661,576	704,215	42,785,322	700,314	42,147,399
\$100,000 under \$200,000	2,952,246	49,684,615	1,733,430	60,552,275	2,079,521	27,391,411	1,392,495	11,968,035	391,049	38,555,276	389,223	37,997,580
\$200,000 under \$500,000	1,759,863	77,125,086	956,165	51,913,715	1,263,754	38,627,369	800,773	13,952,481	97,520	19,661,115	97,213	18,964,641
\$500,000 under \$1,000,000	448,844	56,296,652	209,138	19,829,683	313,382	24,600,258	194,727	5,883,274	56,658	41,214,490	56,607	38,040,744
\$1,000,000 or more	267,848	396,037,039	99,983	29,767,851	182,876	137,177,573	113,174	14,425,664	482,083	30,210,037	478,617	30,703,694
Nontaxable returns, total	1,709,866	31,521,323	1,748,340	94,855,508	1,239,823	15,187,165	1,084,241	15,747,398	482,083	30,210,037	478,617	30,703,694

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 2016 (Filing Year 2017)—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	
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	1,255,153	14,212,591	1,352,223	16,309,532	7,846,343	744,489,778	7,814,464	794,166,807	1,681,724	65,876,217	3,474,772	48,365,637
No adjusted gross income	23,042	407,068	40,844	528,820	166,942	35,579,907	165,722	34,063,097	38,662	-2,238,414	48,505	946,787
\$1 under \$5,000	34,117	40,272	45,646	216,539	205,033	5,226,047	203,831	5,632,665	31,892	41,122	84,889	96,183
\$5,000 under \$10,000	37,228	92,619	36,055	200,238	198,857	5,473,273	198,443	5,705,071	32,938	18,952	76,440	207,289
\$10,000 under \$15,000	35,110	130,710	47,016	267,637	240,830	8,087,915	236,899	8,335,226	46,303	-4,251	97,050	238,772
\$15,000 under \$20,000	28,936	130,514	42,142	191,881	184,840	6,281,124	181,843	6,549,442	38,405	12,062	76,153	194,278
\$20,000 under \$25,000	32,822	121,972	24,560	166,742	173,300	5,689,980	172,058	5,767,547	43,129	-2,039	74,780	247,957
\$25,000 under \$30,000	28,236	105,729	31,654	169,723	176,872	4,300,699	176,883	4,923,160	32,784	91,758	71,920	170,369
\$30,000 under \$40,000	56,157	189,748	69,960	6,398,745	340,470	14,080,869	337,438	14,470,532	67,133	68,590	140,513	434,986
\$40,000 under \$50,000	53,184	284,372	63,719	346,094	310,248	12,890,530	305,259	13,300,434	72,731	174,592	134,391	535,409
\$50,000 under \$75,000	162,627	728,060	170,982	677,634	988,734	39,681,916	989,847	41,041,661	197,896	392,529	428,474	1,342,861
\$75,000 under \$100,000	139,471	637,848	152,673	899,365	873,324	44,453,150	872,729	45,077,301	176,761	-194,758	340,218	1,641,337
\$100,000 under \$200,000	347,807	2,902,427	362,856	2,233,164	2,128,205	134,333,550	2,128,222	192,663,010	438,185	59,720,419	1,000,336	7,388,480
\$200,000 under \$500,000	201,948	2,451,645	185,336	1,890,409	1,307,723	149,725,810	1,304,318	152,798,274	302,351	6,694,078	634,394	10,093,687
\$500,000 under \$1,000,000	46,596	1,557,791	50,534	860,996	335,681	81,178,162	336,323	79,757,586	92,389	791,667	167,422	5,161,027
\$1,000,000 under \$1,500,000	11,655	656,927	11,834	287,126	85,076	36,726,229	84,721	35,435,928	26,413	113,806	41,813	2,547,260
\$1,500,000 under \$2,000,000	5,339	422,526	5,370	191,531	37,608	22,232,172	37,516	21,533,582	12,941	119,711	17,929	1,546,516
\$2,000,000 under \$5,000,000	7,790	1,065,320	7,989	375,197	57,596	52,932,935	57,458	50,916,450	20,381	151,364	27,617	3,864,530
\$5,000,000 under \$10,000,000	1,942	538,716	1,908	180,256	15,220	26,446,574	15,205	25,169,264	6,188	-69,797	7,304	2,118,048
\$10,000,000 or more	1,145	1,748,327	1,148	227,437	9,783	59,188,939	9,750	51,040,576	4,243	-5,175	4,621	9,589,859
Taxable returns, total	1,035,081	12,566,169	1,091,184	14,169,452	6,568,139	641,296,216	6,545,215	691,025,293	1,392,877	67,607,972	2,965,540	44,740,898
No adjusted gross income	95	22,619	192	9,474	1,015	1,433,647	809	1,424,046	264	2,253	554	64,950
\$1 under \$5,000	* 2,998	* 1,488	8,125	11,305	12,049	126,038	12,049	112,211	** 3,083	** 28	11,049	14,472
\$5,000 under \$10,000	* 7,528	* 11,446	* 4,615	* 10,021	38,816	454,045	38,785	441,411	**	**	22,730	32,251
\$10,000 under \$15,000	* 6,313	* 29,402	11,215	27,433	56,162	1,267,663	55,162	1,238,691	* 4,578	* 38	24,296	57,602
\$15,000 under \$20,000	7,665	42,304	18,198	65,419	66,551	1,545,432	65,552	1,606,403	11,919	880	27,745	15,279
\$20,000 under \$25,000	13,015	23,007	9,395	83,154	80,189	1,574,764	79,316	1,644,512	11,636	460	38,817	52,883
\$25,000 under \$30,000	13,545	16,407	17,521	66,429	113,685	2,534,488	113,685	3,146,069	22,997	87,388	45,256	54,402
\$30,000 under \$40,000	39,362	89,029	49,016	6,229,113	252,893	7,583,684	250,888	7,945,627	48,991	57,913	93,002	149,934
\$40,000 under \$50,000	43,135	175,902	51,179	231,846	256,552	6,571,235	251,561	6,800,666	51,911	46,185	112,694	269,914
\$50,000 under \$75,000	152,812	528,919	155,579	583,355	910,981	31,295,503	903,107	32,520,101	177,464	292,069	388,481	1,030,848
\$75,000 under \$100,000	134,623	550,414	146,447	842,509	842,470	35,564,925	841,876	36,100,534	170,303	-201,228	323,773	1,476,186
\$100,000 under \$200,000	338,026	2,657,994	356,005	2,020,072	2,091,073	124,509,459	2,090,113	182,993,134	425,672	59,546,476	977,401	6,677,223
\$200,000 under \$500,000	201,519	2,431,400	184,953	1,873,705	1,304,965	148,349,914	1,301,567	151,410,829	301,574	6,676,590	633,134	10,034,103
\$500,000 under \$1,000,000	46,583	1,556,040	50,506	859,566	335,529	81,062,816	336,168	79,648,910	92,349	790,232	167,350	5,150,231
\$1,000,000 or more	27,861	4,429,799	28,240	1,256,054	205,210	197,422,603	204,577	183,992,148	70,137	308,688	99,259	19,660,619
Nontaxable returns, total	220,072	1,646,423	261,039	2,140,080	1,278,204	103,193,562	1,269,249	103,161,514	288,847	-1,731,755	509,233	3,624,739

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 2016 (Filing Year 2017)—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														
	Number of returns (85)	Amount (86)	Net long-term loss	Number of returns (87)	Amount (88)	Net long-term sales price	Number of returns (89)	Amount (90)	Net long-term cost or basis	Number of returns (91)	Amount (92)	Net long-term adjustment	Number of returns (93)	Amount (94)	Net long-term gain	Number of returns (95)	Amount (96)	Net long-term loss
All returns, total	4,207,881	32,186,482		7,137,205	546,536,631		6,771,530	447,193,143		457,808	6,912,924		4,711,941	127,954,781		2,108,283	21,698,272	
No adjusted gross income	113,474	1,668,391		147,237	18,399,414		138,676	18,357,605		9,942	278,024		79,694	2,039,977		64,651	1,720,144	
\$1 under \$5,000	117,996	461,679		190,000	2,155,191		176,610	2,152,224		9,011	4,785		115,069	198,251		69,039	190,499	
\$5,000 under \$10,000	120,622	420,136		183,030	2,536,115		175,358	2,589,133		7,922	9,451		110,523	283,236		64,464	326,804	
\$10,000 under \$15,000	139,858	490,333		212,976	4,321,273		201,615	4,284,980		13,671	-1,315		139,575	472,889		67,193	437,911	
\$15,000 under \$20,000	99,112	450,534		161,837	3,587,094		151,963	3,546,020		10,893	1,176		109,920	368,805		44,383	316,555	
\$20,000 under \$25,000	94,160	347,564		137,201	3,097,872		128,024	3,253,356		7,240	98,278		82,953	294,294		46,606	351,500	
\$25,000 under \$30,000	100,830	707,071		165,336	4,145,570		154,646	3,976,187		7,179	-50,439		103,792	410,762		50,399	291,818	
\$30,000 under \$40,000	191,898	756,059		307,598	9,308,044		290,812	8,838,445		18,906	-34,434		199,352	884,931		90,974	449,767	
\$40,000 under \$50,000	164,824	770,721		327,594	8,281,252		308,854	7,756,066		21,902	30,391		208,106	1,029,547		88,009	473,971	
\$50,000 under \$75,000	544,945	2,310,078		899,008	26,738,110		844,524	25,253,009		54,945	118,478		583,653	3,223,704		263,258	1,620,126	
\$75,000 under \$100,000	508,638	2,460,247		781,288	32,785,495		737,151	30,608,639		38,175	44,184		503,091	3,735,992		246,086	1,514,951	
\$100,000 under \$200,000	1,093,551	5,997,521		1,894,426	91,568,936		1,798,797	79,755,687		122,414	-676,553		1,291,670	15,285,542		528,980	4,148,748	
\$200,000 under \$500,000	650,213	6,472,072		1,204,162	100,904,252		1,158,707	95,692,728		83,953	8,554,287		821,769	17,722,980		340,028	3,957,169	
\$500,000 under \$1,000,000	164,231	2,948,787		320,143	55,191,157		307,147	46,031,651		28,333	-21,983		223,503	11,074,576		85,887	1,937,055	
\$1,000,000 under \$1,500,000	42,361	1,143,153		83,770	8,770		81,093	21,187,969		8,505	-350,962		56,069	5,410,398		24,507	707,556	
\$1,500,000 under \$2,000,000	19,333	728,217		37,221	15,708,035		35,922	12,649,252		4,027	180,067		25,626	3,767,141		10,235	528,292	
\$2,000,000 under \$5,000,000	29,152	1,696,682		58,016	42,561,550		56,174	33,011,150		6,758	-311,769		39,614	10,399,761		16,219	1,161,130	
\$5,000,000 under \$10,000,000	7,696	910,535		15,911	22,738,354		15,380	16,593,793		2,255	164,107		10,816	6,947,982		4,510	639,314	
\$10,000,000 or more	4,986	1,446,671		10,452	76,267,147		10,078	31,655,247		1,776	-1,122,849		7,145	44,414,013		2,955	924,962	
Taxable returns, total	3,461,930	26,862,004		5,946,623	484,016,727		5,641,804	387,483,610		387,054	6,474,730		3,932,226	120,705,574		1,740,244	17,697,627	
No adjusted gross income	** 1,444	** 53,737		881	1,196,129		820	1,022,760		93	1,166		565	208,341		227	33,807	
\$1 under \$5,000	**	**		21,795	166,118		20,796	139,201		0	0		17,143	30,524		* 4,653	* 3,608	
\$5,000 under \$10,000	16,086	19,595		42,403	445,223		41,345	350,378		* 3,038	* 459		33,352	101,628		* 9,051	* 6,324	
\$10,000 under \$15,000	30,867	28,591		49,973	533,735		44,976	575,750		* 2,094	* -454		30,339	55,799		16,646	98,268	
\$15,000 under \$20,000	34,782	75,370		55,068	472,421		50,060	495,530		* 3,531	* -5,100		35,692	53,509		16,379	81,718	
\$20,000 under \$25,000	38,440	122,171		66,156	1,053,883		59,463	1,105,277		* 3,025	* -311		38,506	60,250		21,653	111,956	
\$25,000 under \$30,000	66,458	578,595		99,923	2,294,747		93,550	2,288,972		* 4,145	* -23,256		57,041	182,251		34,856	179,732	
\$30,000 under \$40,000	151,845	453,965		224,319	4,259,295		210,765	4,280,536		13,246	3		134,806	339,901		77,590	341,139	
\$40,000 under \$50,000	133,848	453,160		268,758	5,681,029		252,481	5,568,011		19,141	26,847		163,142	525,948		76,660	386,083	
\$50,000 under \$75,000	498,319	1,963,377		798,803	19,838,597		748,889	18,724,927		48,688	64,137		513,314	2,519,822		237,756	1,342,014	
\$75,000 under \$100,000	493,988	2,213,023		744,372	26,942,292		702,793	25,372,520		35,618	36,489		472,283	2,965,131		239,449	1,358,871	
\$100,000 under \$200,000	1,079,468	5,614,422		1,847,454	82,724,755		1,754,248	71,904,491		119,162	-717,972		1,253,533	14,059,461		521,826	3,957,071	
\$200,000 under \$500,000	648,754	6,418,428		1,201,424	99,861,057		1,156,033	94,717,748		83,656	8,554,192		819,858	17,608,474		339,280	3,910,972	
\$500,000 under \$1,000,000	164,148	2,946,092		319,996	55,134,593		307,006	45,975,017		28,312	-22,705		223,426	11,068,602		85,819	1,931,731	
\$1,000,000 or more	103,482	5,921,476		205,298	183,412,855		198,579	115,002,490		23,305	-1,438,765		139,227	70,925,933		58,399	3,954,334	
Nontaxable returns, total	745,951	5,324,448		1,190,582	62,519,904		1,129,726	59,709,533		70,755	438,194		779,715	7,249,207		368,039	4,000,644	

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 2016 (Filing Year 2017)—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 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)		
All returns, total	2,023,341	475,994,350	1,803,203	363,370,155	771,751	-58,712,405	1,011,013	79,395,083	527,287	25,483,300		
No adjusted gross income	57,274	18,684,067	51,382	20,183,378	17,836	-588,873	27,808	2,183,200	21,629	4,271,385		
\$1 under \$5,000	44,850	7,904,169	39,150	6,617,829	19,747	-1,451,280	15,557	63,917	8,963	228,857		
\$5,000 under \$10,000	44,963	5,418,370	38,857	3,602,308	22,067	-1,829,011	18,839	70,088	8,875	83,038		
\$10,000 under \$15,000	61,019	8,681,151	59,842	5,533,157	25,159	-3,203,996	20,717	143,912	19,579	199,915		
\$15,000 under \$20,000	42,272	5,070,948	42,622	4,795,127	16,394	-574,753	16,692	71,053	15,969	369,984		
\$20,000 under \$25,000	51,577	5,990,448	46,878	5,822,133	16,608	-461,068	21,575	91,550	14,106	384,303		
\$25,000 under \$30,000	44,629	3,277,164	35,133	3,020,034	15,307	-335,068	23,870	75,839	6,699	153,775		
\$30,000 under \$40,000	67,886	8,139,863	58,679	6,857,817	26,205	-1,390,401	28,207	238,637	13,247	346,991		
\$40,000 under \$50,000	106,285	12,698,212	91,279	10,987,657	43,892	-1,755,347	46,478	332,905	19,809	377,698		
\$50,000 under \$75,000	231,158	37,871,643	209,588	31,376,821	103,702	-6,719,017	100,413	1,184,299	59,682	1,408,493		
\$75,000 under \$100,000	241,127	33,847,356	215,917	26,611,436	91,804	-6,844,859	112,371	1,616,866	62,701	1,025,805		
\$100,000 under \$200,000	509,715	85,792,853	449,343	70,020,646	189,520	-11,710,726	266,270	6,630,498	126,144	2,569,017		
\$200,000 under \$500,000	339,098	89,027,027	308,159	70,274,408	127,422	-11,942,225	192,389	11,560,226	94,853	4,749,832		
\$500,000 under \$1,000,000	99,338	44,553,763	85,622	32,271,949	31,649	-5,595,670	63,562	8,569,746	28,678	1,903,603		
\$1,000,000 under \$1,500,000	29,315	17,019,423	26,005	12,446,165	8,504	-1,069,822	19,020	4,468,787	9,879	965,351		
\$1,500,000 under \$2,000,000	14,516	11,294,833	12,481	7,653,989	4,544	-753,968	10,002	3,445,316	4,301	558,440		
\$2,000,000 under \$5,000,000	24,269	25,741,216	20,420	16,042,778	7,170	-1,251,609	17,203	10,136,201	7,507	1,689,380		
\$5,000,000 under \$10,000,000	7,762	14,801,126	6,538	8,142,798	2,285	-532,147	5,565	7,037,987	2,524	911,806		
\$10,000,000 or more	6,289	40,180,719	5,309	21,109,726	1,935	-902,564	4,474	21,454,057	2,143	3,285,628		
Taxable returns, total	1,646,574	404,097,485	1,468,078	299,992,655	628,258	-48,579,050	844,644	75,054,529	430,015	19,528,756		
No adjusted gross income	** 2,337	** 1,043,494	** 2,268	** 1,019,717	** 229	** -6,237	** 1,405	** 272,261	** 975	** 254,111		
\$1 under \$5,000	**	**	**	**	**	**	**	**	**	**		
\$5,000 under \$10,000	* 3,128	* 23,906	* 3,128	* 17,124	**	**	* 2,998	* 6,170	0	0		
\$10,000 under \$15,000	8,876	1,149,564	8,375	746,512	* 4,997	* -439,462	* 2,009	* 2,812	* 3,369	* 39,222		
\$15,000 under \$20,000	17,767	1,787,015	18,802	1,616,908	8,199	-406,980	5,065	6,076	7,593	242,950		
\$20,000 under \$25,000	16,827	1,932,980	17,312	1,725,671	8,032	-388,001	7,251	26,279	4,755	206,970		
\$25,000 under \$30,000	25,014	1,803,174	20,105	1,652,700	7,217	-224,424	13,419	30,303	5,832	104,253		
\$30,000 under \$40,000	44,350	4,065,218	37,896	3,250,386	19,270	-884,559	18,774	48,052	8,480	117,779		
\$40,000 under \$50,000	88,856	9,691,702	76,659	8,225,684	36,884	-1,535,048	38,047	182,914	16,616	251,943		
\$50,000 under \$75,000	202,554	31,277,990	182,228	25,582,394	94,071	-5,568,191	84,212	799,819	52,299	1,062,414		
\$75,000 under \$100,000	227,600	28,320,274	204,846	22,532,855	81,338	-5,399,075	106,522	1,314,047	59,052	925,703		
\$100,000 under \$200,000	490,471	81,499,465	433,545	66,464,173	184,900	-11,343,304	253,648	6,059,931	122,035	2,367,942		
\$200,000 under \$500,000	337,512	88,373,406	306,734	69,670,462	127,080	-11,899,376	191,591	11,471,965	94,072	4,668,397		
\$500,000 under \$1,000,000	99,212	44,471,284	85,504	32,196,131	31,619	-5,595,651	63,490	8,574,498	28,615	1,894,997		
\$1,000,000 or more	82,070	108,658,013	70,678	65,291,937	24,422	-4,498,742	56,212	46,259,402	26,323	7,392,075		
Nontaxable returns, total	376,767	71,896,865	335,125	63,377,500	143,493	-10,133,355	166,369	4,340,553	97,272	5,954,544		

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 2016 (Filing Year 2017)—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)
All returns, total	2,170,792	211,788,652	168,002	2,019,671	1,547,701	182,408,835	584,388	12,854,749	9,314,383	35,774,800	4,417,346	288,055,347
No adjusted gross income	86,153	9,464,178	10,243	333,244	39,898	4,979,270	24,178	2,321,876	185,612	470,121	322,506	40,946,085
\$1 under \$5,000	25,654	174,827	4,786	6,572	21,465	34,509	13,342	237,294	255,017	211,419	187,128	6,428,512
\$5,000 under \$10,000	26,536	251,466	2,248	4,356	21,569	54,433	5,658	85,819	235,083	250,604	168,213	5,961,974
\$10,000 under \$15,000	38,651	418,714	3,180	39,290	22,637	88,295	10,188	33,502	272,570	377,478	162,807	6,337,609
\$15,000 under \$20,000	32,822	276,320	732	14,322	35,365	61,536	7,406	80,279	227,120	367,427	141,124	5,991,753
\$20,000 under \$25,000	44,363	757,638	704	10,017	25,635	134,047	5,837	56,963	201,349	355,428	135,467	5,342,135
\$25,000 under \$30,000	45,036	358,940	2,663	11,566	24,000	171,455	7,850	71,680	198,584	326,038	103,754	4,637,949
\$30,000 under \$40,000	82,361	1,079,326	5,317	34,676	48,283	341,408	23,463	166,542	401,714	711,445	199,904	9,494,649
\$40,000 under \$50,000	80,329	1,063,869	7,656	20,373	40,030	285,350	14,772	101,559	379,852	683,743	207,009	9,218,645
\$50,000 under \$75,000	207,842	3,346,377	10,058	60,794	125,938	914,244	54,706	368,398	1,207,106	2,910,079	536,442	25,121,745
\$75,000 under \$100,000	202,591	3,326,171	12,670	72,827	158,646	1,133,742	55,569	464,597	1,087,198	2,924,973	452,865	21,420,162
\$100,000 under \$200,000	565,589	18,959,414	38,854	137,207	356,713	4,050,864	159,025	1,294,583	2,493,111	8,601,125	998,040	57,443,577
\$200,000 under \$500,000	446,450	31,212,771	36,492	218,554	338,097	8,949,483	113,668	1,694,601	1,527,371	7,978,468	582,594	46,107,649
\$500,000 under \$1,000,000	149,303	22,399,873	16,042	159,100	148,000	10,258,443	46,597	1,183,798	411,658	3,910,982	142,341	17,538,964
\$1,000,000 under \$1,500,000	50,698	12,885,692	4,885	82,936	49,526	7,671,313	16,488	713,362	105,295	1,302,899	34,885	6,477,318
\$1,500,000 under \$2,000,000	23,710	8,150,360	2,801	57,173	24,561	5,530,746	7,774	435,220	45,897	756,180	14,370	3,539,913
\$2,000,000 under \$5,000,000	40,964	26,604,815	5,444	184,301	43,738	21,723,526	12,351	1,104,559	70,167	1,601,327	20,508	7,747,297
\$5,000,000 under \$10,000,000	12,615	19,241,195	1,789	124,554	13,571	19,216,323	3,309	753,182	18,242	825,300	4,692	2,860,885
\$10,000,000 or more	9,127	51,816,707	1,436	447,810	10,030	96,829,848	2,207	1,686,935	11,436	1,209,765	2,698	5,438,525
Taxable returns, total	1,796,879	196,937,381	134,741	1,517,637	1,323,924	175,941,548	496,630	9,657,360	7,794,214	32,167,328	3,255,901	204,054,788
No adjusted gross income	1,136	1,650,470	** 155	** 20,889	860	846,457	360	215,095	2,796	19,994	3,396	2,095,893
\$1 under \$5,000	** 4,579	** 6,244	0	0	** 6,636	** 3,009	** 2,089	** 4,524	27,860	25,362	* 4,220	* 39,127
\$5,000 under \$10,000	**	**	0	0	**	**	**	**	40,404	40,404	4,635	70,727
\$10,000 under \$15,000	4,932	46,897	0	0	* 4,089	* 3,920	* 3,559	* 10,695	65,525	64,799	31,080	836,523
\$15,000 under \$20,000	5,577	25,651	0	0	12,914	16,303	* 1,708	* 31,820	78,185	81,435	47,140	1,420,583
\$20,000 under \$25,000	11,991	192,772	**	**	9,804	40,644	* 2,166	* 13,354	89,775	129,816	62,986	1,962,741
\$25,000 under \$30,000	22,514	96,630	* 2,373	* 9,560	12,212	29,691	* 5,030	* 41,641	118,156	161,373	69,499	2,450,296
\$30,000 under \$40,000	54,990	354,410	* 1,920	* 20,026	29,231	82,622	15,562	134,272	299,973	403,718	147,317	5,702,551
\$40,000 under \$50,000	56,726	335,267	4,688	6,353	29,865	83,317	12,937	54,138	324,481	454,154	173,545	6,624,627
\$50,000 under \$75,000	173,520	2,142,543	7,394	39,909	101,656	622,806	44,137	183,870	1,087,651	2,298,292	491,668	20,402,775
\$75,000 under \$100,000	184,037	2,414,417	12,019	69,184	150,854	949,820	52,603	425,464	1,027,013	2,729,411	439,789	19,149,376
\$100,000 under \$200,000	546,008	17,739,244	37,569	128,231	339,836	3,430,080	154,730	1,103,692	2,445,662	8,226,052	980,454	54,454,488
\$200,000 under \$500,000	444,640	30,965,996	36,271	211,852	336,887	8,826,801	113,105	1,594,831	1,524,245	7,943,186	45,392,815	
\$500,000 under \$1,000,000	149,187	22,348,720	16,012	118,283	147,914	10,231,554	46,543	1,177,048	411,524	3,909,020	142,113	17,443,979
\$1,000,000 or more	137,043	118,618,123	16,340	893,349	141,367	150,774,524	42,101	4,666,916	250,963	5,693,100	77,045	26,008,288
Nontaxable returns, total	373,913	14,851,271	33,261	502,034	223,778	6,467,287	87,757	3,197,389	1,520,169	3,607,472	1,161,445	84,000,559

* 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
- Form 8949, Sales and Other Dispositions of Capital Assets

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2018.

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)

[Coefficients of variation for numbers of returns and amounts are percentages]

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)
All returns, total	0.02	0.09	0.02	0.09	0.11	0.17	0.35	0.95	0.98	2.16	0.44	0.68
No adjusted gross income	1.51	0.69	1.52	0.70	2.54	2.45	2.56	2.21	6.35	4.62	3.04	2.52
\$1 under \$5,000	0.93	1.08	0.93	1.11	1.55	1.74	2.46	2.21	9.68	16.74	3.03	5.86
\$5,000 under \$10,000	0.89	0.90	0.89	0.91	1.02	1.12	2.72	7.30	9.49	5.71	3.31	5.72
\$10,000 under \$15,000	0.85	0.86	0.85	0.86	1.06	1.06	2.45	7.05	7.82	19.43	3.17	5.73
\$15,000 under \$20,000	0.89	0.90	0.89	0.90	1.01	1.06	2.59	9.09	8.59	21.52	3.40	6.25
\$20,000 under \$25,000	0.95	0.95	0.95	0.95	1.04	1.08	2.64	7.93	9.15	17.89	3.60	7.04
\$25,000 under \$30,000	1.01	1.01	1.01	1.01	1.09	1.12	2.67	8.30	8.93	22.49	3.52	6.77
\$30,000 under \$40,000	0.75	0.75	0.75	0.75	0.81	0.83	1.89	7.12	5.95	14.47	2.49	5.32
\$40,000 under \$50,000	0.87	0.87	0.87	0.88	0.94	0.97	1.87	6.98	6.15	14.07	2.52	5.81
\$50,000 under \$75,000	0.49	0.50	0.49	0.50	0.56	0.59	1.11	4.48	3.46	9.13	1.47	3.41
\$75,000 under \$100,000	0.75	0.75	0.75	0.75	0.82	0.86	1.25	5.73	3.50	21.46	1.62	4.02
\$100,000 under \$200,000	0.30	0.33	0.30	0.33	0.39	0.46	0.69	4.06	2.05	4.14	0.89	2.46
\$200,000 under \$500,000	0.38	0.39	0.38	0.40	0.44	0.52	0.54	3.04	1.32	3.25	0.63	1.95
\$500,000 under \$1,000,000	0.86	0.81	0.86	0.80	0.96	1.11	0.92	3.71	1.53	3.10	0.99	2.42
\$1,000,000 under \$1,500,000	1.07	1.06	1.07	1.05	1.21	1.57	1.10	3.35	1.65	3.10	1.18	2.81
\$1,500,000 under \$2,000,000	0.76	0.76	0.76	0.76	0.86	0.76	0.77	2.78	1.12	3.19	0.83	2.32
\$2,000,000 under \$5,000,000	0.50	0.44	0.50	0.44	0.58	0.81	0.51	1.40	0.69	1.62	0.54	1.30
\$5,000,000 under \$10,000,000	0.63	0.56	0.63	0.56	0.71	1.06	0.63	1.30	0.76	1.19	0.65	1.40
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.15	0.10	0.15	0.10	0.20	0.19	0.38	1.01	1.02	2.36	0.47	0.70
No adjusted gross income	24.90	1.43	24.90	1.43	30.80	17.95	29.13	2.46	48.40	15.81	36.83	5.95
\$1 under \$5,000	7.71	8.13	7.71	8.13	11.57	14.70	11.97	23.68	40.79	50.13	10.84	15.10
\$5,000 under \$10,000	2.32	2.34	2.32	2.34	2.35	2.42	8.60	28.05	30.04	41.94	8.46	15.40
\$10,000 under \$15,000	1.48	1.49	1.48	1.49	1.61	1.67	4.39	14.60	16.35	47.42	6.01	13.50
\$15,000 under \$20,000	1.34	1.35	1.34	1.35	1.48	1.52	3.91	17.59	15.24	46.18	5.35	10.56
\$20,000 under \$25,000	1.31	1.32	1.31	1.32	1.44	1.48	3.53	11.25	14.18	24.13	4.89	9.60
\$25,000 under \$30,000	1.31	1.31	1.31	1.31	1.43	1.47	3.19	9.98	10.82	32.64	4.22	8.08
\$30,000 under \$40,000	0.91	0.91	0.91	0.91	0.98	1.01	2.12	7.79	6.95	17.85	2.80	5.86
\$40,000 under \$50,000	0.97	0.97	0.97	0.97	1.04	1.07	2.01	7.68	6.79	16.00	2.70	5.88
\$50,000 under \$75,000	0.52	0.53	0.52	0.53	0.59	0.63	1.16	4.74	3.69	9.30	1.53	3.52
\$75,000 under \$100,000	0.76	0.76	0.76	0.76	0.83	0.87	1.27	5.94	3.60	24.96	1.65	4.05
\$100,000 under \$200,000	0.31	0.34	0.31	0.34	0.39	0.46	0.69	4.04	2.09	4.49	0.90	2.52
\$200,000 under \$500,000	0.38	0.40	0.38	0.40	0.44	0.53	0.55	3.06	1.33	3.29	0.63	1.96
\$500,000 under \$1,000,000	0.86	0.81	0.86	0.80	0.96	1.12	0.92	3.72	1.53	3.10	0.99	2.42
\$1,000,000 or more	0.49	0.20	0.49	0.20	0.57	0.49	0.50	0.51	0.68	0.86	0.53	0.49
Nontaxable returns, total	0.31	0.72	0.31	0.71	0.39	0.59	1.05	2.92	3.09	5.02	1.33	2.70

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Net income		Business or profession		Capital gain distributions reported on Form 1040	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
All returns, total	0.46	0.74	0.56	0.67	4.80	6.97	0.36	0.75	1.05	1.51	1.48	3.70
No adjusted gross income	3.17	2.68	7.91	6.61	43.32	40.07	4.46	4.57	2.81	3.38	14.37	24.24
\$1 under \$5,000	3.17	6.43	10.41	16.31	37.21	63.60	2.55	3.54	8.97	16.38	6.72	10.96
\$5,000 under \$10,000	3.46	6.20	9.36	15.31	34.16	47.90	2.21	2.57	7.38	12.15	7.68	13.86
\$10,000 under \$15,000	3.35	6.16	7.67	16.73	19.49	20.95	1.89	2.17	5.92	9.05	8.02	15.60
\$15,000 under \$20,000	3.56	6.74	6.67	17.45	19.84	23.60	2.37	2.79	5.32	7.86	9.43	16.99
\$20,000 under \$25,000	3.79	8.04	6.15	8.68	18.93	21.80	3.09	3.85	5.01	7.72	9.39	19.85
\$25,000 under \$30,000	3.69	7.66	5.43	9.37	16.17	20.93	3.46	4.58	5.63	8.08	8.96	21.96
\$30,000 under \$40,000	2.61	5.94	3.19	4.40	13.74	17.11	2.58	3.71	4.12	6.23	6.21	16.27
\$40,000 under \$50,000	2.63	6.47	2.85	4.14	14.92	17.78	2.87	4.24	4.55	7.07	6.16	12.94
\$50,000 under \$75,000	1.53	3.77	1.57	2.53	10.37	13.30	1.93	3.25	3.27	5.25	3.98	8.65
\$75,000 under \$100,000	1.68	4.39	1.58	2.46	16.42	20.36	2.33	3.81	3.65	6.24	3.98	9.50
\$100,000 under \$200,000	0.92	2.74	0.91	1.58	14.74	19.30	1.44	2.27	2.66	4.21	2.98	8.38
\$200,000 under \$500,000	0.64	2.13	0.97	1.96	14.41	16.62	1.34	2.05	2.64	4.34	2.82	9.02
\$500,000 under \$1,000,000	1.00	2.63	1.63	2.85	0.00	0.00	2.12	2.90	4.13	5.85	5.31	14.59
\$1,000,000 under \$1,500,000	1.21	3.12	1.67	3.42	0.00	0.00	2.61	3.76	4.73	5.94	8.48	20.77
\$1,500,000 under \$2,000,000	0.84	2.55	1.18	2.37	0.00	0.00	2.06	3.85	3.55	6.33	6.97	30.56
\$2,000,000 under \$5,000,000	0.55	1.46	0.76	1.49	0.00	0.00	1.37	2.50	2.14	3.19	5.83	18.99
\$5,000,000 under \$10,000,000	0.66	1.57	0.85	1.34	0.00	0.00	1.55	2.94	2.24	2.25	8.67	17.94
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.49	0.76	0.58	0.69	5.55	7.77	0.68	0.94	1.33	1.93	1.61	4.02
No adjusted gross income	37.62	6.76	20.04	7.62	0.00	0.00	14.78	7.70	56.39	8.21	59.87	89.06
\$1 under \$5,000	11.01	16.77	0.00	0.00	0.00	0.00	43.77	32.79	0.00	0.00	21.75	26.97
\$5,000 under \$10,000	8.76	16.77	44.70	70.30	0.00	0.00	12.46	17.20	27.71	38.59	17.40	30.74
\$10,000 under \$15,000	6.38	16.58	16.48	51.03	33.71	33.61	5.70	7.07	11.86	18.30	12.82	20.60
\$15,000 under \$20,000	5.63	11.48	10.23	34.26	28.42	32.17	4.94	6.09	9.18	14.75	13.67	23.17
\$20,000 under \$25,000	5.17	9.69	8.37	12.34	29.11	32.72	4.95	6.44	8.05	13.95	12.06	22.62
\$25,000 under \$30,000	4.45	8.84	6.89	10.55	21.22	28.24	5.00	7.13	8.46	12.75	10.16	19.27
\$30,000 under \$40,000	2.94	6.38	3.66	5.15	16.43	20.95	3.46	5.28	5.39	8.43	6.73	13.74
\$40,000 under \$50,000	2.82	6.37	3.11	4.60	15.26	18.17	3.48	5.28	5.25	8.41	6.37	12.95
\$50,000 under \$75,000	1.59	3.88	1.65	2.47	10.79	13.98	2.09	3.52	3.51	5.63	4.01	8.86
\$75,000 under \$100,000	1.71	4.45	1.60	2.49	16.70	21.08	2.37	3.90	3.69	6.40	4.41	9.68
\$100,000 under \$200,000	0.93	2.80	0.91	1.58	14.75	19.31	1.45	2.29	2.68	4.27	2.98	8.39
\$200,000 under \$500,000	0.65	2.15	0.97	1.97	14.43	16.63	1.34	2.06	2.64	4.39	2.82	9.04
\$500,000 under \$1,000,000	1.00	2.63	1.63	2.86	0.00	0.00	2.12	2.90	4.14	5.88	5.32	14.61
\$1,000,000 or more	0.53	0.54	0.75	0.71	0.00	0.00	1.31	1.48	2.09	1.53	5.26	12.37
Nontaxable returns, total	1.39	3.08	2.43	3.54	9.60	11.63	0.73	1.25	1.94	2.46	3.78	9.28

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers and amounts are percentages]

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		Net gain		Net loss		Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)			(33)	(34)
All returns, total	0.75	0.46	0.84	0.90	2.30	1.53	2.31	2.72	0.73	1.11
No adjusted gross income	4.88	2.06	2.96	3.09	7.05	3.92	6.00	4.50	6.00	6.89
\$1 under \$5,000	6.28	13.37	4.77	5.28	23.56	34.56	19.64	31.45	5.16	10.81
\$5,000 under \$10,000	5.97	12.55	5.26	5.76	19.45	25.84	19.45	32.42	4.03	5.01
\$10,000 under \$15,000	5.51	12.40	5.16	5.58	22.46	56.56	17.97	33.32	3.67	4.69
\$15,000 under \$20,000	6.06	9.50	5.63	6.07	23.88	38.52	16.08	30.63	3.84	5.07
\$20,000 under \$25,000	6.12	11.15	5.89	6.46	17.90	25.09	19.51	32.40	3.86	5.17
\$25,000 under \$30,000	6.06	10.20	6.29	6.84	22.98	29.75	20.20	29.40	4.16	5.39
\$30,000 under \$40,000	4.39	8.54	4.31	4.78	14.10	20.17	13.96	25.45	2.99	4.07
\$40,000 under \$50,000	4.34	8.33	4.51	4.98	16.29	24.77	13.68	21.53	3.13	4.37
\$50,000 under \$75,000	2.55	4.82	2.73	3.06	8.50	14.50	9.64	17.10	1.95	2.78
\$75,000 under \$100,000	2.71	5.07	2.93	3.29	8.45	16.39	9.32	17.02	2.19	3.19
\$100,000 under \$200,000	1.51	2.92	1.86	2.07	5.51	8.88	5.48	9.52	1.56	2.40
\$200,000 under \$500,000	1.02	2.01	1.33	1.46	3.51	6.53	3.43	6.99	1.52	2.61
\$500,000 under \$1,000,000	1.38	2.30	1.83	1.92	3.33	6.24	3.33	6.77	2.57	5.26
\$1,000,000 under \$1,500,000	1.56	2.53	2.15	2.21	3.26	7.55	3.32	6.34	3.08	7.48
\$1,500,000 under \$2,000,000	1.10	1.87	1.58	1.63	2.26	5.97	2.44	6.29	2.32	6.80
\$2,000,000 under \$5,000,000	0.69	0.96	1.10	1.12	1.26	3.33	1.46	3.36	1.56	5.61
\$5,000,000 under \$10,000,000	0.77	0.93	1.36	1.38	1.26	2.00	1.54	2.59	1.80	8.39
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.80	0.46	0.96	1.05	2.54	1.61	2.62	3.25	0.80	1.19
No adjusted gross income	14.31	3.33	40.58	41.57	27.08	4.41	12.24	6.43	54.19	59.29
\$1 under \$5,000	15.77	18.77	34.35	42.25	60.32	50.27	70.45	99.50	40.81	46.77
\$5,000 under \$10,000	12.77	18.07	24.63	31.67	0.00	0.00	0.00	0.00	35.34	48.96
\$10,000 under \$15,000	10.56	21.90	11.09	12.49	56.05	82.93	49.54	61.96	7.23	8.82
\$15,000 under \$20,000	9.91	18.03	9.13	10.26	44.32	61.48	30.90	49.56	5.80	7.61
\$20,000 under \$25,000	8.92	17.92	8.84	10.01	28.43	47.27	33.25	67.15	5.14	6.82
\$25,000 under \$30,000	8.13	13.56	7.72	8.49	42.32	42.25	34.82	45.75	4.72	6.11
\$30,000 under \$40,000	5.22	10.51	4.97	5.60	18.31	27.19	20.19	38.45	3.20	4.36
\$40,000 under \$50,000	4.77	8.09	4.97	5.50	20.06	31.17	16.17	25.19	3.26	4.56
\$50,000 under \$75,000	2.69	5.03	2.85	3.21	9.29	17.10	10.25	19.94	2.00	2.85
\$75,000 under \$100,000	2.78	5.31	2.98	3.35	8.84	17.76	9.96	16.88	2.21	3.21
\$100,000 under \$200,000	1.53	3.03	1.88	2.09	5.65	9.27	5.61	10.18	1.57	2.41
\$200,000 under \$500,000	1.03	2.02	1.34	1.46	3.53	6.62	3.44	7.10	1.52	2.62
\$500,000 under \$1,000,000	1.38	2.30	1.83	1.93	3.34	6.26	3.34	6.80	2.57	5.26
\$1,000,000 or more	0.69	0.29	1.08	1.10	1.18	0.68	1.44	1.65	1.53	3.54
Nontaxable returns, total	2.27	2.74	1.82	1.90	5.46	5.17	4.79	4.27	1.82	2.75

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Pensions and annuities						Rent			Royalty		
	Total [1]		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	0.48	0.88	0.50	0.72	1.19	1.46	1.17	1.39	1.91	3.23	8.06	10.55
No adjusted gross income	4.42	10.66	4.77	5.87	5.45	4.25	4.34	3.80	8.23	7.99	23.86	23.45
\$1 under \$5,000	3.49	9.46	3.62	5.63	8.09	10.78	10.76	13.78	12.41	36.65	70.16	95.03
\$5,000 under \$10,000	2.82	8.02	2.88	3.52	7.16	8.37	9.21	13.53	12.70	39.04	49.56	73.42
\$10,000 under \$15,000	2.39	7.94	2.43	2.87	6.82	8.35	8.76	11.91	13.36	27.45	0.00	0.00
\$15,000 under \$20,000	2.45	5.08	2.49	2.92	7.35	10.12	8.42	10.84	11.78	29.33	69.46	67.60
\$20,000 under \$25,000	2.53	4.36	2.59	3.11	7.55	10.55	8.08	10.49	14.11	44.65	61.96	70.46
\$25,000 under \$30,000	2.68	7.11	2.74	3.36	8.31	11.14	8.37	10.38	13.68	29.78	79.52	70.55
\$30,000 under \$40,000	1.96	3.73	2.02	2.48	5.64	8.42	5.95	8.39	9.62	21.14	42.04	87.41
\$40,000 under \$50,000	2.04	3.28	2.12	2.63	5.67	8.72	5.65	8.37	9.77	27.58	44.37	53.88
\$50,000 under \$75,000	1.28	1.99	1.34	1.72	3.59	5.74	3.60	5.00	6.23	17.01	29.83	49.14
\$75,000 under \$100,000	1.51	2.20	1.58	2.04	3.98	6.44	3.67	5.18	6.34	16.70	24.89	58.10
\$100,000 under \$200,000	1.06	1.81	1.15	1.61	2.38	3.73	2.37	3.08	4.17	11.46	19.44	39.54
\$200,000 under \$500,000	1.14	2.66	1.29	1.98	1.93	3.34	1.80	2.59	2.95	9.40	11.36	24.21
\$500,000 under \$1,000,000	2.06	3.96	2.44	4.57	2.47	3.84	2.55	3.44	3.22	9.91	11.68	26.27
\$1,000,000 under \$1,500,000	2.47	4.96	2.94	7.22	2.74	4.01	3.02	4.50	3.18	9.02	11.43	24.58
\$1,500,000 under \$2,000,000	1.87	4.70	2.27	6.08	2.11	4.20	2.32	4.36	2.16	10.69	7.23	13.34
\$2,000,000 under \$5,000,000	1.21	3.07	1.46	4.46	1.37	2.45	1.47	2.61	1.20	5.92	3.94	12.43
\$5,000,000 under \$10,000,000	1.37	3.63	1.62	8.14	1.52	1.88	1.63	2.63	1.14	4.09	3.58	12.10
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.53	0.91	0.56	0.76	1.32	1.59	1.30	1.56	2.09	3.38	8.77	9.12
No adjusted gross income	65.39	19.66	71.49	20.99	47.47	8.21	53.91	8.53	8.44	12.60	46.53	82.10
\$1 under \$5,000	27.71	29.25	27.71	30.92	0.00	0.00	0.00	0.00	52.23	85.84	0.00	0.00
\$5,000 under \$10,000	20.81	28.80	21.77	28.90	57.71	68.67	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	4.22	5.72	4.27	4.86	15.96	19.50	20.40	26.24	42.53	77.73	0.00	0.00
\$15,000 under \$20,000	3.47	4.35	3.50	4.00	12.12	17.57	17.51	23.02	18.39	48.81	91.56	82.91
\$20,000 under \$25,000	3.27	4.41	3.33	3.91	11.45	15.35	12.93	17.68	18.06	63.13	0.00	0.00
\$25,000 under \$30,000	3.05	8.30	3.11	3.67	10.65	14.53	10.95	14.23	15.50	33.19	0.00	0.00
\$30,000 under \$40,000	2.12	2.87	2.17	2.62	6.69	9.90	7.27	10.20	10.85	23.95	52.74	87.69
\$40,000 under \$50,000	2.15	3.27	2.23	2.72	6.14	9.60	6.55	9.69	10.31	28.13	47.67	67.07
\$50,000 under \$75,000	1.32	2.02	1.37	1.75	3.83	6.21	3.85	5.41	6.58	17.72	34.17	65.77
\$75,000 under \$100,000	1.52	2.21	1.59	2.05	4.06	6.48	3.75	5.31	6.52	16.92	27.68	47.12
\$100,000 under \$200,000	1.07	1.82	1.15	1.62	2.40	3.78	2.39	3.12	4.24	11.62	20.19	42.76
\$200,000 under \$500,000	1.14	2.66	1.30	1.98	1.93	3.36	1.80	2.60	2.96	9.44	11.42	24.47
\$500,000 under \$1,000,000	2.06	3.96	2.45	4.58	2.48	3.84	2.56	3.45	3.22	9.92	11.70	27.05
\$1,000,000 or more	1.20	2.22	1.43	3.35	1.31	1.46	1.45	1.69	1.15	2.38	3.60	4.74
Nontaxable returns, total	1.23	3.63	1.28	1.82	2.76	3.56	2.73	3.06	4.74	11.32	20.09	35.59

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

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)
All returns, total	4.61	7.56	9.82	23.07	1.03	1.35	1.34	1.74	1.00	0.55	1.56	0.97
No adjusted gross income	22.94	14.91	34.17	49.49	4.93	3.69	4.32	5.42	5.80	3.56	3.55	1.57
\$1 under \$5,000	31.87	34.36	37.78	95.23	6.84	10.85	11.25	24.64	11.27	29.47	12.74	21.87
\$5,000 under \$10,000	28.78	41.02	57.71	65.39	6.23	10.15	9.29	15.30	11.59	14.33	12.33	25.16
\$10,000 under \$15,000	23.75	35.12	50.06	67.90	6.04	7.91	8.72	12.15	9.38	11.65	11.49	18.89
\$15,000 under \$20,000	26.28	32.37	70.64	74.06	6.20	9.03	8.58	11.31	8.82	12.28	12.50	18.12
\$20,000 under \$25,000	27.91	35.08	62.43	70.25	6.63	10.05	8.00	11.43	9.11	16.08	12.42	21.93
\$25,000 under \$30,000	24.96	37.61	70.61	80.64	7.08	10.36	8.49	10.60	8.73	11.49	12.19	19.98
\$30,000 under \$40,000	21.22	30.31	38.27	37.78	4.90	7.75	5.92	8.46	6.03	8.00	8.32	13.16
\$40,000 under \$50,000	20.69	35.69	41.52	53.58	4.95	8.30	5.59	8.64	6.02	8.40	8.13	13.15
\$50,000 under \$75,000	11.51	18.15	24.87	34.63	3.11	5.36	3.63	5.13	3.83	5.42	5.62	8.94
\$75,000 under \$100,000	13.08	19.39	31.42	37.75	3.42	5.87	3.67	5.21	3.87	5.72	5.41	9.18
\$100,000 under \$200,000	9.14	16.79	21.87	27.46	2.12	3.61	2.76	3.87	2.14	2.92	3.41	4.70
\$200,000 under \$500,000	9.67	18.10	14.59	29.14	1.71	3.27	3.02	4.61	1.28	1.70	2.43	3.58
\$500,000 under \$1,000,000	12.72	23.43	0.00	0.00	2.11	3.79	3.50	4.93	1.39	1.66	2.93	3.32
\$1,000,000 under \$1,500,000	14.67	23.60	0.00	0.00	2.25	3.86	3.86	5.34	1.51	1.88	3.15	3.39
\$1,500,000 under \$2,000,000	11.20	36.99	0.00	0.00	1.62	4.31	2.82	5.30	1.08	1.41	2.29	3.60
\$2,000,000 under \$5,000,000	7.72	24.09	0.00	0.00	0.98	2.59	1.67	3.70	0.70	0.81	1.34	1.56
\$5,000,000 under \$10,000,000	8.18	14.62	0.00	0.00	1.02	2.01	1.75	3.31	0.83	0.98	1.35	0.67
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	5.08	8.16	11.52	15.73	1.15	1.46	1.55	1.89	1.05	0.56	1.84	1.09
No adjusted gross income	28.50	46.93	60.63	44.65	13.66	7.04	53.63	13.21	19.91	4.65	49.84	5.03
\$1 under \$5,000	0.00	0.00	0.00	0.00	60.56	78.44	0.00	0.00	30.12	36.40	70.41	9.22
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	45.64	58.06	0.00	0.00	41.54	66.54	0.00	0.00
\$10,000 under \$15,000	44.67	61.88	0.00	0.00	14.24	18.42	20.41	27.17	16.99	19.92	27.27	67.08
\$15,000 under \$20,000	49.98	53.56	49.97	79.09	10.11	15.07	17.42	24.12	14.08	17.64	26.91	41.12
\$20,000 under \$25,000	37.81	45.88	0.00	0.00	9.52	14.35	12.88	18.02	13.37	26.20	23.57	41.37
\$25,000 under \$30,000	30.13	42.51	0.00	0.00	8.72	13.04	11.14	14.64	11.91	15.36	17.60	32.40
\$30,000 under \$40,000	22.25	31.79	39.75	41.37	5.71	8.97	7.21	9.63	7.46	9.85	10.90	16.66
\$40,000 under \$50,000	21.17	35.96	45.65	58.66	5.32	8.95	6.49	9.57	7.04	9.91	9.60	16.11
\$50,000 under \$75,000	11.84	18.45	25.90	37.67	3.40	5.73	3.88	5.27	4.11	5.91	6.27	10.32
\$75,000 under \$100,000	13.33	19.54	32.45	41.67	3.49	5.92	3.76	5.30	3.97	5.89	5.66	10.08
\$100,000 under \$200,000	9.24	16.97	22.09	27.90	2.14	3.66	2.79	3.94	2.16	2.95	3.48	5.07
\$200,000 under \$500,000	9.69	18.19	14.61	29.17	1.72	3.29	3.02	4.65	1.28	1.71	2.45	3.69
\$500,000 under \$1,000,000	12.73	23.60	0.00	0.00	2.11	3.79	3.51	4.96	1.39	1.67	2.94	3.36
\$1,000,000 or more	7.78	16.03	0.00	0.00	0.94	1.29	1.62	2.02	0.69	0.43	1.31	0.46
Nontaxable returns, total	10.95	11.50	18.79	50.76	2.44	3.44	2.74	3.80	3.28	3.94	3.01	1.66

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Estate and trust						Farm					
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns (59)	Amount (60)	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)	Number of returns (69)	Amount (70)
All returns, total	3.43	2.52	10.04	2.78	3.29	3.43	1.62	2.14	1.29	1.71	1.29	2.14
No adjusted gross income	13.02	9.16	21.43	5.31	12.64	9.54	5.00	3.62	17.55	20.28	17.55	3.62
\$1 under \$5,000	29.10	46.61	97.83	94.44	17.30	20.79	15.66	21.24	10.40	14.15	10.40	21.24
\$5,000 under \$10,000	23.73	35.63	69.37	64.06	19.45	23.80	14.99	20.79	6.43	8.24	6.43	20.79
\$10,000 under \$15,000	22.17	29.75	0.00	0.00	19.97	24.26	14.82	21.34	5.05	6.76	5.05	21.34
\$15,000 under \$20,000	25.05	37.45	78.88	66.04	21.92	29.84	14.78	20.44	4.59	6.00	4.59	20.44
\$20,000 under \$25,000	28.86	46.07	99.55	99.95	21.25	26.11	13.25	19.26	4.69	6.19	4.69	19.26
\$25,000 under \$30,000	26.75	35.06	59.44	74.19	21.05	26.68	12.72	18.70	4.80	6.48	4.80	18.70
\$30,000 under \$40,000	21.24	28.25	49.59	83.16	14.19	17.77	9.95	13.80	3.89	5.07	3.89	13.80
\$40,000 under \$50,000	22.05	28.74	0.00	0.00	14.25	18.21	10.55	13.97	4.46	5.85	4.46	13.97
\$50,000 under \$75,000	11.68	17.81	68.55	57.64	9.20	10.35	6.46	8.50	3.26	4.30	3.26	8.50
\$75,000 under \$100,000	11.27	18.14	72.60	90.27	10.41	11.39	6.39	8.59	4.20	5.47	4.20	8.59
\$100,000 under \$200,000	7.00	12.03	20.26	32.78	7.58	7.87	4.95	6.09	3.55	4.57	3.55	6.09
\$200,000 under \$500,000	4.89	8.15	15.48	24.24	7.51	8.48	5.03	6.47	4.34	5.36	4.34	6.47
\$500,000 under \$1,000,000	5.70	9.54	14.24	18.87	7.19	6.72	6.88	7.28	0.00	0.00	0.00	7.28
\$1,000,000 under \$1,500,000	5.44	10.43	11.24	11.71	0.00	0.00	7.40	8.20	15.03	18.09	15.03	8.20
\$1,500,000 under \$2,000,000	3.79	6.97	8.72	16.00	0.00	0.00	5.80	8.16	11.96	14.78	11.96	8.16
\$2,000,000 under \$5,000,000	2.26	3.91	4.12	8.01	0.00	0.00	3.58	5.46	11.75	13.78	11.75	5.46
\$5,000,000 under \$10,000,000	2.20	4.14	3.38	2.66	0.00	0.00	3.71	2.78	18.89	23.33	18.89	2.78
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	3.66	2.57	11.11	3.14	4.06	3.87	2.29	2.95	1.56	2.04	1.56	2.95
No adjusted gross income	61.00	13.35	25.82	14.90	22.25	10.04	29.19	16.66	0.00	0.00	0.00	16.66
\$1 under \$5,000	0.00	0.00	0.00	0.00	99.28	99.76	0.00	0.00	44.69	50.88	44.69	0.00
\$5,000 under \$10,000	40.80	51.34	0.00	0.00	0.00	0.00	0.00	0.00	25.80	33.73	25.80	0.00
\$10,000 under \$15,000	35.34	38.22	91.35	98.84	36.91	54.34	32.63	42.86	9.76	12.84	9.76	42.86
\$15,000 under \$20,000	34.94	43.85	0.00	0.00	47.32	43.13	23.96	34.15	7.01	9.62	7.01	34.15
\$20,000 under \$25,000	45.65	72.89	0.00	0.00	30.16	43.20	21.44	34.50	6.71	9.07	6.71	34.50
\$25,000 under \$30,000	33.10	44.74	70.46	77.22	33.19	45.22	18.78	32.56	6.30	8.63	6.30	32.56
\$30,000 under \$40,000	25.83	32.79	70.14	70.50	18.25	24.95	12.37	18.99	4.83	6.34	4.83	18.99
\$40,000 under \$50,000	24.66	31.49	56.92	0.00	17.39	24.08	12.68	15.97	5.10	6.59	5.10	15.97
\$50,000 under \$75,000	12.61	19.28	0.00	60.52	10.11	11.59	6.95	9.89	3.44	4.54	3.44	9.89
\$75,000 under \$100,000	11.47	18.18	0.00	0.00	10.92	11.30	6.60	8.98	4.24	5.53	4.24	8.98
\$100,000 under \$200,000	7.06	12.16	20.72	37.45	7.71	8.05	4.98	6.22	3.56	4.58	3.56	6.22
\$200,000 under \$500,000	4.91	8.16	15.69	26.40	7.53	8.50	5.04	6.54	4.35	5.36	4.35	6.54
\$500,000 under \$1,000,000	5.71	9.55	14.31	19.86	7.20	6.72	6.88	7.28	0.00	0.00	0.00	7.28
\$1,000,000 or more	2.17	1.70	3.48	1.21	0.00	0.00	3.41	2.58	9.88	11.77	9.88	2.58
Nontaxable returns, total	9.66	10.69	23.43	5.82	6.35	8.13	3.67	3.49	2.37	3.14	2.37	3.49

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Social security benefits						Taxable		Foreign-earned income exclusion		Net income		Other income	
	Total [1]		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)				
All returns, total	0.51	0.56	0.60	0.71	0.26	0.47	1.17	2.18	4.48	5.22				
No adjusted gross income	2.80	3.08	47.89	28.09	1.99	2.48	6.70	7.76	14.02	12.03				
\$1 under \$5,000	2.22	2.52	22.03	23.05	2.60	2.84	5.42	23.31	19.16	24.43				
\$5,000 under \$10,000	2.19	2.43	15.71	18.03	5.28	6.33	9.03	26.27	25.00	36.36				
\$10,000 under \$15,000	2.04	2.25	7.81	14.81	6.05	6.13	5.84	9.27	25.00	43.85				
\$15,000 under \$20,000	2.28	2.52	3.40	5.91	6.80	6.68	6.56	10.68	25.40	29.63				
\$20,000 under \$25,000	2.46	2.72	2.73	3.36	7.60	7.50	6.47	12.64	24.96	18.47				
\$25,000 under \$30,000	2.72	3.00	2.78	3.19	7.43	7.23	6.76	13.54	26.13	40.08				
\$30,000 under \$40,000	2.07	2.30	2.07	2.27	6.04	5.78	5.07	11.22	21.18	23.98				
\$40,000 under \$50,000	2.27	2.55	2.27	2.41	6.17	5.96	4.98	11.09	21.44	18.87				
\$50,000 under \$75,000	1.44	1.62	1.44	1.55	4.29	4.10	3.47	9.19	13.39	18.40				
\$75,000 under \$100,000	1.75	1.93	1.75	1.91	4.34	4.28	3.84	10.52	15.53	20.66				
\$100,000 under \$200,000	1.37	1.53	1.37	1.53	2.01	1.61	2.58	7.69	11.56	12.83				
\$200,000 under \$500,000	1.49	1.70	1.49	1.70	1.44	1.50	2.02	5.87	6.42	11.46				
\$500,000 under \$1,000,000	2.45	2.65	2.45	2.65	2.72	2.42	2.51	7.32	6.30	8.91				
\$1,000,000 under \$1,500,000	2.78	3.00	2.78	3.00	2.25	2.46	2.63	9.64	7.31	11.56				
\$1,500,000 under \$2,000,000	2.12	2.34	2.12	2.34	3.00	3.33	1.87	6.99	5.94	19.69				
\$2,000,000 under \$5,000,000	1.35	1.45	1.35	1.45	2.05	2.21	1.10	4.40	3.72	10.44				
\$5,000,000 under \$10,000,000	1.48	1.58	1.48	1.58	0.37	0.39	1.12	4.38	4.01	6.21				
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Taxable returns, total	0.62	0.67	0.63	0.73	1.25	1.03	1.31	2.34	5.35	5.36				
No adjusted gross income	45.07	48.08	48.21	27.50	94.09	94.87	16.80	5.63	21.07	45.14				
\$1 under \$5,000	31.60	34.77	0.00	0.00	49.69	59.99	15.15	18.24	0.00	0.00				
\$5,000 under \$10,000	16.59	19.10	88.57	80.27	57.43	83.36	14.70	23.22	0.00	0.00				
\$10,000 under \$15,000	3.87	4.12	14.46	31.91	14.66	15.83	9.87	15.27	38.13	52.86				
\$15,000 under \$20,000	3.39	3.62	4.74	8.79	13.86	14.26	9.43	16.28	40.22	41.99				
\$20,000 under \$25,000	3.26	3.55	3.47	4.10	11.73	11.92	9.08	17.84	31.74	29.72				
\$25,000 under \$30,000	3.11	3.40	3.15	3.60	10.33	10.17	8.19	16.93	36.30	34.13				
\$30,000 under \$40,000	2.23	2.48	2.24	2.43	7.78	7.61	6.04	13.26	25.80	27.53				
\$40,000 under \$50,000	2.36	2.65	2.36	2.51	7.54	7.33	5.55	12.60	23.99	22.64				
\$50,000 under \$75,000	1.46	1.65	1.47	1.58	4.93	4.78	3.62	9.80	14.30	21.06				
\$75,000 under \$100,000	1.77	1.95	1.77	1.93	4.84	4.77	3.92	10.51	16.66	22.70				
\$100,000 under \$200,000	1.38	1.54	1.38	1.54	2.20	1.81	2.60	7.70	11.77	13.26				
\$200,000 under \$500,000	1.49	1.70	1.49	1.70	1.51	1.58	2.03	5.93	6.51	11.74				
\$500,000 under \$1,000,000	2.45	2.65	2.45	2.65	2.80	2.50	2.51	7.37	6.37	7.97				
\$1,000,000 or more	1.33	1.41	1.33	1.41	1.09	1.09	1.09	1.92	3.28	4.01				
Nontaxable returns, total	0.98	1.10	2.16	3.24	0.67	0.99	2.62	5.85	8.14	8.99				

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Net operating loss		Gambling earnings		Cancellation of debt		Taxable health savings account distributions		Total		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)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)
All returns, total	2.19	0.80	2.11	2.80	3.64	5.51	5.54	11.65	0.35	0.66	1.53	1.60
No adjusted gross income	2.36	0.82	14.49	15.49	15.23	9.75	38.39	47.99	3.31	5.47	23.87	24.19
\$1 under \$5,000	9.86	19.22	15.09	22.19	24.36	57.11	0.00	0.00	2.50	5.79	20.16	22.71
\$5,000 under \$10,000	13.79	21.66	12.07	15.06	21.14	36.69	0.00	0.00	2.04	4.10	20.25	21.48
\$10,000 under \$15,000	12.61	17.41	12.08	15.72	21.71	31.50	57.71	79.76	1.74	3.21	13.01	13.41
\$15,000 under \$20,000	16.60	27.40	10.54	14.89	22.15	36.56	31.58	47.92	2.05	3.76	13.92	14.66
\$20,000 under \$25,000	17.72	26.64	9.71	14.41	19.72	35.58	28.40	53.58	2.31	4.32	11.39	11.79
\$25,000 under \$30,000	20.76	22.87	11.35	16.84	20.23	26.97	27.88	41.12	2.36	4.17	9.85	10.19
\$30,000 under \$40,000	17.90	23.48	7.84	13.64	13.78	26.95	18.25	49.80	1.66	2.97	5.84	5.99
\$40,000 under \$50,000	22.46	25.09	8.18	15.89	15.02	34.59	15.07	23.96	1.74	3.31	5.59	5.69
\$50,000 under \$75,000	13.93	15.71	5.30	10.25	10.47	18.88	12.15	18.54	1.17	2.34	3.63	3.77
\$75,000 under \$100,000	17.34	19.64	5.98	11.91	13.20	21.08	16.21	26.39	1.47	2.89	3.80	4.01
\$100,000 under \$200,000	12.59	10.51	4.65	9.43	8.37	18.84	12.23	18.02	0.94	1.81	2.67	2.83
\$200,000 under \$500,000	10.58	9.77	4.34	8.28	7.05	18.36	12.05	17.64	0.96	1.70	3.45	3.60
\$500,000 under \$1,000,000	10.23	6.83	6.33	10.85	6.10	13.18	17.07	77.75	1.33	1.96	0.00	0.00
\$1,000,000 under \$1,500,000	10.71	8.70	7.26	13.26	5.73	17.34	0.00	0.00	1.51	2.31	0.00	0.00
\$1,500,000 under \$2,000,000	8.45	9.42	5.36	9.91	3.59	19.29	0.00	0.00	1.11	1.99	0.00	0.00
\$2,000,000 under \$5,000,000	4.81	3.72	3.45	6.03	1.85	8.47	0.00	0.00	0.69	1.14	0.00	0.00
\$5,000,000 under \$10,000,000	4.07	1.40	3.94	7.49	1.69	2.53	0.00	0.00	0.80	1.34	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
Taxable returns, total	6.33	1.69	2.37	2.92	4.13	6.48	5.94	12.76	0.47	0.72	1.61	1.69
No adjusted gross income	23.45	1.74	20.87	16.17	15.48	8.42	0.00	0.00	37.16	20.34	0.00	0.00
\$1 under \$5,000	69.03	53.58	57.71	63.90	0.00	0.00	0.00	0.00	35.26	41.25	0.00	0.00
\$5,000 under \$10,000	0.00	0.00	40.80	47.84	0.00	0.00	0.00	0.00	11.75	24.29	0.00	0.00
\$10,000 under \$15,000	36.26	44.57	25.82	33.03	49.96	53.63	0.00	0.00	4.57	7.87	19.99	20.78
\$15,000 under \$20,000	36.86	51.88	17.95	24.22	43.87	52.99	49.98	51.93	3.67	6.75	21.14	21.63
\$20,000 under \$25,000	30.10	53.81	14.09	21.71	30.13	59.25	40.80	65.58	3.23	5.80	14.49	14.93
\$25,000 under \$30,000	29.64	26.89	15.63	19.65	28.53	40.71	35.20	42.14	3.07	5.14	12.81	13.37
\$30,000 under \$40,000	28.00	35.70	8.95	14.65	17.65	26.69	21.81	59.88	2.00	3.52	6.76	6.93
\$40,000 under \$50,000	28.21	28.88	9.02	14.29	16.74	34.63	16.66	27.40	1.95	3.76	6.14	6.24
\$50,000 under \$75,000	15.75	18.76	5.53	9.69	11.19	20.49	12.43	19.37	1.24	2.42	3.81	3.94
\$75,000 under \$100,000	19.45	24.26	6.06	11.84	13.45	23.00	16.42	26.98	1.49	2.93	3.83	4.04
\$100,000 under \$200,000	13.42	12.05	4.70	9.12	8.50	19.53	12.23	18.02	0.94	1.83	2.67	2.83
\$200,000 under \$500,000	10.89	10.19	4.37	8.57	7.10	18.66	12.06	17.65	0.97	1.70	3.45	3.60
\$500,000 under \$1,000,000	10.34	6.96	6.38	11.22	6.10	13.21	17.10	77.88	1.33	1.96	0.00	0.00
\$1,000,000 or more	4.81	1.59	3.43	2.91	1.66	3.04	0.00	0.00	0.68	0.74	0.00	0.00
Nontaxable returns, total	2.32	0.89	4.67	9.67	7.63	10.42	15.38	22.84	0.72	1.74	4.96	5.17

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

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)
All returns, total	7.75	12.73	2.09	2.31	2.87	4.02	0.40	0.72	2.01	1.72	1.23	1.29
No adjusted gross income	46.81	52.08	18.56	18.20	22.68	30.29	4.21	4.54	33.75	29.03	6.31	6.87
\$1 under \$5,000	0.00	0.00	42.73	48.17	27.13	31.90	2.76	3.49	66.18	63.09	10.00	14.11
\$5,000 under \$10,000	35.33	53.95	44.60	55.90	18.18	23.01	2.24	2.54	62.84	65.26	9.40	14.07
\$10,000 under \$15,000	33.31	46.55	23.60	30.87	16.78	24.41	1.89	2.14	52.23	54.47	8.59	11.64
\$15,000 under \$20,000	0.00	0.00	18.66	23.16	13.82	21.13	2.37	2.75	49.65	49.28	7.88	11.38
\$20,000 under \$25,000	42.34	44.06	16.49	26.00	12.69	16.06	3.11	3.75	41.56	54.10	7.96	9.97
\$25,000 under \$30,000	28.85	61.85	13.21	21.19	13.16	23.00	3.47	4.44	56.34	46.87	8.23	10.05
\$30,000 under \$40,000	28.85	46.24	10.17	14.10	8.94	13.08	2.59	3.56	17.72	22.90	5.87	7.34
\$40,000 under \$50,000	24.98	38.91	8.87	13.02	9.02	14.14	2.87	4.08	18.50	23.54	6.28	7.94
\$50,000 under \$75,000	24.22	35.57	6.01	8.09	7.15	10.03	1.92	3.02	11.89	13.37	4.12	5.05
\$75,000 under \$100,000	12.18	16.51	6.36	8.12	8.40	12.92	2.31	3.55	10.14	11.92	4.61	5.49
\$100,000 under \$200,000	0.00	0.00	4.19	4.98	6.62	9.00	1.43	2.18	4.31	4.90	2.69	3.19
\$200,000 under \$500,000	18.77	27.51	2.94	3.27	6.57	9.39	1.21	1.82	2.45	2.90	1.82	2.12
\$500,000 under \$1,000,000	67.74	69.42	3.60	3.84	11.38	16.33	1.65	2.30	2.78	3.07	2.06	2.30
\$1,000,000 under \$1,500,000	0.00	0.00	4.19	4.47	18.08	24.33	1.88	2.71	3.14	3.72	2.25	2.61
\$1,500,000 under \$2,000,000	93.67	93.67	3.33	3.55	14.33	19.88	1.41	2.20	2.44	3.52	1.70	1.97
\$2,000,000 under \$5,000,000	47.43	65.57	2.37	2.58	11.75	16.89	0.89	1.40	1.65	2.33	1.08	1.27
\$5,000,000 under \$10,000,000	0.00	0.00	3.09	3.37	14.50	13.73	1.00	1.77	1.94	3.24	1.26	1.53
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	8.54	12.61	2.18	2.37	3.14	4.34	0.67	0.90	2.02	1.73	1.35	1.38
No adjusted gross income	0.00	0.00	40.76	43.97	0.00	0.00	21.02	16.47	27.09	26.11	53.92	43.13
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	40.70	37.52	0.00	0.00	99.22	85.60
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	57.71	80.62	12.27	16.79	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	40.80	62.16	44.70	61.95	26.46	32.06	5.64	6.83	0.00	0.00	22.95	29.81
\$15,000 under \$20,000	0.00	0.00	28.75	44.62	17.73	22.98	4.95	5.98	59.45	63.55	13.65	17.34
\$20,000 under \$25,000	49.97	54.00	26.90	40.25	14.47	18.80	4.99	6.27	0.00	0.00	11.56	14.52
\$25,000 under \$30,000	37.78	49.04	16.63	24.86	15.37	25.88	5.08	6.90	79.50	74.69	11.26	13.71
\$30,000 under \$40,000	31.61	45.24	12.52	17.72	10.14	14.70	3.47	4.98	21.48	27.51	7.34	8.93
\$40,000 under \$50,000	26.71	42.65	9.48	13.71	9.79	15.54	3.49	5.07	20.05	25.56	7.22	8.90
\$50,000 under \$75,000	25.79	37.52	6.21	8.45	7.62	10.20	2.08	3.29	12.91	14.23	4.42	5.45
\$75,000 under \$100,000	12.28	16.68	6.45	8.23	8.44	13.05	2.35	3.64	10.29	12.13	4.70	5.63
\$100,000 under \$200,000	0.00	0.00	4.22	5.04	6.62	9.01	1.43	2.19	4.33	4.92	2.72	3.24
\$200,000 under \$500,000	18.28	26.24	2.94	3.27	6.58	9.41	1.21	1.82	2.45	2.91	1.83	2.12
\$500,000 under \$1,000,000	0.00	0.00	3.60	3.84	11.39	16.35	1.65	2.30	2.78	3.07	2.06	2.30
\$1,000,000 or more	42.13	58.93	2.29	2.43	10.92	15.24	0.88	0.97	1.57	1.86	1.05	1.19
Nontaxable returns, total	18.52	31.93	7.34	9.29	7.12	10.62	0.77	1.26	13.36	15.71	3.01	3.88

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

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)
All returns, total	4.62	24.74	3.60	3.27	1.80	2.07	0.85	1.11	2.39	2.80	2.50	1.19
No adjusted gross income	21.34	24.31	17.84	19.71	18.04	19.91	8.70	10.43	10.20	10.80	10.78	12.22
\$1 under \$5,000	19.05	66.07	32.79	31.81	26.61	32.36	8.74	12.27	8.80	9.34	37.48	69.65
\$5,000 under \$10,000	21.51	72.05	30.74	31.90	17.95	22.19	6.57	8.50	7.63	8.50	31.17	47.05
\$10,000 under \$15,000	20.39	41.04	27.65	29.82	14.66	20.31	5.49	7.58	11.76	14.06	28.77	25.80
\$15,000 under \$20,000	21.73	39.18	30.79	34.38	10.50	14.75	4.73	6.36	10.92	12.73	31.30	35.44
\$20,000 under \$25,000	22.71	82.73	26.12	39.52	11.29	13.87	4.02	5.36	12.55	16.02	25.25	41.87
\$25,000 under \$30,000	19.50	46.22	27.32	31.32	9.25	11.59	3.80	5.03	13.75	17.12	24.61	42.37
\$30,000 under \$40,000	18.12	37.26	16.80	19.66	6.19	7.80	2.48	3.17	11.08	13.15	16.03	29.51
\$40,000 under \$50,000	21.42	35.11	20.33	27.17	6.01	7.54	2.54	3.19	10.84	13.51	19.00	23.50
\$50,000 under \$75,000	13.33	33.38	11.20	14.97	4.35	5.40	1.80	2.29	5.81	6.83	9.97	21.52
\$75,000 under \$100,000	14.34	39.05	10.96	14.54	4.91	5.99	2.40	3.12	10.22	12.16	9.88	12.83
\$100,000 under \$200,000	10.30	21.66	7.21	8.34	3.46	3.83	1.95	2.59	4.38	5.18	5.96	7.48
\$200,000 under \$500,000	10.77	20.65	5.15	6.19	4.32	4.55	0.00	0.00	0.00	0.00	3.73	4.57
\$500,000 under \$1,000,000	10.36	14.48	6.51	7.29	4.34	4.49	0.00	0.00	0.00	0.00	3.50	4.14
\$1,000,000 under \$1,500,000	0.00	0.00	7.31	8.67	0.00	0.00	0.00	0.00	0.00	0.00	3.32	4.02
\$1,500,000 under \$2,000,000	0.00	0.00	5.78	7.61	0.00	0.00	0.00	0.00	0.00	0.00	2.41	3.38
\$2,000,000 under \$5,000,000	0.00	0.00	3.50	4.57	0.00	0.00	0.00	0.00	0.00	0.00	1.32	1.68
\$5,000,000 under \$10,000,000	0.00	0.00	3.81	5.39	0.00	0.00	0.00	0.00	0.00	0.00	1.35	1.77
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	5.48	12.74	3.79	3.37	1.95	2.20	0.93	1.21	3.05	3.65	2.65	1.14
No adjusted gross income	39.86	18.35	19.73	10.94	33.39	27.22	63.72	65.05	0.00	0.00	32.37	7.27
\$1 under \$5,000	0.00	0.00	0.00	0.00	70.45	92.22	0.00	0.00	0.00	0.00	70.43	76.18
\$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	0.00	0.00
\$10,000 under \$15,000	35.34	66.08	49.61	49.81	49.84	84.53	9.26	12.15	27.72	31.09	49.88	52.88
\$15,000 under \$20,000	33.32	79.21	44.70	52.14	20.36	26.95	6.18	8.24	17.67	21.42	52.72	59.86
\$20,000 under \$25,000	43.71	91.56	30.42	48.86	14.53	17.90	4.84	6.41	19.14	23.69	38.36	40.17
\$25,000 under \$30,000	24.23	59.55	33.26	40.41	12.34	14.64	4.41	5.75	19.23	24.79	43.59	52.21
\$30,000 under \$40,000	20.19	39.71	17.35	20.81	7.37	9.10	2.79	3.51	17.44	23.29	19.67	38.52
\$40,000 under \$50,000	23.13	34.61	21.28	28.70	6.43	8.02	2.72	3.39	13.06	16.37	22.81	26.63
\$50,000 under \$75,000	13.86	34.63	11.40	14.83	4.52	5.61	1.88	2.39	6.09	7.16	11.22	14.08
\$75,000 under \$100,000	14.34	39.07	11.02	14.62	4.96	6.06	2.43	3.16	10.40	12.43	10.10	13.47
\$100,000 under \$200,000	10.34	21.94	7.21	8.36	3.47	3.84	1.95	2.59	4.39	5.19	6.08	7.73
\$200,000 under \$500,000	10.79	20.80	5.16	6.20	4.32	4.56	0.00	0.00	0.00	0.00	3.74	4.60
\$500,000 under \$1,000,000	10.36	14.49	6.51	7.29	4.34	4.50	0.00	0.00	0.00	0.00	3.50	4.14
\$1,000,000 or more	0.00	0.00	3.48	3.54	0.00	0.00	0.00	0.00	0.00	0.00	1.26	0.81
Nontaxable returns, total	8.61	59.95	11.35	13.02	4.87	6.24	2.20	2.98	3.84	4.30	7.87	10.70

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

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)				
All returns, total	42.16	34.14	7.42	6.27	8.21	11.60	0.14	0.19	0.75	0.78	0.31	0.29				
No adjusted gross income	0.00	0.00	42.85	42.33	82.26	41.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1 under \$5,000	0.00	0.00	64.24	68.87	55.80	73.49	0.95	1.09	2.72	2.80	5.39	7.30				
\$5,000 under \$10,000	0.00	0.00	49.09	57.50	0.00	0.00	0.91	0.94	2.62	2.71	4.76	5.59				
\$10,000 under \$15,000	0.00	0.00	47.67	67.90	37.98	61.57	0.88	0.91	2.46	2.53	3.78	5.45				
\$15,000 under \$20,000	0.00	0.00	52.66	63.39	40.81	79.18	0.93	0.98	2.72	2.82	3.50	4.30				
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	37.76	55.56	1.01	1.06	3.02	3.14	3.14	3.62				
\$25,000 under \$30,000	0.00	0.00	40.88	38.20	33.30	48.37	1.08	1.13	3.30	3.42	3.06	4.18				
\$30,000 under \$40,000	0.00	0.00	40.72	44.17	27.19	37.67	0.83	0.88	2.58	2.68	1.92	2.34				
\$40,000 under \$50,000	0.00	0.00	37.89	44.69	36.97	51.34	1.03	1.08	2.88	3.00	1.79	2.09				
\$50,000 under \$75,000	53.05	45.18	25.28	24.24	21.68	36.22	0.73	0.78	2.03	2.11	1.02	1.23				
\$75,000 under \$100,000	0.00	0.00	22.42	22.58	22.86	42.38	1.19	1.23	2.58	2.69	1.10	1.27				
\$100,000 under \$200,000	0.00	0.00	12.33	18.81	17.07	22.27	1.28	1.31	2.62	2.72	0.50	0.64				
\$200,000 under \$500,000	53.03	50.66	14.50	18.92	14.79	26.28	2.63	2.68	4.63	4.80	0.42	0.60				
\$500,000 under \$1,000,000	0.00	0.00	11.76	13.11	0.00	0.00	3.95	4.02	7.99	8.42	0.90	1.10				
\$1,000,000 under \$1,500,000	93.67	93.67	9.34	11.92	26.74	35.98	4.13	4.23	8.15	8.50	1.14	1.58				
\$1,500,000 under \$2,000,000	0.00	0.00	10.83	13.10	23.60	38.06	2.97	3.03	5.99	6.26	0.81	1.29				
\$2,000,000 under \$5,000,000	93.67	93.67	6.78	8.64	15.23	19.59	2.22	2.27	4.47	4.70	0.53	0.78				
\$5,000,000 under \$10,000,000	0.00	0.00	1.27	1.39	16.25	24.07	3.26	3.33	6.10	6.31	0.64	0.81				
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Taxable returns, total	47.30	38.51	7.81	6.34	9.19	12.29	0.30	0.32	0.92	0.95	0.33	0.28				
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	7.84	8.84	39.74	39.63	45.51	52.84				
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	2.33	2.36	39.74	39.63	23.42	31.09				
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	70.68	99.74	1.49	1.49	4.39	4.39	11.95	13.21				
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	0.00	0.00	1.38	1.39	3.79	3.80	5.92	6.07				
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	49.94	70.75	1.38	1.42	3.86	3.96	4.56	4.74				
\$25,000 under \$30,000	0.00	0.00	46.85	42.65	44.67	60.68	1.40	1.46	3.55	3.69	4.00	4.23				
\$30,000 under \$40,000	0.00	0.00	50.70	54.81	30.14	41.64	1.00	1.06	2.66	2.75	2.30	2.48				
\$40,000 under \$50,000	0.00	0.00	43.56	49.11	37.72	58.41	1.13	1.19	2.92	3.03	2.00	2.19				
\$50,000 under \$75,000	0.00	0.00	28.51	27.90	22.95	37.57	0.76	0.81	2.03	2.12	1.08	1.21				
\$75,000 under \$100,000	67.81	58.58	25.95	25.21	23.53	42.61	1.20	1.23	2.59	2.70	1.12	1.24				
\$100,000 under \$200,000	0.00	0.00	14.49	22.41	17.47	22.64	1.29	1.31	2.62	2.72	0.51	0.62				
\$200,000 under \$500,000	60.28	58.60	15.93	21.68	14.82	26.30	2.65	2.70	4.64	4.80	0.42	0.60				
\$500,000 under \$1,000,000	89.68	87.60	12.00	13.33	0.00	0.00	3.98	4.06	8.01	8.44	0.91	1.10				
\$1,000,000 or more	0.00	0.00	4.65	5.86	12.63	10.50	2.17	2.21	4.35	4.51	0.52	0.31				
Nontaxable returns, total	84.45	70.69	16.34	18.33	18.15	35.10	0.35	0.39	1.35	1.41	1.33	1.74				

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

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)
All returns, total	0.16	0.16	64.73	34.97	0.13	0.11	0.73	0.72	1.66	2.89	0.13	0.13
No adjusted gross income	1.67	1.67	0.00	0.00	0.00	0.00	23.45	10.21	14.42	24.00	12.50	9.52
\$1 under \$5,000	1.44	1.44	0.00	0.00	5.63	7.51	0.00	0.00	12.40	18.35	6.47	9.60
\$5,000 under \$10,000	1.20	1.20	0.00	0.00	2.28	2.86	0.00	0.00	10.23	14.54	2.26	3.31
\$10,000 under \$15,000	1.06	1.06	65.64	85.58	1.24	1.54	33.37	35.79	7.27	10.70	1.25	1.59
\$15,000 under \$20,000	1.09	1.09	0.00	0.00	1.16	1.28	0.00	0.00	5.41	8.06	1.16	1.30
\$20,000 under \$25,000	1.15	1.15	0.00	0.00	1.08	1.21	0.00	0.00	4.70	6.43	1.08	1.24
\$25,000 under \$30,000	1.22	1.22	0.00	0.00	1.07	1.18	49.12	40.45	5.13	7.04	1.07	1.22
\$30,000 under \$40,000	0.92	0.92	0.00	0.00	0.76	0.83	60.49	77.03	3.85	5.12	0.77	0.86
\$40,000 under \$50,000	1.07	1.07	0.00	0.00	0.88	0.93	56.58	65.69	4.71	7.01	0.88	0.96
\$50,000 under \$75,000	0.66	0.66	0.00	0.00	0.49	0.52	15.10	31.66	4.29	6.43	0.49	0.56
\$75,000 under \$100,000	0.89	0.89	0.00	0.00	0.75	0.77	11.74	16.62	7.82	10.44	0.75	0.80
\$100,000 under \$200,000	0.46	0.46	0.00	0.00	0.31	0.35	3.41	4.89	8.57	10.70	0.31	0.40
\$200,000 under \$500,000	0.49	0.56	0.00	0.00	0.38	0.41	0.67	1.03	11.43	14.82	0.38	0.44
\$500,000 under \$1,000,000	1.00	0.00	0.00	0.00	0.86	0.82	1.48	2.08	0.00	0.00	0.86	0.82
\$1,000,000 under \$1,500,000	1.24	0.00	0.00	0.00	1.07	1.08	2.66	3.98	0.00	0.00	1.07	1.10
\$1,500,000 under \$2,000,000	0.88	0.00	93.67	93.67	0.76	0.77	2.14	3.21	0.00	0.00	0.76	0.79
\$2,000,000 under \$5,000,000	0.60	0.00	58.90	62.79	0.50	0.45	1.35	1.92	0.00	0.00	0.50	0.46
\$5,000,000 under \$10,000,000	0.73	0.00	31.32	4.62	0.63	0.58	1.42	1.79	0.00	0.00	0.63	0.60
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.20	0.21	64.73	34.97	0.15	0.11	0.73	0.72	2.02	3.33	0.15	0.13
No adjusted gross income	22.78	22.79	0.00	0.00	0.00	0.00	25.31	11.34	0.00	0.00	24.90	11.38
\$1 under \$5,000	59.47	59.69	0.00	0.00	7.74	9.21	0.00	0.00	0.00	0.00	7.71	11.17
\$5,000 under \$10,000	32.28	32.28	0.00	0.00	2.32	2.88	0.00	0.00	0.00	0.00	2.32	3.35
\$10,000 under \$15,000	1.77	1.77	66.16	87.58	1.48	1.74	35.44	38.51	13.33	24.28	1.48	1.80
\$15,000 under \$20,000	1.44	1.44	0.00	0.00	1.34	1.42	0.00	0.00	7.07	8.92	1.34	1.44
\$20,000 under \$25,000	1.41	1.41	0.00	0.00	1.31	1.39	0.00	0.00	5.71	7.39	1.31	1.42
\$25,000 under \$30,000	1.43	1.43	0.00	0.00	1.31	1.38	49.16	40.65	6.30	8.46	1.31	1.41
\$30,000 under \$40,000	1.00	1.00	0.00	0.00	0.91	0.94	61.52	77.17	4.62	6.00	0.91	0.97
\$40,000 under \$50,000	1.10	1.10	0.00	0.00	0.97	1.00	56.78	66.25	5.32	7.90	0.97	1.02
\$50,000 under \$75,000	0.67	0.67	0.00	0.00	0.52	0.55	16.27	34.17	4.65	6.78	0.52	0.58
\$75,000 under \$100,000	0.89	0.89	0.00	0.00	0.76	0.78	11.82	16.64	8.01	10.80	0.76	0.81
\$100,000 under \$200,000	0.46	0.46	0.00	0.00	0.31	0.35	3.42	4.90	8.87	10.93	0.31	0.40
\$200,000 under \$500,000	0.49	0.56	0.00	0.00	0.38	0.41	0.67	1.03	11.52	14.95	0.38	0.44
\$500,000 under \$1,000,000	1.00	0.00	0.00	0.00	0.86	0.82	1.48	2.08	0.00	0.00	0.86	0.82
\$1,000,000 or more	0.59	0.00	33.91	21.81	0.49	0.21	1.30	0.88	0.00	0.00	0.49	0.22
Nontaxable returns, total	0.45	0.45	0.00	0.00	0.74	1.06	26.14	13.26	2.94	5.55	0.75	1.17

[1] Not included in total income.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2018.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2016 (Filing Year 2017)

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

Age [1]	Number of returns (1)	Adjusted gross income less deficit (2)	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		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)
All returns	150,272,157	10,225,938,480	149,737,071	10,379,352,389	124,472,109	7,217,425,529	42,583,038	96,640,233	6,069,076	60,652,535	27,469,569	254,065,327
Under 18	2,092,183	10,569,088	2,082,984	10,606,771	1,792,679	7,394,828	207,288	131,290	39,341	70,538	276,869	870,959
18 under 26	23,450,576	435,814,965	23,411,416	440,080,391	22,721,735	419,926,446	1,534,084	761,143	90,059	150,369	1,261,413	2,092,688
26 under 35	27,083,836	1,293,365,263	26,999,334	1,308,481,769	25,728,701	1,212,067,032	3,550,607	2,101,003	225,052	509,762	2,112,080	5,603,027
35 under 45	24,841,927	1,939,167,064	24,783,252	1,964,289,234	23,013,376	1,676,742,044	5,206,965	6,181,151	366,313	2,606,370	2,846,837	13,647,602
45 under 55	24,856,299	2,405,296,138	24,778,997	2,443,133,681	22,741,008	1,915,277,615	7,120,724	15,473,444	713,410	5,406,561	4,289,511	34,767,664
55 under 65	22,979,256	2,237,438,281	22,873,217	2,283,566,358	19,468,034	1,539,153,765	9,509,763	23,853,455	1,349,577	13,415,237	5,955,650	60,909,178
65 and over	24,968,079	1,904,287,680	24,807,871	1,929,194,184	9,006,577	446,863,799	15,453,607	48,138,746	3,285,325	38,493,699	10,727,208	136,174,209
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 (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)
All returns	25,630,375	202,033,967	20,819,955	33,468,377	415,515	10,468,433	18,960,943	389,078,638	6,102,989	60,996,610	3,918,379	6,759,530
Under 18	270,893	704,931	16,772	12,163	0	0	55,713	173,778	7,739	9,550	64,774	52,678
18 under 26	1,196,354	1,571,868	257,547	180,312	0	0	1,500,181	10,350,489	303,482	1,969,912	358,988	321,560
26 under 35	2,000,758	4,524,159	2,288,839	2,380,137	* 8,021	* 99,704	3,398,305	43,061,296	937,439	7,774,579	412,553	330,563
35 under 45	2,656,068	10,832,644	4,342,382	5,951,349	66,270	1,274,320	4,106,369	80,712,635	1,308,288	13,115,453	439,170	436,030
45 under 55	4,005,543	27,281,504	5,284,300	8,642,818	146,846	4,372,566	4,012,901	97,399,804	1,353,671	14,045,795	603,169	953,243
55 under 65	5,521,998	48,044,261	5,124,064	8,786,921	122,334	3,043,393	3,543,797	98,462,777	1,231,765	13,483,401	762,643	1,454,730
65 and over	9,978,761	109,074,600	3,506,052	7,514,677	72,043	1,678,450	2,343,687	58,917,858	960,605	10,597,919	1,277,083	3,210,726
Age [1]	Sales of capital assets reported on Form 1040, Schedule D		Sales of property other than capital assets		Net gain		Net loss		Individual Retirement Arrangement (IRA)		Pensions and annuities	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns	11,070,006	634,341,278	9,054,395	20,125,823	977,540	27,611,417	1,104,878	21,318,833	14,386,567	257,507,903	30,335,768	1,108,027,133
Under 18	112,125	1,027,000	69,331	124,343	2,123	1,822	5,585	18,079	* 9,021	* 114,122	19,131	191,109
18 under 26	442,185	3,380,341	286,800	423,963	13,936	39,726	20,100	122,878	68,410	299,541	422,634	1,098,132
26 under 35	889,920	18,025,543	604,191	935,408	69,842	817,519	72,609	726,938	292,934	2,294,379	1,395,503	13,340,614
35 under 45	1,247,192	68,884,785	910,017	1,765,878	124,167	3,722,335	148,662	2,511,806	491,276	6,050,793	1,948,602	43,413,308
45 under 55	1,745,842	145,477,580	1,469,935	3,252,405	172,900	6,680,415	237,720	4,995,794	950,754	14,028,038	2,639,009	101,615,525
55 under 65	2,384,953	175,490,511	2,035,847	4,755,960	246,086	7,316,837	271,289	6,086,015	2,257,469	43,947,661	6,314,288	317,488,046
65 and over	4,247,788	222,055,519	3,678,274	8,867,866	348,485	9,032,764	348,913	6,857,323	10,316,704	190,773,369	17,396,602	630,880,399

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2016 (Filing Year 2017)

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

Age [1]	Foreign-earned income exclusion		Other income				Net operating loss		Gambling earnings		Cancellation of debt	
	Number of returns (73)	Amount (74)	Net income		Net loss		Number of returns (79)	Amount (80)	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)
			Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)						
All returns	476,275	29,187,724	5,998,032	45,213,990	330,138	6,969,147	1,110,108	185,805,020	1,974,960	31,573,883	603,498	5,424,398
Under 18	* 290	* 2,880	51,534	257,099	**	**	4,478	114,859	0	0	* 2,307	* 602
18 under 26	20,270	496,416	481,070	1,968,416	** 20,053	** 120,501	26,327	455,811	46,192	277,568	6,239	32,662
26 under 35	114,481	5,353,040	753,074	3,853,785	47,541	608,565	52,911	4,266,959	145,742	1,657,842	65,149	326,566
35 under 45	106,408	7,554,806	849,459	5,870,569	61,725	1,418,438	91,424	13,666,546	242,942	4,216,651	94,843	781,583
45 under 55	120,055	8,484,727	1,140,481	11,399,798	67,008	1,726,958	168,102	32,012,707	398,597	6,494,798	132,813	1,474,896
55 under 65	80,763	5,599,875	1,194,847	10,031,766	76,189	1,891,598	234,235	52,089,693	524,704	9,518,511	139,403	1,515,810
65 and over	34,007	1,695,981	1,427,567	11,832,558	57,620	1,203,086	532,633	83,198,446	616,783	9,408,512	162,944	1,292,281
Statutory adjustments												
Age [1]	Taxable health savings account distributions		Total		Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment	
	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)	Number of returns (95)	Amount (96)
All returns	300,921	370,066	38,858,066	153,413,910	3,853,148	982,698	157,254	605,289	1,721,015	4,966,885	1,114,665	3,486,633
Under 18	0	0	65,824	37,683	**	**	0	0	0	0	**	**
18 under 26	16,308	8,967	3,644,758	4,265,426	** 148,262	** 33,351	21,008	60,660	48,982	54,107	** 151,352	** 226,382
26 under 35	76,031	73,394	8,803,940	15,116,506	725,901	178,823	35,327	112,640	255,311	367,125	379,806	885,797
35 under 45	78,383	79,676	8,238,021	25,122,170	1,029,640	271,191	36,519	172,696	376,920	877,880	258,408	942,933
45 under 55	71,015	91,988	7,501,417	37,837,543	987,565	255,456	42,638	170,284	405,047	1,234,496	172,554	717,027
55 under 65	49,615	80,930	6,704,708	46,128,077	697,334	178,405	16,415	70,793	526,440	2,065,573	123,517	519,744
65 and over	9,570	35,110	3,899,398	24,906,504	264,447	65,471	5,347	18,215	108,315	367,705	29,028	194,749
Statutory adjustments—continued												
Age [1]	Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid		IRA payments	
	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)	Number of returns (107)	Amount (108)
All returns	19,582,832	29,865,683	988,523	24,682,986	4,057,011	30,112,335	415,627	107,969	586,253	12,638,957	2,667,003	13,387,326
Under 18	56,639	13,200	0	0	0	0	**	**	**	0	* 5,038	* 18,592
18 under 26	1,430,151	740,330	3,703	48,671	16,321	25,630	** 12,133	** 2,100	**	**	116,882	278,664
26 under 35	3,351,471	3,190,525	44,460	813,435	288,622	1,129,486	15,807	2,072	** 14,166	** 134,341	321,182	1,002,519
35 under 45	4,237,956	6,367,015	159,833	3,530,769	655,115	4,484,168	27,110	6,088	75,780	1,292,068	388,912	1,531,992
45 under 55	4,229,991	7,748,387	260,378	7,015,876	881,335	7,779,927	52,349	32,699	160,081	3,956,788	543,494	2,634,498
55 under 65	3,773,214	7,420,329	320,041	8,764,581	1,103,638	10,440,483	74,736	13,641	187,693	4,806,077	897,538	5,383,580
65 and over	2,503,410	4,385,897	200,108	4,509,654	1,111,980	6,252,642	233,492	51,370	148,532	2,449,684	394,158	2,637,481

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2016 (Filing Year 2017)

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

Age [1]	Statutory adjustments—continued												Total itemized deductions		Additional standard deduction		Alternative minimum tax		Income tax before credits		Taxable income	
	Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction		Archer medical savings account deduction		Foreign housing deduction		Other adjustments		Exemptions		Capital construction fund reduction		Excess advance premium tax credit repayment		Taxable income			
	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		
All returns	12,396,180	13,446,150	1,687,102	3,910,226	719,622	13,376,710	3,712	6,922	4,298	78,285	129,850	1,758,856	289,752,892	1,146,205,770	2,206	83,289	3,455,370	3,146,320	115,181,685	1,504,894,843		
Under 18	0	0	0	0	* 3,081	* 4,386	0	0	0	0	0	0	103,392	416,980	0	0	470,346	**	470,346	638,990		
18 under 26	1,750,093	1,765,531	329,740	936,278	11,316	90,348	0	0	0	0	0	* 1,032	22,376,637	90,573,915	0	0	** 199,307	** 87,879	14,859,997	30,120,493		
26 under 35	4,803,589	5,664,914	479,708	1,165,390	36,230	372,759	0	0	200	2,858	19,526	97,673	54,456,310	219,544,033	0	0	672,006	389,188	21,029,050	145,059,027		
35 under 45	2,888,919	2,884,947	331,949	683,782	103,412	1,610,452	* 1,805	* 3,139	1,093	25,982	34,690	437,067	69,034,738	273,053,854	** 1,153	** 50,640	574,823	423,812	20,059,054	272,497,881		
45 under 55	1,546,189	1,610,275	309,606	604,748	169,900	3,495,136	* 1,288	* 2,250	1,712	29,741	32,117	549,956	60,898,607	236,743,511	**	**	701,493	707,012	19,664,595	378,180,895		
55 under 65	1,083,963	1,185,380	187,418	415,786	212,247	4,350,134	* 611	* 1,502	884	14,547	25,194	497,521	43,279,306	168,966,496	** 1,052	** 32,649	1,019,336	1,213,339	19,664,595	378,180,895		
65 and over	323,427	335,104	48,681	104,241	183,436	3,453,496	* 8	* 32	408	5,157	15,326	175,606	39,603,902	156,906,981	**	**	288,404	325,091	18,077,126	284,208,179		
All returns	103,013,095	865,094,185	15,316,052	28,572,178	45,153,109	1,293,399,294	289,752,892	1,146,205,770	2,206	83,289	115,520,564	7,330,108,634	289,752,892	1,146,205,770	2,206	83,289	3,455,370	3,146,320	115,181,685	1,504,894,843		
Under 18	2,000,527	7,093,453	**	**	42,904	435,938	103,392	416,980	0	0	540,289	3,594,675	103,392	416,980	0	0	470,346	**	470,346	638,990		
18 under 26	22,574,533	145,210,421	** 18,988	** 29,132	715,865	10,736,716	22,376,637	90,573,915	0	0	15,013,610	219,493,404	22,376,637	90,573,915	0	0	** 199,307	** 87,879	14,859,997	30,120,493		
26 under 35	21,718,557	180,218,309	21,137	30,955	5,148,314	102,775,362	54,456,310	219,544,033	0	0	21,013,092	839,992,786	54,456,310	219,544,033	0	0	672,006	389,188	21,029,050	145,059,027		
35 under 45	15,909,965	148,073,275	20,152	30,989	8,717,313	234,544,405	69,034,738	273,053,854	** 1,153	** 50,640	20,025,358	1,340,375,304	69,034,738	273,053,854	** 1,153	** 50,640	574,823	423,812	20,059,054	272,497,881		
45 under 55	13,873,730	128,974,098	85,214	114,208	10,681,201	318,585,102	60,898,607	236,743,511	**	**	20,985,950	1,789,163,017	60,898,607	236,743,511	**	**	701,493	707,012	19,664,595	378,180,895		
55 under 65	12,192,739	114,725,361	517,720	665,519	10,370,223	308,709,865	43,279,306	168,966,496	** 1,052	** 32,649	19,595,401	1,728,885,784	43,279,306	168,966,496	** 1,052	** 32,649	1,019,336	1,213,339	19,664,595	378,180,895		
65 and over	14,743,043	140,799,267	14,652,841	27,701,376	9,477,288	317,611,906	39,603,902	156,906,981	**	**	18,346,863	1,408,603,663	39,603,902	156,906,981	**	**	288,404	325,091	18,077,126	284,208,179		

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

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

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

[2] Not included in total income.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2018.

Table 1.6. All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)

[All figures are estimates based on samples]

Age, marital status [1]	Size of adjusted gross income								
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	150,272,157	2,092,640	9,988,692	10,999,122	11,835,340	10,910,109	9,847,094	8,888,311	15,088,276
Under 18	2,092,183	48,752	1,426,039	465,564	89,458	18,096	* 7,052	12,254	* 5,026
18 under 26	23,450,576	160,178	3,938,215	4,576,875	3,811,309	3,042,667	2,307,206	1,575,441	1,909,298
26 under 35	27,083,836	214,228	1,086,263	1,683,508	2,275,369	2,358,946	2,195,722	2,263,643	3,742,504
35 under 45	24,841,927	213,460	671,538	961,601	1,461,871	1,551,219	1,508,134	1,441,967	2,750,206
45 under 55	24,856,299	297,695	674,798	900,962	1,194,503	1,240,163	1,266,413	1,289,005	2,494,178
55 under 65	22,979,256	414,131	760,740	840,990	1,078,010	1,062,820	1,165,730	1,114,555	2,143,708
65 and over	24,968,079	744,196	1,431,098	1,569,622	1,924,820	1,636,198	1,396,837	1,191,447	2,043,357
jointly and returns of surviving spouses, total	54,133,694	655,661	778,953	1,010,895	1,351,758	1,663,272	1,783,919	1,803,396	3,608,002
Under 26	1,093,677	5,538	16,544	35,144	52,142	87,495	99,903	98,534	185,602
26 under 35	6,694,641	21,938	49,460	93,368	165,861	224,663	240,966	271,578	609,293
35 under 45	10,391,155	62,538	69,661	93,005	135,637	243,181	255,318	299,184	606,118
45 under 55	11,546,387	87,838	77,116	126,120	197,211	247,920	272,394	296,725	621,899
55 under 65	11,720,750	151,719	160,467	187,808	235,867	279,818	327,964	288,464	667,065
65 and over	12,687,084	326,090	405,705	475,450	565,040	580,196	587,373	548,911	918,024
Returns of married persons filing separately, total	3,068,134	81,685	121,032	150,554	129,194	179,879	197,164	204,690	469,744
Under 26	120,008	* 947	* 5,204	15,990	15,014	20,845	19,857	16,002	16,001
26 under 35	586,364	14,222	21,901	23,552	24,948	42,400	53,303	38,265	95,493
35 under 45	660,274	15,802	16,064	28,509	19,601	29,754	30,797	41,718	93,682
45 under 55	705,652	14,582	24,686	21,790	19,580	25,590	38,741	47,860	128,989
55 under 65	602,159	17,030	32,008	33,875	27,841	35,850	33,553	47,242	79,290
65 and over	393,677	19,104	21,169	26,838	22,210	25,440	20,912	13,602	56,288
Returns of heads of households, total	21,659,639	88,307	537,617	1,403,969	2,784,711	2,746,039	2,320,334	2,095,870	3,178,602
Under 26	2,114,969	* 3,617	103,502	317,724	502,557	405,494	287,030	189,953	192,020
26 under 35	5,655,359	11,294	174,197	439,288	879,066	890,519	686,929	672,623	870,565
35 under 45	6,603,234	24,252	116,766	333,230	745,590	789,132	693,548	625,865	1,079,120
45 under 55	4,777,540	26,886	90,971	200,949	432,195	447,429	435,968	392,440	696,175
55 under 65	1,907,944	12,924	32,979	80,629	160,476	157,000	166,748	164,418	273,237
65 and over	600,592	9,334	19,201	32,148	64,827	56,465	50,110	50,572	67,487
Returns of single persons, total	71,410,690	1,266,987	8,551,091	8,433,704	7,569,677	6,320,919	5,545,676	4,784,356	7,831,927
Under 26	22,214,105	198,828	5,239,004	4,673,581	3,331,054	2,546,929	1,907,467	1,283,205	1,520,700
26 under 35	14,147,472	166,774	840,705	1,127,300	1,205,494	1,201,363	1,214,523	1,281,177	2,167,152
35 under 45	7,187,264	110,868	469,047	506,857	561,043	489,152	528,471	475,201	971,286
45 under 55	7,826,721	168,389	482,025	552,103	545,517	519,225	519,310	551,980	1,047,115
55 under 65	8,748,404	232,459	535,286	538,678	663,826	590,153	637,464	614,430	1,124,116
65 and over	11,286,725	389,668	985,023	1,035,186	1,272,743	974,097	738,441	578,363	1,001,557

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 2016 (Filing Year 2017)—Continued
 [All figures are estimates based on samples]

Age, marital status [1]	Size of adjusted gross income—continued										
	\$40,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 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
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	11,664,739	20,224,429	12,974,791	18,858,241	5,582,552	893,378	192,849	77,783	111,096	26,627	16,087
Under 18	* 6,307	* 8,149	* 2,334	* 1,008	1,924	**	* 56	* 41	* 32	* 7	**
18 under 26	943,562	874,994	192,777	105,994	9,423	** 1,330	466	303	456	117	** 48
26 under 35	2,783,108	3,967,754	2,045,075	2,050,085	373,079	32,047	5,881	1,974	3,162	944	546
35 under 45	2,304,487	3,983,999	2,582,146	4,011,285	1,170,076	168,341	31,182	11,209	14,585	2,962	1,658
45 under 55	2,051,415	3,945,274	2,840,121	4,701,369	1,568,224	275,068	59,045	23,613	32,752	7,421	4,280
55 under 65	1,871,261	3,699,028	2,681,792	4,358,920	1,415,213	247,232	54,762	23,294	33,608	8,347	5,115
65 and over	1,704,601	3,745,230	2,630,544	3,629,580	1,054,614	169,361	41,457	17,349	26,502	6,829	4,440
jointly and returns of surviving spouses, total	3,539,820	8,759,810	8,356,720	14,928,324	4,766,794	769,136	164,429	65,801	92,318	21,766	12,919
Under 26	168,348	222,433	74,874	45,497	1,526	0	**	* 33	* 6	* 11	**
26 under 35	633,681	1,404,244	1,186,786	1,486,119	274,556	24,126	** 4,096	1,361	1,768	532	** 288
35 under 45	664,546	1,720,388	1,738,224	3,274,172	1,027,639	147,698	27,798	9,690	12,499	2,515	1,344
45 under 55	637,432	1,722,145	1,766,782	3,776,517	1,361,860	243,740	51,863	20,579	28,356	6,298	3,592
55 under 65	653,654	1,847,419	1,792,637	3,561,588	1,242,895	215,534	47,527	20,162	28,786	7,075	4,302
65 and over	782,159	1,843,182	1,797,417	2,784,431	858,317	138,038	33,145	13,976	20,903	5,335	3,393
Returns of married persons filing separately, total	367,482	607,939	267,216	225,338	47,566	9,900	3,102	1,423	2,741	780	704
Under 26	* 5,122	* 2,995	**	**	**	0	**	0	0	0	**
26 under 35	72,218	126,086	** 45,620	** 25,728	** 4,048	350	** 94	* 27	103	17	** 19
35 under 45	87,775	157,787	70,516	55,321	9,273	2,309	647	271	339	100	61
45 under 55	92,780	153,159	59,816	60,876	12,072	2,609	916	460	788	187	170
55 under 65	70,251	107,639	56,279	44,136	12,130	2,732	831	334	708	236	193
65 and over	39,337	60,273	34,986	39,277	10,092	1,900	615	330	803	241	261
Returns of heads of households, total	2,038,193	2,534,971	987,238	775,135	137,529	20,652	4,955	1,776	2,697	673	370
Under 26	70,846	34,941	**	**	**	**	**	* 3	* 15	* 3	**
26 under 35	461,917	404,263	** 118,235	** 48,073	** 4,563	** 599	** 310	* 36	85	42	** 22
35 under 45	724,966	913,659	293,371	224,644	33,203	4,334	767	264	380	90	53
45 under 55	485,348	785,715	379,621	324,180	64,908	9,635	2,407	928	1,324	312	150
55 under 65	237,525	290,847	154,601	137,630	30,589	5,609	1,170	472	775	189	125
65 and over	57,591	105,546	41,410	40,608	4,266	476	301	73	119	38	20
Returns of single persons, total	5,719,244	8,321,709	3,363,617	2,929,444	630,663	93,689	20,363	8,783	13,339	3,406	2,094
Under 26	705,552	622,774	115,219	57,536	9,522	1,327	476	308	467	110	45
26 under 35	1,615,291	2,033,162	699,454	494,134	90,211	6,974	1,428	550	1,206	353	220
35 under 45	827,201	1,192,164	480,036	457,148	100,011	14,000	1,970	984	1,367	257	200
45 under 55	835,854	1,284,256	633,902	539,797	119,383	19,085	3,859	1,646	2,283	624	368
55 under 65	909,831	1,453,124	678,275	615,566	129,598	23,356	5,234	2,326	3,340	847	495
65 and over	825,514	1,736,230	756,732	765,264	181,938	28,947	7,396	2,970	4,676	1,215	766

* 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, August 2018.

Table 1.7. All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)

[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	
			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)
All returns	9,383,372	69,326,426	8,790,307	62,079,912	863,418	391,639	76,416	110,125	891,898	1,723,818
No adjusted gross income	120,592	-566,115	30,398	92,711	27,196	8,884	** 8,263	** 2,219	54,162	38,149
\$1 under \$1,000	532,931	320,707	420,844	288,799	66,700	5,700	**	**	61,464	24,274
\$1,000 under \$2,000	977,778	1,485,085	881,485	1,323,694	82,795	13,792	* 7,529	* 3,361	101,867	61,979
\$2,000 under \$3,000	1,008,969	2,512,895	939,341	2,301,448	79,313	12,105	* 3,026	* 3,982	89,135	58,961
\$3,000 under \$4,000	943,220	3,297,703	908,090	3,077,338	73,563	21,286	* 6,024	* 5,874	90,434	65,452
\$4,000 under \$5,000	828,144	3,710,017	788,278	3,426,688	69,798	17,768	* 3,104	* 5,629	68,120	74,221
\$5,000 under \$10,000	2,770,386	19,803,102	2,701,469	18,763,308	198,778	40,039	17,085	6,472	211,141	235,685
\$10,000 under \$20,000	1,794,774	24,360,814	1,746,087	23,021,744	182,120	47,269	15,425	9,756	149,810	292,853
\$20,000 under \$30,000	289,261	6,844,276	278,007	6,341,010	43,086	33,835	* 5,081	* 10,277	32,366	69,040
\$30,000 under \$50,000	86,295	3,222,228	77,211	2,674,824	22,181	9,388	* 4,079	* 22,057	18,184	172,939
\$50,000 under \$200,000	27,250	1,962,646	18,414	666,963	14,139	66,110	5,396	25,315	12,083	326,340
\$200,000 or more	3,772	2,373,268	682	101,415	3,749	115,463	1,404	15,181	3,131	303,926

Size of adjusted gross income	Qualified dividends		Business or profession [1]		Net loss		Capital gain distributions [2]		Sales of capital assets [2]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns	860,058	1,364,195	415,160	1,850,759	72,702	388,785	510,213	442,793	581,003	2,352,543
No adjusted gross income	53,529	30,155	4,395	16,205	22,104	194,233	29,801	18,240	* 3,714	* 28,319
\$1 under \$1,000	60,368	20,125	49,443	27,658	* 6,735	* 10,937	39,911	13,722	37,943	12,297
\$1,000 under \$2,000	100,335	47,145	50,335	59,917	* 3,130	* 10,568	50,718	19,627	59,191	29,270
\$2,000 under \$3,000	86,137	49,554	40,084	76,916	* 4,576	* 4,862	55,487	31,351	63,058	53,918
\$3,000 under \$4,000	89,435	53,139	34,709	74,514	** 3,520	** 31,100	59,475	42,146	58,934	56,231
\$4,000 under \$5,000	67,121	56,823	31,360	87,735	**	**	36,501	29,469	39,365	77,673
\$5,000 under \$10,000	200,148	176,095	106,622	327,058	19,054	36,839	122,437	85,899	149,376	268,333
\$10,000 under \$20,000	138,709	236,397	72,954	350,273	9,115	25,389	85,489	109,969	110,512	322,965
\$20,000 under \$30,000	31,366	58,727	11,119	50,650	** 4,046	** 11,434	12,077	41,187	32,160	181,009
\$30,000 under \$50,000	18,184	147,744	* 6,049	* 121,408	**	**	9,109	32,948	15,154	203,153
\$50,000 under \$200,000	12,083	257,415	* 6,241	* 199,131	**	**	7,700	10,352	9,091	208,437
\$200,000 or more	2,643	230,875	1,850	459,295	420	63,422	1,508	7,884	2,505	910,938

Footnotes at end of table.

Table 1.7. All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)—Continued

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

Size of adjusted gross income	Sales of capital assets [2]—continued			Other income [3]			Total statutory adjustments		Total standard deduction			
	Taxable net loss		Amount (22)	Net gain		Amount (24)	Net loss		Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)
	Number of returns (21)	Amount (22)		Number of returns (23)	Amount (24)		Number of returns (25)	Amount (26)				
All returns	213,559	334,336	482,483	2,330,245	34,859	496,083	410,551	167,869	9,162,096	42,225,189		
No adjusted gross income	72,982	160,447	4,368	1,747	12,122	400,255	* 1,298	* 1,748	0	0		
\$1 under \$1,000	21,133	27,579	26,907	10,878	* 3,296	* 7,942	34,211	2,218	528,933	608,170		
\$1,000 under \$2,000	18,606	12,942	41,081	35,758	* 1,388	* 6,654	47,444	8,383	973,780	1,764,395		
\$2,000 under \$3,000	16,003	18,700	30,525	50,736	* 4,191	* 7,611	37,017	10,214	1,005,971	2,762,751		
\$3,000 under \$4,000	17,441	20,433	28,555	34,620	** 1,193	** 2,967	35,685	6,252	940,689	3,493,283		
\$4,000 under \$5,000	12,791	16,936	36,057	84,981	**	**	33,308	13,390	824,080	3,814,424		
\$5,000 under \$10,000	26,225	41,721	121,128	311,543	* 2,289	* 17,149	109,477	42,702	2,754,340	16,584,271		
\$10,000 under \$20,000	16,662	16,796	130,694	412,451	* 3,964	* 15,555	83,009	30,393	1,770,046	10,979,884		
\$20,000 under \$30,000	* 4,203	* 1,485	32,076	196,569	* 3,038	* 2,756	17,059	23,340	273,953	1,694,350		
\$30,000 under \$50,000	* 2,028	* 3,219	15,110	90,284	* 2,097	* 26,240	* 7,026	* 12,594	78,191	466,135		
\$50,000 under \$200,000	5,020	13,170	13,372	519,219	* 1,046	* 4,855	* 4,184	* 1,965	11,130	56,041		
\$200,000 or more	464	908	2,610	581,460	236	4,099	835	14,670	982	1,485		
Size of adjusted gross income	Total itemized deductions		Tentative income tax		Tentative income tax for returns with "kiddie tax"		Total credits		Total income tax			
	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)		
All returns	100,683	1,342,606	4,155,319	3,639,337	265,500	813,606	135,420	47,631	4,148,923	3,663,049		
No adjusted gross income	0	0	0	0	0	0	0	0	0	0		
\$1 under \$1,000	* 3,997	* 6,754	0	0	0	0	0	0	0	0		
\$1,000 under \$2,000	* 3,997	* 6,887	25,007	1,037	0	0	**	**	** 25,106	** 1,103		
\$2,000 under \$3,000	* 2,998	* 3,327	50,648	4,680	23,642	2,274	** 8,640	** 107	49,621	4,577		
\$3,000 under \$4,000	* 2,531	* 41,979	42,642	8,156	23,626	5,974	* 8,663	* 473	41,642	7,682		
\$4,000 under \$5,000	* 4,063	* 34,223	50,918	14,874	31,874	12,017	19,394	788	48,891	14,087		
\$5,000 under \$10,000	16,046	109,473	1,807,831	348,330	83,942	56,508	34,070	1,722	1,805,804	3,460,608		
\$10,000 under \$20,000	24,727	188,361	1,782,236	1,367,944	66,759	83,558	38,968	1,561	1,781,208	1,369,081		
\$20,000 under \$30,000	15,308	192,514	284,059	618,997	16,131	56,705	* 7,164	* 1,526	284,031	621,973		
\$30,000 under \$50,000	8,104	90,877	84,295	358,307	* 8,103	* 46,354	9,286	2,828	84,294	363,299		
\$50,000 under \$200,000	16,119	482,633	23,918	290,454	9,064	172,863	6,788	3,436	24,564	293,271		
\$200,000 or more	2,790	185,578	3,765	626,557	2,359	377,454	2,445	35,190	3,761	641,366		

* 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] Includes farm income or loss and partnership and S corporation income or loss.

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

[3] Other income includes state income tax refunds, alimony received, taxable Individual Retirement Arrangement distributions, taxable pensions and annuities, unemployment compensation, taxable Social Security benefits, foreign earned income exclusion, net operating loss, gambling earnings, cancellation of debt, supplemental schedule (Form 4797) gain, rental and royalty income, real estate mortgage investment conduit, and other income. NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2018.

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 2016 (Filing Year 2017)

[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 (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)
All returns, total	45,153,109	6,699,580,547	45,153,109	6,804,129,921	37,340,225	4,326,949,932	22,981,252	73,779,376	4,181,285	51,952,199	15,750,526	213,827,269
Under \$5,000	315,816	747,360	315,816	978,395	84,529	1,239,260	173,088	150,784	23,672	79,223	116,595	301,439
\$5,000 under \$10,000	412,020	3,149,839	412,020	3,427,482	136,936	1,701,664	197,234	123,157	30,140	88,542	150,335	444,491
\$10,000 under \$15,000	667,039	8,398,805	667,039	8,772,588	254,967	3,949,417	298,758	310,272	53,616	305,986	209,553	750,490
\$15,000 under \$20,000	786,118	13,768,672	786,118	14,305,860	391,633	6,761,109	329,870	360,685	46,493	237,069	218,774	832,370
\$20,000 under \$25,000	982,299	22,175,350	982,299	22,928,289	580,849	12,791,268	348,287	392,304	47,456	267,232	208,156	734,065
\$25,000 under \$30,000	1,038,870	28,566,522	1,038,870	29,302,648	696,702	17,714,196	343,284	256,820	44,526	288,076	229,773	828,816
\$30,000 under \$35,000	1,209,709	39,261,644	1,209,709	40,139,983	883,390	27,093,376	386,544	556,913	61,271	438,155	258,907	1,170,685
\$35,000 under \$40,000	1,388,305	52,113,608	1,388,305	53,060,597	1,081,925	37,885,795	460,869	530,950	59,347	281,267	249,958	1,008,957
\$40,000 under \$45,000	1,452,354	61,705,637	1,452,354	62,843,170	1,154,838	45,263,630	472,859	413,485	57,837	489,268	267,057	1,213,733
\$45,000 under \$50,000	1,529,798	72,689,470	1,529,798	73,885,092	1,263,524	55,390,275	510,484	306,986	60,740	500,509	291,448	1,013,589
\$50,000 under \$55,000	1,613,370	84,782,939	1,613,370	86,047,514	1,320,123	63,931,312	580,985	462,727	81,060	343,256	330,143	1,412,022
\$55,000 under \$60,000	1,575,332	90,629,557	1,575,332	92,065,054	1,266,622	66,014,677	610,564	586,635	85,751	768,392	373,233	2,065,682
\$60,000 under \$75,000	4,465,857	301,113,421	4,465,857	305,086,930	3,700,286	222,522,577	1,826,707	1,702,387	246,389	1,234,623	1,110,348	4,896,390
\$75,000 under \$100,000	6,945,579	606,821,237	6,945,579	614,525,479	5,984,435	463,834,575	3,161,379	2,933,933	466,100	3,855,525	1,937,967	10,240,686
\$100,000 under \$200,000	14,326,580	1,983,340,618	14,326,580	2,009,677,917	12,768,664	1,527,234,434	8,209,101	10,381,637	1,282,156	9,724,394	5,520,381	34,461,515
\$200,000 under \$500,000	5,219,113	1,491,249,435	5,219,113	1,518,857,097	4,712,853	1,054,407,336	3,933,322	11,792,588	1,008,062	11,347,764	3,259,681	42,792,419
\$500,000 under \$1,000,000	836,016	560,092,981	836,016	572,483,864	732,059	325,051,424	759,458	7,098,818	311,024	6,460,534	675,305	23,328,720
\$1,000,000 under \$1,500,000	175,691	211,875,434	175,691	216,259,424	149,012	101,641,796	169,092	3,532,349	84,686	2,882,362	150,006	10,270,336
\$1,500,000 under \$2,000,000	70,421	120,892,561	70,421	123,203,422	58,821	50,549,166	68,439	2,309,560	38,660	1,856,815	62,163	6,480,461
\$2,000,000 under \$5,000,000	101,941	303,849,492	101,941	308,616,018	84,375	108,397,231	100,325	7,158,790	62,348	4,430,345	92,297	17,341,596
\$5,000,000 under \$10,000,000	25,348	173,051,044	25,348	175,035,464	20,885	51,265,473	25,146	4,628,154	17,818	2,205,027	23,543	11,038,226
\$10,000,000 or more	15,532	469,304,922	15,532	472,627,636	12,796	82,309,943	15,469	17,789,444	12,135	3,887,835	14,902	41,200,680
Taxable returns, total	40,026,014	6,525,289,695	40,026,014	6,624,229,634	34,242,033	4,212,799,609	20,811,586	69,821,030	3,751,624	47,053,080	14,282,353	200,771,694
Nontaxable returns, total	5,127,095	174,290,852	5,127,095	179,900,287	3,098,192	114,150,323	2,169,666	3,958,346	429,662	4,899,119	1,468,174	13,055,575

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 2016 (Filing Year 2017)—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 (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)
All returns, total	14,857,683	172,032,806	18,493,002	31,628,128	175,118	7,063,637	9,020,623	196,575,925	14,213,903	533,489,149	1,313,975	11,404,935
Under \$5,000	102,190	179,715	33,415	26,126	* 1,105	* 1,352	79,585	100,786	106,657	-97,016	16,401	-141,020
\$5,000 under \$10,000	140,112	255,253	43,290	30,073	0	0	113,126	547,044	142,344	100,236	13,774	-163,106
\$10,000 under \$15,000	190,094	448,183	81,797	90,043	* 3,215	* 20,691	155,892	1,036,188	197,588	266,857	17,367	73,025
\$15,000 under \$20,000	202,791	502,201	111,194	58,199	* 4,997	* 67,158	171,959	1,315,801	189,158	58,753	18,918	-175,506
\$20,000 under \$25,000	184,377	459,945	143,908	96,465	10,043	101,181	238,473	1,271,069	191,506	425,841	15,481	-48,913
\$25,000 under \$30,000	210,133	574,499	207,566	134,630	* 6,045	* 94,033	212,872	1,709,668	186,867	290,812	10,885	-34,749
\$30,000 under \$35,000	239,435	833,763	293,673	180,493	* 5,007	* 61,881	233,083	1,640,252	231,640	427,654	17,495	-141,375
\$35,000 under \$40,000	231,516	677,054	431,296	257,260	9,396	230,623	258,187	1,631,864	225,522	618,134	16,545	-84,279
\$40,000 under \$45,000	249,209	894,216	461,607	293,436	* 4,995	* 87,323	235,513	2,048,859	234,920	419,112	27,478	-94,034
\$45,000 under \$50,000	269,777	753,375	512,623	331,384	10,292	187,011	262,405	2,060,630	242,776	738,242	16,009	-78,006
\$50,000 under \$55,000	308,264	1,003,632	594,198	411,434	10,488	216,878	242,868	2,174,198	294,042	671,494	19,061	-13,974
\$55,000 under \$60,000	347,921	1,436,061	628,930	492,446	15,377	243,580	249,327	2,112,722	315,428	1,067,873	18,442	76,843
\$60,000 under \$75,000	1,030,287	3,524,320	1,898,091	1,552,894	18,756	351,319	757,613	6,677,270	966,293	2,688,495	67,060	-191,625
\$75,000 under \$100,000	1,816,599	7,614,150	3,295,996	3,134,860	25,516	1,027,880	1,311,027	15,231,131	1,679,739	5,571,803	** 459,381	** -250,622
\$100,000 under \$200,000	5,207,848	27,278,303	7,164,157	8,634,092	38,823	2,493,959	2,932,805	51,181,998	4,859,458	35,700,983	**	**
\$200,000 under \$500,000	3,137,047	34,990,754	2,053,943	4,804,589	9,630	1,387,460	1,251,591	61,529,816	3,110,525	64,133,641	320,869	86,842
\$500,000 under \$1,000,000	655,668	19,144,688	320,042	2,383,129	1,091	319,493	214,779	21,576,922	685,210	48,080,550	135,736	584,225
\$1,000,000 under \$1,500,000	145,611	8,405,343	92,674	1,379,998	* 188	* 57,297	44,890	7,113,523	154,852	26,089,898	43,400	332,108
\$1,500,000 under \$2,000,000	60,901	5,270,008	39,433	877,381	* 56	* 17,430	17,835	3,660,412	64,088	17,997,951	21,597	262,117
\$2,000,000 under \$5,000,000	90,266	14,062,335	59,319	2,166,770	73	63,069	25,828	6,446,884	95,639	61,428,064	38,000	990,951
\$5,000,000 under \$10,000,000	23,042	9,016,035	15,784	1,254,770	* 7	* 2,497	6,664	2,776,160	24,417	49,329,791	11,480	760,114
\$10,000,000 or more	14,595	34,708,974	10,043	3,037,656	18	31,522	4,302	2,732,731	15,234	217,479,981	8,593	9,655,918
Taxable returns, total	13,486,517	162,301,809	17,461,120	30,444,945	146,267	6,591,953	7,669,042	186,651,989	12,803,231	524,026,264	1,153,414	12,394,026
Nontaxable returns, total	1,371,167	9,730,997	1,031,882	1,183,183	28,852	471,684	1,351,581	9,923,936	1,410,672	9,462,885	160,561	-989,091

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 2016 (Filing Year 2017)—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)
All returns, total	6,995,392	166,469,926	11,639,800	372,228,103	3,703,146	70,738,846	2,536,808	31,272,679	215,248	2,079,812	5,826,712	606,257,214
Under \$5,000	41,456	332,451	79,744	364,720	34,825	168,251	17,552	86,150	* 2,192	* -163,628	34,934	-405,625
\$5,000 under \$10,000	99,690	521,991	145,063	913,341	41,989	206,243	32,967	531,741	* 3,000	* 1,103	28,230	-290,533
\$10,000 under \$15,000	164,386	1,094,445	257,803	2,473,222	59,769	341,352	50,960	574,818	* 2,977	* 11,122	52,596	-734,030
\$15,000 under \$20,000	175,486	1,387,400	301,438	3,338,891	63,104	438,802	44,671	415,024	** 7,646	** 1,960	48,131	66,243
\$20,000 under \$25,000	197,659	2,065,044	341,266	4,617,173	65,091	485,965	59,078	611,871	**	**	52,521	-348,227
\$25,000 under \$30,000	171,148	1,663,309	320,478	4,826,064	63,173	614,301	45,517	412,907	* 4,062	* 16,791	49,328	-169,423
\$30,000 under \$35,000	182,551	2,065,017	296,146	4,998,494	74,203	513,000	59,604	687,325	* 5,207	* 16,275	76,264	295,669
\$35,000 under \$40,000	186,630	1,966,043	338,146	5,906,412	63,952	580,962	66,439	670,081	* 4,052	* 91,632	82,518	356,985
\$40,000 under \$45,000	196,796	2,385,641	342,428	6,797,045	75,659	774,835	61,255	680,727	* 4,952	* 16,110	96,887	325,971
\$45,000 under \$50,000	174,357	2,112,890	337,937	7,423,924	79,285	493,604	65,149	705,959	** 4,736	** 8,415	85,248	588,166
\$50,000 under \$55,000	201,841	2,627,909	399,409	8,964,158	91,033	660,381	68,086	562,696	**	**	86,741	503,896
\$55,000 under \$60,000	210,996	3,033,143	415,929	10,161,591	100,966	822,181	78,768	794,750	7,829	77,879	93,601	641,954
\$60,000 under \$75,000	673,316	10,762,655	1,175,201	31,454,057	255,578	2,664,281	239,871	2,406,936	24,171	112,379	313,667	3,007,069
\$75,000 under \$100,000	1,013,456	19,309,679	1,817,990	54,592,777	449,899	4,252,132	468,233	4,411,176	33,922	105,012	595,204	7,094,286
\$100,000 under \$200,000	2,229,071	62,555,389	3,682,158	148,742,992	1,227,895	16,967,124	846,591	7,917,507	71,890	998,136	1,842,471	46,812,997
\$200,000 under \$500,000	887,726	41,061,607	1,186,096	64,495,999	667,584	17,661,920	229,342	5,193,790	28,371	611,351	1,512,730	123,464,236
\$500,000 under \$1,000,000	130,282	7,502,679	136,172	7,842,429	171,725	8,797,700	61,880	1,976,704	6,594	89,873	479,292	110,697,442
\$1,000,000 under \$1,500,000	26,895	1,536,530	28,843	1,687,255	45,001	3,061,782	15,203	594,811	1,690	32,936	124,588	55,369,502
\$1,500,000 under \$2,000,000	10,828	692,180	11,386	703,436	21,009	1,865,372	7,446	321,871	731	18,863	53,791	35,256,221
\$2,000,000 under \$5,000,000	15,136	1,074,598	17,130	1,124,745	33,769	3,901,287	12,171	669,160	842	3,769	82,119	91,665,023
\$5,000,000 under \$10,000,000	3,649	392,116	4,335	387,412	10,360	1,872,729	3,516	284,824	226	4,059	21,747	47,519,703
\$10,000,000 or more	2,038	327,212	2,700	411,965	7,277	3,514,612	2,509	379,849	156	8,133	14,104	84,539,690
Taxable returns, total	6,139,541	157,523,557	10,283,251	354,798,043	3,269,808	66,876,671	2,163,846	25,723,623	191,444	2,218,562	5,315,473	608,888,705
Nontaxable returns, total	855,851	8,946,369	1,356,549	17,430,060	433,339	3,862,174	372,962	5,549,056	23,804	-138,751	511,239	-2,631,491

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 2016 (Filing Year 2017)—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)
All returns, total	438,060	23,205,652	625,306	-6,936,711	1,748,976	9,398,812	9,201,032	159,203,353	219,114	11,063,066	311,031	3,096,363
Under \$5,000	* 1,736	* 13,246	5,295	-95,998	* 5,590	* 31,184	2,160	13,662	27,697	385,626	3,765	32,207
\$5,000 under \$10,000	4,881	7,527	6,777	-74,188	6,537	23,062	13,250	71,794	15,726	257,616	* 4,540	* 75,091
\$10,000 under \$15,000	6,950	46,557	9,118	-95,493	17,910	115,588	64,219	112,185	22,039	367,214	5,767	24,588
\$15,000 under \$20,000	7,154	28,652	10,429	-59,991	33,682	170,585	230,260	362,219	18,573	340,937	* 2,756	* 4,272
\$20,000 under \$25,000	6,017	-36,692	17,876	-326,825	45,909	282,288	374,845	991,955	11,290	100,749	6,108	17,844
\$25,000 under \$30,000	7,285	24,530	11,672	-79,658	61,417	358,324	348,894	1,412,066	12,141	179,294	6,100	16,208
\$30,000 under \$35,000	6,082	33,133	14,459	-133,819	50,519	284,326	338,119	1,948,582	9,315	232,231	3,025	23,981
\$35,000 under \$40,000	5,430	51,900	11,992	-269,338	49,103	246,445	348,157	2,779,643	7,974	314,777	10,642	86,112
\$40,000 under \$45,000	4,384	68,155	13,845	-127,750	55,811	248,258	337,801	3,278,169	8,647	162,764	9,050	45,983
\$45,000 under \$50,000	7,083	45,111	13,253	-186,556	66,009	341,158	293,679	3,470,920	2,532	66,696	8,293	26,995
\$50,000 under \$55,000	5,802	35,476	17,689	-325,710	74,160	357,735	337,914	4,370,017	5,858	112,188	6,198	22,047
\$55,000 under \$60,000	7,894	98,000	17,305	-143,255	74,472	394,585	352,578	5,100,577	4,675	162,324	5,500	19,177
\$60,000 under \$75,000	20,988	313,309	39,609	-434,143	214,555	1,149,421	1,036,148	17,380,135	8,684	350,661	22,649	76,556
\$75,000 under \$100,000	49,928	624,024	103,329	-995,234	299,915	1,578,651	1,454,567	28,974,764	12,155	480,676	26,446	127,913
\$100,000 under \$200,000	144,500	2,880,326	210,164	-1,303,526	559,715	2,985,412	2,589,874	59,587,281	30,478	1,117,582	96,324	785,516
\$200,000 under \$500,000	94,734	4,145,507	92,119	-1,106,385	125,334	776,806	879,080	23,488,714	12,895	1,542,792	44,026	529,241
\$500,000 under \$1,000,000	27,011	2,214,552	19,136	-318,256	6,040	40,297	129,973	3,772,120	4,162	955,995	20,600	239,438
\$1,000,000 under \$1,500,000	10,282	1,405,610	4,696	-148,774	1,474	9,412	30,204	888,661	1,715	411,481	7,153	85,982
\$1,500,000 under \$2,000,000	5,106	1,141,428	2,010	-126,523	469	2,967	12,544	373,061	679	288,219	4,817	73,585
\$2,000,000 under \$5,000,000	8,917	3,094,376	3,098	-141,797	283	1,803	18,901	577,207	1,193	1,006,263	10,156	223,409
\$5,000,000 under \$10,000,000	3,140	2,153,051	849	-150,437	46	338	4,852	150,288	390	541,770	3,665	203,685
\$10,000,000 or more	2,756	4,817,875	584	-293,055	24	166	3,015	99,334	295	1,705,211	3,451	356,533
Taxable returns, total	391,476	23,005,311	536,615	-5,679,747	1,529,524	8,189,271	8,152,937	151,793,027	88,908	8,249,022	269,315	2,774,572
Nontaxable returns, total	46,584	200,341	88,690	-1,256,964	219,452	1,209,541	1,048,095	7,410,326	130,206	2,814,044	41,716	321,791

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 2016 (Filing Year 2017)—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 (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)
All returns, total	142,989	216,735	74,944	6,026,768	1,055,227	26,595,417	2,995,210	27,300,375	14,939,747	104,549,374
Under \$5,000	**	**	3,709	186,510	5,294	25,489	21,059	-53,017	73,550	231,035
\$5,000 under \$10,000	0	0	2,340	193,748	8,376	45,575	21,294	37,126	107,237	277,643
\$10,000 under \$15,000	0	0	2,427	201,108	13,117	91,735	40,966	-51,405	168,400	373,783
\$15,000 under \$20,000	** 2,117	** 4,592	2,601	212,787	17,758	109,999	41,779	144,745	190,803	537,187
\$20,000 under \$25,000	* 3,223	* 5,211	1,910	160,082	21,835	124,217	46,161	164,448	257,132	752,940
\$25,000 under \$30,000	* 2,998	* 3,281	2,201	149,977	22,404	162,779	53,362	218,816	243,232	736,125
\$30,000 under \$35,000	0	0	1,820	173,408	26,153	139,738	45,392	74,948	282,377	878,339
\$35,000 under \$40,000	* 7,033	* 3,631	1,567	137,547	35,381	260,563	56,672	134,341	342,658	946,989
\$40,000 under \$45,000	* 7,019	* 12,572	2,273	207,657	27,082	247,313	63,193	192,581	394,014	1,137,533
\$45,000 under \$50,000	* 6,048	* 6,067	1,903	152,813	31,972	255,706	63,195	282,465	425,305	1,195,623
\$50,000 under \$55,000	* 6,032	* 4,742	2,092	183,250	28,987	258,308	63,751	160,599	446,303	1,264,576
\$55,000 under \$60,000	* 4,992	* 2,814	1,511	117,837	45,660	280,029	77,115	68,712	469,245	1,435,497
\$60,000 under \$75,000	12,039	11,357	4,729	345,214	106,268	878,014	215,115	727,324	1,355,110	3,973,509
\$75,000 under \$100,000	21,509	24,941	6,877	545,290	169,055	1,496,785	383,555	1,156,992	2,210,170	7,704,242
\$100,000 under \$200,000	49,706	72,159	15,025	1,195,762	333,940	4,400,811	1,000,571	5,334,936	5,462,371	26,337,299
\$200,000 under \$500,000	17,340	35,244	14,812	1,227,191	127,900	5,495,614	558,552	5,837,676	1,861,516	27,607,662
\$500,000 under \$1,000,000	2,247	33,814	4,474	394,223	22,150	3,175,877	140,361	3,389,416	419,479	12,390,883
\$1,000,000 under \$1,500,000	345	742	1,077	97,258	5,037	1,662,719	39,063	1,386,247	99,027	4,383,989
\$1,500,000 under \$2,000,000	126	232	510	43,857	2,224	901,585	17,559	819,346	41,278	2,310,860
\$2,000,000 under \$5,000,000	141	354	768	71,170	3,423	2,464,464	30,112	2,383,788	63,065	4,766,526
\$5,000,000 under \$10,000,000	54	183	200	18,846	773	1,010,989	9,210	1,285,662	16,738	1,984,420
\$10,000,000 or more	21	89	117	11,233	438	3,107,109	7,173	3,604,627	10,739	3,322,714
Taxable returns, total	127,523	198,262	55,111	4,479,935	934,975	24,279,496	2,701,797	26,533,537	13,368,723	98,939,939
Nontaxable returns, total	15,466	18,473	19,833	1,546,833	120,252	2,315,921	293,414	766,838	1,581,025	5,609,435

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 2016 (Filing Year 2017)—Continued

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

Size of adjusted gross income	Itemized deductions												Taxes paid deduction	
	Total		Itemized deductions in excess of limitation		Total after subtracting AGI limitation		Medical and dental expenses deduction		AGI limitation		Total			
	(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)	Number of returns (68)	Amount (69)	Number of returns (68)	Amount (69)	
														Total	Total
All returns, total	1,293,399,294	2,980,901	45,734,374	8,934,264	90,195,263	8,934,264	138,182,497	8,929,269	47,987,235	44,803,136	44,803,136	566,097,948		
Under \$5,000	5,403,713	0	0	232,894	2,092,444	232,894	2,135,743	227,898	43,299	304,762	304,762	1,386,150		
\$5,000 under \$10,000	6,235,552	0	0	292,462	2,380,633	292,462	2,563,763	292,462	183,129	393,722	393,722	1,528,689		
\$10,000 under \$15,000	10,806,485	0	0	452,402	4,409,668	452,402	4,869,641	452,402	459,973	633,373	633,373	2,304,656		
\$15,000 under \$20,000	12,615,500	0	0	476,176	4,675,700	476,176	5,360,220	476,176	684,519	762,710	762,710	2,618,148		
\$20,000 under \$25,000	15,610,379	0	0	520,228	4,415,812	520,228	5,417,595	520,228	1,001,782	945,746	945,746	3,443,780		
\$25,000 under \$30,000	17,413,346	0	0	498,337	4,372,526	498,337	5,552,504	498,337	1,179,978	1,011,890	1,011,890	3,710,369		
\$30,000 under \$35,000	18,902,049	0	0	471,203	3,645,804	471,203	4,966,859	471,203	1,321,055	1,179,472	1,179,472	4,568,107		
\$35,000 under \$40,000	22,854,039	0	0	483,793	4,478,063	483,793	6,057,204	483,793	1,579,141	1,365,776	1,365,776	5,422,857		
\$40,000 under \$45,000	24,270,994	0	0	457,862	4,248,854	457,862	5,939,061	457,862	1,690,207	1,434,091	1,434,091	6,409,170		
\$45,000 under \$50,000	25,324,168	0	0	399,048	3,402,771	399,048	5,058,635	399,048	1,655,864	1,511,188	1,511,188	6,707,512		
\$50,000 under \$55,000	27,427,048	0	0	417,839	4,258,864	417,839	6,163,581	417,839	1,904,717	1,586,019	1,586,019	7,829,512		
\$55,000 under \$60,000	27,852,247	0	0	432,562	3,815,253	432,562	5,949,102	432,562	2,133,850	1,565,965	1,565,965	8,417,049		
\$60,000 under \$75,000	84,250,801	0	0	1,029,190	10,596,720	1,029,190	16,494,594	1,029,190	5,897,875	4,438,201	4,438,201	26,351,505		
\$75,000 under \$100,000	141,809,420	0	0	1,220,283	11,072,490	1,220,283	20,102,695	1,220,283	9,030,205	6,925,491	6,925,491	51,001,127		
\$100,000 under \$200,000	371,596,678	22,299	14,428	1,368,288	17,213,182	1,368,288	32,108,950	1,368,288	14,895,768	14,306,979	14,306,979	161,745,547		
\$200,000 under \$500,000	227,683,773	1,733,817	3,968,919	171,071	4,349,407	171,071	7,997,913	171,071	3,648,505	5,213,863	5,213,863	120,845,550		
\$500,000 under \$1,000,000	72,140,351	835,971	9,156,415	9,190	597,106	9,190	1,065,382	9,190	488,276	835,404	835,404	45,932,341		
\$1,000,000 under \$1,500,000	27,168,585	175,645	4,725,858	856	75,131	856	156,542	856	81,411	175,509	175,509	18,251,944		
\$1,500,000 under \$2,000,000	15,248,021	70,392	2,945,920	311	37,511	311	79,845	311	42,335	70,341	70,341	10,441,033		
\$2,000,000 under \$5,000,000	39,156,890	101,921	7,915,459	233	40,443	233	88,357	233	47,914	101,834	101,834	26,493,136		
\$5,000,000 under \$10,000,000	21,982,088	25,335	4,583,347	** 37	** 16,879	** 37	** 34,311	** 37	** 17,432	25,311	25,311	14,308,410		
\$10,000,000 or more	77,647,168	15,523	12,424,030	**	**	**	**	**	**	15,497	15,497	36,381,355		
Taxable returns, total	1,162,956,163	2,978,975	45,710,893	6,216,417	49,813,504	6,216,417	91,089,933	6,216,417	41,276,429	39,818,127	39,818,127	538,985,166		
Nontaxable returns, total	130,443,131	1,926	23,481	2,717,847	40,381,759	2,717,847	47,092,566	2,712,851	6,710,807	4,985,009	4,985,009	27,112,782		

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 2016 (Filing Year 2017)—Continued

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

Size of adjusted gross income	Itemized deductions—continued																
	Taxes paid deduction—continued																
	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)					
All returns, total	43,169,551	356,008,235	33,423,270	337,680,390	9,746,281	18,327,845	37,894,764	197,632,005	19,460,855	10,082,366	2,527,821	2,375,342					
Under \$5,000	256,363	274,055	172,304	172,304	181,378	101,751	216,958	1,067,915	88,328	30,177	9,970	14,003					
\$5,000 under \$10,000	333,996	338,070	126,731	207,254	207,265	130,816	307,695	1,138,915	144,420	49,025	10,977	2,679					
\$10,000 under \$15,000	564,735	497,752	236,500	299,502	328,235	198,250	475,537	1,659,969	226,347	117,389	26,477	29,546					
\$15,000 under \$20,000	694,213	627,030	297,812	325,239	396,401	301,791	535,901	1,835,118	269,164	124,428	42,279	31,571					
\$20,000 under \$25,000	864,646	1,004,515	406,840	607,565	457,806	396,950	610,270	2,120,617	352,022	257,365	51,600	61,283					
\$25,000 under \$30,000	950,548	1,200,021	527,196	768,853	423,351	431,168	671,557	2,310,209	388,448	160,717	53,961	39,421					
\$30,000 under \$35,000	1,104,244	1,496,001	667,755	1,030,807	436,489	465,194	824,266	2,771,943	480,798	242,717	66,603	57,447					
\$35,000 under \$40,000	1,285,288	2,022,761	857,874	1,495,964	427,414	526,797	984,698	3,078,521	556,429	260,806	65,339	60,770					
\$40,000 under \$45,000	1,358,063	2,499,760	960,966	1,975,301	397,097	524,459	1,084,043	3,594,566	554,330	256,802	64,404	58,042					
\$45,000 under \$50,000	1,438,746	2,807,455	1,033,362	2,249,633	405,384	557,821	1,155,684	3,586,562	613,596	273,021	72,782	40,476					
\$50,000 under \$55,000	1,525,295	3,453,511	1,148,281	2,892,902	377,015	560,608	1,232,817	4,021,740	703,439	299,967	83,891	54,294					
\$55,000 under \$60,000	1,505,125	3,629,951	1,121,567	3,101,318	383,558	528,633	1,273,787	4,466,922	634,939	278,261	75,163	41,915					
\$60,000 under \$75,000	4,270,490	12,008,514	3,266,166	10,415,461	1,004,324	1,593,053	3,683,062	13,316,130	1,925,536	848,443	240,530	178,417					
\$75,000 under \$100,000	6,716,679	25,811,626	5,491,178	23,502,080	1,225,501	2,309,545	5,980,311	23,563,358	3,057,892	1,351,762	375,405	274,381					
\$100,000 under \$200,000	13,963,585	90,943,272	11,792,783	85,609,374	2,170,802	5,333,898	12,931,052	66,629,338	6,665,980	3,603,132	824,233	569,805					
\$200,000 under \$500,000	5,121,864	78,767,898	4,357,305	75,697,022	764,559	3,070,876	4,775,672	40,233,295	2,322,622	1,470,838	362,193	373,519					
\$500,000 under \$1,000,000	828,832	34,060,490	712,420	33,425,432	116,412	635,058	783,434	11,418,407	334,305	284,436	68,878	169,009					
\$1,000,000 under \$1,500,000	174,739	14,740,730	153,605	14,554,179	21,134	186,550	166,408	3,392,234	66,329	65,816	15,185	53,164					
\$1,500,000 under \$2,000,000	70,054	8,711,159	62,321	8,627,081	7,733	84,078	66,421	1,660,095	25,981	28,914	6,110	40,865					
\$2,000,000 under \$5,000,000	101,394	23,177,245	90,954	23,027,349	10,440	149,896	96,294	3,178,900	35,675	46,394	8,590	90,597					
\$5,000,000 under \$10,000,000	25,206	13,060,213	22,702	12,989,433	2,504	70,779	24,044	1,203,607	8,888	15,658	1,994	28,933					
\$10,000,000 or more	15,446	34,876,209	13,968	34,706,336	1,478	169,873	14,853	1,383,643	5,386	16,298	1,257	105,205					
Taxable returns, total	38,615,753	347,423,000	31,052,792	331,513,444	7,562,961	15,909,556	34,123,818	180,612,311	17,539,720	8,865,099	2,284,096	2,084,757					
Nontaxable returns, total	4,553,799	8,585,235	2,370,478	6,166,946	2,183,321	2,418,289	3,770,946	17,019,695	1,921,135	1,217,268	243,724	290,585					

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 2016 (Filing Year 2017)—Continued

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

Size of adjusted gross income	Itemized deductions—continued														
	Interest paid deduction											Qualified mortgage insurance premiums			
	Total			Home mortgage interest			Paid to individuals			Deductible points			Number of returns (92)	Amount (93)	
	Number of returns (82)	Amount (83)	Total	Number of returns (84)	Amount (85)	Total	Number of returns (86)	Amount (87)	Total	Number of returns (88)	Amount (89)				Number of returns (90)	Amount (91)
All returns, total	33,484,919	304,996,940	282,953,123	32,485,264	277,946,991	1,002,221	5,006,132	2,219,584	1,479,218	4,407,631	6,797,500	2,219,584	1,479,218	4,407,631	6,797,500
Under \$5,000	175,699	1,289,850	1,246,496	172,313	1,246,496	167,860	1,215,410	1,215,410	1,215,410	17,698	803	17,698	803	17,698	38,272
\$5,000 under \$10,000	219,894	1,413,788	1,343,360	217,281	1,343,360	208,733	1,298,629	1,298,629	1,298,629	44,731	21,295	44,731	21,295	44,731	46,294
\$10,000 under \$15,000	336,496	2,292,579	2,220,448	328,907	2,220,448	323,907	2,177,679	2,177,679	2,177,679	7,615	42,769	12,734	3,975	42,833	55,277
\$15,000 under \$20,000	393,614	2,375,330	2,247,381	381,355	2,247,381	374,714	2,197,904	2,197,904	2,197,904	10,749	49,477	16,443	6,138	49,477	110,490
\$20,000 under \$25,000	481,316	3,081,422	2,920,358	469,385	2,920,358	464,967	2,872,407	2,872,407	2,872,407	10,922	47,951	30,489	16,545	47,951	113,713
\$25,000 under \$30,000	536,199	3,466,352	3,272,100	529,235	3,272,100	517,525	3,194,981	3,194,981	3,194,981	16,812	77,119	22,055	12,218	77,119	166,740
\$30,000 under \$35,000	697,771	4,354,841	4,043,261	684,353	4,043,261	672,970	3,933,732	3,933,732	3,933,732	18,788	109,529	31,263	26,522	109,529	267,443
\$35,000 under \$40,000	834,501	5,375,279	5,037,788	826,376	5,037,788	810,087	4,929,054	4,929,054	4,929,054	23,985	108,734	36,424	14,566	108,734	310,963
\$40,000 under \$45,000	964,002	6,002,493	5,521,561	949,192	5,521,561	934,709	5,389,549	5,389,549	5,389,549	25,934	132,013	44,939	43,211	132,013	416,783
\$45,000 under \$50,000	1,029,501	6,788,490	6,306,884	1,016,075	6,306,884	1,001,508	6,165,141	6,165,141	6,165,141	29,852	141,742	48,031	32,747	141,742	436,364
\$50,000 under \$55,000	1,097,160	7,205,080	6,749,704	1,080,827	6,749,704	1,068,243	6,646,087	6,646,087	6,646,087	22,426	103,617	49,946	39,875	103,617	396,988
\$55,000 under \$60,000	1,096,099	7,444,287	6,959,238	1,082,993	6,959,238	1,071,451	6,843,915	6,843,915	6,843,915	19,907	115,322	49,986	35,119	115,322	400,428
\$60,000 under \$75,000	3,290,940	23,465,601	21,925,171	3,259,343	21,925,171	3,214,988	21,524,748	21,524,748	21,524,748	90,374	400,423	167,490	120,066	400,423	1,336,955
\$75,000 under \$100,000	5,446,610	43,165,064	40,454,072	5,320,963	40,454,072	5,320,963	39,681,513	39,681,513	39,681,513	167,419	772,559	323,825	229,395	772,559	2,352,677
\$100,000 under \$200,000	11,702,393	105,161,500	103,497,166	11,570,715	103,497,166	11,432,533	101,992,422	101,992,422	101,992,422	366,864	1,504,743	858,004	590,907	1,504,743	348,111
\$200,000 under \$500,000	4,207,799	54,188,073	52,314,201	4,094,271	52,314,201	4,042,282	51,423,319	51,423,319	51,423,319	138,681	890,882	399,550	224,897	890,882	0
\$500,000 under \$1,000,000	669,355	12,844,835	11,433,883	621,829	11,433,883	612,068	11,172,749	11,172,749	11,172,749	22,980	261,135	81,428	41,906	261,135	0
\$1,000,000 under \$1,500,000	138,482	3,421,850	2,526,967	122,138	2,526,967	120,005	2,459,182	2,459,182	2,459,182	4,699	67,785	15,147	8,377	67,785	0
\$1,500,000 under \$2,000,000	54,679	1,622,791	1,006,797	45,792	1,006,797	44,849	977,497	977,497	977,497	1,679	29,301	5,729	3,623	29,301	0
\$2,000,000 under \$5,000,000	79,681	3,178,249	1,425,327	62,402	1,425,327	60,698	1,374,022	1,374,022	1,374,022	2,681	51,305	6,967	4,292	51,305	0
\$5,000,000 under \$10,000,000	19,982	1,491,871	324,535	13,764	324,535	13,278	309,452	309,452	309,452	675	15,083	1,382	1,565	15,083	0
\$10,000,000 or more	12,746	5,367,317	176,427	7,210	176,427	6,926	167,600	167,600	167,600	367	8,827	607	1,175	8,827	0
Taxable returns, total	30,389,257	278,267,353	258,305,157	29,906,335	258,305,157	29,513,926	253,847,851	253,847,851	253,847,851	900,786	4,457,306	2,059,669	1,310,417	4,457,306	5,539,827
Nontaxable returns, total	3,095,661	26,729,587	24,647,966	3,026,777	24,647,966	101,435	24,099,140	24,099,140	24,099,140	101,435	548,827	159,915	168,801	548,827	1,257,673

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 2016 (Filing Year 2017)—Continued

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

Size of adjusted gross income	Itemized deductions—continued												Casualty or theft loss deduction																		
	Interest paid deduction—continued			Contributions deduction						Carryover from prior years			Number of returns	Amount																	
	Investment interest expense deduction			Total		Cash contributions		Other than cash contributions		Carryover from prior years																					
	Number of returns	Amount	(94)	Number of returns	Amount	(96)	Number of returns	Amount	(97)	Number of returns	Amount	(98)	Number of returns	Amount	(99)	Number of returns	Amount	(100)	Number of returns	Amount	(101)	Number of returns	Amount	(102)	Number of returns	Amount	(103)	Number of returns	Amount	(104)	Amount	(105)
All returns, total	1,357,091	13,767,100	36,936,751	233,867,324	33,409,742	169,317,450	22,969,344	79,569,011	409,830	36,609,545	154,274	5,186,866																			
Under \$5,000	6,251	4,279	174,061	118,820	151,289	253,515	67,962	40,986	27,534	200,115	* 1,552	* 9,582																			
\$5,000 under \$10,000	6,788	2,839	253,516	365,370	221,765	386,167	122,776	97,892	21,084	152,045	* 3,196	* 39,964																			
\$10,000 under \$15,000	8,660	12,879	432,777	777,172	386,238	691,319	195,933	151,535	33,471	336,100	* 4,641	* 11,526																			
\$15,000 under \$20,000	13,995	11,320	534,441	1,198,958	476,875	1,081,340	285,184	225,697	22,803	767,108	* 4,010	* 44,181																			
\$20,000 under \$25,000	15,351	30,806	667,607	1,749,391	592,242	1,390,099	352,891	346,500	22,767	246,380	* 6,019	* 47,343																			
\$25,000 under \$30,000	10,281	15,294	755,396	1,984,755	670,561	1,606,627	407,039	392,086	18,536	90,080	13,561	535,134																			
\$30,000 under \$35,000	15,268	17,615	883,661	2,460,047	771,682	1,879,209	519,743	526,556	20,884	201,017	* 6,026	* 76,807																			
\$35,000 under \$40,000	12,700	11,962	1,004,635	2,680,551	880,664	2,119,644	612,281	622,233	13,163	433,005	* 8,019	* 253,724																			
\$40,000 under \$45,000	21,369	20,938	1,067,911	3,009,045	930,671	2,359,099	624,438	638,428	14,645	125,620	13,147	306,459																			
\$45,000 under \$50,000	10,909	12,495	1,118,881	3,492,116	967,975	2,731,420	678,494	921,246	12,461	155,997	* 3,021	* 52,714																			
\$50,000 under \$55,000	18,208	18,514	1,185,601	3,522,228	1,036,220	2,861,250	717,040	657,575	9,662	104,751	* 4,597	* 92,090																			
\$55,000 under \$60,000	18,907	49,502	1,230,211	3,837,600	1,089,674	3,132,555	730,915	812,686	13,667	129,881	* 2,009	* 12,934																			
\$60,000 under \$75,000	59,759	83,409	3,532,395	11,262,853	3,150,136	9,014,517	2,210,610	2,181,767	35,122	364,192	15,245	263,111																			
\$75,000 under \$100,000	99,611	128,920	5,674,425	19,794,953	5,041,532	15,938,736	3,540,324	3,696,089	34,585	660,815	20,979	715,331																			
\$100,000 under \$200,000	353,172	725,317	12,503,823	53,261,529	11,403,360	42,795,267	8,209,697	10,458,040	65,191	2,681,612	39,841	1,554,593																			
\$200,000 under \$500,000	387,462	1,648,975	4,754,726	35,179,371	4,502,126	28,413,456	3,055,600	7,594,776	27,671	4,685,601	7,645	912,444																			
\$500,000 under \$1,000,000	153,828	1,369,045	790,589	15,036,703	769,322	11,372,745	449,887	4,153,686	7,870	2,493,250	472	55,957																			
\$1,000,000 under \$1,500,000	50,872	886,507	166,703	6,959,570	163,984	4,942,719	87,392	2,804,843	2,848	2,175,857	194	18,985																			
\$1,500,000 under \$2,000,000	25,115	612,370	67,493	4,145,821	66,772	2,812,040	33,738	1,654,916	1,312	1,024,482	40	67,181																			
\$2,000,000 under \$5,000,000	44,507	1,748,630	98,134	12,011,559	97,168	7,371,311	47,691	7,986,124	2,683	4,244,213	48	35,653																			
\$5,000,000 under \$10,000,000	13,815	1,165,771	24,549	8,208,265	24,355	4,675,146	11,864	5,487,611	964	5,107,591	** 12	** 81,153																			
\$10,000,000 or more	10,262	5,189,715	15,217	42,810,648	15,132	21,489,271	7,845	28,117,738	908	10,229,836	**	**																			
Taxable returns, total	1,234,833	13,111,953	33,359,479	221,566,425	30,212,877	158,760,407	21,084,847	77,014,226	227,100	32,694,736	100,917	2,335,213																			
Nontaxable returns, total	122,258	655,147	3,577,273	12,300,899	3,196,864	10,557,044	1,884,497	2,554,785	182,730	3,914,809	53,357	2,851,653																			

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 2016 (Filing Year 2017)—Continued

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

Size of adjusted gross income	Itemized deductions—continued										
	Limited miscellaneous deductions										
	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)		
All returns, total	13,014,158	115,543,990	14,734,866	97,108,692	21,105,553	8,305,063	7,978,141	54,837,163	28,218,490	160,250,918	
Under \$5,000	139,121	440,169	21,634	185,039	35,477	147,159	58,257	226,891	147,159	447,407	
\$5,000 under \$10,000	146,514	462,515	41,751	224,396	148,133	40,804	74,044	223,756	200,414	488,956	
\$10,000 under \$15,000	220,934	924,348	93,399	565,179	252,952	71,811	124,942	339,589	339,589	994,258	
\$15,000 under \$20,000	279,205	1,592,917	179,808	1,308,995	322,908	93,217	127,384	315,203	448,177	1,717,415	
\$20,000 under \$25,000	374,835	2,739,701	306,084	2,267,185	409,480	118,683	149,795	568,042	568,358	2,953,910	
\$25,000 under \$30,000	409,148	3,162,851	362,097	2,788,478	460,656	122,779	172,465	531,193	641,512	3,442,449	
\$30,000 under \$35,000	501,739	3,623,764	451,700	3,221,203	533,637	154,201	179,524	632,921	745,618	4,008,325	
\$35,000 under \$40,000	546,524	4,391,161	526,651	4,090,284	650,403	186,390	180,603	610,783	888,355	4,887,457	
\$40,000 under \$45,000	508,281	4,043,572	527,153	3,803,207	623,018	164,110	196,162	609,539	876,228	4,576,856	
\$45,000 under \$50,000	578,883	4,495,932	599,733	4,209,486	701,487	188,239	202,689	772,773	981,239	5,170,499	
\$50,000 under \$55,000	573,114	4,244,187	627,459	4,200,480	737,805	179,347	220,016	623,215	1,030,717	5,003,041	
\$55,000 under \$60,000	528,273	4,069,808	565,178	3,890,091	733,544	217,658	237,447	723,810	987,410	4,831,559	
\$60,000 under \$75,000	1,475,809	11,486,720	1,645,868	11,240,160	2,152,089	577,919	657,464	2,181,060	2,866,210	13,999,139	
\$75,000 under \$100,000	2,036,024	14,431,925	2,545,497	14,765,947	3,333,951	944,313	997,369	3,411,646	4,399,260	19,121,906	
\$100,000 under \$200,000	3,569,473	28,494,617	4,896,239	29,983,168	6,979,932	2,237,943	2,415,270	9,750,414	9,027,450	41,971,525	
\$200,000 under \$500,000	936,024	11,254,702	1,211,320	8,373,761	2,405,694	1,518,523	1,352,200	9,365,589	3,191,269	19,257,873	
\$500,000 under \$1,000,000	123,003	3,937,072	104,391	1,008,116	377,518	579,469	379,243	5,347,329	561,887	6,934,914	
\$1,000,000 under \$1,500,000	28,727	1,773,393	15,853	231,310	77,296	212,257	100,704	2,568,852	126,079	3,012,418	
\$1,500,000 under \$2,000,000	12,083	1,014,553	4,876	81,194	31,094	116,742	45,699	1,586,919	53,842	1,784,856	
\$2,000,000 under \$5,000,000	18,453	3,017,570	6,037	257,460	45,079	257,537	73,047	4,546,126	81,942	5,061,123	
\$5,000,000 under \$10,000,000	4,906	1,590,792	1,417	160,883	11,331	110,102	20,225	2,552,100	21,687	2,823,084	
\$10,000,000 or more	3,086	4,371,718	722	252,669	7,142	177,544	13,592	7,331,734	14,090	7,761,948	
Taxable returns, total	10,932,281	97,665,337	13,278,537	83,976,559	18,919,065	7,427,858	7,012,828	49,224,450	25,179,963	140,628,867	
Nontaxable returns, total	2,081,877	17,878,653	1,456,329	13,132,132	2,186,488	877,205	965,313	5,612,713	3,038,527	19,622,050	

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 2016 (Filing Year 2017)—Continued

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

Size of adjusted gross income	Itemized deductions—continued											Exemptions			Taxable income	
	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 (120)	Amount (121)								
	Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)	Number of returns (120)	Amount (121)			Number of returns (122)	Amount (123)	Number of returns (124)	Amount (125)				
All returns, total	1,238,287	23,245,338	906,632	20,213,818	332,638	2,552,195	103,583,713	393,987,560	42,213,151	5,055,653,447						
Under \$5,000	7,520	66,699	* 1,429	* 17,108	5,092	29,576	422,653	1,710,057	* 8,528	* 9,762						
\$5,000 under \$10,000	8,594	44,591	7,510	43,521	* 1,084	* 1,070	551,141	2,231,223	21,123	77,461						
\$10,000 under \$15,000	12,588	86,535	10,107	75,427	* 2,481	* 11,108	928,371	3,756,531	114,103	281,760						
\$15,000 under \$20,000	15,983	110,265	14,122	105,174	1,869	5,091	1,143,385	4,628,463	360,580	1,411,314						
\$20,000 under \$25,000	20,889	132,929	18,818	114,452	2,071	18,477	1,482,845	6,003,479	589,777	4,081,903						
\$25,000 under \$30,000	24,449	181,358	19,369	144,197	6,108	37,161	1,631,695	6,605,113	794,454	7,553,548						
\$30,000 under \$35,000	27,817	172,679	21,694	118,549	6,123	54,130	1,985,357	8,037,885	1,055,108	13,712,550						
\$35,000 under \$40,000	30,310	252,403	25,985	223,161	3,120	5,155	2,334,709	9,450,620	1,264,846	21,491,097						
\$40,000 under \$45,000	30,557	251,400	26,066	235,681	4,491	15,716	2,504,546	10,138,553	1,360,058	28,516,060						
\$45,000 under \$50,000	33,070	384,632	24,960	219,959	9,118	164,672	2,678,890	10,846,099	1,478,296	37,297,338						
\$50,000 under \$55,000	36,149	275,087	25,933	238,256	11,215	36,831	2,836,821	11,484,953	1,575,328	46,422,303						
\$55,000 under \$60,000	41,271	255,317	38,205	239,851	4,151	15,331	2,929,168	11,857,733	1,544,799	51,460,097						
\$60,000 under \$75,000	109,045	844,292	89,099	720,477	19,946	123,787	9,026,315	36,540,203	4,407,072	181,936,964						
\$75,000 under \$100,000	177,264	1,628,530	150,262	1,273,096	26,021	335,504	15,985,353	64,719,464	6,917,403	401,255,134						
\$100,000 under \$200,000	362,303	4,180,139	290,719	3,825,596	71,819	335,986	38,500,509	155,847,409	14,289,328	1,457,613,402						
\$200,000 under \$500,000	182,144	4,923,143	112,804	4,312,834	68,591	463,439	15,020,361	50,129,774	5,209,889	1,214,776,338						
\$500,000 under \$1,000,000	57,396	2,892,752	18,957	2,546,367	38,774	312,107	2,488,210	0	834,525	488,432,974						
\$1,000,000 under \$1,500,000	19,026	1,393,570	4,587	1,202,731	14,438	140,471	521,154	0	175,277	184,932,269						
\$1,500,000 under \$2,000,000	10,000	865,051	1,965	783,353	8,108	68,152	205,429	0	70,274	105,778,356						
\$2,000,000 under \$5,000,000	19,399	2,295,738	2,984	2,026,583	16,486	168,781	291,924	0	101,602	265,206,386						
\$5,000,000 under \$10,000,000	6,833	896,000	692	791,640	6,173	69,249	71,221	0	25,290	151,202,619						
\$10,000,000 or more	5,680	1,112,225	345	955,804	5,360	140,399	43,655	0	15,492	392,203,814						
Taxable returns, total	1,107,030	20,034,059	809,709	17,983,957	298,290	1,806,735	91,065,984	343,328,888	40,004,434	5,021,970,012						
Nontaxable returns, total	131,257	3,211,279	96,923	2,229,860	34,348	745,460	12,517,729	50,658,673	2,208,718	33,683,435						

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 2016 (Filing Year 2017)—Continued

[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)
All returns, total	4,474,874	30,427,750	824,835	1,305,686	41,995,396	1,154,028,619	17,835,269	38,329,619	40,017,151	1,114,469,945	40,026,014	1,132,640,436
Under \$5,000	** 13	** 640	5,152	2,344	10,693	4,037	* 1,529	* 136	* 4,542	* 1,621	* 4,542	* 1,621
\$5,000 under \$10,000	**	**	5,948	4,127	25,172	15,856	3,682	* 663	18,212	11,170	18,212	11,170
\$10,000 under \$15,000	* 1,010	* 1,583	15,473	6,677	114,610	41,962	56,685	8,690	69,298	27,414	69,298	27,414
\$15,000 under \$20,000	* 1,003	* 468	26,467	13,735	341,077	144,738	102,720	25,054	281,527	109,559	281,527	109,559
\$20,000 under \$25,000	* 348	* 1,201	52,047	20,265	580,345	426,295	204,301	66,076	473,334	343,884	473,334	343,886
\$25,000 under \$30,000	1,069	3,217	60,152	36,805	772,531	600,134	326,841	133,739	615,532	682,694	615,585	682,697
\$30,000 under \$35,000	* 2,368	* 18,055	61,449	43,880	1,026,615	1,593,634	366,795	240,534	805,330	1,313,681	805,333	1,313,727
\$35,000 under \$40,000	* 51	* 684	77,358	68,022	1,246,424	2,600,410	449,587	368,228	1,025,724	2,170,876	1,025,776	2,170,883
\$40,000 under \$45,000	* 312	* 425	63,771	57,881	1,346,526	3,530,678	493,386	456,954	1,142,221	3,019,905	1,142,273	3,019,909
\$45,000 under \$50,000	* 1,031	* 1,167	63,410	73,923	1,468,583	4,732,903	545,388	567,923	1,276,472	4,096,892	1,276,483	4,096,904
\$50,000 under \$55,000	1,177	1,836	60,529	109,844	1,565,166	6,115,396	584,460	650,068	1,399,543	5,361,483	1,399,543	5,361,540
\$55,000 under \$60,000	7,330	8,618	47,463	72,420	1,527,232	6,930,137	616,403	773,222	1,398,738	6,091,755	1,398,738	6,091,763
\$60,000 under \$75,000	29,855	67,741	103,057	224,815	4,383,892	26,311,752	1,689,266	2,526,762	4,136,225	23,581,175	4,136,343	23,581,226
\$75,000 under \$100,000	62,129	80,626	94,064	257,935	6,891,339	61,148,876	3,047,065	5,293,716	6,739,064	55,600,549	6,739,217	55,600,694
\$100,000 under \$200,000	658,584	1,592,720	75,999	262,473	14,258,978	255,734,139	6,421,001	9,567,221	14,202,633	245,910,721	14,203,460	245,929,919
\$200,000 under \$500,000	3,228,112	16,736,455	11,455	46,465	5,212,334	290,646,025	2,148,810	3,516,955	5,206,021	287,082,671	5,212,136	289,370,117
\$500,000 under \$1,000,000	407,834	5,267,673	837	2,904	835,212	144,588,050	497,132	2,631,731	834,599	141,933,414	835,489	144,584,661
\$1,000,000 under \$1,500,000	32,652	1,133,066	* 72	* 536	175,596	59,636,486	117,845	1,374,088	175,388	58,261,863	175,610	59,547,228
\$1,500,000 under \$2,000,000	12,111	579,790	* 48	* 167	70,372	34,961,444	50,184	924,353	70,274	34,036,924	70,380	34,928,559
\$2,000,000 under \$5,000,000	18,669	1,513,880	79	450	101,845	88,767,219	77,967	2,803,388	101,694	85,963,381	101,877	88,490,158
\$5,000,000 under \$10,000,000	5,202	831,303	** 5	** 19	25,336	49,525,916	20,733	1,706,812	25,294	47,819,087	25,334	49,522,203
\$10,000,000 or more	4,013	2,586,602	**	**	15,518	115,742,534	13,487	4,693,306	15,496	111,049,225	15,524	117,854,599
Taxable returns, total	4,467,333	30,410,291	616,788	1,086,169	40,022,247	1,150,609,798	15,904,045	35,053,683	40,017,151	1,114,469,945	40,026,014	1,132,640,436
Nontaxable returns, total	7,541	17,459	208,047	219,517	1,973,149	3,418,822	1,931,224	3,275,936	0	0	0	0

* 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, August 2018.

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 2016 (Filing Year 2017)

[Coefficients of variation for numbers of returns and amounts are percentages]

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)
All returns, total	0.31	0.19	0.31	0.19	0.36	0.30	0.48	1.02	1.11	2.44	0.58	0.75
Under \$5,000	5.39	6.40	5.39	7.04	10.34	17.76	7.15	20.81	18.75	21.51	8.64	13.83
\$5,000 under \$10,000	4.76	4.86	4.76	5.03	8.26	12.53	6.78	14.51	16.77	22.93	7.74	11.16
\$10,000 under \$15,000	3.78	3.81	3.78	3.83	6.14	7.96	5.60	6.14	12.98	27.45	6.65	10.46
\$15,000 under \$20,000	3.50	3.51	3.50	3.53	4.98	5.92	5.37	13.92	13.97	26.64	6.54	10.26
\$20,000 under \$25,000	3.14	3.14	3.14	3.15	4.09	4.65	5.22	13.16	13.83	25.09	6.67	10.80
\$25,000 under \$30,000	3.06	3.06	3.06	3.07	3.75	3.98	5.28	13.52	14.45	25.52	6.44	11.24
\$30,000 under \$35,000	2.83	2.83	2.83	2.84	3.33	3.48	4.97	16.06	12.39	32.38	6.04	10.84
\$35,000 under \$40,000	2.65	2.65	2.65	2.65	3.01	3.15	4.58	16.19	12.68	16.63	6.17	11.31
\$40,000 under \$45,000	2.59	2.59	2.59	2.59	2.91	3.03	4.50	13.76	12.69	21.86	5.95	12.35
\$45,000 under \$50,000	2.52	2.52	2.52	2.52	2.79	2.89	4.35	16.87	12.40	28.12	5.73	10.84
\$50,000 under \$55,000	2.42	2.42	2.42	2.42	2.69	2.79	4.06	12.87	10.84	21.50	5.36	10.39
\$55,000 under \$60,000	2.45	2.45	2.45	2.45	2.75	2.86	3.95	12.90	10.44	27.55	5.05	9.82
\$60,000 under \$75,000	1.40	1.40	1.40	1.40	1.56	1.62	2.25	8.72	6.11	11.54	2.87	6.18
\$75,000 under \$100,000	1.10	1.11	1.10	1.11	1.20	1.26	1.69	7.37	4.41	26.90	2.16	5.10
\$100,000 under \$200,000	0.50	0.52	0.50	0.52	0.57	0.63	0.84	4.56	2.33	4.50	1.07	2.84
\$200,000 under \$500,000	0.42	0.43	0.42	0.43	0.47	0.55	0.58	3.07	1.37	3.33	0.66	2.02
\$500,000 under \$1,000,000	0.90	0.85	0.90	0.85	1.01	1.16	0.96	3.82	1.58	3.17	1.03	2.47
\$1,000,000 under \$1,500,000	1.14	1.13	1.14	1.12	1.28	1.66	1.17	3.45	1.72	3.17	1.25	2.89
\$1,500,000 under \$2,000,000	0.81	0.82	0.81	0.82	0.93	1.25	0.83	2.79	1.18	3.26	0.88	2.39
\$2,000,000 under \$5,000,000	0.53	0.46	0.53	0.46	0.62	0.84	0.54	1.43	0.71	1.65	0.57	1.31
\$5,000,000 under \$10,000,000	0.64	0.58	0.64	0.58	0.73	1.08	0.65	1.23	0.78	1.20	0.67	1.40
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.33	0.20	0.33	0.20	0.37	0.31	0.50	1.01	1.14	2.58	0.59	0.75
Nontaxable returns, total	1.33	1.61	1.33	1.60	1.74	2.06	2.03	6.55	4.44	7.19	2.45	4.27

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 2016 (Filing Year 2017) —Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

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)
All returns, total	0.59	0.81	0.59	0.69	7.29	9.50	0.69	1.31	0.60	0.47	1.88	4.46
Under \$5,000	9.18	15.45	16.48	23.49	90.85	58.07	10.64	77.57	8.74	36.06	22.82	50.20
\$5,000 under \$10,000	8.01	11.30	14.83	21.82	0.00	0.00	8.99	23.72	7.77	86.42	23.35	51.63
\$10,000 under \$15,000	6.99	11.27	10.82	22.50	54.40	63.43	7.79	16.52	6.75	38.63	21.89	131.03
\$15,000 under \$20,000	6.78	10.86	9.34	13.87	44.70	46.14	7.45	15.22	6.93	93.96	21.03	60.93
\$20,000 under \$25,000	7.08	12.08	8.14	11.17	31.61	36.87	6.32	20.81	6.82	28.75	22.01	71.78
\$25,000 under \$30,000	6.73	12.96	6.87	11.83	40.73	51.52	6.72	16.21	7.00	25.56	27.04	85.83
\$30,000 under \$35,000	6.28	11.90	5.78	7.92	44.70	64.62	6.40	18.84	6.30	26.68	21.45	63.43
\$35,000 under \$40,000	6.42	12.50	4.78	6.44	32.18	35.53	6.11	18.77	6.42	25.78	22.43	57.48
\$40,000 under \$45,000	6.15	13.52	4.63	6.33	44.70	56.25	6.37	16.91	6.27	26.85	18.16	76.03
\$45,000 under \$50,000	5.96	11.25	4.39	6.50	31.06	38.11	6.03	15.97	6.19	20.66	22.49	67.78
\$50,000 under \$55,000	5.55	11.71	4.05	5.98	30.30	35.42	6.23	15.83	5.62	21.94	21.20	345.56
\$55,000 under \$60,000	5.23	10.37	3.93	7.67	25.37	37.70	6.11	16.89	5.44	21.24	20.01	74.98
\$60,000 under \$75,000	2.98	6.86	2.23	3.18	22.85	26.25	3.44	8.90	3.06	9.66	11.38	73.24
\$75,000 under \$100,000	2.23	5.54	1.67	2.58	19.62	23.26	2.56	6.53	2.31	7.74	8.15	72.68
\$100,000 under \$200,000	1.11	3.14	0.94	1.62	15.68	20.07	1.32	2.96	1.15	3.55	0.00	0.00
\$200,000 under \$500,000	0.68	2.20	0.98	1.97	16.94	20.65	1.14	2.29	0.69	2.18	2.51	266.78
\$500,000 under \$1,000,000	1.05	2.68	1.64	2.86	28.62	37.80	1.91	3.23	1.02	2.40	2.39	23.64
\$1,000,000 under \$1,500,000	1.27	3.21	1.70	3.44	42.12	70.82	2.35	4.25	1.23	2.67	2.38	20.42
\$1,500,000 under \$2,000,000	0.89	2.62	1.20	2.38	33.97	67.01	1.82	4.33	0.87	2.00	1.67	15.13
\$2,000,000 under \$5,000,000	0.57	1.46	0.76	1.50	25.98	36.75	1.17	2.96	0.55	1.01	0.95	6.68
\$5,000,000 under \$10,000,000	0.68	1.58	0.85	1.34	35.39	47.18	1.29	3.39	0.66	0.96	0.97	3.38
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.61	0.81	0.60	0.70	7.94	10.06	0.75	1.33	0.62	0.46	1.94	3.57
Nontaxable returns, total	2.53	4.79	3.03	4.67	18.43	21.49	2.54	7.30	2.45	6.30	6.71	25.16

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 2016 (Filing Year 2017) —Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

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 (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total	1.03	1.46	0.80	1.06	1.32	1.59	1.73	2.17	5.98	16.98	0.95	0.66
Under \$5,000	14.97	28.66	10.88	17.92	15.41	23.25	21.52	40.25	64.71	103.48	15.41	51.15
\$5,000 under \$10,000	9.72	12.30	8.06	11.09	14.41	30.27	16.07	24.94	57.67	173.70	17.30	51.80
\$10,000 under \$15,000	7.65	9.30	6.13	7.31	12.32	16.12	13.28	17.18	51.50	71.47	12.78	29.84
\$15,000 under \$20,000	7.44	9.64	5.69	6.66	12.00	16.55	14.32	18.11	46.73	71.60	13.61	135.13
\$20,000 under \$25,000	7.01	8.78	5.35	6.21	12.08	17.46	12.39	17.37	0.00	0.00	12.94	54.52
\$25,000 under \$30,000	7.54	9.49	5.53	6.61	12.37	16.29	13.99	15.98	49.84	87.44	13.56	74.60
\$30,000 under \$35,000	7.28	9.30	5.72	6.88	11.24	18.40	12.23	17.23	43.06	68.82	10.92	66.80
\$35,000 under \$40,000	7.21	10.06	5.37	6.53	12.14	18.22	11.94	16.34	49.45	50.99	10.64	64.36
\$40,000 under \$45,000	7.02	9.52	5.35	6.49	11.03	16.95	12.18	18.32	44.62	64.33	9.79	69.69
\$45,000 under \$50,000	7.46	10.38	5.37	6.59	11.00	17.86	11.83	16.64	55.63	96.52	10.42	32.84
\$50,000 under \$55,000	6.92	9.05	4.94	6.18	10.12	14.96	11.73	14.70	0.00	0.00	10.32	45.67
\$55,000 under \$60,000	6.74	9.16	4.82	5.99	9.68	15.46	10.84	17.17	34.34	68.46	9.94	34.49
\$60,000 under \$75,000	3.75	5.20	2.83	3.57	5.98	9.80	6.24	8.02	19.73	64.37	5.41	15.71
\$75,000 under \$100,000	3.05	4.36	2.27	2.96	4.50	7.44	4.43	6.20	16.60	67.02	3.91	11.16
\$100,000 under \$200,000	1.87	2.86	1.42	1.98	2.44	4.18	3.07	4.28	10.73	23.80	1.98	4.03
\$200,000 under \$500,000	1.59	2.73	1.37	2.08	1.79	3.39	3.12	4.77	9.57	24.18	1.13	1.93
\$500,000 under \$1,000,000	2.65	5.42	2.55	4.66	2.19	3.83	3.60	5.09	11.70	28.16	1.26	1.83
\$1,000,000 under \$1,500,000	3.21	7.79	3.08	7.02	2.35	3.87	4.02	5.54	13.30	28.57	1.39	2.08
\$1,500,000 under \$2,000,000	2.44	6.88	2.38	6.21	1.70	4.33	2.95	5.53	9.53	61.72	0.98	1.58
\$2,000,000 under \$5,000,000	1.62	5.64	1.51	4.42	1.01	2.61	1.72	3.80	6.56	105.80	0.61	0.91
\$5,000,000 under \$10,000,000	1.83	7.52	1.66	7.93	1.03	1.99	1.77	3.24	6.82	64.25	0.70	1.08
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	1.08	1.52	0.84	1.10	1.37	1.63	1.86	2.17	6.29	13.84	0.97	0.65
Nontaxable returns, total	3.30	4.98	2.64	3.65	4.46	7.08	4.76	6.96	19.17	125.73	4.00	26.42

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 2016 (Filing Year 2017) —Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
All returns, total	3.77	2.96	2.79	6.86	2.26	2.90	0.90	1.00	5.66	3.37	4.66	6.74
Under \$5,000	66.31	78.27	34.41	39.12	41.17	45.33	65.95	61.54	17.18	25.67	48.40	82.86
\$5,000 under \$10,000	43.10	89.49	32.44	63.19	37.93	43.44	26.51	30.90	22.12	28.10	45.63	63.68
\$10,000 under \$15,000	36.20	60.99	30.15	44.70	23.25	30.43	12.16	22.69	19.58	21.78	40.06	51.94
\$15,000 under \$20,000	36.98	65.09	28.78	95.77	17.03	22.24	6.48	10.73	21.63	33.57	55.62	62.17
\$20,000 under \$25,000	40.73	132.34	21.84	38.31	14.60	18.66	5.10	6.40	27.58	26.20	40.27	53.04
\$25,000 under \$30,000	36.65	74.25	27.06	51.56	12.68	16.72	5.28	5.86	26.86	30.80	40.50	49.46
\$30,000 under \$35,000	40.40	59.04	23.17	51.65	14.03	18.02	5.35	5.73	29.54	40.62	57.37	70.13
\$35,000 under \$40,000	41.89	62.27	26.86	37.91	14.16	17.54	5.28	5.62	31.57	35.78	30.15	43.47
\$40,000 under \$45,000	46.45	47.58	24.54	48.73	13.30	17.23	5.35	5.66	29.77	37.99	33.27	55.76
\$45,000 under \$50,000	35.61	51.91	24.76	38.17	12.28	15.57	5.74	6.03	56.60	32.09	34.38	45.90
\$50,000 under \$55,000	39.20	53.06	21.83	29.32	11.55	14.52	5.34	5.67	36.21	59.79	39.68	67.12
\$55,000 under \$60,000	34.18	54.09	21.58	58.50	11.50	14.97	5.22	5.51	39.80	44.90	38.87	46.99
\$60,000 under \$75,000	21.07	32.59	14.18	24.90	6.79	8.74	3.01	3.21	29.38	24.90	20.60	29.64
\$75,000 under \$100,000	13.74	26.51	8.87	21.00	5.71	7.43	2.53	2.76	23.25	21.22	18.76	28.87
\$100,000 under \$200,000	7.49	14.41	5.27	19.23	4.03	5.18	1.71	1.90	13.57	11.13	9.48	19.51
\$200,000 under \$500,000	4.84	8.76	4.52	18.53	4.64	5.74	1.59	1.76	11.23	10.22	7.22	19.10
\$500,000 under \$1,000,000	5.48	10.83	6.22	26.33	13.09	15.34	2.56	2.78	10.77	7.15	6.19	13.67
\$1,000,000 under \$1,500,000	5.03	11.82	6.95	20.28	15.46	18.65	2.93	3.16	11.49	9.10	5.80	17.55
\$1,500,000 under \$2,000,000	3.58	7.55	5.54	14.99	12.40	15.29	2.25	2.47	8.80	9.41	3.64	19.34
\$2,000,000 under \$5,000,000	2.02	4.34	3.30	16.50	12.53	14.79	1.41	1.51	5.03	3.80	1.86	8.53
\$5,000,000 under \$10,000,000	1.86	4.50	3.35	3.59	19.82	24.05	1.52	1.61	4.14	0.95	1.70	2.55
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	3.88	2.97	3.04	7.45	2.41	3.07	0.95	1.03	7.95	3.30	4.89	7.11
Nontaxable returns, total	13.83	33.66	8.89	17.74	6.66	8.63	2.98	4.05	7.83	9.09	14.52	21.31

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)
All returns, total	7.77	16.30	2.31	1.84	2.79	3.16	1.52	2.89	0.64	0.84
Under \$5,000	0.00	0.00	29.94	18.61	40.20	59.47	19.97	118.60	10.97	17.91
\$5,000 under \$10,000	0.00	0.00	16.31	16.27	32.20	36.18	20.22	44.71	9.23	18.42
\$10,000 under \$15,000	0.00	0.00	15.87	15.77	27.51	31.26	15.26	212.59	7.50	13.00
\$15,000 under \$20,000	67.28	75.73	15.92	15.62	23.49	31.21	15.15	29.95	7.08	11.36
\$20,000 under \$25,000	54.28	56.36	17.25	16.96	21.09	26.51	14.19	33.94	6.11	12.30
\$25,000 under \$30,000	57.71	76.76	17.14	16.38	20.82	26.64	13.28	28.16	6.29	9.95
\$30,000 under \$35,000	0.00	0.00	16.95	16.74	19.25	28.42	14.24	83.42	5.81	10.31
\$35,000 under \$40,000	37.78	54.39	18.34	17.95	16.59	25.87	12.91	35.24	5.31	9.09
\$40,000 under \$45,000	37.78	61.92	14.60	14.43	19.02	30.97	12.36	31.98	4.96	9.13
\$45,000 under \$50,000	40.81	56.51	17.06	16.03	17.50	31.70	12.25	28.97	4.78	8.55
\$50,000 under \$55,000	40.71	46.20	15.61	15.21	18.38	32.83	12.25	61.07	4.65	9.69
\$55,000 under \$60,000	44.70	57.20	19.00	18.52	14.52	20.59	11.14	90.40	4.52	8.39
\$60,000 under \$75,000	28.77	33.99	10.16	9.87	9.58	18.27	6.64	24.01	2.63	4.94
\$75,000 under \$100,000	21.43	31.44	7.46	7.43	7.56	14.17	4.96	16.31	2.04	4.04
\$100,000 under \$200,000	13.68	20.63	3.34	2.92	5.14	9.80	2.89	8.93	1.11	2.07
\$200,000 under \$500,000	12.39	18.04	2.26	2.53	4.47	8.34	2.02	6.76	1.00	1.76
\$500,000 under \$1,000,000	22.61	84.19	4.51	3.84	6.47	10.92	2.49	8.08	1.37	2.02
\$1,000,000 under \$1,500,000	28.55	31.05	3.48	3.82	7.49	13.36	2.61	10.82	1.58	2.40
\$1,500,000 under \$2,000,000	23.68	37.45	4.84	5.28	5.53	10.01	1.87	8.07	1.17	2.08
\$2,000,000 under \$5,000,000	16.57	23.59	2.71	2.86	3.51	6.10	1.09	4.92	0.72	1.17
\$5,000,000 under \$10,000,000	16.26	23.90	0.46	0.48	4.02	7.72	1.10	4.29	0.82	1.36
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	8.16	17.48	1.97	1.90	2.94	3.21	1.58	2.85	0.68	0.86
Nontaxable returns, total	25.22	37.07	7.14	5.11	8.81	13.57	5.44	29.48	2.38	4.23

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Itemized deductions											
	Total (59)	Itemized deductions in excess of limitation		Total after subtracting AGI limitation		Total medical expenses		AGI limitation		Taxes paid deduction		
		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)	
												Total	Medical and dental expenses deduction	AGI limitation	Total
All returns, total	0.29	0.57	0.98	1.84	0.98	1.42	0.98	1.12	0.31	0.26		
Under \$5,000	7.30	0.00	6.28	10.08	6.28	9.95	6.34	7.61	5.48	13.49		
\$5,000 under \$10,000	5.59	0.00	5.67	8.89	5.67	8.51	5.67	5.87	4.87	6.88		
\$10,000 under \$15,000	5.45	0.00	4.59	10.54	4.59	9.74	4.59	4.65	3.88	5.19		
\$15,000 under \$20,000	4.30	0.00	4.50	7.87	4.50	7.20	4.50	4.56	3.55	5.01		
\$20,000 under \$25,000	3.62	0.00	4.31	7.12	4.31	6.30	4.31	4.37	3.20	5.00		
\$25,000 under \$30,000	4.18	0.00	4.41	8.56	4.41	7.26	4.41	4.47	3.10	4.31		
\$30,000 under \$35,000	3.20	0.00	4.53	7.39	4.53	6.21	4.53	4.59	2.87	3.70		
\$35,000 under \$40,000	3.37	0.00	4.49	9.21	4.49	7.43	4.49	4.54	2.67	3.43		
\$40,000 under \$45,000	3.02	0.00	4.60	7.64	4.60	6.32	4.60	4.66	2.60	3.30		
\$45,000 under \$50,000	2.91	0.00	4.93	8.37	4.93	6.69	4.93	4.98	2.54	3.01		
\$50,000 under \$55,000	2.81	0.00	4.81	8.51	4.81	6.80	4.81	4.87	2.44	2.90		
\$55,000 under \$60,000	2.84	0.00	4.71	7.96	4.71	6.23	4.71	4.76	2.45	2.93		
\$60,000 under \$75,000	1.67	0.00	3.02	5.97	3.02	4.47	3.02	3.07	1.41	1.63		
\$75,000 under \$100,000	1.27	0.00	2.78	4.86	2.78	3.53	2.78	2.81	1.11	1.24		
\$100,000 under \$200,000	0.64	18.36	2.46	4.81	2.46	3.30	2.46	2.48	0.50	0.62		
\$200,000 under \$500,000	0.60	0.97	3.85	6.52	3.85	4.74	3.85	3.85	0.42	0.58		
\$500,000 under \$1,000,000	1.10	0.90	10.82	14.71	10.82	11.77	10.82	10.55	0.91	1.03		
\$1,000,000 under \$1,500,000	1.58	1.14	17.46	29.46	17.46	20.24	17.46	17.12	1.14	1.45		
\$1,500,000 under \$2,000,000	1.29	0.81	14.52	19.22	14.52	15.61	14.19	14.26	0.81	1.08		
\$2,000,000 under \$5,000,000	0.78	0.53	14.48	20.78	14.48	15.25	13.49	12.46	0.53	0.70		
\$5,000,000 under \$10,000,000	0.81	0.64	20.66	31.71	20.66	23.89	17.75	9.25	0.65	0.76		
\$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		
Taxable returns, total	0.28	0.57	1.18	1.79	1.18	1.40	1.18	1.25	0.33	0.26		
Nontaxable returns, total	1.74	0.80	1.85	3.48	1.85	3.19	1.85	2.41	1.35	1.92		

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 2016 (Filing Year 2017) —Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued											
	State and local taxes			General sales tax			Real estate taxes		Personal property taxes		Other taxes	
	Number of returns (70)	Amount (71)	(72)	Number of returns (74)	Amount (75)	(76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	
All returns, total	0.32	0.27	0.39	0.91	1.37	0.35	0.42	0.58	1.43	1.76	3.81	
Under \$5,000	5.96	16.33	11.00	7.09	11.02	6.48	16.47	10.19	16.82	29.58	51.31	
\$5,000 under \$10,000	5.27	12.96	8.62	6.67	11.02	5.49	7.33	8.07	28.05	28.50	35.42	
\$10,000 under \$15,000	4.11	9.32	6.38	5.38	6.62	4.47	5.62	6.52	18.80	18.55	42.23	
\$15,000 under \$20,000	3.72	7.56	5.70	4.93	6.93	4.23	5.59	5.98	22.90	15.04	29.34	
\$20,000 under \$25,000	3.34	9.98	4.88	4.61	6.48	3.97	5.09	5.26	20.85	13.61	22.00	
\$25,000 under \$30,000	3.20	6.10	4.31	4.79	8.43	3.80	5.00	5.03	11.24	13.46	25.97	
\$30,000 under \$35,000	2.96	4.17	3.83	4.70	6.59	3.42	4.51	4.51	14.93	12.09	22.87	
\$35,000 under \$40,000	2.75	3.53	3.38	4.77	7.26	3.14	4.45	4.19	11.62	12.25	35.39	
\$40,000 under \$45,000	2.68	3.78	3.20	4.92	9.15	2.99	4.05	4.20	11.63	12.30	32.83	
\$45,000 under \$50,000	2.60	3.31	3.08	4.89	7.48	2.90	3.67	4.00	11.56	11.56	23.69	
\$50,000 under \$55,000	2.49	3.14	2.89	5.06	8.14	2.78	3.64	3.72	7.28	10.83	22.00	
\$55,000 under \$60,000	2.51	3.25	2.92	5.00	7.09	2.73	3.63	3.91	10.44	11.46	27.91	
\$60,000 under \$75,000	1.44	1.74	1.66	3.08	4.63	1.56	2.02	2.21	5.18	6.37	13.30	
\$75,000 under \$100,000	1.13	1.31	1.26	2.77	4.00	1.20	1.54	1.73	3.08	5.06	13.29	
\$100,000 under \$200,000	0.52	0.69	0.62	1.94	2.66	0.57	0.83	0.99	2.11	3.23	8.16	
\$200,000 under \$500,000	0.43	0.67	0.52	1.75	4.11	0.47	0.76	0.90	2.46	2.62	9.29	
\$500,000 under \$1,000,000	0.91	1.11	1.01	2.88	5.12	0.95	1.24	1.65	3.35	3.82	17.94	
\$1,000,000 under \$1,500,000	1.15	1.59	1.25	3.71	11.72	1.18	1.51	2.07	3.59	4.45	9.81	
\$1,500,000 under \$2,000,000	0.82	1.15	0.89	2.91	6.42	0.85	1.24	1.54	2.93	3.33	10.34	
\$2,000,000 under \$5,000,000	0.54	0.75	0.58	1.97	4.69	0.56	0.76	1.05	2.15	2.23	7.71	
\$5,000,000 under \$10,000,000	0.65	0.78	0.69	2.16	4.64	0.67	0.89	1.19	2.61	2.52	5.33	
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Taxable returns, total	0.33	0.27	0.40	1.02	1.44	0.36	0.42	0.61	1.29	1.84	4.03	
Nontaxable returns, total	1.41	2.75	1.98	2.06	4.32	1.55	2.24	2.21	7.16	6.14	11.73	

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

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)		
All returns, total	0.39	0.44	0.39	0.45	0.40	0.46	2.83	3.68	1.82	5.12	1.46	2.08		
Under \$5,000	7.26	11.13	7.34	11.04	7.44	11.23	33.63	49.65	36.02	64.40	23.61	33.38		
\$5,000 under \$10,000	6.50	7.79	6.55	7.77	6.69	7.94	27.91	29.18	30.50	72.54	18.11	22.51		
\$10,000 under \$15,000	5.33	6.57	5.40	6.65	5.44	6.74	34.95	32.90	26.91	50.44	15.10	18.93		
\$15,000 under \$20,000	4.93	6.28	5.02	6.40	5.07	6.49	29.47	35.05	23.93	52.02	12.00	14.83		
\$20,000 under \$25,000	4.48	5.45	4.54	5.50	4.56	5.52	29.37	47.76	17.85	37.54	10.96	13.10		
\$25,000 under \$30,000	4.25	5.08	4.28	5.12	4.33	5.19	24.03	27.76	20.97	62.94	9.58	13.84		
\$30,000 under \$35,000	3.73	4.49	3.77	4.55	3.80	4.59	22.72	29.25	17.43	33.13	7.27	11.26		
\$35,000 under \$40,000	3.42	4.11	3.44	4.15	3.47	4.20	20.09	25.54	16.38	35.50	6.54	9.46		
\$40,000 under \$45,000	3.18	3.78	3.21	3.80	3.23	3.83	19.39	23.04	14.70	35.45	6.29	9.86		
\$45,000 under \$50,000	3.08	3.79	3.10	3.86	3.12	3.90	18.16	23.61	14.24	32.80	5.71	7.48		
\$50,000 under \$55,000	2.95	3.52	2.98	3.54	2.99	3.56	20.64	27.35	13.97	40.84	5.83	8.29		
\$55,000 under \$60,000	2.95	3.56	2.97	3.57	2.99	3.59	22.04	30.85	13.94	35.51	6.10	8.48		
\$60,000 under \$75,000	1.66	1.97	1.67	1.98	1.68	2.00	10.34	14.20	7.57	18.45	3.44	4.69		
\$75,000 under \$100,000	1.27	1.52	1.27	1.52	1.28	1.53	7.60	10.80	5.44	13.14	2.67	3.68		
\$100,000 under \$200,000	0.63	0.84	0.63	0.84	0.64	0.85	4.91	7.31	3.15	8.98	5.16	8.10		
\$200,000 under \$500,000	0.54	0.77	0.56	0.77	0.56	0.78	4.30	6.45	2.47	7.55	0.00	0.00		
\$500,000 under \$1,000,000	1.07	1.42	1.13	1.40	1.14	1.41	6.63	9.46	3.51	11.90	0.00	0.00		
\$1,000,000 under \$1,500,000	1.33	2.15	1.45	1.78	1.47	1.80	8.22	11.44	4.42	12.19	0.00	0.00		
\$1,500,000 under \$2,000,000	0.97	1.97	1.09	1.36	1.11	1.38	6.33	8.98	3.44	15.89	0.00	0.00		
\$2,000,000 under \$5,000,000	0.63	1.39	0.76	0.96	0.77	0.98	4.01	4.83	2.49	8.11	0.00	0.00		
\$5,000,000 under \$10,000,000	0.74	1.38	0.94	1.24	0.96	1.26	4.38	6.85	3.09	39.66	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		
Taxable returns, total	0.40	0.45	0.41	0.46	0.41	0.47	2.97	3.85	1.88	5.26	1.59	2.25		
Nontaxable returns, total	1.72	2.11	1.74	2.17	1.76	2.19	9.44	12.43	7.57	18.70	3.75	5.40		

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Itemized deductions—continued																	
	Interest paid deduction—continued		Total				Contributions deduction				Carryover from prior years		Casualty or theft loss deduction					
	Investment interest expense deduction		Amount		Number of returns		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)						
All returns, total	1.80	1.19	0.36	0.47	0.39	0.58	0.51	2.13	4.39	5.85	7.74	12.93						
Under \$5,000	32.73	35.78	7.20	9.42	7.72	15.39	11.63	15.22	17.61	42.86	73.72	70.64						
\$5,000 under \$10,000	30.47	35.81	6.04	8.11	6.46	12.38	8.75	25.69	20.12	24.73	54.30	86.54						
\$10,000 under \$15,000	28.45	52.80	4.69	6.67	4.96	9.47	6.97	19.12	16.40	39.12	44.72	70.19						
\$15,000 under \$20,000	22.10	48.37	4.24	6.13	4.50	10.88	5.83	10.58	19.85	62.20	49.96	61.65						
\$20,000 under \$25,000	24.15	55.11	3.80	5.57	4.04	6.47	5.25	10.46	19.92	46.56	40.80	57.33						
\$25,000 under \$30,000	27.17	36.26	3.59	5.20	3.81	6.52	4.90	8.54	22.11	28.37	26.92	57.91						
\$30,000 under \$35,000	23.51	42.17	3.32	4.96	3.55	5.48	4.33	8.48	21.14	37.17	40.59	62.70						
\$35,000 under \$40,000	26.74	54.12	3.11	4.86	3.32	6.16	4.00	8.28	25.71	52.96	35.34	74.36						
\$40,000 under \$45,000	19.65	33.77	3.02	4.67	3.24	5.49	3.96	8.84	24.88	32.46	27.34	38.13						
\$45,000 under \$50,000	26.36	40.56	2.95	4.61	3.17	5.50	3.80	12.52	26.32	36.61	57.63	60.89						
\$50,000 under \$55,000	21.91	39.13	2.84	4.64	3.04	5.39	3.68	7.63	30.04	51.11	45.03	61.42						
\$55,000 under \$60,000	21.68	52.21	2.78	4.62	2.96	6.52	3.64	9.13	25.80	31.05	70.24	75.38						
\$60,000 under \$75,000	12.10	31.19	1.59	2.60	1.70	2.90	2.05	4.89	15.89	29.08	25.55	48.06						
\$75,000 under \$100,000	9.30	33.80	1.24	2.13	1.32	2.36	1.61	3.55	16.04	32.97	21.77	29.10						
\$100,000 under \$200,000	4.45	9.15	0.59	1.29	0.65	1.43	0.85	3.12	10.91	31.69	15.13	24.48						
\$200,000 under \$500,000	2.33	5.14	0.48	1.30	0.51	1.43	0.73	7.14	8.53	24.93	18.30	32.61						
\$500,000 under \$1,000,000	2.31	5.59	0.94	2.09	0.96	2.01	1.39	7.09	8.64	21.20	44.62	29.67						
\$1,000,000 under \$1,500,000	2.24	6.13	1.18	2.81	1.19	3.09	1.77	9.48	8.96	27.53	41.26	39.18						
\$1,500,000 under \$2,000,000	1.54	4.44	0.84	2.20	0.85	2.42	1.32	9.70	6.64	18.50	35.30	56.51						
\$2,000,000 under \$5,000,000	0.86	2.35	0.55	1.23	0.55	1.63	0.88	17.94	3.48	10.15	34.49	65.58						
\$5,000,000 under \$10,000,000	0.88	1.68	0.66	1.23	0.66	1.39	1.00	7.56	3.01	21.81	35.85	13.47						
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Taxable returns, total	1.84	1.19	0.37	0.47	0.40	0.58	0.53	2.19	5.72	6.28	9.49	15.13						
Nontaxable returns, total	7.61	7.49	1.60	2.55	1.69	3.32	2.23	4.98	6.80	15.49	13.36	19.99						

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

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		Amount (115)
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)		
All returns, total	0.78	1.01	0.72	1.14	0.55	0.85	0.89	1.02	0.46	0.80	
Under \$5,000	8.07	20.23	21.09	35.86	9.13	11.99	11.93	25.87	7.84	19.95	
\$5,000 under \$10,000	7.85	14.42	15.03	22.09	7.87	10.30	10.88	19.63	6.79	13.85	
\$10,000 under \$15,000	6.53	10.87	10.24	14.99	6.14	8.16	8.62	14.61	5.31	10.33	
\$15,000 under \$20,000	5.87	8.64	7.42	9.95	5.46	7.06	8.59	14.51	4.63	8.25	
\$20,000 under \$25,000	5.07	6.81	5.67	7.42	4.86	6.24	7.92	14.02	4.05	6.53	
\$25,000 under \$30,000	4.90	6.55	5.23	8.17	4.60	5.87	7.49	13.40	3.90	7.24	
\$30,000 under \$35,000	4.43	5.93	4.68	6.11	4.28	8.00	7.33	14.54	3.62	5.64	
\$35,000 under \$40,000	4.24	5.49	4.33	5.71	3.88	13.16	7.29	11.94	3.32	5.21	
\$40,000 under \$45,000	4.40	6.28	4.34	6.50	3.96	5.66	7.00	12.22	3.34	5.85	
\$45,000 under \$50,000	4.12	5.41	4.06	5.47	3.74	5.52	6.88	13.29	3.16	5.05	
\$50,000 under \$55,000	4.12	5.48	3.95	5.56	3.62	4.85	6.61	10.66	3.05	5.03	
\$55,000 under \$60,000	4.29	6.40	4.16	6.64	3.63	7.56	6.35	11.07	3.12	5.77	
\$60,000 under \$75,000	2.53	3.79	2.41	3.82	2.08	3.16	3.77	6.44	1.79	3.36	
\$75,000 under \$100,000	2.15	3.15	1.92	3.04	1.66	3.11	3.05	5.76	1.43	2.67	
\$100,000 under \$200,000	1.48	2.21	1.23	2.10	0.96	1.59	1.74	3.27	0.79	1.73	
\$200,000 under \$500,000	1.56	2.54	1.38	2.46	0.87	2.02	1.18	2.64	0.70	1.74	
\$500,000 under \$1,000,000	2.68	4.01	3.22	6.27	1.53	2.65	1.43	3.07	1.17	2.63	
\$1,000,000 under \$1,500,000	2.98	4.01	4.58	10.53	1.89	3.61	1.56	2.98	1.39	2.80	
\$1,500,000 under \$2,000,000	2.25	3.75	3.76	8.30	1.37	2.96	1.07	2.62	0.97	2.45	
\$2,000,000 under \$5,000,000	1.38	2.32	2.78	6.64	0.90	1.53	0.65	1.62	0.61	1.52	
\$5,000,000 under \$10,000,000	1.48	1.67	3.16	4.98	1.02	1.56	0.72	1.21	0.70	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	
Taxable returns, total	0.84	1.04	0.75	1.18	0.58	0.81	0.93	1.01	0.48	0.81	
Nontaxable returns, total	2.11	3.23	2.58	3.91	2.06	4.29	3.03	4.69	1.75	3.07	

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Itemized deductions—continued												Exemptions		Taxable income	
	Unlimited miscellaneous deductions						Miscellaneous deductions other than gambling						Number of exemptions (122)	Amount (123)	Number of returns (124)	Amount (125)
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling		Amount		Number of returns		Amount					
	Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)	Number of returns (120)	Amount (121)	Number of returns (122)	Amount (123)	Number of returns (124)	Amount (125)						
All returns, total	2.44	3.32	3.01	3.54	3.95	10.98	0.36	0.39	0.32	0.20						
Under \$5,000	34.39	49.02	74.34	84.81	41.95	72.40	6.09	6.09	33.71	43.29						
\$5,000 under \$10,000	31.96	36.12	34.05	36.98	92.43	67.12	5.46	5.46	21.80	26.08						
\$10,000 under \$15,000	27.75	31.55	31.30	34.83	59.73	66.85	4.37	4.37	9.28	13.87						
\$15,000 under \$20,000	24.63	31.12	26.61	32.50	62.84	59.33	4.11	4.11	5.21	6.08						
\$20,000 under \$25,000	21.51	26.04	22.67	27.42	68.27	79.01	3.63	3.63	4.08	4.61						
\$25,000 under \$30,000	19.94	28.75	22.33	28.12	40.49	65.88	3.57	3.57	3.52	4.03						
\$30,000 under \$35,000	18.79	26.86	21.27	32.26	40.14	48.47	3.28	3.28	3.04	3.38						
\$35,000 under \$40,000	17.90	26.83	19.38	28.32	55.85	78.61	3.12	3.12	2.78	3.04						
\$40,000 under \$45,000	17.81	30.51	19.38	32.30	45.03	59.13	3.09	3.09	2.68	2.90						
\$45,000 under \$50,000	17.21	29.19	19.74	34.68	33.16	46.42	3.04	3.04	2.57	2.73						
\$50,000 under \$55,000	16.49	29.33	19.42	33.40	29.80	36.15	2.89	2.89	2.45	2.59						
\$55,000 under \$60,000	15.30	21.36	15.89	22.08	48.46	51.50	2.93	2.93	2.47	2.60						
\$60,000 under \$75,000	9.43	18.26	10.45	20.28	21.97	39.75	1.71	1.71	1.41	1.47						
\$75,000 under \$100,000	7.38	18.08	8.04	14.96	18.98	66.69	1.31	1.31	1.11	1.14						
\$100,000 under \$200,000	4.87	9.51	5.51	10.11	10.44	27.20	0.64	0.64	0.50	0.54						
\$200,000 under \$500,000	3.62	7.77	4.76	8.69	5.61	14.29	0.53	0.60	0.42	0.45						
\$500,000 under \$1,000,000	3.86	9.70	6.95	10.76	4.64	19.02	1.05	0.00	0.91	0.87						
\$1,000,000 under \$1,500,000	3.68	12.97	7.84	14.61	4.16	25.63	1.32	0.00	1.14	1.15						
\$1,500,000 under \$2,000,000	2.52	9.65	5.88	10.52	2.79	15.66	0.94	0.00	0.82	0.83						
\$2,000,000 under \$5,000,000	1.35	5.64	3.76	6.33	1.45	8.19	0.63	0.00	0.53	0.48						
\$5,000,000 under \$10,000,000	1.26	7.35	4.29	8.26	1.32	6.49	0.75	0.00	0.65	0.59						
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Taxable returns, total	2.55	3.28	3.16	3.58	4.03	6.78	0.37	0.40	0.33	0.20						
Nontaxable returns, total	8.29	12.57	9.82	13.99	15.44	33.33	1.61	1.61	2.06	2.70						

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 2016 (Filing Year 2017) —Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

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 in table
	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)	
All returns, total	0.74	0.73	3.37	5.25	0.32	0.19	0.58	0.76	0.33	0.19	0.33
Under \$5,000	61.34	4.69	41.32	67.75	29.28	41.47	73.03	59.98	45.51	32.50	45.51
\$5,000 under \$10,000	0.00	0.00	39.03	48.18	19.71	27.84	49.97	60.88	23.42	34.64	23.42
\$10,000 under \$15,000	99.55	90.43	24.73	35.03	9.25	16.61	13.09	19.62	11.95	22.26	11.95
\$15,000 under \$20,000	99.56	98.29	19.37	30.50	5.37	6.92	9.76	14.28	5.92	7.40	5.92
\$20,000 under \$25,000	97.00	67.74	13.74	19.12	4.11	4.84	6.94	10.15	4.56	5.25	4.56
\$25,000 under \$30,000	93.48	49.04	12.82	20.61	3.57	4.31	5.50	7.96	4.00	4.74	4.00
\$30,000 under \$35,000	61.78	79.94	12.68	18.52	3.08	3.66	5.16	6.79	3.49	4.06	3.49
\$35,000 under \$40,000	61.27	25.89	11.27	14.77	2.80	3.17	4.67	6.00	3.09	3.48	3.09
\$40,000 under \$45,000	95.52	88.26	12.35	16.58	2.69	3.01	4.46	5.76	2.93	3.27	2.93
\$45,000 under \$50,000	99.08	81.38	12.44	16.40	2.58	2.82	4.24	5.36	2.77	3.04	2.77
\$50,000 under \$55,000	85.63	52.20	12.63	17.05	2.46	2.69	4.06	5.18	2.61	2.87	2.61
\$55,000 under \$60,000	36.26	45.58	14.16	25.25	2.49	2.71	3.94	5.05	2.61	2.90	2.61
\$60,000 under \$75,000	17.86	37.04	9.63	14.42	1.42	1.55	2.35	3.01	1.46	1.64	1.46
\$75,000 under \$100,000	12.43	17.06	9.87	13.34	1.11	1.20	1.73	2.28	1.12	1.26	1.12
\$100,000 under \$200,000	3.48	4.96	10.42	13.25	0.50	0.58	0.99	1.72	0.51	0.60	0.51
\$200,000 under \$500,000	0.69	1.04	14.65	19.27	0.42	0.47	0.82	3.54	0.42	0.48	0.42
\$500,000 under \$1,000,000	1.51	2.11	32.77	32.03	0.91	0.87	1.18	3.99	0.91	0.88	0.91
\$1,000,000 under \$1,500,000	2.79	4.08	57.61	62.85	1.14	1.17	1.40	4.85	1.14	1.18	1.14
\$1,500,000 under \$2,000,000	2.26	3.28	37.29	44.61	0.81	0.85	0.97	3.50	0.82	0.86	0.81
\$2,000,000 under \$5,000,000	1.40	1.93	23.15	30.05	0.53	0.49	0.61	1.96	0.53	0.50	0.53
\$5,000,000 under \$10,000,000	1.45	1.79	49.93	65.11	0.64	0.61	0.71	2.10	0.65	0.62	0.64
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.74	0.73	3.89	5.79	0.33	0.19	0.61	0.79	0.33	0.19	0.33
Nontaxable returns, total	31.06	24.27	6.75	12.54	2.19	3.03	2.22	3.04	0.00	0.00	0.00

[1] Not included in total income.

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2018.

Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2016 (Filing Year 2017)

[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
Adjusted gross income less deficit	45,153,109	6,699,580,547	25,111,071	4,919,472,942	1,245,433	146,299,068	3,851,235	330,515,914	14,945,369	1,303,292,622
Total income	45,153,109	6,804,129,921	25,111,071	4,999,253,726	1,245,433	148,214,145	3,851,235	335,836,180	14,945,369	1,320,825,870
Salaries and wages	37,340,225	4,326,949,932	21,840,338	3,184,924,767	1,041,667	80,998,091	3,589,481	264,613,023	10,868,739	796,414,050
Taxable interest	22,981,282	73,779,376	14,607,915	52,116,386	434,031	3,140,642	1,166,439	1,863,889	6,772,868	16,658,459
Tax-exempt interest [1]	4,181,285	51,952,199	2,630,020	33,925,358	61,621	1,308,648	97,741	992,779	1,391,904	15,725,414
Ordinary dividends	15,750,526	213,827,269	10,201,879	142,188,004	260,189	8,228,254	522,991	4,976,065	4,765,468	58,434,945
Qualified dividends [1]	14,857,683	172,032,806	9,664,345	114,430,134	248,650	7,055,815	484,356	3,857,448	4,460,332	46,689,410
State income tax refunds	18,493,002	31,628,128	11,011,096	22,524,692	433,828	776,529	1,534,069	1,938,626	5,514,008	6,388,281
Alimony received	175,118	7,063,637	* 6,309	* 140,329	2,175	32,451	84,214	3,498,012	82,420	3,392,845
Business or profession net income	6,211,870	224,340,043	4,533,423	173,871,936	102,190	5,010,291	335,445	9,648,947	1,240,811	35,800,869
Business or profession net loss	2,808,753	27,764,117	1,819,127	18,177,026	76,579	743,787	261,067	2,585,257	651,980	6,258,048
Sales of capital assets net gain	8,741,776	546,149,675	5,714,711	411,420,212	140,260	21,514,059	268,101	14,820,074	2,618,703	98,395,330
Sales of capital assets net loss	5,472,127	12,660,526	3,501,600	8,200,592	100,976	126,410	230,263	492,643	1,639,289	3,840,882
Sales of property other than capital assets, net gain less loss	1,313,975	11,404,935	962,680	8,896,715	21,731	392,030	38,138	174,407	291,426	1,941,783
Taxable Individual Retirement Arrangement (IRA) distributions	6,995,392	166,469,926	4,166,010	110,425,014	100,323	2,251,752	182,470	3,237,178	2,546,589	50,555,982
Taxable pensions and annuities	11,639,800	372,228,103	6,674,203	239,142,206	236,513	6,497,696	495,131	12,026,970	4,233,952	114,561,232
Total rental and royalty net income	3,703,146	70,736,846	2,449,130	49,298,532	83,472	1,816,030	124,686	1,510,577	1,045,859	18,113,708
Total rental and royalty net loss	2,536,808	31,272,679	1,661,318	22,063,107	30,435	513,176	159,892	2,024,251	685,164	6,672,144
Farm rental net income less loss	215,248	2,079,812	143,363	1,165,801	2,181	23,042	2,758	24,469	66,947	866,499
Partnership and S corporation net income less loss	5,826,712	606,257,214	4,405,629	501,203,441	121,700	14,617,035	203,476	16,718,272	1,095,907	73,718,465
Estate and trust net income less loss	438,060	23,205,652	230,760	13,204,822	9,192	1,093,923	11,365	979,655	186,743	7,927,252
Farm net income less loss	625,306	-9,936,711	497,059	-5,394,704	12,548	-271,238	14,278	-135,806	101,420	-1,134,963
Unemployment compensation	1,748,976	9,398,812	1,104,875	6,055,343	25,004	146,816	163,654	675,787	455,443	2,520,865
Taxable social security benefits	9,201,032	159,203,363	5,439,065	111,915,155	179,746	2,584,215	160,561	2,073,122	3,421,660	42,630,861
Net operating loss	219,114	11,063,066	116,544	8,057,091	4,299	605,493	13,118	294,094	85,154	2,106,388
Cancellation of debt	311,031	3,096,363	207,064	2,321,795	4,442	129,441	24,953	183,261	74,572	461,867
Taxable health savings account distributions	142,989	216,735	79,711	157,561	2,995	2,313	26,267	23,009	34,016	33,852
Foreign-earned income exclusion	74,944	6,026,768	45,112	3,774,253	7,992	615,651	4,354	373,930	17,486	1,262,935
Gambling earnings	1,055,227	26,595,417	612,227	16,501,724	17,716	951,557	70,132	1,360,803	355,152	7,781,334
Other income less loss	2,995,210	27,300,375	2,061,597	18,611,868	64,939	906,773	130,803	1,420,484	737,872	6,361,250
Total statutory adjustments	14,939,747	104,549,374	10,455,234	79,780,784	232,163	1,915,077	1,017,328	5,320,266	3,235,022	17,533,248
Educator expenses deduction	2,272,960	589,404	1,635,600	436,904	55,958	13,516	198,839	48,309	382,564	90,675
Certain business expenses of reservists, performing artists, etc.	86,788	288,677	58,748	207,512	* 3,297	* 8,666	* 5,002	* 25,511	19,741	46,988
Health savings account deduction	1,094,474	3,720,782	811,465	3,116,864	9,345	28,450	58,079	107,892	215,585	467,578
Moving expenses adjustment	444,900	1,829,447	240,331	1,197,301	15,002	34,240	41,709	195,104	147,858	402,802
Deductible part of self-employment tax	6,894,792	17,220,525	5,155,164	13,735,701	115,280	338,221	337,993	677,105	1,286,355	2,469,498
Payments to a Keogh plan	831,955	22,541,890	685,960	18,880,740	8,052	204,076	19,614	466,421	118,328	2,990,653
Self-employed health insurance deduction	2,433,832	22,287,618	1,756,945	18,575,280	34,729	290,375	107,098	710,768	535,060	2,711,196
Penalty on early withdrawal of savings	190,409	69,880	119,007	51,515	2,483	3,426	6,793	467	62,126	14,471
Alimony paid	355,930	9,878,821	121,894	3,326,149	19,715	537,257	67,467	1,962,774	146,854	4,052,641
IRA payments	1,347,304	7,591,742	941,847	5,903,773	19,582	77,220	65,289	249,339	320,587	1,361,409

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 2016 (Filing Year 2017)—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
Student loan interest deduction	4,076,388	4,255,453	2,901,898	3,116,478	0	0	307,398	271,747	867,092	867,228
Tuition and fees deduction	637,097	1,304,805	451,841	905,557	0	0	73,683	171,268	111,572	227,980
Domestic production activities deduction	476,914	11,673,508	375,276	9,519,345	10,984	339,842	11,087	277,230	79,567	1,537,091
Archer medical savings account deduction	* 2,503	* 5,327	** 2,504	** 5,327	0	0	0	0	0	**
Foreign housing deduction	1,719	41,670	** 1,515	82	82	2,151	123	4,330	**	**
Other adjustments	66,030	1,249,827	40,875	774,447	1,060	37,637	5,405	152,002	18,690	285,741
Total itemized deductions	45,153,109	1,293,399,294	25,111,071	876,130,246	1,245,433	30,242,969	3,851,235	83,890,022	14,945,369	303,136,056
Medical and dental expenses deduction	8,934,264	90,195,263	4,380,079	44,277,416	204,154	1,504,594	590,573	4,355,864	3,759,458	40,057,388
Taxes paid deduction	44,803,136	566,097,948	25,063,790	410,143,117	1,230,575	12,620,126	3,810,803	29,944,263	14,697,968	113,390,442
Interest paid deduction	33,484,919	304,996,940	21,162,709	214,402,217	803,852	6,530,803	2,810,685	24,172,185	8,707,672	59,891,736
Contributions deduction	36,936,751	233,867,324	22,112,082	168,571,439	867,452	7,319,620	2,987,838	10,645,786	10,969,380	47,330,479
Casualty or theft loss deduction	154,274	5,186,866	63,323	2,671,816	2,105	11,738	23,650	822,709	65,196	1,680,602
Total miscellaneous deductions	13,903,866	138,789,327	6,608,715	73,166,607	368,298	3,921,287	1,766,966	15,044,323	5,159,887	46,657,110
Exemptions	45,153,109	393,987,560	77,161,361	289,096,870	1,732,282	6,669,420	9,287,450	37,083,428	15,402,621	61,137,842
Taxable income	42,213,151	5,055,653,447	24,019,008	3,773,977,215	1,178,903	110,142,290	3,511,766	213,808,435	13,503,475	957,725,507
Alternative minimum tax	4,474,874	30,427,750	3,305,238	23,504,105	139,283	890,180	364,034	1,692,421	666,319	4,341,044
Total tax credits [2]	17,835,269	38,329,619	12,480,935	29,533,832	289,994	1,385,636	2,252,832	3,454,111	2,811,508	3,956,039
Foreign tax credit	5,358,870	13,032,067	3,572,585	9,286,721	88,684	1,010,293	145,952	553,483	1,551,649	2,181,570
Child care credit	3,310,003	1,886,477	2,673,346	1,522,602	* 360	* 58	603,474	345,976	32,822	17,841
Nonrefundable education credit	3,015,724	3,914,949	2,275,734	3,091,467	0	0	414,339	479,395	325,651	344,087
Retirement savings contribution credit	979,801	179,579	483,713	101,526	* 23,960	* 3,279	234,628	39,075	237,500	35,699
Child tax credit	7,185,630	9,998,920	5,497,447	8,238,643	156,151	178,473	1,420,848	1,469,629	111,184	112,176
Residential energy credits	1,824,489	1,876,952	1,178,716	1,393,292	29,415	25,597	167,655	152,883	448,703	305,180
General business credit	287,440	3,850,226	225,889	3,056,582	3,135	123,763	8,822	122,216	49,594	547,665
Prior-year minimum tax credit	287,607	825,077	216,575	654,186	9,357	15,728	11,773	19,030	49,902	136,133
Adoption credit	41,390	221,762	35,108	194,002	0	0	** 6,282	** 27,759	**	**
Credit for the elderly or disabled	* 3,322	* 3,322	* 304	* 167	0	0	0	0	* 3,017	* 155
Alternative motor vehicle credit	6,567	20,183	3,102	15,942	**	**	** 1,312	** 457	2,154	3,784
Alternative fuel vehicle refueling property credit	7,150	1,891	4,002	1,112	**	**	** 2,007	** 310	* 1,142	* 469
Qualified plug-in electric vehicle credit	49,692	325,756	40,306	267,443	451	3,350	721	4,403	8,214	50,560
Earned income credit used to offset income tax before credits	215,537	75,498	45,213	12,318	0	0	128,125	53,366	42,199	9,815
American opportunity credit used to offset income tax before credits	2,135,157	1,911,870	1,718,256	1,601,187	0	0	254,180	192,395	162,722	118,289
Mortgage interest credit	49,683	72,621	13,349	22,853	1,988	3,506	6,298	4,778	28,049	41,484
Other tax credits	1,837	36,102	1,480	13,585	* 10	* 20,799	* 308	* 22	40	1,696
Income tax after credits	40,017,151	1,114,469,945	22,961,579	847,380,434	1,142,540	25,766,308	2,860,895	39,810,636	13,052,137	201,512,568
Total income tax	40,026,014	1,132,640,436	22,965,737	860,929,460	1,144,022	26,640,804	2,861,555	40,319,455	13,054,700	204,750,718
Total tax liability	40,855,749	1,180,369,011	23,433,067	898,575,908	1,159,601	27,650,514	2,926,639	42,295,081	13,336,442	211,847,507
Total tax payments	43,237,813	1,279,285,400	24,447,007	957,093,876	1,161,893	30,025,933	3,700,409	53,802,428	13,928,504	238,363,163
Income tax withheld	41,441,891	851,247,273	23,604,523	623,836,252	1,112,779	15,366,753	3,625,255	43,198,170	13,099,334	168,846,098
Estimated tax payments	6,127,748	325,072,314	4,036,024	253,531,725	97,622	9,924,945	163,576	7,987,000	1,830,525	53,628,643
Overpayment refunded	30,088,720	135,991,894	15,521,288	84,867,264	713,024	2,589,830	3,276,937	15,753,350	10,577,470	32,781,452
Tax due at time of filing	12,071,765	107,560,957	7,954,860	81,905,053	459,457	3,217,756	505,052	3,672,673	3,152,396	18,765,475

* 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 refundable credits such as 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. These credits are not shown separately.
 NOTE: Detail may not add to totals because of rounding.
 SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2018.

Table 2.3. All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)

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

Size of adjusted gross income	Exemptions for dependents							Total income tax returns
	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Total			
					Number of returns	Number of exemptions	Adjusted gross income less deficit	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All returns, total	150,272,157	289,752,892	194,943,632	9,383,372	52,024,757	94,809,260	4,474,752,305	27,543,151
Under \$5,000	12,081,332	10,962,823	9,094,607	4,411,634	1,179,626	1,868,216	-57,177,093	1,311
\$5,000 under \$10,000	10,999,122	12,483,688	9,235,619	2,770,386	2,202,684	3,248,069	17,906,415	0
\$10,000 under \$15,000	11,835,340	18,456,963	11,908,980	1,269,237	3,951,151	6,547,983	49,994,800	* 2,998
\$15,000 under \$20,000	10,910,109	19,155,401	12,044,216	525,537	3,998,181	7,111,186	69,627,706	111,987
\$20,000 under \$25,000	9,847,094	17,596,371	11,428,919	200,005	3,493,913	6,167,452	78,462,684	223,898
\$25,000 under \$30,000	8,888,311	16,503,783	10,598,215	89,257	3,252,400	5,905,568	89,172,439	350,390
\$30,000 under \$35,000	7,918,978	15,041,648	9,702,898	35,017	2,865,409	5,338,750	92,792,385	526,130
\$35,000 under \$40,000	7,169,297	13,601,673	8,929,172	22,085	2,513,534	4,672,500	94,196,842	989,570
\$40,000 under \$45,000	6,188,163	12,045,245	7,947,289	20,143	2,165,067	4,097,956	91,902,456	1,114,257
\$45,000 under \$50,000	5,476,576	10,893,188	7,218,069	9,051	1,896,871	3,675,119	89,922,371	1,164,231
\$50,000 under \$55,000	4,995,922	9,815,876	6,749,493	* 6,336	1,653,556	3,066,383	86,820,311	1,214,124
\$55,000 under \$60,000	4,381,372	8,914,757	6,045,076	* 4,992	1,539,344	2,869,681	88,454,127	1,227,659
\$60,000 under \$75,000	10,847,134	23,629,988	16,157,191	9,232	3,954,768	7,472,797	265,449,898	3,523,087
\$75,000 under \$100,000	12,974,791	30,756,954	21,322,515	* 3,682	5,087,783	9,434,439	441,699,975	4,895,361
\$100,000 under \$200,000	18,858,241	50,139,754	33,773,705	3,008	8,718,454	16,366,049	1,191,562,421	8,651,429
\$200,000 under \$500,000	5,582,552	15,896,903	10,345,046	2,852	2,866,464	5,551,857	818,882,317	2,861,867
\$500,000 under \$1,000,000	893,378	2,630,982	1,661,404	* 620	473,631	969,578	317,413,572	473,096
\$1,000,000 under \$1,500,000	192,849	566,184	357,084	* 103	100,217	209,101	120,694,350	100,135
\$1,500,000 under \$2,000,000	77,783	224,840	143,496	* 74	39,977	81,344	66,919,980	38,953
\$2,000,000 under \$5,000,000	111,096	316,372	203,282	86	53,155	113,090	157,918,554	53,110
\$5,000,000 under \$10,000,000	26,627	74,493	48,363	27	12,283	26,131	83,578,751	12,272
\$10,000,000 or more	16,087	45,004	28,993	10	7,290	16,011	218,557,042	7,286
Taxable returns, total	100,052,490	184,738,862	137,380,086	4,148,923	27,543,151	47,358,775	3,932,466,780	27,543,151
Nontaxable returns, total	50,219,667	105,014,030	57,563,545	5,234,449	24,481,606	47,450,485	542,285,524	0

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 2016 (Filing Year 2017)—Continued

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

Size of adjusted gross income	Exemptions for dependents—continued														
	Total—continued			Exemptions for children at home						Exemptions for children away from home					
	Total income tax—continued Amount	Number of returns (10)	Number of exemptions (11)	Adjusted gross income less deficit (12)	Number of returns (13)	Total income tax Amount (14)	Number of returns (15)	Number of exemptions (16)	Adjusted gross income less deficit (17)	Number of returns (18)	Total income tax Amount (19)				
All returns, total	610,032,939	46,808,291	82,699,795	4,218,195,915	24,543,501	585,939,904	392,012	474,839	32,171,557	279,710	4,322,940				
Under \$5,000	44,042	1,079,659	1,710,484	-55,784,502	1,260	43,005	9,876	10,957	-547,454	* 3	* 669				
\$5,000 under \$10,000	0	1,899,267	2,770,023	15,421,073	0	0	11,319	11,319	88,234	0	0				
\$10,000 under \$15,000	* 92	3,490,097	5,723,191	44,231,752	0	0	18,087	24,098	221,492	0	0				
\$15,000 under \$20,000	20,184	3,468,602	6,044,479	60,336,027	14,489	1,801	6,343	6,343	111,063	0	0				
\$20,000 under \$25,000	100,697	2,991,393	5,031,120	67,208,233	53,438	21,915	24,096	30,098	546,495	* 4,018	* 2,016				
\$25,000 under \$30,000	252,691	2,748,505	4,755,339	75,378,786	115,763	69,713	25,389	34,989	693,475	11,069	5,396				
\$30,000 under \$35,000	525,506	2,467,066	4,338,262	79,927,025	281,193	205,568	23,150	26,174	759,072	17,106	22,910				
\$35,000 under \$40,000	1,261,774	2,170,010	3,809,498	81,356,022	720,966	802,772	18,724	20,723	708,118	12,180	18,289				
\$40,000 under \$45,000	1,772,798	1,923,476	3,401,966	81,637,711	910,506	1,310,867	16,111	25,132	682,452	10,115	24,576				
\$45,000 under \$50,000	2,427,073	1,659,576	3,028,927	78,671,787	949,392	1,826,462	27,405	31,746	1,289,270	23,362	64,068				
\$50,000 under \$55,000	2,859,209	1,461,085	2,602,259	76,738,940	1,032,062	2,227,292	21,688	26,890	1,135,782	17,330	54,452				
\$55,000 under \$60,000	3,533,678	1,371,417	2,433,637	78,816,295	1,067,760	2,898,439	16,083	19,078	915,979	13,088	49,734				
\$60,000 under \$75,000	13,081,042	3,575,151	6,455,858	239,973,320	3,153,842	11,022,390	30,687	39,726	2,065,180	29,535	175,465				
\$75,000 under \$100,000	29,379,228	4,735,780	8,548,036	411,340,351	4,547,575	26,448,561	46,940	53,972	4,184,762	45,868	387,783				
\$100,000 under \$200,000	132,645,046	8,314,878	15,342,766	1,138,449,116	8,248,070	125,861,611	73,499	85,281	9,828,893	73,447	1,301,958				
\$200,000 under \$500,000	157,519,311	2,779,391	5,322,654	794,788,389	2,774,928	152,855,135	19,542	24,010	5,409,405	19,517	1,080,692				
\$500,000 under \$1,000,000	82,989,906	464,772	944,867	311,583,437	464,253	81,491,875	2,110	3,059	1,364,446	2,108	357,584				
\$1,000,000 under \$1,500,000	34,656,420	98,356	204,455	118,406,364	98,277	34,001,943	413	501	523,462	412	145,801				
\$1,500,000 under \$2,000,000	19,783,762	38,235	79,528	65,638,372	38,212	19,406,782	201	245	341,447	201	94,992				
\$2,000,000 under \$5,000,000	46,924,352	52,265	110,944	155,276,029	52,221	46,133,041	262	384	804,037	262	247,588				
\$5,000,000 under \$10,000,000	24,443,253	12,118	25,705	82,474,653	12,107	24,124,690	56	66	387,426	56	113,700				
\$10,000,000 or more	55,812,875	7,193	15,797	216,326,734	7,189	55,186,043	31	48	658,521	31	175,268				
Taxable returns, total	610,032,939	24,543,501	41,454,217	3,717,640,790	24,543,501	585,939,904	279,710	320,701	29,913,993	279,710	4,322,940				
Nontaxable returns, total	0	22,264,791	41,245,578	500,555,125	0	0	112,303	154,138	2,257,564	0	0				

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 2016 (Filing Year 2017)—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				
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Total income tax Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Number of returns	Amount
All returns, total	2,849,683	3,424,803	191,615,185	1,949,790	18,953,780	5,780,597	8,209,824	266,887,807	2,432,050	19,387,720
Under \$5,000	36,140	39,675	-1,448,969	80	738	94,443	107,100	-847,786	* 11	* 497
\$5,000 under \$10,000	79,682	91,786	614,386	0	0	312,541	374,941	2,600,518	0	0
\$10,000 under \$15,000	108,717	119,816	1,387,173	**	**	533,111	680,878	6,700,809	**	**
\$15,000 under \$20,000	158,913	179,017	2,796,315	** 46,721	** 7,773	629,364	881,347	11,012,923	** 54,774	** 10,791
\$20,000 under \$25,000	195,188	228,537	4,364,881	81,423	35,561	597,837	877,697	13,417,619	95,013	42,706
\$25,000 under \$30,000	242,070	294,319	6,626,301	118,477	85,056	568,405	820,921	15,597,070	127,079	102,747
\$30,000 under \$35,000	219,844	267,364	7,118,241	118,793	149,325	454,651	706,949	14,682,291	137,524	165,888
\$35,000 under \$40,000	178,550	216,419	6,733,428	125,387	186,943	403,868	625,861	15,113,815	208,201	312,267
\$40,000 under \$45,000	155,535	180,662	6,627,285	117,799	239,637	315,060	490,196	13,393,232	179,392	323,257
\$45,000 under \$50,000	142,177	177,670	6,747,875	101,329	261,143	272,898	436,775	12,922,696	189,816	422,659
\$50,000 under \$55,000	137,967	163,611	7,231,100	107,538	332,154	193,339	273,622	10,129,752	153,851	419,512
\$55,000 under \$60,000	125,269	150,997	7,171,262	109,669	365,583	178,943	265,969	10,279,969	141,614	457,506
\$60,000 under \$75,000	294,704	349,287	19,886,237	258,837	1,150,452	412,508	627,927	27,592,722	354,762	1,559,512
\$75,000 under \$100,000	286,418	353,676	24,619,881	276,579	1,879,090	350,426	478,755	30,172,490	331,436	2,253,062
\$100,000 under \$200,000	386,612	484,897	52,258,118	385,404	5,753,263	369,683	453,105	48,293,308	365,199	5,369,987
\$200,000 under \$500,000	89,772	111,996	24,696,782	89,642	4,618,891	81,484	93,197	22,586,480	81,357	4,262,973
\$500,000 under \$1,000,000	8,553	10,614	5,718,771	8,542	1,430,698	9,184	11,038	6,026,153	9,171	1,569,634
\$1,000,000 under \$1,500,000	1,979	2,558	2,415,802	1,976	702,636	1,286	1,587	1,532,646	1,286	445,596
\$1,500,000 under \$2,000,000	641	740	1,098,032	641	327,252	642	831	1,118,217	641	334,897
\$2,000,000 under \$5,000,000	742	912	2,193,688	742	644,793	717	850	2,157,926	716	649,545
\$5,000,000 under \$10,000,000	136	164	932,654	136	290,354	139	196	934,426	139	269,025
\$10,000,000 or more	75	87	1,825,943	75	492,440	69	79	1,470,531	69	415,660
Taxable returns, total	1,949,790	2,330,183	168,432,245	1,949,790	18,953,780	2,432,050	3,253,675	187,559,488	2,432,050	19,387,720
Nontaxable returns, total	899,893	1,094,620	23,182,940	0	0	3,348,547	4,956,149	79,328,319	0	0

* 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

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2018.

Table 2.4. All Returns: Exemptions by Type and Number of Exemptions, by Marital Status, Tax Year 2016 (Filing Year 2017)

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

	Exemptions for dependents									
	Total					Total				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	150,272,157	289,752,892	194,943,632	9,383,372	52,024,757	94,809,260	4,474,752,305	27,543,151	610,032,939	
Returns of married persons filing jointly	54,042,991	161,970,418	108,066,426	* 6,541	26,869,466	53,903,992	3,531,814,791	19,120,085	540,065,549	
Returns of married persons filing separately, total	3,068,134	4,165,682	3,084,902	8,103	689,679	1,080,780	49,333,783	508,163	7,693,037	
Returns of married persons filing separately, spouse filing	3,043,204	4,101,583	3,035,102	8,103	680,918	1,066,481	48,867,522	503,100	7,659,648	
Returns of married persons filing separately, spouse not filing	24,930	64,099	49,800	0	8,761	14,299	466,260	5,063	33,389	
Returns of heads of households	21,659,639	56,122,599	21,659,639	0	20,896,707	34,462,960	782,269,018	6,854,120	52,678,054	
Returns of surviving spouses	90,703	233,158	90,703	0	90,703	142,455	5,571,427	45,505	632,657	
Returns of single persons	71,410,690	67,261,035	62,041,962	9,368,728	3,478,203	5,219,072	105,763,286	1,015,277	8,963,643	
	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)
All returns	46,808,291	82,699,795	4,218,195,915	24,543,501	585,939,904	392,012	474,839	32,171,557	279,710	4,322,940
Returns of married persons filing jointly	25,826,040	50,308,073	3,433,634,428	18,325,571	528,008,205	127,302	149,654	16,268,141	99,892	2,225,362
Returns of married persons filing separately, total	614,338	931,852	45,128,344	443,413	7,194,845	15,524	21,857	927,159	10,491	127,023
Returns of married persons filing separately, spouse filing	** 614,338	** 931,852	** 45,128,344	** 443,413	** 7,194,845	15,524	21,857	927,159	10,491	127,023
Returns of married persons filing separately, spouse not filing	**	**	**	**	**	0	0	0	0	0
Returns of heads of households	18,082,290	28,185,873	674,477,391	5,394,937	45,323,969	55,993	72,340	3,147,423	21,883	384,532
Returns of surviving spouses	90,703	136,378	5,571,427	45,505	632,657	0	0	0	0	0
Returns of single persons	2,194,921	3,137,619	59,384,326	334,075	4,780,228	193,194	230,987	11,828,833	147,444	1,586,025
	Exemptions for dependents—continued									
	Exemptions for parents					Exemptions for other dependents				
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns	2,849,683	3,424,803	191,615,185	1,949,790	18,953,780	5,780,597	8,209,824	266,887,807	2,432,050	19,387,720
Returns of married persons filing jointly	1,084,210	1,373,348	110,703,076	794,776	12,457,446	1,427,419	2,072,916	120,186,383	845,575	12,005,792
Returns of married persons filing separately, total	45,866	52,085	2,667,158	39,443	316,512	51,523	74,986	2,723,838	36,812	245,205
Returns of married persons filing separately, spouse filing	** 45,866	** 52,085	** 2,667,158	** 39,443	** 316,512	51,523	74,986	2,723,838	36,812	245,205
Returns of married persons filing separately, spouse not filing	**	**	**	**	**	0	0	0	0	0
Returns of heads of households	1,482,803	1,707,179	69,448,916	** 967,641	** 5,439,084	3,243,910	4,497,568	112,434,532	** 1,115,068	** 5,091,596
Returns of surviving spouses	* 2,016	* 2,016	* 183,166	**	**	* 3,036	* 4,062	* 91,176	**	**
Returns of single persons	234,788	290,175	8,612,868	147,930	740,737	1,054,709	1,560,292	31,451,878	434,595	2,045,126

* 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, August 2018.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)

[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 (1)	Adjusted gross income less deficit (2)	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
			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)
Total	27,382,904	504,341,737	23,983,608	453,766,441	7,434,020	51,583,413	27,382,904	505,400,282	27,382,904	66,723,338	4,437,175	1,403,058
No adjusted gross income	200,467	-12,412,912	103,002	1,151,059	133,626	481,341	200,467	1,632,400	200,467	183,169	** 1,357	** 394
\$1 under \$1,000	323,839	163,149	208,853	257,514	134,805	87,700	323,839	345,215	323,839	43,779	0	0
\$1,000 under \$2,000	412,988	626,066	320,788	575,341	107,100	161,821	412,988	737,162	412,988	116,646	0	0
\$2,000 under \$3,000	481,531	1,212,859	384,579	1,111,619	129,684	175,512	481,531	1,287,131	481,531	199,244	0	0
\$3,000 under \$4,000	568,598	1,988,037	476,103	1,688,744	134,116	363,398	568,598	2,052,142	568,598	359,077	0	0
\$4,000 under \$5,000	631,736	2,855,477	528,776	2,354,875	169,725	563,767	631,736	2,918,642	631,736	483,041	0	0
\$5,000 under \$6,000	654,607	3,614,952	529,448	2,838,041	171,258	822,277	654,607	3,675,631	654,607	611,498	0	0
\$6,000 under \$7,000	689,031	4,491,585	587,990	3,800,482	203,328	708,084	689,031	4,508,566	689,031	798,006	0	0
\$7,000 under \$8,000	808,489	6,071,920	698,594	5,215,995	267,804	810,569	808,489	6,026,563	808,489	1,103,347	0	0
\$8,000 under \$9,000	891,803	7,601,393	755,753	6,102,823	248,914	1,376,328	891,803	7,509,378	891,803	1,444,813	**	**
\$9,000 under \$10,000	1,273,831	12,188,188	976,500	8,330,013	533,862	3,659,021	1,273,831	11,989,034	1,273,831	2,731,102	0	0
\$10,000 under \$11,000	1,209,336	12,658,204	964,608	9,230,154	465,283	3,263,634	1,209,336	12,497,199	1,209,336	2,691,534	241,128	7,952
\$11,000 under \$12,000	1,057,750	12,168,982	899,790	9,797,311	323,565	2,091,034	1,057,750	11,888,345	1,057,750	2,225,797	369,082	41,864
\$12,000 under \$13,000	1,096,523	13,707,453	937,504	11,033,392	298,707	2,296,114	1,096,523	13,329,506	1,096,523	2,536,789	372,875	61,576
\$13,000 under \$14,000	1,337,501	18,094,856	1,091,789	13,202,625	486,076	4,443,614	1,337,501	17,646,239	1,337,501	3,843,299	397,230	41,177
\$14,000 under \$15,000	1,277,053	18,480,741	1,044,795	13,455,847	489,399	4,558,467	1,277,053	18,014,314	1,277,053	4,181,914	310,242	11,863
\$15,000 under \$16,000	799,692	12,389,733	641,154	8,913,729	314,646	3,239,803	799,692	12,153,532	799,692	3,540,799	* 7,995	* 1,383
\$16,000 under \$17,000	736,987	12,157,234	635,597	9,691,137	251,572	2,123,381	736,987	11,814,518	736,987	3,206,830	* 4,997	* 1,973
\$17,000 under \$18,000	724,774	12,661,836	635,233	10,791,422	221,322	1,489,358	724,774	12,280,780	724,774	3,074,394	18,326	2,892
\$18,000 under \$19,000	750,170	13,857,250	672,827	11,951,107	187,876	1,530,927	750,170	13,482,034	750,170	3,192,621	36,058	4,880
\$19,000 under \$20,000	646,482	12,602,337	585,114	10,874,405	143,718	1,310,732	646,482	12,185,137	646,482	2,553,257	41,425	10,074
\$20,000 under \$25,000	2,823,842	63,372,432	2,626,609	57,617,505	570,890	3,913,388	2,823,842	61,530,893	2,823,842	10,831,151	216,329	97,626
\$25,000 under \$30,000	2,511,251	68,853,942	2,387,774	63,960,290	444,455	3,337,171	2,511,251	67,297,461	2,511,251	7,776,802	487,261	234,084
\$30,000 under \$35,000	2,152,224	69,720,513	2,059,485	64,982,734	373,705	2,971,761	2,152,224	67,955,943	2,152,224	4,860,703	703,827	425,356
\$35,000 under \$40,000	1,731,855	64,620,873	1,688,798	60,516,782	321,991	2,223,686	1,731,855	62,740,468	1,731,855	2,583,645	772,687	306,239
\$40,000 under \$45,000	1,012,637	42,795,460	980,590	38,817,296	245,356	2,291,426	1,012,637	41,108,722	1,012,637	1,128,024	394,638	139,476
\$45,000 under \$50,000	468,751	22,148,595	454,029	20,167,267	132,971	1,152,832	468,751	21,320,099	468,751	387,112	53,375	13,536
\$50,000 and over	109,155	5,650,584	107,524	5,336,932	28,288	136,268	109,155	5,473,200	109,155	34,944	* 8,344	* 714

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)—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)				
Total	1,803,923	877,092	7,596,771	8,266,292	23,353,285	57,053,987	7,051,165	53,441,174	5,846,278	50,347,763	1,998,743	7,288,881				
No adjusted gross income	* 8	* 295	106,228	65,800	122,056	117,352	143,102	-5,596,022	65,527	431,128	99,063	229,211				
\$1 under \$1,000	0	0	66,072	11,051	268,249	32,727	267,401	132,330	161,834	198,991	120,757	60,584				
\$1,000 under \$2,000	0	0	105,437	20,427	330,735	96,219	295,348	444,329	219,264	401,431	89,930	103,786				
\$2,000 under \$3,000	0	0	121,775	30,060	387,588	169,185	353,537	890,110	269,505	770,275	108,625	164,241				
\$3,000 under \$4,000	0	0	128,695	39,299	479,819	319,778	377,509	1,313,197	302,732	1,054,190	107,999	286,576				
\$4,000 under \$5,000	0	0	166,718	63,189	529,114	419,852	436,270	1,966,489	353,855	1,574,121	133,703	440,137				
\$5,000 under \$6,000	0	0	173,844	84,757	539,106	526,742	444,171	2,448,024	344,129	1,845,522	129,368	595,994				
\$6,000 under \$7,000	0	0	165,547	75,250	594,652	722,756	447,136	2,904,875	362,851	2,365,146	130,301	552,298				
\$7,000 under \$8,000	0	0	196,324	117,076	715,543	986,271	493,628	3,699,529	421,608	3,232,686	141,785	391,537				
\$8,000 under \$9,000	0	0	242,015	165,226	778,815	1,279,210	494,206	4,209,335	415,635	3,469,370	148,661	646,748				
\$9,000 under \$10,000	0	0	520,716	515,612	1,168,864	2,215,490	529,518	5,031,972	450,003	4,208,923	138,068	667,354				
\$10,000 under \$11,000	0	0	479,718	447,309	1,086,865	2,236,274	506,205	5,319,868	434,263	4,485,669	136,489	656,685				
\$11,000 under \$12,000	* 5,859	* 323	337,256	287,506	926,326	1,896,427	510,020	5,875,885	453,562	5,149,137	133,375	519,482				
\$12,000 under \$13,000	243,293	14,354	259,674	306,757	784,812	2,168,457	506,469	6,320,722	457,216	5,450,183	99,610	576,583				
\$13,000 under \$14,000	354,573	70,916	439,980	651,956	931,687	3,150,165	527,776	7,109,370	487,639	6,248,993	93,043	497,249				
\$14,000 under \$15,000	289,144	97,424	467,663	700,070	949,450	3,469,980	418,724	6,043,840	388,708	5,443,425	81,913	334,107				
\$15,000 under \$16,000	0	0	323,449	527,212	780,139	3,012,205	51,610	799,394	43,194	627,430	22,628	125,156				
\$16,000 under \$17,000	0	0	259,594	390,740	717,318	2,814,118	54,599	903,616	47,512	658,668	22,788	118,682				
\$17,000 under \$18,000	0	0	224,257	323,418	705,636	2,748,085	58,178	1,010,998	46,711	771,078	21,204	126,862				
\$18,000 under \$19,000	0	0	196,721	301,001	733,966	2,886,740	56,036	1,036,798	50,952	830,929	15,065	59,165				
\$19,000 under \$20,000	0	0	162,434	242,656	621,259	2,300,527	54,159	1,060,109	48,102	722,841	14,131	108,125				
\$20,000 under \$25,000	**	**	665,603	971,507	2,744,553	9,762,018	25,566	516,404	21,478	407,624	10,237	28,321				
\$25,000 under \$30,000	** 9,867	** 4,209	568,189	755,665	2,396,678	6,787,053	0	0	0	0	0	0				
\$30,000 under \$35,000	166,888	75,822	452,738	541,361	1,835,979	3,893,987	0	0	0	0	0	0				
\$35,000 under \$40,000	473,727	438,000	349,584	343,449	1,122,474	1,933,957	0	0	0	0	0	0				
\$40,000 under \$45,000	224,734	156,973	244,681	192,110	659,226	796,438	0	0	0	0	0	0				
\$45,000 under \$50,000	27,485	15,269	136,025	85,984	367,273	287,592	0	0	0	0	0	0				
\$50,000 and over	* 8,344	* 3,507	35,835	9,845	75,104	24,385	0	0	0	0	0	0				

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)—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											
	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)
Total	7,051,165	57,636,645	7,051,165	2,054,267	1,674,970	161,900	892,873	183,049	1,703,019	479,691	4,664,067	1,412,676
No adjusted gross income	143,102	660,339	143,102	33,028	** 1,014	** 377	* 3	* 32	76,456	20,190	71,272	12,838
\$1 under \$1,000	267,401	259,575	267,401	18,562	0	0	0	0	56,604	6,669	211,810	11,893
\$1,000 under \$2,000	295,348	505,217	295,348	38,233	0	0	0	0	84,269	10,992	213,095	27,241
\$2,000 under \$3,000	353,537	934,516	353,537	70,773	0	0	0	0	102,747	20,167	259,904	50,606
\$3,000 under \$4,000	377,509	1,340,767	377,509	100,666	0	0	0	0	100,890	26,515	288,730	74,151
\$4,000 under \$5,000	436,270	2,014,258	436,270	149,536	0	0	0	0	124,013	38,854	333,648	110,683
\$5,000 under \$6,000	444,171	2,441,516	444,171	182,489	0	0	0	0	128,275	51,125	329,982	131,364
\$6,000 under \$7,000	447,136	2,917,444	447,136	208,635	0	0	0	0	128,558	47,178	352,765	161,457
\$7,000 under \$8,000	493,628	3,624,223	493,628	236,532	0	0	0	0	128,170	50,496	400,682	186,036
\$8,000 under \$9,000	494,206	4,116,119	494,206	225,299	**	**	0	0	132,768	52,179	382,529	172,743
\$9,000 under \$10,000	529,518	4,876,277	529,518	212,957	0	0	0	0	128,060	45,723	424,559	167,233
\$10,000 under \$11,000	506,205	5,142,354	506,205	166,347	240,117	7,937	0	0	146,077	40,912	385,444	117,498
\$11,000 under \$12,000	510,020	5,668,619	510,020	135,872	369,074	41,861	* 5,859	* 323	142,515	25,684	382,653	68,326
\$12,000 under \$13,000	506,469	6,026,766	506,469	105,395	370,876	61,176	243,293	14,354	58,766	11,243	194,898	32,977
\$13,000 under \$14,000	527,776	6,746,242	527,776	76,610	391,654	40,324	354,573	70,916	34,065	7,093	124,112	29,192
\$14,000 under \$15,000	418,724	5,777,532	418,724	35,087	302,235	10,224	289,144	97,424	34,370	6,942	91,152	17,921
\$15,000 under \$16,000	51,610	752,586	51,610	18,641	0	0	0	0	19,529	6,418	35,098	12,223
\$16,000 under \$17,000	54,599	777,350	54,599	15,576	0	0	0	0	17,646	4,693	38,981	10,883
\$17,000 under \$18,000	58,178	897,939	58,178	12,698	0	0	0	0	18,827	3,677	43,387	9,021
\$18,000 under \$19,000	56,036	890,094	56,036	7,507	0	0	0	0	16,193	1,793	41,852	5,714
\$19,000 under \$20,000	54,159	830,966	54,159	3,376	0	0	0	0	19,106	1,062	37,062	2,315
\$20,000 under \$25,000	25,566	435,946	25,566	447	0	0	0	0	* 5,115	* 86	20,451	361
\$25,000 under \$30,000	0	0	0	0	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 table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)—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												EIC used to offset income tax before credits	
	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	
	(37)	(38)	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	9,949,188	200,672,667	8,936,109	182,024,384	2,459,742	15,770,459	9,949,188	197,798,254	9,949,188	23,880,739	2,249,761	1,013,480		
No adjusted gross income	35,333	-2,228,938	19,747	249,247	22,419	199,569	35,333	448,816	35,333	78,914	**	**		
\$1 under \$1,000	36,529	21,286	28,434	46,892	10,135	23,100	36,529	69,991	36,529	19,215	0	0		
\$1,000 under \$2,000	71,661	110,265	61,016	97,495	11,699	34,361	71,661	131,857	71,661	44,384	0	0		
\$2,000 under \$3,000	70,968	178,384	65,048	156,155	10,006	19,178	70,968	175,333	70,968	59,638	0	0		
\$3,000 under \$4,000	125,418	440,743	114,309	403,893	17,477	47,156	125,418	451,049	125,418	153,371	0	0		
\$4,000 under \$5,000	114,043	517,270	99,876	461,794	22,568	65,971	114,043	527,765	114,043	177,469	0	0		
\$5,000 under \$6,000	136,040	755,404	118,313	629,312	23,801	129,843	136,040	759,155	136,040	255,390	0	0		
\$6,000 under \$7,000	141,354	928,442	132,116	873,481	18,432	60,633	141,354	934,113	141,354	316,578	0	0		
\$7,000 under \$8,000	193,047	1,453,062	170,658	1,198,931	41,144	264,864	193,047	1,463,795	193,047	492,348	0	0		
\$8,000 under \$9,000	253,535	2,162,518	210,512	1,609,141	74,648	542,087	253,535	2,151,227	253,535	718,215	0	0		
\$9,000 under \$10,000	569,574	5,488,270	368,550	2,727,651	356,708	2,740,247	569,574	5,467,898	569,574	1,843,087	0	0		
\$10,000 under \$11,000	522,261	5,440,264	377,298	3,246,870	275,406	2,184,794	522,261	5,435,074	522,261	1,742,167	**	**		
\$11,000 under \$12,000	346,261	3,978,665	288,423	3,044,443	114,329	881,279	346,261	3,925,722	346,261	1,152,947	0	0		
\$12,000 under \$13,000	331,912	4,149,367	271,471	3,210,099	98,855	849,263	331,912	4,059,361	331,912	1,105,372	** 3,011	** 417		
\$13,000 under \$14,000	333,944	4,514,678	293,269	3,756,434	91,348	688,653	333,944	4,445,087	333,944	1,117,553	* 2,543	* 403		
\$14,000 under \$15,000	311,549	4,528,314	273,701	3,825,889	71,710	541,440	311,549	4,367,329	311,549	1,033,509	* 6,008	* 774		
\$15,000 under \$16,000	313,447	4,858,127	277,507	4,027,993	84,578	684,066	313,447	4,712,059	313,447	1,040,656	* 6,996	* 1,187		
\$16,000 under \$17,000	290,849	4,796,180	271,834	4,279,133	61,126	391,491	290,849	4,670,623	290,849	963,455	* 4,997	* 1,973		
\$17,000 under \$18,000	313,788	5,486,764	286,137	5,067,412	77,704	249,675	313,788	5,317,087	313,788	1,043,696	17,315	2,186		
\$18,000 under \$19,000	311,774	5,762,722	286,419	5,276,023	58,401	390,517	311,774	5,666,541	311,774	1,025,904	36,058	4,880		
\$19,000 under \$20,000	308,414	6,014,285	288,555	5,509,259	60,541	382,286	308,414	5,891,545	308,414	977,475	40,426	9,825		
\$20,000 under \$25,000	1,453,618	32,673,296	1,372,084	30,334,445	278,456	1,329,283	1,453,618	31,663,728	1,453,618	3,994,076	196,307	93,724		
\$25,000 under \$30,000	1,267,995	34,721,827	1,221,759	32,967,172	203,914	851,599	1,267,995	33,818,770	1,267,995	2,577,432	446,045	214,836		
\$30,000 under \$35,000	1,069,195	34,586,974	1,033,924	32,532,126	168,554	1,013,487	1,069,195	33,545,614	1,069,195	1,381,062	640,595	389,146		
\$35,000 under \$40,000	792,242	29,445,496	779,690	27,955,651	134,946	497,769	792,242	28,453,420	792,242	474,519	650,296	229,270		
\$40,000 under \$45,000	234,435	9,889,022	225,461	8,537,445	70,837	707,849	234,435	9,245,293	234,435	92,308	199,165	64,858		
\$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 table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)—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		Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)		Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
Total	769,080	591,304	2,627,070	2,899,951	8,800,961	19,967,308	6,967,023	160,645,881	6,161,623	143,093,127	1,965,092	17,997,263
No adjusted gross income	**	**	20,000	29,856	30,564	49,054	15,021	-3,447,578	12,605	364,501	7,160	17,962
\$1 under \$1,000	0	0	8,113	3,403	36,529	15,813	15,599	6,966	14,588	9,204	** 8,060	** 20,341
\$1,000 under \$2,000	0	0	14,697	5,448	71,661	38,937	34,974	55,071	30,514	62,082	**	**
\$2,000 under \$3,000	0	0	10,006	2,978	70,960	56,660	40,483	102,771	35,036	147,666	9,500	-14,877
\$3,000 under \$4,000	0	0	16,175	8,042	125,418	145,329	44,129	156,717	38,057	146,618	7,085	25,858
\$4,000 under \$5,000	0	0	27,252	15,469	114,043	162,000	56,340	254,931	55,023	231,505	* 6,371	* 30,777
\$5,000 under \$6,000	0	0	27,790	20,499	136,040	234,892	49,744	274,594	44,689	213,914	12,430	46,766
\$6,000 under \$7,000	0	0	19,396	13,485	141,354	303,093	69,517	454,723	63,018	375,330	11,554	78,111
\$7,000 under \$8,000	0	0	43,594	41,114	193,047	451,235	88,440	666,434	78,322	586,629	17,485	95,531
\$8,000 under \$9,000	0	0	80,644	82,464	252,223	635,751	104,703	894,808	94,594	746,374	18,225	132,688
\$9,000 under \$10,000	0	0	354,643	427,422	569,574	1,415,665	129,677	1,238,258	116,938	1,032,467	32,001	201,104
\$10,000 under \$11,000	0	0	275,283	336,098	521,088	1,406,054	129,062	1,355,148	112,570	1,048,064	37,556	318,812
\$11,000 under \$12,000	0	0	115,362	153,332	342,204	999,615	158,696	1,825,683	121,723	1,234,472	60,071	566,956
\$12,000 under \$13,000	0	0	98,937	147,772	331,912	957,200	188,586	2,367,752	145,611	1,628,762	74,658	737,532
\$13,000 under \$14,000	0	0	94,328	126,265	333,804	990,885	332,923	4,527,719	217,559	2,164,781	218,790	2,368,270
\$14,000 under \$15,000	0	0	85,568	108,424	311,518	924,310	401,620	5,805,613	282,810	3,185,633	235,587	2,582,216
\$15,000 under \$16,000	0	0	87,847	127,758	310,415	911,710	313,901	4,858,852	226,376	2,992,529	153,664	1,817,185
\$16,000 under \$17,000	0	0	71,815	90,137	286,798	871,345	281,719	4,646,736	222,963	3,481,794	119,798	1,119,406
\$17,000 under \$18,000	0	0	75,220	103,662	309,442	937,847	241,991	4,227,652	211,089	3,525,557	78,562	630,888
\$18,000 under \$19,000	0	0	60,330	97,459	309,754	923,566	258,204	4,767,027	226,782	4,059,822	74,209	626,868
\$19,000 under \$20,000	0	0	67,393	92,088	302,319	875,561	196,613	3,826,762	171,297	3,170,919	42,711	593,679
\$20,000 under \$25,000	**	**	344,139	403,989	1,384,229	3,496,364	918,361	20,612,530	851,442	18,609,258	184,249	1,464,817
\$25,000 under \$30,000	** 9,867	** 4,209	266,320	232,233	1,190,840	2,130,362	850,542	23,352,063	802,513	21,484,237	154,637	1,357,893
\$30,000 under \$35,000	**	**	210,868	158,850	815,045	833,066	712,054	23,080,086	682,981	21,785,907	128,871	897,706
\$35,000 under \$40,000	** 621,600	** 502,739	105,999	59,971	259,074	185,278	599,262	22,468,410	588,817	21,114,611	100,700	830,526
\$40,000 under \$45,000	** 137,613	** 84,357	45,350	11,733	51,104	15,717	496,022	20,976,217	484,417	19,547,713	96,199	734,856
\$45,000 under \$50,000	0	0	0	0	0	0	233,538	11,024,218	223,988	9,878,165	** 74,957	** 715,592
\$50,000 and over	0	0	0	0	0	0	* 5,302	* 265,700	* 5,302	* 264,614	**	**

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)—Continued

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

Size of adjusted gross income	Returns with two qualifying children—continued											
	EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		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)
Total	6,967,023	161,107,152	6,967,023	26,605,687	462,034	201,778	127,587	89,847	2,167,899	3,119,709	6,635,241	23,284,199
No adjusted gross income	15,021	382,463	15,021	47,417	**	**	* 3	* 130	5,930	9,684	13,404	37,721
\$1 under \$1,000	15,599	7,563	15,599	2,960	**	**	0	0	5,502	3,838	15,599	2,840
\$1,000 under \$2,000	34,974	84,065	34,974	26,813	**	**	0	0	0	0	34,974	23,096
\$2,000 under \$3,000	40,483	132,789	40,483	48,784	**	**	0	0	7,469	5,139	40,181	43,645
\$3,000 under \$4,000	44,129	172,476	44,129	68,708	**	**	0	0	8,084	4,007	44,129	64,701
\$4,000 under \$5,000	56,340	262,282	56,340	104,616	**	**	0	0	8,370	4,777	56,340	99,839
\$5,000 under \$6,000	49,744	275,993	49,744	109,118	**	**	0	0	12,422	7,162	49,744	101,956
\$6,000 under \$7,000	69,517	453,442	69,517	181,181	**	**	0	0	13,553	11,961	69,517	169,220
\$7,000 under \$8,000	88,440	682,160	88,440	261,704	**	**	0	0	17,171	16,550	88,440	245,154
\$8,000 under \$9,000	104,703	879,063	104,703	351,666	**	**	0	0	21,222	22,250	104,703	329,416
\$9,000 under \$10,000	129,677	1,233,571	129,677	490,137	**	**	0	0	31,940	34,578	129,677	455,559
\$10,000 under \$11,000	129,062	1,366,876	129,062	538,033	**	**	0	0	41,554	48,568	128,525	489,465
\$11,000 under \$12,000	158,696	1,801,428	158,696	716,477	**	**	0	0	63,602	87,589	158,696	628,888
\$12,000 under \$13,000	188,586	2,366,294	188,586	939,068	**	**	0	0	77,411	114,185	188,446	824,883
\$13,000 under \$14,000	332,923	4,533,051	332,923	1,788,691	**	**	0	0	225,751	375,143	330,913	1,413,455
\$14,000 under \$15,000	401,620	5,767,849	401,620	2,210,378	**	**	0	0	244,550	412,325	401,620	1,797,187
\$15,000 under \$16,000	313,901	4,809,714	313,901	1,732,981	**	**	0	0	157,604	294,551	313,901	1,438,234
\$16,000 under \$17,000	281,719	4,601,200	281,719	1,556,347	**	**	0	0	121,298	214,338	281,719	1,342,009
\$17,000 under \$18,000	241,991	4,156,244	241,991	1,331,316	**	**	0	0	82,383	132,902	241,991	1,198,414
\$18,000 under \$19,000	258,204	4,686,690	258,204	1,398,652	**	**	0	0	77,021	124,945	258,204	1,273,706
\$19,000 under \$20,000	196,613	3,764,598	196,613	1,043,174	**	**	0	0	50,660	98,746	194,581	944,179
\$20,000 under \$25,000	918,361	20,074,075	918,361	4,446,339	**	**	0	0	206,982	339,468	913,716	4,102,968
\$25,000 under \$30,000	850,542	22,842,130	850,542	3,326,727	** 65,600	** 24,284	0	0	201,647	295,511	821,130	3,012,249
\$30,000 under \$35,000	712,054	22,685,061	712,054	2,091,437	60,234	33,079	**	**	151,251	200,719	677,085	1,857,639
\$35,000 under \$40,000	599,262	21,945,137	599,262	1,138,448	110,376	67,701	** 19,016	** 11,083	145,584	143,690	548,787	927,056
\$40,000 under \$45,000	496,022	20,282,569	496,022	514,585	180,613	67,399	85,111	70,266	116,720	80,547	361,963	366,638
\$45,000 under \$50,000	233,538	10,593,394	233,538	139,835	41,219	9,266	19,465	7,532	** 72,221	** 36,534	** 167,255	** 94,082
\$50,000 and over	* 5,302	* 264,977	* 5,302	* 97	* 3,993	* 50	* 3,993	* 835	**	**	**	**

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)—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		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)	Number of returns (81)	Amount (82)
Total	3,415,527	89,581,996	3,039,598	78,301,166	1,010,442	10,526,809	3,415,527	88,868,202	3,415,527	14,182,645
No adjusted gross income	7,011	-1,140,373	5,123	106,183	4,983	34,599	7,011	140,783	7,011	23,811
\$1 under \$1,000	* 4,310	* 2,566	* 3,997	* 2,427	** 1,324	** 7,348	* 4,310	* 8,085	* 4,310	* 3,042
\$1,000 under \$2,000	11,005	16,401	9,994	14,332	**	**	11,005	16,023	11,005	7,215
\$2,000 under \$3,000	16,543	41,593	14,991	37,522	* 1,553	* 6,970	16,543	44,492	16,543	20,048
\$3,000 under \$4,000	21,542	77,380	21,006	84,043	* 1,556	* 3,807	21,542	87,850	21,542	36,332
\$4,000 under \$5,000	25,083	116,786	20,022	87,455	* 7,083	* 26,883	25,083	114,338	25,083	51,419
\$5,000 under \$6,000	24,652	136,930	22,318	149,293	* 5,658	* 49,674	24,652	198,967	24,652	64,501
\$6,000 under \$7,000	31,024	203,545	30,004	186,525	* 3,041	* 17,043	31,024	203,567	31,024	91,612
\$7,000 under \$8,000	33,374	252,895	28,005	197,749	7,390	58,636	33,374	256,385	33,374	112,762
\$8,000 under \$9,000	39,360	334,732	35,013	277,938	* 7,380	* 54,804	39,360	362,969	39,360	149,633
\$9,000 under \$10,000	45,061	429,689	41,009	360,971	* 7,085	* 50,317	45,061	411,288	45,061	184,921
\$10,000 under \$11,000	51,808	542,923	40,478	449,551	15,831	103,343	51,808	552,895	51,808	244,987
\$11,000 under \$12,000	42,772	488,749	36,083	369,258	15,789	123,317	42,772	492,576	42,772	220,501
\$12,000 under \$13,000	69,556	869,613	63,206	744,348	25,584	132,737	69,556	877,085	69,556	386,954
\$13,000 under \$14,000	142,858	1,943,088	99,323	1,032,416	82,895	889,443	142,858	1,921,859	142,858	860,444
\$14,000 under \$15,000	145,160	2,102,973	99,576	1,000,900	100,189	1,100,704	145,160	2,101,604	145,160	902,941
\$15,000 under \$16,000	120,734	1,873,360	94,078	1,265,777	53,776	613,397	120,734	1,879,174	120,734	748,521
\$16,000 under \$17,000	109,820	1,810,702	99,288	1,271,542	47,859	493,801	109,820	1,765,344	109,820	671,452
\$17,000 under \$18,000	110,816	1,936,423	91,297	1,427,376	43,852	482,133	110,816	1,909,509	110,816	686,685
\$18,000 under \$19,000	124,157	2,290,703	108,674	1,784,332	40,201	454,378	124,157	2,238,710	124,157	760,558
\$19,000 under \$20,000	87,297	1,701,161	77,161	1,471,386	26,335	226,642	87,297	1,698,028	87,297	529,232
\$20,000 under \$25,000	426,297	9,570,202	381,605	8,266,178	97,948	1,090,966	426,297	9,357,144	426,297	2,390,290
\$25,000 under \$30,000	392,714	10,780,052	363,503	9,508,881	85,904	1,127,680	392,714	10,636,561	392,714	1,872,643
\$30,000 under \$35,000	370,975	12,053,454	342,581	10,664,701	76,279	1,060,568	370,975	11,725,269	370,975	1,388,204
\$35,000 under \$40,000	340,352	12,706,967	320,290	11,446,521	86,345	895,390	340,352	12,341,911	340,352	970,678
\$40,000 under \$45,000	282,180	11,930,221	270,712	10,732,138	78,320	848,721	282,180	11,580,859	282,180	521,132
\$45,000 under \$50,000	235,214	11,124,378	230,041	10,289,103	** 86,282	** 573,508	235,214	10,726,705	235,214	247,277
\$50,000 and over	103,853	5,384,884	102,222	5,072,318	**	**	103,853	5,208,223	103,853	34,847

Footnotes at end of table.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)—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)		
Total	50,410	25,900	14,382	12,892	1,098,783	1,766,940	3,253,016	12,389,804		
No adjusted gross income	**	**	**	**	3,842	6,070	6,815	17,739		
\$1 under \$1,000	**	**	0	0	** 1,130	** 1,130	* 4,310	* 2,182		
\$1,000 under \$2,000	**	**	0	0	**	**	11,005	6,945		
\$2,000 under \$3,000	**	**	0	0	* 1,553	* 1,775	16,543	18,273		
\$3,000 under \$4,000	**	**	0	0	* 3,547	* 736	21,542	35,597		
\$4,000 under \$5,000	**	**	0	0	* 7,083	* 4,089	25,083	47,330		
\$5,000 under \$6,000	**	**	0	0	* 5,356	* 5,971	23,340	58,529		
\$6,000 under \$7,000	**	**	0	0	* 4,041	* 2,625	31,015	88,987		
\$7,000 under \$8,000	**	**	0	0	7,390	8,915	33,374	103,847		
\$8,000 under \$9,000	**	**	0	0	* 7,380	* 8,333	39,360	141,300		
\$9,000 under \$10,000	**	**	0	0	* 6,074	* 7,889	45,053	177,031		
\$10,000 under \$11,000	**	**	0	0	16,804	21,731	51,808	223,256		
\$11,000 under \$12,000	**	**	0	0	15,778	20,901	42,772	199,598		
\$12,000 under \$13,000	**	**	0	0	24,559	33,557	69,556	353,397		
\$13,000 under \$14,000	**	**	0	0	85,836	143,455	142,858	716,633		
\$14,000 under \$15,000	**	**	0	0	103,175	172,379	145,160	730,562		
\$15,000 under \$16,000	**	**	0	0	58,471	98,484	120,726	650,038		
\$16,000 under \$17,000	**	**	0	0	48,836	81,571	109,820	589,881		
\$17,000 under \$18,000	**	**	0	0	47,827	83,177	110,816	602,803		
\$18,000 under \$19,000	**	**	0	0	43,176	76,804	124,157	683,754		
\$19,000 under \$20,000	**	**	0	0	25,275	50,760	87,297	478,472		
\$20,000 under \$25,000	**	**	0	0	109,367	227,965	426,157	2,162,325		
\$25,000 under \$30,000	** 4,030	** 1,349	0	0	100,222	227,920	384,708	1,644,442		
\$30,000 under \$35,000	* 2,998	* 3,131	0	0	90,619	181,791	343,849	1,203,282		
\$35,000 under \$40,000	12,016	9,268	0	0	98,000	139,788	314,613	821,623		
\$40,000 under \$45,000	14,860	7,219	** 2,011	** 2,484	82,611	99,829	246,158	414,083		
\$45,000 under \$50,000	12,156	4,270	* 8,020	* 7,736	** 99,640	** 59,295	** 275,121	** 217,895		
\$50,000 and over	* 4,350	* 664	* 4,350	* 2,673	**	**	**	**		

* 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, August 2018.

Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2016 (Filing Year 2017)

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

Age [1]	Number of returns	Adjusted gross income (AGI) less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	45,153,109	6,699,580,547	45,153,109	6,804,129,921	37,340,225	4,326,949,932	22,981,252	73,779,376	4,181,285	51,952,199	15,750,526	213,827,269
Under 18	42,904	1,706,263	42,904	1,715,504	9,113	77,633	30,027	84,442	13,056	38,418	32,548	492,447
18 under 26	715,865	41,330,881	715,865	41,664,116	694,096	36,798,229	105,457	307,071	24,178	108,110	90,769	890,685
26 under 35	5,148,314	534,132,773	5,148,314	539,292,850	5,064,987	482,959,073	1,605,722	1,481,634	130,291	410,079	946,426	4,013,682
35 under 45	8,717,313	1,284,176,953	8,717,313	1,300,497,006	8,458,070	1,061,515,428	3,508,904	5,282,043	299,039	2,425,677	2,064,260	11,958,704
45 under 55	10,681,201	1,803,651,504	10,681,201	1,832,846,586	10,172,865	1,351,488,869	4,927,489	13,348,504	594,665	4,931,429	3,207,747	31,002,934
55 under 65	10,370,223	1,706,235,757	10,370,223	1,741,778,267	9,221,420	1,095,303,612	5,939,277	19,826,227	1,067,221	12,128,740	4,002,507	54,125,119
65 and over	9,477,288	1,328,346,415	9,477,288	1,346,335,593	3,719,674	298,807,087	6,864,376	33,449,453	2,052,836	31,909,747	5,406,270	111,343,698
Age [1]	Qualified dividends [2]		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
All returns	14,857,683	172,032,806	18,493,002	31,628,128	175,118	7,063,637	9,020,623	196,575,925	14,213,903	533,489,149	1,313,975	11,404,935
Under 18	28,405	380,659	14,717	11,672	0	0	**	32,402	533,267	4,102	-1,059	
18 under 26	85,587	603,488	148,158	152,514	0	0	**	87,265	1,151,011	5,435	19,174	
26 under 35	903,019	3,256,911	1,928,661	2,166,866	* 3,024	* 23,263	848,276	9,871,531	891,394	12,924,573	61,799	131,228
35 under 45	1,946,348	9,581,600	3,905,906	5,624,979	18,852	675,354	1,951,754	34,449,474	1,886,049	59,927,787	174,592	1,545,195
45 under 55	3,026,525	24,453,569	4,859,067	8,320,725	66,159	3,054,071	2,365,952	53,621,246	2,860,572	129,532,813	285,268	3,122,343
55 under 65	3,759,414	43,070,268	4,655,341	8,348,005	60,679	2,200,441	2,280,282	62,323,255	3,558,097	151,779,163	361,586	2,675,389
65 and over	5,108,385	90,686,311	2,981,153	7,003,367	26,404	1,110,508	1,515,250	35,829,359	4,898,125	177,640,535	421,193	3,912,665
Age [1]	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
All returns	6,995,392	166,469,926	11,639,800	372,228,103	3,703,146	70,736,846	2,536,808	31,272,679	215,248	2,079,812	5,826,712	606,257,214
Under 18	0	0	**	**	* 4,081	* 12,213	0	0	0	0	12,373	335,126
18 under 26	9,364	40,370	** 24,474	** 135,553	6,700	66,806	7,478	71,200	0	0	22,276	1,112,180
26 under 35	102,147	1,105,610	256,014	2,357,182	142,540	1,015,272	149,249	1,257,818	1,364	2,829	321,653	18,309,660
35 under 45	264,743	3,687,950	661,357	10,085,889	398,047	4,086,569	457,965	5,375,304	9,050	-135,699	1,009,651	99,828,802
45 under 55	602,904	9,739,926	1,180,423	25,187,249	706,205	10,771,026	574,406	7,449,011	26,409	141,017	1,481,545	184,014,476
55 under 65	1,305,140	29,878,283	2,876,935	95,248,533	970,396	18,163,272	713,012	8,996,942	53,131	266,243	1,552,010	177,182,384
65 and over	4,711,095	122,017,787	6,640,595	239,213,698	1,475,178	36,623,688	634,698	8,122,404	125,295	1,805,422	1,427,203	125,474,586

Footnotes at end of table.

Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2016 (Filing Year 2017)—Continued

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

Age [1]	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	438,060	23,205,652	625,306	-6,936,711	1,748,976	9,398,812	9,201,032	159,203,353	219,114	11,063,066	311,031	3,096,363
Under 18	* 2,090	* 56,462	0	0	0	0	* 49	* 564	**	**	* 1,307	* 600
18 under 26	3,914	124,942	* 2,442	* 21,124	33,968	122,757	* 1,001	* 4,451	** 2,054	** 26,955	105	487
26 under 35	15,440	1,166,042	30,830	-267,685	211,202	1,065,317	12,358	93,886	4,372	166,371	14,270	79,435
35 under 45	23,010	1,623,149	87,783	-1,294,737	412,747	2,017,742	64,675	651,750	19,281	1,008,175	46,635	376,079
45 under 55	59,815	3,630,171	147,321	-2,006,425	514,487	2,831,351	214,441	2,553,692	37,048	2,097,243	72,874	949,084
55 under 65	117,177	6,332,267	169,249	-1,703,772	448,871	2,539,303	1,260,864	15,587,221	55,970	3,162,124	82,029	858,795
65 and over	216,613	10,272,618	187,680	-1,685,216	127,702	822,342	7,647,643	140,311,770	100,390	4,602,198	93,811	831,883
Age [1]	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns	142,989	216,735	74,944	6,026,768	1,055,227	26,595,417	2,995,210	27,300,375	14,939,747	104,549,374		
Under 18	0	0	0	0	0	0	* 5,349	* 84,187	* 4,106	* 9,241		
18 under 26	**	**	160	4,349	5,080	71,702	23,854	294,002	171,634	333,235		
26 under 35	** 31,028	** 33,916	6,131	429,533	62,918	1,231,951	225,339	1,384,569	1,999,067	5,160,077		
35 under 45	39,760	48,807	17,995	1,475,971	121,967	3,195,864	464,714	3,069,627	3,474,820	16,320,052		
45 under 55	38,772	54,823	25,606	2,104,345	243,986	5,684,253	731,433	7,596,054	3,790,837	29,195,082		
55 under 65	27,710	45,018	19,456	1,632,030	310,102	8,177,135	775,393	6,679,714	3,618,165	35,542,510		
65 and over	5,719	34,172	5,695	380,540	311,174	8,234,512	769,129	8,192,223	1,881,119	17,989,178		
Age [1]	Total		Itemized deductions in excess of limitation		Total after subtracting AGI limitation		Total medical expenses		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
All returns	1,293,399,294	43,734,374	2,980,901	45,734,374	8,934,264	90,195,263	8,934,264	138,182,499	8,929,269	47,987,236	44,803,136	566,097,948
Under 18	435,938	755	755	9,018	1,905	60,250	1,905	66,994	1,905	6,745	37,484	118,872
18 under 26	10,736,716	5,621	5,621	109,122	69,356	584,773	69,356	822,064	69,356	237,291	687,448	3,052,153
26 under 35	102,775,362	130,952	130,952	1,424,817	424,300	3,074,729	424,300	5,213,259	424,300	2,138,530	5,077,495	42,612,028
35 under 45	234,544,405	585,581	585,581	6,542,750	665,201	5,405,236	665,201	9,847,854	665,201	4,442,618	8,642,784	105,963,636
45 under 55	318,585,102	888,565	888,565	13,209,425	943,747	6,561,435	943,747	12,586,143	943,747	6,024,707	10,630,240	153,387,302
55 under 65	308,709,865	795,088	795,088	13,498,152	1,640,249	13,787,874	1,640,249	23,765,941	1,640,249	9,978,067	10,333,338	146,368,496
65 and over	317,611,906	574,339	574,339	10,941,090	5,189,507	60,720,966	5,189,507	85,880,244	5,184,511	25,159,278	9,394,348	114,595,460

Footnotes at end of table.

Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2016 (Filing Year 2017)—Continued

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

Age [1]		Itemized deductions																							
		Taxes paid deduction—continued																							
		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		Amount					
(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)		
All returns	43,169,551	356,008,235	33,423,270	337,680,390	9,746,281	18,327,845	37,894,764	197,632,005	19,460,855	10,082,366	2,527,821	2,375,342													
Under 18	37,484	109,306	37,130	107,451	* 354	* 1,855	3,064	8,470	**	**	**	**													
18 under 26	665,475	2,372,604	512,355	2,126,654	153,120	245,950	220,594	519,829	** 225,324	** 136,598	** 25,637	** 24,218													
26 under 35	4,847,870	29,026,150	4,105,208	27,389,780	742,662	1,636,370	3,368,991	12,322,024	1,988,637	1,077,425	216,911	186,429													
35 under 45	8,294,497	69,552,711	6,940,717	66,363,361	1,353,781	3,189,350	7,072,539	33,955,856	3,792,675	2,040,587	423,016	414,483													
45 under 55	10,303,342	99,452,404	8,546,846	95,551,953	1,756,497	3,900,451	9,388,399	50,866,663	4,830,296	2,568,397	605,406	499,839													
55 under 65	10,012,828	92,034,685	8,068,356	88,133,396	1,944,472	3,901,289	9,381,148	51,175,265	4,682,229	2,521,813	695,136	636,712													
65 and over	9,008,055	63,460,375	5,212,659	58,007,795	3,795,396	5,452,580	8,460,029	48,783,878	3,941,694	1,737,547	561,714	613,660													
Itemized deductions—continued																									
Interest paid deduction																									
Age [1]		Home mortgage interest														Deductible points				Qualified mortgage insurance premiums					
		Total		Paid to financial institutions		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount					
(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(82)	(83)	(82)	(83)	(82)	(83)	(82)	(83)	(82)	(83)	(82)	(83)	(82)	(83)
All returns	33,484,919	304,996,940	32,933,112	282,953,123	32,485,264	277,946,991	1,002,221	5,006,132	2,219,584	1,479,218	6,797,500														
Under 18	4,404	9,336	**	**	**	**	0	0	0	0	0														
18 under 26	224,969	1,541,958	** 221,694	** 1,246,457	** 216,336	** 1,205,706	11,353	40,752	10,007	24,542	120,309														
26 under 35	3,430,179	26,578,799	3,399,605	26,416,581	3,355,051	25,965,486	81,386	451,095	142,415	219,239	1,127,175														
35 under 45	7,118,700	71,938,059	7,085,879	68,573,558	6,988,468	67,390,223	227,538	1,183,394	323,991	275,702	2,032,349														
45 under 55	9,078,167	89,307,874	9,015,461	83,891,139	8,896,091	82,398,983	275,211	1,492,156	603,509	451,514	1,449,227														
55 under 65	8,223,369	69,373,006	8,084,841	64,407,421	7,987,261	63,318,113	240,426	1,089,308	663,526	330,385	810,169														
65 and over	5,405,130	44,247,907	5,125,633	38,417,967	5,042,058	37,668,480	166,306	749,488	476,136	177,836	504,803														
Itemized deductions—continued																									
Age [1]		Contributions deduction														Carryover from prior years				Casualty or theft loss deduction					
		Total		Cash contributions		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount					
(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)		
All returns	1,357,091	13,767,100	36,936,751	233,867,324	33,409,742	169,317,450	22,969,344	79,569,011	409,830	36,609,545	154,274	5,186,866													
Under 18	3,378	8,499	9,842	40,932	9,842	9,765	* 1,311	* 33,100	**	**	0	0													
18 under 26	5,623	14,362	404,993	1,075,229	333,339	761,958	227,714	338,521	** 7,606	** 40,005	* 4,986	* 75,938													
26 under 35	46,189	199,461	3,407,646	10,610,123	2,835,660	7,624,400	2,065,720	3,770,221	25,867	459,488	18,922	466,439													
35 under 45	153,907	1,056,451	6,818,269	30,848,344	5,913,233	21,227,618	4,426,468	10,119,300	43,434	728,257	20,920	974,070													
45 under 55	289,188	3,515,993	8,897,422	51,357,740	7,969,888	36,062,136	5,872,034	17,970,198	68,420	1,820,094	26,341	993,611													
55 under 65	367,140	3,825,032	8,993,072	62,332,162	8,304,256	45,417,692	5,693,066	19,077,505	86,783	4,549,735	33,906	1,000,047													
65 and over	491,665	5,147,301	8,405,507	77,602,794	8,043,924	58,213,882	4,683,031	28,260,166	177,721	29,011,965	49,200	1,676,762													

Footnotes at end of table.

Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2016 (Filing Year 2017)—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						Other limited miscellaneous deductions						Total miscellaneous deductions subject to 2% AGI limitation		Total																																																																																					
	Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Exemptions		Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Number of returns	Amount																																																																																				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount																																																																																						
(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)																																																																													
All returns	13,014,158	115,543,990	14,734,866	97,108,692	21,105,553	8,305,063	7,978,141	54,837,163	28,218,490	160,250,918	1,238,287	23,245,338	Under 18	32,906	193,670	**	11,716	30,576	197,731	37,608	216,699	* 5,356	* 21,896	18 under 26	432,082	4,483,682	** 440,415	** 4,326,401	271,068	81,414	93,595	517,570	512,905	4,918,133	7,328	32,107	26 under 35	1,857,378	17,732,298	2,266,769	19,005,624	1,943,833	486,523	447,122	1,948,891	3,068,389	21,441,039	70,893	1,125,762	35 under 45	2,716,955	23,642,611	3,624,535	26,417,826	3,932,458	1,119,276	936,837	4,144,841	5,432,978	31,681,943	138,284	2,315,198	45 under 55	2,968,063	25,000,417	3,924,491	24,951,731	4,933,835	1,690,813	1,463,190	9,391,342	6,577,747	36,033,886	281,561	5,186,148	55 under 65	2,692,768	22,615,557	3,296,866	17,543,158	4,958,601	1,998,026	1,974,469	14,411,264	6,509,075	33,952,448	353,570	6,730,877	65 and over	2,314,005	21,875,756	1,181,791	4,863,951	5,049,706	2,917,295	3,032,352	6,079,789	32,006,769	381,296	7,833,350
Age [1]	Itemized deductions—continued												Unlimited miscellaneous deductions																																																																																							
	Unlimited miscellaneous deductions—continued						Miscellaneous deductions other than gambling						Total miscellaneous deductions		Total																																																																																					
	Gambling loss deduction		Miscellaneous deductions		Exemptions		Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Number of returns	Amount																																																																																						
	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount																																																																																								
(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)																																																																																	
All returns	906,632	20,213,818	332,638	2,552,195	103,583,713	393,987,560	42,213,151	5,055,653,447	4,474,874	30,427,750	824,835	1,305,686	Under 18	0	0	* 4,356	* 1,880	**	36,030	1,337,872	* 4,356	* 7,557	0	18 under 26	4,038	26,108	2,290	5,264	** 886,321	** 3,573,928	651,860	27,523,393	14,373	50,447	12,011	8,373	26 under 35	50,708	934,509	19,424	165,796	4,944,646	389,589,803	267,440	1,183,989	75,727	74,088	35 under 45	102,060	2,012,063	35,687	239,013	26,544,792	101,361,627	8,411,066	952,983,164	1,016,890	5,348,598	141,655	153,713	45 under 55	199,732	4,517,321	83,547	564,444	29,376,131	109,597,864	1,381,732,048	1,361,536	8,242,890	207,455	340,392	55 under 65	266,670	5,940,476	88,715	654,431	20,639,244	77,637,361	9,839,406	1,327,735,398	1,035,940	7,592,210	604,803	65 and over	283,424	6,783,340	97,618	921,367	15,134,443	58,099,907	8,088,561	974,751,769	774,339	8,002,059	69,418	124,316			
Age [1]	Total tax												Total income tax																																																																																							
	Income tax before credits						Income tax after credits						Total income tax		Total income tax																																																																																					
	Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount																																																																																					
	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)																																																																																					
All returns	41,995,396	1,154,028,619	17,835,269	38,329,619	40,017,151	1,114,469,945	40,026,014	1,132,640,436	40,026,014	1,132,640,436	40,026,014	1,132,640,436	Under 18	32,826	304,496	19,653	9,841	30,740	294,655	30,740	294,655	30,740	306,572	18 under 26	649,520	5,300,054	207,241	280,055	578,636	5,012,038	578,649	5,064,391	26 under 35	4,945,796	78,564,118	2,326,294	3,788,646	4,583,309	74,707,125	4,583,959	75,154,930	35 under 45	8,414,079	212,337,916	5,051,725	9,897,787	7,796,146	202,305,264	7,796,871	204,154,358	45 under 55	10,233,254	327,887,504	4,732,203	11,713,460	315,862,008	9,728,505	319,871,983	55 under 65	9,806,756	312,578,298	3,002,035	7,772,130	9,499,930	304,221,076	9,501,751	309,159,708	65 and over	7,913,165	217,056,232	2,496,118	4,867,700	212,067,779	7,805,540	218,928,495																									

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

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

** 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, August 2018.

Table 2.7 All Returns: Affordable Care Act Items, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)

[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)
All returns, total	150,272,157	10,225,938,480	5,426,187	22,183,074	6,156,456	24,537,138	2,644,433	1,919,003	3,455,370	3,146,320	4,955,223	3,605,571
No adjusted gross income	2,092,640	-201,505,858	196,892	1,106,166	209,370	1,008,775	166,456	179,864	37,391	16,597	2,936	951
\$1 under \$5,000	9,988,692	25,812,597	256,075	1,290,759	268,337	1,235,459	194,366	127,869	63,930	15,450	3,509	1,321
\$5,000 under \$10,000	10,999,122	83,505,720	386,445	1,711,888	406,445	1,662,326	292,143	152,010	93,753	33,588	12,915	6,825
\$10,000 under \$15,000	11,835,340	147,841,072	651,689	2,721,379	671,041	2,620,910	438,188	220,138	187,531	51,539	380,658	210,747
\$15,000 under \$20,000	10,910,109	190,162,733	816,179	3,201,586	831,755	3,146,956	469,699	280,487	339,144	101,574	672,072	355,486
\$20,000 under \$25,000	9,847,094	221,007,623	779,106	2,992,289	782,151	3,033,290	327,064	225,595	448,222	158,331	666,773	368,336
\$25,000 under \$30,000	8,888,311	243,939,811	624,335	2,284,487	621,193	2,346,791	258,452	219,771	375,577	192,232	564,834	315,826
\$30,000 under \$35,000	7,918,978	256,580,084	410,358	1,717,829	466,277	1,910,111	133,908	115,436	335,520	203,464	502,524	302,742
\$35,000 under \$40,000	7,169,297	268,560,154	370,338	1,434,628	424,713	1,676,490	113,715	88,000	327,162	247,780	446,266	285,230
\$40,000 under \$45,000	6,188,163	262,465,835	265,278	1,012,552	323,708	1,181,943	82,827	106,479	243,205	216,424	342,446	229,450
\$45,000 under \$50,000	5,476,576	259,798,874	184,718	773,690	249,646	978,667	52,226	65,968	199,478	210,863	243,720	191,672
\$50,000 and over	58,957,834	8,467,769,834	484,773	1,935,822	901,821	3,735,421	115,390	137,387	804,455	1,698,477	1,116,570	1,336,986

NOTE: 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, August 2018.

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 2016 (Filing Year 2017)

[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)
Returns with regular tax computation only [2]												
Total	92,560,814	5,738,768,216	3,848,200,988	92,559,609	657,901,254	92,560,814	657,772,573	0	* 3,805	* 949	1,660,519	6,161,302
Under \$5,000	74,715	-491,542	77,785	74,033	7,720	74,715	7,778	0	0	0	* 8	* 414
\$5,000 under \$10,000	1,663,271	13,163,597	2,830,099	1,662,938	283,128	1,663,271	283,197	0	0	0	0	0
\$10,000 under \$15,000	5,534,794	69,846,232	16,294,868	5,534,794	1,630,526	5,534,794	1,631,966	0	0	0	** 3,001	** 3,024
\$15,000 under \$20,000	6,324,922	111,071,307	39,893,673	6,324,922	4,028,613	6,324,922	4,033,213	0	0	0	**	**
\$20,000 under \$25,000	7,285,396	164,042,556	66,206,778	7,285,396	7,255,599	7,285,396	7,260,451	0	0	0	**	**
\$25,000 under \$30,000	7,387,248	202,888,706	91,336,826	7,387,248	10,701,885	7,387,248	10,709,342	0	0	0	** 2,029	** 5,821
\$30,000 under \$40,000	13,286,935	462,756,600	240,270,275	13,286,920	29,476,734	13,286,935	29,498,004	0	**	**	**	**
\$40,000 under \$50,000	10,191,601	456,128,689	267,606,687	10,191,601	34,143,380	10,191,601	34,173,333	0	0	0	* 1,262	* 3,259
\$50,000 under \$75,000	16,611,495	1,017,000,983	663,452,638	16,611,495	94,724,506	16,611,495	94,797,662	0	** 3,805	** 949	30,170	57,626
\$75,000 under \$100,000	9,873,010	855,048,634	600,240,538	9,873,010	91,211,541	9,873,010	91,296,738	0	0	0	57,563	55,453
\$100,000 under \$200,000	12,004,868	1,590,500,076	1,193,892,303	12,004,863	208,672,947	12,004,868	208,826,342	0	**	**	399,760	789,076
\$200,000 under \$500,000	2,094,259	570,943,111	467,130,425	2,094,111	108,066,880	2,094,259	108,298,995	0	0	0	1,106,309	4,654,672
\$500,000 under \$1,000,000	176,628	116,355,308	103,249,845	176,617	31,654,039	176,628	31,702,473	0	0	0	58,236	497,158
\$1,000,000 under \$1,500,000	29,143	34,988,925	30,973,588	29,139	10,794,620	29,143	10,756,066	0	0	0	1,385	39,755
\$1,500,000 under \$2,000,000	9,411	16,157,407	14,274,537	9,408	5,213,069	9,411	5,172,283	0	0	0	341	13,651
\$2,000,000 under \$5,000,000	10,635	30,945,614	27,205,449	10,630	10,382,488	10,635	10,232,505	0	0	0	372	18,308
\$5,000,000 under \$10,000,000	1,795	11,891,508	10,352,661	1,795	4,120,813	1,795	4,008,989	0	0	0	63	6,121
\$10,000,000 or more	689	15,530,506	12,921,993	689	5,532,766	689	5,083,236	0	0	0	21	16,966
Returns with Form 8615 tax computation [3]												
Total	265,500	4,795,386	3,759,522	265,500	772,036	265,500	813,606	41,571	0	0	4,054	4,746
Under \$5,000	79,142	286,126	194,474	79,142	19,470	79,142	20,165	695	0	0	0	0
\$5,000 under \$10,000	83,942	656,378	389,517	83,942	38,978	83,942	56,508	17,530	0	0	0	0
\$10,000 under \$15,000	46,603	567,579	359,103	46,603	37,241	46,603	50,863	13,622	0	0	0	0
\$15,000 under \$20,000	20,156	351,585	240,470	20,156	27,091	20,156	32,695	5,605	0	0	0	0
\$20,000 under \$25,000	* 8,079	* 178,897	* 141,252	* 8,079	* 17,441	* 8,079	* 26,270	* 8,829	0	0	0	0
\$25,000 under \$30,000	* 8,051	* 225,469	* 185,149	* 8,051	* 24,046	* 8,051	* 30,435	* 6,390	0	0	** 4,030	** 3,407
\$30,000 under \$40,000	* 4,055	* 135,858	* 125,174	* 4,055	* 16,897	* 4,055	* 26,891	* 9,995	0	0	0	0
\$40,000 under \$50,000	* 4,049	* 177,119	* 125,989	* 4,049	* 17,201	* 4,049	* 19,463	* 2,262	0	0	**	**
\$50,000 under \$75,000	** 7,065	** 437,616	** 379,532	** 7,065	** 65,475	** 7,065	** 105,942	** 40,467	0	0	**	**
\$75,000 under \$100,000	**	**	**	**	**	**	**	**	0	0	0	0
\$100,000 under \$200,000	* 1,999	* 298,944	* 289,046	* 1,999	* 67,014	* 1,999	* 66,922	* 93	0	0	**	**
\$200,000 under \$500,000	* 1,783	* 560,650	* 496,869	* 1,783	* 136,076	* 1,783	* 145,525	* 9,449	0	0	0	0
\$500,000 under \$1,000,000	* 340	* 245,154	* 208,959	* 340	* 68,349	* 340	* 53,132	* -15,217	0	0	0	0
\$1,000,000 under \$1,500,000	* 64	* 81,118	* 76,017	* 64	* 27,317	* 64	* 18,765	* -8,552	0	0	0	0
\$1,500,000 under \$2,000,000	* 65	* 112,394	* 103,557	* 65	* 38,150	* 65	* 32,823	* -5,327	0	0	** 16	** 508
\$2,000,000 under \$5,000,000	80	237,118	222,032	80	84,424	80	63,272	-21,152	0	0	**	**
\$5,000,000 under \$10,000,000	20	134,262	114,815	20	44,577	20	35,886	-8,691	0	0	** 7	** 833
\$10,000,000 or more	* 7	* 109,120	* 107,564	* 7	* 42,291	* 7	* 28,051	* -14,240	0	0	**	**

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 2016 (Filing Year 2017)—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)
Returns with Schedule D tax computation												
Total	22,674,507	4,327,574,957	3,539,073,751	22,659,126	929,839,378	21,767,919	811,800,121	-118,039,257	* 1,382	* 552	2,944,076	24,094,035
Under \$5,000	156,112	381,264	104,493	147,106	10,425	17,041	953	-9,472	0	0	0	0
\$5,000 under \$10,000	118,163	877,106	226,999	118,163	22,697	72,163	11,305	-11,392	0	0	0	0
\$10,000 under \$15,000	409,933	5,282,973	1,085,890	403,820	109,325	269,937	67,032	-42,293	0	0	* 3,026	* 1,240
\$15,000 under \$20,000	413,197	7,248,019	2,488,278	413,161	250,679	329,635	169,463	-81,216	0	0	** 1,337	** 624
\$20,000 under \$25,000	455,932	10,352,580	4,109,674	455,721	447,371	365,926	321,997	-125,374	0	0	**	**
\$25,000 under \$30,000	622,906	17,149,743	7,099,315	622,906	829,334	532,420	622,730	-206,603	0	0	0	0
\$30,000 under \$40,000	1,266,928	44,349,964	22,507,907	1,266,926	2,735,738	1,155,208	2,218,884	-516,854	0	0	** 1,326	** 597
\$40,000 under \$50,000	1,306,999	58,842,750	35,066,271	1,306,992	4,462,739	1,255,895	3,822,032	-640,707	0	0	**	**
\$50,000 under \$75,000	3,474,899	216,514,978	143,731,014	3,474,899	20,824,031	3,401,776	18,616,866	-2,207,175	0	0	5,721	6,043
\$75,000 under \$100,000	3,072,516	268,180,286	191,145,285	3,072,515	29,446,340	3,037,956	26,812,794	-2,633,546	0	0	11,741	28,417
\$100,000 under \$200,000	6,813,109	956,697,645	735,074,757	6,813,104	132,683,176	6,773,051	124,077,959	-8,605,217	** 1,382	** 552	279,818	783,170
\$200,000 under \$500,000	3,477,379	1,014,274,574	843,533,007	3,477,379	199,207,954	3,471,203	185,372,262	-13,835,692	**	**	2,201,807	12,140,313
\$500,000 under \$1,000,000	714,919	481,979,933	428,550,454	714,919	130,396,868	714,345	118,749,201	-11,647,667	0	0	362,235	4,765,581
\$1,000,000 under \$1,500,000	163,225	196,988,714	176,803,077	163,225	60,423,012	163,147	53,992,441	-6,430,571	**	**	34,633	1,064,931
\$1,500,000 under \$2,000,000	68,154	117,099,637	105,630,303	68,154	37,576,802	68,123	33,168,461	-4,408,341	0	0	13,140	560,746
\$2,000,000 under \$5,000,000	100,038	297,706,298	269,401,526	100,038	99,043,712	100,001	85,067,944	-13,975,769	**	**	19,893	1,433,590
\$5,000,000 under \$10,000,000	24,749	169,214,739	153,499,606	24,749	57,726,189	24,748	47,191,243	-10,534,946	0	0	5,357	795,666
\$10,000,000 or more	15,347	464,433,754	419,015,894	15,347	153,642,984	15,345	111,516,563	-42,126,421	0	0	4,042	2,513,116

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 2016 (Filing Year 2017)—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	(15)	Number of returns	Amount	(16)	Number of returns	Amount	(17)	Number of returns	Amount	(18)	Number of returns	Amount	(19)	Number of returns	Amount	(20)	Number of returns	Amount	(21)	As a percentage of		Average income tax (dollars)		
																									Modified taxable income [1]	Adjusted gross income less deficit		(23)	(24)	(25)
Returns with regular tax computation only [2]																													
Total	2,599,500	2,279,416	0	92,560,814	666,217,003	37,539,116	52,699,590	79,555,203	611,365,932	78,562,204	612,109,717	15.9	10.7	6.613															
Under \$5,000	0	0	0	74,715	8,191	4,730	449	71,020	7,743	71,020	7,743	10.0	[4]	104															
\$5,000 under \$10,000	0	0	0	1,663,271	283,197	* 2,343	* 548	1,660,927	282,649	1,660,927	282,649	10.0	2.1	170															
\$10,000 under \$15,000	75,289	10,505	0	5,534,794	1,643,845	2,463,359	347,183	4,065,043	1,287,001	4,065,043	1,287,001	7.9	1.8	233															
\$15,000 under \$20,000	229,412	49,861	0	6,324,922	4,084,725	2,184,094	732,082	4,882,942	3,307,235	4,882,942	3,307,235	8.3	3.0	523															
\$20,000 under \$25,000	371,304	123,132	0	7,285,396	7,383,583	3,358,854	1,463,994	5,074,614	5,812,340	5,074,614	5,812,340	8.8	3.5	798															
\$25,000 under \$30,000	313,997	153,467	0	7,387,248	10,864,791	3,808,216	2,333,915	4,979,088	8,395,900	4,979,088	8,395,911	9.2	4.1	1,137															
\$30,000 under \$40,000	580,605	385,647	0	13,286,935	29,887,597	5,628,235	5,944,572	9,734,869	23,596,391	9,734,869	23,596,405	9.8	5.1	1,776															
\$40,000 under \$50,000	384,568	362,428	0	10,191,601	34,539,019	4,174,671	5,314,714	8,525,928	28,886,614	8,526,150	28,886,717	10.8	6.3	2,834															
\$50,000 under \$75,000	444,211	651,550	0	16,611,495	95,507,589	6,501,728	11,037,478	15,559,978	83,840,269	15,560,289	83,840,860	12.6	8.2	5,047															
\$75,000 under \$100,000	121,227	317,744	0	9,873,010	91,670,371	4,088,684	8,458,434	9,725,436	82,895,521	9,725,670	82,895,865	13.8	9.7	8,396															
\$100,000 under \$200,000	72,126	201,517	0	12,004,868	209,817,428	4,789,092	9,568,582	11,962,313	200,047,746	11,963,765	200,054,323	16.8	12.6	16,664															
\$200,000 under \$500,000	6,334	22,103	0	2,094,259	112,976,164	462,718	2,669,230	2,086,503	110,284,884	2,090,136	110,507,497	23.7	19.4	52,767															
\$500,000 under \$1,000,000	315	881	0	176,628	32,201,470	53,319	1,608,612	176,526	30,591,984	176,065	30,768,459	29.8	26.4	174,199															
\$1,000,000 under \$1,500,000	* 50	* 336	0	29,143	10,796,343	10,132	778,013	28,772	10,017,994	29,062	10,080,147	32.5	28.8	345,886															
\$1,500,000 under \$2,000,000	* 25	* 80	0	9,411	5,186,061	3,392	436,105	9,299	4,749,875	9,378	4,790,696	33.6	29.7	509,053															
\$2,000,000 under \$5,000,000	* 31	* 140	0	10,635	10,251,104	4,345	993,531	10,489	9,257,433	10,591	9,342,204	34.3	30.2	878,439															
\$5,000,000 under \$10,000,000	** 8	** 25	0	1,795	4,015,172	840	429,000	1,776	3,586,155	1,793	3,625,149	35.0	30.5	2,019,582															
\$10,000,000 or more	**	**	0	689	5,100,352	364	582,147	680	4,518,196	687	4,628,515	35.8	29.8	6,717,729															
Returns with Form 8615 tax computation [3]																													
Total	0	0	0	265,500	818,353	90,508	25,676	262,417	792,676	262,417	828,016	22.0	17.3	3,119															
Under \$5,000	0	0	0	79,142	20,165	30,616	1,082	78,114	19,083	78,114	19,083	9.8	6.7	241															
\$5,000 under \$10,000	0	0	0	83,942	56,508	21,970	1,622	83,942	54,886	83,942	54,886	14.1	8.4	654															
\$10,000 under \$15,000	0	0	0	46,803	50,863	14,623	1,010	45,575	49,852	45,575	49,852	13.9	8.8	1,070															
\$15,000 under \$20,000	0	0	0	20,156	32,695	* 7,164	* 355	20,156	32,340	20,156	32,340	13.4	9.2	1,604															
\$20,000 under \$25,000	0	0	0	8,079	* 26,270	* 5,138	** 1,464	* 8,079	* 25,339	* 8,079	* 25,339	* 17.9	* 14.2	* 3,136															
\$25,000 under \$30,000	0	0	0	8,051	* 32,382	**	**	* 7,024	* 31,849	* 7,024	* 31,849	* 17.2	* 14.1	* 3,956															
\$30,000 under \$40,000	0	0	0	4,055	* 26,891	** 4,106	** 2,051	* 4,054	* 25,901	* 4,054	* 25,901	* 20.7	* 19.1	* 6,387															
\$40,000 under \$50,000	0	0	0	4,049	* 20,413	**	**	* 4,049	* 19,352	* 4,049	* 19,352	* 15.4	* 10.9	* 4,779															
\$50,000 under \$75,000	0	0	0	* 7,065	** 106,449	* 4,070	* 1,387	* 7,065	** 105,062	* 7,065	** 105,062	** 27.7	** 24.0	** 14,870															
\$75,000 under \$100,000	0	0	0	**	**	0	0	**	**	**	**	**	**	**															
\$100,000 under \$200,000	0	0	0	* 1,999	* 66,923	** 2,352	** 1,253	* 1,999	* 66,238	* 1,999	* 66,238	* 22.9	* 22.2	* 33,136															
\$200,000 under \$500,000	0	0	0	* 1,783	* 145,525	**	**	* 1,783	* 144,957	* 1,783	* 144,957	* 31.0	* 27.4	* 86,296															
\$500,000 under \$1,000,000	0	0	0	* 340	* 53,132	** 316	** 5,630	* 340	* 47,503	* 340	* 47,503	* 25.7	* 21.9	* 157,738															
\$1,000,000 under \$1,500,000	0	0	0	* 64	* 18,765	**	**	* 64	* 18,765	* 64	* 18,765	* 28.1	* 26.3	* 333,797															
\$1,500,000 under \$2,000,000	0	0	0	* 65	* 33,153	** 65	* 497	* 65	* 32,656	* 65	* 32,656	* 35.1	* 32.4	* 559,938															
\$2,000,000 under \$5,000,000	0	0	0	80	63,450	68	4,309	80	59,140	80	66,377	29.9	28.0	829,713															
\$5,000,000 under \$10,000,000	0	0	0	20	36,583	* 12	* 272	20	36,311	20	38,992	34.0	29.0	1,949,600															
\$10,000,000 or more	0	0	0	* 7	* 28,186	* 7	* 4,743	* 7	* 23,443	* 7	* 27,490	* 25.6	* 25.2	* 3,927,143															

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 2016 (Filing Year 2017)—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	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)	
Returns with Schedule D tax computation														
Total	342,440	622,352	21,810,918	836,551,536	10,636,392	22,515,896	21,191,136	813,436,653	21,196,095	832,044,751	23.5	19.2	36,695	
Under \$5,000	0	0	17,041	953	* 3,026	* 16	16,041	936	16,041	936	0.9	0.2	6	
\$5,000 under \$10,000	0	0	72,163	11,305	12,100	100	70,136	11,205	70,136	11,205	4.9	1.3	95	
\$10,000 under \$15,000	12,098	2,308	273,972	70,581	116,173	12,946	212,057	55,462	212,057	55,462	5.1	1.0	135	
\$15,000 under \$20,000	* 7,034	* 2,017	330,630	171,940	128,013	30,620	282,708	139,603	282,708	139,603	5.6	1.9	338	
\$20,000 under \$25,000	24,959	9,531	371,231	331,691	164,671	38,857	330,907	284,168	330,907	284,168	6.9	2.7	623	
\$25,000 under \$30,000	32,803	26,756	534,887	649,486	248,191	69,984	471,118	554,041	471,118	554,041	7.8	3.2	889	
\$30,000 under \$40,000	63,683	54,855	1,166,474	2,273,961	489,227	178,400	1,061,931	2,045,520	1,061,931	2,045,520	9.1	4.6	1,615	
\$40,000 under \$50,000	49,062	56,302	1,258,248	3,878,709	487,866	244,107	1,178,513	3,579,519	1,178,513	3,579,519	10.2	6.1	2,739	
\$50,000 under \$75,000	71,841	171,182	3,407,256	18,794,080	1,463,331	1,023,135	3,284,117	17,607,755	3,284,117	17,607,755	12.3	8.1	5,067	
\$75,000 under \$100,000	28,828	80,622	3,040,699	26,921,833	1,466,530	1,456,951	2,989,597	25,384,955	2,989,597	25,384,955	13.3	9.5	8,262	
\$100,000 under \$200,000	41,896	172,278	6,777,238	125,033,668	3,503,929	3,509,803	6,738,871	121,357,594	6,738,871	121,357,594	16.5	12.7	17,815	
\$200,000 under \$500,000	9,027	41,531	3,474,776	197,557,465	1,814,962	2,334,916	3,470,066	195,181,050	3,473,995	197,428,001	23.4	19.5	56,775	
\$500,000 under \$1,000,000	883	3,661	714,812	123,525,466	474,741	2,528,064	714,186	120,993,742	714,681	123,725,500	28.9	25.7	173,062	
\$1,000,000 under \$1,500,000	* 170	* 632	163,213	55,062,781	118,877	1,459,015	162,983	53,603,133	163,192	55,006,986	31.1	27.9	337,001	
\$1,500,000 under \$2,000,000	66	193	68,143	33,730,219	51,232	912,206	68,062	32,817,821	68,136	33,778,042	32.0	28.8	495,613	
\$2,000,000 under \$5,000,000	82	453	100,036	86,508,354	79,368	2,742,219	99,823	83,765,682	100,010	86,450,451	32.1	29.0	864,176	
\$5,000,000 under \$10,000,000	** 7	** 32	24,749	47,989,465	20,693	1,510,377	24,703	46,479,060	24,740	48,240,020	31.4	28.5	1,949,170	
\$10,000,000 or more	**	**	15,347	114,039,588	13,465	4,464,179	15,317	109,575,406	15,343	116,379,046	27.8	25.1	7,583,179	

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

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

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

[2] Includes returns with Schedule J, Income Averaging for Farmers and Fishermen, and foreign-earned income tax computations.

[3] See table 3.1A for more details on returns with Form 8815, 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, August 2018.

Table 3.1A Returns with Form 8615 Tax Computation: Tax Items, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)

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

Size of adjusted gross income	Number of returns	Income tax before credits, regular tax computation	Tax generated with Schedule D computation [1]	Tax differences due to, with Schedule D computation vs. with regular tax computation	Tax generated with Form 8615 tax computation	Tax differences due to Form 8615 computation vs. with Schedule D computation
	(1)	(2)	(3)	(4)	(5)	(6)
Total	265,500	772,036	566,287	-205,749	813,606	247,319
Under \$5,000	79,142	19,470	16,407	-3,063	20,165	3,758
\$5,000 under \$10,000	83,942	38,978	32,519	-6,459	56,508	23,989
\$10,000 under \$15,000	46,603	37,241	25,123	-12,118	50,863	25,740
\$15,000 under \$20,000	20,156	27,091	19,638	-7,453	32,695	13,057
\$20,000 under \$25,000	* 8,079	* 17,441	* 13,808	* -3,633	* 26,270	* 12,462
\$25,000 under \$30,000	* 8,051	* 24,046	* 17,769	* -6,277	* 30,435	* 12,666
\$30,000 under \$40,000	* 4,055	* 16,897	* 13,417	* -3,480	* 26,891	* 13,474
\$40,000 under \$50,000	* 4,049	* 17,201	* 16,608	* -593	* 19,463	* 2,855
\$50,000 under \$75,000	** 7,065	** 65,475	** 48,459	** -17,016	** 105,942	** 57,483
\$75,000 under \$100,000	**	**	**	**	**	**
\$100,000 under \$200,000	* 1,999	* 67,014	* 54,248	* -12,766	* 66,922	* 12,674
\$200,000 under \$500,000	* 1,783	* 136,076	* 99,135	* -36,941	* 145,525	* 46,390
\$500,000 under \$1,000,000	* 340	* 68,349	* 40,157	* -28,192	* 53,132	* 12,975
\$1,000,000 under \$1,500,000	* 64	* 27,317	* 16,131	* -11,186	* 18,765	* 2,634
\$1,500,000 under \$2,000,000	* 65	* 38,150	* 30,284	* -7,866	* 32,823	* 2,539
\$2,000,000 under \$5,000,000	80	84,424	59,790	-24,634	63,272	3,482
\$5,000,000 under \$10,000,000	20	44,577	34,955	-9,622	35,886	931
\$10,000,000 or more	* 7	* 42,291	* 27,839	* -14,452	* 28,051	* 212

* 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, August 2018.

Table 3.2 Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)

[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	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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
All returns with total income tax												
Total	100,052,490	9,578,115,397	1,446,047,984	25,371,250	926,953,684	26,857,765	13,060,821	654,988,535	39,720,694	24,676,522	1,507,620,716	130,061,192
Under \$5,000	172,263	-9,271,578	158,705	97,957	290,340	5,911	34,182	104,285	6,005	16,074	62,507	5,086
\$5,000 under \$10,000	1,815,135	14,369,554	349,076	1,739,215	13,798,938	287,891	19,000	141,227	8,288	28,079	211,256	17,923
\$10,000 under \$15,000	4,325,673	55,402,663	1,395,130	3,852,048	48,959,418	1,014,971	439,618	6,016,149	327,038	11,705	139,604	11,796
\$15,000 under \$20,000	5,185,991	90,514,179	3,479,493	4,657,416	81,476,831	2,855,962	335,388	5,447,290	341,982	182,566	3,399,966	254,350
\$20,000 under \$25,000	5,413,618	121,808,131	6,122,945	1,787,402	39,675,436	1,094,381	3,425,892	77,680,701	4,631,659	193,091	4,290,675	369,773
\$25,000 under \$30,000	5,458,328	150,014,113	8,984,788	1,475,333	40,523,695	880,550	933,308	24,933,983	1,591,113	3,018,764	83,681,780	6,404,533
\$30,000 under \$40,000	10,801,315	377,978,263	25,681,869	3,454,865	121,483,626	3,437,189	831,716	29,283,980	1,771,294	6,446,748	224,868,222	20,182,967
\$40,000 under \$50,000	9,708,727	435,534,037	32,485,874	2,440,272	108,292,251	3,238,899	1,787,739	81,663,702	4,827,263	1,941,467	86,075,021	7,614,328
\$50,000 under \$75,000	18,855,231	1,161,151,533	101,543,972	3,650,842	222,498,562	6,478,067	2,565,209	155,664,212	9,517,285	5,565,187	349,113,077	29,331,427
\$75,000 under \$100,000	12,716,508	1,103,588,143	108,311,870	1,470,382	125,670,626	4,066,008	1,667,585	143,999,553	8,722,380	4,115,126	353,225,514	30,868,513
\$100,000 under \$200,000	18,711,112	2,533,880,324	321,564,439	667,332	79,970,789	2,622,154	987,391	115,653,884	7,097,342	3,077,024	370,889,455	32,267,830
\$200,000 or more	6,888,588	3,543,146,036	835,969,823	78,184	44,313,171	875,784	33,793	14,399,568	879,046	80,689	31,663,639	2,732,666

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued											
	10 under 12 percent			12 under 15 percent			15 under 17 percent			17 under 25 percent		
	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
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
All returns with total income tax												
Total	11,819,850	987,395,284	107,751,128	11,911,765	1,389,440,355	187,713,832	5,442,889	797,762,212	127,375,450	6,412,812	1,891,367,471	389,873,192
Under \$5,000	* 7,024	* 31,024	* 3,408	* 4,026	* 15,933	* 2,105	**	**	**	**	**	**
\$5,000 under \$10,000	11,106	84,911	9,448	9,611	66,106	8,758	0	0	0	* 4,097	* 31,555	* 6,127
\$10,000 under \$15,000	* 8,051	* 106,781	* 11,644	* 5,150	* 68,543	* 8,933	** 5,083	** 48,333	** 7,716	** 10,205	** 90,603	** 17,782
\$15,000 under \$20,000	* 2,460	* 44,986	* 4,985	* 5,161	* 89,150	* 12,257	** 3,115	** 60,561	** 9,623	** 1,052	** 20,446	** 4,375
\$20,000 under \$25,000	* 3,188	* 70,370	* 7,781	1,760	39,213	5,020	**	**	**	**	**	**
\$25,000 under \$30,000	23,388	669,019	68,251	* 1,360	* 37,398	* 4,991	535	14,304	2,299	4,620	126,855	23,953
\$30,000 under \$40,000	59,192	2,040,770	221,959	3,615	129,477	17,888	494	16,493	2,738	3,325	110,910	22,390
\$40,000 under \$50,000	3,519,232	158,585,180	16,672,836	16,057	745,039	95,511	276	11,770	1,844	2,682	120,596	24,861
\$50,000 under \$75,000	2,298,701	132,279,194	14,789,879	4,113,572	254,337,720	34,064,579	651,814	46,638,636	7,196,996	7,214	441,072	88,470
\$75,000 under \$100,000	2,189,892	196,910,143	20,875,223	1,265,883	109,420,069	14,881,395	1,418,504	119,766,512	19,304,614	587,735	54,483,699	9,551,992
\$100,000 under \$200,000	3,589,355	457,727,555	50,790,279	5,921,924	845,791,781	114,011,788	2,352,402	360,888,454	57,317,888	2,109,560	301,977,453	57,149,328
\$200,000 or more	108,260	38,845,348	4,295,434	563,644	178,699,927	24,600,608	1,010,868	270,337,149	43,531,732	3,682,323	1,533,964,282	322,983,914

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 2016 (Filing Year 2017)—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—continued											
	25 under 30 percent			30 under 50 percent			50 under 100 percent			100 percent or more		
	Number of returns (25)	Adjusted gross income less deficit (26)	Total income tax (27)	Number of returns (28)	Adjusted gross income less deficit (29)	Total income tax (30)	Number of returns (31)	Adjusted gross income less deficit (32)	Total income tax (33)	Number of returns (34)	Adjusted gross income less deficit (35)	Total income tax (36)
All returns with total income tax												
Total	1,007,470	722,881,599	196,151,625	341,231	708,902,119	239,969,088	1,137	550,581	335,529	6,743	-9,747,158	238,488
Under \$5,000	0	0	0	* 638	* 1,055	* 384	0	0	0	6,173	-9,803,530	130,901
\$5,000 under \$10,000	** 2,098	** 18,201	** 4,954	** 3,009	** 43,708	** 14,828	**	**	**	**	**	**
\$10,000 under \$15,000	0	0	0	0	0	0	**	**	**	**	**	**
\$15,000 under \$20,000	0	0	0	0	0	0	**	**	**	**	**	**
\$20,000 under \$25,000	**	**	**	**	**	**	**	**	**	**	**	**
\$25,000 under \$30,000	**	**	**	0	0	0	**	**	**	**	**	**
\$30,000 under \$40,000	0	0	0	* 1,003	* 33,840	* 10,401	**	**	**	**	**	**
\$40,000 under \$50,000	** 1,998	** 66,848	** 17,029	0	0	0	** 91	** 2,121	** 1,594	** 328	** 9,906	** 17,155
\$50,000 under \$75,000	* 1,183	* 80,225	* 22,402	* 1,326	* 87,368	* 31,345	* 24	* 1,537	* 1,178	158	9,930	22,346
\$75,000 under \$100,000	190	17,557	4,620	* 1,171	* 90,917	* 34,241	* 36	* 3,115	* 2,108	* 5	* 439	* 775
\$100,000 under \$200,000	4,849	791,428	210,879	890	159,208	58,603	* 360	* 46,376	* 29,329	* 26	* 3,942	* 9,022
\$200,000 or more	997,152	721,907,340	195,891,741	333,194	708,486,023	239,819,287	627	497,432	301,320	* 54	* 32,156	* 58,290

** 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, August 2018.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)

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

Size of adjusted gross income	Tax credits									
	Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution credit	
	Number of returns (1)	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)
All returns, total	150,272,157	75,381,072	7,798,027	20,090,076	6,469,075	3,635,193	8,997,968	9,653,056	8,457,550	1,536,316
No adjusted gross income	2,092,640	26,173	332	35	* 113	* 81	2,119	862	541	518
\$1 under \$5,000	9,988,692	4,093	36,301	1,313	0	0	* 5,031	* 798	** 4,015	** 982
\$5,000 under \$10,000	10,999,122	4,760	36,081	1,879	0	0	* 2,221	* 86	**	**
\$10,000 under \$15,000	11,835,340	374,992	68,498	4,189	* 6,057	* 1,032	538,841	125,435	307,761	45,280
\$15,000 under \$20,000	10,910,109	781,925	93,470	10,426	102,950	18,579	684,603	379,691	695,279	168,462
\$20,000 under \$25,000	9,847,094	1,510,929	112,491	12,599	266,270	103,269	694,453	559,981	1,322,767	183,338
\$25,000 under \$30,000	8,888,311	2,411,955	150,185	22,904	316,203	170,008	630,112	548,267	1,743,280	182,248
\$30,000 under \$40,000	15,088,276	6,129,536	328,156	57,792	702,081	430,248	1,195,718	1,209,887	1,712,693	397,930
\$40,000 under \$50,000	11,664,739	5,562,825	334,266	87,081	537,009	307,089	883,282	982,306	1,379,288	204,357
\$50,000 under \$75,000	20,224,429	12,076,798	1,034,661	255,845	1,010,732	584,212	1,473,799	1,883,067	1,291,924	217,201
\$75,000 under \$100,000	12,974,791	9,917,378	1,007,851	367,103	927,688	530,934	1,193,398	1,537,260	0	0
\$100,000 under \$200,000	18,858,241	8,295,186	2,357,295	1,385,943	1,902,506	1,091,817	1,694,393	2,425,416	0	0
\$200,000 under \$500,000	5,582,552	5,006,077	1,542,534	3,418,553	603,418	340,036	0	0	0	0
\$500,000 under \$1,000,000	893,378	4,143,109	429,453	3,152,292	** 94,049	** 57,888	0	0	0	0
\$1,000,000 under \$1,500,000	192,849	2,238,233	110,769	1,761,571	**	**	0	0	0	0
\$1,500,000 under \$2,000,000	77,783	1,349,314	48,209	996,525	**	**	0	0	0	0
\$2,000,000 under \$5,000,000	111,096	3,748,080	74,993	2,890,724	**	**	0	0	0	0
\$5,000,000 under \$10,000,000	26,627	1,940,661	19,719	1,502,161	**	**	0	0	0	0
\$10,000,000 or more	16,087	5,073,042	12,761	4,161,139	**	**	0	0	0	0
Taxable returns, total	100,052,490	59,549,470	7,487,998	18,504,433	4,632,428	2,596,971	5,650,002	6,602,656	5,423,845	845,325
No adjusted gross income	6,163	6,720	**	**	* 13	* 16	573	643	** 407	** 507
\$1 under \$5,000	166,101	1,104	** 32,649	** 1,094	0	0	0	0	**	**
\$5,000 under \$10,000	1,815,135	1,748	32,142	1,713	0	0	0	0	0	0
\$10,000 under \$15,000	4,325,673	115,532	48,479	1,667	0	0	31,328	5,086	125,980	16,150
\$15,000 under \$20,000	5,185,991	178,886	68,041	4,128	0	0	125,133	35,124	478,802	96,225
\$20,000 under \$25,000	5,413,618	240,262	93,440	6,607	** 3,009	** 1,948	192,122	85,431	923,121	88,068
\$25,000 under \$30,000	5,458,328	465,700	125,484	10,602	**	**	226,903	169,803	1,150,872	143,840
\$30,000 under \$40,000	10,801,315	2,245,423	279,031	24,188	110,190	61,360	612,556	628,247	799,056	184,161
\$40,000 under \$50,000	9,708,727	2,951,103	301,709	30,741	253,897	126,397	556,368	590,830	896,868	138,398
\$50,000 under \$75,000	18,855,231	9,245,507	979,206	128,831	782,098	412,035	1,100,444	1,280,554	1,048,740	177,977
\$75,000 under \$100,000	12,716,508	9,030,636	977,742	191,471	892,177	509,091	1,125,703	1,407,323	0	0
\$100,000 under \$200,000	18,711,112	12,277,448	2,317,928	906,267	1,893,687	1,088,255	1,678,873	2,399,617	0	0
\$200,000 under \$500,000	5,572,249	4,666,780	1,537,261	3,095,669	603,318	339,987	0	0	0	0
\$500,000 under \$1,000,000	892,291	3,979,335	428,678	2,990,808	** 94,039	** 57,883	0	0	0	0
\$1,000,000 or more	424,048	14,143,286	266,207	11,110,645	**	**	0	0	0	0
Nontaxable returns, total	50,219,667	15,831,602	310,029	1,585,642	1,836,648	1,038,221	3,347,966	3,050,400	3,033,705	690,990

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 2016 (Filing Year 2017)—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)
All returns, total	22,096,901	26,800,252	2,613,477	2,336,382	352,327	4,130,911	321,280	906,916	66,250	290,168	60,310	6,563
No adjusted gross income	5,692	5,239	** 1,154	** 876	499	17,901	** 119	** 61	**	**	** 398	238
\$1 under \$5,000	* 2,332	* 1,119	**	**	0	0	0	0	0	0	** 2,059	** 102
\$5,000 under \$10,000	8,358	2,164	0	0	0	0	0	0	0	0	**	**
\$10,000 under \$15,000	51,604	8,786	14,977	2,271	* 2,998	* 867	** 1,089	** 206	0	0	23,177	3,302
\$15,000 under \$20,000	540,170	100,087	28,112	6,725	* 2,121	* 1,577	**	**	**	**	30,578	2,744
\$20,000 under \$25,000	1,136,507	449,408	53,632	15,429	* 2,673	* 1,677	* 1,011	* 39	0	0	* 4,097	* 176
\$25,000 under \$30,000	1,558,318	919,788	70,061	26,804	* 1,146	* 358	* 4,265	* 2,850	** 3,010	** 873	0	0
\$30,000 under \$40,000	3,380,715	2,845,618	194,379	82,706	7,461	10,144	4,651	7,950	* 4,103	* 4,519	0	0
\$40,000 under \$50,000	2,888,705	3,338,134	207,774	121,446	7,768	11,168	3,690	1,284	* 6,337	* 10,795	0	0
\$50,000 under \$75,000	5,138,156	7,909,912	519,316	310,975	26,645	39,211	12,401	10,841	21,421	51,154	0	0
\$75,000 under \$100,000	3,668,258	6,154,910	445,892	324,277	27,510	59,593	23,886	26,796	20,639	48,944	0	0
\$100,000 under \$200,000	3,715,251	5,063,353	811,152	837,687	71,621	313,820	122,598	183,060	20,074	169,067	0	0
\$200,000 under \$500,000	2,835	1,733	228,250	406,305	81,653	574,135	78,097	130,719	666	4,817	0	0
\$500,000 under \$1,000,000	0	0	** 38,377	** 200,881	52,959	597,606	** 69,473	** 543,110	0	0	0	0
\$1,000,000 under \$1,500,000	0	0	0	**	20,956	348,597	**	**	0	0	0	0
\$1,500,000 under \$2,000,000	0	0	0	**	11,720	285,522	**	**	0	0	0	0
\$2,000,000 under \$5,000,000	0	0	**	**	22,002	702,945	**	**	0	0	0	0
\$5,000,000 under \$10,000,000	0	0	**	**	6,910	372,346	**	**	0	0	0	0
\$10,000,000 or more	0	0	**	**	5,685	814,954	**	**	0	0	0	0
Taxable returns, total	13,576,054	19,552,255	2,308,160	1,866,730	316,303	4,003,212	301,552	871,180	16,758	103,730	34,845	3,245
No adjusted gross income	712	1,441	1,026	537	188	3,155	** 32	** [2]	**	**	** 137	95
\$1 under \$5,000	** 4	** 4	0	0	0	0	0	0	0	0	** 32	** 35
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	**	**
\$10,000 under \$15,000	0	0	* 9,017	* 985	0	0	**	**	0	0	* 4,105	* 514
\$15,000 under \$20,000	**	**	18,067	4,360	0	0	** 2,060	** 560	0	0	** 30,572	** 2,600
\$20,000 under \$25,000	* 5,122	* 5,078	25,079	5,769	** 2,363	** 165	**	**	0	0	**	**
\$25,000 under \$30,000	43,214	43,196	40,983	12,012	**	**	**	**	0	0	0	0
\$30,000 under \$40,000	661,364	670,449	130,297	46,681	* 1,007	* 1,098	* 2,250	* 2,350	0	0	0	0
\$40,000 under \$50,000	1,428,759	1,635,022	149,620	56,032	* 3,307	* 3,392	3,643	1,275	0	0	0	0
\$50,000 under \$75,000	4,202,222	6,316,143	453,547	196,850	18,910	20,932	8,694	6,114	** 3,340	** 8,590	0	0
\$75,000 under \$100,000	3,539,695	5,851,980	419,588	222,764	22,028	32,301	19,344	18,556	1,004	4,654	0	0
\$100,000 under \$200,000	3,692,139	5,027,227	794,698	718,632	67,090	275,269	118,175	171,429	11,810	87,155	0	0
\$200,000 under \$500,000	2,824	1,717	227,900	401,758	81,198	566,413	77,895	129,169	* 603	* 3,331	0	0
\$500,000 under \$1,000,000	0	0	** 38,368	** 200,350	52,948	597,144	** 69,460	** 541,727	0	0	0	0
\$1,000,000 or more	0	0	**	**	67,265	2,503,343	**	**	0	0	0	0
Nontaxable returns, total	8,520,847	7,247,996	305,317	469,652	36,024	127,699	19,729	35,736	49,492	186,438	25,466	3,318

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 2016 (Filing Year 2017)—Continued

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

Size of adjusted gross income	Tax credits—continued													
	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)		
All returns, total	10,623	26,867	8,486	2,309	57,066	375,125	116,318	83,665	6,741	47,739	38,018,667	101,945,828		
No adjusted gross income	**	**	0	0	19	130	0	0	**	**	461,201	564,650		
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0	2,690,083	1,722,737		
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	4,804,139	8,744,866		
\$10,000 under \$15,000	0	0	0	0	0	0	0	**	0	0	6,627,181	20,411,381		
\$15,000 under \$20,000	0	0	0	0	0	0	0	0	** 3,533	** 145	4,674,455	21,370,870		
\$20,000 under \$25,000	** 2,002	** 312	0	0	0	0	0	0	**	**	3,722,737	15,483,454		
\$25,000 under \$30,000	0	0	0	0	0	0	** 6,016	** 4,572	0	0	3,230,229	11,662,946		
\$30,000 under \$40,000	** 6,024	** 11,992	0	0	** 1,035	** 2,149	11,179	11,517	** 1,304	** 1,420	4,940,570	12,573,913		
\$40,000 under \$50,000	**	**	0	0	**	**	15,016	20,223	0	0	2,366,420	4,314,087		
\$50,000 under \$75,000	**	**	** 4,028	** 736	** 4,049	** 17,382	39,949	26,077	**	**	1,954,252	2,485,947		
\$75,000 under \$100,000	**	**	**	**	7,438	43,131	** 25,378	** 40,057	**	**	972,389	1,057,004		
\$100,000 under \$200,000	380	2,832	* 583	* 583	16,952	120,296	**	**	** 1,615	** 4,606	1,572,726	1,549,724		
\$200,000 under \$500,000	1,631	7,647	* 1,342	* 642	** 23,334	** 161,704	**	**	**	**	1,713	2,768		
\$500,000 under \$1,000,000	* 243	* 1,552	* 350	* 119	**	**	0	0	**	**	* 218	* 547		
\$1,000,000 under \$1,500,000	* 136	* 1,023	* 226	* 96	1,498	10,283	**	**	** 97	660	* 156	* 119		
\$1,500,000 under \$2,000,000	88	618	78	26	772	5,487	0	0	* 52	* 4,348	* 33	* 5		
\$2,000,000 under \$5,000,000	72	511	158	90	1,203	8,910	0	0	61	7,203	106	150		
\$5,000,000 under \$10,000,000	27	215	* 14	* 8	409	2,952	**	**	52	5,125	19	20		
\$10,000,000 or more	22	166	13	9	354	2,702	0	0	26	24,231	41	339		
Taxable returns, total	5,571	19,489	8,486	2,309	49,586	345,682	86,227	66,502	6,413	44,004	6,229,463	4,102,018		
No adjusted gross income	0	0	0	0	* 15	* 102	0	0	**	**	220	216		
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0	0	0		
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	0	0		
\$10,000 under \$15,000	0	0	0	0	0	0	**	**	0	0	916,026	91,114		
\$15,000 under \$20,000	0	0	0	0	0	0	0	0	** 3,533	** 145	180,909	36,378		
\$20,000 under \$25,000	**	**	0	0	0	0	0	0	**	**	169,497	48,111		
\$25,000 under \$30,000	0	0	0	0	0	0	** 2,007	** 866	0	0	184,826	83,848		
\$30,000 under \$40,000	0	0	0	0	0	0	* 7,090	* 7,697	** 1,000	** 1,405	1,026,748	617,812		
\$40,000 under \$50,000	0	0	0	0	0	0	11,011	11,293	0	0	612,723	357,722		
\$50,000 under \$75,000	** 3,364	** 8,068	** 4,028	** 736	* 3,019	* 14,954	22,076	28,372	**	**	810,002	651,038		
\$75,000 under \$100,000	**	**	**	**	* 3,304	* 21,782	** 24,377	** 37,998	**	**	799,541	743,888		
\$100,000 under \$200,000	**	**	* 2,277	* 583	15,740	117,267	**	**	** 1,593	** 4,025	1,526,723	1,467,982		
\$200,000 under \$500,000	* 1,619	* 7,337	* 1,342	* 642	** 23,269	** 161,244	**	**	**	**	1,674	2,728		
\$500,000 under \$1,000,000	* 243	* 1,552	* 350	* 119	**	**	0	0	**	**	* 218	* 547		
\$1,000,000 or more	345	2,532	489	228	4,241	30,333	**	**	285	38,429	355	633		
Nontaxable returns, total	5,052	7,379	0	0	7,481	29,443	17,164	30,092	329	3,734	31,789,204	97,843,510		

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 2016 (Filing Year 2017)—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)
All returns, total	27,382,904	66,723,338	18,921,435	25,373,304	8,763,285	2,644,433	1,919,003	9,636,992	5,426,879	4,437,175	1,403,058	4,437,175	1,403,058
No adjusted gross income	200,467	183,169	68,405	103,291	103,458	98,279	179,864	561	228	* 346	* 17		
\$1 under \$5,000	2,418,692	1,201,787	358,577	83,044	346,237	300,080	127,869	0	0	0	0	0	0
\$5,000 under \$10,000	4,317,761	6,688,766	1,763,664	1,360,620	622,353	542,525	292,143	**	**	**	**	**	**
\$10,000 under \$15,000	5,978,163	15,479,334	3,255,255	3,959,676	846,071	749,842	220,138	** 1,754,181	** 183,986	** 1,691,567	** 164,809	** 1,691,567	** 164,809
\$15,000 under \$20,000	3,658,105	15,567,902	3,269,500	4,866,793	755,378	652,516	280,487	375,964	93,403	108,801	21,202	108,801	21,202
\$20,000 under \$25,000	2,823,842	10,831,151	2,709,111	3,893,187	625,041	529,293	225,595	522,218	186,233	216,329	97,626	216,329	97,626
\$25,000 under \$30,000	2,511,251	7,776,802	2,202,172	3,238,318	511,221	427,238	219,771	828,734	397,396	487,261	234,084	487,261	234,084
\$30,000 under \$40,000	3,884,078	7,444,348	2,770,312	4,173,329	880,803	746,779	203,435	1,950,718	1,065,497	1,476,514	731,594	1,476,514	731,594
\$40,000 under \$50,000	1,481,389	1,515,135	1,417,904	2,106,023	593,062	519,626	172,447	880,704	474,659	448,013	153,012	448,013	153,012
\$50,000 under \$75,000	109,155	34,944	947,672	1,337,545	1,084,060	1,004,576	103,389	954,999	753,917	* 8,344	* 714	954,999	* 8,344
\$75,000 under \$100,000	0	0	125,545	191,738	853,970	811,715	29,920	834,593	795,590	0	0	834,593	795,590
\$100,000 under \$200,000	0	0	33,280	59,702	1,541,631	1,482,048	* 4,079	1,532,072	1,472,061	0	0	1,532,072	1,472,061
\$200,000 under \$500,000	0	0	37	39	0	0	0	1,674	2,728	0	0	1,674	2,728
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	* 218	* 547	0	0	* 218	* 547
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	* 156	* 119	0	0	* 156	* 119
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	* 33	* 5	0	0	* 33	* 5
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	106	150	0	0	106	150
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	19	20	0	0	19	20
\$10,000,000 or more	0	0	0	0	0	0	0	41	339	0	0	41	339
Taxable returns, total	1,803,923	524,153	0	0	3,876,938	3,352,985	207,041	6,229,463	4,102,018	1,803,923	524,153	1,803,923	524,153
No adjusted gross income	* 8	* 8	0	0	200	155	* 53	220	216	* 8	* 8	220	216
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	** 893,881	** 88,153	0	0	* 4,009	* 86	2,910	916,026	91,114	892,870	88,118	916,026	91,114
\$15,000 under \$20,000	0	0	0	0	37,000	6,293	30,085	180,909	36,378	0	0	180,909	36,378
\$20,000 under \$25,000	**	**	0	0	59,992	16,372	31,642	169,497	48,111	**	**	169,497	48,111
\$25,000 under \$30,000	8,856	10,158	0	0	84,073	43,674	29,198	184,826	83,848	** 9,867	** 10,193	184,826	83,848
\$30,000 under \$40,000	640,615	337,302	0	0	325,275	242,123	38,360	1,026,748	617,812	640,615	337,302	1,026,748	617,812
\$40,000 under \$50,000	252,218	87,818	0	0	310,610	237,538	31,510	612,723	357,722	252,218	87,818	612,723	357,722
\$50,000 under \$75,000	* 8,344	* 714	0	0	743,249	617,085	29,812	810,002	651,038	* 8,344	* 714	810,002	651,038
\$75,000 under \$100,000	0	0	0	0	790,203	729,561	** 13,472	799,541	743,888	0	0	799,541	743,888
\$100,000 under \$200,000	0	0	0	0	1,522,326	1,460,097	**	1,522,723	1,467,982	0	0	1,522,723	1,467,982
\$200,000 under \$500,000	0	0	0	0	0	0	0	1,674	2,728	0	0	1,674	2,728
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	* 218	* 547	0	0	* 218	* 547
\$1,000,000 or more	0	0	0	0	0	0	0	355	633	0	0	355	633
Nontaxable returns, total	25,578,981	66,199,184	18,921,435	25,373,304	4,886,347	4,511,531	1,711,962	3,407,529	1,324,861	2,633,253	878,905	3,407,529	1,324,861

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 2016 (Filing Year 2017)—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		
	Refundable credits used to offset income tax before credits—continued			American opportunity credit used to offset income tax before credits														
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)						
All returns, total	4,461,567	3,628,286	100,037,782	1,426,595,311	3,853,849	19,451,137	100,052,490	1,446,047,984	34,102,363	81,984,230	19,582,832	59,702,415						
No adjusted gross income	203	158	6,160	129,892	* 3	* 351	6,163	130,243	323,262	757,919	250,423	631,946						
\$1 under \$5,000	0	0	166,101	28,463	0	0	166,101	28,463	1,302,027	559,171	1,174,626	520,865						
\$5,000 under \$10,000	0	0	1,815,135	349,076	0	0	1,815,135	349,076	1,944,049	1,800,694	1,721,987	1,723,807						
\$10,000 under \$15,000	* 8,007	* 433	4,325,673	1,395,130	0	0	4,325,673	1,395,130	2,902,277	3,708,331	2,311,458	3,397,063						
\$15,000 under \$20,000	61,996	10,301	5,185,991	3,479,493	0	0	5,185,991	3,479,493	2,601,759	3,452,691	1,588,229	2,923,601						
\$20,000 under \$25,000	155,048	35,764	5,413,618	6,122,943	**	**	5,413,618	6,122,943	2,110,695	2,707,590	973,081	2,075,757						
\$25,000 under \$30,000	219,437	113,272	5,458,264	8,984,774	** 327	** 16	5,458,264	8,984,788	1,816,980	2,420,280	784,975	1,789,928						
\$30,000 under \$40,000	412,398	279,261	10,801,206	25,681,811	480	58	10,801,315	25,681,869	3,111,033	4,630,215	1,371,352	3,257,213						
\$40,000 under \$50,000	381,381	269,387	9,708,505	32,485,769	554	105	9,708,727	32,485,874	2,391,222	4,195,398	1,118,182	2,994,222						
\$50,000 under \$75,000	875,323	699,534	18,854,920	101,543,381	1,420	591	18,855,231	101,543,972	4,036,642	8,326,752	2,151,717	5,961,786						
\$75,000 under \$100,000	820,100	756,009	12,716,262	108,311,522	1,337	348	12,716,508	108,311,870	2,689,885	6,940,749	1,577,718	5,313,904						
\$100,000 under \$200,000	1,527,674	1,464,166	18,709,307	321,541,776	63,071	22,664	18,711,112	321,564,439	4,384,548	14,914,833	2,845,969	11,879,807						
\$200,000 under \$500,000	0	0	5,562,896	305,763,804	2,641,438	2,484,088	5,572,249	308,249,043	3,415,387	12,980,582	1,254,536	9,532,714						
\$500,000 under \$1,000,000	0	0	890,843	151,737,289	763,413	929,727	892,291	154,658,193	726,953	5,935,607	291,679	3,558,163						
\$1,000,000 under \$1,500,000	0	0	192,148	63,698,770	171,114	1,471,644	192,678	65,170,414	156,752	2,184,157	73,297	1,218,752						
\$1,500,000 under \$2,000,000	0	0	77,539	37,624,170	70,485	1,006,525	77,706	38,630,696	63,097	1,194,770	29,588	643,260						
\$2,000,000 under \$5,000,000	0	0	110,634	93,170,299	101,106	2,785,027	110,982	95,955,532	90,197	2,518,337	44,577	1,240,569						
\$5,000,000 under \$10,000,000	0	0	26,549	50,143,630	24,348	1,806,563	26,606	51,950,193	21,982	1,113,848	11,655	466,919						
\$10,000,000 or more	0	0	16,032	114,403,320	14,754	6,952,432	16,076	121,355,752	13,617	1,642,306	7,484	572,140						
Taxable returns, total	3,876,938	3,352,985	100,037,782	1,426,595,311	3,853,849	19,451,137	100,052,490	1,446,047,984	22,581,019	65,393,248	11,059,810	45,496,872						
No adjusted gross income	200	155	6,160	129,892	* 3	* 351	6,163	130,243	1,619	26,061	1,150	18,368						
\$1 under \$5,000	0	0	166,101	28,463	0	0	166,101	28,463	9,802	1,709	* 6,075	* 1,107						
\$5,000 under \$10,000	0	0	1,815,135	349,076	0	0	1,815,135	349,076	80,390	36,854	66,300	35,323						
\$10,000 under \$15,000	* 4,009	* 86	4,325,673	1,395,130	0	0	4,325,673	1,395,130	540,954	476,854	306,835	372,702						
\$15,000 under \$20,000	37,000	6,293	5,185,991	3,479,493	0	0	5,185,991	3,479,493	1,007,619	930,744	397,981	648,777						
\$20,000 under \$25,000	59,992	16,372	5,413,618	6,122,943	**	**	5,413,618	6,122,945	1,096,961	1,153,990	389,706	773,352						
\$25,000 under \$30,000	84,073	43,674	5,458,264	8,984,774	** 327	** 16	5,458,268	8,984,788	1,012,240	1,104,554	377,384	723,095						
\$30,000 under \$40,000	325,275	242,123	10,801,206	25,681,811	480	58	10,801,315	25,681,869	2,009,946	2,604,416	788,308	1,708,713						
\$40,000 under \$50,000	310,610	237,538	9,708,505	32,485,769	554	105	9,708,727	32,485,874	1,785,533	2,926,320	773,007	1,996,890						
\$50,000 under \$75,000	743,249	617,085	18,854,920	101,543,381	1,420	591	18,855,231	101,543,972	3,581,304	7,195,123	1,885,750	5,091,123						
\$75,000 under \$100,000	790,203	729,561	12,716,262	108,311,522	1,337	348	12,716,508	108,311,870	2,616,158	6,699,645	1,531,079	5,134,453						
\$100,000 under \$200,000	1,522,326	1,460,097	18,709,307	321,541,776	63,071	22,664	18,711,112	321,564,439	4,354,170	14,690,018	2,824,801	11,774,263						
\$200,000 under \$500,000	0	0	5,562,896	305,763,804	2,641,438	2,484,088	5,572,249	308,249,043	3,412,088	12,962,284	1,253,339	9,521,338						
\$500,000 under \$1,000,000	0	0	890,843	151,737,289	763,413	929,727	892,291	154,658,193	726,695	5,933,132	291,557	3,556,715						
\$1,000,000 or more	0	0	422,902	359,040,190	381,807	14,022,191	424,048	373,062,587	345,541	8,651,545	166,539	4,140,648						
Nontaxable returns, total	584,629	275,301	0	0	0	0	0	0	11,521,344	16,590,982	8,523,022	14,205,543						

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 2016 (Filing Year 2017)—Continued

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

All other taxes—continued

Size of adjusted gross income	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)
All returns, total	115,870	19,302	5,170,222	5,489,009	180,899	1,120,961	635,787	344,538	4,955,223	3,605,571	3,647,785	8,010,702
No adjusted gross income	**	**	25,567	31,487	5,105	46,242	6,497	2,453	2,936	951	10,620	23,095
\$1 under \$5,000	** 12,539	** 866	55,139	9,508	* 1,037	* 5,891	10,189	4,500	3,509	1,321	* 130	* 265
\$5,000 under \$10,000	18,120	3,976	120,961	26,846	* 1,013	* 843	* 6,086	* 2,758	12,915	6,825	* 434	* 434
\$10,000 under \$15,000	17,545	3,068	170,989	35,673	* 9	* 26	16,576	6,756	380,658	210,747	292	168
\$15,000 under \$20,000	16,025	4,063	217,164	45,619	3,007	7,778	18,117	8,128	672,072	355,486	* 110	* 208
\$20,000 under \$25,000	* 8,007	* 1,889	234,607	76,791	* 2,017	* 9,287	18,896	7,847	666,773	368,336	* 11	* 23
\$25,000 under \$30,000	10,017	2,290	245,200	81,124	* 1,047	* 1,622	30,128	12,369	564,834	315,826	209	493
\$30,000 under \$40,000	* 4,997	* 932	472,388	232,564	2,392	33,190	55,310	31,963	948,790	587,971	2,251	1,441
\$40,000 under \$50,000	* 4,997	* 459	455,664	289,842	3,321	10,233	53,976	26,838	586,166	421,123	2,285	3,815
\$50,000 under \$75,000	** 22,303	** 1,594	935,425	741,117	4,709	16,570	132,960	74,876	678,103	632,731	2,225	1,253
\$75,000 under \$100,000	**	**	761,693	810,315	5,716	7,080	114,229	61,549	239,971	296,569	8,707	16,714
\$100,000 under \$200,000	**	**	1,119,368	1,999,803	32,649	165,188	145,528	83,792	166,395	298,339	150,139	37,777
\$200,000 under \$500,000	** 1,312	** 167	317,388	975,419	61,708	279,525	** 26,999	** 20,545	26,860	83,765	2,510,071	1,966,622
\$500,000 under \$1,000,000	**	**	28,684	106,386	27,549	158,473	**	**	3,558	18,237	655,594	2,075,495
\$1,000,000 under \$1,500,000	0	0	5,257	10,631	9,625	68,075	* 179	* 81	728	2,580	138,835	872,807
\$1,500,000 under \$2,000,000	0	0	1,743	5,592	4,915	46,348	* 58	* 25	369	1,634	56,035	490,752
\$2,000,000 under \$5,000,000	** 9	** [2]	2,243	5,675	9,024	105,278	46	19	403	2,289	79,070	1,121,741
\$5,000,000 under \$10,000,000	**	**	500	1,934	3,165	55,672	* 10	* 17	114	490	19,105	537,780
\$10,000,000 or more	**	**	243	2,684	2,889	103,642	* 4	* 2	69	352	11,801	859,818
Taxable returns, total	52,632	4,788	4,147,810	5,063,565	157,033	925,331	477,970	267,022	3,492,432	2,613,562	3,629,273	7,980,477
No adjusted gross income	0	0	61	154	** 150	** 3,284	**	**	**	**	** 549	** 4,049
\$1 under \$5,000	0	0	* 2,998	* 542	**	**	0	0	0	0	**	**
\$5,000 under \$10,000	* 2,998	* 30	12,004	1,408	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	* 3,997	* 37	49,814	10,190	0	0	** 2,025	** 985	** 169,958	** 84,074	** 10	** 8
\$15,000 under \$20,000	* 3,997	* 206	91,351	19,684	0	0	* 2,998	* 999	431,562	213,878	**	**
\$20,000 under \$25,000	* 5,008	* 1,097	112,794	41,048	0	0	* 3,010	* 1,472	429,713	227,874	**	**
\$25,000 under \$30,000	* 6,019	* 1,123	137,596	49,164	**	**	* 7,030	* 2,550	345,287	180,734	* 8	* 53
\$30,000 under \$40,000	* 3,997	* 157	322,208	152,961	** 2,365	** 4,909	27,440	15,325	635,770	355,977	* 2,129	* 1,265
\$40,000 under \$50,000	* 4,997	* 459	349,494	219,006	**	**	40,429	20,608	445,082	305,395	* 188	* 49
\$50,000 under \$75,000	** 20,297	** 1,513	852,364	681,679	* 3,124	* 11,443	111,615	60,513	603,239	552,527	736	452
\$75,000 under \$100,000	**	**	743,669	787,019	3,669	2,410	110,929	60,255	233,573	286,132	7,980	15,987
\$100,000 under \$200,000	**	**	1,117,892	1,993,280	29,158	90,428	145,220	83,638	166,282	298,056	148,311	35,761
\$200,000 under \$500,000	* 1,306	* 165	316,911	974,742	61,429	275,830	** 26,979	** 20,533	26,747	83,423	2,509,118	1,965,396
\$500,000 under \$1,000,000	** 13	** 1	28,670	106,314	27,532	158,232	**	**	3,541	18,170	655,453	2,074,976
\$1,000,000 or more	**	**	9,982	26,376	29,606	378,795	297	144	1,677	7,320	304,792	3,882,481
Nontaxable returns, total	63,238	14,513	1,022,412	425,444	23,866	195,630	157,816	77,515	1,462,791	992,010	18,512	30,225

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 2016 (Filing Year 2017) —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]		Eamed 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	Amount	
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)			
All returns, total	9,100,378	10,238,215	7,596,771	8,266,292	1,317,212	1,316,698	563,276	301,157	104,777,044	1,517,276,636			
No adjusted gross income	143,148	122,568	106,228	65,800	24,682	30,758	6,593	4,827	264,044	759,813			
\$1 under \$5,000	630,319	191,712	588,697	164,026	10,996	4,461	36,077	8,560	1,211,192	389,956			
\$5,000 under \$10,000	1,386,928	1,047,874	1,298,446	957,920	56,447	39,009	32,798	16,080	2,833,187	1,098,682			
\$10,000 under \$15,000	2,122,749	2,560,127	1,984,291	2,393,599	72,343	82,636	62,130	31,102	4,941,836	2,526,955			
\$15,000 under \$20,000	1,362,146	1,970,969	1,166,454	1,785,026	93,891	108,366	60,793	26,608	5,565,291	4,835,171			
\$20,000 under \$25,000	822,731	1,150,816	665,603	971,507	116,641	115,530	64,834	27,751	5,679,026	7,653,379			
\$25,000 under \$30,000	690,890	937,342	568,189	755,665	115,675	128,952	51,424	24,453	5,672,117	10,436,872			
\$30,000 under \$40,000	965,889	1,236,985	802,322	884,810	248,537	271,978	70,321	41,032	11,146,605	29,008,337			
\$40,000 under \$50,000	526,100	596,498	380,706	278,094	239,205	233,519	61,655	41,343	9,964,483	36,034,689			
\$50,000 under \$75,000	384,609	356,401	35,835	9,845	294,646	252,610	93,460	65,115	19,100,800	109,404,274			
\$75,000 under \$100,000	55,723	53,436	0	0	37,343	37,633	20,588	12,114	12,771,163	115,134,325			
\$100,000 under \$200,000	9,130	13,476	0	0	6,789	11,237	2,603	2,172	18,735,077	336,375,570			
\$200,000 under \$500,000	17	10	0	0	17	10	0	0	5,575,524	321,209,431			
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	892,548	160,593,323			
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0	192,721	67,354,491			
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0	77,724	39,825,440			
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0	111,010	98,473,850			
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0	26,618	53,064,024			
\$10,000,000 or more	0	0	0	0	0	0	0	0	16,080	122,998,057			
Taxable returns, total	0	0	0	0	0	0	0	0	100,052,490	1,511,174,209			
No adjusted gross income	0	0	0	0	0	0	0	0	6,163	156,303			
\$1 under \$5,000	0	0	0	0	0	0	0	0	166,101	30,171			
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	1,815,135	385,931			
\$10,000 under \$15,000	0	0	0	0	0	0	0	0	4,325,673	1,871,000			
\$15,000 under \$20,000	0	0	0	0	0	0	0	0	5,185,991	4,409,237			
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	5,413,618	7,275,463			
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	5,458,328	10,086,792			
\$30,000 under \$40,000	0	0	0	0	0	0	0	0	10,801,315	28,270,960			
\$40,000 under \$50,000	0	0	0	0	0	0	0	0	9,708,727	35,391,586			
\$50,000 under \$75,000	0	0	0	0	0	0	0	0	18,855,231	108,678,581			
\$75,000 under \$100,000	0	0	0	0	0	0	0	0	12,716,508	114,951,260			
\$100,000 under \$200,000	0	0	0	0	0	0	0	0	18,711,112	336,170,819			
\$200,000 under \$500,000	0	0	0	0	0	0	0	0	5,572,249	321,191,265			
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	892,291	160,590,854			
\$1,000,000 or more	0	0	0	0	0	0	0	0	424,048	381,713,988			
Nontaxable returns, total	9,100,378	10,238,215	7,596,771	8,266,292	1,317,212	1,316,698	563,276	301,157	4,724,554	6,102,427			

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 2016 (Filing Year 2017)—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)
All returns, total	135,902,427	1,693,457,847	132,707,205	1,222,368,779	9,522,188	360,039,051	1,757,247	107,697,307	1,583,531	3,183,701	293,699	116,955
No adjusted gross income	700,951	5,254,551	590,597	2,420,009	123,581	2,467,984	25,930	340,435	3,589	7,602	19,261	16,590
\$1 under \$5,000	6,825,964	1,914,432	6,717,178	1,667,085	105,067	222,349	25,573	22,905	* 10	* 63	7,913	2,029
\$5,000 under \$10,000	8,642,343	5,026,849	8,517,100	4,668,954	139,355	307,549	23,645	30,719	* 2,171	* 7,211	21,497	11,623
\$10,000 under \$15,000	9,368,464	8,883,239	9,227,423	8,381,367	176,900	440,028	25,811	48,065	* 1,318	* 1,483	32,807	12,295
\$15,000 under \$20,000	9,301,790	12,767,900	9,139,548	12,202,849	209,395	492,195	24,124	60,447	**	**	23,501	10,119
\$20,000 under \$25,000	8,962,150	16,984,175	8,831,052	16,379,165	184,821	562,950	23,740	34,250	** 1,053	** 990	15,795	6,821
\$25,000 under \$30,000	8,323,339	20,324,759	8,191,923	19,616,283	217,800	666,551	22,516	35,010	**	**	15,255	4,147
\$30,000 under \$40,000	14,464,193	48,347,219	14,193,681	46,463,691	472,161	1,680,829	65,700	191,568	** 2,072	** 751	29,301	9,069
\$40,000 under \$50,000	11,299,600	52,722,451	11,075,866	50,431,053	475,784	2,127,365	54,536	157,322	1,196	1,278	17,469	4,684
\$50,000 under \$75,000	19,774,561	140,876,888	19,313,574	133,147,306	1,353,480	7,120,644	164,065	588,869	4,173	4,435	33,970	9,196
\$75,000 under \$100,000	12,776,593	137,248,922	12,480,483	128,163,031	1,150,901	8,305,659	141,686	756,226	13,229	16,971	32,113	4,985
\$100,000 under \$200,000	18,631,453	363,652,747	18,073,809	325,382,506	2,548,515	33,878,893	392,748	3,564,071	764,239	817,842	26,744	8,412
\$200,000 under \$500,000	5,525,760	314,279,032	5,222,008	240,311,811	1,591,181	62,017,782	439,909	10,281,793	637,539	1,659,718	** 15,191	** 5,928
\$500,000 under \$1,000,000	884,545	156,925,201	794,673	92,610,218	470,033	52,740,917	176,186	11,141,145	103,473	427,969	**	**
\$1,000,000 under \$1,500,000	190,923	67,522,585	164,833	32,000,301	128,215	28,459,064	55,182	6,958,542	21,587	99,123	902	596
\$1,500,000 under \$2,000,000	77,166	40,514,004	65,271	16,856,969	55,842	18,644,294	27,338	4,968,738	8,916	42,638	374	589
\$2,000,000 under \$5,000,000	110,162	102,549,628	92,614	38,683,366	84,188	48,780,332	45,519	15,008,305	13,439	65,986	911	3,169
\$5,000,000 under \$10,000,000	26,449	57,254,450	22,069	19,361,850	21,410	26,917,209	13,334	10,954,930	3,308	16,999	328	823
\$10,000,000 or more	16,024	140,408,816	13,502	33,620,966	13,559	64,206,455	9,704	42,553,946	2,220	12,640	366	5,880
Taxable returns, total	97,423,110	1,635,855,816	95,042,402	1,172,329,421	8,472,109	353,151,266	1,618,849	107,120,015	1,571,104	3,160,977	149,602	49,960
No adjusted gross income	5,349	333,726	4,619	87,423	2,090	155,857	755	90,027	** 1,148	** 890	23	43
\$1 under \$5,000	85,375	24,832	67,110	11,261	10,247	8,529	13,159	5,042	0	0	0	0
\$5,000 under \$10,000	1,721,728	982,649	1,708,953	963,304	12,747	24,945	* 5,586	* 3,687	0	0	** 2,960	** 1,205
\$10,000 under \$15,000	3,980,763	4,251,334	3,941,027	4,110,873	59,447	124,661	7,535	14,776	**	**	**	**
\$15,000 under \$20,000	4,827,758	7,640,907	4,746,631	7,383,620	110,491	222,563	14,788	31,490	0	0	* 4,184	* 1,486
\$20,000 under \$25,000	5,109,553	11,050,729	5,033,781	10,754,474	105,075	273,241	15,661	20,066	0	0	7,409	2,948
\$25,000 under \$30,000	5,245,901	14,303,929	5,165,197	13,864,003	151,049	411,098	15,307	25,494	**	**	* 1,244	* 593
\$30,000 under \$40,000	10,518,209	38,657,458	10,324,760	37,288,092	356,675	1,218,730	50,201	145,125	** 766	** 499	19,885	5,174
\$40,000 under \$50,000	9,493,402	46,958,400	9,316,009	45,069,199	407,731	1,745,995	49,894	139,289	* 1,175	* 1,234	10,079	1,934
\$50,000 under \$75,000	18,521,922	135,181,620	18,107,985	128,002,194	1,263,102	6,600,531	155,873	565,393	2,216	2,955	28,671	7,217
\$75,000 under \$100,000	12,562,844	135,489,089	12,263,260	126,856,958	1,123,286	7,887,336	137,916	723,063	12,560	14,811	31,513	4,888
\$100,000 under \$200,000	18,525,903	361,862,025	17,992,631	324,580,526	2,508,630	32,941,041	385,949	3,515,814	762,960	816,057	25,597	7,580
\$200,000 under \$500,000	5,519,753	314,028,111	5,217,689	240,242,807	1,588,406	61,852,574	439,103	10,265,668	637,360	1,659,231	** 15,154	** 5,634
\$500,000 under \$1,000,000	884,090	156,879,504	794,333	92,598,895	469,811	52,710,008	176,080	11,137,715	103,461	427,938	**	**
\$1,000,000 or more	420,558	408,201,503	358,189	140,515,791	303,122	186,974,155	151,042	80,437,366	49,459	237,363	2,881	11,058
Nontaxable returns, total	38,479,318	57,602,031	37,664,803	50,039,359	1,050,079	6,887,785	138,398	577,292	12,427	22,723	144,097	66,995

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 2016 (Filing Year 2017)—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)		
All returns, total	29,138,314	86,280,434	23,353,285	57,053,987	18,155,508	24,056,605	4,611,420	3,935,073		
No adjusted gross income	373,357	441,853	122,056	117,352	53,610	72,533	99,448	93,294		
\$1 under \$5,000	2,294,414	1,531,025	1,995,505	1,037,761	350,024	78,583	343,640	291,520		
\$5,000 under \$10,000	4,255,134	7,696,615	3,796,979	5,730,468	1,720,669	1,321,611	611,831	526,445		
\$10,000 under \$15,000	5,295,244	17,667,644	4,679,140	12,921,303	3,196,253	3,877,040	823,373	718,308		
\$15,000 under \$20,000	4,293,249	19,306,498	3,558,319	13,761,674	3,214,684	4,758,427	700,823	615,607		
\$20,000 under \$25,000	3,423,866	14,146,405	2,744,553	9,762,018	2,646,422	3,777,656	540,482	465,777		
\$25,000 under \$30,000	2,899,707	10,328,208	2,396,678	6,787,053	2,136,765	3,109,366	399,121	289,513		
\$30,000 under \$40,000	3,641,012	10,271,431	2,958,454	5,827,944	2,631,214	3,901,351	515,248	426,486		
\$40,000 under \$50,000	1,545,477	3,242,930	1,026,498	1,084,030	1,281,429	1,872,504	241,711	208,896		
\$50,000 under \$75,000	941,662	1,375,630	75,104	24,385	795,149	1,084,935	270,375	239,927		
\$75,000 under \$100,000	133,909	207,979	0	0	98,608	154,105	48,542	43,591		
\$100,000 under \$200,000	41,259	64,187	0	0	30,659	48,465	16,825	15,711		
\$200,000 under \$500,000	24	30	0	0	22	30	0	0		
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0		
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0		
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0		
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0		
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0		
\$10,000,000 or more	0	0	0	0	0	0	0	0		
Taxable returns, total	0	0	0	0	0	0	0	0		
No adjusted gross income	0	0	0	0	0	0	0	0		
\$1 under \$5,000	0	0	0	0	0	0	0	0		
\$5,000 under \$10,000	0	0	0	0	0	0	0	0		
\$10,000 under \$15,000	0	0	0	0	0	0	0	0		
\$15,000 under \$20,000	0	0	0	0	0	0	0	0		
\$20,000 under \$25,000	0	0	0	0	0	0	0	0		
\$25,000 under \$30,000	0	0	0	0	0	0	0	0		
\$30,000 under \$40,000	0	0	0	0	0	0	0	0		
\$40,000 under \$50,000	0	0	0	0	0	0	0	0		
\$50,000 under \$75,000	0	0	0	0	0	0	0	0		
\$75,000 under \$100,000	0	0	0	0	0	0	0	0		
\$100,000 under \$200,000	0	0	0	0	0	0	0	0		
\$200,000 under \$500,000	0	0	0	0	0	0	0	0		
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0		
Nontaxable returns, total	29,138,314	86,280,434	23,353,285	57,053,987	18,155,508	24,056,605	4,611,420	3,935,073		

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 2016 (Filing Year 2017)—Continued

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

Size of adjusted gross income	Total						Overpayment						Tax due at time of filing			Predetermined estimated tax penalty		
	Total		Refunded		Credited to 2017 estimated tax		Refunded		Credited to 2017 estimated tax		Tax due at time of filing		Predetermined estimated tax penalty					
	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)								
All returns, total	116,686,358	414,634,926	113,547,753	334,914,071	4,126,830	79,720,854	28,675,667	154,021,961	9,481,106	1,566,459								
No adjusted gross income	895,798	5,272,362	833,290	3,784,186	64,609	1,488,176	176,271	341,390	39,306	3,390								
\$1 under \$5,000	7,260,528	3,370,210	7,207,907	3,232,687	78,609	137,523	1,042,962	318,008	18,439	698								
\$5,000 under \$10,000	9,186,367	12,256,293	9,146,412	12,171,580	58,013	84,712	1,001,301	635,783	126,530	3,491								
\$10,000 under \$15,000	10,220,289	24,947,692	10,168,098	24,821,744	70,837	125,948	1,073,770	934,936	285,595	9,816								
\$15,000 under \$20,000	9,556,987	28,342,974	9,491,580	28,193,670	99,139	149,304	1,072,717	1,217,395	272,719	12,834								
\$20,000 under \$25,000	8,578,284	24,866,744	8,525,283	24,739,621	74,451	127,123	1,107,970	1,404,434	259,728	13,521								
\$25,000 under \$30,000	7,651,154	21,635,410	7,592,281	21,479,989	85,988	155,422	1,159,371	1,436,466	256,790	13,529								
\$30,000 under \$40,000	12,755,539	32,980,647	12,621,613	32,582,827	186,124	397,820	2,242,426	3,424,438	604,356	36,092								
\$40,000 under \$50,000	9,577,968	23,655,379	9,431,454	23,188,844	203,987	466,535	2,030,839	3,785,611	626,914	41,326								
\$50,000 under \$75,000	15,570,753	43,144,557	15,192,582	41,998,690	530,645	1,145,868	4,595,913	10,470,824	1,636,006	108,493								
\$75,000 under \$100,000	9,522,544	32,313,306	9,179,690	30,979,043	451,865	1,334,263	3,408,847	10,154,811	1,266,481	102,742								
\$100,000 under \$200,000	12,419,076	57,325,643	11,650,297	51,446,981	1,033,971	5,878,662	6,385,498	30,352,572	2,430,131	284,502								
\$200,000 under \$500,000	2,796,140	29,636,097	2,202,563	18,377,936	738,346	11,258,161	2,761,924	36,963,736	1,245,668	377,195								
\$500,000 under \$1,000,000	438,548	15,671,757	215,746	5,541,937	259,326	10,129,819	449,842	19,564,981	284,326	224,631								
\$1,000,000 under \$1,500,000	105,734	7,961,329	41,182	2,294,908	73,461	5,666,421	86,072	7,883,772	62,358	90,456								
\$1,500,000 under \$2,000,000	46,470	5,043,650	15,663	1,166,092	34,821	3,877,558	31,012	4,403,016	24,257	47,905								
\$2,000,000 under \$5,000,000	71,757	13,758,600	22,621	2,939,350	55,719	10,819,250	38,799	9,783,562	31,494	100,722								
\$5,000,000 under \$10,000,000	19,491	8,497,131	5,830	1,636,281	15,699	6,860,850	7,052	4,347,729	6,529	41,007								
\$10,000,000 or more	12,970	23,955,147	3,660	4,337,707	10,937	19,617,439	3,081	6,598,498	3,479	54,108								
Taxable returns, total	74,482,019	273,225,694	71,698,391	196,576,972	3,607,183	76,648,722	25,449,653	150,333,928	8,693,583	1,527,130								
No adjusted gross income	4,335	219,940	3,519	99,209	1,940	120,731	1,818	42,795	** 1,569	** 279								
\$1 under \$5,000	53,347	14,931	46,135	8,553	7,212	6,378	110,743	20,273	**	**								
\$5,000 under \$10,000	1,606,679	690,451	1,598,084	677,936	9,595	12,515	205,458	84,049	11,220	317								
\$10,000 under \$15,000	3,665,083	2,828,563	3,643,938	2,793,576	26,338	34,987	657,592	453,721	114,546	4,508								
\$15,000 under \$20,000	4,333,646	4,122,318	4,307,019	4,066,259	45,392	56,059	852,245	899,959	185,554	9,111								
\$20,000 under \$25,000	4,448,338	4,941,252	4,416,869	4,892,961	43,201	48,291	961,282	1,177,303	203,943	10,960								
\$25,000 under \$30,000	4,413,608	5,426,827	4,372,894	5,358,334	54,950	68,493	1,035,302	1,223,319	203,345	11,080								
\$30,000 under \$40,000	8,731,869	13,315,048	8,632,402	13,097,341	130,644	217,706	2,059,435	2,973,852	504,908	29,977								
\$40,000 under \$50,000	7,785,750	14,930,418	7,661,521	14,626,429	167,229	303,989	1,912,458	3,418,504	549,580	35,891								
\$50,000 under \$75,000	14,333,874	36,436,002	13,977,186	35,450,896	493,617	985,106	4,506,519	10,095,707	1,579,991	103,029								
\$75,000 under \$100,000	9,309,842	30,472,393	9,879,448	29,282,906	431,889	1,189,487	3,393,529	10,096,835	1,257,717	102,015								
\$100,000 under \$200,000	12,310,810	55,630,159	11,556,859	50,121,042	1,009,146	5,509,118	6,376,182	30,306,629	2,423,494	284,038								
\$200,000 under \$500,000	2,790,446	29,399,837	2,198,220	18,233,965	736,332	11,165,872	2,761,327	36,960,163	1,245,337	377,111								
\$500,000 under \$1,000,000	438,126	15,628,043	215,437	5,515,678	259,141	10,112,364	449,775	19,564,485	284,281	224,622								
\$1,000,000 or more	256,266	59,169,512	88,861	12,351,887	190,557	46,817,625	165,993	33,016,335	128,098	334,194								
Nontaxable returns, total	42,204,339	141,409,232	41,849,361	138,337,100	519,647	3,072,132	3,226,013	3,688,034	787,524	39,328								

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

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

[1] Includes 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.

[2] Less than \$500.

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

Source: IRS, Statistics of Income Division, Publication 1304, August 2018.

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Number of returns	Tax credits										
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution credit		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All returns, total	0.02	0.35	0.55	0.47	1.36	1.14	1.35	1.01	1.20	1.04	1.48	
No adjusted gross income	1.51	21.55	9.93	67.33	73.14	83.93	71.34	51.46	41.05	46.09	55.29	
\$1 under \$5,000	0.93	14.37	30.97	16.26	25.86	0.00	0.00	44.50	55.22	49.90	79.13	
\$5,000 under \$10,000	0.89	13.99	24.13	16.36	30.15	0.00	0.00	64.28	56.38	0.00	0.00	
\$10,000 under \$15,000	0.85	1.91	2.49	11.48	18.78	40.80	63.39	4.29	5.05	5.68	7.52	
\$15,000 under \$20,000	0.89	2.02	2.63	9.88	18.76	9.84	12.26	3.80	4.23	3.77	5.04	
\$20,000 under \$25,000	0.95	1.64	2.27	8.89	19.27	6.12	7.04	3.78	4.41	2.72	3.88	
\$25,000 under \$30,000	1.01	1.52	2.07	7.79	19.18	5.61	6.26	3.96	4.70	2.37	3.38	
\$30,000 under \$40,000	0.75	1.23	1.49	5.08	14.61	3.76	4.21	2.87	3.30	2.39	3.56	
\$40,000 under \$50,000	0.87	1.42	1.71	5.14	14.91	4.30	4.92	3.34	3.79	2.67	3.06	
\$50,000 under \$75,000	0.49	0.99	1.28	2.53	10.58	3.09	3.62	2.54	2.87	2.72	3.07	
\$75,000 under \$100,000	0.75	1.24	1.65	2.76	12.27	3.23	3.84	2.83	3.27	0.00	0.00	
\$100,000 under \$200,000	0.31	0.81	1.56	1.21	7.78	2.13	2.58	2.27	2.56	0.00	0.00	
\$200,000 under \$500,000	0.38	0.77	3.13	0.79	4.13	2.04	2.50	0.00	0.00	0.00	0.00	
\$500,000 under \$1,000,000	0.86	1.12	3.91	1.19	4.88	3.07	3.62	0.00	0.00	0.00	0.00	
\$1,000,000 under \$1,500,000	1.07	1.32	4.71	1.40	5.77	0.00	0.00	0.00	0.00	0.00	0.00	
\$1,500,000 under \$2,000,000	0.76	0.92	3.15	0.95	3.92	0.00	0.00	0.00	0.00	0.00	0.00	
\$2,000,000 under \$5,000,000	0.50	0.58	1.95	0.60	2.38	0.00	0.00	0.00	0.00	0.00	0.00	
\$5,000,000 under \$10,000,000	0.63	0.69	2.06	0.72	2.54	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	
Taxable returns, total	0.15	0.42	0.63	0.52	1.38	1.32	1.56	1.28	1.49	1.32	1.78	
No adjusted gross income	24.90	41.12	25.03	0.00	0.00	50.43	45.15	61.42	53.49	56.42	56.51	
\$1 under \$5,000	7.71	17.24	26.53	17.24	26.77	0.00	0.00	0.00	0.00	0.00	0.00	
\$5,000 under \$10,000	2.32	17.47	32.05	17.49	32.64	0.00	0.00	0.00	0.00	0.00	0.00	
\$10,000 under \$15,000	1.48	3.04	3.74	13.91	24.86	0.00	0.00	17.80	23.21	8.89	12.37	
\$15,000 under \$20,000	1.34	3.44	4.51	11.75	25.05	0.00	0.00	8.93	10.73	4.55	5.77	
\$20,000 under \$25,000	1.31	2.77	4.75	9.89	23.46	99.95	99.95	7.20	9.08	3.27	4.16	
\$25,000 under \$30,000	1.31	2.48	4.57	8.64	20.92	0.00	0.00	6.62	8.49	2.92	3.73	
\$30,000 under \$40,000	0.91	1.98	2.62	5.60	14.27	9.51	10.10	4.02	4.71	3.52	5.11	
\$40,000 under \$50,000	0.97	1.81	2.30	5.47	9.71	6.27	6.85	4.22	4.86	3.31	3.77	
\$50,000 under \$75,000	0.52	1.09	1.42	2.63	9.68	3.52	4.13	2.96	3.32	3.03	3.42	
\$75,000 under \$100,000	0.76	1.27	1.65	2.82	10.34	3.30	3.91	2.92	3.36	0.00	0.00	
\$100,000 under \$200,000	0.31	0.82	1.47	1.24	7.34	2.14	2.59	2.29	2.57	0.00	0.00	
\$200,000 under \$500,000	0.38	0.77	3.36	0.79	4.56	2.04	2.50	0.00	0.00	0.00	0.00	
\$500,000 under \$1,000,000	0.86	1.12	4.06	1.19	5.13	3.07	3.62	0.00	0.00	0.00	0.00	
\$1,000,000 or more	0.49	0.57	0.98	0.58	1.19	0.00	0.00	0.00	0.00	0.00	0.00	
Nontaxable returns, total	0.31	0.76	1.18	5.03	6.29	2.31	2.71	1.69	2.08	1.78	2.52	

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

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)
All returns, total	0.60	0.73	1.82	3.78	3.32	2.29	3.83	4.34	12.04	15.74	12.72	16.10
No adjusted gross income	28.26	28.51	71.28	36.14	21.31	10.85	83.03	71.81	0.00	0.00	34.23	34.11
\$1 under \$5,000	62.14	76.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.58	72.28
\$5,000 under \$10,000	34.12	41.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	13.88	22.23	25.33	35.68	57.71	58.67	91.88	98.78	0.00	0.00	20.44	26.35
\$15,000 under \$20,000	4.29	5.47	18.84	21.59	67.65	71.02	0.00	0.00	0.00	0.00	18.01	21.23
\$20,000 under \$25,000	2.94	3.47	13.63	20.49	56.68	60.52	98.83	90.19	0.00	0.00	48.81	70.57
\$25,000 under \$30,000	2.51	2.89	11.94	17.49	88.00	64.34	46.80	55.27	57.69	66.02	0.00	0.00
\$30,000 under \$40,000	1.68	1.86	7.13	10.76	35.73	47.95	43.64	56.76	48.86	58.42	0.00	0.00
\$40,000 under \$50,000	1.83	1.97	6.90	11.68	34.57	41.16	48.76	70.47	39.15	44.81	0.00	0.00
\$50,000 under \$75,000	1.29	1.44	4.33	8.88	18.00	24.69	27.20	49.74	21.51	23.83	0.00	0.00
\$75,000 under \$100,000	1.57	1.79	4.67	10.80	16.97	26.58	18.07	24.90	29.65	30.83	0.00	0.00
\$100,000 under \$200,000	1.46	1.83	3.33	7.80	9.67	14.98	7.51	11.30	21.74	24.20	0.00	0.00
\$200,000 under \$500,000	30.94	39.57	3.37	7.70	5.09	9.20	5.56	18.84	63.60	51.94	0.00	0.00
\$500,000 under \$1,000,000	0.00	0.00	4.61	7.89	3.85	7.62	3.12	3.76	0.00	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	0.00	3.50	7.59	0.00	0.00	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	2.33	5.65	0.00	0.00	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	0.00	0.00	0.00	0.00	1.27	3.20	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.00	1.25	2.68	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
Taxable returns, total	0.77	0.89	1.93	4.06	3.28	2.31	3.86	4.39	23.39	28.31	16.81	19.14
No adjusted gross income	32.94	35.79	96.40	57.30	9.11	43.41	95.24	35.17	0.00	0.00	11.83	10.56
\$1 under \$5,000	60.62	60.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95.24	95.24
\$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	0.00	0.00
\$10,000 under \$15,000	0.00	0.00	33.32	43.50	0.00	0.00	0.00	0.00	0.00	0.00	48.73	53.54
\$15,000 under \$20,000	0.00	0.00	23.49	25.68	0.00	0.00	68.63	93.47	0.00	0.00	18.01	21.37
\$20,000 under \$25,000	43.83	44.18	19.99	25.28	62.73	61.42	0.00	0.00	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	15.18	15.19	15.61	21.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$30,000 under \$40,000	3.87	3.89	8.73	14.11	99.24	98.25	63.81	69.39	0.00	0.00	0.00	0.00
\$40,000 under \$50,000	2.62	2.74	8.14	13.95	53.25	53.97	49.38	70.93	0.00	0.00	0.00	0.00
\$50,000 under \$75,000	1.45	1.60	4.64	9.33	21.62	35.63	32.93	60.81	52.72	55.23	0.00	0.00
\$75,000 under \$100,000	1.60	1.82	4.82	11.51	18.99	26.39	20.20	27.25	99.34	99.47	0.00	0.00
\$100,000 under \$200,000	1.47	1.83	3.37	8.14	10.06	16.58	7.64	11.65	28.19	32.70	0.00	0.00
\$200,000 under \$500,000	31.06	39.95	3.38	7.78	5.12	9.33	5.57	19.06	70.24	75.12	0.00	0.00
\$500,000 under \$1,000,000	0.00	0.00	4.61	7.91	3.85	7.62	3.12	3.77	0.00	0.00	0.00	0.00
\$1,000,000 or more	0.00	0.00	0.00	0.00	1.23	1.56	0.00	0.00	0.00	0.00	0.00	0.00
Nontaxable returns, total	1.04	1.34	5.63	9.62	15.06	15.42	20.21	25.48	14.03	18.77	19.44	25.77

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

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)		
All returns, total	27.52	25.00	30.07	29.16	9.85	9.88	10.85	13.39	32.11	13.73	0.41	0.61		
No adjusted gross income	0.00	0.00	0.00	0.00	34.70	37.01	0.00	0.00	0.00	0.00	0.00	4.76		
\$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	2.91		
\$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	1.39	1.92		
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.17	1.58		
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.24	70.05	1.42	1.67		
\$20,000 under \$25,000	92.74	99.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.60	1.89		
\$25,000 under \$30,000	0.00	0.00	0.00	0.00	0.00	0.00	40.75	46.64	0.00	0.00	1.72	2.07		
\$30,000 under \$40,000	40.79	44.56	0.00	0.00	99.06	99.09	29.78	33.45	79.28	97.14	1.38	1.79		
\$40,000 under \$50,000	0.00	0.00	0.00	0.00	0.00	0.00	25.81	34.86	0.00	0.00	2.02	2.70		
\$50,000 under \$75,000	0.00	0.00	49.98	57.67	49.59	55.22	19.57	24.81	0.00	0.00	2.19	2.86		
\$75,000 under \$100,000	0.00	0.00	0.00	0.00	35.91	38.26	19.43	21.66	0.00	0.00	3.13	4.12		
\$100,000 under \$200,000	80.16	80.54	62.80	66.23	22.52	23.05	0.00	0.00	35.96	47.36	2.36	2.71		
\$200,000 under \$500,000	39.19	42.55	45.78	53.38	9.33	9.46	0.00	0.00	0.00	0.00	37.74	48.66		
\$500,000 under \$1,000,000	39.83	42.67	46.83	56.63	0.00	0.00	0.00	0.00	0.00	0.00	40.66	91.55		
\$1,000,000 under \$1,500,000	43.15	43.15	39.20	37.41	14.23	14.15	0.00	0.00	44.36	39.02	44.99	52.50		
\$1,500,000 under \$2,000,000	27.83	28.09	30.20	37.33	9.47	9.80	0.00	0.00	36.33	64.86	46.88	89.15		
\$2,000,000 under \$5,000,000	23.05	24.10	18.82	22.42	5.85	6.00	0.00	0.00	21.13	64.52	18.50	34.27		
\$5,000,000 under \$10,000,000	20.66	20.08	30.84	37.75	5.52	5.42	0.00	0.00	16.90	50.36	13.31	0.31		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Taxable returns, total	33.86	28.87	30.07	29.16	9.98	10.13	12.16	14.25	33.42	13.69	1.22	1.51		
No adjusted gross income	0.00	0.00	0.00	0.00	44.27	47.02	0.00	0.00	0.00	0.00	45.40	24.18		
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.28	3.82		
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.24	70.05	7.41	9.60		
\$25,000 under \$30,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.66	10.63		
\$30,000 under \$40,000	0.00	0.00	0.00	0.00	0.00	0.00	70.38	98.04	0.00	0.00	7.33	9.59		
\$40,000 under \$50,000	0.00	0.00	0.00	0.00	0.00	0.00	37.78	40.09	98.82	98.21	3.10	3.68		
\$50,000 under \$75,000	52.64	55.97	49.98	57.67	57.71	62.24	30.14	35.76	0.00	0.00	4.02	4.70		
\$75,000 under \$100,000	0.00	0.00	0.00	0.00	53.23	53.96	21.27	25.70	0.00	0.00	3.46	3.77		
\$100,000 under \$200,000	0.00	0.00	62.80	66.23	23.39	23.59	19.81	22.22	0.00	0.00	3.47	3.79		
\$200,000 under \$500,000	39.48	44.35	45.81	53.39	9.36	9.48	0.00	0.00	36.45	54.19	2.40	2.69		
\$500,000 under \$1,000,000	39.83	42.67	46.83	56.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49.36		
\$1,000,000 or more	19.13	19.42	19.73	18.52	5.59	5.43	0.00	0.00	17.37	14.16	21.02	12.81		
Nontaxable returns, total	44.21	49.71	0.00	0.00	35.66	41.33	24.04	31.81	91.91	69.10	0.45	0.63		

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Tax credits—continued											
	Total refundable credits						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]			
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)	Number of returns (44)	Amount (45)	
All returns, total	0.49	0.67	0.65	0.79	1.02	1.12	1.12	1.87	3.35	0.98	1.29	
No adjusted gross income	5.45	8.48	6.72	6.69	8.51	8.80	6.16	6.16	8.32	62.70	23.27	
\$1 under \$5,000	1.99	3.08	5.24	8.34	5.34	5.57	7.05	7.05	10.76	0.00	0.00	
\$5,000 under \$10,000	1.47	1.96	2.35	2.46	3.99	4.25	5.77	5.77	10.08	0.00	0.00	
\$10,000 under \$15,000	1.23	1.62	1.70	1.75	3.42	3.62	4.72	4.72	8.62	2.36	2.87	
\$15,000 under \$20,000	1.61	1.73	1.71	1.83	3.62	3.94	4.57	4.57	9.04	5.13	6.69	
\$20,000 under \$25,000	1.85	1.96	1.89	2.19	3.97	4.34	5.48	5.48	9.44	4.35	5.77	
\$25,000 under \$30,000	1.96	2.12	2.10	2.55	4.40	4.76	6.16	6.16	11.85	3.45	4.42	
\$30,000 under \$40,000	1.57	1.84	1.87	2.30	3.34	3.62	6.24	6.24	9.69	2.24	2.72	
\$40,000 under \$50,000	2.57	3.11	2.62	3.37	4.07	4.47	8.49	8.49	13.89	3.35	4.11	
\$50,000 under \$75,000	9.52	11.42	3.18	4.16	2.97	3.25	9.61	9.61	14.95	3.18	3.55	
\$75,000 under \$100,000	0.00	0.00	8.68	12.36	3.35	3.70	27.13	27.13	43.44	3.40	3.98	
\$100,000 under \$200,000	0.00	0.00	15.94	22.72	2.39	2.66	75.09	75.09	97.12	2.40	2.69	
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38.62	49.36	
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.66	91.55	
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.99	52.50	
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46.88	89.15	
\$2,000,000 under \$5,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.50	34.27	
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.31	0.31	
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Taxable returns, total	2.33	3.44	0.00	0.00	1.55	1.71	4.03	6.56	1.22	1.51	24.18	
No adjusted gross income	42.89	27.02	0.00	0.00	49.86	27.06	51.47	58.91	45.40	45.40	24.18	
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
\$10,000 under \$15,000	3.32	3.84	0.00	0.00	49.98	51.60	14.74	22.86	3.28	3.28	3.82	
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	16.43	17.89	8.31	10.99	7.41	7.41	9.60	
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	12.90	14.43	9.62	14.35	7.66	7.66	10.63	
\$25,000 under \$30,000	32.71	37.04	0.00	0.00	10.89	12.25	10.42	15.70	7.33	7.33	9.59	
\$30,000 under \$40,000	3.93	4.75	0.00	0.00	5.53	5.98	10.70	17.82	3.10	3.10	3.68	
\$40,000 under \$50,000	6.27	7.57	0.00	0.00	5.66	6.06	12.87	17.20	4.02	4.02	4.70	
\$50,000 under \$75,000	34.25	66.61	0.00	0.00	3.62	3.86	12.64	17.34	3.46	3.46	3.77	
\$75,000 under \$100,000	0.00	0.00	0.00	0.00	3.49	3.80	30.14	40.15	3.47	3.47	3.79	
\$100,000 under \$200,000	0.00	0.00	0.00	0.00	2.41	2.68	0.00	0.00	0.00	2.40	2.69	
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38.62	49.36	
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.66	91.55	
\$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.02	12.81	
Nontaxable returns, total	0.52	0.68	0.65	0.79	1.39	1.50	2.12	3.67	1.68	2.53		

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Tax credits—continued										Total income tax				
	Refundable credits used to offset income tax before credits—continued					Income tax after credits						Net investment income tax			
	Earned income credit used to offset income tax before credits					American opportunity credit used to offset income tax before credits						Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)
	Number of returns (46)	Amount (47)	Number of returns (48)	Amount (49)	Number of returns (50)	Amount (51)									
All returns, total	1.46	2.12	1.44	1.62	0.16	0.14	0.56	0.37	0.16	0.16	0.16	0.16			
No adjusted gross income	97.58	53.00	49.15	26.60	24.91	11.67	0.00	0.00	24.90	11.64					
\$1 under \$5,000	0.00	0.00	0.00	0.00	7.71	11.32	0.00	0.00	7.71	11.32					
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	2.32	3.34	0.00	0.00	2.32	3.34					
\$10,000 under \$15,000	2.41	2.82	35.34	43.64	1.48	1.88	0.00	0.00	1.48	1.88					
\$15,000 under \$20,000	9.57	11.97	12.69	13.92	1.34	1.47	0.00	0.00	1.34	1.47					
\$20,000 under \$25,000	6.79	8.16	8.02	9.47	1.31	1.43	0.00	0.00	1.31	1.43					
\$25,000 under \$30,000	4.51	6.00	6.73	7.43	1.31	1.43	39.14	53.07	1.31	1.43					
\$30,000 under \$40,000	2.58	3.16	4.91	5.46	0.91	1.00	32.58	62.46	0.91	1.00					
\$40,000 under \$50,000	4.70	5.73	5.10	5.61	0.97	1.06	29.85	47.77	0.97	1.06					
\$50,000 under \$75,000	34.25	66.61	3.33	3.61	0.52	0.62	18.15	29.98	0.52	0.62					
\$75,000 under \$100,000	0.00	0.00	3.43	3.74	0.76	0.85	14.55	25.11	0.76	0.85					
\$100,000 under \$200,000	0.00	0.00	2.40	2.68	0.31	0.42	10.55	18.77	0.31	0.42					
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	0.38	0.44	0.79	1.50	0.38	0.44					
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.86	0.84	0.96	1.67	0.86	0.83					
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	0.00	1.08	1.12	1.16	2.07	1.07	1.11					
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	0.76	0.80	0.81	1.56	0.76	0.80					
\$2,000,000 under \$5,000,000	0.00	0.00	0.00	0.00	0.51	0.47	0.54	0.89	0.50	0.47					
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.00	0.63	0.61	0.66	0.95	0.63	0.60					
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Taxable returns, total	2.33	3.44	1.55	1.71	0.15	0.14	0.56	0.37	0.15	0.14					
No adjusted gross income	42.89	27.02	49.86	27.06	24.91	11.67	0.00	0.00	24.90	11.64					
\$1 under \$5,000	0.00	0.00	0.00	0.00	7.71	11.32	0.00	0.00	7.71	11.32					
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	2.32	3.34	0.00	0.00	2.32	3.34					
\$10,000 under \$15,000	3.33	3.84	49.98	51.60	1.48	1.88	0.00	0.00	1.48	1.88					
\$15,000 under \$20,000	0.00	0.00	16.43	17.89	1.34	1.47	0.00	0.00	1.34	1.47					
\$20,000 under \$25,000	0.00	0.00	12.90	14.43	1.31	1.43	0.00	0.00	1.31	1.43					
\$25,000 under \$30,000	31.09	36.91	10.89	12.25	1.31	1.43	39.14	53.07	1.31	1.43					
\$30,000 under \$40,000	3.93	4.75	5.53	5.98	0.91	1.00	32.58	62.46	0.91	1.00					
\$40,000 under \$50,000	6.27	7.57	5.66	6.06	0.97	1.06	29.85	47.77	0.97	1.06					
\$50,000 under \$75,000	34.25	66.61	3.62	3.86	0.52	0.62	18.15	29.98	0.52	0.62					
\$75,000 under \$100,000	0.00	0.00	3.49	3.80	0.76	0.85	14.55	25.11	0.76	0.85					
\$100,000 under \$200,000	0.00	0.00	2.41	2.68	0.31	0.42	10.55	18.77	0.31	0.42					
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	0.38	0.44	0.79	1.50	0.38	0.44					
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.86	0.84	0.96	1.67	0.86	0.83					
\$1,000,000 or more	0.00	0.00	0.00	0.00	0.49	0.22	0.53	0.31	0.49	0.22					
Non-taxable returns, total	1.92	2.72	4.10	5.16	0.00	0.00	0.00	0.00	0.00	0.00					

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

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)
All returns, total	0.37	0.58	0.40	0.72	9.21	14.84	1.31	2.38	4.57	6.39	3.85	5.35
No adjusted gross income	3.85	4.21	4.21	4.54	0.00	0.00	13.61	15.75	29.27	25.73	34.27	35.22
\$1 under \$5,000	2.63	3.46	2.76	3.50	27.81	45.72	13.28	23.37	96.38	73.84	31.16	32.25
\$5,000 under \$10,000	2.12	2.48	2.24	2.54	23.44	34.62	9.05	19.30	98.57	64.89	40.45	41.25
\$10,000 under \$15,000	1.72	2.04	1.89	2.14	23.70	35.86	7.61	12.47	61.59	27.58	24.22	26.32
\$15,000 under \$20,000	1.89	2.46	2.38	2.75	24.99	35.97	6.76	12.13	57.53	64.09	23.56	24.14
\$20,000 under \$25,000	2.13	3.11	3.11	3.75	35.34	45.18	6.51	13.12	70.43	95.82	22.94	24.02
\$25,000 under \$30,000	2.30	3.55	3.47	4.44	31.61	46.84	6.36	11.19	95.44	88.41	18.24	19.34
\$30,000 under \$40,000	1.74	2.83	2.59	3.56	44.70	83.81	4.58	7.70	61.36	88.08	13.35	21.30
\$40,000 under \$50,000	1.99	3.24	2.87	4.08	44.70	52.43	4.67	8.16	52.70	56.75	13.54	15.47
\$50,000 under \$75,000	1.44	2.44	1.92	3.02	21.04	30.98	3.22	5.47	43.30	49.51	8.63	12.27
\$75,000 under \$100,000	1.81	2.97	2.31	3.55	0.00	0.00	3.57	5.97	39.92	43.66	9.28	13.13
\$100,000 under \$200,000	1.21	1.94	1.43	2.18	0.00	0.00	2.81	4.76	15.82	32.80	8.04	11.63
\$200,000 under \$500,000	0.67	1.45	1.21	1.82	45.71	77.66	2.86	5.46	6.06	9.72	10.17	16.75
\$500,000 under \$1,000,000	1.01	1.60	1.65	2.30	0.00	0.00	6.04	13.25	5.72	8.27	0.00	0.00
\$1,000,000 under \$1,500,000	1.24	1.88	1.88	2.71	0.00	0.00	7.80	25.34	5.52	8.17	44.12	40.97
\$1,500,000 under \$2,000,000	0.89	1.51	1.41	2.20	0.00	0.00	6.33	21.59	3.68	6.78	35.43	36.56
\$2,000,000 under \$5,000,000	0.59	0.94	0.89	1.40	83.84	2.12	4.47	20.00	2.06	3.65	32.40	31.19
\$5,000,000 under \$10,000,000	0.71	1.23	1.00	1.77	0.00	0.00	5.39	20.68	1.92	3.00	35.13	32.47
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.50	0.69	0.67	0.90	13.62	24.36	1.45	2.54	4.49	4.37	4.42	6.13
No adjusted gross income	16.32	12.13	21.02	16.47	0.00	0.00	23.49	47.50	10.36	13.85	0.00	0.00
\$1 under \$5,000	31.29	35.39	40.70	37.51	0.00	0.00	57.71	80.81	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	11.14	16.26	12.27	16.80	57.71	84.42	28.85	59.04	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	4.26	5.81	5.64	6.83	49.97	67.21	14.11	24.04	0.00	0.00	70.57	70.59
\$15,000 under \$20,000	3.12	4.57	4.95	5.98	49.97	67.49	10.44	20.27	0.00	0.00	57.71	61.21
\$20,000 under \$25,000	2.99	4.69	4.99	6.27	44.70	58.94	9.39	20.48	0.00	0.00	57.71	57.74
\$25,000 under \$30,000	3.11	5.00	5.08	6.90	40.80	68.86	8.51	15.68	0.00	0.00	37.78	42.04
\$30,000 under \$40,000	2.19	3.65	3.47	4.99	49.97	63.28	5.55	9.69	62.06	64.11	19.01	29.53
\$40,000 under \$50,000	2.32	3.89	3.49	5.07	44.70	52.43	5.34	9.44	0.00	0.00	15.68	18.28
\$50,000 under \$75,000	1.55	2.63	2.08	3.29	22.04	32.35	3.38	5.78	55.92	66.57	9.42	12.75
\$75,000 under \$100,000	1.84	3.04	2.35	3.64	0.00	0.00	3.61	6.06	48.89	47.56	9.42	13.36
\$100,000 under \$200,000	1.21	1.94	1.43	2.19	0.00	0.00	2.81	4.77	16.97	27.05	8.05	11.65
\$200,000 under \$500,000	0.67	1.45	1.21	1.82	45.92	78.11	2.86	5.46	6.09	9.85	10.18	16.76
\$500,000 under \$1,000,000	1.01	1.60	1.65	2.30	61.31	18.97	6.05	13.26	5.73	8.28	0.00	0.00
\$1,000,000 or more	0.58	0.58	0.88	0.97	0.00	0.00	4.37	12.09	2.00	2.01	27.95	24.62
Nontaxable returns, total	0.72	1.21	0.77	1.26	12.50	18.02	3.08	5.53	18.06	30.24	7.87	10.96

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	All other taxes—continued											
	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)
All returns, total	1.38	1.69	0.65	0.42	0.85	1.26	0.95	1.35	2.63	3.44	4.10	5.20
No adjusted gross income	36.73	44.46	7.22	3.86	5.73	7.22	3.86	5.73	7.22	8.73	20.83	17.57
\$1 under \$5,000	50.01	46.63	73.91	67.72	3.87	5.14	4.02	5.30	29.33	43.79	16.58	20.07
\$5,000 under \$10,000	27.01	35.77	67.59	69.28	2.55	3.07	2.65	3.20	13.27	14.51	17.41	20.41
\$10,000 under \$15,000	5.10	6.31	74.11	67.64	2.02	2.44	2.10	2.54	11.59	12.37	12.65	15.78
\$15,000 under \$20,000	3.84	4.33	86.83	84.47	2.62	3.24	2.85	3.45	10.27	12.13	12.80	16.05
\$20,000 under \$25,000	3.85	4.41	38.45	60.42	3.44	4.63	3.84	5.07	9.20	12.07	12.41	15.80
\$25,000 under \$30,000	4.18	4.92	69.24	74.16	3.76	5.42	4.15	5.88	9.05	11.60	13.74	16.21
\$30,000 under \$40,000	3.21	3.70	62.89	72.75	3.16	4.65	3.48	4.85	6.16	7.89	11.61	13.65
\$40,000 under \$50,000	4.10	5.58	61.94	90.14	4.28	6.50	5.06	6.63	6.30	8.72	12.45	15.58
\$50,000 under \$75,000	3.77	4.25	27.41	30.98	4.94	6.84	16.53	19.58	5.67	7.76	9.96	13.16
\$75,000 under \$100,000	6.29	7.03	29.07	50.65	12.62	18.14	0.00	0.00	15.50	21.66	20.65	22.78
\$100,000 under \$200,000	7.23	7.94	6.83	7.75	26.42	37.80	0.00	0.00	31.38	44.26	43.99	50.36
\$200,000 under \$500,000	9.80	11.29	0.84	1.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	16.15	19.16	1.09	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	20.04	24.40	1.35	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	13.61	16.97	0.96	1.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	10.62	12.91	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	10.43	11.95	0.78	1.00	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
Taxable returns, total	1.65	2.02	0.65	0.42	0.00	0.00	0.42	0.00	0.00	0.00	0.00	0.00
No adjusted gross income	0.00	0.00	6.04	5.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	7.64	8.38	42.32	44.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$15,000 under \$20,000	4.79	5.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$20,000 under \$25,000	4.81	5.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	5.36	5.98	43.39	5.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$30,000 under \$40,000	3.93	4.39	66.45	82.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$40,000 under \$50,000	4.71	6.77	48.89	49.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$50,000 under \$75,000	4.01	4.51	43.87	63.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$75,000 under \$100,000	6.39	7.16	31.40	52.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$100,000 under \$200,000	7.23	7.94	6.91	8.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$200,000 under \$500,000	9.84	11.33	0.84	1.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	16.22	19.23	1.09	1.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000,000 or more	9.57	10.26	0.63	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nontaxable returns, total	2.58	3.12	9.93	12.08	0.85	1.26	0.95	1.35	2.63	3.44	4.10	5.20

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

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)		
All returns, total	0.15	0.13	0.08	0.13	0.08	0.18	0.79	0.40	1.70	0.49		
No adjusted gross income	4.32	4.45	2.69	2.84	3.02	3.40	5.94	4.58	12.24	6.18		
\$1 under \$5,000	2.76	3.92	1.15	3.08	1.16	2.78	9.30	15.81	19.44	27.21		
\$5,000 under \$10,000	1.83	2.72	1.02	1.74	1.02	1.52	8.21	12.65	19.50	25.96		
\$10,000 under \$15,000	1.38	2.04	0.97	1.45	0.98	1.29	7.36	15.14	19.01	25.44		
\$15,000 under \$20,000	1.29	1.66	0.98	1.21	0.99	1.20	6.77	8.87	19.83	24.39		
\$20,000 under \$25,000	1.28	1.53	1.00	1.20	1.01	1.20	7.15	9.69	20.11	22.59		
\$25,000 under \$30,000	1.28	1.48	1.04	1.20	1.05	1.20	6.66	9.36	20.26	24.41		
\$30,000 under \$40,000	0.89	1.03	0.77	0.87	0.77	0.87	4.49	6.11	11.95	16.21		
\$40,000 under \$50,000	0.95	1.07	0.89	0.99	0.90	0.99	4.46	6.19	13.05	16.80		
\$50,000 under \$75,000	0.52	0.63	0.50	0.59	0.51	0.59	2.59	3.37	7.49	9.82		
\$75,000 under \$100,000	0.76	0.85	0.76	0.84	0.77	0.85	2.79	3.79	7.91	11.50		
\$100,000 under \$200,000	0.31	0.43	0.31	0.43	0.33	0.45	1.64	2.02	4.17	5.32		
\$200,000 under \$500,000	0.38	0.45	0.39	0.48	0.42	0.54	1.08	1.36	2.20	2.82		
\$500,000 under \$1,000,000	0.86	0.83	0.87	0.87	0.95	1.14	1.27	1.46	2.18	2.58		
\$1,000,000 under \$1,500,000	1.07	1.11	1.08	1.16	1.20	1.65	1.37	1.67	2.16	2.68		
\$1,500,000 under \$2,000,000	0.76	0.80	0.76	0.84	0.86	1.25	0.96	1.24	1.48	1.94		
\$2,000,000 under \$5,000,000	0.50	0.47	0.51	0.48	0.58	0.84	0.60	0.69	0.86	1.01		
\$5,000,000 under \$10,000,000	0.63	0.60	0.63	0.61	0.71	1.11	0.71	0.79	0.91	1.02		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Taxable returns, total	0.15	0.13	0.16	0.14	0.17	0.19	0.83	0.40	1.74	0.49		
No adjusted gross income	24.90	10.39	28.43	10.31	32.60	15.36	48.47	13.74	27.97	9.62		
\$1 under \$5,000	7.71	11.10	10.78	19.65	12.20	18.18	30.43	46.26	27.67	36.55		
\$5,000 under \$10,000	2.32	3.54	2.38	2.79	2.39	2.65	27.67	41.42	41.53	49.70		
\$10,000 under \$15,000	1.48	2.19	1.54	1.82	1.55	1.80	12.82	16.74	35.56	40.59		
\$15,000 under \$20,000	1.34	1.69	1.39	1.56	1.41	1.55	9.46	13.43	25.64	30.57		
\$20,000 under \$25,000	1.31	1.56	1.35	1.52	1.36	1.52	9.64	12.55	25.07	30.82		
\$25,000 under \$30,000	1.31	1.49	1.34	1.47	1.35	1.47	8.08	11.16	24.88	30.18		
\$30,000 under \$40,000	0.91	1.03	0.92	1.00	0.93	1.00	5.20	7.21	13.77	18.27		
\$40,000 under \$50,000	0.97	1.08	0.98	1.06	0.99	1.07	4.84	6.66	13.77	18.40		
\$50,000 under \$75,000	0.52	0.64	0.53	0.61	0.54	0.62	2.69	3.53	7.73	10.15		
\$75,000 under \$100,000	0.76	0.85	0.76	0.84	0.78	0.86	2.83	3.76	8.05	11.81		
\$100,000 under \$200,000	0.31	0.42	0.31	0.43	0.33	0.45	1.65	2.03	4.21	5.39		
\$200,000 under \$500,000	0.38	0.44	0.38	0.47	0.41	0.54	1.08	1.36	2.20	2.82		
\$500,000 under \$1,000,000	0.86	0.83	0.87	0.87	0.95	1.14	1.27	1.46	2.18	2.58		
\$1,000,000 or more	0.49	0.22	0.49	0.22	0.56	0.47	0.60	0.33	0.85	0.34		
Nontaxable returns, total	1.30	2.25	0.39	0.82	0.40	0.76	2.81	3.85	7.45	6.62		

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Refundable credits refundable portion																			
	Tax payments—continued				Total [1]				Earned income credit refundable portion				Additional child tax credit refundable portion				American opportunity credit refundable portion			
	Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Number of returns (94)		Amount (95)		Number of returns (96)		Amount (97)		Number of returns (98)		Amount (99)		Number of returns (100)		Amount (101)	
All returns, total	1.84	1.91	5.13	8.03	0.48	0.67	0.56	0.72	0.66	0.81	1.43	1.58	0.81	0.66	0.81	1.43	1.58	0.81	0.66	0.81
No adjusted gross income	20.20	14.97	14.03	38.27	4.15	5.38	7.08	10.17	8.12	8.49	8.83	9.21	8.49	8.12	8.49	8.83	9.21	8.49	8.12	8.49
\$1 under \$5,000	75.76	91.27	33.48	42.95	2.05	3.04	2.21	3.26	5.31	8.30	5.37	5.62	8.30	5.31	8.30	5.37	5.62	8.30	5.31	8.30
\$5,000 under \$10,000	65.34	91.37	21.05	25.14	1.49	1.98	1.58	2.04	2.38	2.50	4.02	4.31	2.50	2.38	2.50	4.02	4.31	2.50	2.38	2.50
\$10,000 under \$15,000	77.64	71.94	17.29	21.75	1.32	1.63	1.41	1.69	1.71	1.77	3.46	3.69	1.77	1.71	1.77	3.46	3.69	1.77	1.71	1.77
\$15,000 under \$20,000	0.00	0.00	20.48	24.72	1.48	1.72	1.64	1.78	1.72	1.85	3.76	4.07	1.85	1.72	1.85	3.76	4.07	1.85	1.72	1.85
\$20,000 under \$25,000	94.98	94.39	24.76	32.67	1.67	1.95	1.88	2.02	1.91	2.22	4.28	4.65	2.22	1.91	2.22	4.28	4.65	2.22	1.91	2.22
\$25,000 under \$30,000	0.00	0.00	24.58	29.28	1.82	2.19	2.01	2.23	2.13	2.60	4.99	5.72	2.60	2.13	2.60	4.99	5.72	2.60	2.13	2.60
\$30,000 under \$40,000	52.85	41.83	17.44	22.83	1.62	2.02	1.81	2.11	1.92	2.38	4.38	4.91	2.38	1.92	2.38	4.38	4.91	2.38	1.92	2.38
\$40,000 under \$50,000	83.85	77.39	22.03	30.68	2.52	3.19	3.10	3.70	2.77	3.57	6.38	7.10	3.57	2.77	3.57	6.38	7.10	3.57	2.77	3.57
\$50,000 under \$75,000	36.76	45.09	15.48	21.38	3.20	4.24	11.53	13.76	3.50	4.64	6.00	7.10	4.64	3.50	4.64	6.00	7.10	4.64	3.50	4.64
\$75,000 under \$100,000	24.63	29.61	15.57	21.99	8.48	12.08	0.00	0.00	9.87	14.28	14.06	19.73	14.28	9.87	14.28	14.06	19.73	14.28	9.87	14.28
\$100,000 under \$200,000	3.39	4.64	14.33	30.09	14.57	20.69	0.00	0.00	17.15	25.53	22.59	24.10	25.53	17.15	25.53	22.59	24.10	25.53	17.15	25.53
\$200,000 under \$500,000	1.96	2.61	10.94	14.84	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
\$500,000 under \$1,000,000	3.14	4.13	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	0.00	0.00
\$1,000,000 under \$1,500,000	3.78	4.93	15.87	27.31	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
\$1,500,000 under \$2,000,000	2.74	3.61	13.00	26.74	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
\$2,000,000 under \$5,000,000	1.79	2.34	6.20	13.93	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
\$5,000,000 under \$10,000,000	1.97	2.56	5.24	22.46	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
\$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	0.00	0.00	0.00	0.00
Taxable returns, total	1.85	1.91	6.95	8.59	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
No adjusted gross income	87.17	58.48	29.18	47.72	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
\$1 under \$5,000	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	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	0.00	0.00	57.73	71.02	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
\$10,000 under \$15,000	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	0.00	0.00	0.00	0.00
\$15,000 under \$20,000	0.00	0.00	48.34	65.81	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
\$20,000 under \$25,000	0.00	0.00	35.78	48.40	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
\$25,000 under \$30,000	0.00	0.00	79.73	70.35	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
\$30,000 under \$40,000	43.46	52.08	21.66	29.22	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
\$40,000 under \$50,000	85.33	80.16	30.36	39.42	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
\$50,000 under \$75,000	48.52	59.39	17.15	24.85	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
\$75,000 under \$100,000	25.78	32.32	15.83	22.41	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
\$100,000 under \$200,000	3.40	4.65	14.87	32.89	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
\$200,000 under \$500,000	1.96	2.61	10.97	15.08	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
\$500,000 under \$1,000,000	3.14	4.13	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	0.00	0.00
\$1,000,000 or more	1.78	2.25	5.63	4.79	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
Nontaxable returns, total	21.29	31.56	7.62	12.47	0.48	0.67	0.55	0.72	0.66	0.81	1.43	1.58	0.81	0.66	0.81	1.43	1.58	0.81	0.66	0.81

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 2016 (Filing Year 2017)—Continued

[Coefficients of variation for numbers of returns and amounts are percentages]

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		Amount		Number of returns		Amount	
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)				
All returns, total	0.13	0.29	0.13	0.32	1.21	0.62	0.48	0.57	0.86	0.91				
No adjusted gross income	2.50	2.80	2.64	2.91	7.13	6.10	5.56	6.45	8.74	8.26				
\$1 under \$5,000	1.12	2.30	1.12	2.19	11.93	21.98	2.99	4.17	21.27	22.34				
\$5,000 under \$10,000	0.98	1.52	0.98	1.52	12.49	16.12	3.07	3.79	8.69	9.27				
\$10,000 under \$15,000	0.92	1.33	0.93	1.33	11.49	18.07	3.00	4.19	5.83	6.34				
\$15,000 under \$20,000	0.96	1.37	0.97	1.37	9.76	17.32	3.01	4.36	5.98	6.83				
\$20,000 under \$25,000	1.02	1.45	1.03	1.45	11.19	14.21	2.96	4.66	6.08	7.32				
\$25,000 under \$30,000	1.09	1.52	1.10	1.52	10.51	13.99	2.90	4.72	6.14	7.61				
\$30,000 under \$40,000	0.82	1.15	0.83	1.15	7.10	11.54	2.07	3.40	3.98	5.34				
\$40,000 under \$50,000	0.97	1.31	0.98	1.31	6.75	11.93	2.17	3.49	3.90	5.92				
\$50,000 under \$75,000	0.61	0.91	0.62	0.92	4.14	6.14	1.38	2.26	2.37	3.44				
\$75,000 under \$100,000	0.91	1.32	0.93	1.34	4.46	6.68	1.63	2.69	2.69	4.23				
\$100,000 under \$200,000	0.58	1.04	0.62	1.05	2.59	3.74	1.02	1.65	1.77	2.65				
\$200,000 under \$500,000	0.78	1.46	0.93	1.64	1.66	2.53	0.79	1.28	1.30	2.05				
\$500,000 under \$1,000,000	1.35	2.29	2.12	3.80	1.74	2.32	1.39	1.87	1.75	2.69				
\$1,000,000 under \$1,500,000	1.53	2.68	2.69	5.87	1.83	2.68	1.80	2.46	2.08	3.29				
\$1,500,000 under \$2,000,000	1.08	1.81	2.02	3.72	1.28	1.95	1.39	2.03	1.59	2.81				
\$2,000,000 under \$5,000,000	0.67	0.95	1.35	2.08	0.77	1.01	1.03	1.38	1.12	1.93				
\$5,000,000 under \$10,000,000	0.74	0.94	1.47	2.58	0.83	0.93	1.37	1.81	1.38	2.52				
\$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				
Taxable returns, total	0.24	0.36	0.25	0.42	1.27	0.62	0.51	0.58	0.90	0.93				
No adjusted gross income	34.41	12.61	41.95	9.79	52.16	16.91	19.84	15.22	64.10	10.66				
\$1 under \$5,000	13.62	25.87	14.73	22.87	35.85	52.24	9.46	14.27	0.00	0.00				
\$5,000 under \$10,000	2.47	2.96	2.47	2.81	31.95	58.56	6.96	10.99	29.80	33.89				
\$10,000 under \$15,000	1.61	2.10	1.61	2.09	18.98	24.60	3.87	6.25	9.27	10.15				
\$15,000 under \$20,000	1.47	1.83	1.48	1.81	14.75	27.29	3.39	5.14	7.30	8.27				
\$20,000 under \$25,000	1.46	1.96	1.46	1.96	15.01	21.11	3.19	5.17	6.90	8.35				
\$25,000 under \$30,000	1.47	1.94	1.47	1.94	13.40	18.76	3.08	5.22	6.94	8.70				
\$30,000 under \$40,000	1.02	1.35	1.02	1.34	8.57	15.61	2.17	3.62	4.38	5.76				
\$40,000 under \$50,000	1.09	1.42	1.10	1.42	7.51	12.69	2.25	3.71	4.19	6.56				
\$50,000 under \$75,000	0.65	0.95	0.66	0.96	4.32	6.53	1.39	2.30	2.42	3.54				
\$75,000 under \$100,000	0.92	1.30	0.94	1.32	4.58	6.97	1.63	2.70	2.71	4.25				
\$100,000 under \$200,000	0.58	1.03	0.62	1.03	2.63	3.89	1.02	1.65	1.78	2.65				
\$200,000 under \$500,000	0.78	1.47	0.93	1.65	1.66	2.55	0.79	1.28	1.30	2.05				
\$500,000 under \$1,000,000	1.35	2.30	2.12	3.82	1.74	2.33	1.39	1.87	1.75	2.69				
\$1,000,000 or more	0.66	0.45	1.33	1.29	0.75	0.44	0.98	0.78	1.08	1.17				
Non-taxable returns, total	0.36	0.57	0.37	0.58	3.89	4.28	1.59	2.62	3.33	4.21				

[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, August 2018.

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 2016 (Filing Year 2017)

[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												
		Modified taxable income [1]			Tax generated		Income tax after credits		Alternative minimum tax		Net investment income tax			
		Number of returns (1)	Adjusted gross income less deficit (2)	At all rates (3)	At marginal rate (4)	At all rates (5)	At marginal rate (6)	Total (7)	Adjusted gross income less deficit (8)	As a percentage of Modified taxable income (9)	Number of returns (10)	Amount (11)	Number of returns (12)	Amount (13)
All returns														
All tax rates	150,272,157	10,225,938,478	7,330,698,852	2,507,203,874	1,470,665,532	626,319,050	1,426,595,311	14.0	19.5	4,634,301	31,016,377	3,853,849	19,451,137	
0 percent	34,769,282	153,543,276	0	0	0	0	719,286	0.5	[2]	25,641	753,063	5,910	40,491	
0 percent (capital gains)	906,588	29,406,223	8,365,866	8,365,866	0	0	154,949	0.5	1.9	10,434	152,862	4,766	15,565	
10 percent	27,090,135	640,955,487	170,948,932	161,312,889	16,133,685	16,131,289	8,400,448	1.3	4.9	17,622	63,203	975	720	
10 percent (Form 8814)	1,252	-581,263	3,920	1,957	195	195	5,938	[2]	151.5	202	6,054	165	1,533	
15 percent	44,228,318	2,220,198,761	1,364,893,117	783,174,320	175,649,166	117,476,148	146,714,919	6.6	10.7	85,025	164,431	2,692	1,067	
15 percent (capital gains)	7,540,254	588,133,522	389,248,564	54,334,619	45,495,578	8,150,193	43,122,348	7.3	11.1	149,659	1,518,525	130,290	543,659	
20 percent (capital gains)	53,492	213,720,429	164,811,905	140,935,694	31,325,043	28,187,139	33,866,746	15.8	20.5	47,932	3,756,122	50,556	5,222,636	
25 percent	28,305,749	2,806,109,568	2,151,687,693	419,368,684	366,272,084	104,842,171	358,502,172	12.8	16.7	632,996	2,509,830	119,431	618,737	
25 percent (capital gains)	396,637	84,298,447	70,320,890	7,977,978	12,541,983	1,994,495	13,012,038	15.4	18.5	68,540	643,762	61,152	523,669	
28 percent	5,381,785	1,083,580,973	889,344,280	78,777,839	187,446,393	22,057,795	191,579,519	17.7	21.5	1,559,669	6,271,897	875,120	1,136,620	
28 percent (capital gains)	16,313	7,633,908	6,239,437	1,791,400	1,321,641	501,592	1,488,501	19.5	23.9	4,595	196,860	4,842	160,835	
33 percent	2,089,734	761,686,227	654,324,621	141,532,921	160,649,622	46,705,864	168,260,325	22.1	25.7	1,655,674	10,599,576	1,561,490	2,267,451	
35 percent	210,110	111,703,461	98,729,577	5,223,547	26,501,228	1,828,241	27,531,239	24.6	27.9	168,824	1,531,516	166,826	380,445	
39.6 percent	1,017,009	1,520,754,072	1,358,020,521	701,168,728	446,515,296	277,662,816	432,444,208	28.4	31.8	203,434	2,843,929	867,277	8,503,521	
Form 8615	265,500	4,795,386	3,759,522	3,237,433	813,606	781,112	792,676	16.5	21.1	4,054	4,746	2,359	34,188	
Returns of married persons filing jointly and returns of surviving spouses														
All tax rates	54,133,694	6,592,287,532	4,927,666,696	1,591,493,568	1,035,184,808	429,981,978	1,009,547,772	15.3	20.5	3,394,780	23,901,458	3,033,680	14,443,567	
0 percent	7,986,403	7,321,646	0	0	0	0	471,737	6.4	[2]	11,065	495,524	2,852	26,474	
0 percent (capital gains)	250,343	14,451,115	3,949,169	3,949,169	0	0	103,804	0.7	2.6	3,396	100,612	2,773	11,293	
10 percent	7,034,420	288,316,826	70,831,734	64,614,763	6,462,629	6,461,476	3,098,848	1.2	4.4	2,967	36,364	766	647	
10 percent (Form 8814)	1,226	-528,143	3,894	1,931	193	193	5,938	[2]	152.5	202	6,054	165	1,533	
15 percent	15,930,068	1,189,390,822	728,645,597	433,139,457	94,521,970	64,970,919	76,873,778	6.5	10.6	32,651	95,984	1,676	468	
15 percent (capital gains)	4,610,651	429,313,558	282,800,108	31,374,819	33,385,134	4,706,223	31,175,767	7.3	11.0	83,211	981,145	77,656	348,505	
20 percent (capital gains)	36,954	150,144,548	117,747,344	100,496,201	22,329,885	20,099,240	24,141,712	16.1	20.5	32,578	2,581,101	34,555	3,460,945	
25 percent	12,319,686	1,751,669,014	1,326,853,982	221,441,690	223,634,854	55,360,423	217,291,888	12.4	16.4	372,323	1,752,703	83,014	450,871	
25 percent (capital gains)	255,438	63,319,451	52,463,915	5,876,499	9,344,557	1,469,125	9,726,501	15.4	18.5	50,453	522,570	45,307	389,486	
28 percent	3,064,740	734,480,063	595,589,553	41,547,479	123,206,341	11,633,294	126,548,807	17.2	21.2	1,154,173	4,730,082	681,015	827,193	
28 percent (capital gains)	7,596	5,166,321	4,199,184	1,202,529	892,928	336,708	1,016,026	19.7	24.2	3,266	147,198	3,498	107,232	
33 percent	1,598,838	609,343,382	521,150,912	109,257,860	126,357,247	36,055,094	132,942,632	21.8	25.5	1,315,071	8,607,820	1,220,469	1,726,542	
35 percent	196,794	107,028,754	94,586,330	5,061,304	25,366,858	1,771,456	26,434,422	24.7	27.9	159,972	1,477,450	158,026	367,291	
39.6 percent	840,537	1,262,870,177	1,128,844,975	573,529,866	369,682,212	227,117,827	359,715,912	28.5	31.9	173,453	2,366,850	721,908	6,725,087	
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 2016 (Filing Year 2017)—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 (1)	Adjusted gross income less deficit (2)		Modified taxable income [1] (3)		Tax generated (4)		Income tax after credits (5)		As a percentage of (6)		Alternative minimum tax (7)		Net investment income tax (8)		
		At all rates	At marginal rate	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income less deficit	Modified taxable income	At all rates	At marginal rate	Number of returns	Amount	Number of returns	Amount
Returns of married persons filing separately																
All tax rates	3,068,134	197,359,922	155,298,515	69,006,077	33,933,617	18,826,699	32,342,404	16.4	20.8	149,591	918,260	107,095	910,219			
0 percent	426,962	-9,400,566	0	0	0	0	57,782	[2]	[2]	1,171	59,321	577	5,481			
0 percent (capital gains)	17,210	506,118	156,402	156,402	0	0	6,267	1.2	4.0	462	6,267	455	918			
10 percent	** 336,888	** 6,603,160	** 1,769,522	** 1,645,037	** 164,543	** 164,504	** 123,827	** 1.9	** 7.0	2,168	3,960	** 55	* 2			
10 percent (Form 8814)	**	**	**	**	**	**	**	**	**	**	0	0	0			
15 percent	1,150,461	42,706,741	26,418,689	15,748,162	3,429,300	2,362,224	3,072,081	7.2	11.6	4,116	4,548	555	147			
15 percent (capital gains)	109,341	6,063,421	3,887,251	783,785	451,446	117,568	443,652	7.3	11.4	6,188	37,613	4,130	14,547			
20 percent	1,534	14,556,983	10,964,505	10,606,467	2,166,814	2,121,293	2,350,144	16.1	21.4	1,468	274,463	1,480	427,123			
20 percent (capital gains)	737,692	52,146,625	39,767,451	9,459,052	6,759,082	2,364,763	6,607,326	12.7	16.6	28,492	66,716	8,374	12,458			
25 percent	1,873	702,796	647,267	153,635	129,862	38,409	136,484	19.4	21.1	808	9,328	832	8,659			
25 percent (capital gains)	181,446	20,727,156	16,900,492	2,260,457	3,515,940	632,928	3,515,866	17.0	20.8	51,194	102,495	20,087	11,978			
28 percent	16	194,254	156,600	95,492	38,887	26,738	46,255	23.8	29.5	16	8,039	* 16	* 5,391			
33 percent	59,193	11,100,218	9,514,252	1,867,241	2,299,759	616,190	2,245,321	20.2	23.6	34,441	150,368	37,166	39,823			
35 percent	8,788	2,327,791	2,082,206	111,646	560,207	39,076	534,308	23.0	25.7	6,338	34,209	5,760	5,357			
39.6 percent	36,729	49,135,216	43,033,877	26,118,701	14,417,777	10,343,006	13,203,091	26.9	30.7	12,728	160,932	27,606	378,336			
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0			
Returns of heads of households																
All tax rates	21,659,639	825,235,908	415,285,673	179,112,187	68,970,339	33,986,442	57,538,790	7.0	13.9	395,275	1,750,369	111,763	542,269			
0 percent	7,747,578	98,314,334	0	0	0	0	30,187	[3]	[2]	1,968	32,096	343	841			
0 percent (capital gains)	18,569	761,919	203,018	203,018	0	0	10,223	1.3	5.0	531	10,225	* 17	* 82			
10 percent	** 5,717,335	** 153,992,916	** 35,583,013	** 35,305,899	** 3,530,878	** 3,530,590	** 387,933	** 0.3	** 1.1	6,016	9,068	* 3	* [4]			
10 percent (Form 8814)	**	**	**	**	**	**	**	**	**	**	0	0	0			
15 percent	5,973,935	288,111,660	160,290,515	81,135,875	20,086,004	12,170,381	12,593,007	4.4	7.9	33,775	37,745	* 12	* 78			
15 percent (capital gains)	271,166	17,925,511	11,240,785	1,679,103	1,283,132	251,865	1,084,783	6.1	9.7	8,003	54,666	4,381	21,019			
20 percent	1,629	6,610,144	5,038,774	4,320,632	960,704	864,126	1,067,072	16.1	21.2	1,539	164,359	1,597	192,349			
25 percent	1,684,194	168,153,415	124,301,637	31,251,823	21,333,614	7,812,966	20,750,691	12.3	16.7	151,694	328,034	3,824	18,093			
25 percent (capital gains)	13,541	2,290,396	1,897,825	234,492	356,195	58,623	367,243	16.0	19.4	4,674	16,123	1,280	9,755			
28 percent	135,702	27,623,281	22,411,732	2,384,903	4,887,731	667,773	5,322,497	19.3	23.7	119,049	513,033	35,038	23,000			
28 percent (capital gains)	1,629	404,544	342,482	136,122	71,008	38,114	81,134	20.1	23.7	631	11,899	631	7,874			
33 percent	64,452	22,062,731	19,131,007	4,545,094	4,865,878	1,499,881	5,178,052	23.5	27.1	61,419	491,116	4,015	51,037			
35 percent	3,771	1,905,099	1,679,551	49,931	469,579	17,476	457,052	24.0	27.2	2,175	17,877	2,502	6,350			
39.6 percent	26,137	37,079,959	33,165,434	17,865,296	11,125,615	7,074,657	10,208,915	27.5	30.8	3,800	64,128	21,119	211,790			
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 2016 (Filing Year 2017)—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		As a percentage of adjusted gross income less deficit	Modified taxable income	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Returns of single persons													
All tax rates	71,410,690	2,611,055,115	1,832,447,967	667,592,042	332,576,768	143,523,933	327,166,345	12.5	17.9	694,655	4,446,290	601,312	3,555,083
0 percent	18,608,339	57,307,853	0	0	0	0	159,580	0.3	[2]	11,437	166,121	2,138	7,694
0 percent (capital gains)	620,467	13,687,071	4,057,278	4,057,278	0	0	34,654	0.3	0.9	6,046	35,758	1,519	3,273
10 percent	** 14,001,517	** 211,989,466	62,764,689	59,747,214	5,975,638	5,974,721	4,789,840	** 2.3	7.6	6,471	13,812	152	72
10 percent (Form 8814)	**	**	0	0	0	0	0	**	0.0	0	0	0	0
15 percent	21,173,853	699,989,538	449,538,316	253,150,826	57,611,892	37,972,624	54,176,052	7.7	12.1	14,482	26,155	450	374
15 percent (capital gains)	2,549,096	134,841,033	91,320,420	20,496,912	10,375,866	3,074,537	10,418,146	7.7	11.4	52,257	445,102	44,121	159,589
20 percent (capital gains)	13,375	42,408,754	31,061,281	25,512,394	5,867,640	5,102,479	6,307,817	14.9	20.3	12,346	736,198	12,923	1,142,219
25 percent	11,564,176	834,140,515	660,764,723	157,216,119	114,544,534	39,304,030	113,852,267	13.6	17.2	80,487	362,376	24,220	137,315
25 percent (capital gains)	125,785	17,985,805	15,311,883	1,713,352	2,711,380	428,338	2,781,811	15.5	18.2	12,606	95,741	13,733	115,769
28 percent	1,999,897	300,750,473	254,442,503	32,585,000	55,836,382	9,123,800	56,192,348	18.7	22.1	235,252	926,287	138,980	274,449
28 percent (capital gains)	7,071	1,868,789	1,541,170	357,258	318,817	100,032	345,086	18.5	22.4	682	29,724	696	40,339
33 percent	367,251	119,179,896	104,528,456	25,862,726	27,126,738	8,534,700	27,894,320	23.4	26.7	244,743	1,350,272	262,840	450,049
35 percent	757	441,817	381,490	666	104,584	233	105,457	23.9	27.6	338	1,981	538	1,446
39.6 percent	113,605	171,688,720	152,976,234	83,654,866	51,289,692	33,127,327	49,316,290	28.7	32.2	13,453	252,018	96,644	1,188,308
Form 8615	265,500	4,795,386	3,759,522	3,237,433	813,606	781,112	792,676	16.5	21.1	4,054	4,746	2,359	34,188

* 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%.

[3] Less than \$500.

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, August 2018.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)

[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)
Total	150,272,157	7,330,109,033	7,330,698,852	1,470,665,532	34,769,282	10,616,377	69,952,120	114,327,685	1,360,102,889	136,010,289
Under \$2,000	5,778,143	33,959	34,740	1,119	5,687,283	69,179	23,524	25,007	10,427	1,043
\$2,000 under \$4,000	4,234,676	193,394	193,185	12,832	4,081,009	70,381	56,861	93,290	98,274	9,827
\$4,000 under \$6,000	4,184,696	262,421	262,421	25,383	4,056,570	44,078	36,448	90,575	129,171	12,917
\$6,000 under \$8,000	4,170,054	957,131	957,190	96,473	3,212,988	43,580	37,304	935,069	828,956	82,896
\$8,000 under \$10,000	4,712,885	2,374,990	2,375,636	243,998	3,867,259	47,056	54,524	834,296	2,160,720	216,072
\$10,000 under \$12,000	4,754,922	4,283,430	4,285,795	427,709	2,628,910	108,136	82,079	2,082,213	4,101,903	410,190
\$12,000 under \$14,000	4,694,259	7,977,351	7,985,049	782,760	2,102,427	200,972	214,518	2,516,993	7,656,412	765,641
\$14,000 under \$16,000	4,748,985	12,232,871	12,244,144	1,205,384	2,152,710	169,998	232,178	2,552,767	11,920,872	1,192,087
\$16,000 under \$18,000	4,352,477	15,721,726	15,731,795	1,564,422	1,786,440	173,745	295,341	2,524,919	15,048,935	1,504,894
\$18,000 under \$20,000	4,194,806	20,076,881	20,091,247	2,000,307	1,325,358	169,254	390,318	2,840,046	19,115,743	1,911,574
\$20,000 under \$25,000	9,847,094	70,413,092	70,451,632	7,606,516	2,097,686	455,932	1,100,172	7,659,402	56,070,082	5,607,008
\$25,000 under \$30,000	8,888,311	98,540,228	98,599,471	11,359,955	870,106	622,906	1,676,180	7,926,692	63,658,544	6,365,854
\$30,000 under \$40,000	15,088,276	262,610,511	262,765,886	31,739,908	530,358	1,266,928	4,046,632	14,445,156	141,578,529	14,157,853
\$40,000 under \$50,000	11,664,739	302,510,607	302,674,661	38,010,850	162,091	1,278,961	4,684,949	11,448,461	135,172,401	13,517,240
\$50,000 under \$75,000	20,224,429	806,578,759	806,968,946	113,493,718	130,945	2,272,305	12,144,732	19,996,478	271,908,007	27,190,801
\$75,000 under \$100,000	12,974,791	790,262,857	790,680,336	118,137,857	28,267	2,081,052	13,288,028	12,890,339	199,841,642	19,984,164
\$100,000 under \$200,000	18,858,241	1,923,687,322	1,924,304,305	332,990,982	37,276	1,294,288	20,712,054	18,695,760	313,627,671	31,362,767
\$200,000 under \$500,000	5,582,552	1,304,363,166	1,305,089,494	293,815,947	9,123	182,211	7,243,540	5,501,636	95,192,980	9,519,298
\$500,000 under \$1,000,000	893,378	527,265,291	527,396,237	150,504,559	1,491	35,481	1,885,198	869,439	15,104,013	1,510,401
\$1,000,000 under \$1,500,000	192,849	205,410,220	205,317,569	64,768,671	410	10,705	579,579	184,774	3,202,310	320,231
\$1,500,000 under \$2,000,000	77,783	118,428,836	118,328,576	36,379,062	145	4,742	268,453	73,959	1,275,917	127,592
\$2,000,000 under \$5,000,000	111,096	291,157,385	290,782,197	95,374,087	334	8,679	523,988	103,285	1,769,709	176,971
\$5,000,000 under \$10,000,000	26,627	159,806,660	159,525,343	51,246,005	58	3,033	192,697	23,760	404,315	40,432
\$10,000,000 or more	16,087	404,959,997	403,652,995	116,877,029	40	2,775	182,822	13,369	225,355	22,536

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017) —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)					
	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)	Tax generated at rate (19)	Number of returns (17)	Income taxed at rate (18)	Tax generated at rate (19)
Total	41,134	43,347	4,333	86,903,099	2,499,441,216	374,916,182	12,694,339	204,682,062	30,702,682			
Under \$2,000	683	789	79	0	0	0	0	0	0	0	0	0
\$2,000 under \$4,000	0	0	0	0	0	0	0	0	0	0	0	0
\$4,000 under \$6,000	* 31	* 54	* 5	0	0	0	0	0	0	0	0	0
\$6,000 under \$8,000	0	0	0	0	0	0	0	0	0	0	0	0
\$8,000 under \$10,000	* 302	* 618	* 62	0	0	0	0	0	0	0	0	0
\$10,000 under \$12,000	0	0	0	* 1,999	* 1,213	* 182	0	0	0	0	0	0
\$12,000 under \$14,000	0	0	0	* 3,228	* 8,038	* 1,206	0	0	0	0	0	0
\$14,000 under \$16,000	0	0	0	69,194	29,723	4,458	0	0	0	0	0	0
\$16,000 under \$18,000	0	0	0	218,281	315,941	47,391	0	0	0	0	0	0
\$18,000 under \$20,000	0	0	0	450,616	527,080	79,062	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	4,657,255	13,189,983	1,978,497	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	4,608,169	33,113,938	4,967,091	0	0	0	0	0	0
\$30,000 under \$40,000	* 1,011	* 3,099	* 309	9,892,839	116,993,714	17,549,057	0	0	0	0	0	0
\$40,000 under \$50,000	0	0	0	9,556,891	161,997,390	24,299,607	55,090	29,561	4,434			
\$50,000 under \$75,000	* 5,302	* 7,179	* 717	19,311,652	439,426,503	65,913,975	1,521,206	4,849,459	727,452			
\$75,000 under \$100,000	* 2,107	* 2,512	* 251	12,772,211	455,551,818	68,332,773	1,158,789	6,979,285	1,046,939			
\$100,000 under \$200,000	13,980	8,931	893	18,615,664	923,857,298	138,578,595	6,220,268	52,541,731	7,881,431			
\$200,000 under \$500,000	10,009	11,192	1,119	5,481,625	287,845,542	43,176,831	3,429,619	88,034,510	13,205,271			
\$500,000 under \$1,000,000	4,104	4,331	433	865,560	45,731,554	6,859,733	244,706	33,411,955	5,011,808			
\$1,000,000 under \$1,500,000	1,340	1,635	164	184,284	9,697,367	1,454,605	27,802	7,535,836	1,130,380			
\$1,500,000 under \$2,000,000	569	639	64	73,652	3,868,758	580,314	11,170	3,193,239	478,988			
\$2,000,000 under \$5,000,000	1,059	1,464	146	102,953	5,370,860	805,629	17,366	5,209,098	781,368			
\$5,000,000 under \$10,000,000	396	545	54	23,685	1,228,852	184,328	4,764	1,568,385	235,259			
\$10,000,000 or more	241	360	36	13,339	685,652	102,848	3,560	1,329,004	199,352			

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)—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)	Number of returns (29)	Income taxed at rate (30)	Tax generated at rate (31)
Total	1,006,171	399,793,906	79,958,779	35,345,176	1,222,161,997	305,540,499	755,987	15,932,035	3,983,091			
Under \$2,000	0	0	0	0	0	0	0	0	0	0	0	0
\$2,000 under \$4,000	0	0	0	0	0	0	0	0	0	0	0	0
\$4,000 under \$6,000	0	0	0	0	0	0	0	0	0	0	0	0
\$6,000 under \$8,000	0	0	0	0	0	0	0	0	0	0	0	0
\$8,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$12,000	0	0	0	0	0	0	0	0	0	0	0	0
\$12,000 under \$14,000	0	0	0	0	0	0	0	0	0	0	0	0
\$14,000 under \$16,000	0	0	0	0	0	0	0	0	0	0	0	0
\$16,000 under \$18,000	0	0	0	0	0	0	0	0	0	0	0	0
\$18,000 under \$20,000	0	0	0	0	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	* 152	* 434	* 109	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	486	748	187	0	0	0	0	0	0
\$30,000 under \$40,000	0	0	0	4,088	21,456	5,364	0	0	0	0	0	0
\$40,000 under \$50,000	0	0	0	624,194	693,513	173,378	**	**	**	**	**	**
\$50,000 under \$75,000	0	0	0	7,632,318	78,308,291	19,577,073	** 39,040	** 10,971	** 2,747	** 39,040	** 10,971	** 2,747
\$75,000 under \$100,000	0	0	0	4,482,231	114,620,525	28,655,131	36,817	63,659	15,919	36,817	63,659	15,919
\$100,000 under \$200,000	0	0	0	16,003,959	553,858,521	138,464,630	277,588	1,775,568	443,921	277,588	1,775,568	443,921
\$200,000 under \$500,000	35,580	618,407	123,681	5,359,247	384,140,598	96,035,150	270,523	4,373,194	1,093,328	270,523	4,373,194	1,093,328
\$500,000 under \$1,000,000	603,036	28,006,266	5,601,254	849,643	62,181,665	15,545,416	76,700	2,301,508	575,387	76,700	2,301,508	575,387
\$1,000,000 under \$1,500,000	160,740	24,949,490	4,989,896	179,896	13,160,374	3,290,094	21,475	1,457,073	364,271	21,475	1,457,073	364,271
\$1,500,000 under \$2,000,000	67,485	18,945,145	3,789,029	71,976	5,246,089	1,311,522	10,210	777,132	194,284	10,210	777,132	194,284
\$2,000,000 under \$5,000,000	99,350	64,700,916	12,940,183	100,794	7,317,073	1,829,268	16,102	2,084,052	521,015	16,102	2,084,052	521,015
\$5,000,000 under \$10,000,000	24,665	51,014,817	10,202,963	23,146	1,676,135	419,034	4,614	1,302,757	325,690	4,614	1,302,757	325,690
\$10,000,000 or more	15,316	211,558,865	42,311,773	13,044	936,575	234,144	2,917	1,786,122	446,531	2,917	1,786,122	446,531

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)—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			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)
Total	8,702,126	432,576,801	121,121,504	25,974	3,483,007	975,243	3,316,852	365,946,785	120,762,439
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	0	0	0
\$50,000 under \$75,000	947	8,475	2,373	**	**	**	**	**	**
\$75,000 under \$100,000	47,256	258,045	72,253	** 6,043	** 1,963	** 549	** 296	** 1,325	** 437
\$100,000 under \$200,000	2,586,826	56,557,046	15,835,973	4,539	19,447	5,446	46,401	1,052,906	347,459
\$200,000 under \$500,000	4,854,562	278,748,183	78,049,491	6,811	107,668	30,147	2,084,923	153,142,424	50,537,000
\$500,000 under \$1,000,000	830,560	66,471,441	18,612,003	3,591	250,956	70,268	810,677	143,933,328	47,497,998
\$1,000,000 under \$1,500,000	176,668	14,109,829	3,950,752	1,313	216,678	60,670	172,829	31,204,600	10,297,518
\$1,500,000 under \$2,000,000	70,476	5,644,335	1,580,414	761	246,173	68,928	69,263	12,555,328	4,143,258
\$2,000,000 under \$5,000,000	99,054	7,914,559	2,216,077	1,645	687,700	192,556	97,124	17,631,208	5,818,299
\$5,000,000 under \$10,000,000	22,864	1,832,738	513,167	693	591,739	165,687	22,540	4,100,965	1,353,318
\$10,000,000 or more	12,912	1,032,150	289,002	578	1,360,683	380,991	12,800	2,324,699	767,151

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2016 (Filing Year 2017)—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)
Total	1,227,119	52,176,525	18,261,784	1,017,009	701,168,728	277,662,816	265,500	3,237,433	781,112
Under \$2,000	0	0	0	0	0	0	0	0	0
\$2,000 under \$4,000	0	0	0	0	0	0	47,268	38,049	6,976
\$4,000 under \$6,000	0	0	0	0	0	0	43,979	96,748	16,937
\$6,000 under \$8,000	0	0	0	0	0	0	30,655	90,930	16,223
\$8,000 under \$10,000	0	0	0	0	0	0	41,183	159,774	30,701
\$10,000 under \$12,000	0	0	0	0	0	0	22,421	100,600	18,742
\$12,000 under \$14,000	0	0	0	0	0	0	19,129	106,082	17,414
\$14,000 under \$16,000	0	0	0	0	0	0	* 8,051	* 61,371	* 9,632
\$16,000 under \$18,000	0	0	0	0	0	0	* 9,079	* 71,578	* 13,237
\$18,000 under \$20,000	0	0	0	0	0	0	* 8,079	* 58,106	* 10,287
\$20,000 under \$25,000	0	0	0	0	0	0	* 8,079	* 90,961	* 21,392
\$25,000 under \$30,000	0	0	0	0	0	0	* 8,051	* 150,061	* 27,119
\$30,000 under \$40,000	0	0	0	0	0	0	* 4,055	* 122,455	* 26,792
\$40,000 under \$50,000	0	0	0	0	0	0	**	**	**
\$50,000 under \$75,000	0	0	0	0	0	0	** 10,116	** 400,317	** 92,387
\$75,000 under \$100,000	0	0	0	0	0	0	**	**	**
\$100,000 under \$200,000	408	5,087	1,780	* 38	* 47	* 19	** 2,997	** 361,401	** 95,851
\$200,000 under \$500,000	143,794	2,926,199	1,024,170	40,844	2,208,819	874,692	* 1,783	* 496,238	* 145,506
\$500,000 under \$1,000,000	722,441	32,256,123	11,289,643	618,883	95,649,109	37,877,047	* 340	* 208,789	* 53,121
\$1,000,000 under \$1,500,000	165,511	7,888,975	2,761,141	163,801	91,237,804	36,130,170	* 64	* 76,017	* 18,765
\$1,500,000 under \$2,000,000	66,675	3,149,314	1,102,260	66,117	63,054,498	24,969,581	* 65	* 103,557	* 32,823
\$2,000,000 under \$5,000,000	93,832	4,372,254	1,530,289	93,083	172,977,290	68,499,007	80	222,026	63,272
\$5,000,000 under \$10,000,000	21,923	1,010,047	353,516	21,767	94,486,538	37,416,669	20	114,813	35,885
\$10,000,000 or more	12,534	568,525	198,984	12,476	181,554,621	71,895,630	* 7	* 107,560	* 28,051

* 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, August 2018.

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 2016 (Filing Year 2017)

[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)
All tax rates	115,502,874	7,330,698,852	1,470,680,300	46,147,291	4,927,666,696	1,035,182,160	2,641,172	155,298,515	33,933,381
0 percent (capital gains)	10,616,377	69,952,120	0	5,948,965	44,754,604	0	156,452	893,620	0
10 percent	114,327,685	1,360,102,889	136,010,289	45,799,427	783,341,879	78,334,188	2,616,481	22,788,297	2,278,830
10 percent (Form 8814)	41,134	43,347	4,333	37,027	39,281	3,926	500	294	29
15 percent	86,903,099	2,499,441,216	374,916,182	38,718,455	1,606,283,026	240,942,454	2,279,594	46,442,825	6,966,424
15 percent (capital gains)	12,694,339	204,682,062	30,702,309	8,034,274	136,947,681	20,542,152	192,804	2,163,362	324,504
20 percent (capital gains)	1,006,171	399,793,906	79,958,781	835,405	311,695,538	62,339,108	26,937	20,089,445	4,017,889
25 percent	35,345,176	1,222,161,997	305,540,499	18,236,370	801,172,190	200,293,048	1,025,483	22,272,169	5,568,042
25 percent (capital gains)	755,987	15,932,035	3,983,009	532,564	12,289,724	3,072,431	6,963	358,534	89,634
28 percent	8,702,126	432,576,801	121,121,504	5,703,738	306,908,137	85,934,278	286,158	6,950,768	1,946,215
28 percent (capital gains)	25,974	3,483,007	975,242	15,434	2,642,154	739,803	256	117,525	32,907
33 percent	3,316,852	365,946,785	120,762,439	2,636,169	297,948,502	98,323,006	104,710	6,006,989	1,982,306
35 percent	1,227,119	52,176,525	18,261,784	1,037,332	50,114,114	17,539,940	45,517	1,095,987	383,596
39.6 percent	1,017,009	701,168,728	277,662,816	840,537	573,529,866	227,117,827	36,729	26,118,701	10,343,006
Form 8615	265,500	3,237,433	781,112	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)			
All tax rates	13,912,061	415,285,673	68,969,724	52,802,351	1,832,447,967	332,595,035			
0 percent (capital gains)	360,222	2,107,948	0	4,150,739	22,195,947	0			
10 percent	13,878,603	143,421,743	14,342,174	52,033,173	410,550,970	41,055,097			
10 percent (Form 8814)	3,284	3,194	320	323	579	58			
15 percent	8,158,086	157,431,594	23,614,739	37,746,963	689,283,771	103,392,566			
15 percent (capital gains)	358,724	4,850,952	727,643	4,108,538	60,720,067	9,108,010			
20 percent (capital gains)	22,201	9,397,776	1,879,555	121,629	58,611,147	11,722,229			
25 percent	1,925,969	56,702,685	14,175,671	14,157,353	342,014,953	85,503,738			
25 percent (capital gains)	22,182	350,897	87,724	194,278	2,932,880	733,220			
28 percent	230,062	11,602,098	3,248,588	2,482,168	107,115,798	29,992,424			
28 percent (capital gains)	2,040	175,823	49,230	8,245	547,506	153,302			
33 percent	94,360	10,603,036	3,499,002	481,613	51,388,257	16,958,125			
35 percent	29,908	772,630	270,421	114,362	193,794	67,828			
39.6 percent	26,137	17,865,296	7,074,657	113,605	83,654,866	33,127,327			
Form 8615	0	0	0	265,500	3,237,433	781,112			

[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, August 2018.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2016 (Filing Year 2017)

[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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All returns	150,272,157	48,478,419	75,381,072	7,798,027	20,090,076	6,469,075	3,635,193	8,997,968	9,653,056	8,457,550	1,536,316
Under 18	2,092,183	60,493	14,019	56,171	10,622	0	0	0	0	0	0
18 under 26	23,450,576	4,448,698	3,211,821	187,213	120,050	267,013	136,108	1,924,962	1,476,197	1,346,654	186,848
26 under 35	27,083,836	10,562,245	12,650,721	573,760	917,089	2,037,640	1,188,208	2,013,350	1,938,891	2,165,407	335,602
35 under 45	24,841,927	12,656,763	21,409,478	815,043	3,485,918	3,020,325	1,758,928	1,462,113	1,531,053	1,707,179	288,025
45 under 55	24,856,299	10,121,190	20,400,771	1,248,654	6,870,191	989,864	474,205	2,325,957	3,058,764	1,588,002	313,814
55 under 65	22,979,256	6,291,146	11,712,393	1,766,612	5,205,579	135,970	69,792	1,143,960	1,501,590	1,353,448	334,480
65 and over	24,968,079	4,337,884	5,981,869	3,150,573	3,480,626	18,262	7,952	127,627	146,561	286,860	77,547

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
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)		(22)
All returns	22,096,901	26,800,252	2,613,477	2,336,382	352,327	4,130,911	321,280	906,916	66,250	290,168	60,310
Under 18	* 4,024	* 1,880	0	0	* 366	* 1,474	* 5	* 42	0	0	0
18 under 26	1,096,394	832,669	37,993	18,816	1,636	5,738	* 632	* 2,386	**	**	0
26 under 35	5,968,674	6,992,746	320,969	243,398	20,767	90,043	15,966	37,462	** 13,371	** 44,112	0
35 under 45	8,868,298	11,900,039	519,006	477,668	62,228	568,184	44,086	140,799	34,545	173,138	0
45 under 55	4,824,225	5,661,925	616,540	515,201	94,309	1,050,361	75,377	225,947	15,638	54,354	**
55 under 65	1,130,647	1,198,247	645,268	656,704	91,181	1,227,927	84,528	262,712	2,685	18,421	** 1,109
65 and over	204,638	212,746	473,701	424,596	81,841	1,187,184	100,686	237,568	12	143	59,200

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	
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
All returns	6,563	10,623	26,867	8,486	2,309	57,066	375,125	83,665	116,318	6,741	47,739	
Under 18	0	0	0	0	0	0	0	0	0	0	0	
18 under 26	0	**	**	0	0	0	**	* 6,143	* 9,346	0	0	
26 under 35	0	** 4,166	** 9,201	* 1,641	* 716	** 6,566	** 42,880	34,012	45,307	* 45	* 1,654	
35 under 45	0	132	939	2,666	513	10,510	72,233	22,055	38,470	370	1,711	
45 under 55	**	4,089	6,672	2,612	752	14,675	94,639	9,979	7,219	1,695	16,713	
55 under 65	** 39	1,768	6,570	1,551	319	14,496	96,047	7,451	9,250	1,648	22,859	
65 and over	6,524	468	3,487	* 16	* 9	10,820	69,326	* 4,025	* 6,726	2,983	4,802	

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2016 (Filing Year 2017)—Continued

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

Age [1]	Tax credits—continued												Refundable credits used to offset income tax before credits										
	Total refundable credits											Total [2]											
	Total [2]		Earned income credit		Additional child tax credit		American opportunity credit		Net premium tax credit		Total [2]												
Number of returns (34)	Amount (35)	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)	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)		
All returns	38,018,667	101,945,528	27,382,904	66,723,338	18,921,435	25,373,304	8,763,285	7,864,516	2,644,433	1,919,003	9,636,992												
Under 18	18,988	60,262	14,991	41,990	18,988	18,272	0	0	0	0	0												
18 under 26	5,224,822	13,652,887	3,297,138	9,068,882	2,553,638	2,786,642	2,076,987	1,730,228	141,601	64,566	941,308												
26 under 35	10,656,783	32,251,545	8,693,008	21,649,729	6,487,238	8,970,354	1,685,918	1,433,374	442,533	194,362	1,987,470												
35 under 45	9,265,840	30,069,608	6,979,895	19,574,733	6,095,143	8,898,837	1,414,545	1,256,480	453,258	335,435	1,864,897												
45 under 55	7,614,431	17,380,884	4,982,332	11,088,268	2,769,274	3,516,915	2,339,899	2,255,180	637,198	496,534	2,891,450												
55 under 65	4,487,728	7,166,817	2,930,810	4,355,259	822,732	988,386	1,125,615	1,082,918	792,007	731,842	1,777,330												
65 and over	750,075	1,363,526	484,730	944,478	174,424	193,898	120,322	106,335	177,836	96,265	174,539												
	Tax credits—continued																						
	Refundable credits used to offset income tax before credits—continued																						
	Total [2]—continued		Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits		Income tax after credits		Net investment income tax		Total income tax												
Age [1]	Amount (45)	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)												
All returns	5,426,879	4,437,175	1,403,058	4,461,567	3,628,286	100,037,782	1,426,595,311	3,853,849	19,451,137	100,052,490	1,446,047,984												
Under 18	0	0	0	0	0	464,233	624,536	2,142	16,608	464,233	642,296												
18 under 26	410,322	340,232	88,584	549,016	305,926	12,629,842	26,827,447	7,004	77,822	12,629,855	26,905,269												
26 under 35	776,754	1,208,751	283,374	648,263	445,172	16,732,382	132,057,657	205,234	511,105	16,733,194	132,568,939												
35 under 45	971,860	1,086,937	384,907	693,784	534,298	15,922,713	250,725,764	720,070	1,964,101	15,925,764	252,689,865												
45 under 55	2,049,996	1,088,421	429,091	1,656,173	1,517,163	18,439,353	373,147,406	1,064,589	4,243,908	18,443,341	377,391,315												
55 under 65	1,101,877	655,277	193,201	836,703	757,607	18,189,308	365,299,402	1,013,152	5,245,424	18,192,839	370,545,032												
65 and over	116,070	57,557	23,902	77,629	68,120	17,659,950	277,913,100	841,660	7,392,169	17,663,263	286,305,269												
	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												
Age [1]	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)												
All returns	34,102,363	81,984,230	19,582,832	59,702,415	115,870	19,302	5,170,222	5,489,009	180,899	1,120,961	635,787												
Under 18	63,636	32,860	56,639	26,368	0	0	* 2,998	* 3,562	* 3	* 64	0												
18 under 26	2,597,968	2,036,309	1,430,151	1,479,033	25,093	2,406	325,032	44,533	* 151	* 2,341	0												
26 under 35	6,363,394	8,818,137	3,351,471	6,376,149	32,060	5,550	1,090,806	568,789	13,354	47,253	133,562												
35 under 45	7,524,219	17,690,215	4,237,956	12,727,898	26,072	5,700	1,394,047	1,550,877	51,810	267,977	276,758												
45 under 55	7,755,644	22,346,801	4,229,991	15,484,558	15,613	2,726	1,559,147	2,143,871	31,401	172,684	144,209												
55 under 65	6,487,207	20,448,797	3,773,214	14,838,519	13,978	2,609	715,291	1,119,001	21,031	149,834	63,524												
65 and over	3,310,296	10,611,111	2,503,410	8,769,890	* 3,054	* 3,12	82,901	58,377	63,150	480,807	17,734												

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2016 (Filing Year 2017)—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—continued		Health care individual responsibility payment		Total additional Medicare tax		Total [2]		Eamed income credit used to offset other taxes		Additional child tax credit used to offset other taxes		Payments with request for extension of filing time		Refundable credits refundable portion		Additional child tax credit refundable portion					
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns		
All returns	344,538	4,955,223	3,605,571	3,647,785	8,010,702	9,100,378	10,238,215	7,596,771	8,266,292	1,317,212	1,316,698	563,276	301,157	104,777,044	1,517,276,636	135,902,427	1,693,457,847	132,707,205	1,222,368,779	9,522,188	360,039,051	1,757,247
Under 18	0	* 2,997	* 2,427	0	0	* 2,998	* 2,668	** 655,578	** 652,808	** 22,339	** 12,885	0	0	510,694	672,487	1,748,726	962,135	1,701,074	525,828	319,759	20,267	
18 under 26	0	704,286	379,370	8,862	21,605	819,237	723,516	21,605	21,605	21,605	21,605	21,605	21,605	13,122,687	28,211,844	22,245,640	46,541,858	22,181,023	44,900,147	113,387	1,067,954	39,076
26 under 35	81,206	1,431,691	898,619	257,304	379,880	2,426,720	2,539,263	379,880	379,880	379,880	379,880	379,880	379,880	174,400,891	24,936,800	160,821,084	24,936,800	160,821,084	428,525	9,100,421	123,805	
35 under 45	150,550	1,084,316	874,930	888,830	1,594,447	2,533,175	3,343,753	1,594,447	1,594,447	1,594,447	1,594,447	1,594,447	1,594,447	303,164,813	22,219,395	248,219,095	24,219,395	248,219,095	830,110	39,511,829	256,228	
45 under 55	75,326	955,141	796,974	1,248,681	2,826,265	1,964,516	2,400,868	2,826,265	2,826,265	2,826,265	2,826,265	2,826,265	2,826,265	429,054,756	22,252,959	316,421,243	22,252,959	316,421,243	1,347,408	82,178,031	383,373	
55 under 65	28,732	663,868	549,601	972,881	2,401,025	1,149,267	1,051,613	2,401,025	2,401,025	2,401,025	2,401,025	2,401,025	2,401,025	419,128,841	20,291,337	287,710,540	20,291,337	287,710,540	2,015,183	100,646,294	423,933	
65 and over	8,724	112,924	103,650	271,228	787,480	204,465	176,534	787,480	787,480	787,480	787,480	787,480	787,480	320,204,753	19,124,616	163,770,843	19,124,616	163,770,843	4,741,604	127,214,763	510,565	
	Refundable credits used to offset all other taxes—continued																					
	Tax payments																					
	American opportunity credit used to offset other taxes		Total tax liability		Credit for Federal tax on gasoline and special fuels		Total [2]		Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Refundable credits refundable portion		Additional child tax credit refundable portion					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns			
All returns	563,276	301,157	104,777,044	1,517,276,636	135,902,427	1,693,457,847	132,707,205	1,222,368,779	9,522,188	360,039,051	1,757,247	107,697,307	1,563,531	3,183,701	293,699	116,955	29,138,314	86,280,434	23,353,285	57,053,987	18,155,508	24,056,605
Under 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 under 26	148,516	55,537	13,122,687	28,211,844	22,245,640	46,541,858	22,181,023	44,900,147	113,387	1,067,954	39,076	116,299	7,440	10,789	22,226	10,285	4,592,084	12,519,049	3,109,873	8,329,347	2,543,313	2,774,569
26 under 35	109,484	48,757	17,452,650	138,741,726	25,067,518	174,400,891	24,936,800	160,821,084	428,525	9,100,421	123,805	4,087,511	217,615	366,940	39,959	16,793	8,956,172	7,888,258	19,195,782	6,314,374	8,675,238	
35 under 45	64,975	31,462	16,728,136	266,845,406	22,485,809	303,164,813	22,219,395	248,219,095	830,110	39,511,829	256,228	14,487,495	451,554	906,520	54,137	29,563	7,578,492	25,753,995	6,104,437	16,572,982	5,770,395	8,277,125
45 under 55	142,082	97,096	19,330,959	397,211,129	22,680,577	429,054,756	22,252,959	316,421,243	1,347,408	82,178,031	383,373	29,396,945	474,851	1,021,795	52,892	27,805	4,827,371	12,930,020	3,943,168	8,767,702	2,563,015	3,202,818
55 under 65	89,483	63,079	19,209,466	389,873,803	20,917,568	419,128,841	20,291,337	287,710,540	2,015,183	100,646,294	423,933	30,006,910	355,871	729,896	67,606	21,461	2,633,858	5,013,326	2,104,197	3,378,114	777,530	920,310
65 and over	8,737	5,226	18,422,452	295,720,240	20,756,590	320,204,753	19,124,616	163,770,843	4,741,604	127,214,763	510,565	29,049,474	76,200	147,761	56,879	12,048	1,070,922	1,070,922	388,361	769,927	167,894	189,085
	Footnotes at end of table.																					

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2016 (Filing Year 2017) —Continued

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

Age [1]	Refundable credits refundable portion—continued		Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	American opportunity credit refundable portion		Total		Refunded		Credited to 2017 estimated tax		Amount		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)
All returns	4,611,420	3,935,073	116,686,358	414,634,926	113,547,753	334,914,071	4,126,830	79,720,854	28,675,667	154,021,961	9,481,106	1,566,459
Under 18	0	0	1,689,836	571,062	1,656,698	455,157	34,184	115,905	188,418	225,592	19,237	1,772
18 under 26	1,667,644	1,368,765	21,395,458	32,532,068	21,340,761	32,213,964	62,030	318,104	1,650,771	1,693,629	216,190	11,024
26 under 35	1,125,337	939,446	23,494,232	74,854,997	23,375,946	72,747,665	164,650	2,107,332	3,307,229	10,423,658	843,539	96,410
35 under 45	766,485	690,720	20,223,164	87,669,064	19,983,090	79,759,354	318,361	7,909,710	4,349,031	25,996,589	1,489,926	274,008
45 under 55	714,433	640,921	18,827,779	83,154,851	18,403,200	65,743,843	547,828	17,411,008	5,668,493	38,868,284	2,036,701	428,585
55 under 65	294,938	262,233	16,287,660	72,297,425	15,619,285	49,799,851	904,446	22,497,574	6,119,614	38,436,191	2,160,093	384,392
65 and over	42,582	32,989	14,768,229	63,555,459	13,168,774	34,194,238	2,095,332	29,361,221	7,392,111	38,378,017	2,715,421	370,268

* 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, August 2018.

Section 5

Explanation of Terms

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

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 Δ have been revised for 2016 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 2016. 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;
- Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money;
- 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 Δ

(line 54c, Form 1040)

This credit was available to taxpayers who paid qualified adoption expenses in 2015 for an adoption that was not final at the end of 2015, or for qualified expenses paid in 2016 for an adoption that was final in or before 2016. The credit could have been as much as \$13,460 for each child. The credit began to phase out if a taxpayer had a modified adjusted gross income in excess of \$201,920, and was completely phased out for a modified adjusted gross income of \$241,920 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 2016 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;

unreported 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 Δ

(line 45, Form 1040)

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

the treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (AMTI) (line 28, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years, plus adjustments and preferences. AMTI was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$83,800. The maximum amount for a single or head of household taxpayer was \$53,900, and for a married couple filing separately, \$41,900. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$119,700 and ended at \$335,300. For joint returns, the range was \$159,700 to \$494,900. For married couples filing separately, the range was \$79,850 to \$247,450.

If there was an amount remaining after subtracting the exemption, the first \$186,300 (the first \$93,150 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 Δ

(included in line 36, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to \$2,177.5 (\$5,025 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, Notice to Shareholder of Undistributed Long-Term Capital Gain) 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 2017 Estimated Tax

(line 77, Form 1040)

This amount was the part of the overpayment of 2016 tax that taxpayers specifically requested to be credited to their estimated tax for 2017. (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. (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 Δ

(line 66a, Form 1040)

The earned income credit (EIC) for 2016 was a maximum of \$506 for taxpayers with no qualifying children, \$3,373 for one qualifying child, \$5,572 for two qualifying children, and \$6,269 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 \$39,296 (\$44,648 if two qualifying children, and \$47,955 if three or more qualifying children). For married filing jointly, earned income and adjusted gross income had to be less than \$44,846 for one child, \$50,198 for two children, and \$53,505 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 \$14,880 (\$20,430 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 Δ

(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 (\$111,000 and \$131,000 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 2016, 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 2016 using Form 1040-ES, and any overpayment from the taxpayer’s 2015 return that was applied to the 2016 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 2016, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2016, or (b) 100 percent of the tax shown on Form 1040 for 2015 (110 percent of the tax shown on Form 1040 for 2015 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

(line 71, Form 1040)

If a taxpayer earned more than \$118,500 in total wages from two or more employers in 2016, 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 Δ

(lines 6, 42, Form 1040)

In the computation of taxable income, a \$4,050 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 2016:

- (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 2016;
- (4) The individual lived with the taxpayer for more than half of 2016;
- (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 \$259,400 and was completed at \$381,900; for married persons filing jointly and surviving spouses, the phase-out began at \$311,300 and was completed at \$433,800; for heads of households, the phase-out began at \$285,350 and was completed at \$407,850; and for married persons filing separately, the phase-out began at \$155,650 and was completed at \$216,900. 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 Δ

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country (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 \$101,300 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 Δ

(included in line 36, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer, were eligible to deduct these expenses from total income (claimed on Form 2555). This deduction was limited to \$30,390, 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 2016.

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 2016 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 7, 2016 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 Δ

(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 (carryforward only);
- energy-efficient home credit;
- energy-efficient appliance credit (carryforward only);
- 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);
- credit from electing large partnerships; and
- enhanced oil recovery credit.

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;
- credit for small employer health insurance premiums; and
- credit for increasing research activities.

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 Δ

(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 2016 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 2016, the shared responsibility payment increased to \$695 per adult and \$347.50 per child (under 18) up to \$2,085 for a family, or 2.5 percent of the taxpayer’s household income above the tax return filing threshold for the taxpayer’s filing status, whichever was greater. In 2015, it was \$325 per adult and \$162.50 per child up to \$975 for a family, or 2 percent of the taxpayer’s household income above the tax return filing threshold for the taxpayers filing status, whichever was greater, and 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)

(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 Δ

(line 25, Form 1040)

A deduction for contributions to a health savings account (HSA) was limited to \$3,350; \$6,750 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 Δ

(line 60a, Form 1040)

Taxpayers paying domestic employees more than \$2,000 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

(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).

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 Δ

(line 32, Form 1040)

An individual retirement arrangement (IRA) is a savings program that generally allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans available: the education IRA and the Roth IRA. Information on these two 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 \$184,000 and \$194,000. 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 2016 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 2014 or 2015. 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 2016 statistics, a modified taxable income was calculated by using the tax rate schedule for 2016 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(h) -10(h), 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(h) -3(h), 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 2016) 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 Tax 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 2017 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 2016;
- had income only from interest and dividends, including Alaska permanent fund dividends and capital gain distributions;
- had gross income for 2016 that was more than \$1,050 but less than \$10,500;
- did not file a joint return;
- had no estimated tax payments for 2016;

- did not have any overpayment of tax shown on his or her 2015 return applied to the 2016 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” “Income Tax Before Credits”, 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. A taxpayer, if required, filed a Form 5329, *Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts*, to report these withdrawals and calculate any tax penalty.

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 2015 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 2016 by certain taxpayers who paid alternative minimum tax for 2015 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2016, 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 2017 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 2016 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) Δ

(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 \$30,750 (\$46,125 if head of household, \$61,500 if married filing jointly). This credit was calculated by using Form 8880.

Roth IRA Δ

(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 \$184,000 and \$194,000, 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 \$117,000 and \$132,000. 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*. In some cases, these were reported on Form 4684, *Casualties and Thefts*, and then brought to line 14 of Form 1040.

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

(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 2016 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

For 2016, 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 Δ

(included in line 40, Form 1040)

For 2016, the basic standard deduction was increased for heads of household. 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 \$9,300;

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 2016; had paid State and local income taxes directly during 2016 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 2016 that was paid or deducted before 2016, 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 2016, 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 forestation/reforestation amortization deduction, the repayment of supplemental unemployment benefits under the Trade Act of 1974, contributions to section 501(c)(18)(D) pension plans, contributions by certain chaplains

to section 403(b) plans, attorney fees and court costs paid for actions involving certain unlawful discrimination claims, and attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations. If not listed separately, these amounts are included in the "other adjustments" category in the statistics.

Student Loan Interest Deduction

(line 33, Form 1040)

For 2016, 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 Δ

This amount was the tax computed on "modified taxable income." The tax rates for 2016 were 10, 15, 25, 28, 33, 35, and 39.6 percent. The 10-percent bracket applied to taxable income equal to or below \$9,275 for single filers and married persons filing separately; \$18,550 for joint filers or surviving spouses; and \$13,250 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 \$37,650 for single filers and married persons filing separately; \$75,300 for joint filers or surviving spouses; and \$50,400 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 \$91,150 for single filers; \$151,900 for joint filers or surviving spouses; \$75,950 for married persons filing separately; and \$130,150 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 \$190,150 for single filers; \$231,450 for joint filers or surviving spouses; \$115,725 for married persons filing separately; and \$210,800 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 \$413,350 for single filers, joint filers, or surviving spouses and heads of households, and \$206,675 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 \$415,050 for single filers; \$466,950 for joint filers or surviving spouses; \$233,475 for married persons filing separately; and \$441,000 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

(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 2015 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

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 Δ

(included in line 40, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Taxpayers could deduct

mortgage insurance premiums for mortgage contracts issued after December 31, 2006. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several States were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer 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 2016, if a taxpayer had AGI in excess of \$259,400 if filing single, \$285,350 if head of household or \$311,300 if married filing jointly (\$155,650 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 2016, 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

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 2016, credits broken down this way included the EIC, additional child tax credit, 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.) (See also “Statutory adjustments.”)

Total Tax Credits

(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

(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

This 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 2017.

All returns processed during 2017 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 2016. While most of the returns processed during Calendar Year 2017 were for Tax Year 2016, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2015 and 2016.

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:

- (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 2016. (See footnote 1 for details.)

A sample of 351,049 returns was taken from a population of 151,014,093. This population includes an estimated 741,936 returns that were excluded from 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. 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 2017 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their 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. (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

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.

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 2016, about 0.03 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 CV's for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

- (1) About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
- (2) About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the estimate for State Income Tax Refunds, X , is \$33.468 billion, and its related coefficient of variation, $CV(X)$, is 0.67 percent. The standard error of the estimate, $SE(X)$, needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$33.468 \cdot 10^9) \cdot (0.0067) \\ &= \$0.224 \text{ billion.} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

$$p = X \pm z \cdot SE(X),$$

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$33.244 billion to \$33.692 billion, the 95 percent confidence interval is from \$33.020 billion to \$33.916 billion, and the 99 percent confidence interval is from \$32.796 billion to \$34.140 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.

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] Prior to this year, indexing of positive and negative income would have been done by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the third quarter of 2016 to the third quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price Index [4]. For

the current year, the year of comparison was changed to 2016. The deflation index ratio was set to 1.0000.

References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O’Conor, K. (1990), “Choosing the Appropriate Income Classifier for Economic Tax Modeling,” in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.
- [2] Schirm, A. L., and Czajka, J. L. (1991), “Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New,” *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.
- [3] Harte, J.M. (1986), “Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS,” *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 603-608.
- [4] U.S. Bureau of Economic Analysis, “Price Indexes for Gross Domestic Product,” [<http://www.bea.gov/>].

Table C. Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2016

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 2555	Form 1040, with Form 1116 but without Form 2555	Form 1040, with Schedule C but without Form 1116 or Form 2555	Form 1040, with Schedule C or Form 2555	Form 1040, with Schedule F but without Schedule C, Form 1116, or Form 2555	Form 1040, with other Schedules and Forms and Forms 1040A and 1040EZ	Population counts [1]	Sample counts				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
Total	474,127	16,193	6,067,989	75,366	24,684,886	59,316	1,255,801	6,268	118,502,217	164,833	151,014,093	351,049
Indexed Negative Income [2]												
\$15,000,000 or more	7	7	430	430	1,327	1,327	156	156	1,508	1,508	3,428	3,428
\$8,000,000 under \$15,000,000	17	17	611	611	1,882	1,882	224	224	2,087	2,087	4,821	4,821
\$3,000,000 under \$8,000,000	115	114	3,133	1,008	7,872	2,673	1,304	3,073	9,938	3,379	22,362	7,616
\$1,500,000 under \$3,000,000	261	257	6,306	1,012	15,022	2,341	3,203	442	19,387	3,141	44,179	7,243
\$800,000 under \$1,500,000	593	224	12,208	399	29,757	972	6,967	227	38,006	1,243	87,551	3,065
\$400,000 under \$800,000	1,748	166	25,119	242	65,607	687	14,215	127	86,884	875	193,573	2,097
\$200,000 under \$400,000	4,909	442	37,989	173	114,222	543	20,008	101	165,616	807	342,744	2,066
\$100,000 under \$200,000	12,634	253	37,332	116	150,847	482	21,753	73	238,183	705	460,749	1,629
Under \$100,000	21,856	267	21,471	43	382,765	713	30,229	57	533,745	1,002	990,066	2,082
Indexed Positive Income												
Under \$50,000	145,057	1,498	482,934	470	10,449,884	10,337	180,092	210	70,341,781	70,386	81,599,748	82,901
\$50,000 under \$100,000	115,105	1,162	1,334,182	1,305	6,159,190	6,005	374,256	367	28,547,765	28,596	36,530,498	37,435
\$100,000 under \$200,000	97,551	1,851	1,829,116	1,823	4,830,962	4,801	354,470	373	14,189,650	14,343	21,301,749	23,191
\$200,000 under \$400,000	45,249	3,819	1,227,110	4,081	1,739,881	5,752	149,807	526	3,354,914	11,258	6,516,961	25,436
\$400,000 under \$800,000	19,404	1,618	608,585	4,373	528,805	3,788	66,230	448	730,052	5,120	1,953,076	15,347
\$800,000 under \$1,500,000	6,165	2,459	249,883	6,233	143,655	3,563	23,199	548	168,946	4,328	591,848	17,131
\$1,500,000 under \$3,000,000	2,308	897	114,642	14,060	45,337	5,504	7,334	866	51,981	6,208	221,602	27,533
\$3,000,000 under \$8,000,000	910	904	56,107	18,156	14,700	4,775	1,939	616	17,758	5,833	91,414	30,284
\$8,000,000 under \$15,000,000	135	135	11,954	11,954	2,137	2,137	272	272	2,629	2,629	17,127	17,127
\$15,000,000 or more	103	103	8,877	8,877	1,034	1,034	143	143	1,387	1,387	11,544	11,544

[1] This population includes an estimated 741,936 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 1,0000 to represent a base year of 2016.

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2018.

Section 7

2016 Forms and Instructions

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1040

INSTRUCTIONS

THIS BOOKLET DOES NOT CONTAIN INSTRUCTIONS FOR ANY FORM 1040 SCHEDULES

2016

freefile is the fast, safe, and free way to prepare and e-file your taxes. See IRS.gov/freefile.

Get a faster refund, reduce errors, and save paper. For more information on IRS Free File and e-file, see *Free Software Options for Doing Your Taxes* in these instructions or go to IRS.gov/freefile.

2016 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 IRS.gov/form1040.



Department of the Treasury Internal Revenue Service IRS.gov

Dec. 15, 2016

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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 [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 [IRS.gov/sams](#).

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 [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 1-888-912-1277 (toll-free).

Affordable Care Act—What You Need To Know

Requirement To Reconcile Advance Payments of the Premium Tax Credit

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company.

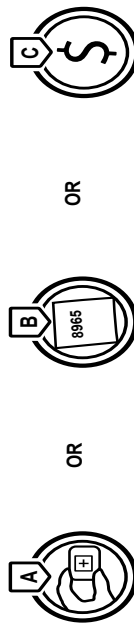
If you or a family member enrolled in health insurance through the Marketplace and advance payments of the premium tax credit were made to your insurance company to reduce your monthly premium payment, you must attach **Form 8962** to your return to reconcile (compare) the advance payments with your premium tax credit for the year.

The Marketplace is required to send **Form 1095-A** by **January 31, 2017**, listing the advance payments and other information you need to complete **Form 8962**.

1. You will need **Form 1095-A** from the Marketplace.
2. Complete **Form 8962** to claim the credit and to reconcile your advance credit payments.
3. Include **Form 8962** with your **1040, 1040A, or 1040NR**. (Do not include **Form 1095-A**.)

Health Coverage Individual Responsibility Payment Increased

If you or someone in your household didn't have qualifying health care coverage or qualify for a coverage exemption for one or more months of 2016, the amount of your shared responsibility payment may be larger this year than it was last year. For 2016, you must:



Report Health Care Coverage

Check the Full-year coverage box on **line 61** to indicate that you, your spouse (if filing jointly), and anyone you can or do claim as a dependent had qualifying health care coverage throughout 2016.

Claim a Coverage Exemption

Attach **Form 8965** to claim an exemption from the requirement to have health care coverage. For more information, go to IRS.gov/form8965.

Make a Shared Responsibility Payment

Make a shared responsibility payment if, for any month in 2016, you, your spouse (if filing jointly), or anyone you can or do claim as a dependent didn't have coverage and don't qualify for a coverage exemption. For more information, go to IRS.gov/sp.

Health Coverage Reporting

If you or someone in your family had health coverage in 2016, 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**. You should receive the **Form 1095-A** by early **February 2017** and **Form 1095-B or 1095-C** by early **March 2017**, if applicable. You do not need to wait to receive your **Form 1095-B or 1095-C** to file your return. You may rely on other information about your coverage to complete **line 61**. Do not include **Form 1095-A, Form 1095-B, or Form 1095-C** with your tax return.

If you or someone in your family was an employee in 2016, 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. You should receive **Form 1095-C** by early **March 2017**. This information may be relevant if you purchased health insurance coverage for 2016 through the Health Insurance Marketplace and wish to claim the premium tax credit on **line 63**. 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 don't wish to claim the premium tax credit for 2016, you don't need the information in **Part II of Form 1095-C**. For more information on who is eligible for the premium tax credit, see the instructions for **Form 8962**.

Free Software Options for Doing Your Taxes

Why have 49 million Americans used Free File?

- **Security**—Free File uses the latest encryption technology to safeguard your information.
- **Flexible Payments**—File early, pay by April 18, 2017.
- **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 IRS.gov/freefile.
- **Faster Refunds**—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.



Do Your Taxes for Free

If your adjusted gross income was \$64,000 or less in 2016, 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, makes approximately a dozen brand name commercial software products and *e-file* available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit 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.

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](http://HowToGetTaxHelp) near the end of these instructions for additional information or visit IRS.gov (Keyword: VITA) for a VITA/CE site near you!

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at IRS.gov/forms.

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 IRS.gov/payments to see all your electronic payment options.

What's New

For information about any additional changes to the 2016 tax law or any other developments affecting Form 1040 or its instructions, go to IRS.gov/form1040.

Due date of return. File Form 1040 by April 18, 2017. 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.

Service at local IRS offices by appointment. Many issues can be resolved conveniently on IRS.gov with no waiting. However, if you need help from an IRS Taxpayer Assistance Center (TAC) you need to call to schedule an appointment. Go to IRS.gov/taclocator to find the location and telephone number of your local TAC.

Delayed refunds for returns claiming certain credits. Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim the earned income credit or the additional child tax credit. This delay applies to the entire refund, not just the portion associated with these credits. Although the IRS will begin releasing refunds for returns that claim these credits on February 15, because of the time it generally takes banking or financial systems to process deposits, it is unlikely that your refund will arrive in your bank account or on a debit card before the week of February 27 (assuming your return has no processing issues and you elect direct deposit).

If you filed your return before February 15, you can check *Where's My Refund* on IRS.gov (IRS.gov/irs/efile/track) a few days after February 15 for your projected deposit date. *Where's My Refund* and the IRS2Go phone app remain the best ways to check the status of any refund.

Delivery services. Eight delivery services have been added to the list of designated private delivery services. For the complete list see *Private Delivery Services*.

Cash payment option. There is a new option for taxpayers who want to pay their taxes in cash. For details, see *Pay by Cash under Amount You Owe* in the instructions for line 78.

Educator expenses. You may be able to deduct certain expenses for professional development courses you have taken related to the curriculum you teach or to the students you teach. See the instructions for line 23.

Olympic and Paralympic medals and USOC prize money. If you receive Olympic and Paralympic medals and United States Olympic Committee prize money, the value of the medals and the amount of the prize money may be nontaxable. See the instructions for line 21 for more information.

Child tax credit and additional child tax credit may be disallowed. If you take the child tax credit or the additional child tax credit even though you aren't eligible, you may not be able to take these credits for up to 10 years. For more information, see the Instructions for Schedule 8812.

American opportunity credit may be disallowed. If you take the American opportunity credit even though you aren't eligible, you may not be able to take this credit for up to 10 years. For more information, see the Instructions for Form 8863.

Health coverage tax credit (HCTC). The HCTC is a tax credit that pays a percentage of health insurance premiums for certain eligible taxpayers and their qualifying family members. The HCTC is a separate tax credit with different eligibility rules than the premium tax credit. You may have received monthly advance payments of the HCTC beginning in July 2016. For information on how to report these payments or on the HCTC generally, see the Instructions for Form 8885.

Get Transcript Online. The Get Transcript Online tool on IRS.gov is available again to get a copy of your tax transcripts and similar documents. To guard against fraud, you will now need to go through a two-step authentication process in order to use the online tool. For more information, go to IRS.gov/Transcript.

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 for details.

child who was under age 19 at the end of 2016 or was a full-time student under age 24 at the end of 2016. To do so, use Form 8814. If you make this election, your child doesn't have to file a return. For details, use Tax-Topic-553 or see Form 8814.

A child born on January 1, 1993, is considered to be age 24 at the end of 2016. 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 2016.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.

Specific rules apply to dependent aliens. *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, 2017. (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 file after this date, you may have to pay interest and penalties. See *Interest and Penalties*, later.

If you were serving in, or in support of, the U.S. Armed Forces in a designa-

ted 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. 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.

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 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, 2017, you file Form 4868. This 4-month extension of time to file doesn't

Do You Have To File?

Use Chart A, B, or C to see if you must file a return. U.S. citizens who lived in or had income from a U.S. possession should see Pub. 570. Residents of Puerto Rico can use Tax-Topic-901 to see if they must file.

TIP Even if you do not otherwise have to file a return, you should file one to get a refund of any federal income tax withheld. You should also file if you are eligible for any of the following credits:

- Earned income credit.
- Additional child tax credit.
- American opportunity credit.
- Credit for federal tax on fuels.
- Premium tax credit.
- Health coverage tax credit.

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

Requirement to reconcile advance payments of the premium tax credit. If you, your spouse with whom you are filing a joint return, or a dependent was enrolled in coverage through the Marketplace for 2016 and advance payments of the premium tax credit were made for this coverage, you must file a 2016 return and attach Form 8962. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and advance payments.

You must attach Form 8962 even if someone else enrolled you, your spouse, or your dependent. If you are a dependent who is claimed on someone else's 2016 return, you do not have to attach Form 8962.

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a

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:

- DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Express Worldwide, DHL Express Ewe-

lope, DHL Import Express 10:30, DHL Import Express 12:00, DHL Import Express Worldwide.

- UPS Next Day Air Early AM, UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

- FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International

The private delivery service can tell you how to get written proof of the mailing date.

Priority, FedEx International First, and FedEx International Economy.

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 2016 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	\$10,350 11,900
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$20,700 21,950 23,200
Married filing separately (see the instructions for line 3)	any age	\$4,050
Head of household (see the instructions for line 4)	under 65 65 or older	\$13,350 14,900
Qualifying widower) with dependent child (see the instructions for line 5)	under 65 65 or older	\$16,650 17,900

*If you were born on January 1, 1952, you are considered to be age 65 at the end of 2016. (If your spouse died in 2016 or if you are preparing a return for someone who died in 2016, see Pub. 501.)

**Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2016 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 20a and 20b to figure the taxable part of social security benefits you must include in gross income.

Gross income includes gains, but not losses, reported on Form 8949 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 2016 (or on the date your spouse died) and your gross income was at least \$4,050, 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 2016.

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 2016 Forms W-2, 1095, 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 [IRS.gov/efile](https://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 CEZ for professional gamblers)
1095-A	Advance payment of premium tax credit (line 23, column c)	See Form 8962 and its instructions
1097-BTC	Bond tax credit	See Form 8912 and its instructions
1098	Mortgage interest (box 1) Refund of overpaid interest (box 4) Mortgage insurance premiums (box 5) Points (box 6)	Schedule A, line 10, but first see the instructions on Form 1098* Form 1040, line 21, but first see the instructions on Form 1098* See the instructions for Schedule A, line 13* Schedule A, line 10, but first see the instructions on Form 1098*
1098-C	Contributions of motor vehicles, boats, and airplanes	Schedule A, line 17
1098-E	Student loan interest (box 1)	See the instructions for Form 1040, line 23*
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 1), cost or other basis (box 1e), and adjustments (boxes 1f and 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) Collectibles (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)	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 (QSBB) Stock</i> in the instructions for Schedule D See the instructions for Schedule D, line 18 See the instructions for Form 1040, line 9a Schedule A, line 23 Form 1040, line 48, or Schedule A, line 8, but first see the instructions for line 48 Form 1040, line 8b Form 6251, line 12
1099-G	Unemployment compensation (box 1) 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 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, CEZ, E, or Form 4853, report the taxable or deductible amount allocable to the activity on that schedule or form instead.

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 IRS.gov/freefile 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.

TIP *If you filed a joint return for 2015 and you are filing a joint return for 2016 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2015 return.*

Social Security Number (SSN)

An incorrect or missing SSN can increase your tax, reduce your refund, or delay your refund. To apply for an SSN, fill in Form SS-5 and return it, along with the appropriate evidence documents, to the Social Security Administration (SSA). You can get Form SS-5 online at www.socialsecurity.gov, from your local SSA office, or by calling the SSA at 1-800-772-1213. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

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

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.

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), bond premium on Treasury obligations (box 12), 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	Royalties (box 1) Roth IRAs (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* 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-OD	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) Investment expenses (box 9) Bond premium (box 10)	See the instructions on Form 1099-OD Form 1040, line 30 Form 1040, line 8a See the instructions on Form 1099-OD and Pub. 550 See the instructions on Form 1099-OD Schedule A, line 23 See the instructions on Form 1099-OD and Pub. 550
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5) Domestic production activities deduction (box 6) Credits and other deductions (boxes 7, 8, and 10) Patron's AMT adjustment (box 9)	See the instructions on Form 1099-PATR Form 8003, 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. 907
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)	Form 4797, Form 6252, Form 8824, or Form 8949 (box 2) See the instructions for Schedule A, line 6*
1099-SA	Distributions from health savings accounts (HSAs) Distributions from MSAs**	Form 8889, line 14a Form 8853
SSA-1099	Social security benefits	See the instructions for lines 20a and 20b
RRB-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 on Form 4853, report the taxable or deductible amount allocable to the activity on that schedule or form instead.
**This includes distributions from Roth, SEP, and SIMPLE IRAs.
***This includes distributions from Archer and Medicare Advantage MSAs.

signed before 2013 will expire according to an annual schedule, regardless of use. Expired ITINs must be renewed in order to avoid delays in processing your return.

An ITIN is for tax use only. It doesn't entitle you to social security benefits or change your employment or immigration status under U.S. law.

For more information on ITINs, including application, expiration, and renewal, see Form W-7 and its instructions.

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 IRS.gov/ITINinfo.

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.
• Married filing jointly.
• Qualifying widow(er) with dependent child.
• Head of household.
• Single.

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.

Line 1

Single

You can check the box on line 1 if any of the following was true on December 31, 2016.

- You were never married.
• You were legally separated according to your state law under a decree of divorce or separate maintenance. But if, final (an interlocutory decree), you are considered married and can't check the box on line 1.
• You were widowed before January 1, 2016, and didn't remarry before the end of 2016. 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 2016, even if you didn't live with your spouse at the end of 2016.
• Your spouse died in 2016 and you didn't remarry in 2016.
• You were married at the end of 2016, and your spouse died in 2017 before filing a 2016 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

doesn't have and isn't required to have an SSN or ITIN, enter "NRA."



You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 2016. 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 2016. But if, at the end of 2016, 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 2016 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 2016 of your parent whom you can claim as a dependent on line 6c, except under a multiple support agreement (see the line 6c instructions). Your parent didn't have to live with you.

Test 2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see Exception to time lived with you).
1. Any person whom you can claim as a dependent on line 6c. But do not include:
a. Your child whom you claim as your dependent because of the rule for Children of divorced or separated parents in the line 6c instructions.
b. Any person who is your dependent only because he or she lived with you for all of 2016, or

ered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2016. Temporarily 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 2016.
• Your home was the main home of your child, stepchild, or foster child for more than half of 2016 (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.

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

Line 5

Qualifying Widow(er) With Dependent Child

You can check the box on line 5 and use joint return tax rates for 2016 if all of the following apply.

- 1. Your spouse died in 2014 or 2015 and you didn't remarry before the end of 2016.
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 2016. 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.

If your spouse died in 2016, you can't file as qualifying widow(er) with dependent child.

pendent child. Instead, see the instructions for line 2.

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 2016 if the child was born or died in 2016 and your home was the child's home for the entire time he or she was alive.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you 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.

Exemptions

You usually can deduct \$4,050 on line 42 for each exemption you can take.

Line 6b

Spouse

Check the box on line 6b if either of the following applies.

- 1. Your filing status is married filing jointly and your spouse can't be claimed as a dependent on another person's return.
2. You were married at the end of 2016, your filing status is married filing separately or head of household, and both of the following apply.
a. Your spouse had no income and isn't filing a return.

2016 Form 1040—Line 6c

1. Do you have a child who meets the conditions to be your qualifying child?
- Yes.** Go to Step 2. **No.** Go to Step 4.

Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test*, later.)
- Yes.** Continue → **No.** You 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 2016 tax return? (See Steps 1, 2, and 4.)
- Yes.** You can't 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 2016?
- 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 2016 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2016, 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 2016 (see Pub. 501)



Who isn't filing a joint return for 2016 or is filing a joint return for 2016 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 2016. 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 2016, see Qualifying child of more than one person, later.

the space provided at the top of your return. If you became divorced or legally separated during 2016, you can't take an exemption for your former spouse.

Death of your spouse. If your spouse died in 2016 and you didn't remarry by

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 end of 2016, 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.

2016 Form 1040—Line 6c

Step 4 Is Your Qualifying Relative Your Dependent?

A qualifying relative is a person who is your...

Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild)

or
Brother, sister, half brother, half sister, or a son or daughter of any of them (for example, your niece or nephew)

or
Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle)

or
Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law

or
Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship 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 2016. 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 \$4,050 in 2016. 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 2016. But see Children of divorced or separated parents, Multiple support agreements, and Kidnapped child, later.

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

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

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

Yes. Continue
No. You 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 2016 tax return? See Steps 1, 2, and 4.

Yes. You can claim this person as a dependent. Complete Form 1040, line 6c, columns (1) through (5). 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 2016 return (including extensions), you can't claim the child tax credit on either your original or an amended 2016 return, even if you later get an SSN (or ITIN). Also, no child tax credit is allowed on your original or an amended 2016 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.

If you apply for an ATIN or an ITIN on or before the due date of your 2016 return (including extensions) and the IRS issues you an ATIN or an ITIN as a result of the application, the IRS will consider your ATIN or ITIN as issued on or before the due date of your return.

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.

- 1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2016 (whether or not they are or were married).

2. The child received over half of his or her support for 2016 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 2016.

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 2016, 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 2016.

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 2016, 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 2016. 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.

- Cover page (include the other parent's SSN on that page).
• The pages that include all the information identified in (1) through (3) above.

• Signature page with the other parent's signature and date of agreement.



You must include the required information even if you filed it with your return in an earlier year.

Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent 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 2016, the person is considered to have lived with you for more than half of 2016 if your home was this person's home for more than half the time he or she was alive in 2016.

Any other person is considered to have lived with you for all of 2016 if the person was born or died in 2016 and your home was this person's home for the entire time he or she was alive in 2016.

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 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).

2016 Form 1040—Line 6c

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 2016, 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 2016. 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 2016.

- 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 2016.

- 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 qual-

ifying child of the person who had the highest AGI for 2016, 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 2016 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 2016 return (including extensions), you can't claim the child tax credit on either your original or an amended 2016 return, even if you later get an SSN (or ITIN). Also, no child tax credit is allowed on your original or an amended 2016 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.

If you apply for an ATIN or an ITIN on or before the due date of your 2016 return (including extensions) and the IRS issues you an ATIN or an ITIN as a result of the application, the IRS will consider your ATIN or ITIN as issued on or before the due date of your return.

Student. A student is a child who during any part of 5 calendar months of 2016 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.

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 Rev. Proc. 2014-55, 2014-44 IRB, 2014-44 IRB, available at irs.gov/irb/2014-44-IRB-04-10.html, 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 2016, 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
- Income from property described in section 541 of title 11 of the U.S. Code

that you either owned when the case began and before the case was closed, dismissed, or converted to a case under a different chapter.

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. An employer is not required to provide a Form W-2 to you if he or she paid you wages of less than \$2,000 in 2016. If you received wages as a household employee and you didn't receive a Form W-2 because an employer paid you less than \$2,000 in 2016, enter "HSH" and the amount not reported to you on Form W-2 in the space to the left of line 7. For information on employment taxes for household employees, see [Tax Topic 756](http://tax.irs.gov/756).

- 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.

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

estate, do not include this income on your own individual income tax return. The only exception is for purposes of figuring your self-employment tax. For that purpose, you must take into account all your self-employment income for the year from services performed both before and after the beginning of the case. Also, you (or the trustee, if one is appointed) must allocate between you and the bankruptcy estate the wages, salary, or other compensation and withheld income tax reported to you on Form W-2. A similar allocation is required for income and withheld income tax reported to you on Forms 1099. You must also include a statement that indicates you filed a chapter 11 case and that explains how income and withheld income tax reported to you on Forms W-2 and 1099 are allocated between you and the estate. For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40 IRB 596, available at irs.gov/irb/2006-40-IRB-04-12.html.

Community Property States

Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you must usually follow state law to determine what is community income and what is separate income. For details, see Form 8958 and Pub. 555.

Nevada, Washington, and California domestic partners. A registered domestic partner in Nevada, Washington, or California generally must report half the combined community income of the individual and his or her domestic partner. See Form 8958 and Pub. 555.

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.

2016 Form 1040—Lines 9a Through 10



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 2016, 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 2016 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 2016 estimated state or local income tax, the amount applied is treated as received in 2016. If the refund was for a tax you paid in 2015 and you deducted state and local income taxes on line 5 of your 2015 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 Recoveries 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 2016 that is for a tax year other than 2015.
2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in 2016 of an amount deducted or credit claimed in an earlier year.
3. The amount on your 2015 Form 1040, line 42, was more than the amount on your 2015 Form 1040, line 41.

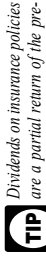
Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.

- 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, 2016. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2016. 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, 2016. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2016, through August 11, 2016). The 121-day period began on May 17, 2016 (60 days before the ex-dividend date), and ended on September 14, 2016. 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, 2016 (the day before the ex-dividend date), and you sold the stock on September 16, 2016. You held the stock for 63 days (from July 16, 2016, through September 16, 2016). 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, 2016, through September 14, 2016).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2016. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2016. 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, 2016. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.



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

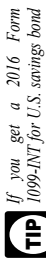
Enter your total qualified dividends on line 9b. Qualified dividends are also included in the ordinary dividend total reported as shown on line 9a. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See 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.

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 subject to the 61-day holding period rule just described.



If you get a 2016 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2016, see Pub. 1550.

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. However, if you acquired a tax-exempt bond at a premium, only report the net amount of tax-exempt interest on line 8b (that is, the excess of the tax-exempt interest received during the year over the amortized bond premium for the year). See Pub. 550 for more information. 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 Coverdell education savings account.

Line 9a

Ordinary Dividends

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 9a. This amount should be shown in box 1a of Form(s) 1099-DIV.

You must fill in and attach Schedule B if the total is over \$1,500 or you received, as a nominee, ordinary dividends that actually belong to someone else.

Nondividend Distributions

Some distributions are a return of your cost (or other basis). They 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.

with special needs and the adoption became final in 2016.

- 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 2016 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.

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 January 31, 2017. 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 and adjustments for amortizable bond premium, see Pub. 550.

Interest credited in 2016 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 2016 income. For details, see Pub. 550.

2016 Form 1040—Lines 7 Through 9a

with special needs and the adoption became final in 2016.

- 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 2016 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 2016, your employer may have allowed an additional deferral (catch-up contributions) of up to \$6,000 (\$3,000 for section 401(k)(1) and SIMPLE plans). This additional deferral amount isn't subject to the overall limit on elective deferrals.



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

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2016 Form 1040—Lines 10 Through 12

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 **don't** enter more than the amount of your state and local income taxes shown on your 2015 Schedule A, line 5 **1.**
2. Enter your total itemized deductions from your 2015 Schedule A, line 29 **2.**

Note. If the filing status on your 2015 Form 1040 was married filing separately and your spouse itemized deductions in 2015, 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 2015 Form 1040.

- Single or married filing separately—\$6,300
- Married filing jointly or qualifying widow(er)—\$12,600
- Head of household—\$9,250

4. Did you fill in line 39a on your 2015 Form 1040? **3.**

No. Enter -0-

Yes. Multiply the number in the box on line 39a of your 2015 Form 1040 by \$1,250 (\$1,550 if your 2015 filing status was single or head of household).

5. Add lines 3 and 4 **5.**

6. Is the amount on line 5 less than the amount on line 2? **6.**

- No. None of your refund is taxable.
- Yes. Subtract line 5 from line 2

7. **Taxable part of your refund.** Enter the **smaller** of line 1 or line 6 here and on Form 1040, line 10 **7.**

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.

1. You have no capital losses, and your only capital gains are capital gain distributions from Form(s) 1099-DIV, box 2a (or substitute statements).
2. 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 2015,
- A gain from Form 2439 or 6252 or Part I of Form 4797,
- A gain or loss from Form 4684, 6781, or 8824,
- 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:

- Roth IRA to another Roth IRA, or a qualified plan or another IRA (other than a Roth 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 2017, include a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 15a and see Form 8606 and its instructions for more details.

- You received a distribution from a traditional IRA, SEP, or SIMPLE IRA to a Roth IRA in 2016.
- You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2016.
- You had a 2015 or 2016 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.
- You made excess contributions to your IRA for an earlier year and had them returned to you in 2016.
- You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Exception 3. If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 15a. If the total amount distributed is a QCD, enter -0- on line 15b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 15b unless **Exception 2** applies to that part. Enter "QCD" next to line 15b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made.

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

2016 Form 1040—Lines 13 Through 15b

instructions to figure the amount to enter on line 15b.

1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2016 or an earlier year. If you made nondeductible contributions to these IRAs for 2016, also see Pub. 590-A and Pub. 590-B.
2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 15b; you do not have to see Form 8606 or its instructions.
 - a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2011 or an earlier year.
 - b. Distribution code Q is shown in box 7 of Form 1099-R.
3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2016.
4. You had a 2015 or 2016 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.
5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2016.
6. You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Exception 3. If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 15a. If the total amount distributed is a QCD, enter -0- on line 15b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 15b unless **Exception 2** applies to that part. Enter "QCD" next to line 15b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made.

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

2016 Form 1040—Lines 10 Through 12

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 **don't** enter more than the amount of your state and local income taxes shown on your 2015 Schedule A, line 5 **1.**
2. Enter your total itemized deductions from your 2015 Schedule A, line 29 **2.**

Note. If the filing status on your 2015 Form 1040 was married filing separately and your spouse itemized deductions in 2015, 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 2015 Form 1040.

- Single or married filing separately—\$6,300
- Married filing jointly or qualifying widow(er)—\$12,600
- Head of household—\$9,250

4. Did you fill in line 39a on your 2015 Form 1040? **3.**

No. Enter -0-

Yes. Multiply the number in the box on line 39a of your 2015 Form 1040 by \$1,250 (\$1,550 if your 2015 filing status was single or head of household).

5. Add lines 3 and 4 **5.**

6. Is the amount on line 5 less than the amount on line 2? **6.**

- No. None of your refund is taxable.
- Yes. Subtract line 5 from line 2

7. **Taxable part of your refund.** Enter the **smaller** of line 1 or line 6 here and on Form 1040, line 10 **7.**

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.

Exception 1. You can't deduct all of the amount on the 2015 Itemized Deductions Worksheet, line 1.

The amount on line 8 of that 2015 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 2016.

Exception 2. You can't use the full amount of credits you were entitled to in 2015 because the total credits were more than the amount shown on your 2015 Form 1040, line 47.

Exception 3. If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 15a. If the total amount distributed is a QCD, enter -0- on line 15b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 15b unless **Exception 2** applies to that part. Enter "QCD" next to line 15b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made.

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

Exception 2. If any of the following apply, enter the total distribution on line 15a and see Form 8606 and its instructions for more details.

- You received a distribution from a traditional IRA, SEP, or SIMPLE IRA to a Roth IRA in 2016.
- You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2016.
- You had a 2015 or 2016 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.
- You made excess contributions to your IRA for an earlier year and had them returned to you in 2016.
- You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Exception 3. If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 15a. If the total amount distributed is a QCD, enter -0- on line 15b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 15b unless **Exception 2** applies to that part. Enter "QCD" next to line 15b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made.

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

Exception 2. If any of the following apply, enter the total distribution on line 15a and see Form 8606 and its instructions for more details.

- You received a distribution from a traditional IRA, SEP, or SIMPLE IRA to a Roth IRA in 2016.
- You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2016.
- You had a 2015 or 2016 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.
- You made excess contributions to your IRA for an earlier year and had them returned to you in 2016.
- You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Exception 3. If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 15a. If the total amount distributed is a QCD, enter -0- on line 15b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 15b unless **Exception 2** applies to that part. Enter "QCD" next to line 15b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made.

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

2016 Form 1040—Lines 15b Through 16b

line 15b. Enter the total amount of those distributions on line 15a.



You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total wasn't rolled over, or (b) you were born before July 1, 1945, 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.



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 2016. But see Insurance Premiums for Retired Public Safety Officers. 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.

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 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.

If you are retired on disability and reporting your disability pension on line 7, include only the taxable amount on that line and enter "PSO" and the amount excluded on the dotted line next to line 7.

Simplified Method

You must use the Simplified Method if either of the following applies.

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

- a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
- b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 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).



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 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 or less, 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.

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

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.



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 2016. 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 2016 and you repaid any of it in 2016, 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 next to line 19. If, in 2016, 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.

Need more information or forms? Visit IRS.gov.

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 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



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

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.



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.



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

Need more information or forms? Visit IRS.gov.

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 2016 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 **1.**
2. Enter your cost in the plan at the annuity starting date **2.**
 Note: If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.
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 **3.**
4. Divide line 2 by the number on line 3 **4.**
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. Otherwise, go to line 6 **5.**
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 **6.**
7. Subtract line 6 from line 2 **7.**
8. Enter the **smaller** of line 5 or line 7 **8.**
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 **9.**
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 2016. You will need this number if you need to fill out this worksheet next year **10.**
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 **11.**

Table 1 for Line 3 Above

AND your annuity starting date was—
 before November 19, 1996, enter on line 3

55 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

110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

Line 21

Other Income



Do not report on this line any income from self-employment or fees received as a notary public. Instead, you must use Schedule C, C-EZ, or F, even if you do not have any business expenses. Also, do not report on line 21 any nonemployee compensation shown on Form 1099-MISC (unless it 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. But see *Olympic and Paralympic medals and USOC prize money*, later.
- 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 *Recoveries* in Pub. 525 for details on how to figure the amount to report.

Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. Also see the instructions for line 36.

- Income from an activity not engaged in for profit. See Pub. 535.
- Amounts deemed to be income from a health savings account (HSA) beneficiary who 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 lottery payments, etc. For details on gambling losses, see the instructions for Schedule A, line 28.

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.
- Amounts deemed to be income from a health savings account (HSA) beneficiary who 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 lottery 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-C.
- 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 statement showing the total payment received and how you figured the taxable 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 2016, and (b) they were not included in a qualified rollover. See Pub. 970. Nontaxable distributions from these accounts, including rollovers, do not have to be reported on Form 1040.

CAUTION 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 savings account (HSA) or an Archer

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records

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 2016, enter "D" to the right of the word "benefits" on line 20a. If you do not, you may get a math error notice from the IRS. Be sure you have read the Exception in the line 20a and 20b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

- 1. Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099. Also, enter this amount on Form 1040, line 20a.
2. Multiply line 1 by 50% (0.50).
3. Combine the amounts from Form 1040, lines 7, 8a, 10 through 14, 15b, 16b, 17 through 19, and 21.
4. Enter the amount, if any, from Form 1040, line 8b.
5. Combine lines 2, 3, and 4.
6. Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36.
7. Is the amount on line 6 less than the amount on line 5?
8. If you are: Married filing jointly, enter \$32,000; Single, head of household, qualifying widow(er), or married filing separately, and you lived apart from your spouse for all of 2016, enter \$24,000; Married filing separately and you lived with your spouse at any time in 2016, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17.
9. Is the amount on line 8 less than the amount on line 7?
10. Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2016.
11. Subtract line 10 from line 9. If zero or less, enter -0-.
12. Enter the smaller of line 9 or line 10.
13. Enter one-half of line 12.
14. Enter the smaller of line 2 or line 13.
15. Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0-.
16. Add lines 14 and 15.
17. Multiply line 1 by 85% (0.85).
18. Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b.

If any of your benefits are taxable for 2016 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.

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: For professional development courses you have taken related to the curriculum you teach or to the students you teach, or 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. Any reimbursements you received for these expenses that were not reported to you in box 1 of your Form W-2.

For more details, see Tax Topic 458 or see Pub. 529. Line 21 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

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 2016, 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 8885 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 529.

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. 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 \$15,671, 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

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. Medication waiver payments to care provider. Certain medication 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.

Olympic and Paralympic medals and USOC prize money. The value of Olympic and Paralympic medals and the amount of United States Olympic Committee prize money you receive on account of your participation in the Olympic or Paralympic Games may be nontaxable. These amounts should be reported to you in box 3 of Form 1099-MISC. To see if these amounts are nontaxable, first figure your adjusted gross income including the amount of your medals and prize money. If your adjusted gross income is not more than \$1,000,000 (\$500,000 if married filing separately), these amounts are nontaxable and you should include the amount in box 3 of Form 1099-MISC on line 21, then subtract it by including it on line 36 along with any other write-in adjustments. On the dotted line next to line 36, enter the nontaxable amount and identify as "USOC."

Adjusted Gross Income Line 23 Educator Expenses If you were an eligible educator in 2016, you can deduct on line 23 up to \$250 of qualified expenses you paid in 2016. If you and your spouse are filing jointly and both of you were eligible educators,

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

For more details, see Tax Topic 458 or see Pub. 529. Line 21 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

Adjusted Gross Income Line 23 Educator Expenses If you were an eligible educator in 2016, you can deduct on line 23 up to \$250 of qualified expenses you paid in 2016. If you and your spouse are filing jointly and both of you were eligible educators,

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

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. Medication waiver payments to care provider. Certain medication 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.

Olympic and Paralympic medals and USOC prize money. The value of Olympic and Paralympic medals and the amount of United States Olympic Committee prize money you receive on account of your participation in the Olympic or Paralympic Games may be nontaxable. These amounts should be reported to you in box 3 of Form 1099-MISC. To see if these amounts are nontaxable, first figure your adjusted gross income including the amount of your medals and prize money. If your adjusted gross income is not more than \$1,000,000 (\$500,000 if married filing separately), these amounts are nontaxable and you should include the amount in box 3 of Form 1099-MISC on line 21, then subtract it by including it on line 36 along with any other write-in adjustments. On the dotted line next to line 36, enter the nontaxable amount and identify as "USOC."

2016 Form 1040—Lines 24 Through 29

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

Before you begin: ✓ If, during 2016, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension payee, see the Instructions for Form 8885 to figure the amount to enter on line 1 of this worksheet.
 ✓ 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.

1. Enter the total amount paid in 2016 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2016 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2016, even if the child wasn't your dependent. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan or amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer **1.**
2. Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Form 1040, lines 27 and 28. Do not include Conservation Reserve Program payments exempt from self-employment tax **2.**
3. **Self-employed health insurance deduction.** Enter the **smaller** of line 1 or line 2 here and on Form 1040, line 29. **Do not** include this amount in figuring any medical expense deduction on Schedule A **3.**

*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 3 of Form W-2) from that corporation.

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.

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 2016. See Form 8889.

Line 26
Moving Expenses

If you moved in connection with your job or business or started a new job, you may be able to take this deduction. But

your new workplace must be at least 50 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home. Use [Topic 455](#) or see Form 3903.

Line 27
Deductible Part of Self-Employment Tax

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

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

If you were self-employed or a partner, you may be able to take this deduction.

- You received wages in 2016 from an S corporation in which you were a more-than-2% shareholder. Health insurance premiums paid or reimbursed by the S corporation are shown as wages on Form W-2.

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

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

If you are a more-than-2% shareholder in an S corporation, the policy can be either in your name or in the name of the S corporation. You can either pay the premiums yourself or the S corporation can pay them and report them as wages. If the policy is in your name and you pay the premiums yourself, the S corporation must reimburse you. 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 2016 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 2016, 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 2016, 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 in-

urance coverage for September through December to figure your deduction.

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 was considered to be established under your business and was obtained through the Marketplace, and advance payments of the premium tax credit were made or 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.

2016 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 2016, you must report them on Form 8606.*

If you made contributions to a traditional IRA for 2016, 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, 2017, that shows all contributions to your traditional IRA for 2016.

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 2016, you can't deduct any contributions made to your traditional IRA for 2016 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 2016, 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 take the retirement savings contributions credit. See the instructions for line 51.

IRA Deduction Worksheet—Line 32

Keep for Your Records
If you were age 70½ or older at the end of 2016, 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 2016. If you are married filing jointly and only one spouse was under age 70½ at the end of 2016, 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 30 (see the instructions for line 30). If you are married filing separately and you lived apart from your spouse for all of 2016, 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.

Form with sections for 'Your IRA' and 'Spouse's IRA'. Includes questions 1a-6 regarding retirement plans, marital status, and filing status. Includes a 'TIP' box about marital filing separately.

you can't deduct them. In any case, the income earned on your IRA contributions isn't taxed until it is paid to you.

The "Retirement plan" box in box 13 of your Form W-2 should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

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

Married persons filing separately. If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2016.

TIP You may be able to take the retirement savings contributions credit. See the line 51 instructions.

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 2016, 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.

Were You Covered by a Retirement Plan?

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

5. If you made contributions to your IRA in 2016 that you deducted for 2015, 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

IRA Deduction Worksheet—Continued

7. Multiply lines 6a and 6b by the percentage below that applies to you. If the result isn't 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 2016).
- 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 2016). But if you checked "No" on either 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 2016).

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.
- Non-taxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q.

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

10. Add lines 8 and 9

11. Enter traditional IRA contributions made, or that will be made by April 18, 2017 for 2016 to your IRA on line 11a and to your spouse's IRA on line 11b

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

	Your IRA	Spouse's IRA
7a.		
7b.		
8.		
9.		
10.		
11a.		
11b.		
12a.		
12b.		

Line 33 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.

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.

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.
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 (\$4,050 for 2016), or

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. For details, see Pub. 970.



Student Loan Interest Deduction Worksheet—Line 33

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

1. Enter the total interest you paid in 2016 on qualified student loans (see the instructions for line 33). Do not enter more than \$2,500

2. Enter the amount from Form 1040, line 22

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

4. Subtract line 3 from line 2

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

- Single, head of household, or qualifying widow(er)—\$65,000
- Married filing jointly—\$130,000

6. Is the amount on line 4 more than the amount on line 5?
 No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9.
 Yes. Subtract line 5 from line 4

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

8. Multiply line 1 by line 7

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

1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	

2016 Form 1040—Lines 34 Through 39a

Line 34

Tuition and Fees

If you paid qualified tuition and fees for yourself, your spouse, or your dependent(s), you may be able to take this deduction. See Form 8917.



You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for lines 50 and 68 for details.

Line 35

Domestic Production Activities Deduction

You may be able to deduct up to 9% of your qualified production activities income from the following activities.

- 1. Construction of real property performed in the United States.
2. Engineering or architectural services performed in the United States for 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.

Your deduction may be reduced if you had oil-related qualified production activities income.

The deduction doesn't apply to income derived from:

- The sale of food and beverages you prepared at a retail establishment.
• Property you leased, licensed, or rented for use by any related person.
• The transmission or distribution of electricity, natural gas, or potable water.
• The lease, rental, license, sale, exchange, or other disposition of land.

For details, see Form 8903 and its instructions.

Line 36

Include in the total on line 36 any of the following write-in adjustments. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 36, enter the amount of your deduction and identify it as indicated.

- Archer MSA deduction (see Form 8853). Identify as "MSA."
• Jury duty pay if you gave the payment to your employer because your employer paid your salary while you served on the jury. Identify as "Jury Pay."
• Deductible expenses related to income reported on line 21 from the rental of personal property engaged in for profit. Identify as "PPR."
• Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 21. Identify as "USOC."

- Reforestation amortization and expenses (see Pub. 535). Identify as "REST."

- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as "Sub-Pay TRA."

- Contributions to section 501(c)(18)(D) pension plans (see Pub. 525). Identify as "501(c)(18)(D)."

- Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as "403(b)."

- Attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions (see Pub. 525). Identify as "UDC."

- Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award includable in your gross income. Identify as "WBI."

Line 37

If line 37 is less than zero, you may have a net operating loss that you can carry to another tax year. See the Instructions for Form 1045 for details.

Tax and Credits

Line 39a

If you were born before January 2, 1952, or were blind at the end of 2016, 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, 1952, or was blind at the end of 2016, 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 2016. If your spouse was born before January 2, 1952, but died in 2016 before reaching age 65, do not check the box that says "Spouse was born before January 2, 1952."

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, 1951, and died on February 13, 2016. 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 12, 2016, your spouse isn't considered age 65. Do not check the box.

Death of taxpayer in 2016. If you are preparing a return for someone who died in 2016, see Pub. 501 before completing line 39a.

Blindness

If you were not totally blind as of December 31, 2016, 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 2016 and you and your spouse agree to be taxed on your combined worldwide income, do not check the box.

Line 40

Itemized Deductions or Standard Deduction

In most cases, your federal income tax will be less if you take the larger of your

itemized deductions or standard deduction.

Itemized Deductions

To figure your itemized deductions, fill in Schedule A.

Standard Deduction

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

Exception 1—dependent. If you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2016 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

2016 Form 1040—Lines 39b Through 42

Standard Deduction Chart for People Who Were Born Before January 2, 1952, or Were Blind.

Exception 3—box on line 39b checked. If you checked the box on line 39b, your standard deduction is zero, even if you were born before January 2, 1952, or were blind.

Line 42

Exemptions

If the amount on line 38 is over \$155,650, use the Deduction for Exemptions Worksheet to figure your deduction for exemptions.



Keep for Your Records

Standard Deduction Worksheet for Dependents—Line 40

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

Worksheet with questions: 1. Is your earned income* more than \$700? 2. Enter the amount shown below for your filing status. 3. Standard deduction. Includes instructions for lines 1, 2, 3a, 3b, and 3c.

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. Yes. No. Yes. Multiply \$4,050 by the total number of exemptions claimed on Form 1040, line 6d, and enter the result on line 42.

Yes. **Continue.**

2. Multiply \$4,050 by the total number of exemptions claimed on Form 1040, line 6d. 2.

3. Enter the amount from Form 1040, line 38. 3.

4. Enter the amount shown below for your filing status.

- Single—\$259,400
- Married filing jointly or qualifying widow(er)—\$311,300
- Married filing separately—\$155,650
- Head of household—\$285,350

5. Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if married filing separately), No. Yes. 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.

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 statement showing how you figured the tax.
- Recapture of an education credit. You may owe this tax if you claimed an education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses, was received in 2016 for the student. See Form 8863 for more details. Check box c and enter the amount and "ECR" in the space next to that box.
 - Any tax from Form 8621, line 16c, 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.
- Do you want the IRS to figure the tax on your taxable income for you?
 - Yes. See chapter 30 of Pub. 17 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you didn't pay enough, we will send you a bill.
 - No. Use one of the following methods to figure your tax.

Tax Table or Tax Computation Worksheet. If your taxable income is less than \$100,000, you must use the Tax Table, later in these instructions, to figure your tax. Be sure you use the correct column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet right after the Tax Table.

However, do not use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

Form 8615. Form 8615 generally must be used to figure the tax for any child who had more than \$2,100 of unearned income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), and who either:

1. Was under age 18 at the end of 2016,

Standard Deduction Chart for People Who Were Born Before January 2, 1952, 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	\$10,850
	2	12,400



Foreign Earned Income Tax Worksheet—Line 44



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 filling out the Foreign Earned Income Tax Worksheet above.

- 1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.
2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.
3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.
4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).

• 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.

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.

2. Was age 18 at the end of 2016 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 2016 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 2016 or if neither of the child's parents was alive at the end of 2016, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1999, is considered to be age 18 at the end of 2016; a child born on January 1, 1998, is considered to be age 19 at the end of 2016; a child born on January 1, 1993, is considered to be age 24 at the end of 2016.

Schedule D Tax Worksheet. If you have to file Schedule D, and line 18 or

2016 Form 1040—Lines 45 Through 49

and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).

2. The total of your foreign taxes wasn't more than \$300 (not more than \$600 if married filing jointly).

3. You held the stock or bonds on which the dividends or interest were paid for at least 16 days and were not obligated to pay these amounts to someone else.

4. You are not filing Form 4563 or excluding income from sources within Puerto Rico.

5. All of your foreign taxes were:

a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and

b. Paid to countries that are recognized by the United States and do not support terrorism.

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

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 see Form 2444.

Line 46

Excess Advance Premium Tax Credit Repayment

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit paid on their behalf directly to the insurance company. If you, your spouse with whom you are filing a joint return, or your dependent was enrolled in coverage purchased from the Marketplace and advance payments of the premium tax credit were made for the coverage, complete Form 8962 to reconcile (compare) the advance payments with your premium tax credit. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. If the advance credit payments were more than the premium tax credit you can claim, the amount you must repay will be shown on Form 8962, line 29. Enter that amount, if any, on Form 1040, line 46.

You may have to repay excess advance payments of the premium tax credit even if someone else enrolled you, your spouse, or your dependent in Marketplace coverage. In that case, another individual may have received the Form 1095-A for the coverage. You may also have to repay excess advance payments of the premium tax credit if you enrolled an individual in coverage through the Marketplace, you do not claim the individual as a dependent on your return, and no one else claims that individual as a dependent. 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.

- 1. All of your foreign source gross income was from interest and dividends

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 23 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 2016. See the Instructions for Form 6251 for more information.

For help with the alternative minimum tax, go to [IRS.gov/AMT](#).



Keep for Your Records

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

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 3 of the Foreign Earned Income Tax Worksheet	1.	
2.	Enter the amount from Form 1040, line 9b*	2.	
3.	Are you filing Schedule D?*	3.	
	<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0-.		
	<input type="checkbox"/> No. Enter the amount from Form 1040, line 13.		
4.	Add lines 2 and 3	4.	
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	
8.	Enter:		
	\$37,650 if single or married filing separately,		
	\$75,300 if married filing jointly or qualifying widow(er),		
	\$50,400 if head of household.		
9.	Enter the smaller of line 1 or line 8	9.	
10.	Enter the smaller of line 7 or line 9	10.	
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	
12.	Enter the smaller of line 1 or line 6	12.	
13.	Enter the amount from line 11	13.	
14.	Subtract line 13 from line 12	14.	
15.	Enter:		
	\$415,050 if single,		
	\$233,475 if married filing separately,		
	\$466,950 if married filing jointly or qualifying widow(er),		
	\$441,000 if head of household.		
16.	Enter the smaller of line 1 or line 15	15.	
17.	Add lines 7 and 11	16.	
18.	Subtract line 17 from line 16. If zero or less, enter -0-	17.	
19.	Enter the smaller of line 14 or line 18	18.	
20.	Multiply line 19 by 15% (0.15)	19.	
21.	Add lines 11 and 19	20.	
22.	Subtract line 21 from line 12	21.	
23.	Multiply line 22 by 20% (0.20)	22.	
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	23.	
25.	Add lines 20, 23, and 24	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	25.	
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	26.	
	*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.	27.	



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.

1. Are you filing Schedule A?
No. Skip lines 1 through 3; enter on line 4 the amount from Form 1040, line 38, and go to line 5.
Yes. Enter the amount from Form 1040, line 41.
2. If you or your spouse was age 65 or older, enter the smaller of the amount on Schedule A, line 4, or 2.5% (0.025) of the amount on Form 1040, line 38. If zero or less, enter -0-.
3. Enter the total of the amounts from Schedule A, lines 9 and 27.
4. Add lines 1 through 3.
5. Enter any tax refund from Form 1040, lines 10 and 21.
6. If you completed the Itemized Deductions Worksheet in the Instructions for Schedule A, enter the amount from line 9 of that worksheet.
7. Add lines 5 and 6.
8. Subtract line 7 from line 4.
9. Enter the amount shown below for your filing status.
Single or head of household—\$53,900
Married filing jointly or qualifying widow(er)—\$83,800
Married filing separately—\$41,900
10. Is the amount on line 8 more than the amount on line 9?
STOP You do not need to fill in Form 6251. Do not complete the rest of this worksheet.
No. Subtract line 9 from line 8.
Yes. Enter the amount shown below for your filing status.
Single or head of household—\$119,700
Married filing jointly or qualifying widow(er)—\$159,700
Married filing separately—\$79,850
11. Is the amount on line 8 more than the amount on line 11?
No. Enter -0-. Skip line 13. Enter on line 14 the amount from line 10, and go to line 15.
Yes. Subtract line 11 from line 8.
12. Multiply line 12 by 25% (0.25) and enter the smaller of the result or line 9.
13. Add lines 10 and 13.
14. Is the amount on line 14 more than \$186,300 (\$93,150 if married filing separately)?
No. Multiply line 14 by 26% (0.26).
Yes. Fill in Form 6251 to see if you owe the alternative minimum tax.
15. Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. (If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before including it in this calculation).
16. Next, is the amount on line 15 more than the amount on line 16?
Yes. Fill in Form 6251 to see if you owe the alternative minimum tax.
No. You do not owe alternative minimum tax and do not need to fill out Form 6251. Leave line 45 blank.

Need more information or forms? Visit IRS.gov.

Line 50

Education Credits

If you (or your dependent) paid qualified expenses in 2016 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) 2016 tax return.
Your filing status is married filing separately.
The amount on Form 1040, line 38, is \$90,000 or more (\$180,000 or more if married filing jointly).
You are taking a deduction for tuition and fees on Form 1040, line 34, for the same student.
You, or your spouse, were a non-resident alien for any part of 2016 unless your filing status is married filing jointly.

You may be able to increase an education credit if the student chooses to in-

clude 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 IRS.gov/EdCredit.

Line 51

Retirement Savings Contributions Savings Credit (Saver's Credit)

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions, other than rollover contributions, to a traditional or Roth IRA (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 \$30,750 (\$46,125 if head of household; \$61,500 if married filing jointly).

2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1999, (b) is claimed as a dependent on someone else's 2016 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2016 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, see Tax Topic 6110 or see Form 8880.

Need more information or forms? Visit IRS.gov.



2016 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.

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. ^(stop) You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

No. Subtract line 8 from line 7. 9

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. 10



Enter this amount on Form 1040, line 52.



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.



2016 Child Tax Credit Worksheet—Line 52



1. To be a qualifying child for the child tax credit, the child must be your dependent, under age 17 at the end of 2016, 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.

1. Number of qualifying children: _____ × \$1,000. Enter the result. 1

2. Enter the amount from Form 1040, line 38. 2

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

3

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. 4

Yes. Subtract line 3 from line 2. If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

5. Multiply the amount on line 4 by 5% (0.05). Enter the result. 5

6. Is the amount on line 1 more than the amount on line 5?

No. ^(stop) You cannot take the child tax credit on Form 1040, line 52. You also cannot take the additional child tax credit on Form 1040, line 67. Complete the rest of your Form 1040.

Yes. Subtract line 5 from line 1. Enter the result. Go to Part 2. 6

2016 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 2016.

- 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 2016 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.

Alternative motor vehicle credit. See Form 8910 if you placed a new fuel cell motor vehicle in service during 2016.
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 box(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 own RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.

You may be charged a penalty equal to 50% of the social security and Medicare or RRTA tax due on tips you received but didn't report to your employer.

Form 8919. If you are an employee who received wages from an employer 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.

2016 Form 1040—Lines 59 Through 61

Line 61

Health Care: Individual Responsibility

For each month of 2016, you must either:
Have qualifying health care coverage 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 2016 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.
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 2016 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 insurance during the month of death and months after death (but he or she must have had minimum essential coverage every month of 2016 he or she was alive).

If you cannot check the box on this line, you must generally either claim a coverage exemption on Form 8965 or report a shared responsibility payment on line 61 for each month that you, your spouse (if filing jointly), or someone you can or do claim as a dependent didn't have coverage. See the Instructions for Form 8965 for information on coverage exemptions and figuring the shared responsibility payment. However, if you can be claimed as a dependent, you do not need to check the box, claim a coverage exemption or report a payment. 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 \$2,000 or more in 2016. Cash wages include wages paid by check, money order, or to an employee who was under age 18 at any time in 2016 and was a student.
You withheld federal income tax during 2016 at the request of any household employee.
You paid total cash wages of \$1,000 or more in any calendar quarter of 2015 or 2016 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 2014 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 2016, you can enter your 2016 repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule.

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.

2016 Form 1040—Lines 61 and 62

If you or someone in your household had minimum essential coverage in 2016, 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.

You should receive the Form 1095-A by early February 2017 and Form 1095-B or 1095-C by early March 2017, if applicable. You do not need to wait to receive your Form 1095-B or 1095-C to file your return. You may rely on other information about your coverage to complete line 61. Do not include Form 1095-A, Form 1095-B, or Form 1095-C with your tax return.

Your health care coverage provider may have asked for your social security number. To understand why, go to IRS.gov/ACASV.

Minimum essential coverage. Most health care coverage that people have is minimum essential coverage.

- Minimum essential coverage includes:
- 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.
 - Health care coverage you buy through the Marketplace, and
 - Certain types of health care coverage you buy directly from an insurance company.

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 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 the following taxes you owe.

Additional Medicare Tax. See Form 8959 and its instructions if the total of your 2016 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 (RRTA) compensation that was more than the amount just listed 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.

Net Investment Income Tax. See Form 8960 and its instructions if the amount on Form 1040, line 38, is more than:

- \$125,000 if married filing separately,
- \$250,000 if married filing jointly or qualifying widow(er), or
- \$200,000 if single or head of household.

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:

- \$23,700 if married filing separately,
- \$148,700 if married filing jointly or qualifying widow(er), or
- \$98,700 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."

5. 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."

g. Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."

h. Qualified plug-in electric drive motor vehicle credit (see Form 8936). Identify as "8936R."

6. Recapture of federal mortgage subsidy. If you sold your home in 2016 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 "UI."

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 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 "FIPP."

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 15h of Form 1099-MISC. The tax is 20% of the

amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B)(i). See section 409A(a)(1)(B) for details. Identify as "NQDC."

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 2016. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 457A(c)(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 2016 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.

2016 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

2016 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2016. Include any overpayment that you applied to your 2016 estimated tax from:

- Your 2015 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 2016. 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 2016 or in 2017 before filing a 2016 return.

Divorced taxpayers. If you got divorced in 2016 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040. If you were divorced and re-married in 2016, 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, enter your former spouse's SSN, followed 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 2016 and the name(s) and SSN(s) under which you made them.

2016 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 IRS.gov/eic and click on "EITC Assistant." This service is available in English and Spanish.

CAUTION *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 2016:
 - 3 or more children lived with you, is the amount on Form 1040, line 38, less than \$47,955 (\$53,505 if married filing jointly)?
 - Yes.** Continue →
 - No.** Skip question 2, go to question 3.
 - 2 children lived with you, is the amount on Form 1040, line 38, less than \$44,648 (\$50,198 if married filing jointly)?
 - Yes.** Continue →
 - No.** Skip question 2, go to question 3.
 - 1 child lived with you, is the amount on Form 1040, line 38, less than \$39,296 (\$44,846 if married filing jointly)?
 - Yes.** Continue →
 - No.** Skip question 2, go to question 3.
 - No children lived with you, is the amount on Form 1040, line 38, less than \$14,880 (\$20,430 if married filing jointly)?
 - Yes.** Continue →
 - No.** Skip question 2, go to question 3.

Do you and your spouse if filing a joint return, have a social security number that allows you to work and is valid for EIC purposes (explained later under *Definitions and Special Rules*)?

- Yes.** Continue →
- No.** You can't take the credit. Enter "No" on the dotted line next to line 66a.

- Is your filing status married filing separately?
 - Yes.** You can't take the credit.
 - No.** Continue →

Need more information or forms? Visit IRS.gov.

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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

was ...

Under age 19 at the end of 2016 and younger than you (or your spouse, if filing jointly)

Under age 24 at the end of 2016, a student (defined later), and younger than you (or your spouse, if filing jointly)

Any age and permanently and totally disabled (defined later)

AND

Who isn't filing a joint return for 2016 or is filing a joint return for 2016 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 2016.

CAUTION

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.

TIP

If the child didn't live with you for more than half of 2016 because of a temporary absence, birth, death, or kidnapping, see Exception to time lived with you, later.

CAUTION

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 2016, see Qualifying child of more than one person, later. If the child was married, see Married child, later.

2016 Form 1040—Lines 66a and 66b

- 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 2016. If at least one qualifying child has a valid SSN (or was born or died in 2016, go to question 2. Otherwise, you can't take the credit.
 - No.** Skip questions 2 and 3; go to Step 4.

- Are you filing a joint return for 2016?
 - Yes.** Skip question 3 and Step 4; go to Step 5.
 - No.** Continue →

- Could you be a qualifying child of another person for 2016? (Check "No" if the other person isn't required to file, and isn't filing a 2016 tax return or is filing a 2016 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

- Is the amount on Form 1040, line 38, less than \$14,880 (\$20,430 if married filing jointly)?
 - Yes.** Continue →
 - No.** You can't take the credit.

- Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2016? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1951, and before January 2, 1992.) If your spouse died in 2016 or if you are preparing a return for someone who died in 2016, see Pub. 596 before you answer.
 - Yes.** Continue →
 - No.** You can't take the credit.

- Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2016? Members of the military stationed outside the United States, see *Members of the military*, later, before you answer.
 - Yes.** Continue →
 - No.** You can't take the credit. Enter "No" on the dotted line next to line 66a.

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2016 Form 1040—Lines 66a and 66b

4. Are you filing a joint return for 2016?
Yes Skip questions 5 and 6; go to Step 5.
No Continue

5. Could you be a qualifying child of another person for 2016?
Check "No" if the other person isn't required to file, and isn't filing a 2016 tax return or is filing a 2016 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples.)
Yes Complete the credit worksheet.
No Continue

You can't take the credit. Enter "No" on the dotted line next to line 66a.

6. Can you be claimed as a dependent on someone else's 2016 tax return?
Yes Go to Step 5.
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 worksheet.
No Complete the following worksheet.

- 1. Enter the amount from Form 1040, line 7.
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.
3. Enter any amount included on Form 1040, line 7, that you received for work performed while an inmate in a penal institution.
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.
5. Enter any amount included on Form 1040, line 7, that is a Medicaid waiver payment you exclude from income.
6. Add lines 2, 3, 4, and 5.

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- 7. Subtract line 6 from line 1.
8. Enter all of your nontaxable combat pay if you elect to include it in earned income.
9. Add lines 7 and 8. This is your earned income.

Warning: Electing to include nontaxable combat pay may increase or decrease your EIC. Figure combat pay before making the election.

2. Were you self-employed at any time in 2016, 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.
No Continue

- 3. If you have:
3 or more qualifying children, is your earned income less than \$47,935 (\$53,505 if married filing jointly)?
2 qualifying children, is your earned income less than \$44,648 (\$50,198 if married filing jointly)?
1 qualifying child, is your earned income less than \$39,296 (\$44,846 if married filing jointly)?
No qualifying children, is your earned income less than \$14,880 (\$20,430 if married filing jointly)?
Yes Go to Step 6.
No Go to Step 6.

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:

- 1. Enter "Clergy" on the dotted line next to Form 1040, line 66a.

2016 Form 1040—Lines 66a and 66b

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 2016 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 2016, 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.

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 2016. If the child lived with each parent for the same amount of time, the IRS will

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Worksheet A—2016 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.
2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit.
3. Enter the amount from Form 1040, line 38.
4. Are the amounts on lines 3 and 1 the same?
5. If you have:
- No qualifying children, is the amount on line 3 less than \$8,300 (\$13,850 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than \$18,200 (\$23,750 if married filing jointly)?
- Yes. Leave line 5 blank; enter the amount from line 2 on line 6.
- No. Look up the amount on line 3 in the EIC Table to find the credit.
6. This is your earned income credit.

Part 2

Filers Who Answered "No" on Line 4

- 5. If you have:
- No qualifying children, is the amount on line 3 less than \$8,300 (\$13,850 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than \$18,200 (\$23,750 if married filing jointly)?
- Yes. Leave line 5 blank; enter the amount from line 2 on line 6.
- No. Look up the amount on line 3 in the EIC Table to find the credit.
6. This is your earned income credit.

Part 3

Your Earned Income Credit

- 6. This is your earned income credit.
Reminder— 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, earlier, to find out if you must file Form 8862 to take the credit for 2016.

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 2016 return (including extensions), you can't claim the EIC on either your original or an amended 2016 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 2016 return, even if that child later gets an SSN.

Student. A student is a child who during any part of 5 calendar months of 2016 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.

treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2016.

- 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 2016.
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 2016, 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. However, 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.

Worksheet B—2016 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	

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than \$400.

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.

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	
---	--

Part 4

All Filers Using Worksheet B

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.

- 4a. Enter your earned income from Step 5.
- 4b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.**
5. If you have:
 - 3 or more qualifying children, is line 4b less than \$47,955 (\$53,505 if married filing jointly)?
 - 2 qualifying children, is line 4b less than \$44,648 (\$50,198 if married filing jointly)?
 - 1 qualifying child, is line 4b less than \$39,296 (\$44,846 if married filing jointly)?
 - No qualifying children, is line 4b less than \$14,880 (\$20,430 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 the dotted line next to line 66a.

 No. You cannot take the credit. Enter "No" on the dotted line next to line 66a.



Keep for Your Records

Worksheet B—2016 EIC—Lines 66a and 66b—Continued

Part 5 All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b.
7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.
- If line 7 is zero, **STOP**. You cannot take the credit. Enter "No" on the dotted line next to line 66a.
8. Enter the amount from Form 1040, line 38.
9. Are the amounts on lines 8 and 6 the same?

 Yes. Skip line 10; enter the amount from line 7 on line 11.

 No. Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:
 - No qualifying children, is the amount on line 8 less than \$8,300 (\$13,850 if married filing jointly)?
 - 1 or more qualifying children, is the amount on line 8 less than \$18,200 (\$23,750 if married filing jointly)? **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

 No. Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

 Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

Part 7

Your Earned Income Credit

11. **This is your earned income credit.**
- Reminder—**
- ✓ 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, earlier, to find out if you must file Form 8862 to take the credit for 2016.

2016 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 have. Enter the credit from that column on your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on 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 \$2,455, your credit is \$452.

Table with columns for 'At least' (Bustles than) and 'Your credit is--' (Married filing jointly and the number of children you have). Rows represent income levels from \$1 to \$2,300.

(Continued)

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Earned Income Credit (EIC) Table - Continued

Caution. This is not a tax table.

Table with columns for 'At least' (Bustles than) and 'Your credit is--' (Married filing jointly and the number of children you have). Rows represent income levels from \$600 to \$9,500.

(Continued)

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(Caution. This is not a tax table.)

Table with columns for 'If the amount you are looking up from the worksheet is-' and 'And your filing status is-'. Rows represent income levels from 19,200 to 25,500 and filing statuses from 0 to 3.

If the amount you are looking up from the worksheet is at least \$20,400 but less than \$20,430, and you have no qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$20,430 or more, and you have no qualifying children, you can take the credit.

(Continued)

(Caution. This is not a tax table.)

Table with columns for 'If the amount you are looking up from the worksheet is-' and 'And your filing status is-'. Rows represent income levels from 12,800 to 15,900 and filing statuses from 0 to 3.

If the amount you are looking up from the worksheet is at least \$14,650 but less than \$14,880, and you have no qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$14,880 or more, and you have no qualifying children, you can take the credit.

(Continued)

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Earned Income Credit (EIC) Table - Continued

Table with columns for filing status (Single, Married), number of children (0-3), and earned income ranges. Includes a caution: (Caution. This is not a tax table.)

(Continued)

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Earned Income Credit (EIC) Table - Continued

Table with columns for filing status (Single, Married), number of children (0-3), and earned income ranges. Includes a caution: (Caution. This is not a tax table.)

(Continued)

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Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

Table with columns for 'If the amount you are looking up from the worksheet is--', 'And your filing status is--', and 'Your credit is--'. Rows range from 45,900 to 48,900.

If the amount you are looking up from the worksheet is at least \$47,950 but less than \$47,955, and you have three qualifying children, your credit is \$1.
If the amount you are looking up from the worksheet is at least \$47,955 or more, and you have three qualifying children, you can't take the credit.
If the amount you are looking up from the worksheet is at least \$50,150 but less than \$50,198, and you have two qualifying children, your credit is \$5.
If the amount you are looking up from the worksheet is at least \$50,198 or more, and you have two qualifying children, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

Table with columns for 'If the amount you are looking up from the worksheet is--', 'And your filing status is--', and 'Your credit is--'. Rows range from 39,900 to 43,900.

If the amount you are looking up from the worksheet is at least \$39,250 but less than \$39,296, and you have one qualifying child, your credit is \$4.
If the amount you are looking up from the worksheet is at least \$39,296 or more, and you have one qualifying child, you can't take the credit.
If the amount you are looking up from the worksheet is at least \$44,600 but less than \$44,648, and you have two qualifying children, your credit is \$5.
If the amount you are looking up from the worksheet is at least \$44,648 or more, and you have two qualifying children, you can't take the credit.
If the amount you are looking up from the worksheet is at least \$44,800 but less than \$44,846, and you have one qualifying child, your credit is \$4.
If the amount you are looking up from the worksheet is at least \$44,846 or more, and you have one qualifying child, you can't take the credit.

(Continued)

2016 Form 1040—Lines 67 Through 75

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. See Pub. 525 for details about this credit.

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.



TIP 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 2017 under General Information, later.

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation, child support, spousal support, or certain federal non-tax debts, such as student loans, all or part of the overpayment on line 75 may be used (offset) to pay the past-due amount. Off-

er enrolled (you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. Complete Form 8962 to determine the amount of your premium tax credit, if any. If the premium tax credit you can claim exceeds your advance credit payments, your net premium tax credit will be shown on Form 8962, line 26. Enter that amount, if any, on Form 1040, line 69. For more information, see the Instructions for Form 8962.

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. If you paid by debit or credit card, do not include on line 70 the convenience fee you were charged. Also, include any amounts paid with Form 2350.



TIP You may be able to deduct any credit or debit card convenience fees on your 2017 Schedule A.

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 2016 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 take a credit on this line for the amount withheld in excess of \$7,347. But if any one employer withheld more than \$7,347, you can't claim the excess on your return. The employer should adjust the tax for you. If the employer doesn't adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

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 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 (as defined in Steps 1, 2, and 3 of the instructions for line 6c). The additional child tax credit may give you a refund even if you do not owe any tax or didn't have any tax withheld.

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. Use Schedule 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.

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. You may be able to increase an education credit and reduce your total tax or increase your tax refund if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income. See Pub. 970 and the Instructions for Form 8863 for more information.

Line 69

Net Premium Tax Credit

The premium tax credit helps pay for health insurance purchased through the Marketplace. You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company. You (or whoever-

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—	And your filing status is—							
	Single, head of household, or qualifying widow(er) and the number of children you have is—	Married filing jointly and the number of children you have is—						
		Your credit is—	0	1	2	3		
At least But less than	0	1	2	3	0	1	2	3
\$2,000	\$2,000	0	0	0	0	0	0	0
\$2,000	\$2,000	0	0	0	0	0	0	0
\$2,000	\$2,150	0	0	0	0	0	0	0
\$2,150	\$2,300	0	0	0	0	0	0	0
\$2,300	\$2,450	0	0	0	0	0	0	0
\$2,450	\$2,600	0	0	0	0	0	0	0
\$2,600	\$2,750	0	0	0	0	0	0	0
\$2,750	\$2,900	0	0	0	0	0	0	0
\$2,900	\$3,050	0	0	0	0	0	0	0
\$3,050	\$3,200	0	0	0	0	0	0	0
\$3,200	\$3,350	0	0	0	0	0	0	0
\$3,350	\$3,500	0	0	0	0	0	0	0
\$3,500	\$3,650	0	0	0	0	0	0	0
\$3,650	\$3,800	0	0	0	0	0	0	0
\$3,800	\$3,950	0	0	0	0	0	0	0
\$3,950	\$4,100	0	0	0	0	0	0	0
\$4,100	\$4,250	0	0	0	0	0	0	0
\$4,250	\$4,400	0	0	0	0	0	0	0
\$4,400	\$4,550	0	0	0	0	0	0	0
\$4,550	\$4,700	0	0	0	0	0	0	0
\$4,700	\$4,850	0	0	0	0	0	0	0
\$4,850	\$5,000	0	0	0	0	0	0	0
\$5,000	\$5,150	0	0	0	0	0	0	0
\$5,150	\$5,300	0	0	0	0	0	0	0
\$5,300	\$5,450	0	0	0	0	0	0	0
\$5,450	\$5,600	0	0	0	0	0	0	0
\$5,600	\$5,750	0	0	0	0	0	0	0
\$5,750	\$5,900	0	0	0	0	0	0	0
\$5,900	\$6,050	0	0	0	0	0	0	0
\$6,050	\$6,200	0	0	0	0	0	0	0
\$6,200	\$6,350	0	0	0	0	0	0	0
\$6,350	\$6,500	0	0	0	0	0	0	0
\$6,500	\$6,650	0	0	0	0	0	0	0
\$6,650	\$6,800	0	0	0	0	0	0	0
\$6,800	\$6,950	0	0	0	0	0	0	0
\$6,950	\$7,100	0	0	0	0	0	0	0
\$7,100	\$7,250	0	0	0	0	0	0	0
\$7,250	\$7,400	0	0	0	0	0	0	0
\$7,400	\$7,550	0	0	0	0	0	0	0
\$7,550	\$7,700	0	0	0	0	0	0	0
\$7,700	\$7,850	0	0	0	0	0	0	0
\$7,850	\$8,000	0	0	0	0	0	0	0

2016 Form 1040—Lines 76a Through 76d

Sample Check—Lines 76b Through 76d

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

Line 76c

Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. If your deposit is to a myRA or a TreasuryDirect® online account, check the "Savings" box.

Line 76d

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown here, the account number is 20202086. Do not include the check number.

Line 77**Applied to Your 2017 Estimated Tax**

Enter on line 77 the amount, if any, of the overpayment on line 75 you want applied to your 2017 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.

2017. Pub. 590-A will have the new 2017 limits.

For more information on IRAs, see Pub. 590-A and Pub. 590-B.

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.

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 go.usa.gov/3KvcP.

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 8379 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.

• 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.

A If you file a joint return and attach Form 8888 or fill in lines 76b through 76d, your spouse may get at least part of the refund.

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 2016). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2016 return during 2017 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit is for 2017. If you do not, the trustee or custodian can assume the deposit is for 2016. In that case, you must file an amended 2016 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.

A You and your spouse, if filing jointly, each may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2016) to a traditional IRA or Roth IRA (including a myRA), for 2016. You may owe a penalty if your contributions exceed these limits, and the limits may be lower depending on your compensation and income. For more information on IRA contributions, see Pub. 590-A. If the limits on IRA contributions change for

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.

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/depositlimits.

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.

2016 Form 1040—Lines 75 Through 76d

sets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

Injured Spouse

If you file a joint return and your spouse has not paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal non-tax debt, such as a student loan, part or all of the overpayment on line 75 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details, see [Tax Topic 203](http://tax.irs.gov) or see Form 8379.

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/refunds. See [Refund Information](http://irs.gov/refunds), later. 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 your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2016 tax return handy so you can enter your social security 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.

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

Need more information or forms? Visit irs.gov.

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Need more information or forms? Visit irs.gov.

2016 Form 1040—Line 78



This election to apply part or all of the amount overpaid to your 2017 estimated tax can't be changed later.

Amount You Owe

To avoid interest and penalties, pay your taxes in full by April 18, 2017. You do not have to pay if line 78 is under \$1.



Include any estimated payments from line 79 in the amount you enter on line 78. Do not include any estimated payments for 2017 in this payment. Instead, make the estimated 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 also applies to other forms of payments if the IRS doesn't receive the funds. Use Tax Topic 206.

Line 78

Amount You Owe

IRS offers several payment options. You can pay online, by phone, mobile device, cash (maximum \$1,000 per day per transaction), check or money order. Go to IRS.gov/payments for payment options.

Pay Online

IRS offers an electronic payment option that is right for you. 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 IRS.gov/payments. You can pay using any of the following methods:

- IRS Direct Pay for online transfers directly from your checking or savings account at no cost to you, go to IRS.gov/payments.
Pay by Card. To pay by debit or credit card, go to IRS.gov/payments. A convenience fee is charged by these service providers.
Electronic Fund Withdrawal (EFW) is an integrated e-file/e-pay option offered when filing your federal



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-4I, or (c) make estimated tax payments for 2017. See Income Tax Withholding and Estimated Tax Payments for 2017 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 an installment agreement is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 18, 2017. 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 and click on Apply for an Online Payment Plan.

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 18, 2017. An extension generally won't be granted for more than 6 months. You will be charged interest on the tax not paid by April 15, 2017. You must pay the tax before the extension runs out. Penalties and interest will be imposed unless taxes are paid in full. For the most up-to-date information on Form 1127, go to IRS.gov/form1127.

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 2016 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 2015 tax return was for a tax year of 12 full months and either of the following applies:

- You had no tax shown on your 2015 return and you were a U.S. citizen or resident for all of 2015.
The total of lines 64, 65, and 71 on your 2016 return is at least 100% of the tax shown on your 2015 return (110% of that amount if you aren't a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2015 return was more than \$150,000 (more than \$75,000 if married filing separately for 2016)). Your estimated tax payments for 2016 must have been made on time and for the required amount.

For most people, the "tax shown on your 2015 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

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2016 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).



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 because the IRS can't figure your penalty under this method. See the instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

2016 Form 1040—Lines 78 and 79

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 2015 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.

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 end no later than the due date (not counting extensions) for filing your 2017 tax return. This is April 17, 2018, 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 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 2015 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 2015 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2015 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit [IRS.gov/transcripts](https://www.irs.gov/ transcripts). (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 2015 return.) You will also be prompted to enter your date of birth (DOB).

Warning! You can't use the Self-Select PIN method if you are a *casual* first-time filer under age 16 at the end of 2016.

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 2016, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided below your daytime 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.

Warning! New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2016 tax returns generally were sent in December 2016.

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 [IRS.gov/CPIPIA](https://www.irs.gov/CPIPIA). 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 "Attach

ment 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.

2016 Tax Table — Continued

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	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
3,000		Your tax is—				6,000		Your tax is—			
3,000	3,050	303	303	303	303	6,000	6,050	603	603	603	603
3,050	3,100	308	308	308	308	6,050	6,100	608	608	608	608
3,100	3,150	313	313	313	313	6,100	6,150	613	613	613	613
3,150	3,200	318	318	318	318	6,150	6,200	618	618	618	618
3,200	3,250	323	323	323	323	6,200	6,250	623	623	623	623
3,250	3,300	328	328	328	328	6,250	6,300	628	628	628	628
3,300	3,350	333	333	333	333	6,300	6,350	633	633	633	633
3,350	3,400	338	338	338	338	6,350	6,400	638	638	638	638
3,400	3,450	343	343	343	343	6,400	6,450	643	643	643	643
3,450	3,500	348	348	348	348	6,450	6,500	648	648	648	648
3,500	3,550	353	353	353	353	6,500	6,550	653	653	653	653
3,550	3,600	358	358	358	358	6,550	6,600	658	658	658	658
3,600	3,650	363	363	363	363	6,600	6,650	663	663	663	663
3,650	3,700	368	368	368	368	6,650	6,700	668	668	668	668
3,700	3,750	373	373	373	373	6,700	6,750	673	673	673	673
3,750	3,800	378	378	378	378	6,750	6,800	678	678	678	678
3,800	3,850	383	383	383	383	6,800	6,850	683	683	683	683
3,850	3,900	388	388	388	388	6,850	6,900	688	688	688	688
3,900	3,950	393	393	393	393	6,900	6,950	693	693	693	693
3,950	4,000	398	398	398	398	6,950	7,000	698	698	698	698
4,000		Your tax is—				7,000		Your tax is—			
4,000	4,050	403	403	403	403	7,000	7,050	703	703	703	703
4,050	4,100	408	408	408	408	7,050	7,100	708	708	708	708
4,100	4,150	413	413	413	413	7,100	7,150	713	713	713	713
4,150	4,200	418	418	418	418	7,150	7,200	718	718	718	718
4,200	4,250	423	423	423	423	7,200	7,250	723	723	723	723
4,250	4,300	428	428	428	428	7,250	7,300	728	728	728	728
4,300	4,350	433	433	433	433	7,300	7,350	733	733	733	733
4,350	4,400	438	438	438	438	7,350	7,400	738	738	738	738
4,400	4,450	443	443	443	443	7,400	7,450	743	743	743	743
4,450	4,500	448	448	448	448	7,450	7,500	748	748	748	748
4,500	4,550	453	453	453	453	7,500	7,550	753	753	753	753
4,550	4,600	458	458	458	458	7,550	7,600	758	758	758	758
4,600	4,650	463	463	463	463	7,600	7,650	763	763	763	763
4,650	4,700	468	468	468	468	7,650	7,700	768	768	768	768
4,700	4,750	473	473	473	473	7,700	7,750	773	773	773	773
4,750	4,800	478	478	478	478	7,750	7,800	778	778	778	778
4,800	4,850	483	483	483	483	7,800	7,850	783	783	783	783
4,850	4,900	488	488	488	488	7,850	7,900	788	788	788	788
4,900	4,950	493	493	493	493	7,900	7,950	793	793	793	793
4,950	5,000	498	498	498	498	7,950	8,000	798	798	798	798
5,000		Your tax is—				8,000		Your tax is—			
5,000	5,050	503	503	503	503	8,000	8,050	803	803	803	803
5,050	5,100	508	508	508	508	8,050	8,100	808	808	808	808
5,100	5,150	513	513	513	513	8,100	8,150	813	813	813	813
5,150	5,200	518	518	518	518	8,150	8,200	818	818	818	818
5,200	5,250	523	523	523	523	8,200	8,250	823	823	823	823
5,250	5,300	528	528	528	528	8,250	8,300	828	828	828	828
5,300	5,350	533	533	533	533	8,300	8,350	833	833	833	833
5,350	5,400	538	538	538	538	8,350	8,400	838	838	838	838
5,400	5,450	543	543	543	543	8,400	8,450	843	843	843	843
5,450	5,500	548	548	548	548	8,450	8,500	848	848	848	848
5,500	5,550	553	553	553	553	8,500	8,550	853	853	853	853
5,550	5,600	558	558	558	558	8,550	8,600	858	858	858	858
5,600	5,650	563	563	563	563	8,600	8,650	863	863	863	863
5,650	5,700	568	568	568	568	8,650	8,700	868	868	868	868
5,700	5,750	573	573	573	573	8,700	8,750	873	873	873	873
5,750	5,800	578	578	578	578	8,750	8,800	878	878	878	878
5,800	5,850	583	583	583	583	8,800	8,850	883	883	883	883
5,850	5,900	588	588	588	588	8,850	8,900	888	888	888	888
5,900	5,950	593	593	593	593	8,900	8,950	893	893	893	893
5,950	6,000	598	598	598	598	8,950	9,000	898	898	898	898

(Continued)

Need more information or forms? Visit IRS.gov.

*This column must also be used by a qualifying widow(er).

Sample Table

See the instructions for line 44 to see if you must use the Tax Table below to figure your tax.



Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300-25,350 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 \$2,871. This is the tax amount they should enter on Form 1040, line 44.

At Least		But Less Than	Single	Married filing jointly	Married filing separately	Head of a household
25,200	25,250	3,220	2,856	3,320	3,161	
25,250	25,300	3,230	2,866	3,330	3,171	
25,300	25,350	3,240	2,876	3,340	3,181	
25,350	25,400	3,243	2,879	3,343	3,184	

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	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
1,000		Your tax is—				2,000		Your tax is—			
0	5	0	0	0	0	2,000	2,025	201	201	201	201
5	15	1	1	1	1	2,025	2,050	204	204	204	204
15	25	2	2	2	2	2,050	2,075	206	206	206	206
25	35	3	3	3	3	2,075	2,100	209	209	209	209
35	45	4	4	4	4	2,100	2,125	211	211	211	211
45	55	5	5	5	5	2,125	2,150	214	214	214	214
55	65	6	6	6	6	2,150	2,175	216	216	216	216
65	75	7	7	7	7	2,175	2,200	219	219	219	219
75	85	8	8	8	8	2,200	2,225	221	221	221	221
85	95	9	9	9	9	2,225	2,250	224	224	224	224
95	105	10	10	10	10	2,250	2,275	226	226	226	226
105	115	11	11	11	11	2,275	2,300	229	229	229	229
115	125	12	12	12	12	2,300	2,325	231	231	231	231
125	135	13	13	13	13	2,325	2,350	234	234	234	234
135	145	14	14	14	14	2,350	2,375	236	236	236	236
145	155	15	15	15	15	2,375	2,400	239	239	239	239
155	165	16	16	16	16	2,400	2,425	241	241	241	241
165	175	17	17	17	17	2,425	2,450	244	244	244	244
175	185	18	18	18	18	2,450	2,475	246	246	246	246
185	195	19	19	19	19	2,475	2,500	249	249	249	249
195	205	20	20	20	20	2,500	2,525	251	251	251	251
205	215	21	21	21	21	2,525	2,550	254	254	254	254
215	225	22	22	22	22	2,550	2,575	256	256	256	256
225	235	23	23	23	23	2,575	2,600	259	259	259	259
235	245	24	24	24	24	2,600	2,625	261	261	261	261
245	255	25	25	25	25	2,625	2,650	264	264	264	264
255	265	26	26	26	26	2,650	2,675	266	266	266	266
265	275	27	27	27	27	2,675	2,700	269	269	269	269
275	285	28	28	28	28	2,700	2,725	271	271	271	271
285	295	29	29	29	29	2,725	2,750	274	274	274	274
295	305	30	30	30	30	2,750	2,775	276	276	276	276
305	315	31	31	31	31	2,775	2,800	279	279	279	279
315	325	32	32	32	32	2,800	2,825	281	281	281	281
325	335	33	33	33	33	2,825	2,850	284	284	284	284
335	345	34	34	34	34	2,850	2,875	286	286	286	286
345	355	35	35	35	35	2,875	2,900	289	289	289	289
355	365	36	36	36	36	2,900	2,925	291	291	291	291
365	375	37	37	37	37	2,925	2,950	294	294	294	294
375	385</										

2016 Tax Table - Continued

Table with columns for taxable income, filing status, and tax amounts. Rows are organized by income brackets: 21,000-21,999, 22,000-22,999, 23,000-23,999, 24,000-24,999, 25,000-25,999, 26,000-26,999, 27,000-27,999, and 28,000-28,999.

(Continued)

* This column must also be used by a qualifying widow(er).

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Need more information or forms? Visit IRS.gov.

2016 Tax Table - Continued

Table with columns for taxable income, filing status, and tax amounts. Rows are organized by income brackets: 12,000-12,999, 13,000-13,999, 14,000-14,999, 15,000-15,999, 16,000-16,999, 17,000-17,999, 18,000-18,999, 19,000-19,999, and 20,000-20,999.

(Continued)

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Need more information or forms? Visit IRS.gov.

2016 Tax Table - Continued

Table with columns for taxable income, marital status, and tax amounts. Includes sub-sections for taxable income levels of 39,000, 40,000, 43,000, 44,000, 46,000, and 47,000.

(Continued)

Need more information or forms? Visit IRS.gov.

2016 Tax Table - Continued

Table with columns for taxable income, marital status, and tax amounts. Includes sub-sections for taxable income levels of 30,000, 31,000, 33,000, 34,000, 36,000, 37,000, 38,000, 39,000, 40,000, 41,000, 44,000, 46,000, and 47,000.

(Continued)

Need more information or forms? Visit IRS.gov.

2016 Tax Table — Continued

Table with columns for taxable income (At least, But less than), marital status (Single, Married, etc.), and tax amounts for income levels 57,000, 60,000, 61,000, 64,000, 58,000, 59,000, 62,000, and 65,000.

(Continued)

*This column must also be used by a qualifying widow(er).

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*This column must also be used by a qualifying widow(er).

- 84 -

2016 Tax Table — Continued

Table with columns for taxable income (At least, But less than), marital status (Single, Married, etc.), and tax amounts for income levels 48,000, 51,000, 52,000, 55,000, 49,000, 50,000, 53,000, and 56,000.

(Continued)

*This column must also be used by a qualifying widow(er).

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2016 Tax Table - Continued

Table with columns for taxable income (66,000-83,000), marital status, and tax amounts. Includes sub-sections for 75,000, 76,000, 77,000, 78,000, 79,000, 80,000, 81,000, 82,000, and 83,000.

(Continued)

* This column must also be used by a qualifying widow(er).

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Need more information or forms? Visit IRS.gov.

2016 Tax Table - Continued

Table with columns for taxable income (66,000-83,000), marital status, and tax amounts. Includes sub-sections for 72,000, 73,000, 74,000, 75,000, 76,000, 77,000, 78,000, 79,000, 80,000, 81,000, 82,000, and 83,000.

(Continued)

* This column must also be used by a qualifying widow(er).

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Need more information or forms? Visit IRS.gov.

2016 Tax Table - Continued

Table with columns for taxable income, filing status, and tax amounts. Includes a box for '100,000 or over' with a reference to the Worksheet.

Table with columns for taxable income, filing status, and tax amounts. Includes a box for '100,000 or over' with a reference to the Worksheet.

Table with columns for taxable income, filing status, and tax amounts. Includes a box for '100,000 or over' with a reference to the Worksheet.

Table with columns for taxable income, filing status, and tax amounts. Includes a box for '100,000 or over' with a reference to the Worksheet.

* This column must also be used by a qualifying widow(er).

- 89 -

* This column must also be used by a qualifying widow(er).

- 88 -

2016 Tax Table - Continued

Table with columns for taxable income, filing status, and tax amounts. Includes a box for '100,000 or over' with a reference to the Worksheet.

Table with columns for taxable income, filing status, and tax amounts. Includes a box for '100,000 or over' with a reference to the Worksheet.

Table with columns for taxable income, filing status, and tax amounts. Includes a box for '100,000 or over' with a reference to the Worksheet.

Table with columns for taxable income, filing status, and tax amounts. Includes a box for '100,000 or over' with a reference to the Worksheet.

* This column must also be used by a qualifying widow(er).

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* This column must also be used by a qualifying widow(er).

- 89 -

* This column must also be used by a qualifying widow(er).

- 89 -

* This column must also be used by a qualifying widow(er).

- 88 -

2016 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 \$100,000 but not over \$190,150	\$	× 28% (0.28)	\$	\$ 6,962.25	\$
Over \$190,150 but not over \$413,350	\$	× 33% (0.33)	\$	\$ 16,470.75	\$
Over \$413,350 but not over \$415,050	\$	× 35% (0.35)	\$	\$ 24,727.75	\$
Over \$415,050	\$	× 39.6% (0.396)	\$	\$ 43,830.05	\$

Section B—Use if your filing status is Married filing jointly or Qualifying widow(er). Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$151,900	\$	× 25% (0.25)	\$	\$ 8,457.50	\$
Over \$151,900 but not over \$231,450	\$	× 28% (0.28)	\$	\$ 13,014.50	\$
Over \$231,450 but not over \$413,350	\$	× 33% (0.33)	\$	\$ 24,587.00	\$
Over \$413,350 but not over \$466,950	\$	× 35% (0.35)	\$	\$ 32,854.00	\$
Over \$466,950	\$	× 39.6% (0.396)	\$	\$ 54,333.70	\$

Section C—Use if your filing status is Married filing separately. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$115,725	\$	× 28% (0.28)	\$	\$ 6,507.25	\$
Over \$115,725 but not over \$206,675	\$	× 33% (0.33)	\$	\$ 12,293.50	\$
Over \$206,675 but not over \$233,475	\$	× 35% (0.35)	\$	\$ 16,427.00	\$
Over \$233,475	\$	× 39.6% (0.396)	\$	\$ 27,166.85	\$

Section D—Use if your filing status is Head of household. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$130,150	\$	× 25% (0.25)	\$	\$ 7,025.50	\$
Over \$130,150 but not over \$210,800	\$	× 28% (0.28)	\$	\$ 9,607.00	\$
Over \$210,800 but not over \$413,350	\$	× 33% (0.33)	\$	\$ 20,147.00	\$
Over \$413,350 but not over \$441,000	\$	× 35% (0.35)	\$	\$ 28,414.00	\$
Over \$441,000	\$	× 39.6% (0.396)	\$	\$ 48,700.00	\$

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.

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 IRS.gov/FreeFile for details. Join the eight in 10 taxpayers who get their returns 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.
- If you live in an apartment, be sure to include your apartment number in your address.

filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Do not file Form 8857 with your Form 1040. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-855-851-2009.

Income Tax Withholding and Estimated Tax Payments for 2017

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 2017 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-4Y.



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 2017 Form 1040 will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2017 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.

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

- 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).
- Attach your Form(s) W-2, and other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return*, earlier.
- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 78 for details.
- Do not file more than one original return for the same year, even if you haven't gotten your refund or haven't heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.

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 but didn't file a joint return and are now liable for an unpaid or understated tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be

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. 5027.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit 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 1-866-653-4261.

Visit irs.gov and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, make a check payable to "Bureau of the 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, and click on "How To Make a Contribution to Reduce the Debt."

TIP You may be able to deduct this gift on your 2017 tax return.

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was

paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see chapter 1 of Pub. 17.

Amended Return

File Form 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 536 for details.

Use the Where's My Amended Return application on irs.gov to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

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 irs.gov/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 records are located in a federally declared disaster area, this fee will be waived.

Death of a Taxpayer

If a taxpayer died before filing a return for 2016, 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 "De-

ceased," 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.

If your spouse died in 2016 and you didn't remarry in 2016, or if your spouse died in 2017 before filing a return for 2016, you can file a joint return. A joint return should show your spouse's 2016 income before death and your income for all of 2016. Enter "filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number shouldn't be used for tax years after the year of death, except for estate tax return purposes.

Claiming a Refund for a Deceased Taxpayer

If you are filing a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and include a copy of the certificate that shows your appointment. All other filters requesting the deceased taxpayer's refund must file the return and attach Form 1310.

For more details, use Tax Topic 356 or see Pub. 559.

Past Due Returns

If you or someone you know needs to file past due tax returns, use Tax Topic 133 or go to irs.gov/individuals for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 instructions. For example, if you are filing a 2013 return in 2017, 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.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally 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.

You can go to irs.gov and click on the Filing tab to see your options for preparing and filing your return which include the following:

- **Free File.** Go to irs.gov/efile.

See if you qualify to use brand-name software to prepare and e-file your federal tax return for free.

- **VITA.** Go to irs.gov/vita, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax preparation.
- **TCE.** Go to irs.gov/tce, download the free IRS2Go app, or call 1-888-227-7669 to find the nearest TCE location for free tax preparation.

Getting answers to your tax law questions. On irs.gov get answers to your tax questions anytime, anywhere.

- Go to irs.gov/help or [interactive](http://irs.gov/interactive) pages for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to irs.gov/ita for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- Go to irs.gov/pub17 to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2016 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML or as a PDF, or, better yet, download it to your mobile device to enjoy eBook features.

Order your transcript by calling 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/itools for the following:

- The Earned Income Tax Credit Assistant (irs.gov/eic) determines if you are eligible for the EIC.
- The Online EIN Application (irs.gov/ein) helps you get an employer identification number.
- The IRS Withholding Calculator (irs.gov/w4app) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The First-Time Homebuyer Credit Account Look-up (irs.gov/homebuyer)

You may also be able to access tax law information in your electronic filing software.

Getting tax forms and publications. Go to irs.gov/forms to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or, you can go to irs.gov/orderforms to place an order and have forms mailed to you within 10 business days.

Using direct deposit. The fastest way to receive a tax refund is to combine direct deposit and IRS e-file. Direct deposit it securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. IRS issues more than 90% of refunds in less than 21 days.

Delayed refund for returns claiming certain credits. Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to irs.gov/transcripts. Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on irs.gov).

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.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally 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.

You can go to irs.gov and click on the Filing tab to see your options for preparing and filing your return which include the following:

- **Free File.** Go to irs.gov/efile.

See if you qualify to use brand-name software to prepare and e-file your federal tax return for free.

- **VITA.** Go to irs.gov/vita, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax preparation.
- **TCE.** Go to irs.gov/tce, download the free IRS2Go app, or call 1-888-227-7669 to find the nearest TCE location for free tax preparation.

Getting answers to your tax law questions. On irs.gov get answers to your tax questions anytime, anywhere.

- Go to irs.gov/help or [interactive](http://irs.gov/interactive) pages for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to irs.gov/ita for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- Go to irs.gov/pub17 to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2016 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML or as a PDF, or, better yet, download it to your mobile device to enjoy eBook features.

Order your transcript by calling 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/itools for the following:

- The Earned Income Tax Credit Assistant (irs.gov/eic) determines if you are eligible for the EIC.
- The Online EIN Application (irs.gov/ein) helps you get an employer identification number.
- The IRS Withholding Calculator (irs.gov/w4app) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The First-Time Homebuyer Credit Account Look-up (irs.gov/homebuyer)

You may also be able to access tax law information in your electronic filing software.

Getting tax forms and publications. Go to irs.gov/forms to view, download, or print all of the forms and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or, you can go to irs.gov/orderforms to place an order and have forms mailed to you within 10 business days.

Using direct deposit. The fastest way to receive a tax refund is to combine direct deposit and IRS e-file. Direct deposit it securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. IRS issues more than 90% of refunds in less than 21 days.

Delayed refund for returns claiming certain credits. Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to irs.gov/transcripts. Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on irs.gov).

tool provides information on your repayments and account balance.

- The **Sales Tax Deduction Calculator** ([IRS.gov/salestax](#)) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

For help with the alternative minimum tax, go to [IRS.gov/ami](#).

Resolving tax-related identity theft issues.

The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.

- Go to [IRS.gov/identityprotection](#) for information and videos.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/id](#) to learn what steps you should take.

See **Secure Your Tax Records From Identity Theft** under **General Information**, earlier.

Checking on the status of your refund.

- Go to [IRS.gov/refunds](#).
- Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim the EIC or ACTC. This applies to the entire refund, not just the portion associated with these credits.

Download the official IRS2Go app to your mobile device 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 to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [IRS.gov/payments](#) to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.

- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.

- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax preparation software or through a tax professional.

Electronic Federal Tax Payment System: Best option for businesses. Enrollment is required.

- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** If cash is your only option, you may be able to pay your taxes at a participating retail store.

What if I can't pay now? Go to [IRS.gov/payments](#) for more information about your options.

- Apply for an **online payment agreement** ([IRS.gov/opa](#)) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.

Use the **Offer in Compromise Pre-Qualifier** ([IRS.gov/ocq](#)) to see if you can settle your tax debt for less than the full amount you owe.

Checking the status of an amended return. Go to IRS.gov and click on **Where's My Amended Return?** ([IRS.gov/where](#)) under the "Tools" bar to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to [IRS.gov/notices](#) to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be resolved on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to [IRS.gov/letsisthelp](#) for the topics people ask about most. If you still need help, IRS TACs provide help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without waiting. Before you visit, go to [IRS.gov/tac/locator](#) to find the nearest TAC, check hours, available

services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Watching IRS videos. The IRS Video portal [IRSVideos.gov](#) contains video and audio presentations for individuals, small businesses, and tax professionals.

Getting tax information in other languages. For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages.

- [Spanish](#) ([IRS.gov/spanish](#))
- [Chinese](#) ([IRS.gov/chinese](#))
- [Vietnamese](#) ([IRS.gov/vietnamese](#))
- [Korean](#) ([IRS.gov/korean](#))
- [Russian](#) ([IRS.gov/russian](#))

The IRS TACs 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 understatement 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 \$205 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.

Frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that 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 [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, 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 [IRS.gov/taxpayerrights](#).

Refund Information

where's my refund? To check the status of your refund go to [IRS.gov/refund](https://www.irs.gov/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.

Due to changes in the law, the IRS can't issue refunds before February 15, 2017, for returns that claim the earned income credit or the additional child tax credit. This delay applies to the entire refund, not just the portion associated with these credits. Because of the time it generally takes banking or financial systems to process deposits, if you claimed either or both of these credits, it is unlikely that your refund will arrive in your bank account or on a debit card before the week of February 27 (assuming your return has no processing issues and you elect direct deposit). Because many fi-

ancial institutions do not process payments on weekends or holidays, the three-day holiday weekend that includes Presidents Day may also affect when you receive your refund.

If you filed your return before February 15 and claimed the earned income credit or the additional child tax credit, you can start to check *Where's My Refund* on IRS.gov and the IRS2Go phone mobile app a few days after February 15 for the status of your refund.

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).

Where's My Refund doesn't track refunds that are claimed on an amended tax return.

Refund information also is available in Spanish at [IRS.gov/spanish](https://www.irs.gov/spanish) and 1-800-829-1954.

Tax Topics

You can read these Tax Topics at [IRS.gov/taxtopics](https://irs.gov/taxtopics).

List of Tax Topics

All topics are available in Spanish (and most topics are available in Chinese, Korean, Vietnamese, and Russian).

Topic No.	Subject	Topic No.	Subject
101	IRS Help Available	301	General Information
102	IRS services—Volunteer tax assistance, outreach programs, and identity theft	303	When, how, and where to file
103	Tax assistance for individuals with disabilities	304	Checklist of common errors when preparing your tax return
104	Tax help for small businesses and the self-employed	305	Extensions of time to file your tax return
105	Taxpayer Advocate Service—Your voice at the IRS	306	Recordkeeping
106	Armed Forces tax information	307	Penalty for underpayment of estimated tax
107	Tax relief in disaster situations	308	Backup withholding
151	Your appeal rights	309	Amended returns
152	Refund information	310	Roth IRA contributions
153	What to do if you haven't filed your tax return	311	Coverdell education savings accounts
154	Form W-2 and Form 1099-R (What to do if incorrect or not received)	312	Power of attorney information
155	Forms and publications—How to order	313	Disclosure authorizations
156	Copy or transcript of your tax return—How to get one	314	Qualified tuition programs (QTPs)
157	Change your address—How to notify the IRS	352	Which Forms to File
158	Paying your taxes and ensuring proper credit of payments	356	Decedents
159	Prior year(s) Form W-2 (How to get a copy)	401	Types of Income
161	Returning an erroneous refund—Paper check or direct deposit	403	Wages and salaries
201	The collection process	404	Interest received
202	Tax payment options	407	Dividends
203	Refund offsets for unpaid child support, certain federal and state debts, and unemployment compensation debts	409	Business income
204	Offers in compromise	410	Capital gains and losses
205	Innocent spouse relief (including separation of liability and equitable relief)	411	Pensions and annuities
206	Dishonored payments	412	Pensions—The general rule and the simplified method
253	Substitute tax forms	413	Lump-sum distributions
254	How to choose a tax return preparer	414	Rollovers from retirement plans
255	Signing your return electronically	415	Rental income and expenses
		416	Retiring residential and vacation property
		417	Earnings and fishing income
		418	Earnings for clergy
		419	Unemployment compensation
		420	Gambling income and losses
		421	Bartering income
		422	Scholarships, fellowship grants, and other grants
		423	Social security and equivalent railroad retirement benefits
		424	401(k) plans
		425	Passive activities—Losses and credits
		427	Stock options
		429	Traders in securities (Information for Form 1040 filers)
		430	Receipt of stock in a demutualization
		431	Canceled debt—Is it taxable or not?
		432	Form 1099-A (Acquisition or Abandonment of Secured Property)
		451	Adjustments to Income
		452	Individual retirement arrangements (IRAs)
		453	Alimony
		454	Bad debt deduction
		455	Moving expenses
		456	Student loan interest deduction
		457	Tuition and fees deduction
		458	Educator expense deduction
		501	Itemized Deductions
		502	Should I itemize?
		503	Medical and dental expenses
		504	Deductible taxes
		505	Home mortgage points
		506	Interest expense
		508	Miscellaneous expenses
		509	Charitable contributions
		510	Business use of home
		511	Business use of car
		512	Business travel expenses
		513	Business entertainment expenses
		514	Work-related education expenses
		515	Employee business expenses
		516	Casualty, disaster, and theft losses (including federally declared disaster areas)
		551	Tax Computation
		552	Standard deduction
		553	Tax and credits figured by the IRS
		554	Tax on a child's investment and other unearned income (Kiddie tax)
		556	Self-employment tax
		557	Alternative minimum tax
		558	Additional tax on early distributions from traditional and Roth IRAs
		559	Additional tax on early distributions from retirement plans, other than IRAs
		560	Net Investment Income Tax
		561	Additional Medicare Tax
		601	Tax Credits
		602	Earned income credit
		607	Child and dependent care credit
		608	Adoption credit and adoption assistance programs
		610	Excess social security and RRTA tax withheld
		611	Retirement savings contributions credit
			Repayment of the first-time homebuyer 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.

We Welcome Comments on Forms

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments from IRS.gov/forms. Click on "More Information" and then on "Give us feedback." Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the addresses at the end of these instructions.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Estimates of Taxpayer Burden

The following table shows burden estimates based on current statutory requirements as of November 2016, for taxpayers filing a 2016 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 \$210 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 15 hours and \$280; the average burden for taxpayers filing Form 1040A is about 8 hours and \$90; and the average for Form 1040EZ filers is about 5 hours and \$40.

List of Tax Topics
(Continued)

Topic No.	Subject	Topic No.	Subject
612	The premium tax credit	758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
651	IRS Notices—What to do	759	Form 940—Employer's Annual Federal Unemployment (FUTA) Tax Return—Filing and deposit requirements
652	Notice of underreported income—CP 2000	760	Form 943—Reporting and deposit requirements for agricultural employees
653	IRS notices and bills, penalties, and interest charges	761	Tips—Withholding and reporting
654	Understanding your CP75 or CP75A Notice Request for Supporting Documentation	762	Independent contractor vs. employee
701	Sale of your home	763	The Affordable Care Act
703	Basis of assets		Electronic Media Filers—1099 Series and Related Information
704	Depreciation	801	Returns
705	Installment sales		Who must file information returns electronically
751	Employer Tax Information	802	Applying to file information returns electronically
752	Social security and Medicare withholding rates	803	Waivers and extensions
753	Filing Forms W-2 and W-3	804	Test files and combined federal and state filing
754	Form W-4—Employee's Withholding Allowance Certificate		Tax Information for U.S. Resident Aliens and Citizens Living Abroad
755	Employer identification number (EIN)—How to apply	851	Resident and nonresident aliens
756	Employment taxes for household employees	856	Foreign tax credit
757	Forms 941 and 944—Deposit requirements	857	Individual taxpayer identification number (ITIN)

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 9 hours and \$120, while business taxpayers are expected to have an average burden of about 22 hours and \$430. Similar to tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

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	\$210
Primary forms filed						
1040	69	15	7	2	4	280
1040A	19	8	2	1	3	90
1040EZ	12	5	2	***	3	40
Type of taxpayer						
Nonbusiness****	70	9	3	1	3	120
Business****	30	22	12	4	5	430

*Detail may not add to total time due to rounding.
 **Dollars rounded to the nearest \$10.
 ***Rounds to less than one hour.
 ****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.

Order Form for Forms and Publications

TIP You can view and download the tax forms and publications you need at IRS.gov/forms. You can also place an order for forms at 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.

Save Money and Time by Going Online! Download or order these and other forms and publications at IRS.gov/forms

Name _____
 Postal mailing address _____
 City _____ State _____ ZIP code _____
 Foreign country _____ International postal code _____

Order Form
Please print.

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.

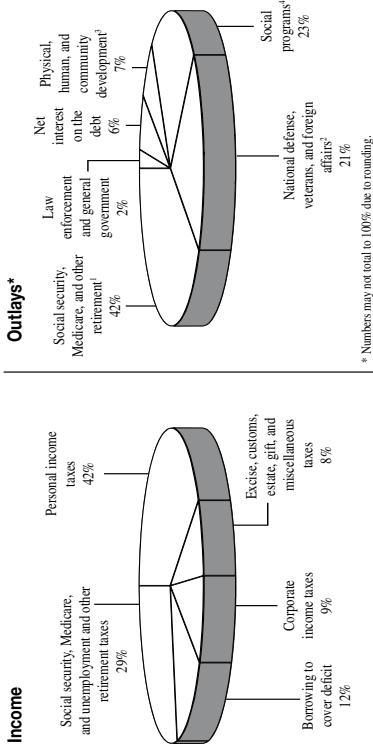


Use your QR Reader app on your smartphone to scan this code and get connected to the IRS Forms and Publications homepage.

1040	Schedule F (1040)	1040-V	4868	8959	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	8962	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 8949	1040A	4506-T	8829	Pub. 463	Pub. 535	Pub. 590-B	
Schedule E (1040)	1040EZ	4562	8863	Pub. 501	Pub. 547	Pub. 596	
Schedule EIC (1040A or 1040)	1040-ES (2017)	4684	8917	Pub. 502	Pub. 550	Pub. 915	

Major Categories of Federal Income and Outlays for Fiscal Year 2015

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2015.



On or before the first Monday in February of each year the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the federal government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2015 (which began on October 1, 2014, and ended on September

30, 2015), federal income was \$3,250 trillion and outlays were \$3,688 trillion, leaving a deficit of \$438 billion.

Footnotes for Certain Federal Outlays

- Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.
- National defense, veterans, and foreign affairs:** About 15% of outlays total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and 6% for health research and public health programs, unemployment compensation, assisted housing, and social services.
- 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.
- Social programs:** About 17% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and 6% for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note: The percentages shown here exclude undistributed offsetting receipts, which were \$16 billion in fiscal year 2015. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of the employee retirement programs, loans and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

2016 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—
Over—	Over—		
\$0	\$9,275	.....	10%
9,275	37,650	\$927.50 + 15%	9,275
37,650	91,150	5,183.75 + 25%	37,650
91,150	190,150	18,558.75 + 28%	91,150
190,150	413,350	46,278.75 + 33%	190,150
413,350	413,350	119,934.75 + 35%	413,350
415,050	.....	120,929.75 + 39.6%	415,050

Schedule Y-1—If your filing status is **Married filing jointly or Qualifying widow(er)**

If your taxable income is:	But not over—	The tax is:	of the amount over—
Over—	Over—		
\$0	\$18,550	.....	10%
18,550	75,300	\$1,855.00 + 15%	18,550
75,300	151,900	10,387.50 + 25%	75,300
151,900	231,450	29,517.50 + 28%	151,900
231,450	413,350	51,791.50 + 33%	231,450
413,350	466,950	111,818.50 + 35%	413,350
466,950	.....	130,578.50 + 39.6%	466,950

Schedule Y-2—If your filing status is **Married filing separately**

If your taxable income is:	But not over—	The tax is:	of the amount over—
Over—	Over—		
\$0	\$9,275	.....	10%
9,275	37,650	\$927.50 + 15%	9,275
37,650	75,950	5,183.75 + 25%	37,650
75,950	115,725	14,788.75 + 28%	75,950
115,725	206,675	25,895.75 + 33%	115,725
206,675	233,475	55,909.25 + 35%	206,675
233,475	.....	65,289.25 + 39.6%	233,475

Schedule Z—If your filing status is **Head of household**

If your taxable income is:	But not over—	The tax is:	of the amount over—
Over—	Over—		
\$0	\$13,250	.....	10%
13,250	50,400	\$1,325.00 + 15%	13,250
50,400	130,150	6,897.50 + 25%	50,400
130,150	210,800	26,835.00 + 28%	130,150
210,800	413,350	49,417.00 + 33%	210,800
413,350	441,000	116,256.50 + 35%	413,350
441,000	125,936.00 + 39.6%	441,000

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Form 1040A U.S. Individual Income Tax Return (99) 2016

Department of the Treasury—Internal Revenue Service

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

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: _____

Filing status Check only one box.

1 Single

2 Married filing jointly (even if only one had income) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

3 Married filing separately. Enter spouse's SSN above and full name here ▶

4 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 Qualifying widow(er) with dependent child (see instructions)

Exemptions If someone can claim you as a dependent, do not check box 6a.

6a Yourself. If someone can claim you as a dependent, do not check box 6a.

b Spouse

c Dependents: If more than six dependents, see instructions.

(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)	Boxes checked on 6a and 6b
					No. of children lived with you
					• did not live with you due to divorce or separation (see instructions)
					Dependents on 6c not entered above

d Total number of exemptions claimed. Add numbers on lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7

8a Taxable interest. Attach Schedule B if required. 8a

8b Tax-exempt interest. Do not include on line 8a. 8b

9a Ordinary dividends. Attach Schedule B if required. 9a

9b Qualified dividends (see instructions). 9b

10 Capital gain distributions (see instructions). 10

11a IRA distributions. 11a Taxable amount (see instructions). 11b

11b Taxable amount (see instructions). 11b

12a Pensions and annuities. 12a Taxable amount (see instructions). 12b

12b Taxable amount (see instructions). 12b

13 Unemployment compensation and Alaska Permanent Fund dividends. 13

14a Social security benefits. 14a Taxable amount (see instructions). 14b

14b Taxable amount (see instructions). 14b

15 Add lines 7 through 14b (far right column). This is your total income. ▶ 15

Adjusted gross income

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 (2016)

Where Do You File? Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see *Private Delivery Services* under *Filing Requirements*, earlier.

IF you live in...

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 93388-0002	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 93388-0002	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

*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.

THEN use this address if you:

Are requesting a refund or are not enclosing a check or money order...
 Are enclosing a check or money order...

TIP 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 1/4" thick). Also, include your complete return address.

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Form 1040EZ (2016) Page 2

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 2016. If you were born on January 1, 1952, you are considered to be age 65 at the end of 2016.
- 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).
- The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the Tax Topics listed under *Tax Credits* at www.irs.gov/taxtopics (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970.

Caution: If you can claim the premium tax credit or you received any advance payment of the premium tax credit in 2016, you must use Form 1040A or Form 1040.

- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, 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 filling 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.

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	Enter total	A.
+ 350.00		
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.		F.
• 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 \$4,050.		
G. Add lines E and F. Enter the total here and on line 5 on the front		G.

(Keep a copy for your records)

- Single, enter \$10,350. This is the total of your standard deduction (\$6,300) and your exemption (\$4,050).
- Married filing jointly, enter \$20,700. This is the total of your standard deduction (\$12,600), your exemption (\$4,050), and your spouse's exemption (\$4,050).

Mailing Return

Mail your return by April 18, 2017. Mail it to the address shown on the last page of the instructions.

www.irs.gov/form1040ez Form 1040EZ (2016)

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

Information about Schedule A and its separate instructions is at www.irs.gov/schedulea. Attach to Form 1040.

OMB No. 1545-0074 2016 Attachment Sequence No. 07

Your social security number

Name(s) shown on Form 1040

Medical and Dental Expenses	1	2	3	4				
Caution: Do not include expenses reimbursed or paid by others.								
1 Medical and dental expenses (see instructions)								
2 Enter amount from Form 1040, line 38	2							
3 Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead								
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-								
Taxes You Paid	5	6	7	8	9			
5 State and local (check only one box):								
a <input type="checkbox"/> Income taxes, or								
b <input type="checkbox"/> 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								
Interest You Paid	10	11	12	13	14	15		
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								
Note: Your mortgage interest deduction may be limited (see instructions).								
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 4952 if required. (See instructions.)								
15 Add lines 10 through 14								
Gifts to Charity	16	17	18	19				
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								
Casualty and Theft Losses	20	21	22	23	24	25	26	27
20 Casualty or theft losses. Attach Form 4684. (See instructions.)								
Job Expenses and Certain Miscellaneous Deductions	21	22	23	24	25	26	27	
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	25							
26 Multiply line 25 by 2% (0.02)								
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								
Other Miscellaneous Deductions	28	29						
29 Is Form 1040, line 38, over \$155,650?								
<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.								
<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.								
30 If you elect to itemize deductions even though they are less than your standard deduction, check here								

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 1716C

Schedule C (Form 1040) 2016 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?
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation.
36 Purchases less cost of items withdrawn for personal use
37 Cost of labor. Do not include any amounts paid to yourself.
38 Materials and supplies
39 Other costs
40 Add lines 35 through 39
41 Inventory at end of year
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.

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 2016, 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?
46 Do you (or your spouse) have another vehicle available for personal use?
47a Do you have evidence to support your deduction?
b If "Yes," is the evidence written?

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

Table with 2 columns: Description of expense, and Amount. Line 48 Total other expenses. Enter here and on line 27a.

SCHEDULE C (Form 1040) Profit or Loss From Business (Sole Proprietorship)
OMB No. 1545-0074
2016 Attachment Sequence No. 09
Social security number (SSN)

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 2016? If "No," see instructions for limit on losses.
H If you started or acquired this business during 2016, check here
I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions)
J If "Yes," did you or will you file required Forms 1099?

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.
2 Returns and allowances
3 Subtract line 2 from line 1
4 Cost of goods sold (from line 42)
5 Gross profit. Subtract line 4 from line 3
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)
7 Gross income. Add lines 5 and 6

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising
9 Car and truck expenses (see instructions)
10 Commissions and fees
11 Contract labor (see instructions)
12 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)
13 Employee benefit programs (other than on line 19)
14 Insurance (other than health)
15 Interest:
a Mortgage (paid to banks, etc.)
b Other
16 Legal and professional services
17 Total expenses before expenses for business use of home. Add lines 8 through 27a.
18 Office expense (see instructions)
19 Pension and profit-sharing plans
20 Rent or lease (see instructions):
a Vehicles, machinery, and equipment
b Other business property
21 Repairs and maintenance
22 Supplies (not included in Part III)
23 Taxes and licenses
24 Travel, meals, and entertainment:
a Travel
b Deductible meals and entertainment (see instructions)
25 Utilities
26 Wages (less employment credits)
27a Other expenses (from line 48)
b Reserved for future use
28 Total expenses before expenses for business use of home. Add lines 8 through 27a.
29 Tentative profit or (loss). Subtract line 28 from line 7.
30 Expenses for business use of your home. 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; 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.

31 Net profit or (loss). Subtract line 30 from line 29.

32a 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 instructions). Estates and trusts, enter on Form 1041, line 3.
32b If a loss, you must go to line 32.
32c If you have a loss, check the box that describes your investment in this activity (see instructions).
32d 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.
32e If you checked 32b, you must attach Form 6198. Your loss may be limited.

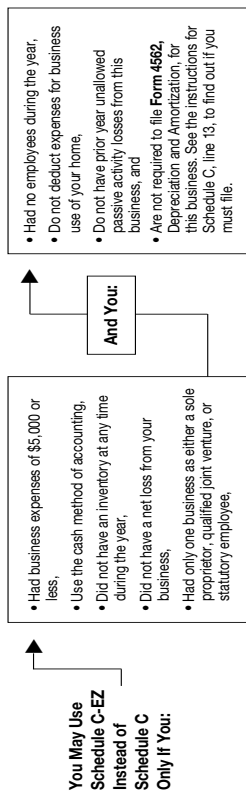
SCHEDULE C-EZ (Form 1040)
 Department of the Treasury Internal Revenue Service (IRS)
 Name of proprietor

OMB No. 1545-0074
2016
 Attachment Sequence No. 09A

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.

Social security number (SSN)

Part I General Information



A Principal business or profession, including product or service

C Business name. If no separate business name, leave blank.

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

B Enter business code (see page 2)

D Enter your EIN (see page 2)

F Did you make any payments in 2016 that would require you to file Form(s) 1099? (see the instructions for Schedule C) Yes No

G If "Yes," did you or will you file required Forms 1099? Yes No

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 1

2 Total expenses (see page 2). If more than \$5,000, you must use Schedule C 2

3 Net profit. Subtract line 2 from line 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 page 2). (Statutory employees do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 3

Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶

5 Of the total number of miles you drove your vehicle during 2016, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see page 2) **c** Other

6 Was your vehicle available for personal use during off-duty hours? Yes No

7 Do you (or your spouse) have another vehicle available for personal use? Yes No

8a Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line F

See the instructions for Schedule C, line 1, 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 Forms 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.

Optional Worksheet for Line 2 (keep a copy for your records)

a Deductible meals and entertainment (see the instructions for Schedule C, line 24b)	a
b	b
c	c
d	d
e	e
f	f
g Total. Add lines a through f. Enter here and on line 2	g

Part III Summary

- 16 Combine lines 7 and 15 and enter the result 16
 - If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
 - If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
 - If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.
- 17 Are lines 15 and 16 **both** gains?
 - Yes.** Go to line 18.
 - No.** Skip lines 18 through 21, and go to line 22.
- 18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions 18
- 19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions 19
- 20 Are lines 18 and 19 **both** zero or blank?
 - Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Don't** complete lines 21 and 22 below.
 - No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below.
- 21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:
 - The loss on line 16 or
 - (\$3,000), or if married filing separately, (\$1,500)
 Note: When figuring which amount is smaller, treat both amounts as positive numbers.
- 22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?
 - Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).
 - No.** Complete the rest of Form 1040 or Form 1040NR.

SCHEDULE D (Form 1040)
 Department of the Treasury
 Internal Revenue Service (99)

OMB No. 1545-0074
2016
 Attachment Sequence No. 12

Capital Gains and Losses
 ▶ Attach to Form 1040 or Form 1040NR.
 ▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduleD.
 ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Name(s) shown on return _____
 Your social security number _____

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below.
 This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(f) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (f). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.
 This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(f) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I, long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (f). Then go to Part III on the back				15

Schedule E (Form 1040) 2016 Attachment Sequence No. 13 Page 2
 Name(s) shown on return. Do not enter name and social security number if shown on other side. Your social security number

Part II Income or Loss From Partnerships and S Corporations Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 6582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. Yes No

	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Nonpassive Income and Loss	
					(f) Section 179 expense deduction from Form 4562	(g) Nonpassive income from Schedule K-1
A		<input type="checkbox"/>	<input type="checkbox"/>			
B		<input type="checkbox"/>	<input type="checkbox"/>			
C		<input type="checkbox"/>	<input type="checkbox"/>			
D		<input type="checkbox"/>	<input type="checkbox"/>			
Totals						
29a						
30	Add columns (g) and (f) of line 29a					30
31	Add columns (h), (i), and (j) of line 29b					31
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below					32

Part III Income or Loss From Estates and Trusts

	(a) Name	(b) Employer identification number
A		
B		

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules O, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules O, line 1b (see instructions)	(e) Income from Schedules O, line 3b
38					
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below					39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40
41	Total income or (loss). Combine lines 32, 37, 38, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43

Schedule E (Form 1040) 2016 Attachment Sequence No. 13 Page 2
 Name(s) shown on return. Do not enter name and social security number if shown on other side. Your social security number

SCHEDULE E (Form 1040) Supplemental Income and Loss
 (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
 Attach to Form 1040, 1040NR, or Form 1041.
 Information about Schedule E and its separate instructions is at www.irs.gov/schedule.

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.

A Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) Yes No
 B If "Yes," did you or will you file required Forms 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

	Type of Property (from list below)	Fair Rental Days	Personal Use Days	QJV
A				<input type="checkbox"/>
B				<input type="checkbox"/>
C				<input type="checkbox"/>

Type of Property: 1 Single Family Residence 2 Multi-Family Residence 3 Vacation/Short-Term Rental 4 Commercial 5 Land 6 Royalties 7 Self-Rental 8 Other (describe)

Income: 3 Rents received 4 Royalties received 5 Advertising 6 Auto and travel (see instructions) 7 Cleaning and maintenance 8 Commissions 9 Insurance 10 Legal and other professional fees 11 Management fees 12 Mortgage interest paid to banks, etc. (see instructions) 13 Other interest 14 Repairs 15 Supplies 16 Taxes 17 Utilities 18 Depreciation expense or depletion 19 Other (list) 20 Total expenses. Add lines 5 through 19 21 Subtract line 20 from line 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) 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 line 21 and rental real estate losses from line 22. Enter total losses here 26 Total 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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11344L Schedule E (Form 1040) 2016

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).
 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.

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

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/scheduleetc.

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 2016. 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)



was
 Under age 19 at the end of 2016 and younger than you (or your spouse, if filing jointly)
 or
 Under age 24 at the end of 2016, 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 2016 or is filing a joint return for 2016 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 2016.



CAUTION 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.



TIP 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.



CAUTION 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 (IRS)

OMB No. 1545-0074
2016
 Attachment
 Schedule No. 43
 Your social security number

Earned Income Credit
 Qualifying Child Information

1040A 1040 EIC

▶ 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/scheduleetc.

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.

CAUTION

- 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.

	Child 1	Child 2	Child 3
	First name	Last name	First name
	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.			
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2016. If your child was born and died in 2016 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.			
3 Child's year of birth	Year _____ <i>If born after 1997 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 1997 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year _____ <i>If born after 1997 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
4 a Was the child under age 24 at the end of 2016, a student, and younger than you (or your spouse, if filing jointly)?	Yes <input type="checkbox"/> No <input type="checkbox"/> <i>Go to line 5.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/> <i>Go to line 5.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/> <i>Go to line 5.</i>
b Was the child permanently and totally disabled during any part of 2016?	Yes <input type="checkbox"/> No <input type="checkbox"/> <i>Go to line 5.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/> <i>Go to line 5.</i>	Yes <input type="checkbox"/> No <input type="checkbox"/> <i>Go to line 5.</i>
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	Yes <input type="checkbox"/> No <input type="checkbox"/> <i>Go to line 5.</i> The child is not a qualifying child.	Yes <input type="checkbox"/> No <input type="checkbox"/> <i>Go to line 5.</i> The child is not a qualifying child.	Yes <input type="checkbox"/> No <input type="checkbox"/> <i>Go to line 5.</i> The child is not a qualifying child.
6 Number of months child lived with you in the United States during 2016	Do not enter more than 12 months. _____ months	Do not enter more than 12 months. _____ months	Do not enter more than 12 months. _____ months

SCHEDULE F (Form 1040)
 Department of the Treasury
 Internal Revenue Service (99)

Profit or Loss From Farming
 Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
 Information about Schedule F and its separate instructions is at www.irs.gov/schedulef.

OMB No. 1545-0074
2016
 Attachment
 Sequence No. 14

Name of proprietor _____ 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 inst.) _____

E Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on passive losses Yes No

F Did you make any payments in 2016 that would require you to file Form(s) 1099 (see instructions)? Yes No

G If "Yes," did you or will you file required Forms 1099? Yes No

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)	1a	
b	Cost or other basis of livestock or other items reported on line 1a	1b	
c	Subtract line 1b from line 1a	1c	
2	Sales of livestock, produce, grains, and other products you raised	2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	
3b	Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a	
4b	Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election	5a	
5b	CCC loans forfeited	5b	
5c	Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions)	6	
a	Amount received in 2016	6a	
b	Taxable amount	6b	
c	If election to defer to 2017 is attached, check here <input type="checkbox"/>	6c	
7	Custom hire (machine work) income	7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8	
9	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)	9	

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	23	Pension and profit-sharing plans
11	Chemicals	24	Rent or lease (see instructions):
12	Conservation expenses (see instructions)	a	Vehicles, machinery, equipment
13	Custom hire (machine work)	b	Other (land, animals, etc.)
14	Depreciation and section 179 expense (see instructions)	25	Repairs and maintenance
15	Employee benefit programs other than on line 23	26	Seeds and plants
16	Feed	27	Storage and warehousing
17	Fertilizers and lime	28	Supplies
18	Freight and trucking	29	Taxes
19	Gasoline, fuel, and oil	30	Utilities
20	Insurance (other than health)	31	Veterinary, breeding, and medicine
21	Interest:	32	Other expenses (specify):
a	Mortgage (paid to banks, etc.)	a	
b	Other	b	
22	Labor hired (less employment credits)	c	
21a		d	
21b		e	
22		f	
33	Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions	33	
34	Net farm profit or (loss). Subtract line 33 from line 9	34	

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2016? (see instructions) Yes No

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)	37	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	
38b	Taxable amount	38b	
39a	Agricultural program payments	39a	
39b	Taxable amount	39b	
40	Commodity Credit Corporation (CCC) loans:	40a	
a	CCC loans reported under election	40a	
b	CCC loans forfeited	40b	
40c	Taxable amount	40c	
41	Crop insurance proceeds	41	
42	Custom hire (machine work) income	42	
43	Other income (see instructions)	43	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	44	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45	
46	Cost of livestock, produce, grains, and other products purchased during the year	46	
47	Add lines 45 and 46	47	
48	Inventory of livestock, produce, grains, and other products at end of year	48	
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47	49	
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.	50	

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.

111300	Fruit and tree nut farming
111400	Greenhouse, nursery, and floriculture production
111900	Other crop farming
Animal Production	
112111	Beef cattle ranching and farming
112112	Cattle feedlots
112120	Dairy cattle and milk production
112210	Hog and pig farming
112300	Poultry and egg production
112400	Sheep and goat farming
112510	Aquaculture
112500	Other animal production
Forestry and Logging	
113000	Forestry and logging (including forest nurseries and timber tracts)

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS). Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

111100 Olseeds and grain farming
 111210 Vegetable and melon farming

Part III 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 2016 by April 18, 2017? 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 0.6% (0.006). Enter the result here, skip Section B, and go to line 25

Section B

Table with 10 columns: (a) Name of state, (b) Taxable wages, (c) State experience rate, (d) State experience rate, (e) Multiply col. (b) by 0.054, (f) Multiply col. (b) by col. (e), (g) Subtract col. (f) from col. (e), (h) Contributions paid to state unemployment fund.

Part III Total Household Employment Taxes

- 18 Totals
19 Add columns (g) and (h) of line 18
20 Total cash wages subject to FUTA tax (see line 15 instructions)
21 Multiply line 20 by 6.0% (0.060)
22 Multiply line 20 by 5.4% (0.054)
23 Enter the smaller of line 19 or line 22
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25
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?

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 isn't 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, Preparer's signature, Date, PTIN, Firm's name, Firm's address, Firm's EIN, Phone no.

SCHEDULE H (Form 1040) Household Employment Taxes

OMB No. 1545-1971, 2016 Attachment Sequence No. 44, Department of the Treasury Internal Revenue Service (99), Name of employer, Social security number, Employer identification number

Calendar year taxpayers having no household employees in 2016 don't have to complete this form for 2016.

- A Did you pay any one household employee cash wages of \$2,000 or more in 2016? (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.)
B Did you withhold federal income tax during 2016 for any household employee?
C Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2015 or 2016 to all household employees? (Don't count cash wages paid in 2015 or 2016 to your spouse, your child under age 21, or your parent.)

Part I Social Security, Medicare, and Federal Income Taxes

- 1 Total cash wages subject to social security tax
2 Social security tax. Multiply line 1 by 12.4% (0.124)
3 Total cash wages subject to Medicare tax
4 Medicare tax. Multiply line 3 by 2.9% (0.029)
5 Total cash wages subject to Additional Medicare Tax withholding
6 Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)
7 Federal income tax withheld, if any
8 Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7

9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2015 or 2016 to all household employees? (Don't count cash wages paid in 2015 or 2016 to your spouse, your child under age 21, or your parent.)

No. Stop. Include the amount from line 8 above on Form 1040, line 60a. If you're not required to file Form 1040, see the line 9 instructions. Yes. Go to line 10.

SCHEDULE J (Form 1040)		OMB No. 1545-0074 2016 Attachment Sequence No. 20	Page 2
Income Averaging for Farmers and Fishermen ▶ Attach to Form 1040 or Form 1040NR. ▶ Information about Schedule J and its separate instructions is at www.irs.gov/schedulej .		Social security number (SSN)	18
1	Enter the taxable income from your 2016 Form 1040, line 43, or Form 1040NR, line 41	1	
2a	Enter your electd farm income (see instructions). Do not enter more than the amount on line 1	2a	
Capital gain included on line 2a:			
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 2016 tax rates (see instructions)	4	
5	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2015, enter the amount from your 2015 Schedule J, line 11. • 2014 but not 2015, enter the amount from your 2014 Schedule J, line 15. • 2013 but not 2014 or 2015, enter the amount from your 2013 Schedule J, line 3. Otherwise, enter the taxable income from your 2013 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 line 2a 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 2013 tax rates (see instructions)	8	
9	If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2015, enter the amount from your 2015 Schedule J, line 15. • 2014 but not 2015, enter the amount from your 2014 Schedule J, line 3. Otherwise, enter the taxable income from your 2014 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 2014 tax rates (see instructions)	12	
13	If you used Schedule J to figure your tax for 2015, enter the amount from your 2015 Schedule J, line 3. Otherwise, enter the taxable income from your 2015 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 2015 tax rates (see instructions)	16	
17	Add lines 4, 8, 12, and 16	17	
18 Amount from line 17		18	
19 If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2015, enter the amount from your 2015 Schedule J, line 12. • 2014 but not 2015, enter the amount from your 2014 Schedule J, line 16. • 2013 but not 2014 or 2015, 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.		19	
20 If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2015, enter the amount from your 2015 Schedule J, line 16. • 2014 but not 2015, 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.		20	
21 If you used Schedule J to figure your tax for 2015, enter the amount from your 2015 Schedule J, line 4. Otherwise, enter the tax from your 2015 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 2016 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) 2016 Page **2**

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.

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 2016:

- 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.

Tip In most cases, the IRS can figure the credit for you. See instructions.

Part I Check the Box for Your Filing Status and Age
If your filing status is: **And by the end of 2016:** **Check only one box:**

Single, Head of household, or Qualifying widow(er)

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 2016 8

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2016 9

Married filing jointly

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 1993 or an earlier year, or you filed or got a statement for tax years after 1993 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 2016, check this box

- If you checked this box, you don't have to get another statement for 2016.
- If you **didn't** 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:	
Box 3, 5, or 6		\$5,000
Box 8 or 9		\$7,500
		\$3,750

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.	} Yes <input type="checkbox"/> No <input type="checkbox"/>	You must complete line 11.
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 2016:

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 aren't taxable, they must be included here to figure your credit.) If you didn't 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:	
Box 3, 4, 5, 6, or 7		\$7,500
Box 8 or 9		\$10,000
		\$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 can't take the credit. Otherwise, go to line 20 **19**

20 Multiply line 19 by 15% (0.15) **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**

Schedule R (Form 1040A or 1040) 2016

SCHEDULE SE (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

OMB No. 1545-0074
2016
Attachment Sequence No. **17**

Self-Employment Tax
Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.
Attach to Form 1040 or Form 1040NR.

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR) _____
Social security number of person with self-employment income ▶ _____

Schedule SE (Form 1040) 2016
Attachment Sequence No. **17**
Page **2**

Section B—Long Schedule SE
Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions).

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code 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% (0.9235). Otherwise, enter amount from line 3 if line 3 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. **5a** _____

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-. **5b** _____

6 Add lines 4c and 5b. **6** _____

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2016. **7** 118,500.00

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$118,500 or more, skip lines 8b through 10, and go to line 11. **8a** _____

b Unreported tips subject to social security tax (from Form 437, line 10) **8b** _____

c Wages subject to social security tax (from Form 8919, line 10) **8c** _____

d Add lines 8a, 8b, and 8c. **8d** _____

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. **9** _____

10 Multiply line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. **10** _____

11 Multiply line 6 by 2.9% (0.029). **11** _____

12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55. **12** _____

13 Deduction for one-half of self-employment tax. **13** _____

Multiply line 12 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27. **13** _____

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income¹ was not more than \$7,560, or (b) your net farm profits² were less than \$5,457.

14 Maximum income for optional methods. **14** 5,040.00

15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$5,040. Also include this amount on line 4b above. **15** _____

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$5,457 and also less than 72.189% of your gross nonfarm income; ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16 Subtract line 15 from line 14. **16** _____

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income³ (not less than zero) or the amount on line 16. Also include this amount on line 4b above. **17** _____

¹ 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.
² 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.
³ 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.
⁴ 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.

OMB No. 1545-0074
2016
Attachment Sequence No. **17**

Self-Employment Tax
Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.
Attach to Form 1040 or Form 1040NR.

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR) _____
Social security number of person with self-employment income ▶ _____

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart only if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.

```

    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{Did you receive wages or tips in 2016?}
        Q3{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?}
        Q4{Did you receive tips subject to social security or Medicare tax that you didn't report to your employer?}
        Q5{Did you report any wages on Form 8919, Unreported Social Security and Medicare Tax on Wages?}
        Q6{Are you using one of the optional methods to figure your net earnings (see instructions)?}
        Q7{Did you receive church employee income (see instructions) reported on Form W-2 of $108.28 or more?}

        Q1 -- No --> L1[You may use Short Schedule SE below]
        Q1 -- Yes --> Q2
        Q2 -- No --> L1
        Q2 -- Yes --> Q3
        Q3 -- No --> L1
        Q3 -- Yes --> Q4
        Q4 -- No --> L1
        Q4 -- Yes --> Q5
        Q5 -- No --> L1
        Q5 -- Yes --> Q6
        Q6 -- No --> L1
        Q6 -- Yes --> L2[You must use Long Schedule SE on page 2]
        Q7 -- No --> L1
        Q7 -- Yes --> L2
    
```

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. **1a** _____

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. **1b** () _____

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. **2** _____

3 Combine lines 1a, 1b, and 2. **3** _____

4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b. **4** _____

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: **5** _____

- \$118,500 or less, multiply line 4 by 15.3% (0.153). 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% (0.029). 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% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27. **6** _____

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11353Z
Schedule SE (Form 1040) 2016

Child Tax Credit

SCHEDULE 8812
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Your social security number

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)

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 stop 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

3 Subtract line 2 from line 1. If zero, stop here; you cannot claim this credit

4a Earned income (see separate instructions)

b Nontaxable combat pay (see separate instructions)

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

6 Multiply the amount on line 5 by 15% (0.15) and enter the result. Next, do you have three or more qualifying children? No. If line 6 is zero, stop here; you cannot claim 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

8 1040 filers: 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. 1040A filers: Enter -0-. 1040NR filers: 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.

9 Add lines 7 and 8

10 1040 filers: Enter the total of the amounts from Form 1040, lines 60a and 71. 1040A filers: 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). 1040NR filers: Enter the amount from Form 1040NR, line 67.

11 Subtract line 10 from line 9. If zero or less, enter -0-

12 Enter the larger of line 6 or line 11

Next, enter the smaller of line 3 or line 12 on line 13.

13 This is your additional child tax credit

Part IV Additional Child Tax Credit

13 This is your additional child tax credit

Enter this amount on Form 1040, line 67, Form 1040A, line 43, or Form 1040NR, line 64

1040 1040A 1040NR

Schedule 8812 (Form 1040A or 1040) 2016

Form 2106 (2016) **Part II Vehicle Expenses** Page 2

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

	(a) Vehicle 1	(b) Vehicle 2
11 Enter the date the vehicle was placed in service	11 / /	/ /
12 Total miles the vehicle was driven during 2016	miles	miles
13 Business miles included on line 12	miles	miles
14 Percent of business use. Divide line 13 by line 12.	%	%
15 Average daily roundtrip commuting distance	miles	miles
16 Commuting miles included on line 12	miles	miles
17 Other miles. Add lines 13 and 16 and subtract the total from line 12	miles	miles
18 Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19 Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
20 Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
21 If "yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> 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 54¢ (0.54). Enter the result here and on line 1. 22

Section C—Actual Expenses

	(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23	
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.)

	(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis (see instructions)	30	
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 **2016** Attachment Sequence No. 129

Form 2106 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. Social security number

Your name Occupation in which you incurred expenses

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that didn't involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Don't include meals and entertainment.	3	
4 Business expenses not included on lines 1 through 3. Don't include meals and entertainment	4	
5 Meals and entertainment expenses (see instructions)	5	
6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	

Note: If you weren't 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 weren't reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions).	7
---	---

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8
Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.	9
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	9
10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.)	10

Part III Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2016. 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 2015 and used in 2016 during the grace period. See instructions.
14 Enter the amount, if any, you forfeited or carried forward to 2017. See instructions.
15 Combine lines 12 through 14. See instructions.
16 Enter the total amount of qualified expenses incurred in 2016 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.
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. Attach to Form 1040, Form 1040A, or Form 1040NR. Information about Form 2441 and its separate instructions is at www.irs.gov/form2441.

Part I Persons or Organizations Who Provided the Care - You must complete this part. (If you have more than two care providers, see the instructions.)

Did you receive dependent care benefits? No Yes
Caution: If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

Table with 3 columns: (a) Qualifying person's name, (b) Qualifying person's social security number, (c) Qualified expenses you incurred and paid in 2016 for the person listed in column (a).

3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31.

4 Enter your earned income. See instructions.
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.

Table for line 7: If line 7 is: Over, But not over, Decimal amount is. Values range from \$0-\$43,000.

9 Multiply line 6 by the decimal amount shown below that applies to the amount on line 7. If you paid 2015 expenses in 2016, 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.

Form 3800 Department of the Treasury Internal Revenue Service (99)		OMB No. 1545-0085 2016 Attachment Sequence No. 22		Page 2
General Business Credit 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.				
Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT) (See instructions and complete Part(s) III before Parts I and II)				
1	General business credit from line 2 of all Parts III with box A checked	1		18
2	Passive activity credits from line 2 of all Parts III with box B checked	2		19
3	Enter the applicable passive activity credits allowed for 2016 (see instructions)	3		20
4	Carryforward of general business credit to 2016. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4		21
5	Carryback of general business credit from 2017. Enter the amount from line 2 of Part III with box D checked (see instructions)	5		22
6	Add lines 1, 3, 4, and 5	6		23
Part II Allowable Credit				
Regular tax before credits:				
7	Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44	7		24
8	Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return	8		25
9	Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return	9		26
10a	Alternative minimum tax	10a		27
10b	Individuals. Enter the amount from Form 6251, line 35	10b		28
10c	Corporations. Enter the amount from Form 4626, line 14	10c		29
11	Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56	11		30
12	Add lines 7 and 8	12		31
13	Foreign tax credit	13		32
14	Certain allowable credits (see instructions)	14		33
15	Add lines 10a and 10b	15		34
16	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	16		35
17	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	17		36
18	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	18		37
19	Tentative minimum tax:	19		38
20	Individuals. Enter the amount from Form 6251, line 33	20		39
21	Corporations. Enter the amount from Form 4626, line 12	21		40
22	Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	22		41
23	Enter the greater of line 13 or line 14	23		42
24	Subtract line 15 from line 11. If zero or less, enter -0-	24		43
25	Enter the smaller of line 6 or line 16	25		44
26	Enter the smaller of line 17 instructions if there has been an ownership change, acquisition, or reorganization.	26		45
27	Enter the smaller of line 24 and 25	27		46
28	Enter the amount from line 23	28		47
29	Enter the amount from line 27	29		48
30	Enter the amount from line 28	30		49
31	Enter the amount from line 29	31		50
32	Enter the amount from line 30	32		51
33	Enter the amount from line 31	33		52
34	Enter the amount from line 32	34		53
35	Enter the amount from line 33	35		54
36	Enter the amount from line 34	36		55
37	Enter the amount from line 35	37		56
38	Enter the amount from line 36	38		57
39	Enter the amount from line 37	39		58
40	Enter the amount from line 38	40		59
41	Enter the amount from line 39	41		60
42	Enter the amount from line 40	42		61
43	Enter the amount from line 41	43		62
44	Enter the amount from line 42	44		63
45	Enter the amount from line 43	45		64
46	Enter the amount from line 44	46		65
47	Enter the amount from line 45	47		66
48	Enter the amount from line 46	48		67
49	Enter the amount from line 47	49		68
50	Enter the amount from line 48	50		69
51	Enter the amount from line 49	51		70
52	Enter the amount from line 50	52		71
53	Enter the amount from line 51	53		72
54	Enter the amount from line 52	54		73
55	Enter the amount from line 53	55		74
56	Enter the amount from line 54	56		75
57	Enter the amount from line 55	57		76
58	Enter the amount from line 56	58		77
59	Enter the amount from line 57	59		78
60	Enter the amount from line 58	60		79
61	Enter the amount from line 59	61		80
62	Enter the amount from line 60	62		81
63	Enter the amount from line 61	63		82
64	Enter the amount from line 62	64		83
65	Enter the amount from line 63	65		84
66	Enter the amount from line 64	66		85
67	Enter the amount from line 65	67		86
68	Enter the amount from line 66	68		87
69	Enter the amount from line 67	69		88
70	Enter the amount from line 68	70		89
71	Enter the amount from line 69	71		90
72	Enter the amount from line 70	72		91
73	Enter the amount from line 71	73		92
74	Enter the amount from line 72	74		93
75	Enter the amount from line 73	75		94
76	Enter the amount from line 74	76		95
77	Enter the amount from line 75	77		96
78	Enter the amount from line 76	78		97
79	Enter the amount from line 77	79		98
80	Enter the amount from line 78	80		99
81	Enter the amount from line 79	81		100

Form 3800 (2016) 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 **E** Reserved
 General Business Credit From a Passive Activity **F** Reserved
 General Business Credit From a Partnership **G** Eligible Small Business Credit Carryforwards
 General Business Credit Carrybacks **H** Reserved
 If you are filing more than one Part III with box A, B, or C 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) Description of credit	(b) If claiming the credit from a partnership entity, enter the EIN	(c) Enter the appropriate amount
1a Investment (Form 3468, Part II only) (attach Form 3468)		
b Reserved		
c Increasing research activities (Form 6765)		
d Low-income housing (Form 8586, Part I only)		
e Disabled access (Form 8826) (see instructions for limitation)		
f Renewable electricity, refined coal, and Indian coal production (Form 8835)		
g Indian employment (Form 8845)		
h Orphan drug (Form 8820)		
i New markets (Form 8874)		
j Small employer pension plan startup costs (Form 8881) (see instructions for limitation)		
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)		
l Biodiesel and renewable diesel fuels (attach Form 8864)		
m Low sulfur diesel fuel production (Form 8896)		
n Distilled spirits (Form 8906)		
o Nonconventional source fuel (carryforward only)		
p Energy efficient home (Form 8908)		
q Energy efficient appliance (carryforward only)		
r Alternative motor vehicle (Form 8910)		
s Alternative fuel vehicle refueling property (Form 8911)		
t Reserved		
u Mine rescue team training (Form 8923)		
v Agricultural chemicals security (carryforward only)		
w Employer differential wage payments (Form 8932)		
x Carbon dioxide sequestration (Form 8933)		
y Qualified plug-in electric drive motor vehicle (Form 8936)		
z Qualified plug-in electric vehicle (carryforward only)		
aa New hire retention (carryforward only)		
bb General credits from an electing large partnership (Schedule K-1 (Form 1065-B))		
zz Other. Enhanced oil recovery (Form 8930) and certain other credits		
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I.		
3 Enter the amount from Form 8844 here and on the applicable line of Part II.		
4a Investment (Form 3468, Part III) (attach Form 3468)		
b Work opportunity (Form 3884)		
c Biofuel producer (Form 6478)		
d Low-income housing (Form 8586, Part II)		
e Renewable electricity, refined coal, and Indian coal production (Form 8835)		
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)		
g Qualified railroad track maintenance (Form 8900)		
h Small employer health insurance premiums (Form 8941)		
i Increasing research activities (Form 6765)		
j Reserved		
z Other		
5 Add lines 4a through 4z and enter here and on the applicable line of Part II.		
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II.		

Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

Form 6251
 Department of the Treasury Internal Revenue Service (99)
 Name(s) shown on Form 1040 or Form 1040NR
 OMB No. 1545-0074
 2016
 Attachment Sequence No. 32
 Your social security number

Alternative Minimum Tax—Individuals
 Information about Form 6251 and its separate instructions is at www.irs.gov/iform6251.
 Attach to Form 1040 or Form 1040NR.

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount).	
2 Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (0.025) of Form 1040, line 38. If zero or less, enter -0-	
3 Taxes from Schedule A (Form 1040), line 9	
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	
5 Miscellaneous deductions from Schedule A (Form 1040), line 27	
6 If Form 1040, line 38, is \$155,650 or less, enter -0-. Otherwise, see instructions.	
7 Tax refund from Form 1040, line 10 or line 21	
8 Investment interest expense (difference between regular tax and AMT)	
9 Depletion (difference between regular tax and AMT)	
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount.	
11 Alternative tax net operating loss deduction	
12 Interest from specified private activity bonds exempt from the regular tax	
13 Qualified small business stock, see instructions	
14 Exercise of incentive stock options (excess of AMT income over regular tax income)	
15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	
16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	
17 Disposition of property (difference between AMT and regular tax gain or loss)	
18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	
19 Passive activities (difference between AMT and regular tax income or loss)	
20 Loss limitations (difference between AMT and regular tax income or loss)	
21 Circulation costs (difference between regular tax and AMT)	
22 Long-term contracts (difference between AMT and regular tax income)	
23 Mining costs (difference between regular tax and AMT)	
24 Research and experimental costs (difference between regular tax and AMT)	
25 Income from certain installment sales before January 1, 1987	
26 Intangible drilling costs preference	
27 Other adjustments, including income-based related adjustments	
28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$247,450, see instructions.)	

Part II Alternative Minimum Tax (AMT)
 Exemption. (If you were under age 24 at the end of 2016, see instructions.)

29 If your filing status is AND line 28 is not over THEN enter on line 29	
Single or head of household \$119,700	\$53,900
Married filing jointly or qualifying widow(er) 159,700	83,800
Married filing separately 79,850	41,900
If line 28 is over the amount shown above for your filing status, see instructions.	
30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34.	
31 If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.	
• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9c; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as required for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here.	
• All others: If line 30 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result.	
32 Alternative minimum tax. Foreign tax credit (see instructions)	
33 Tentative minimum tax. Subtract line 32 from line 31	
34 Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	
35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45.	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13800G Form 6251 (2016)

Form 6251 (2016) Page 2

Part III Tax Computation Using Maximum Capital Gains Rates
Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31 36

37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter 37

38 Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter 38

39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter 39

40 Enter the smaller of line 36 or line 39 40

41 Subtract line 40 from line 36 41

42 If line 41 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result 42

43 Enter:
 • \$75,300 if married filing jointly or qualifying widow(er),
 • \$37,650 if single or married filing separately, or
 • \$50,400 if head of household. 43

44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter 44

45 Subtract line 44 from line 43. If zero or less, enter -0-. 45

46 Enter the smaller of line 36 or line 37 46

47 Enter the smaller of line 45 or line 46. This amount is taxed at 0% 47

48 Subtract line 47 from line 46 48

49 Enter:
 • \$415,050 if single
 • \$233,475 if married filing separately
 • \$466,950 if married filing jointly or qualifying widow(er)
 • \$441,000 if head of household 49

50 Enter the amount from line 45 50

51 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter 51

52 Add line 50 and line 51 52

53 Subtract line 52 from line 49. If zero or less, enter -0-. 53

54 Enter the smaller of line 48 or line 53 54

55 Multiply line 54 by 15% (0.15) 55

56 Add lines 47 and 54 56

If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.

57 Subtract line 56 from line 46 57

58 Multiply line 57 by 20% (0.20) 58

If line 58 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.

59 Add lines 41, 56, and 57 59

60 Subtract line 59 from line 36 60

61 Multiply line 60 by 25% (0.25) 61

62 Add lines 42, 55, 58, and 61 62

63 If line 36 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result. Enter the smaller of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31 63

64 Enter the amount from line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31 64

Form 8582
Department of the Treasury
Internal Revenue Service (99)

OMB No. 1545-1008
2016
Attachment
Sequence No. 88

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

Identifying number

Part I 2016 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 Activities with net income (enter the amount from Worksheet 1, column (a)) 1a

b Activities with net loss (enter the amount from Worksheet 1, column (b)) 1b

c Prior years unallowed losses (enter the amount from Worksheet 1, column (c)) 1c

d Combine lines 1a, 1b, and 1c 1d

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a) 2a

b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b) 2b

c Add lines 2a and 2b 2c

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a)) 3a

b Activities with net loss (enter the amount from Worksheet 3, column (b)) 3b

c Prior years unallowed losses (enter the amount from Worksheet 3, column (c)) 3c

d Combine lines 3a, 3b, and 3c 3d

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 II 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)
 Note: 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% (0.5). 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
 Enter the loss from line 4 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 2016. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return 16

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 63704F Form 8582 (2016)

Form 8582 (2016)		Page 2				
<p>Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c. (See instructions.)</p>						
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	
<p>Total. Enter on Form 8582, lines 1a, 1b, and 1c.</p>						
<p>Worksheet 2—For Form 8582, Lines 2a and 2b. (See instructions.)</p>						
Name of activity	Current year deductions (line 2a)		Prior year unallowed deductions (line 2b)		Overall loss	
<p>Total. Enter on Form 8582, lines 2a and 2b.</p>						
<p>Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c. (See instructions.)</p>						
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	
<p>Total. Enter on Form 8582, lines 3a, 3b, and 3c.</p>						
<p>Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14. (See instructions.)</p>						
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)	
<p>Total. 1.00</p>						
<p>Worksheet 5—Allocation of Unallowed Losses. (See instructions.)</p>						
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss		
<p>Total. 1.00</p>						

Form 8582 (2016)		Page 3				
<p>Worksheet 6—Allowed Losses. (See instructions.)</p>						
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss		
<p>Total.</p>						
<p>Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules. (See instructions.)</p>						
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<p>Total. 1.00</p>						

Form 8801 OMB No. 1545-1073
 Department of the Treasury
 Internal Revenue Service (99)
2016
 Attachment
 Sequence No. 74

**Credit for Prior Year Minimum Tax—
 Individuals, Estates, and Trusts**
 ▶ Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.
 ▶ Attach to Form 1040, 1040NR, or 1041.

Name(s) shown on return: _____ Identifying number: _____

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2015 Form 6251. Estates and trusts, see instructions	1
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2
3	Minimum tax credit net operating loss deduction (see instructions)	3 ()
4	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 \$246,250 and you were married filing separately for 2015, see instructions	4
5	Enter: \$63,400 if married filing jointly or qualifying widower for 2015; \$53,600 if single or head of household for 2015; or \$41,700 if married filing separately for 2015. Estates and trusts, enter \$23,800	5
6	Enter: \$158,900 if married filing jointly or qualifying widower for 2015; \$119,200 if single or head of household for 2015; or \$79,450 if married filing separately for 2015. Estates and trusts, enter \$79,450	6
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7
8	Multiply line 7 by 25% (0.25)	8
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2015, see instructions	9
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10
11	<ul style="list-style-type: none"> • If for 2015 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2015 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$165,400 or less (\$92,700 or less if married filing separately) for 2015, multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,708 (\$1,854 if married filing separately for 2015) from the result. Form 1040NR filers, see instructions. 	11
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13
14	Enter the amount from your 2015 Form 6251, line 34, or 2015 Form 1041, Schedule I, line 55	14
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15

For Paperwork Reduction Act Notice, see instructions. Cat. No. 10002S Form 8801 (2016)

Form 8615 OMB No. 1545-0074
 Department of the Treasury
 Internal Revenue Service (99)
2016
 Attachment
 Sequence No. 33

**Tax for Certain Children Who
 Have Unearned Income**
 ▶ Attach only to the child's Form 1040, Form 1040A, Form 1040NR, or Form 1040NR-EZ.
 ▶ Information about Form 8615 and its separate instructions is at www.irs.gov/form8615.

Child's name shown on return: _____ Child's social security number: _____

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 6, 7, and 8 (see instructions)	8
9	Enter the tax on the amount on line 8 based on the parent's filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	9
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972, 8814, or 8885 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 <input type="checkbox"/>	10
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III	11
12a	Add lines 5 and 7	12a
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	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 <input type="checkbox"/>	15
16	Add lines 13 and 15	16
17	Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/>	17
18	Enter the larger of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 64131U Form 8615 (2016)

Form 8801 (2016)	Page 2	Form 8801 (2016)	Page 3
Part II Minimum Tax Credit and Carryforward to 2017		Part III Tax Computation Using Maximum Capital Gains Rates	
Complete Part II only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.		Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.	
16	Enter the amount from your 2015 Form 6251, line 35, or 2015 Form 1041, Schedule I, line 56	27	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2015, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions
17	Enter the amount from line 15	28	Caution: If for 2015 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	29	Enter the amount from line 6 of your 2015 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2015 Schedule D Tax Worksheet, or the amount from line 26 of the 2015 Schedule D (Form 1041), whichever applies*
19	2015 credit carryforward. Enter the amount from your 2015 Form 8801, line 26	30	If you figured your 2015 tax using the 2015 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.
20	Enter your 2015 unallowed qualified electric vehicle credit (see instructions)	31	Enter the amount from line 19 of your 2015 Schedule D (Form 1040), or line 18b, column (2), of the 2015 Schedule D (Form 1041)
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	32	Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2015 Schedule D Tax Worksheet
22	Enter your 2016 regular income tax liability minus allowable credits (see instructions)	33	Enter the smaller of line 27 or line 30
23	Enter the amount from your 2016 Form 6251, line 33, or 2016 Form 1041, Schedule I, line 54	34	Subtract line 31 from line 27
24	Subtract line 23 from line 22. If zero or less, enter -0-	35	If line 32 is \$165,400 or less (\$92,700 or less if married filing separately for 2015), multiply line 32 by 28% (0.28). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,708 (\$1,854 if married filing separately for 2015) from the result. Form 1040NR filers, see instructions
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2016 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c	36	Enter
26	Credit carryforward to 2017. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	37	Enter the amount from line 7 of your 2015 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2015 Schedule D Tax Worksheet, or the amount from line 27 of the 2015 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2015 Schedule D (Form 1041), enter the amount from your 2015 Form 1040, line 43, or 2015 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions
		38	Subtract line 35 from line 34. If zero or less, enter -0-
		39	Enter the smaller of line 27 or line 28
		40	Enter the smaller of line 36 or line 37
		41	Subtract line 38 from line 37
		42	Enter
			Enter:
			• \$74,900 if married filing jointly or qualifying widow(er) for 2015,
			• \$37,450 if single or married filing separately for 2015,
			• \$50,200 if head of household for 2015, or
			• \$2,500 for an estate or trust.
			Form 1040NR filers, see instructions.
			Enter the amount from line 7 of your 2015 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2015 Schedule D Tax Worksheet, or the amount from line 27 of the 2015 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2015 Schedule D (Form 1041), enter the amount from your 2015 Form 1040, line 43, or 2015 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions
			Subtract line 35 from line 34. If zero or less, enter -0-
			Enter the smaller of line 27 or line 28
			Enter the smaller of line 36 or line 37
			Subtract line 38 from line 37
			Enter:
			• \$413,200 if single for 2015,
			• \$232,425 if married filing separately for 2015,
			• \$464,850 if married filing jointly or qualifying widow(er) for 2015,
			• \$439,000 if head of household for 2015, or
			• \$12,300 for an estate or trust.
			Form 1040NR filers, see instructions.
			Enter the amount from line 36
			Form 1040 filers, enter the amount from line 7 of your 2015 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2015 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 2015 Schedule D (Form 1041) or line 18 of your 2015 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2015 Schedule D (Form 1041), enter the amount from your 2015 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions

Part III Tax Computation Using Maximum Capital Gains Rates (continued)

43	Add lines 41 and 42	
44	Subtract line 43 from line 40. If zero or less, enter -0-	
45	Enter the smaller of line 39 or line 44	
46	Multiply line 45 by 15% (0.15) ▶	
47	Add lines 38 and 45	
	If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.	
48	Subtract line 47 from line 37	
49	Multiply line 48 by 20% (0.20) ▶	
	If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.	
50	Add lines 32, 47, and 49	
51	Subtract line 50 from line 27	
52	Multiply line 51 by 25% (0.25) ▶	
53	Add lines 33, 46, 49, and 52	
54	If line 27 is \$185,400 or less (\$92,700 or less if married filing separately for 2015), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$3,708 (\$1,854 if married filing separately for 2015) from the result. Form 1040NR filers, see instructions	
55	Enter the smaller of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2015, 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	

Form 8814

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 2016 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: Enter your child's capital gain distributions. Row 5: Add lines 1a, 2a, and 3. Row 6: Base amount. Row 7: Subtract line 5 from line 4. Row 8: Divide line 2b by line 4. Row 9: Divide line 3 by line 4. Row 10: Multiply line 6 by line 7. Row 11: Multiply line 6 by line 8. Row 12: Add lines 9 and 10. Row 13: Subtract line 11 from line 6. Row 14: Tax. Row 15: Amount not taxed.

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.

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.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 10750U Form 8814 (2016)

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Form 8814 (2016)	Page 3	Form 8814 (2016)	Page 4	
<p>General Instructions</p> <p>Future Developments</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 www.irs.gov/form8814.</p> <p>Purpose of Form</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"> • The child was under age 19 (or under age 24 if a full-time student) at the end of 2016. "Student" is defined below. • The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends. • The child's gross income for 2016 was less than \$10,500. • The child is required to file a 2016 return. • The child does not file a joint return for 2016. • There were no estimated tax payments for the child for 2016 (including any overpayment of tax from his or her 2015 return applied to 2016 estimated tax). • There was no federal income tax withheld from the child's income. <p>You must also qualify. See <i>Parents who qualify to make the election</i> below.</p> <p>Student. A student is a child who for some part of each of 5 calendar months during the year was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the internet.</p> <p>Certain January 1 birthdays. A child born on January 1, 1998, is considered to be age 19 at the end of 2016. 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, 1993, is considered to be age 24 at the end of 2016. You cannot make this election for such a child.</p> <p>How to make the election. To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.</p> <p>Parents who qualify to make the election. 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"> • You are filing a joint return for 2016 with the child's other parent. • You and the child's other parent were married to each other but file separate returns for 2016 and you had the higher taxable income. • You were unmarried, treated as unmarried for federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. The child must have lived with you for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you can make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had higher taxable income than your new spouse. <p>Note: If you and the child's other parent were not married but lived together during the year with the child, you qualify to make the election only if you are the parent with the higher taxable income.</p> <p>Tax benefits you cannot take. If you elect to report your child's income on your return, you cannot take certain deductions that your child could take on his or her own return such as:</p> <ul style="list-style-type: none"> • Additional standard deduction of \$1,550 if the child is blind, • Penalty on early withdrawal of child's savings, and • Itemized deductions such as the child's investment expenses or charitable contributions. 		<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>Alternative minimum tax. If your child received tax-exempt interest (or exempt-interest dividends paid by a regulated investment company) from certain private activity bonds, you must take this into account in determining if you owe the alternative minimum tax. This type of interest should be shown in box 9 of Form 1099-INT. See Form 6251, <i>Alternative Minimum Tax—Individuals</i>, and its instructions for details.</p> <p>Net Investment Income Tax. For purposes of figuring any Net Investment Income Tax liability of the parents on Form 8860, the following rules apply.</p> <ol style="list-style-type: none"> 1. All income reported on line 12 is included in the parents' modified adjusted gross income, and 2. All net investment income included on line 12 (except for Alaska Permanent Fund dividends) is included in the parents' net investment income. <p>For more information on Net Investment Income Tax, go to www.irs.gov and enter "Net Investment Income Tax" in the search box.</p> <p>Investment interest expenses. 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>Foreign accounts and trusts. 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"> 1. Had a foreign financial account; or 2. Received a distribution from, or was the grantor of, or transferor to, a foreign trust. <p>Enter "Form 8814" on the dotted line next to line 7a or line 8, whichever applies. Complete line 7b if applicable.</p> <p>Note: If you file Form 8814 with your income tax return to report your child's foreign financial account, you have an interest in the assets from that account and may be required to file Form 8838, <i>Statement of Specified Foreign Financial Assets</i>. See the Form 8838 instructions for details.</p> <p>Change of address. If your child filed a return for a previous year and the address shown on the last return filed is not your child's current address, be sure to notify the IRS, in writing, of the new address. To do this, use Form 8822, <i>Change of Address</i>.</p> <p>Additional information. See Pub. 929, <i>Tax Rules for Children and Dependents</i>, for more details.</p> <p>Line Instructions</p> <p>Name and social security number. If you are filing a joint return, enter both names but enter the social security number of the person whose name is shown first on the return.</p> <p>Line 1a. Enter all taxable interest income your child received in 2016. Do not include tax-exempt interest in the total for line 1a, but be sure to include it on line 1b.</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 non-taxable 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>Line 1b. If your child received any tax-exempt interest income, such as from certain state and municipal bonds, report it on line 1b. Tax-exempt interest, including any exempt-interest dividends your child received as a shareholder in a mutual fund or other regulated investment company, should be shown in box 8 of Form 1099-INT. Note: If line 1b includes tax-exempt interest or exempt-interest dividends paid by a regulated investment company from private activity bonds, see <i>Alternative minimum tax</i>, earlier.</p> <p>Line 2a. Enter the ordinary dividends your child received in 2016. 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>Line 2b. Enter all qualified dividends your child received in 2016. 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>Line 3. Enter the capital gain distributions your child received in 2016. 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>Line 9. Include this amount on Form 1040, lines 9a and 9b, or Form 1040NR, lines 10a and 10b. Enter "Form 8814" and this amount on the dotted line next to those lines unless you file Schedule B (Form 1040A or 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>Line 10. Include this amount on Schedule D (Form 1040), line 13; Form 1040, line 13; or Form 1040NR, line 14. Enter "Form 8814" and this amount on the dotted line next to line 13 of Schedule D 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 unrecovered 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>Line 12. If you checked the box on line C, add the amounts from line 12 of all your Forms 8814. Include the result on Form 1040, line 21, or Form 1040NR, line 21, whichever applies. Enter "Form 8814" and the total of the line 12 amounts on the dotted line next to line 21.</p> <p>Line 15. If you checked the box on line C, add the amounts from line 15 of all your Forms 8814. Include the total on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box a on that line.</p>

Section 8

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