
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).

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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)	
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.

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, separate return	any age	\$4,050
Married and not living with spouse at the end of 2016 (or on the date spouse died)	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.