

# Individual Income Tax Returns, 2011

by Justin Bryan

**T**axpayers filed 145.4 million individual income tax returns for Tax Year (TY) 2011, an increase of 1.7 percent from the 142.9 million returns filed for TY 2010 (Figure A). The adjusted gross income (AGI) (less deficit) reported on these returns totaled \$8.4 trillion, a 3.5-percent increase from the previous year. This was the second annual increase in AGI, following 2 years of decreases in 2008 and 2009. Taxable income rose 4.4 percent from \$5.5 trillion for 2010 to \$5.7 trillion for 2011. Capital gain distributions (up 126.0 percent), total rental and royalty net income (less loss) (up 30.0 percent), and farm net income (up 18.9 percent) increased significantly in 2011, while only a few income items decreased during the year (Figure B). The most notable decreases were unemployment compensation (down 23.2 percent) and taxable interest (down 14.0 percent). The decrease in unemployment compensation was the first time in 5 years that the amount of this item reported on individual tax returns declined from the previous year.

Statutory income tax rates remained constant for 2011 (although the tax brackets were widened due to inflation indexing) for the eighth straight year, having been preceded by 3 consecutive years of reductions. With the increase in AGI, combined with the rise in taxable income, total income tax rose 9.9 percent to \$1.0 trillion. As with AGI, this was the second annual increase in total income tax, following 2 years of decreases. The alternative minimum tax (AMT) also showed a substantial

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increase for 2011, rising \$3.0 billion (up 11.0 percent) to \$30.5 billion. The number of returns with AMT liability increased to 4.2 million (up 5.7 percent) from 4.0 million in 2010. This also marked the second year in a row that the number of returns with AMT liability increased after 2 years of decreases.

For 2011, itemized deductions increased by just 0.2 percent to \$1,218.5 billion. The deduction for taxes paid increased 4.5 percent to \$465.1 billion. In comparison, the itemized deduction for interest paid experienced the largest percentage decline, dropping 7.5 percent to \$383.6 billion. The home mortgage interest deduction accounted for the majority of the decline in interest paid, also dropping 7.5 percent from \$393.0 billion in 2010 to \$364.3 billion in 2011.

## Adjusted Gross Income and Selected Sources of Income

Adjusted gross income (AGI) increased 3.5 percent to \$8.4 trillion for 2011 (Figure B). Salaries and wages, the largest component of AGI, increased 3.7 percent from \$5.8 trillion to \$6.1 trillion. Within AGI, the share of salaries and wages increased slightly to 72.3 percent for 2011, up from 72.2 percent for 2010. In comparison, taxable pensions and annuities, the next largest income item, represented 6.9 percent of AGI. Net capital gains (less loss), the third largest nonwage component of AGI, rose about 3.5 percent to \$377.0 billion for 2011, marking the second consecutive year of increases, following substantial decreases in 2008 and 2009. Capital gain distributions, a component of net capital gains, rose 126.0 percent to \$14.2 billion. Taxpayers report capital gain

**Figure A**

### Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 2010 and 2011

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

Item	2010		2011		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit)	142,892	8,089,142	145,370	8,374,143	3.5
Exemptions [1]	287,679	1,049,272	289,306	1,069,958	2.0
Taxable income	107,304	5,502,001	108,649	5,746,218	4.4
Total income tax	84,476	951,674	91,694	1,045,511	9.9
Alternative minimum tax	4,020	27,461	4,248	30,479	11.0

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

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**Figure B**

## Total and Selected Sources of Adjusted Gross Income, Tax Years 2010 and 2011

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

Item	2010		2011		Change in amount	Percentage change in amount
	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Adjusted gross income (less deficit), total [1]</b>	<b>142,892</b>	<b>8,089,142</b>	<b>145,370</b>	<b>8,374,143</b>	<b>285,001</b>	<b>3.5</b>
Salaries and wages	117,820	5,837,350	119,560	6,055,389	218,039	3.7
Taxable interest	55,130	139,611	52,067	120,112	-19,500	-14.0
Ordinary dividends	28,008	183,539	27,762	194,610	11,071	6.0
Qualified dividends	25,049	136,483	25,155	142,015	5,532	4.1
Business or profession net income (less loss)	22,506	267,266	22,918	282,970	15,704	5.9
Net capital gain (less loss)	21,315	364,410	22,154	377,037	12,627	3.5
Capital gain distributions [2]	6,567	6,270	8,859	14,171	7,901	126.0
Sales of property other than capital assets, net gain (less loss)	1,977	-18,076	1,976	-14,450	3,626	20.1
Sales of property other than capital assets, net gain	795	15,719	900	16,265	547	3.5
Taxable social security benefits	16,180	190,746	16,785	201,612	10,867	5.7
Total rental and royalty net income (less loss) [3]	10,727	31,569	10,971	41,025	9,456	30.0
Partnership and S corporation net income (less loss)	8,010	394,473	8,082	425,384	30,911	7.8
Estate and trust net income (less loss)	639	19,692	603	19,607	-85	-0.4
Farm net income (less loss)	1,909	-11,732	1,867	-9,602	2,130	18.2
Farm net income	583	12,252	593	14,562	2,310	18.9
Unemployment compensation	14,937	120,250	13,171	92,384	-27,866	-23.2
Taxable pensions and annuities	26,597	558,541	26,757	581,180	22,639	4.1
Taxable Individual Retirement Account distributions	12,517	194,333	13,009	217,319	22,986	11.8
Gambling earnings	1,842	25,188	1,903	26,515	1,327	5.3
Other net income (less loss) [4]	n.a.	34,629	n.a.	34,052	-577	-1.7

n.a.—Not available.

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

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

[3] Includes farm rental net income (less loss).

[4] Other net income (less loss) represents data reported on Form 1040, line 21, except net operating losses, foreign-earned income exclusions, cancellation of debt, taxable health savings account distributions, and gambling earnings (shown separately in this figure).

distributions on either Schedule D with other sales of capital assets or alone on Forms 1040 or 1040A.

In general, all retirement income items increased appreciably for 2011. These retirement income items include the taxable portions of individual retirement account (IRA) distributions (up 11.8 percent), Social Security benefits (up 5.7 percent), and pensions and annuities (up 4.1 percent). The large increase in taxable IRAs coincided with a change in the law, allowing high-income taxpayers to rollover traditional IRAs to Roth IRAs for 2010 and be taxed on the income either in that same year, or in 2011 and 2012 (see Changes in Law section).

Taxpayers also reported large increases in business income in 2011 with total rental and royalty net income (less loss) rising \$9.5 billion (up 30.0 percent) for the year. Partnership and S corporation net income (less loss) rose

\$30.9 billion (up 7.8 percent) to \$425.4 billion for 2011, while business or profession net income (less loss) rose \$15.7 billion (up 5.9 percent) to \$283.0 billion. Farm net income (less loss) increased by \$2.1 billion. When looking at just farm net income, it increased by \$2.3 billion (up 18.9 percent) from 2010.

Four components of AGI decreased for 2011: unemployment compensation (down 23.2 percent), taxable interest (down 14.0 percent), other net income (less loss) (down 1.7 percent), and estate and trust net income (less loss) (down 0.4 percent). The amount of taxable unemployment compensation decreased 23.2 percent, from \$120.2 billion in 2010 to \$92.4 billion in 2011. This decline followed 4 years of increases in taxable unemployment compensation. The number of individual tax returns reporting taxable unemployment compensation also decreased from 14.9 million in 2010 to 13.2 million

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in 2011 (down 11.8 percent). Table 1 shows detailed information for the components of AGI.

## Losses

Total negative income includes net negative income line items from individual income tax returns.<sup>1</sup> Total negative income, i.e., net loss, included in AGI increased 0.6 percent to \$489.8 billion for 2011 (Figure C). The increase in net operating loss was the main reason for the \$3.0 billion rise in net loss as other items either decreased or had relatively small increases. Three categories of net losses increased for 2011: net operating loss (17.0 percent), estate and trust net loss (2.7 percent), and farm net loss (0.7 percent). Net operating loss represented about a third (34.5 percent) of all losses in AGI.<sup>2</sup> The largest decreases in loss items were other net loss (28.2 percent), sales of property other than capital assets net loss (9.1 percent), and net capital loss (8.4 percent). Net capital loss declined for the second year in a row after increasing in 2008 and 2009. Before that time, net capital losses decreased in

2003 through 2007, following a period of increases from 1997 through 2002.<sup>3</sup>

## Statutory Adjustments

Statutory adjustments increased 4.2 percent to \$124.3 billion for 2011 (Figure D). Taxpayers subtract these adjustments from total income when computing AGI. The penalty on the early withdrawal of savings deduction rose to \$0.5 billion, accounting for the largest percentage increase (up 29.5 percent) in statutory adjustments for the year. The statutory adjustments for moving expenses (up 9.6 percent) and certain business expenses of reservists, performing artists, and fee-basis government officials (also up 9.6 percent) accounted for the next largest percentage increases, followed by the deductible part of self-employment tax (up 7.6 percent) and the student loan interest deduction (up 6.4 percent). In terms of dollar amounts, the deductible part of the self-employment tax made up the largest statutory adjustment (\$26.0 billion), representing 20.9 percent of the total. Only two statutory

**Figure C**

### Sources of Net Losses Included in Adjusted Gross Income, Tax Years 2010 and 2011

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

Item	2010		2011		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
<b>Total net losses</b>	<b>n.a.</b>	<b>486,798</b>	<b>n.a.</b>	<b>489,781</b>	<b>0.6</b>
Business or profession net loss	5,497	55,510	5,557	54,241	-2.3
Net capital loss [1]	12,806	29,820	11,840	27,307	-8.4
Sales of property other than capital assets net loss	1,182	33,795	1,076	30,716	-9.1
Total rental and royalty net loss [2]	4,967	53,069	4,942	50,157	-5.5
Partnership and S-corporation net loss	2,872	131,065	2,808	122,563	-6.5
Estate and trust net loss	49	2,526	54	2,595	2.7
Farm net loss	1,327	23,985	1,275	24,164	0.7
Net operating loss [3]	1,147	144,553	1,229	169,084	17.0
Other net loss [4]	289	12,477	287	8,954	-28.2

n.a.—Not available.

[1] Includes only the portion of capital losses allowable in the calculation of adjusted gross income. Only \$3,000 of net capital loss per return (\$1,500 for married persons filing separately) are allowed to be included in negative total income. Any excess is carried forward to future years.

[2] Includes farm rental net loss.

[3] See footnote 2 of this article for a definition of net operating loss.

[4] Other net loss represents losses reported on Form 1040, line 21, except net operating loss (shown separately in this figure) and the foreign-earned income exclusion.

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

<sup>1</sup> For purposes of this article, total negative income is a sum of all income items on individual income tax returns (Forms 1040, 1040A, 1040EZ, and electronically filed returns) for which a net loss for an income category was reported by the taxpayer. In particular, the Form 1040 income tax return entry for Schedule E, *Supplemental Income and Loss* (from rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.), was separated into the following components: rent and royalty net income or loss, partnership and S corporation net income or loss, and estate and trust net income or loss. When any one of these components was negative on a return, the corresponding loss (rather than the netted total amount from Schedule E) was included in the statistics for total net loss. For example, if a return showed estate and trust net income of \$20,000 and rent and royalty net loss of \$12,000, total net loss would include the \$12,000 of rent and royalty net loss.

<sup>2</sup> Net operating loss is a carryover of the loss from a business when taxable income for a prior year was less than zero. A loss could be applied to the AGI for the current year and carried forward for up to 15 years. Net operating loss is included in other income (loss) on individual income tax returns but edited separately for Statistics of Income purposes.

<sup>3</sup> No more than \$3,000 per return of net capital loss is allowed. For married taxpayers filing separate returns, this loss is limited to \$1,500. Any excess is carried forward to future years.

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**Figure D**

## Statutory Adjustments, Tax Years 2010 and 2011

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

Item	2010		2011		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
<b>Total statutory adjustments</b>	<b>35,261</b>	<b>119,299</b>	<b>35,683</b>	<b>124,343</b>	<b>4.2</b>
Payments to an Individual Retirement Account	2,583	11,443	2,563	11,044	-3.5
Educator expenses deduction	3,614	915	3,824	962	5.2
Certain business expenses of reservists, performing artists, etc.	132	473	148	518	9.6
Moving expenses adjustment	1,002	2,674	1,029	2,931	9.6
Student loan interest deduction	10,119	9,093	10,052	9,673	6.4
Tuition and fees deduction	1,997	4,365	1,933	4,310	-1.3
Health savings account deduction	1,005	2,913	1,019	3,078	5.7
Deductible part of self-employment tax	17,668	24,174	18,259	26,023	7.6
Self-employed health insurance deduction	3,831	23,336	3,847	24,544	5.2
Payments to a self-employed retirement (Keogh) plan	910	18,906	917	19,484	3.1
Penalty on early withdrawal of savings	1,102	356	944	461	29.5
Alimony paid	597	10,416	583	10,665	2.4
Domestic production activities deduction	616	8,675	638	8,995	3.7
Other adjustments [1]	n.a.	1,558	n.a.	1,654	6.2

n.a.—Not available.

[1] Includes foreign housing adjustment, Archer medical savings accounts deduction, and other adjustments for 2010 and 2011.

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

deductions declined in 2011: payments to an IRA (down 3.5 percent) and tuition and fees (down 1.3 percent).

### Deductions

The total standard deduction (the basic standard deduction plus the additional standard deduction for age or blindness) claimed on 2011 individual income tax returns increased 4.1 percent to \$768.7 billion (Figure E). Total deductions—the sum of the total standard deduction and total itemized deductions—increased 1.6 percent to \$2.0 trillion. The number of returns claiming a standard deduction increased 3.1 percent for 2011, accounting for about two-thirds (66.5 percent) of all returns filed. The average standard deduction rose less than 1 percent (up \$72) over the 2010 average to \$7,956 in 2011.

Taxpayers claimed itemized deductions on 31.8 percent of all returns filed, representing 61.3 percent of the total deduction amount for the year.<sup>4</sup> The average for total itemized deductions was \$26,321 for 2011, up \$237 from the average total claimed for 2010. Table 3 presents detailed statistics for individual returns with itemized deductions, by type of deduction and size of AGI.

The largest itemized deduction for 2011 was taxes paid, followed by interest paid, and charitable

contributions. Taxes paid increased 4.5 percent to \$465.1 billion, accounting for 38.2 percent of total itemized deductions for the year. Combined, the total deduction for State and local income and sales taxes increased 7.3 percent to \$282.0 billion. Some 10.9 million taxpayers claimed the general sales tax deduction for a total of \$16.0 billion, down 2.9 percent from 2010, while 33.7 million taxpayers claimed the State and local income tax deduction for a total of \$266.0 billion, an 8.0-percent increase from 2010 levels. Interest paid, the second largest itemized deduction, decreased to \$383.6 billion (down 7.5 percent) for 2011 and made up 31.5 percent of total itemized deductions. For 2011, the number of returns reported for the largest component of the interest paid deduction, home mortgage interest, decreased 2.7 percent, while the amount reported decreased 7.5 percent. The deduction for charitable contributions rose 2.5 percent to \$174.5 billion.

Itemized deductions for medical and dental expenses in excess of 7.5 percent of AGI fell 0.5 percent to \$84.9 billion for 2011. Miscellaneous itemized deductions subject to a 2-percent AGI floor, including unreimbursed employee business expenses and tax preparation fees, increased 9.6 percent to \$86.5 billion, while unlimited

<sup>4</sup> Of the 145,370,240 total returns filed, 1.7 percent did not need to claim either a standard deduction or itemized deductions because no positive AGI was reported or they were married filing separately with no deductions but spouse itemized on their returns.

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**Figure E**

## Selected Itemized Deductions and the Standard Deduction, Tax Years 2010 and 2011

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

Item	2010		2011		Percentage change	
	Number of returns [1]	Amount	Number of returns [1]	Amount	Number of returns [1]	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total itemized deductions before limitation</b>	<b>46,645</b>	<b>1,216,989</b>	<b>46,294</b>	<b>1,218,527</b>	<b>-0.8</b>	<b>0.1</b>
Medical and dental expenses after 7.5-percent AGI limitation	10,431	85,337	10,383	84,873	-0.5	-0.5
Taxes paid [2]	46,316	445,097	45,953	465,128	-0.8	4.5
State and local income taxes	33,473	246,234	33,716	265,999	0.7	8.0
State and local general sales taxes	11,396	16,463	10,876	15,978	-4.6	-2.9
Interest paid [3]	37,481	414,713	36,507	383,565	-2.6	-7.5
Home mortgage interest	36,958	393,958	35,966	364,296	-2.7	-7.5
Charitable contributions	38,143	170,236	37,790	174,474	-0.9	2.5
Other than cash contributions	22,485	44,322	22,542	43,640	0.3	-1.5
Casualty and theft losses	105	2,234	141	3,181	34.5	42.4
Miscellaneous deductions after 2-percent AGI limitation	11,558	78,925	11,871	86,494	2.7	9.6
Gambling losses and other unlimited miscellaneous deductions	1,402	20,448	1,333	20,812	-4.9	1.8
Itemized deductions in excess of limitation [4]	133	322	21	31	-84.3	-90.5
<b>Total itemized deductions after limitation [4]</b>	<b>46,645</b>	<b>1,216,667</b>	<b>46,294</b>	<b>1,218,497</b>	<b>-0.8</b>	<b>0.2</b>
<b>Total standard deduction</b>	<b>93,678</b>	<b>738,539</b>	<b>96,619</b>	<b>768,668</b>	<b>3.1</b>	<b>4.1</b>
<b>Total deductions (after itemized deduction limitation)</b>	<b>140,323</b>	<b>1,955,206</b>	<b>142,913</b>	<b>1,987,165</b>	<b>1.8</b>	<b>1.6</b>

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

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

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

[4] The itemized deduction limitation was eliminated in 2010. The number of returns and the amount for 2010 and 2011 represent prior year returns only.

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

miscellaneous deductions (such as gambling losses) increased 1.8 percent to \$20.8 billion. Casualty and theft losses, the smallest itemized deduction, increased 42.4 percent to \$3.2 billion in 2011.

For 2011, the number of personal exemptions for taxpayers and dependents was 289.3 million, an increase of 0.6 percent from 2010 (Figure A). The deductible amount per exemption increased \$50 to \$3,700 for the year. Because of the increase in the exemption amount and number of exemptions, total deductions for exemptions went up 2.0 percent from \$1,049.3 billion in 2010 to \$1,070.0 billion in 2011.

### Taxable Income and Total Income Tax

Taxable income, which is the result of AGI less exemptions and deductions, increased 4.4 percent to \$5.7 trillion for 2011 (Figure A). With the increase in taxable income, total income tax rose 9.9 percent to \$1.0 trillion. This is the second year of nearly 10-percent increases in total income taxes, following 2 years of large decreases in 2008 and 2009, and 4 years of growth in 2004

through 2007. In each of the 3 years prior to 2004, the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA) had lowered tax rates, contributing to declining income taxes each year.

The alternative minimum tax increased \$3.0 billion (or 11.0 percent) to \$30.5 billion, making 2011 the second year in a row that AMT liability increased. Prior to 2010, AMT rose for a 7-year period, 2002 through 2008, before declining in 2009. The number of returns with AMT liability also increased, rising 5.7 percent from 4.0 million in 2010 to 4.2 million in 2011. This was also the second year of growth in the number of returns paying AMT following 2 years of declines.

The average AGI reported on all 2011 individual income tax returns was \$57,606, up 1.8 percent from \$56,610 in 2010. In comparison, the average taxable income for the year was \$52,888, up 3.1 percent from \$51,275 reported for the previous year.<sup>5</sup>

Figure F shows two different methods of calculating average tax rates. First, average tax rate is calculated by

<sup>5</sup> Average AGI is defined as the amount of AGI divided by the number of returns filed. Average taxable income is defined as the amount of taxable income divided by the number of returns with taxable income. Average total income tax is defined as the amount of total income tax divided by the number of taxable returns. Taxable returns are defined as returns with "total income tax" (the sum of income tax after credits and tax on Form 4970, *Tax on Accumulation Distribution of Trusts*, less EIC used to offset other taxes less any refundable credits, including the refundable prior-year minimum tax credit, adoption credit, etc., limited to zero) present.

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**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 2010 and 2011

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

Tax year, item	Total	Size of adjusted gross income						
		Under \$1 [3]	\$1 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Tax Year 2011:</b>								
Number of returns	145,370	2,451	23,080	24,806	19,198	25,504	30,876	14,756
Capital gains plus dividends subject to reduced tax rate	488,122	0	699	2,479	6,895	12,847	32,622	46,409
Adjusted gross income (less deficit)	8,374,143	-195,698	121,790	368,418	475,649	996,783	2,197,423	1,977,406
Total income tax	1,045,511	123	471	5,588	15,235	55,287	189,342	248,968
Total income tax minus refundable credits [1, 2]	945,920	-732	-12,861	-37,790	-11,103	41,738	187,359	248,858
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	5.8	[4]	0.6	0.7	1.4	1.3	1.5	2.3
Average tax rate:								
Total income tax as a percentage of AGI	12.5	[4]	0.4	1.5	3.2	5.5	8.6	12.6
Total income tax minus refundable credits as a percentage of AGI	11.3	[4]	-10.6	-10.3	-2.3	4.2	8.5	12.6
<b>Tax Year 2010:</b>								
Number of returns	142,892	2,554	22,241	24,529	19,135	25,605	30,533	13,998
Capital gains plus dividends subject to reduced tax rate	464,662	0	685	2,038	3,109	8,385	30,329	41,734
Adjusted gross income (less deficit)	8,089,142	-188,804	119,109	364,682	473,852	1,000,098	2,171,323	1,869,639
Total income tax	951,674	250	438	3,433	11,780	47,754	167,026	224,423
Total income tax minus refundable credits [1, 2]	838,887	-834	-16,152	-41,948	-17,390	31,338	163,172	224,187
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	5.7	[4]	0.6	0.6	0.7	0.8	1.4	2.2
Average tax rate:								
Total income tax as a percentage of AGI	11.8	[4]	0.4	0.9	2.5	4.8	7.7	12.0
Total income tax minus refundable credits as a percentage of AGI	10.4	[4]	-13.6	-11.5	-3.7	3.1	7.5	12.0
Percentage point change in average tax rate:								
Total income tax as a percentage of AGI	0.7	[5]	0.0	0.6	0.7	0.8	0.9	0.6
Total income tax minus refundable credits as a percentage of AGI	0.9	[5]	3.0	1.2	1.3	1.1	1.0	0.6

Footnotes at end of figure.

dividing total income tax by AGI for all returns (taxable and nontaxable). The second calculation of average tax rate includes deducting refundable credits from total income tax, then dividing the result by AGI. Because taxpayers could potentially have negative total income tax using the second method, average tax rates could also be negative. For 2011, the average tax rate using the first calculation method was 12.5 percent, up 0.7 percentage point from 11.8 percent for 2010. The average tax rate using the second method was 11.3 percent, up 0.9 percentage point from 10.4 percent for 2010. For 2011, the difference between the two methods was 1.2 percentage points, compared to 1.4 percentage points for the

previous year. There was little-to-no difference in these two rates 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 (11.0 percentage points) and \$10,000-under-\$20,000 AGI class (11.8 percentage points) due to the combination of low-income taxes and the propensity for having refundable credits in these classes.

For 2011, average tax rates increased as income rose (for both measures of average tax rate) for each AGI category up to \$2 million or less. The average tax rate peaked at 25.0 percent for returns in the AGI class \$1.5 million

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**Figure F—Continued**

## 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 2010 and 2011—Continued

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

Tax year, item	Size of adjusted gross income—continued						
	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>Tax Year 2011:</b>							
Number of returns	3,802	598	135	56	79	19	11
Capital gains plus dividends subject to reduced tax rate	59,098	40,684	23,197	16,264	51,817	39,381	155,729
Adjusted gross income (less deficit)	1,080,932	403,585	163,096	96,284	236,076	130,764	321,636
Total income tax	212,403	97,611	40,459	24,105	58,775	31,500	65,644
Total income tax minus refundable credits [ 1, 2]	212,391	97,600	40,458	24,104	58,772	31,481	65,644
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	5.5	10.1	14.2	16.9	21.9	30.1	48.4
Average tax rate:							
Total income tax as a percentage of AGI	19.7	24.2	24.8	25.0	24.9	24.1	20.4
Total income tax minus refundable credits as a percentage of AGI	19.6	24.2	24.8	25.0	24.9	24.1	20.4
<b>Tax Year 2010:</b>							
Number of returns	3,472	544	127	52	73	18	11
Capital gains plus dividends subject to reduced tax rate	55,198	36,677	22,419	14,659	47,146	34,657	167,626
Adjusted gross income (less deficit)	985,431	368,354	153,289	88,558	217,724	120,172	345,716
Total income tax	192,826	88,590	38,100	22,260	54,237	29,124	71,434
Total income tax minus refundable credits [ 1, 2]	192,784	88,586	38,100	22,260	54,229	29,124	71,431
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	5.6	10.0	14.6	16.6	21.7	28.8	48.5
Average tax rate:							
Total income tax as a percentage of AGI	19.6	24.1	24.9	25.1	24.9	24.2	20.7
Total income tax minus refundable credits as a percentage of AGI	19.6	24.0	24.9	25.1	24.9	24.2	20.7
Percentage point change in average tax rate:							
Total income tax as a percentage of AGI	0.1	0.1	0.0	-0.1	0.0	-0.1	-0.3
Total income tax minus refundable credits as a percentage of AGI	0.1	0.1	0.0	-0.1	0.0	-0.2	-0.3

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

[2] For Tax Year 2010, the refundable credits included the earned income credit, additional child tax credit, making work pay credit, American opportunity credit, first-time homebuyer credit, adoption credit and the prior-year minimum tax credit. For Tax Year 2011, the refundable credits included the earned income credit, additional child tax credit, making work pay credit (only on prior-year returns), American opportunity credit, first-time homebuyer credit, adoption credit, regulated investment company credit, health insurance tax credit and the prior-year minimum tax credit.

[3] Includes returns with adjusted gross deficit.

[4] Percentage not computed.

[5] Difference not computed.

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

under \$2 million. For the classes above this level, average tax rates declined to a low of 20.4 percent for taxpayers with AGI of \$10 million or more. The main reason for this decline was that individuals in the classes above \$2 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 15 percent as opposed to up to a 35-percent rate for ordinary income. For example, while individuals reporting AGI of \$1.5 million under \$2 million averaged 16.9 percent of their income as capital gains and dividends, this share increased in each succeeding class, reaching 48.4 percent for those individuals reporting AGI of \$10 million or more.

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## Tax Credits

Total tax credits decreased 35.2 percent, from \$113.6 billion in 2010 to \$73.6 billion in 2011. The credits exclude the “refundable” portions of the child tax credit, refundable prior-year minimum tax credit, American opportunity credit, first-time homebuyer credit (FTHC), adoption credit, regulated investment company credit, health insurance tax credit, and earned income credit (EIC), as well as any amount of these credits used to offset any other taxes. Statistics for tax credits, including the refundable portions, are shown in Tables 2 and 4 and summarized in Figures G, H, and I.

The large decrease in total credits is likely due to the expiration of the making work pay credit introduced in 2009. Some 71.8 million taxpayers claimed the portion of the making work pay credit used to offset income tax before credits in 2010 for a total of \$37.1 billion, making it the largest credit and accounting for 32.7 percent of total tax credits.

Following the expiration of the making work pay credit, the child tax credit became the largest credit, followed by the foreign tax credit. Some 23.1 million

taxpayers claimed the child tax credit for a total of \$28.1 billion, accounting for 38.2 percent of the total tax credits reported for 2011 (Figure G). The foreign tax credit increased 8.1 percent to \$16.5 billion, accounting for 22.4 percent of total tax credits reported for the year.

The EIC (up 141.2 percent) and general business tax credit (up 11.0 percent) showed the largest percentage increases for 2011. The large increase in the EIC was mostly the result of the expiration of the making work pay credit. Because this tax credit was calculated before the EIC, for taxpayers claiming both credits, some of the amount used to offset income tax before credits shifted to the EIC. For example, despite the portion of the EIC used to offset income tax before credits increasing by 141.2 percent, the total EIC only increased 5.6 percent. Some 3.7 million taxpayers claimed the EIC for a total of \$1.1 billion for 2011, while 0.5 million taxpayers claimed the general business credits for a total of \$2.4 billion.

Several credits decreased for 2011. The first-time homebuyer credit (down 97.0 percent) showed the largest decrease, followed by the residential energy credits (down 72.9 percent), and prior-year minimum tax credit

**Figure G**

### Selected Tax Credits, Tax Years 2010 and 2011

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

Item	2010		2011		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total tax credits [1]</b>	<b>90,735</b>	<b>113,579</b>	<b>49,631</b>	<b>73,584</b>	<b>-45.3</b>	<b>-35.2</b>
Child care credit	6,338	3,398	6,333	3,426	-0.1	0.8
Earned income credit [2]	1,409	451	3,717	1,087	163.7	141.2
Foreign tax credit	6,662	15,223	6,904	16,451	3.6	8.1
General business credit	462	2,168	487	2,407	5.3	11.0
Prior-year minimum tax credit	260	663	256	565	-1.3	-14.8
Refundable prior-year minimum tax credit [2]	217	529	189	499	-13.0	-5.8
Child tax credit [3]	23,580	28,504	23,136	28,089	-1.9	-1.5
Nonrefundable education credits	11,867	12,272	12,055	12,367	1.6	0.8
American opportunity credit [2]	5,345	4,241	5,911	4,647	10.6	9.6
Retirement savings contribution credit	6,130	1,030	6,395	1,118	4.3	8.6
Residential energy credits	7,156	6,173	3,643	1,676	-49.1	-72.9
First-time homebuyer credit [2]	267	1,273	11	39	-95.9	-97.0

[1] Includes credits not shown separately. For 2010, excluded credits include the making work pay credit, which represents \$37.1 billion of the total listed. See Table 2.

[2] Represents portion of credit used to offset income tax before credits.

[3] Excludes the additional child tax credit, which totaled \$27.7 billion for 2010 and \$28.6 billion for 2011.



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(down 14.8 percent). For the first-time homebuyer credit, the decrease was due mainly to the fact that most taxpayers generally could not claim the credit on a home bought after April 30, 2010. For the residential energy credit, the decrease was due to a change in the law limiting the nonbusiness portion of the credit (see the Changes in Law section of this article).

Over 27.9 million taxpayers claimed the earned income credit (EIC) for 2011, an increase of 2.0 percent from 2010 (Figure H), while the total EIC increased 5.6 percent to \$62.9 billion. The number of returns receiving the credit, but having no qualifying children, increased 3.6 percent for 2011. The number of returns having one qualifying child and receiving the credit increased 0.9 percent; those having two qualifying children and receiving the credit rose 2.2 percent, while the number of returns having three or more qualifying children and receiving the credit increased 1.4 percent. The dollar amount of EIC claimed also increased for returns with no qualifying children (up 3.9 percent), one qualifying child (up 5.6 percent), two qualifying children (up 5.7 percent), and three or more qualifying children (up 5.6 percent).

The refundable portion, the largest component of the EIC, is treated as a refund and paid directly to taxpayers who had no tax against which to apply the credit or whose EIC exceeded income tax (and other income-related taxes). The number of returns claiming the refundable portion of the EIC decreased 2.5 percent for 2011, while the amount of the refundable portion increased 2.0 percent. The number of returns with the refundable portion of the EIC and no qualifying children (down 11.0 percent) or with one qualifying child (down 1.7 percent) both decreased for 2011. In comparison, the number of returns with two qualifying children (up 1.1 percent) and those with three or more qualifying children (also up 1.1 percent) increased. For the amount of the refundable EIC claimed, returns with no qualifying children (down 6.2 percent) declined, while returns with one qualifying child (up 0.4 percent), two qualifying children (up 3.5 percent), and those with three or more qualifying children (up 2.6 percent) increased for the year.

The child tax credit may offset income tax, all other taxes, and may even be refundable. The second and third parts of the child tax credit, the portion used to offset

**Figure H**

## Earned Income Credit, Tax Years 2010 and 2011

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

Item	2010		2011		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total earned income credit (EIC)</b>	<b>27,368</b>	<b>59,562</b>	<b>27,912</b>	<b>62,906</b>	<b>2.0</b>	<b>5.6</b>
EIC for returns with no qualifying children	6,647	1,753	6,886	1,821	3.6	3.9
EIC for returns with one qualifying child	10,001	21,014	10,094	22,201	0.9	5.6
EIC for returns with two qualifying children	7,335	24,601	7,498	26,010	2.2	5.7
EIC for returns with three or more qualifying children	3,384	12,195	3,433	12,874	1.4	5.6
<b>Refundable earned income credit</b>	<b>25,227</b>	<b>54,256</b>	<b>24,591</b>	<b>55,350</b>	<b>-2.5</b>	<b>2.0</b>
EIC for returns with no qualifying children	5,405	1,379	4,811	1,293	-11.0	-6.2
EIC for returns with one qualifying child	9,389	19,057	9,230	19,140	-1.7	0.4
EIC for returns with two qualifying children	7,148	22,642	7,229	23,444	1.1	3.5
EIC for returns with three or more qualifying children	3,285	11,179	3,320	11,474	1.1	2.6
<b>EIC used to offset income tax before credits</b>	<b>1,409</b>	<b>451</b>	<b>3,717</b>	<b>1,087</b>	<b>163.7</b>	<b>141.2</b>
EIC for returns with no qualifying children	98	4	1,375	119	1,306.6	3,046.9
EIC for returns with one qualifying child	1,109	363	1,905	781	71.8	115.1
EIC for returns with two qualifying children	183	73	392	166	114.6	128.9
EIC for returns with three or more qualifying children	20	11	45	21	125.4	90.6
<b>EIC used to offset all other taxes</b>	<b>5,434</b>	<b>4,855</b>	<b>6,735</b>	<b>6,469</b>	<b>23.9</b>	<b>33.2</b>
EIC for returns with no qualifying children	1,354	370	1,523	410	12.4	10.6
EIC for returns with one qualifying child	1,767	1,595	2,271	2,280	28.5	43.0
EIC for returns with two qualifying children	1,594	1,886	1,959	2,400	22.9	27.3
EIC for returns with three or more qualifying children	720	1,004	983	1,378	36.5	37.3

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

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all other taxes besides income tax and the refundable portion, make up what is called the additional child tax credit. For 2011, the additional child tax credit totaled \$28.6 billion. Of this total, 20.5 million returns had the refundable additional child tax credit portion, claiming \$27.5 billion. When the additional child tax credit was included, child tax credits increased (0.7 percent) from 2010 levels. For 2011, the combined total of these two (\$56.7 billion) was close to 10 percent below the levels of total EIC (\$62.9 billion) (Figure I).

A taxpayer could use several other refundable credits besides the EIC and child tax credit to offset taxes. The largest of these credits, after the EIC and child tax credit, was the American Opportunity Credit, which taxpayers claimed on 12.8 million returns for a total of \$11.5 billion. Of this, 7.6 million returns claimed a refundable amount of \$6.6 billion. Adding all the portions of the refundable credits, the amount claimed by taxpayers was \$135.0 billion, with \$43.5 billion applied against taxes and \$91.5 billion refunded to taxpayers.<sup>6</sup>

**Figure I**

## Refundable Tax Credits, Tax Years 2010 and 2011

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

Item	Total		Used to offset income tax before credits		Used to offset all other taxes		Refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Tax Year 2011:</b>								
<b>Total [1]</b>	<b>n.a.</b>	<b>134,978</b>	<b>n.a.</b>	<b>35,388</b>	<b>8,126</b>	<b>8,082</b>	<b>33,023</b>	<b>91,509</b>
Earned income credit	27,912	62,906	3,717	1,087	6,735	6,469	24,591	55,350
Child tax credit and additional child tax credit [2]	36,545	56,674	23,136	28,089	1,184	1,107	20,485	27,478
American opportunity credit	12,824	11,517	5,911	4,647	592	298	7,637	6,573
First-time homebuyer credit	16	118	11	39	4	3	14	76
Regulated investment company credit	153	1,315	30	39	[3]	[4]	141	1,276
Adoption credit	48	610	31	193	8	10	31	407
Refundable prior-year minimum tax credit	224	643	189	499	10	18	30	126
Health insurance tax credit	20	54	17	30	1	3	8	21
<b>Tax Year 2010:</b>								
<b>Total</b>	<b>n.a.</b>	<b>185,074</b>	<b>n.a.</b>	<b>72,287</b>	<b>n.a.</b>	<b>10,075</b>	<b>n.a.</b>	<b>102,713</b>
Making work pay credit	105,810	54,329	71,827	37,090	9,621	3,821	33,598	13,418
Earned income credit	27,368	59,562	1,409	451	5,434	4,855	25,227	54,256
Child tax credit and additional child tax credit [2]	36,508	56,258	23,580	28,504	935	953	20,404	26,801
American opportunity credit	11,979	10,620	5,345	4,241	640	340	7,219	6,040
First-time homebuyer credit	334	2,286	267	1,273	32	44	218	969
Regulated investment company credit	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Adoption credit	97	1,207	48	199	17	37	76	970
Refundable prior-year minimum tax credit	264	812	217	529	10	25	45	258
Health insurance tax credit	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Percentage change:</b>								
<b>Total</b>	<b>n.a.</b>	<b>-27.1</b>	<b>n.a.</b>	<b>-51.0</b>	<b>n.a.</b>	<b>-19.8</b>	<b>n.a.</b>	<b>-10.9</b>
Making work pay credit	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Earned income credit	2.0	5.6	163.7	141.2	23.9	33.2	-2.5	2.0
Child tax credit and additional child tax credit [2]	0.1	0.7	-1.9	-1.5	26.7	16.2	0.4	2.5
American opportunity credit	7.1	8.4	10.6	9.6	-7.4	-12.3	5.8	8.8
First-time homebuyer credit	-95.2	-94.8	-95.9	-97.0	-89.2	-92.6	-93.5	-92.2
Regulated investment company credit	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Adoption credit	-50.6	-49.4	-34.3	-2.8	-52.8	-71.9	-59.2	-58.1
Refundable prior-year minimum tax credit	-15.2	-20.8	-13.0	-5.8	-8.7	-26.5	-34.8	-51.0
Health insurance tax credit	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

n.a.—Not available.

[1] Includes prior-year returns claiming the making work pay credit.

[2] The sum of "used to offset other taxes" and "refundable portion" comprise the additional child tax credit.

[3] Less than 500 returns.

[4] Less than \$500,000.

<sup>6</sup> To determine the portion applied against taxes and the amount refunded to the taxpayer among taxpayers who claimed multiple refundable credits, the credits were applied in the order in which they appeared on the IRS Form 1040.

## Historical Trends in Constant Dollars

In constant dollars, salaries and wages, AGI, and real gross domestic product (GDP) all rose for 2011 (Figure J).<sup>7</sup> The 1.5-percent increase in real AGI marked the second straight year of increases, following 2 years of large declines. For the 10-year period, 1991 through 2000, real total income tax rose continually from \$649.2 billion to its high of \$1,197.5 billion, before declining each year to \$862.2 billion for 2003 (Figure K). From 2004 to 2007, real total income tax increased each year, reaching \$1,146.1 billion in 2007, leaving it just shy of its high in 2000. For 2008 and 2009, real total income tax dropped

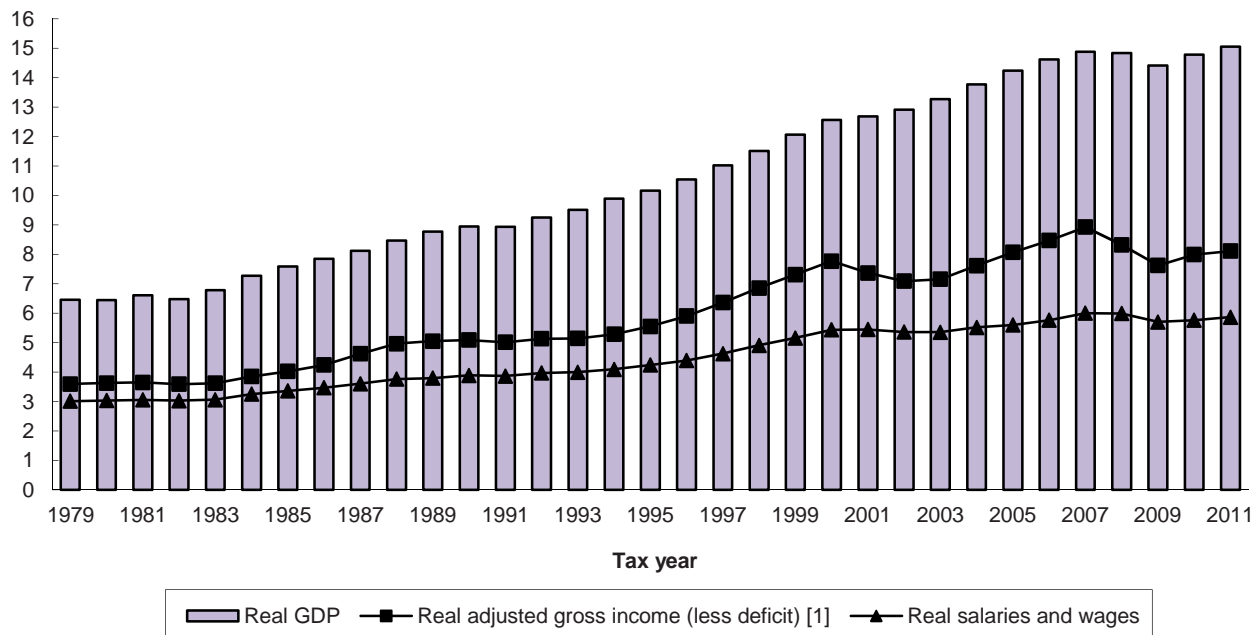
dramatically, falling to \$865.9 billion before rebounding in 2010 and rising again in 2011 to \$1,013.1 billion.

Tax as a percentage of real GDP behaved similarly to real total income tax. During the mid-to-late 1990s, tax as a percentage of real GDP increased. Part of this increase was attributable to the substantial increase in realizations of net capital gains and, thus, income taxes on those capital gains. Those income taxes are included in the numerator of the income tax-to-GDP ratio, but, by definition of GDP, the capital gains are not included in the denominator. However, from 2000 to 2003, the ratio of income tax to GDP fell from 9.5 percent to 6.5

**Figure J**

### Real Adjusted Gross Income, Salaries and Wages, and Gross Domestic Product, Tax Years 1979–2011

Constant dollars  
(trillions) [2, 3]



[1] The definition of adjusted gross income (less deficit) (AGI) changed beginning in Tax Year 1987. Therefore, AGI should be examined separately from 1979 to 1986 and from 1987 to 2011. Real gross domestic product (GDP) does not include capital gains, while AGI does include capital gains.  
 [2] AGI and salaries and wages are shown in constant dollars, calculated using the U.S. Department of Commerce, Bureau of Economic Analysis, GDP implicit price deflator (2009=100).  
 [3] GDP is based on chained 2009 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, July 2013.

<sup>7</sup> AGI, salaries and wages, and total income tax are shown in constant dollars, calculated using the U.S. Department of Commerce, Bureau of Economic Analysis, GDP implicit price deflator (2009=100); 2011=103.199; 2010=101.211. GDP is based on chained 2009 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, August 2013.

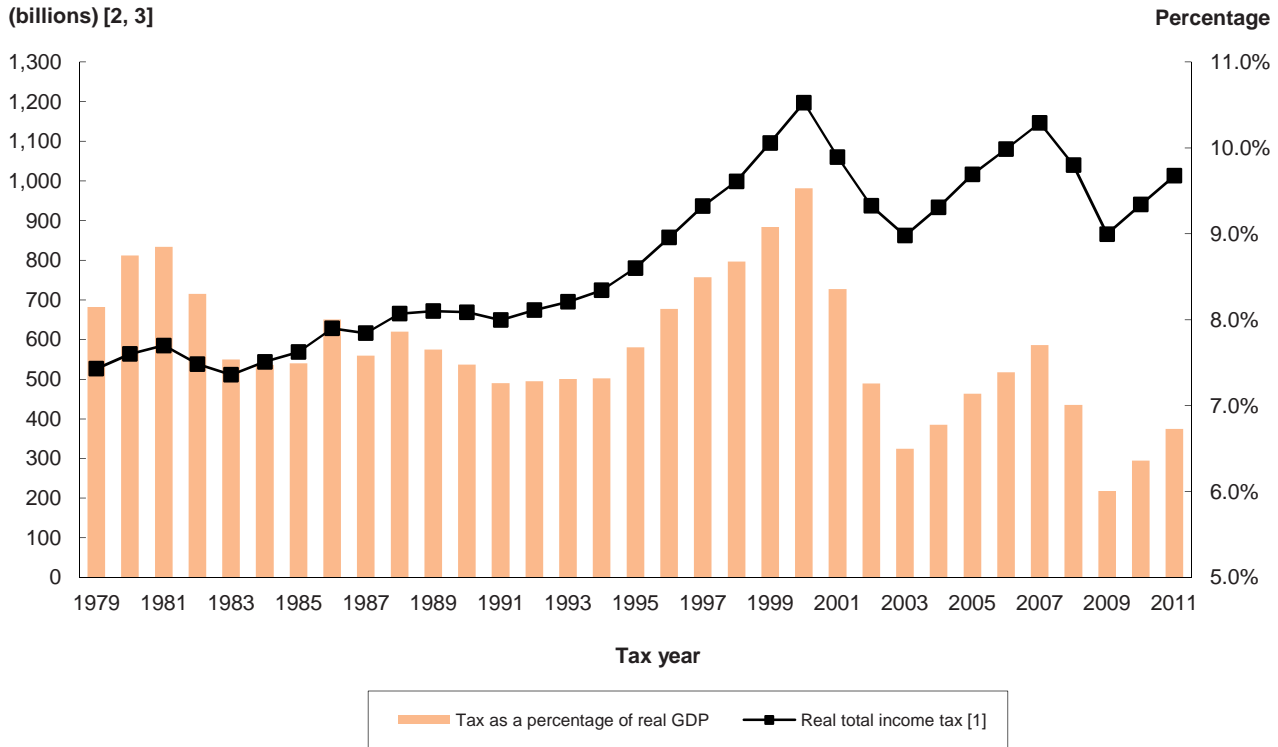
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**Figure K**

## Real Total Income Tax and Tax as a Percentage of Real Gross Domestic Product, Tax Years 1979–2011

Constant dollars  
(billions) [2, 3]



[1] Real GDP does not include capital gains, while adjusted gross income and taxable income (thus affecting income tax) do include these gains.  
 [2] Total income tax is shown in constant dollars, calculated using the U.S. Department of Commerce, Bureau of Economic Analysis, GDP implicit price deflator (2009=100).  
 [3] GDP is based on chained 2009 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, July 2013.

percent in conjunction with an overall decline in reported net capital gains for all years except 2003 (in addition, income tax rates were lowered over these years). For 2003, although capital gains increased by 20.5 percent in real terms, this was accompanied by a significant decrease in tax rates, especially those on long-term capital gains. From 2002 to 2007, real net capital gains (less loss) increased 229.8 percent (Figure L).<sup>8</sup> Concurrently, the ratio of income tax to GDP increased every year since 2003 to 7.7 percent in 2007, still well below the 9.5 percent cited above for Tax Year 2000. For 2008 and 2009, real net capital gains (less loss) decreased 50.2 percent and 50.5 percent, respectively. The ratio of income tax to GDP fell accordingly, from 7.7 percent for 2007 to 6.0 percent for 2009. In 2010, real net capital gains (less loss)

increased 54.8 percent. The ratio of income tax to GDP also managed to bounce back slightly, rising to 6.4 percent. Although real net capital gains (less loss) increased just 0.3 percent for 2011, the ratio of income tax to GDP rose to 6.7 percent (Figure K).

Net capital gains (less loss) is the sum of gains and losses from the sale of capital assets. In constant dollars, Tax Years 2003 through 2007 saw a trend of large annual increases for real net capital gains (less loss), which also occurred during most of the 1990s (Figure L). From 1991 to 2000, real net capital gains increased almost fivefold, from a low of \$75.5 billion for 1991 to a high of \$366.2 billion for 2000. During that period, capital gains (less loss) was affected by both tax law changes and a rising stock market. Possibly due to several

<sup>8</sup> U.S. Department of Labor, Bureau of Labor Statistics, *Monthly Labor Review*. The Consumer Price Index (CPI-U) approximates the prices of goods and services purchased by typical urban consumers. CPI-U for each calendar year represents an annual average of monthly indices (1982–84=100, 2011=224.939; 2010=218.056). See [ftp://ftp.bls.gov/pub/special.requests/cpi/cpia.txt](http://ftp.bls.gov/pub/special.requests/cpi/cpia.txt) for previous years.

**Figure L**

## Net Capital Gains and Capital Gain Distributions from Mutual Funds, Tax Years 1988–2011

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

Tax year	Net capital gains (less loss) [1]				Capital gain distributions [3]			
	Number of returns	Amount (current dollars)	Constant 1982–84 dollars [2]		Number of returns	Amount (current dollars)	Constant 1982–84 dollars [2]	
			Amount	Percentage change			Amount	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1988	14,309	153,768	129,981	N/A	4,274	3,879	3,279	N/A
1989	15,060	145,631	117,444	-9.6	5,191	5,483	4,422	34.9
1990	14,288	114,231	87,400	-25.6	5,069	3,905	2,988	-32.4
1991	15,009	102,776	75,460	-13.7	5,796	4,665	3,425	14.6
1992	16,491	118,230	84,269	11.7	5,917	7,426	5,293	54.5
1993	18,409	144,172	99,773	18.4	9,998	11,995	8,301	56.8
1994	18,823	142,288	96,011	-3.8	9,803	11,322	7,640	-8.0
1995	19,963	170,415	111,821	16.5	10,744	14,391	9,443	23.6
1996	22,065	251,817	160,495	43.5	12,778	24,722	15,757	66.9
1997	24,240	356,083	221,859	38.2	14,969	45,132	28,120	78.5
1998	25,690	446,084	273,671	23.4	16,070	46,147	28,311	0.7
1999	27,701	542,758	325,785	19.0	17,012	59,473	35,698	26.1
2000	29,521	630,542	366,169	12.4	17,546	79,079	45,923	28.6
2001	25,956	326,527	184,375	-49.6	12,216	13,609	7,685	-83.3
2002	24,189	238,789	132,734	-28.0	7,567	5,343	2,970	-61.4
2003	22,985	294,354	159,975	20.5	7,265	4,695	2,552	-14.1
2004	25,267	473,662	250,747	56.7	10,733	15,336	8,119	218.1
2005	26,196	668,015	342,046	36.4	13,393	35,581	18,219	124.4
2006	26,668	779,462	386,638	13.0	14,511	59,417	29,473	61.8
2007	27,156	907,656	437,758	13.2	15,714	86,397	41,669	41.4
2008	23,731	469,273	217,959	-50.2	11,544	21,954	10,197	-75.5
2009	20,291	231,548	107,929	-50.5	4,191	2,411	1,124	-89.0
2010	21,315	364,410	167,118	54.8	6,567	6,270	2,875	155.9
2011	22,154	377,037	167,618	0.3	8,859	14,171	6,300	119.1

N/A—Not applicable.

[1] Losses were limited to a maximum of \$3,000 per return (\$1,500 for married persons filing separately).

[2] Constant dollar amounts were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 7 of this article for further details.

[3] Capital gain distributions are included in net capital gains (less loss). For 1988-1996 and 1999-2011, capital gain distributions from mutual funds were the sum of the amounts reported on Form 1040 and Schedule D. For 1997 and 1998, capital gain distributions were reported entirely on Schedule D.

significant tax law changes enacted during the 1990s (including the Omnibus Budget Reconciliation Act of 1993—OBRA93—and the Taxpayer Relief Act of 1997), the maximum differential between ordinary income and long-term capital gain income increased from 3 percentage points for 1991 and 1992 to 19.6 percentage points for 1997 through 2000. For 2003 through 2011, this differential was 20 percentage points. Real gains peaked at \$437.8 billion for 2007. After large declines in 2008 and 2009, real net capital gains (less loss) rebounded in 2010, rising 54.8 percent to \$167.1 billion. However, real net capital gains (less loss) remained flat for 2011, rising only 0.3 percent to \$167.6 billion.

Along with net capital gains (less loss), the constant-dollar amount of capital gain distributions from mutual funds increased tremendously during the 1990s, reaching a high of \$45.9 billion for 2000, before declining greatly

(about 94 percent) to \$2.6 billion for 2003 and below the 1990 inflation-adjusted level of just under \$3 billion. Real capital gain distributions rose again, reaching \$41.7 billion for 2007, before falling in 2008 (down 75.5 percent) and 2009 (down 89 percent) to \$1.1 billion, the lowest amount recorded since before 1988. Over the next 2 years, these distributions bounced back, rising 155.9 percent in 2010 and 119.1 percent in 2011, but their inflation-adjusted level of \$6.3 billion was still well below their peak in 2000.

Figure M presents constant-dollar data for selected income, deduction, and tax items for individual income tax returns filed for 1988 through 2011. Real taxable interest income fluctuated over this period, decreasing from 1990 to 1994, before rebounding 19.3 percent to \$101.6 billion for 1995, and rising again 9.8 percent to \$115.8 billion for 2000. However, during the 4-year

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**Figure M**

## Selected Sources of Income, Deductions, and Tax Items, in Constant Dollars, Tax Years 1988-2011

[Money amounts are in millions of dollars]

Tax year	Taxable interest		Ordinary dividends		Business or profession net income (less loss)		Taxable Individual Retirement Account distributions		Taxable social security benefits		Taxable pensions and annuities	
	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1988	158,057	N/A	65,367	N/A	106,782	N/A	9,398	N/A	12,140	N/A	117,317	N/A
1989	177,432	12.3	65,572	0.3	107,047	0.2	11,190	19.1	13,990	15.2	118,837	1.3
1990	173,744	-2.1	61,338	-6.5	108,210	1.1	13,431	20.0	15,062	7.7	121,878	2.6
1991	153,753	-11.5	56,743	-7.5	104,159	-3.7	15,145	12.8	15,682	4.1	129,590	6.3
1992	115,712	-24.7	55,542	-2.1	109,766	5.4	18,726	23.6	16,493	5.2	132,924	2.6
1993	90,755	-21.6	55,176	-0.7	107,754	-1.8	18,741	0.1	17,059	3.4	134,266	1.0
1994	85,134	-6.2	55,607	0.8	112,148	4.1	22,339	19.2	26,072	52.8	138,625	3.2
1995	101,562	19.3	62,068	11.6	111,118	-0.9	24,486	9.6	29,997	15.1	145,048	4.6
1996	105,591	4.0	66,447	7.1	112,749	1.5	29,024	18.5	33,909	13.0	152,190	4.9
1997	106,978	1.3	75,074	13.0	116,350	3.2	34,382	18.5	38,354	13.1	161,813	6.3
1998	109,407	2.3	72,687	-3.2	124,172	6.7	45,457	32.2	42,149	9.9	172,178	6.4
1999	105,447	-3.6	79,511	9.4	125,098	0.7	52,306	15.1	45,065	6.9	182,660	6.1
2000	115,750	9.8	85,359	7.4	124,196	-0.7	57,472	9.9	52,244	15.9	189,215	3.6
2001	111,902	-3.3	67,495	-20.9	122,401	-1.4	53,262	-7.3	52,829	1.1	191,274	1.1
2002	82,838	-26.0	57,388	-15.0	122,726	0.3	49,038	-7.9	51,951	-1.7	198,911	4.0
2003	68,959	-16.8	62,441	8.8	124,542	1.5	47,904	-2.3	53,020	2.1	202,240	1.7
2004	66,424	-3.7	77,734	24.5	130,872	5.1	53,823	12.4	58,477	10.3	208,727	3.2
2005	83,171	25.2	85,244	9.7	138,096	5.5	57,490	6.8	63,917	9.3	215,128	3.1
2006	110,470	32.8	98,888	16.0	139,646	1.1	61,858	7.6	71,629	12.1	223,440	3.9
2007	129,283	17.0	114,329	15.6	134,915	-3.4	71,360	15.4	80,633	12.6	236,605	5.9
2008	103,710	-19.8	101,871	-10.9	122,727	-9.0	75,313	5.5	78,081	-3.2	235,143	-0.6
2009	78,309	-24.5	76,191	-25.2	114,191	-7.0	63,021	-16.3	81,408	4.3	243,919	3.7
2010	64,025	-18.2	84,171	10.5	122,567	7.3	89,121	41.4	87,476	7.5	256,146	5.0
2011	53,397	-16.6	86,517	2.8	125,798	2.6	96,612	8.4	89,630	2.5	258,372	0.9

Tax year	Total rental and royalty net income (less loss) [2]		Partnership and S corporation net income (less loss)		Total itemized deductions in taxable income [3]		Charitable contributions deduction		Alternative minimum tax		Total earned income credit	
	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1988	-1,081	N/A	48,250	N/A	334,080	N/A	43,068	N/A	869	N/A	4,984	N/A
1989	-1,160	-7.3	50,881	5.5	347,563	4.0	44,725	3.8	670	-22.9	5,319	6.7
1990	2,880	[4]	51,279	0.8	350,792	0.9	43,797	-2.1	635	-5.2	5,771	8.5
1991	3,814	32.4	46,395	-9.5	343,382	-2.1	44,474	1.5	891	40.3	7,676	33.0
1992	6,878	80.3	62,474	34.7	343,511	[5]	45,505	2.3	967	8.5	8,682	13.1
1993	9,280	34.9	64,269	2.9	339,380	-1.2	47,304	4.0	1,421	46.9	10,752	23.8
1994	10,774	16.1	77,183	20.1	333,100	-1.9	47,601	0.6	1,493	5.1	14,241	32.4
1995	11,281	4.7	82,515	6.9	346,046	3.9	49,207	3.4	1,503	0.7	17,031	19.6
1996	13,107	16.2	93,550	13.4	364,908	5.5	54,914	11.6	1,793	19.3	18,372	7.9
1997	13,935	6.3	104,874	12.1	386,798	6.0	61,802	12.5	2,495	39.2	18,934	3.1
1998	13,767	-1.2	114,941	9.6	415,006	7.3	67,018	8.4	3,076	23.3	19,381	2.4
1999	15,388	11.8	126,694	10.2	445,004	7.2	75,510	12.7	3,888	26.4	19,148	-1.2
2000	16,356	6.3	123,643	-2.4	477,561	7.3	81,697	8.2	5,575	43.4	18,755	-2.1
2001	18,574	13.6	127,109	2.8	499,451	4.6	78,623	-3.8	3,815	-31.6	18,846	0.5
2002	16,112	-13.3	132,277	4.1	499,193	-0.1	78,139	-0.6	3,810	-0.1	21,233	12.7
2003	15,850	-1.6	137,775	4.2	489,081	-2.0	79,014	1.1	5,135	34.8	20,964	-1.3
2004	14,497	-8.5	167,281	21.4	528,448	8.0	87,647	10.9	6,897	34.3	21,188	1.1
2005	14,458	-0.3	206,004	23.1	574,404	8.7	93,902	7.1	8,920	29.3	21,715	2.5
2006	11,621	-19.6	211,050	2.4	609,741	6.2	92,583	-1.4	10,697	19.9	22,018	1.4
2007	9,954	-14.3	200,010	-5.2	642,917	5.4	93,374	0.9	11,628	8.7	23,411	6.3
2008	15,299	53.7	170,441	-14.8	614,147	-4.5	80,322	-14.0	11,913	2.5	23,534	0.5
2009	10,475	-31.5	160,857	-5.6	561,119	-8.6	73,655	-8.3	10,525	-11.7	27,613	17.3
2010	14,477	38.2	180,905	12.5	557,961	-0.6	78,070	6.0	12,593	19.7	27,315	-1.1
2011	18,238	26.0	189,111	4.5	541,701	-2.9	77,565	-0.6	13,550	7.6	27,966	2.4

N/A—Not applicable.

[1] Constant dollar amounts were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 7 of this article for further details.

[2] Includes farm rental net income (less loss).

[3] Itemized deductions for 1991 through 2009 were limited if adjusted gross income exceeded specified levels.

[4] Percentage not calculated.

[5] Less than 0.05 percent.

period, 2008 through 2011, real taxable interest had double-digit percentage declines after 3 years of double-digit percentage growth. For 2011, it was at the lowest level of any year since 1988 (at least). Dividends increased for 6 of the 7 years before 2001 and then had 2 consecutive years of large decreases for 2001 and 2002. From 2003 through 2007, however, dividends increased appreciably. In 2008 and 2009, the trend reversed, with dividends falling dramatically. Over the next 2 years, dividends erased some of the declines, rising 10.5 percent for 2010 and 2.8 percent for 2011, to \$86.5 billion.

Constant-dollar business or profession net income (less loss) increased 2.6 percent to \$125.8 billion for 2011. This was the second year in a row that business or profession net income (less loss) increased after 3 years of declines. During this period, partnership and S corporation net income (less loss) also saw its second annual increase after 3 years of declines in real terms, rising 4.5 percent to \$189.1 billion for 2011. Inflation-adjusted total rental and royalty income increased greatly in 2011 (up 26.0 percent), but was still just below its peak in 2001. For 2011, real taxable Social Security benefits (up 2.5 percent), taxable pensions and annuities (up 0.9 percent), and Individual Retirement Accounts (IRAs) (up 8.4 percent) increased, reaching their highest levels ever in real terms. Conversely, the inflation-adjusted amount of total itemized deductions declined 2.9 percent for the year, making 4 consecutive years of decreases. Real charitable contributions decreased for the third time in the last 4 years, falling 0.6 percent for 2011.

Much of the fluctuation in AMT (alternative minimum tax) liability shown for 1988 through 2011 reflects changes in the law. The large increases in the real AMT for 1991 and 1993 were the result of increases in the rates at which alternative minimum taxable income was taxed. After a large decline in AMT for 2001, partially resulting from a statutory increase in the AMT exemption, there was virtually no change in constant-dollar AMT for 2002. However, for 2003, while AMT tax rates were stable, other tax rates declined significantly. Thus, despite the fact that there was another increase in AMT exemption amounts, real AMT increased by 34.8 percent. Constant-dollar AMT increased 34.3 percent for 2004 and 29.3 percent for 2005, with the AMT exemption amounts and all tax rates remaining the same for both years. For the next 3 years, exemption amounts increased, but, despite this, AMT liability rose during each year: 2006 (up 19.9 percent), 2007 (up 8.7 percent), and 2008 (up 2.5 percent). The AMT exemption amounts again increased for 2009, and, this time, AMT decreased 11.7 percent. This marked the first drop in AMT liability since 2002. Although exemption amounts again increased for 2010

(up 19.7 percent) and 2011 (up 7.6 percent), real AMT rose to \$13.6 billion, the highest amount on record.

The real value of the total EIC increased each year between 1988 and 1998, exhibiting double-digit growth for half of these years. Beginning with Tax Year 1991, the EIC consisted of three components: the basic credit, the health insurance credit, and an extra credit for a child born in that year. The maximum amount of the credit for 1991 was more than twice the maximum for 1990. Later, OBRA93 modified the EIC by expanding the eligibility requirements to allow some taxpayers without children to qualify for the credit and eliminating the health insurance credit and extra credit components of the EIC. In addition, the income eligibility levels and the maximum amounts of the credit increased. In 2009, the EIC expanded for taxpayers with three or more qualifying children. In that same year, EIC increased 17.3 percent in constant dollars, thus exceeding the previous high set the preceding year. The EIC decreased 1.1 percent in 2010, marking the first decline in EIC (in real terms) since 2003. In 2011, the EIC increased a modest 2.4 percent to \$28.0 billion, the highest amount during the 24-year period.

## Changes in Law

The definitions used in this article are generally the same as those in *Statistics of Income—2011, Individual Income Tax Returns* (IRS Publication 1304). The following is a partial list of tax law and Internal Revenue Service administrative changes that likely had a major bearing on the Tax Year 2011 data presented in this article.

**Adoption credit**—For Tax Year 2011, the maximum credit amount increased from \$13,170 to \$13,360. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of \$185,210 and completely phased out for modified adjusted gross income of \$225,210 or more.

**Alternative minimum tax (AMT)**—For Tax Year 2011, the alternative minimum tax exemption rose to \$74,450 for a married couple filing a joint return, up from \$72,450 in 2010, and to \$48,450 for singles and heads of household, up from \$47,450, and to \$37,225 from \$36,225 for a married person filing separately.

**Earned income credit**—The maximum amount of the earned income credit increased, as did the amounts of earned income an individual could have while still claiming the credit. The maximum credit for taxpayers with no qualifying children increased to \$464 in 2011 from \$457 in 2010. For these taxpayers, earned income and AGI had to be less than \$13,660 (\$18,740 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$44 to \$3,094, for taxpayers with two qualifying children, the maximum

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credit increased to \$5,112 from \$5,036, and for taxpayers with three or more qualifying children, the maximum credit increased to \$5,751 from \$5,666. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$36,052 (\$41,132 for married filing jointly) for one qualifying child, less than \$40,964 (\$46,044 for married filing jointly) for two qualifying children, or less than \$43,998 (\$49,078 for married filing jointly) for three or more qualifying children.

*Exemption amount*—Indexing for inflation increased the deduction for each exemption to which the taxpayer was entitled for 2011 to \$3,700, an increase from the \$3,650 allowed for 2010.

*Expired tax benefits*—The making work pay credit expired for 2011. Taxpayers could no longer increase their standard deduction by certain net disaster losses or new motor vehicle taxes paid using Schedule L. Taxpayers could also no longer deduct new motor vehicle taxes on Schedule A.

*First-time homebuyer credit*—For Tax Year 2011, taxpayers may have only claimed this credit (up to \$8,000, or \$4,000 if married filing separately) if they actually bought a home before July 1, 2011 (if the taxpayer entered a written binding contract before May 1, 2011), did not own a main home during the prior 3 years, (or their spouse if married) were a member of the uniformed services, Foreign Service, or an employee of the intelligence community on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008, and ending before May 1, 2010. Taxpayers were only allowed to claim this credit in Tax Year 2011 if their modified AGI was below \$145,000 (\$245,000 if married filing jointly). Taxpayers may have also claimed this credit (up to \$6,500, or \$3,250 if married filing separately) if they were considered a long-time resident of the same home and met the same requirements listed above for first-time homebuyers. Taxpayers were considered a long-time resident of the same home if they previously owned and used the same main home for any 5-consecutive-year period during the 8-year period ending on the date of the purchase of the new home. For homes purchased in 2009, 2010, or 2011, taxpayers had to repay the credit only if the home ceased to be their main home within a 36-month period beginning on the purchase date.

*Health Savings Account deduction*—The additional tax on distributions from HSAs and Archer MSAs not used for qualified medical expenses increased to 20 percent for distributions after 2010.

*Individual Retirement Arrangement deduction*—For taxpayers covered by a retirement plan, the IRA deduction phased out between \$90,000 and \$110,000 of

modified AGI for married taxpayers filing jointly or qualifying widow(er)s. This was up from \$89,000 and \$109,000 for married taxpayers filing jointly or qualifying widow(er)s in 2010. 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 \$169,000 and \$179,000, up from \$167,000 and \$177,000 in 2010.

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

*Residential Energy Credits*—For 2011, taxpayers were allowed to take a credit of 10 percent, down from 30 percent in 2010, of the costs paid or incurred in 2011 for qualified energy efficient improvements and residential energy property. The maximum amount was also reduced from \$1,500 to a lifetime limit of \$500.

*Self-employed health insurance deduction*—For 2011, taxpayers were no longer allowed to take this deduction on Schedule SE. However, taxpayers could still take it as an adjustment to income on Form 1040, line 29.

*Self-employment tax*—The self-employment tax rate was reduced from 15.3 percent in 2010 to 13.3 percent in 2011. The Medicare portion of the self-employment tax remained at 2.9 percent, while the Social Security tax rate was reduced to 10.4 percent from 12.4 percent. However, the self-employment tax deduction was revised to reflect an employer's equivalent portion of the tax. Previously, the deduction was equal to one-half of the self-employment tax.

*Social Security and Medicare taxes*—The Social Security tax rate decreased to 4.2 percent in 2011 from 6.2 percent in 2010. The Medicare tax portion remained at 1.45 percent.

*Standard deduction*—For married persons filing jointly or surviving spouses, the standard deduction was increased in 2011, from \$11,400 to \$11,600. For single filers and married persons filing separately, the standard deduction rose from \$5,700 to \$5,800 and for heads of households from \$8,400 to \$8,500. The amount of the standard deduction for a dependent remained the greater of \$950 of the dependent's earned income plus \$300 for 2011. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,150 or \$1,450 depending on marital status, up from \$1,100 and \$1,400 for 2010.



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## Data Sources and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2012. Returns in the sample were stratified based on: (1) the larger of positive income or negative income (absolute value); (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; and (4) the usefulness of returns for tax policy modeling purposes.<sup>9</sup> Returns were then selected at rates ranging from 0.10 percent to 100 percent. The 2011 data are based on a sample of 333,106 returns and an estimated final population of 145,601,196 returns. The corresponding

sample and population for the 2010 data were 308,946 and 143,170,763 returns, respectively.<sup>10</sup>

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. Figure N shows estimated CVs for the numbers of returns and money amounts for selected income items. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in SOI Sampling Methodology and Data Limitations located later in the published issue of the *SOI Bulletin*.

**Figure N**

## Coefficients of Variation for Selected Items, Tax Year 2011

[Money amounts are in thousands of dollars—coefficients of variation are percentages]

Item	Number of returns	Coefficient of variation	Amount	Coefficient of variation
	(1)	(2)	(3)	(4)
Adjusted gross income (less deficit)	145,370,240	0.01	8,374,142,977	0.09
Salaries and wages	119,559,706	0.11	6,055,389,434	0.17
Business or profession:				
Net income	17,361,263	0.36	337,210,620	0.75
Net loss	5,556,611	1.06	54,240,803	1.49
Net capital gain (less loss):				
Net gain	8,431,955	0.90	402,566,646	0.53
Net loss	11,839,934	0.70	27,307,089	0.74
Taxable Individual Retirement Account distributions	13,008,887	0.76	217,319,190	1.11
Taxable pensions and annuities	26,757,165	0.49	581,180,358	0.73
Partnership and S-corporation:				
Net income	5,273,954	1.06	547,946,842	0.63
Net loss	2,807,921	1.51	122,562,946	0.97
Estate and trust:				
Net income	548,588	3.53	22,202,198	2.92
Net loss	54,354	9.89	2,595,145	3.77
Unemployment compensation	13,170,985	0.79	92,383,693	1.11
Taxable social security benefits	16,785,141	0.63	201,612,206	0.77
Other income:				
Net income	6,221,011	1.13	43,005,931	2.27
Net loss	287,035	4.35	8,953,959	6.53
Payments to an Individual Retirement Account	2,562,814	1.83	11,043,873	2.12
Moving expenses adjustment	1,028,503	2.97	2,930,988	4.20
Self-employment tax deduction	18,258,546	0.41	26,022,975	0.72
Self-employed health insurance deduction	3,847,203	1.25	24,543,691	1.33
Total statutory adjustments	35,683,176	0.37	124,343,250	0.67
Taxable income	108,649,479	0.13	5,746,218,265	0.12
Alternative minimum tax	4,248,183	0.67	30,479,041	0.62
Total tax credit	49,630,529	0.33	73,584,490	0.49
Total income tax	91,694,201	0.17	1,045,510,793	0.16

<sup>9</sup> Returns in the sample were stratified based on the presence or absence of one or more of the following forms or schedules: Form 2555, *Foreign Earned Income*; Form 1116, *Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual)*; Schedule C, *Profit or Loss from Business (Sole Proprietorship)*; and Schedule F, *Profit or Loss from Farming*.

<sup>10</sup> For further details on the description of the sample, see *Statistics of Income—2011, Individual Income Tax Returns* (IRS Publication 1304).

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011**

[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	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total</b>	<b>145,370,240</b>	<b>8,374,142,977</b>	<b>144,763,632</b>	<b>8,498,486,227</b>	<b>119,559,706</b>	<b>6,055,389,434</b>	<b>52,067,484</b>	<b>120,111,673</b>
No adjusted gross income	2,450,924	-195,697,731	1,844,317	-193,053,482	672,795	21,437,416	947,341	6,650,566
\$1 under \$5,000	10,692,838	27,519,609	10,692,838	29,155,462	7,636,145	25,470,256	2,253,154	1,024,889
\$5,000 under \$10,000	12,386,716	94,270,831	12,386,716	97,123,580	9,311,073	67,491,499	2,171,254	1,667,178
\$10,000 under \$15,000	12,925,831	161,447,555	12,925,831	164,651,908	9,605,956	111,053,536	2,413,899	2,436,749
\$15,000 under \$20,000	11,880,059	206,970,140	11,880,059	210,062,640	9,450,729	154,027,013	2,250,176	2,610,015
\$20,000 under \$25,000	10,210,706	229,181,453	10,210,706	232,178,709	8,411,870	175,685,438	2,093,068	2,257,069
\$25,000 under \$30,000	8,987,613	246,467,320	8,987,613	249,630,978	7,698,764	197,863,623	2,089,700	2,196,920
\$30,000 under \$40,000	14,520,079	505,069,023	14,520,079	511,096,019	12,730,122	410,623,212	3,995,294	4,202,142
\$40,000 under \$50,000	10,983,973	491,714,132	10,983,973	498,116,833	9,553,966	391,671,646	3,777,965	4,143,277
\$50,000 under \$75,000	18,949,278	1,165,811,609	18,949,278	1,179,498,330	16,448,015	900,170,384	8,613,615	9,762,845
\$75,000 under \$100,000	11,926,401	1,031,611,187	11,926,401	1,043,236,180	10,539,101	791,646,425	6,896,915	8,804,139
\$100,000 under \$200,000	14,755,766	1,977,406,206	14,755,766	2,002,934,927	13,315,788	1,521,442,934	10,402,584	17,545,274
\$200,000 under \$250,000	1,697,358	376,744,212	1,697,358	383,159,135	1,547,037	275,543,140	1,417,536	4,485,769
\$250,000 under \$500,000	2,104,283	704,187,580	2,104,283	719,303,193	1,874,061	475,084,545	1,881,202	10,552,107
\$500,000 under \$1,000,000	597,525	403,585,438	597,525	412,273,541	514,726	230,634,407	568,419	8,308,330
\$1,000,000 under \$1,500,000	134,907	163,095,632	134,907	166,137,900	112,620	77,745,106	131,574	3,997,306
\$1,500,000 under \$2,000,000	55,986	96,283,523	55,986	97,813,860	46,300	41,412,319	55,137	2,568,668
\$2,000,000 under \$5,000,000	79,363	236,075,612	79,363	239,149,126	65,423	88,504,064	78,267	7,227,844
\$5,000,000 under \$10,000,000	19,189	130,763,563	19,189	132,014,737	15,926	42,701,875	18,978	4,515,068
\$10,000,000 or more	11,445	321,636,083	11,445	324,002,652	9,289	55,180,596	11,405	15,155,518
<b>Taxable returns, total</b>	<b>91,694,201</b>	<b>7,693,198,033</b>	<b>91,694,198</b>	<b>7,797,318,844</b>	<b>79,019,366</b>	<b>5,359,188,694</b>	<b>41,138,669</b>	<b>102,418,734</b>
<b>Nontaxable returns, total</b>	<b>53,676,039</b>	<b>680,944,945</b>	<b>53,069,435</b>	<b>701,167,383</b>	<b>40,540,340</b>	<b>696,200,741</b>	<b>10,928,815</b>	<b>17,692,939</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Tax-exempt interest [1]		Ordinary dividends		Qualified dividends [1]		State income tax refunds	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All returns, total</b>	<b>5,988,308</b>	<b>72,995,406</b>	<b>27,762,355</b>	<b>194,609,806</b>	<b>25,154,875</b>	<b>142,015,345</b>	<b>22,115,674</b>	<b>27,532,751</b>
No adjusted gross income	127,941	2,983,650	635,182	5,045,922	573,652	3,384,723	85,669	405,387
\$1 under \$5,000	138,472	442,952	1,216,650	1,191,070	1,077,691	675,508	85,841	46,272
\$5,000 under \$10,000	140,024	495,599	1,040,997	1,856,294	919,538	1,084,713	126,183	66,860
\$10,000 under \$15,000	173,444	936,882	1,101,636	2,596,064	960,083	1,464,497	195,790	93,050
\$15,000 under \$20,000	163,206	725,440	1,063,742	2,413,152	934,473	1,371,336	287,688	158,012
\$20,000 under \$25,000	163,545	907,666	989,242	3,626,573	885,471	2,552,551	378,170	213,660
\$25,000 under \$30,000	145,660	923,891	919,016	2,186,346	809,912	1,336,479	477,597	252,579
\$30,000 under \$40,000	330,027	1,803,657	1,729,585	5,072,753	1,535,275	3,088,540	1,392,229	838,355
\$40,000 under \$50,000	310,529	1,990,174	1,744,721	5,643,585	1,576,217	4,029,050	1,641,852	1,055,430
\$50,000 under \$75,000	857,396	5,692,417	4,297,316	15,299,680	3,838,701	9,554,719	4,743,795	3,536,508
\$75,000 under \$100,000	715,800	4,801,714	3,512,888	12,754,007	3,174,714	8,640,749	4,254,007	3,959,163
\$100,000 under \$200,000	1,429,579	12,713,712	6,243,238	30,761,121	5,761,043	21,795,738	6,795,201	8,258,062
\$200,000 under \$250,000	299,652	3,368,319	1,030,177	8,305,671	968,360	6,240,807	718,758	1,306,554
\$250,000 under \$500,000	560,064	9,645,652	1,485,200	20,735,735	1,413,521	15,465,236	639,580	1,813,130
\$500,000 under \$1,000,000	253,273	7,781,151	483,907	15,731,176	465,249	12,161,060	162,867	1,041,972
\$1,000,000 under \$1,500,000	72,876	3,547,717	117,939	8,049,118	114,302	6,102,788	51,920	655,015
\$1,500,000 under \$2,000,000	32,627	2,176,360	49,989	4,956,255	48,629	3,798,599	23,912	402,871
\$2,000,000 under \$5,000,000	51,012	5,359,367	71,946	13,310,207	69,810	10,254,310	38,314	1,175,922
\$5,000,000 under \$10,000,000	13,995	2,486,620	17,979	8,316,430	17,480	6,541,530	9,917	685,872
\$10,000,000 or more	9,186	4,212,465	11,004	26,758,647	10,753	22,472,409	6,385	1,568,077
<b>Taxable returns, total</b>	<b>5,026,556</b>	<b>62,600,218</b>	<b>22,245,283</b>	<b>169,573,062</b>	<b>20,222,453</b>	<b>124,252,529</b>	<b>20,086,395</b>	<b>25,405,458</b>
<b>Nontaxable returns, total</b>	<b>961,753</b>	<b>10,395,188</b>	<b>5,517,072</b>	<b>25,036,743</b>	<b>4,932,422</b>	<b>17,762,816</b>	<b>2,029,279</b>	<b>2,127,293</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions reported on Form 1040	
			Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total</b>	<b>436,725</b>	<b>8,777,349</b>	<b>17,361,263</b>	<b>337,210,620</b>	<b>5,556,611</b>	<b>54,240,803</b>	<b>1,882,192</b>	<b>1,777,581</b>
No adjusted gross income	4,026	110,644	285,712	4,800,615	470,939	13,311,123	13,539	10,380
\$1 under \$5,000	* 9,049	* 24,637	1,303,722	3,745,139	129,005	1,015,413	124,219	49,431
\$5,000 under \$10,000	22,656	122,339	2,112,465	15,036,954	199,423	1,497,856	76,613	63,477
\$10,000 under \$15,000	35,202	291,852	2,141,133	21,874,229	233,023	1,740,841	77,107	30,658
\$15,000 under \$20,000	29,010	301,746	1,390,447	17,033,714	288,962	2,435,992	78,851	58,023
\$20,000 under \$25,000	25,802	295,790	939,716	12,625,302	299,240	2,455,063	66,373	75,239
\$25,000 under \$30,000	32,226	417,740	775,510	10,240,465	301,102	2,235,877	70,076	42,830
\$30,000 under \$40,000	65,625	832,458	1,177,467	16,157,458	545,452	3,663,890	139,076	83,865
\$40,000 under \$50,000	56,884	914,684	1,046,292	16,635,172	420,875	2,539,301	134,772	150,107
\$50,000 under \$75,000	86,928	1,757,959	1,972,479	33,489,171	895,426	5,999,063	295,096	344,294
\$75,000 under \$100,000	31,595	1,001,232	1,376,366	28,267,137	623,922	3,696,472	270,715	188,387
\$100,000 under \$200,000	29,530	1,733,369	1,995,409	62,012,660	860,469	6,415,410	388,611	409,726
\$200,000 under \$250,000	4,680	453,883	274,248	16,208,891	106,437	1,152,226	60,335	92,233
\$250,000 under \$500,000	** 3,290	** 409,438	401,950	40,021,009	126,506	2,146,278	69,173	93,042
\$500,000 under \$1,000,000	**	**	112,918	18,273,547	35,013	1,018,360	13,741	47,371
\$1,000,000 under \$1,500,000	* 32	* 16,953	26,336	6,242,645	8,578	479,439	2,237	22,924
\$1,500,000 under \$2,000,000	* 48	* 16,153	9,534	2,781,108	3,414	294,513	778	4,975
\$2,000,000 under \$5,000,000	99	28,150	14,437	6,255,043	5,947	699,988	755	5,218
\$5,000,000 under \$10,000,000	26	25,920	3,254	2,223,069	1,685	358,575	94	1,289
\$10,000,000 or more	16	22,403	1,868	3,287,292	1,194	1,085,123	31	4,112
<b>Taxable returns, total</b>	<b>321,739</b>	<b>7,401,846</b>	<b>8,879,970</b>	<b>249,485,581</b>	<b>3,640,173</b>	<b>28,300,226</b>	<b>1,528,231</b>	<b>1,420,080</b>
<b>Nontaxable returns, total</b>	<b>114,986</b>	<b>1,375,504</b>	<b>8,481,293</b>	<b>87,725,039</b>	<b>1,916,437</b>	<b>25,940,577</b>	<b>353,961</b>	<b>357,501</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—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							
	Taxable net gain		Taxable net loss		Net short-term capital gain		Net short-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>All returns, total</b>	<b>8,431,955</b>	<b>402,566,646</b>	<b>11,839,934</b>	<b>27,307,089</b>	<b>4,175,556</b>	<b>34,000,953</b>	<b>7,087,354</b>	<b>267,681,736</b>
No adjusted gross income	157,085	13,304,275	723,060	1,880,477	99,248	1,531,044	421,870	29,539,863
\$1 under \$5,000	283,756	628,306	526,658	1,104,516	153,573	268,809	270,280	5,401,523
\$5,000 under \$10,000	258,159	666,834	498,638	1,122,867	108,628	158,861	250,471	5,159,271
\$10,000 under \$15,000	265,507	966,157	441,189	1,008,793	120,897	192,008	221,548	4,711,179
\$15,000 under \$20,000	288,907	1,084,109	397,702	885,056	113,588	273,715	207,689	4,197,322
\$20,000 under \$25,000	312,890	2,561,564	341,770	758,747	119,604	294,348	170,756	4,209,263
\$25,000 under \$30,000	263,609	1,714,440	350,679	776,844	99,483	156,756	186,253	4,369,331
\$30,000 under \$40,000	511,123	3,603,073	679,842	1,502,364	241,082	446,885	332,563	8,954,933
\$40,000 under \$50,000	494,299	3,336,842	640,754	1,432,597	203,463	318,843	335,258	7,591,199
\$50,000 under \$75,000	1,200,581	7,910,469	1,646,526	3,732,885	610,841	1,339,692	881,280	18,371,594
\$75,000 under \$100,000	1,013,685	9,081,884	1,408,243	3,110,680	507,360	1,252,233	797,299	18,072,644
\$100,000 under \$200,000	2,047,784	28,254,768	2,555,212	5,854,102	1,063,186	3,561,721	1,647,058	45,282,768
\$200,000 under \$250,000	391,161	10,397,852	482,753	1,155,909	207,303	1,202,663	360,115	13,723,100
\$250,000 under \$500,000	589,972	31,445,786	759,569	1,915,657	329,613	3,251,303	609,050	31,628,783
\$500,000 under \$1,000,000	207,723	31,293,126	261,279	707,868	121,736	2,179,779	241,909	22,264,603
\$1,000,000 under \$1,500,000	58,766	18,584,049	59,553	167,855	31,830	1,260,602	65,169	9,815,519
\$1,500,000 under \$2,000,000	26,834	13,654,026	24,016	68,191	13,697	1,069,574	28,742	5,632,461
\$2,000,000 under \$5,000,000	40,564	45,117,904	32,529	92,970	20,915	3,160,242	42,740	12,827,792
\$5,000,000 under \$10,000,000	11,478	35,070,837	6,847	19,737	5,598	2,055,859	10,851	6,264,040
\$10,000,000 or more	8,072	143,890,344	3,114	8,975	3,910	10,026,016	6,453	9,664,546
<b>Taxable returns, total</b>	<b>6,716,019</b>	<b>371,451,617</b>	<b>8,952,576</b>	<b>20,389,795</b>	<b>3,475,729</b>	<b>30,476,967</b>	<b>5,474,891</b>	<b>196,320,547</b>
<b>Nontaxable returns, total</b>	<b>1,715,936</b>	<b>31,115,028</b>	<b>2,887,358</b>	<b>6,917,294</b>	<b>699,826</b>	<b>3,523,986</b>	<b>1,612,463</b>	<b>71,361,189</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—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							
	Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Net short-term gain from other forms (2119, 4797, etc.)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total</b>	<b>3,248,493</b>	<b>216,190,361</b>	<b>4,566,935</b>	<b>24,172,671</b>	<b>4,674,383</b>	<b>51,017,390</b>	<b>342,441</b>	<b>4,528,490</b>
No adjusted gross income	330,303	25,165,778	138,418	1,184,108	167,624	3,594,746	12,919	288,923
\$1 under \$5,000	168,456	3,799,673	169,352	306,992	144,200	1,595,544	5,605	4,640
\$5,000 under \$10,000	149,288	4,257,153	127,200	237,955	126,604	899,417	4,489	6,269
\$10,000 under \$15,000	110,021	4,079,268	131,633	248,697	136,020	628,302	6,712	11,592
\$15,000 under \$20,000	89,224	3,415,366	128,177	332,810	132,807	838,655	3,610	703
\$20,000 under \$25,000	77,199	3,676,414	122,439	329,071	111,277	591,445	10,300	30,767
\$25,000 under \$30,000	77,849	3,493,686	102,576	203,429	126,259	940,548	6,733	7,250
\$30,000 under \$40,000	141,121	6,467,707	246,413	524,375	217,853	2,563,201	10,611	12,877
\$40,000 under \$50,000	152,515	6,116,986	222,974	421,683	220,131	1,554,254	14,618	20,922
\$50,000 under \$75,000	345,432	15,531,899	644,669	1,555,525	606,115	3,070,199	39,281	26,353
\$75,000 under \$100,000	301,244	14,883,988	554,287	1,481,742	559,010	3,248,123	34,860	48,501
\$100,000 under \$200,000	650,514	37,039,792	1,153,369	4,397,213	1,169,335	8,933,458	68,333	186,569
\$200,000 under \$250,000	157,309	11,546,740	232,540	1,335,538	255,732	2,318,036	16,063	66,078
\$250,000 under \$500,000	285,218	25,729,026	374,603	3,377,674	419,718	6,257,755	43,860	247,016
\$500,000 under \$1,000,000	126,676	18,043,721	135,666	2,054,134	170,114	4,264,816	30,054	238,105
\$1,000,000 under \$1,500,000	35,922	7,684,052	35,926	1,016,005	46,796	2,126,181	10,687	216,695
\$1,500,000 under \$2,000,000	16,240	4,391,527	15,305	762,597	20,182	1,198,938	5,781	169,713
\$2,000,000 under \$5,000,000	24,432	9,940,596	22,288	1,782,756	31,044	2,717,444	11,171	593,251
\$5,000,000 under \$10,000,000	6,124	4,416,680	5,716	815,077	8,267	1,282,850	3,772	365,786
\$10,000,000 or more	3,406	6,510,309	3,384	1,805,290	5,293	2,393,480	2,981	1,986,480
<b>Taxable returns, total</b>	<b>2,263,141</b>	<b>158,080,315</b>	<b>3,750,603</b>	<b>20,656,259</b>	<b>3,824,488</b>	<b>38,435,258</b>	<b>288,621</b>	<b>4,069,905</b>
<b>Nontaxable returns, total</b>	<b>985,352</b>	<b>58,110,046</b>	<b>816,332</b>	<b>3,516,412</b>	<b>849,895</b>	<b>12,582,132</b>	<b>53,820</b>	<b>458,585</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—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 loss from other forms (4684, 6781, and 8824)		Net short-term gain from partnership/S corporation		Net short-term loss from partnership/S corporation		Net long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total</b>	<b>337,785</b>	<b>1,831,993</b>	<b>553,962</b>	<b>16,137,800</b>	<b>676,805</b>	<b>9,480,023</b>	<b>8,119,067</b>	<b>408,186,701</b>
No adjusted gross income	14,716	236,792	27,623	1,026,728	30,277	1,511,263	176,052	14,835,185
\$1 under \$5,000	8,360	18,421	11,149	46,374	11,116	77,082	266,140	585,628
\$5,000 under \$10,000	5,231	3,179	8,949	30,468	16,686	115,354	251,397	826,702
\$10,000 under \$15,000	11,316	20,609	10,671	20,749	10,149	72,030	261,479	1,130,688
\$15,000 under \$20,000	12,481	14,477	11,148	80,630	16,059	69,251	278,623	1,086,926
\$20,000 under \$25,000	5,822	20,203	10,301	44,186	15,201	30,877	290,444	2,610,893
\$25,000 under \$30,000	4,344	2,860	11,916	40,379	14,511	26,539	242,089	1,789,905
\$30,000 under \$40,000	11,911	16,340	20,749	48,223	25,945	46,275	476,165	3,648,023
\$40,000 under \$50,000	10,385	27,421	17,353	31,896	17,452	48,197	456,550	3,519,388
\$50,000 under \$75,000	28,970	41,248	48,052	285,837	69,296	256,271	1,135,740	8,089,075
\$75,000 under \$100,000	24,577	77,377	41,996	112,402	73,435	253,569	948,339	9,659,417
\$100,000 under \$200,000	75,861	156,569	116,704	512,396	150,841	687,406	1,955,512	29,430,201
\$200,000 under \$250,000	19,048	42,244	27,319	166,433	38,551	181,468	385,870	11,029,491
\$250,000 under \$500,000	44,840	105,269	78,082	876,174	88,150	786,318	607,440	32,985,496
\$500,000 under \$1,000,000	27,939	138,337	53,422	871,383	50,651	801,572	226,085	33,420,783
\$1,000,000 under \$1,500,000	10,518	91,578	19,260	556,762	16,979	442,567	65,091	19,662,002
\$1,500,000 under \$2,000,000	5,157	49,599	10,420	549,149	8,485	404,283	29,368	14,112,766
\$2,000,000 under \$5,000,000	10,059	126,906	18,799	1,850,453	14,914	1,109,065	45,309	45,910,351
\$5,000,000 under \$10,000,000	3,393	138,359	5,642	1,337,826	4,761	888,980	12,719	35,212,230
\$10,000,000 or more	2,858	504,207	4,407	7,649,350	3,348	1,671,654	8,657	138,641,552
<b>Taxable returns, total</b>	<b>276,154</b>	<b>1,421,928</b>	<b>455,460</b>	<b>14,415,834</b>	<b>556,015</b>	<b>7,048,077</b>	<b>6,416,333</b>	<b>373,626,105</b>
<b>Nontaxable returns, total</b>	<b>61,631</b>	<b>410,065</b>	<b>98,502</b>	<b>1,721,966</b>	<b>120,789</b>	<b>2,431,946</b>	<b>1,702,734</b>	<b>34,560,597</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—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 loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>All returns, total</b>	<b>9,914,469</b>	<b>402,923,984</b>	<b>7,354,795</b>	<b>202,418,104</b>	<b>4,703,012</b>	<b>61,708,981</b>	<b>7,724,534</b>	<b>392,695,369</b>
No adjusted gross income	618,935	46,529,478	196,155	6,381,734	194,505	6,859,873	548,906	42,380,981
\$1 under \$5,000	480,437	9,579,905	283,790	929,868	197,460	1,128,986	377,856	9,007,627
\$5,000 under \$10,000	429,414	11,929,637	245,079	976,824	173,238	2,846,412	343,684	9,546,086
\$10,000 under \$15,000	381,364	11,343,231	231,918	1,003,300	178,465	2,274,794	284,867	9,611,523
\$15,000 under \$20,000	336,435	8,509,039	239,405	1,035,115	145,905	946,677	251,650	8,131,382
\$20,000 under \$25,000	286,437	8,062,869	210,843	1,108,593	137,181	1,117,784	200,914	7,385,306
\$25,000 under \$30,000	291,598	7,423,056	185,888	1,084,911	141,590	1,007,450	212,793	6,619,714
\$30,000 under \$40,000	581,364	16,770,693	385,003	2,153,622	293,500	2,274,519	408,595	15,599,514
\$40,000 under \$50,000	544,518	14,984,280	398,447	2,896,612	254,873	2,062,584	399,034	13,999,833
\$50,000 under \$75,000	1,373,976	39,107,297	1,055,454	7,582,176	665,785	5,172,226	1,012,977	36,740,091
\$75,000 under \$100,000	1,171,557	33,185,542	822,006	6,990,509	614,635	5,540,207	812,218	30,134,863
\$100,000 under \$200,000	2,084,429	71,920,787	1,772,253	21,931,530	1,054,662	10,313,562	1,623,304	69,606,423
\$200,000 under \$250,000	389,083	19,714,139	365,066	7,575,611	193,310	3,021,697	331,574	19,144,909
\$250,000 under \$500,000	624,127	40,157,594	588,064	22,845,034	294,314	5,492,832	579,088	41,861,009
\$500,000 under \$1,000,000	218,047	27,196,283	226,052	20,113,953	105,672	3,799,542	217,466	29,363,299
\$1,000,000 under \$1,500,000	49,083	9,884,923	62,162	11,009,025	25,809	1,614,337	53,892	11,067,781
\$1,500,000 under \$2,000,000	19,866	6,145,288	27,654	7,127,401	10,692	1,217,099	22,419	6,820,782
\$2,000,000 under \$5,000,000	26,053	10,670,017	41,264	20,407,749	15,457	2,022,096	31,780	12,987,805
\$5,000,000 under \$10,000,000	5,325	4,341,335	11,185	14,243,174	3,657	984,284	7,521	5,620,548
\$10,000,000 or more	2,423	5,468,592	7,106	45,021,363	2,301	2,012,021	3,996	7,065,894
<b>Taxable returns, total</b>	<b>7,416,923</b>	<b>284,101,342</b>	<b>5,889,505</b>	<b>182,338,866</b>	<b>3,682,289</b>	<b>43,391,390</b>	<b>5,688,203</b>	<b>283,824,344</b>
<b>Nontaxable returns, total</b>	<b>2,497,546</b>	<b>118,822,641</b>	<b>1,465,290</b>	<b>20,079,237</b>	<b>1,020,723</b>	<b>18,317,591</b>	<b>2,036,331</b>	<b>108,871,025</b>

Footnotes at end of table.



# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—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 partnership/S corporation gain		Net long-term partnership/S corporation loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
<b>All returns, total</b>	<b>2,094,951</b>	<b>124,294,025</b>	<b>307,586</b>	<b>2,376,951</b>	<b>1,474,042</b>	<b>134,516,746</b>	<b>537,697</b>	<b>11,578,400</b>
No adjusted gross income	98,344	8,881,630	12,726	323,588	54,824	5,483,980	32,232	3,202,179
\$1 under \$5,000	32,538	154,343	8,352	28,236	29,047	65,044	3,815	79,470
\$5,000 under \$10,000	41,584	156,919	5,130	2,478	25,021	163,775	12,171	138,011
\$10,000 under \$15,000	55,009	528,270	9,041	6,887	27,383	109,300	12,094	121,251
\$15,000 under \$20,000	63,640	431,381	10,169	12,521	34,710	129,953	10,380	54,622
\$20,000 under \$25,000	119,304	1,755,486	5,034	65,395	24,837	163,891	8,629	95,857
\$25,000 under \$30,000	74,220	911,360	3,995	4,274	28,439	69,962	10,292	201,049
\$30,000 under \$40,000	139,912	2,010,975	12,086	24,152	58,026	411,297	16,876	148,897
\$40,000 under \$50,000	107,101	1,409,042	10,019	40,683	43,522	232,623	21,258	254,628
\$50,000 under \$75,000	248,225	2,151,735	28,423	60,461	140,603	766,274	62,558	567,597
\$75,000 under \$100,000	243,623	3,784,818	21,847	115,043	163,492	1,108,643	57,956	578,703
\$100,000 under \$200,000	415,495	9,913,000	74,733	227,157	343,932	4,396,207	131,760	1,362,849
\$200,000 under \$250,000	96,262	3,789,263	17,288	49,964	84,884	1,883,343	27,528	416,322
\$250,000 under \$500,000	178,591	10,492,130	40,902	147,198	195,799	6,328,192	65,907	1,135,359
\$500,000 under \$1,000,000	95,897	11,470,979	23,704	158,138	111,786	7,751,481	36,992	860,486
\$1,000,000 under \$1,500,000	31,179	6,199,757	8,329	126,071	38,061	5,277,045	11,032	357,769
\$1,500,000 under \$2,000,000	15,355	4,552,860	3,858	61,433	18,767	4,423,703	5,263	331,227
\$2,000,000 under \$5,000,000	25,327	13,953,127	7,530	157,728	33,262	16,082,439	7,710	656,561
\$5,000,000 under \$10,000,000	7,808	9,950,986	2,459	188,582	10,092	13,535,500	2,051	342,111
\$10,000,000 or more	5,538	31,795,965	1,962	576,964	7,554	66,134,095	1,191	673,452
<b>Taxable returns, total</b>	<b>1,499,651</b>	<b>106,743,788</b>	<b>252,464</b>	<b>1,779,990</b>	<b>1,220,911</b>	<b>125,748,292</b>	<b>440,302</b>	<b>7,163,977</b>
<b>Nontaxable returns, total</b>	<b>595,300</b>	<b>17,550,237</b>	<b>55,122</b>	<b>596,961</b>	<b>253,131</b>	<b>8,768,453</b>	<b>97,395</b>	<b>4,414,423</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Net long-term partnership/ S corporation loss—continued		Sales of property other than capital assets				Taxable IRA distributions	
	Schedule D capital gain distributions		Net gain		Net loss		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
<b>All returns, total</b>	<b>6,976,863</b>	<b>12,393,420</b>	<b>899,887</b>	<b>16,265,374</b>	<b>1,076,312</b>	<b>30,715,812</b>	<b>13,008,887</b>	<b>217,319,190</b>
No adjusted gross income	209,855	324,984	64,855	1,948,386	137,646	17,194,478	152,748	2,797,981
\$1 under \$5,000	239,347	100,786	13,999	42,450	23,166	231,508	316,047	885,646
\$5,000 under \$10,000	208,359	132,533	31,444	271,318	19,370	231,006	596,095	2,637,865
\$10,000 under \$15,000	214,607	161,042	24,860	181,190	21,364	474,025	803,219	4,333,112
\$15,000 under \$20,000	200,016	126,640	32,497	111,758	34,807	402,846	776,208	5,168,758
\$20,000 under \$25,000	161,528	184,395	17,702	136,283	19,171	296,874	646,983	4,562,824
\$25,000 under \$30,000	171,918	133,104	29,440	156,443	28,222	284,630	626,535	5,058,251
\$30,000 under \$40,000	376,375	348,518	46,228	275,229	46,361	408,108	1,098,067	9,984,370
\$40,000 under \$50,000	360,409	354,561	44,217	314,909	47,384	506,638	986,471	10,291,697
\$50,000 under \$75,000	950,303	1,021,969	127,121	962,133	115,984	1,281,886	2,342,413	30,954,378
\$75,000 under \$100,000	840,395	958,596	101,276	703,916	97,096	1,266,154	1,708,736	30,939,784
\$100,000 under \$200,000	1,680,923	2,778,668	162,421	1,620,333	216,262	2,413,563	2,178,419	59,334,296
\$200,000 under \$250,000	343,643	700,027	38,076	416,352	46,935	642,560	280,071	11,592,031
\$250,000 under \$500,000	599,573	1,798,944	77,827	1,226,501	104,671	1,518,001	347,004	18,145,939
\$500,000 under \$1,000,000	251,145	1,069,552	42,632	1,017,041	62,788	976,751	96,989	9,081,591
\$1,000,000 under \$1,500,000	71,200	457,210	15,321	431,883	21,449	442,794	23,706	3,117,438
\$1,500,000 under \$2,000,000	31,154	294,054	8,182	337,268	9,652	326,291	10,091	2,052,340
\$2,000,000 under \$5,000,000	46,434	621,209	13,776	1,015,175	16,305	789,498	13,665	3,862,097
\$5,000,000 under \$10,000,000	12,110	276,760	4,476	645,167	4,535	326,874	3,440	1,371,751
\$10,000,000 or more	7,569	549,868	3,536	4,451,640	3,143	701,327	1,980	1,147,040
<b>Taxable returns, total</b>	<b>5,679,790</b>	<b>10,853,517</b>	<b>663,622</b>	<b>13,278,413</b>	<b>764,265</b>	<b>10,440,072</b>	<b>10,320,568</b>	<b>197,629,588</b>
<b>Nontaxable returns, total</b>	<b>1,297,073</b>	<b>1,539,903</b>	<b>236,265</b>	<b>2,986,961</b>	<b>312,047</b>	<b>20,275,740</b>	<b>2,688,319</b>	<b>19,689,602</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Pensions and annuities				Rent			
	Total [1]		Taxable		Net income		Net loss (includes nondeductible loss)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
<b>All returns, total</b>	<b>28,981,205</b>	<b>910,731,872</b>	<b>26,757,165</b>	<b>581,180,358</b>	<b>4,544,156</b>	<b>65,766,295</b>	<b>5,720,016</b>	<b>62,611,616</b>
No adjusted gross income	315,639	8,272,102	259,136	3,311,680	146,367	2,896,020	368,212	8,348,587
\$1 under \$5,000	830,566	5,426,966	761,252	2,106,543	120,476	433,908	95,619	747,077
\$5,000 under \$10,000	1,301,162	11,857,886	1,259,014	6,959,955	170,822	765,892	133,618	1,039,473
\$10,000 under \$15,000	1,903,095	22,300,442	1,837,088	15,826,173	228,155	1,438,614	197,145	1,470,621
\$15,000 under \$20,000	1,823,482	23,970,599	1,757,717	18,411,929	216,425	1,440,787	173,161	1,432,300
\$20,000 under \$25,000	1,625,762	25,704,006	1,563,876	19,582,570	198,939	1,201,325	177,725	1,306,719
\$25,000 under \$30,000	1,510,991	26,064,787	1,434,896	20,050,880	176,177	1,453,388	189,555	1,564,918
\$30,000 under \$40,000	2,634,058	53,207,441	2,492,302	40,474,163	316,163	2,439,235	399,741	3,360,499
\$40,000 under \$50,000	2,403,626	56,635,599	2,272,577	42,732,295	286,712	2,344,169	374,062	3,570,570
\$50,000 under \$75,000	5,028,985	150,030,903	4,675,959	109,308,787	680,552	6,086,670	893,675	7,872,585
\$75,000 under \$100,000	3,618,098	137,478,947	3,317,272	95,264,258	563,212	5,954,881	784,198	7,010,152
\$100,000 under \$200,000	4,684,009	253,762,180	4,096,228	154,868,942	927,234	14,408,403	1,287,714	12,659,305
\$200,000 under \$250,000	515,910	40,774,681	425,280	20,258,711	155,959	3,900,469	208,653	2,900,564
\$250,000 under \$500,000	567,827	58,745,273	447,773	22,362,196	227,542	9,059,125	299,277	5,204,082
\$500,000 under \$1,000,000	145,942	20,816,471	105,007	5,471,520	81,485	5,110,752	87,858	2,021,018
\$1,000,000 under \$1,500,000	31,742	5,916,160	22,429	1,411,105	20,574	1,878,644	22,437	695,150
\$1,500,000 under \$2,000,000	13,382	2,419,009	9,701	633,565	9,238	1,192,887	9,160	314,882
\$2,000,000 under \$5,000,000	19,392	4,327,331	14,102	1,274,813	12,955	2,199,590	13,128	625,425
\$5,000,000 under \$10,000,000	4,627	1,840,869	3,385	406,146	3,203	779,259	3,102	203,809
\$10,000,000 or more	2,908	1,180,220	2,172	464,128	1,964	782,279	1,977	263,879
<b>Taxable returns, total</b>	<b>22,772,579</b>	<b>830,028,681</b>	<b>20,914,198</b>	<b>532,299,993</b>	<b>3,439,621</b>	<b>56,603,197</b>	<b>4,290,707</b>	<b>43,990,106</b>
<b>Nontaxable returns, total</b>	<b>6,208,626</b>	<b>80,703,191</b>	<b>5,842,967</b>	<b>48,880,365</b>	<b>1,104,536</b>	<b>9,163,098</b>	<b>1,429,309</b>	<b>18,621,509</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Royalty				Farm rental			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
<b>All returns, total</b>	<b>1,677,986</b>	<b>22,224,883</b>	<b>53,825</b>	<b>225,972</b>	<b>428,131</b>	<b>5,350,506</b>	<b>115,609</b>	<b>579,308</b>
No adjusted gross income	51,230	555,693	1,562	24,528	7,603	99,759	8,809	68,108
\$1 under \$5,000	48,317	41,941	* 1,617	* 4,110	15,747	40,578	* 4,023	* 9,585
\$5,000 under \$10,000	42,148	90,590	* 298	* 337	14,662	57,331	* 6,999	* 22,842
\$10,000 under \$15,000	64,499	156,331	* 1,012	* 696	23,699	123,736	* 4,023	* 15,496
\$15,000 under \$20,000	52,599	180,698	* 1,234	* 300	21,203	136,767	* 6,423	* 22,602
\$20,000 under \$25,000	44,185	101,558	* 2,497	* 423	22,258	97,159	* 4,016	* 10,806
\$25,000 under \$30,000	56,089	219,542	* 3,309	* 10,058	24,056	142,625	* 3,285	* 15,395
\$30,000 under \$40,000	115,929	420,532	5,278	3,021	17,355	148,729	10,979	55,969
\$40,000 under \$50,000	86,633	221,178	* 4,893	* 5,756	23,738	231,721	9,117	49,152
\$50,000 under \$75,000	226,297	1,234,392	7,547	46,115	70,312	833,033	15,406	93,052
\$75,000 under \$100,000	180,138	708,955	3,459	2,122	73,456	752,648	11,825	38,901
\$100,000 under \$200,000	396,930	3,813,357	8,023	14,978	82,168	1,405,544	23,173	114,546
\$200,000 under \$250,000	66,494	1,385,851	1,956	10,080	9,192	451,241	1,900	7,000
\$250,000 under \$500,000	127,799	3,313,028	5,618	14,062	15,364	535,447	3,894	27,485
\$500,000 under \$1,000,000	59,159	3,040,691	2,434	18,131	4,387	168,519	** 1,738	** 28,366
\$1,000,000 under \$1,500,000	19,300	1,187,561	976	11,668	1,512	49,975	**	**
\$1,500,000 under \$2,000,000	10,340	873,074	530	7,736	540	24,262	**	**
\$2,000,000 under \$5,000,000	18,711	1,849,358	981	23,029	625	26,840	**	**
\$5,000,000 under \$10,000,000	6,255	1,063,694	317	11,219	150	8,344	**	**
\$10,000,000 or more	4,934	1,766,858	284	17,603	103	16,249	**	**
<b>Taxable returns, total</b>	<b>1,382,457</b>	<b>20,970,501</b>	<b>43,588</b>	<b>158,552</b>	<b>342,857</b>	<b>4,860,767</b>	<b>82,261</b>	<b>385,664</b>
<b>Nontaxable returns, total</b>	<b>295,529</b>	<b>1,254,382</b>	<b>10,237</b>	<b>67,421</b>	<b>85,274</b>	<b>489,739</b>	<b>33,348</b>	<b>193,644</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—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			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
<b>All returns, total</b>	<b>6,029,377</b>	<b>91,182,445</b>	<b>4,942,060</b>	<b>50,157,439</b>	<b>5,273,954</b>	<b>547,946,842</b>	<b>2,807,921</b>	<b>122,562,946</b>
No adjusted gross income	169,128	3,117,980	375,826	9,037,475	113,835	5,751,905	346,923	59,656,607
\$1 under \$5,000	179,419	501,035	91,200	571,915	65,325	329,893	71,950	546,418
\$5,000 under \$10,000	213,509	900,779	134,675	967,703	97,913	677,426	56,903	638,068
\$10,000 under \$15,000	292,052	1,671,416	194,775	1,434,608	127,014	1,162,032	91,610	1,080,492
\$15,000 under \$20,000	276,070	1,706,846	172,944	1,260,042	133,267	1,047,925	86,884	1,051,211
\$20,000 under \$25,000	247,936	1,385,186	176,254	1,204,724	129,752	1,619,366	71,104	934,679
\$25,000 under \$30,000	242,550	1,785,593	187,167	1,496,853	113,725	1,646,610	68,230	880,259
\$30,000 under \$40,000	416,620	2,961,506	398,673	3,269,769	261,590	3,654,106	147,678	1,632,477
\$40,000 under \$50,000	375,862	2,768,036	366,632	3,412,588	261,591	3,894,091	140,265	1,863,276
\$50,000 under \$75,000	903,004	8,042,586	877,978	7,434,048	620,705	12,516,609	382,978	4,374,972
\$75,000 under \$100,000	750,392	7,271,597	771,483	6,831,427	627,765	15,323,001	318,868	3,488,276
\$100,000 under \$200,000	1,237,611	19,017,689	974,526	7,748,434	1,352,641	57,935,656	595,077	8,715,392
\$200,000 under \$250,000	194,354	5,597,189	56,673	1,021,278	322,661	24,960,123	111,094	2,724,168
\$250,000 under \$500,000	316,501	12,622,819	97,139	2,041,960	605,034	83,554,449	190,810	5,987,629
\$500,000 under \$1,000,000	122,808	8,170,260	37,904	1,035,299	271,578	83,911,433	72,431	4,859,821
\$1,000,000 under \$1,500,000	34,693	3,134,394	11,908	419,633	74,133	42,879,681	20,877	2,559,107
\$1,500,000 under \$2,000,000	16,695	2,077,542	4,965	211,529	31,237	27,342,927	10,015	1,791,402
\$2,000,000 under \$5,000,000	26,666	4,031,318	7,881	412,918	46,288	68,518,490	15,964	4,767,621
\$5,000,000 under \$10,000,000	7,877	1,831,430	2,071	141,638	11,028	35,479,893	4,885	3,176,031
\$10,000,000 or more	5,629	2,587,243	1,385	203,597	6,870	75,741,227	3,376	11,835,040
<b>Taxable returns, total</b>	<b>4,658,527</b>	<b>80,871,339</b>	<b>3,523,868</b>	<b>31,574,608</b>	<b>4,429,929</b>	<b>531,698,596</b>	<b>1,925,313</b>	<b>52,953,049</b>
<b>Nontaxable returns, total</b>	<b>1,370,849</b>	<b>10,311,106</b>	<b>1,418,192</b>	<b>18,582,832</b>	<b>844,025</b>	<b>16,248,246</b>	<b>882,607</b>	<b>69,609,897</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

Statistics of Income Bulletin | Fall 2013

**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Estate and trust				Farm			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
<b>All returns, total</b>	<b>548,588</b>	<b>22,202,198</b>	<b>54,354</b>	<b>2,595,145</b>	<b>592,649</b>	<b>14,562,052</b>	<b>1,274,559</b>	<b>24,164,276</b>
No adjusted gross income	14,845	543,816	6,688	988,621	21,358	514,951	115,190	4,771,241
\$1 under \$5,000	17,271	40,984	* 1,008	* 10,219	40,747	125,389	35,699	442,590
\$5,000 under \$10,000	9,569	17,999	* 1,018	* 112	20,919	130,186	44,115	591,970
\$10,000 under \$15,000	10,754	93,838	* 1,048	* 11,765	26,763	182,298	70,137	828,462
\$15,000 under \$20,000	17,504	97,515	* 1,490	* 6,619	27,454	229,362	51,707	653,433
\$20,000 under \$25,000	15,697	142,498	* 10	* 144	24,309	275,325	45,247	704,837
\$25,000 under \$30,000	8,831	64,876	* 1,322	* 24,616	27,199	364,560	51,083	713,840
\$30,000 under \$40,000	24,084	165,205	4,170	14,923	49,584	655,926	105,990	1,334,099
\$40,000 under \$50,000	30,262	338,239	2,454	32,833	47,299	612,580	88,548	1,166,840
\$50,000 under \$75,000	76,711	793,966	5,772	34,880	104,178	1,915,603	194,550	2,705,665
\$75,000 under \$100,000	73,848	1,172,007	2,992	20,416	72,865	1,841,841	179,925	2,449,188
\$100,000 under \$200,000	137,726	3,016,496	9,315	59,718	94,481	3,811,149	205,535	3,653,540
\$200,000 under \$250,000	27,735	870,917	3,872	20,286	11,257	1,017,016	28,586	731,870
\$250,000 under \$500,000	46,289	2,557,163	5,476	154,592	16,000	1,616,213	37,676	1,437,533
\$500,000 under \$1,000,000	20,968	2,069,439	3,125	133,630	5,352	603,510	12,731	728,695
\$1,000,000 under \$1,500,000	5,942	1,260,311	1,209	128,128	1,231	216,123	3,155	272,563
\$1,500,000 under \$2,000,000	2,924	817,533	629	67,730	568	79,742	1,488	197,279
\$2,000,000 under \$5,000,000	4,833	2,340,950	1,506	238,463	779	191,652	2,230	371,035
\$5,000,000 under \$10,000,000	1,567	1,527,989	594	141,211	190	47,301	563	189,792
\$10,000,000 or more	1,226	4,270,457	659	506,237	117	131,324	407	219,806
<b>Taxable returns, total</b>	<b>463,903</b>	<b>21,221,235</b>	<b>39,129</b>	<b>1,483,072</b>	<b>406,845</b>	<b>12,271,844</b>	<b>880,555</b>	<b>14,799,090</b>
<b>Nontaxable returns, total</b>	<b>84,685</b>	<b>980,963</b>	<b>15,226</b>	<b>1,112,073</b>	<b>185,805</b>	<b>2,290,208</b>	<b>394,004</b>	<b>9,365,186</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Unemployment compensation		Social security benefits				Foreign-earned income exclusion	
			Total [1]		Taxable			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
<b>All returns, total</b>	<b>13,170,985</b>	<b>92,383,693</b>	<b>25,837,226</b>	<b>490,699,539</b>	<b>16,785,141</b>	<b>201,612,206</b>	<b>445,276</b>	<b>28,061,251</b>
No adjusted gross income	47,711	375,668	897,511	15,922,294	3,543	39,811	104,425	4,960,679
\$1 under \$5,000	350,869	1,003,585	1,849,289	28,557,638	17,389	65,938	73,261	3,783,261
\$5,000 under \$10,000	1,005,247	4,405,473	2,104,080	34,167,492	30,216	149,126	24,457	1,394,863
\$10,000 under \$15,000	1,460,054	8,650,347	2,468,910	41,804,129	92,215	244,971	19,881	1,210,947
\$15,000 under \$20,000	1,572,396	11,583,251	2,053,908	36,222,929	678,309	747,954	16,134	1,068,077
\$20,000 under \$25,000	1,276,978	10,743,471	1,633,526	29,205,113	1,232,794	2,314,029	14,481	882,074
\$25,000 under \$30,000	972,796	7,640,501	1,387,654	25,930,944	1,297,300	4,113,314	12,929	904,317
\$30,000 under \$40,000	1,420,388	10,470,835	2,172,934	40,712,621	2,166,781	11,753,979	20,924	1,426,735
\$40,000 under \$50,000	1,058,611	7,763,641	1,759,509	32,109,099	1,759,399	16,004,338	16,666	1,183,902
\$50,000 under \$75,000	1,786,709	13,046,729	3,781,578	71,576,258	3,779,599	52,421,223	34,222	2,510,691
\$75,000 under \$100,000	1,050,217	7,416,371	2,450,315	53,712,481	2,450,299	45,157,626	22,154	1,661,268
\$100,000 under \$200,000	1,010,441	7,918,219	2,539,104	60,482,286	2,538,946	51,356,400	41,134	3,246,497
\$200,000 under \$250,000	75,010	657,959	270,714	7,159,122	270,678	6,084,711	9,807	805,221
\$250,000 under \$500,000	70,010	588,543	322,380	8,819,261	321,891	7,489,272	19,851	1,682,476
\$500,000 under \$1,000,000	10,320	89,276	94,845	2,758,433	94,833	2,344,402	9,625	867,120
\$1,000,000 under \$1,500,000	1,937	17,527	21,465	645,657	21,460	548,704	2,481	220,793
\$1,500,000 under \$2,000,000	560	4,854	9,933	301,467	9,930	256,141	1,062	92,697
\$2,000,000 under \$5,000,000	615	6,269	14,039	431,982	14,028	366,983	1,337	119,562
\$5,000,000 under \$10,000,000	85	869	3,429	110,444	3,429	93,877	298	27,135
\$10,000,000 or more	32	305	2,103	69,889	2,103	59,406	149	12,935
<b>Taxable returns, total</b>	<b>8,081,334</b>	<b>59,949,657</b>	<b>16,871,534</b>	<b>331,771,953</b>	<b>15,129,554</b>	<b>193,642,292</b>	<b>175,335</b>	<b>12,758,178</b>
<b>Nontaxable returns, total</b>	<b>5,089,651</b>	<b>32,434,036</b>	<b>8,965,692</b>	<b>158,927,586</b>	<b>1,655,587</b>	<b>7,969,914</b>	<b>269,942</b>	<b>15,303,072</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Other income				Net operating loss		Gambling earnings	
	Net income		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
<b>All returns, total</b>	<b>6,221,011</b>	<b>43,005,931</b>	<b>287,035</b>	<b>8,953,959</b>	<b>1,229,119</b>	<b>169,083,520</b>	<b>1,903,153</b>	<b>26,515,292</b>
No adjusted gross income	105,228	2,281,735	42,801	4,032,106	687,969	154,230,460	21,680	282,332
\$1 under \$5,000	326,372	557,734	13,108	183,335	85,380	907,504	44,722	82,873
\$5,000 under \$10,000	344,198	975,834	11,098	81,280	70,751	739,747	65,197	206,548
\$10,000 under \$15,000	333,895	1,069,805	10,666	93,988	69,369	790,566	72,519	347,911
\$15,000 under \$20,000	314,111	1,232,903	13,747	432,224	38,850	518,611	76,152	272,176
\$20,000 under \$25,000	243,932	1,053,264	5,328	46,170	26,813	345,844	102,441	429,212
\$25,000 under \$30,000	253,241	1,070,504	7,229	50,434	38,251	482,288	90,566	314,093
\$30,000 under \$40,000	467,957	2,109,736	17,908	259,651	34,393	846,840	177,753	904,333
\$40,000 under \$50,000	413,239	1,311,190	12,986	130,845	31,542	773,326	165,132	1,063,540
\$50,000 under \$75,000	889,186	3,245,201	35,371	401,359	45,710	1,336,007	388,387	2,520,221
\$75,000 under \$100,000	704,233	3,177,139	18,416	297,467	29,683	863,126	233,939	1,880,781
\$100,000 under \$200,000	1,221,748	8,422,659	47,652	1,098,211	46,515	1,563,786	342,063	3,923,205
\$200,000 under \$250,000	174,578	1,955,691	11,877	187,214	6,156	291,194	42,994	1,100,763
\$250,000 under \$500,000	247,854	3,758,027	19,474	587,165	9,306	1,061,731	51,642	3,066,092
\$500,000 under \$1,000,000	104,340	3,223,908	12,026	480,403	4,330	951,155	18,104	2,362,017
\$1,000,000 under \$1,500,000	30,120	1,532,984	2,852	124,505	1,544	472,950	4,298	1,420,054
\$1,500,000 under \$2,000,000	13,305	821,683	1,325	63,763	726	344,986	1,846	864,215
\$2,000,000 under \$5,000,000	22,064	2,137,284	2,146	183,714	1,192	773,003	2,736	1,883,402
\$5,000,000 under \$10,000,000	6,544	1,000,200	573	81,014	369	705,945	586	1,044,257
\$10,000,000 or more	4,867	2,068,450	452	139,109	269	1,084,451	395	2,547,268
<b>Taxable returns, total</b>	<b>4,725,675</b>	<b>35,278,939</b>	<b>182,214</b>	<b>3,787,026</b>	<b>206,886</b>	<b>20,620,136</b>	<b>1,492,038</b>	<b>22,033,151</b>
<b>Nontaxable returns, total</b>	<b>1,495,336</b>	<b>7,726,991</b>	<b>104,821</b>	<b>5,166,933</b>	<b>1,022,232</b>	<b>148,463,384</b>	<b>411,114</b>	<b>4,482,141</b>

Footnotes at end of table.



# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Cancellation of debt		Taxable health savings account distributions		Statutory adjustments			
	Number of returns	Amount	Number of returns	Amount	Total		Educator expenses deduction	
					Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
<b>All returns, total</b>	<b>699,605</b>	<b>13,796,728</b>	<b>317,328</b>	<b>380,299</b>	<b>35,683,176</b>	<b>124,343,250</b>	<b>3,824,221</b>	<b>962,429</b>
No adjusted gross income	32,071	4,275,256	2,978	3,081	542,906	2,644,248	8,692	1,911
\$1 under \$5,000	13,812	30,064	* 103	* 10	1,445,505	1,635,853	16,194	3,169
\$5,000 under \$10,000	23,035	82,918	* 3,011	* 2,189	2,631,328	2,852,749	30,263	6,717
\$10,000 under \$15,000	23,274	218,338	* 6,330	* 2,668	2,759,276	3,204,353	56,082	12,292
\$15,000 under \$20,000	28,765	467,289	9,227	13,301	2,159,936	3,092,500	87,131	19,372
\$20,000 under \$25,000	40,160	207,902	17,295	15,302	1,770,718	2,997,256	75,083	17,407
\$25,000 under \$30,000	33,300	276,419	24,409	23,951	1,722,217	3,163,659	112,929	25,511
\$30,000 under \$40,000	40,235	596,084	41,158	36,087	3,050,447	6,026,996	311,988	74,131
\$40,000 under \$50,000	56,979	480,381	37,063	33,297	2,841,045	6,402,701	377,051	91,685
\$50,000 under \$75,000	129,520	1,211,890	71,267	99,148	5,598,617	13,686,721	816,223	200,180
\$75,000 under \$100,000	93,950	1,028,892	42,318	41,066	3,748,247	11,624,993	717,585	183,423
\$100,000 under \$200,000	113,642	1,987,537	43,764	73,087	5,502,797	25,528,721	1,072,517	291,261
\$200,000 under \$250,000	15,543	576,783	6,290	8,823	579,920	6,414,922	79,558	20,118
\$250,000 under \$500,000	20,466	782,096	** 11,325	** 25,647	849,089	15,115,613	** 62,925	** 15,252
\$500,000 under \$1,000,000	12,866	244,781	**	**	301,854	8,688,103	**	**
\$1,000,000 under \$1,500,000	5,865	140,708	410	1,636	78,108	3,042,268	**	**
\$1,500,000 under \$2,000,000	3,529	187,724	152	333	32,403	1,530,338	**	**
\$2,000,000 under \$5,000,000	7,357	344,527	192	587	48,692	3,073,514	**	**
\$5,000,000 under \$10,000,000	2,746	193,386	23	62	12,130	1,251,173	**	**
\$10,000,000 or more	2,490	463,749	11	24	7,942	2,366,569	**	**
<b>Taxable returns, total</b>	<b>490,560</b>	<b>7,573,836</b>	<b>273,577</b>	<b>330,140</b>	<b>24,005,977</b>	<b>104,120,811</b>	<b>3,406,114</b>	<b>862,780</b>
<b>Nontaxable returns, total</b>	<b>209,045</b>	<b>6,222,892</b>	<b>43,751</b>	<b>50,159</b>	<b>11,677,199</b>	<b>20,222,439</b>	<b>418,106</b>	<b>99,649</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

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	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
<b>All returns, total</b>	<b>147,661</b>	<b>518,417</b>	<b>1,019,297</b>	<b>3,078,052</b>	<b>1,028,503</b>	<b>2,930,988</b>	<b>18,258,546</b>	<b>26,022,975</b>
No adjusted gross income	* 2,721	* 59,437	14,500	47,535	10,564	47,912	291,325	371,452
\$1 under \$5,000	* 3,989	* 24,741	3,282	9,004	27,056	73,847	1,134,408	285,646
\$5,000 under \$10,000	* 3,978	* 11,846	9,810	25,035	24,276	44,795	2,116,949	1,094,389
\$10,000 under \$15,000	* 6,971	* 9,038	7,401	13,142	40,581	80,803	2,167,384	1,591,717
\$15,000 under \$20,000	* 5,965	* 15,192	13,126	29,383	60,607	149,147	1,381,362	1,249,517
\$20,000 under \$25,000	* 3,998	* 5,070	29,934	53,602	67,912	104,625	958,151	964,636
\$25,000 under \$30,000	* 5,312	* 25,104	35,400	61,316	65,491	164,236	815,240	856,184
\$30,000 under \$40,000	19,361	60,581	61,336	98,946	122,948	228,118	1,243,813	1,401,790
\$40,000 under \$50,000	* 8,962	* 23,503	62,224	129,338	91,981	178,452	1,077,776	1,355,513
\$50,000 under \$75,000	26,359	85,641	166,231	382,195	192,734	512,089	2,079,861	2,874,335
\$75,000 under \$100,000	18,146	53,868	138,597	369,760	116,934	408,821	1,455,422	2,410,384
\$100,000 under \$200,000	35,678	118,501	265,380	906,736	154,081	600,300	2,270,360	5,086,858
\$200,000 under \$250,000	2,410	9,198	54,285	211,681	22,308	124,181	358,878	1,185,665
\$250,000 under \$500,000	3,639	16,237	102,557	458,349	24,620	162,646	577,468	2,568,016
\$500,000 under \$1,000,000	* 170	* 426	37,493	189,447	4,831	33,220	208,825	1,280,107
\$1,000,000 under \$1,500,000	0	0	9,185	47,930	989	10,637	53,437	445,134
\$1,500,000 under \$2,000,000	0	0	3,107	16,298	228	2,700	21,805	218,736
\$2,000,000 under \$5,000,000	* 3	* 34	4,295	22,716	284	3,450	32,648	428,106
\$5,000,000 under \$10,000,000	0	0	804	3,950	52	554	8,067	145,168
\$10,000,000 or more	0	0	350	1,690	26	456	5,364	209,619
<b>Taxable returns, total</b>	<b>114,503</b>	<b>362,951</b>	<b>899,024</b>	<b>2,760,553</b>	<b>798,931</b>	<b>2,346,048</b>	<b>9,832,669</b>	<b>19,277,666</b>
<b>Nontaxable returns, total</b>	<b>33,159</b>	<b>155,466</b>	<b>120,273</b>	<b>317,499</b>	<b>229,572</b>	<b>584,941</b>	<b>8,425,877</b>	<b>6,745,309</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

Statistics of Income Bulletin | Fall 2013

**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Statutory adjustments—continued							
	Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)
<b>All returns, total</b>	<b>917,136</b>	<b>19,483,818</b>	<b>3,847,203</b>	<b>24,543,691</b>	<b>944,285</b>	<b>461,169</b>	<b>583,411</b>	<b>10,665,311</b>
No adjusted gross income	6,629	89,753	129,926	747,053	29,334	76,139	12,346	423,258
\$1 under \$5,000	* 109	* 1,098	116,363	405,493	57,682	35,035	9,289	182,785
\$5,000 under \$10,000	* 2,783	* 8,448	169,211	650,331	47,831	13,000	10,555	79,647
\$10,000 under \$15,000	7,632	32,837	170,613	602,642	66,179	18,061	15,723	108,323
\$15,000 under \$20,000	8,430	42,664	155,267	604,692	57,997	28,875	11,771	59,489
\$20,000 under \$25,000	11,797	49,231	146,562	654,275	54,204	32,286	15,096	75,310
\$25,000 under \$30,000	10,752	65,748	147,793	596,050	51,670	10,115	10,508	94,457
\$30,000 under \$40,000	22,385	120,071	267,503	1,255,045	74,754	102,513	27,227	229,503
\$40,000 under \$50,000	22,109	205,924	267,486	1,316,328	66,324	33,184	45,716	324,351
\$50,000 under \$75,000	79,414	598,118	507,090	2,571,432	155,591	32,258	114,899	1,314,300
\$75,000 under \$100,000	75,639	844,564	407,519	2,523,135	115,645	20,781	81,755	861,513
\$100,000 under \$200,000	273,444	4,219,267	725,146	5,499,409	125,419	28,951	135,477	2,454,817
\$200,000 under \$250,000	89,812	1,986,883	152,571	1,428,896	15,352	4,852	24,783	730,776
\$250,000 under \$500,000	187,711	5,740,040	281,078	3,059,559	16,912	9,994	43,350	1,599,990
\$500,000 under \$1,000,000	76,701	3,297,693	124,128	1,548,280	6,618	6,215	16,390	1,050,494
\$1,000,000 under \$1,500,000	19,871	980,121	35,371	461,254	1,102	1,681	3,336	334,028
\$1,500,000 under \$2,000,000	7,706	429,164	14,364	193,034	582	5,051	1,719	206,561
\$2,000,000 under \$5,000,000	10,679	603,294	21,297	306,041	779	1,782	2,480	321,350
\$5,000,000 under \$10,000,000	2,189	111,931	4,914	72,484	200	235	619	104,558
\$10,000,000 or more	1,344	56,969	2,998	48,257	112	160	372	109,801
<b>Taxable returns, total</b>	<b>873,746</b>	<b>19,121,057</b>	<b>2,834,940</b>	<b>19,547,307</b>	<b>669,675</b>	<b>296,101</b>	<b>516,113</b>	<b>9,654,615</b>
<b>Nontaxable returns, total</b>	<b>43,390</b>	<b>362,761</b>	<b>1,012,263</b>	<b>4,996,384</b>	<b>274,610</b>	<b>165,067</b>	<b>67,298</b>	<b>1,010,696</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Statutory adjustments—continued							
	IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)
<b>All returns, total</b>	<b>2,562,814</b>	<b>11,043,873</b>	<b>10,051,849</b>	<b>9,673,065</b>	<b>1,933,121</b>	<b>4,310,353</b>	<b>637,859</b>	<b>8,994,778</b>
No adjusted gross income	14,943	65,105	84,334	112,555	99,627	355,236	13,664	221,743
\$1 under \$5,000	19,968	58,858	133,339	108,211	142,339	424,859	8,278	6,721
\$5,000 under \$10,000	31,087	84,325	278,470	216,000	211,496	583,570	12,402	26,565
\$10,000 under \$15,000	42,711	135,514	394,983	342,870	91,998	224,590	7,688	16,116
\$15,000 under \$20,000	70,545	183,492	537,721	465,928	87,498	189,596	10,979	16,085
\$20,000 under \$25,000	106,941	297,927	563,655	522,732	74,328	160,797	7,261	16,352
\$25,000 under \$30,000	135,204	443,550	634,077	569,672	68,224	148,345	12,272	35,980
\$30,000 under \$40,000	276,882	910,106	1,250,038	1,252,577	72,015	141,914	29,572	81,087
\$40,000 under \$50,000	270,407	1,129,001	1,183,506	1,242,441	108,097	222,402	29,716	54,329
\$50,000 under \$75,000	533,095	2,117,977	2,215,196	2,069,946	311,047	586,320	68,190	158,706
\$75,000 under \$100,000	393,766	1,745,966	1,338,652	1,505,356	112,466	235,015	75,750	246,147
\$100,000 under \$200,000	547,349	2,834,531	1,437,878	1,264,778	553,986	1,037,710	164,916	804,888
\$200,000 under \$250,000	42,387	359,353	0	0	0	0	35,719	250,267
\$250,000 under \$500,000	54,102	457,666	0	0	0	0	75,114	898,210
\$500,000 under \$1,000,000	15,855	148,583	0	0	0	0	41,608	1,033,097
\$1,000,000 under \$1,500,000	3,602	34,346	0	0	0	0	15,504	652,386
\$1,500,000 under \$2,000,000	1,447	14,139	0	0	0	0	7,717	432,552
\$2,000,000 under \$5,000,000	1,999	18,583	0	0	0	0	14,019	1,321,802
\$5,000,000 under \$10,000,000	367	3,415	0	0	0	0	4,264	798,947
\$10,000,000 or more	158	1,436	0	0	0	0	3,227	1,922,797
<b>Taxable returns, total</b>	<b>2,195,490</b>	<b>9,767,051</b>	<b>8,189,806</b>	<b>8,014,938</b>	<b>1,159,257</b>	<b>2,229,621</b>	<b>540,278</b>	<b>8,466,589</b>
<b>Nontaxable returns, total</b>	<b>367,324</b>	<b>1,276,822</b>	<b>1,862,044</b>	<b>1,658,127</b>	<b>773,865</b>	<b>2,080,732</b>	<b>97,581</b>	<b>528,189</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—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	
	Archer medical savings account deduction		Foreign housing deduction		Other adjustments			
	Number of returns (153)	Amount (154)	Number of returns (155)	Amount (156)	Number of returns (157)	Amount (158)	Number of returns (159)	Amount (160)
<b>All returns, total</b>	<b>7,460</b>	<b>11,644</b>	<b>5,531</b>	<b>99,010</b>	<b>153,280</b>	<b>1,543,678</b>	<b>96,619,312</b>	<b>745,870,904</b>
No adjusted gross income	** 3	** 8	336	3,715	2,896	21,440	0	0
\$1 under \$5,000	0	0	* 222	* 3,147	* 2,096	* 13,237	10,292,029	51,702,330
\$5,000 under \$10,000	0	0	* 110	* 447	* 4,005	* 7,635	11,845,264	79,448,535
\$10,000 under \$15,000	**	**	403	1,476	* 3,849	* 14,927	12,030,729	87,163,001
\$15,000 under \$20,000	0	0	** 380	** 3,311	* 6,022	* 36,437	10,810,585	81,272,033
\$20,000 under \$25,000	0	0	**	**	* 6,238	* 42,325	9,011,179	69,546,803
\$25,000 under \$30,000	0	0	* 266	* 2,179	10,266	65,212	7,571,234	59,354,767
\$30,000 under \$40,000	* 1,005	* 1,508	233	3,083	13,149	66,022	11,125,804	89,754,344
\$40,000 under \$50,000	0	0	273	2,869	18,369	93,381	7,342,287	62,715,698
\$50,000 under \$75,000	* 1,054	* 2,138	510	7,896	30,591	173,192	9,825,494	92,848,327
\$75,000 under \$100,000	* 3,650	* 4,211	483	5,433	18,386	206,616	4,157,058	43,800,772
\$100,000 under \$200,000	* 814	* 1,365	681	8,255	26,520	371,094	2,406,985	26,138,637
\$200,000 under \$250,000	* 481	* 1,017	194	3,361	4,444	98,673	95,404	1,037,428
\$250,000 under \$500,000	* 359	* 1,073	440	9,031	4,996	121,734	80,363	833,400
\$500,000 under \$1,000,000	* 81	* 276	439	16,166	826	82,309	18,705	193,906
\$1,000,000 under \$1,500,000	* 6	* 27	275	13,645	359	60,829	3,352	33,575
\$1,500,000 under \$2,000,000	** 5	** 21	98	5,383	72	6,643	1,112	11,159
\$2,000,000 under \$5,000,000	0	0	152	8,051	148	38,238	1,375	13,091
\$5,000,000 under \$10,000,000	**	**	22	1,036	32	8,879	254	2,252
\$10,000,000 or more	**	**	13	525	15	14,853	98	845
<b>Taxable returns, total</b>	<b>6,451</b>	<b>10,127</b>	<b>3,517</b>	<b>74,437</b>	<b>115,600</b>	<b>1,328,970</b>	<b>51,746,212</b>	<b>400,771,604</b>
<b>Nontaxable returns, total</b>	<b>* 1,009</b>	<b>* 1,517</b>	<b>2,014</b>	<b>24,573</b>	<b>37,680</b>	<b>214,708</b>	<b>44,873,100</b>	<b>345,099,300</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Additional standard deduction		Total itemized deductions		Exemptions		Capital construction fund reduction	
	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)
<b>All returns, total</b>	<b>13,211,438</b>	<b>22,763,284</b>	<b>46,293,834</b>	<b>1,218,496,717</b>	<b>289,305,821</b>	<b>1,069,958,084</b>	<b>170</b>	<b>50,333</b>
No adjusted gross income	0	0	0	0	3,557,164	13,143,386	**	**
\$1 under \$5,000	1,215,725	1,969,717	398,823	5,817,132	8,680,188	32,082,933	0	0
\$5,000 under \$10,000	1,420,184	2,342,687	539,338	8,564,958	15,529,910	57,426,070	0	0
\$10,000 under \$15,000	1,682,738	2,783,466	895,102	13,438,645	21,894,933	80,969,097	0	0
\$15,000 under \$20,000	1,398,310	2,392,110	1,069,474	16,380,604	22,350,259	82,654,429	0	0
\$20,000 under \$25,000	1,037,913	1,805,693	1,199,527	18,451,194	19,914,113	73,646,984	0	0
\$25,000 under \$30,000	857,997	1,497,798	1,416,379	21,195,988	17,847,494	66,000,994	0	0
\$30,000 under \$40,000	1,294,722	2,259,417	3,394,275	51,569,921	29,232,349	108,113,144	**	**
\$40,000 under \$50,000	983,904	1,710,423	3,640,692	58,068,204	22,627,224	83,688,466	0	0
\$50,000 under \$75,000	1,691,987	2,967,181	9,123,783	165,594,758	42,392,190	156,800,560	0	0
\$75,000 under \$100,000	941,799	1,740,508	7,768,346	162,812,989	30,227,126	111,811,391	0	0
\$100,000 under \$200,000	625,635	1,178,558	12,348,754	334,340,553	41,253,270	152,597,411	0	0
\$200,000 under \$250,000	31,096	60,635	1,601,935	63,228,773	4,933,804	18,248,769	** 170	** 50,334
\$250,000 under \$500,000	23,032	43,362	2,023,910	111,198,389	6,167,340	22,799,617	**	**
\$500,000 under \$1,000,000	5,014	9,287	578,811	57,666,506	1,797,801	6,644,821	**	**
\$1,000,000 under \$1,500,000	679	1,163	131,554	22,129,207	411,611	1,522,070	**	**
\$1,500,000 under \$2,000,000	307	579	54,873	13,090,004	165,819	613,038	**	**
\$2,000,000 under \$5,000,000	324	570	77,979	31,231,583	233,781	864,365	**	**
\$5,000,000 under \$10,000,000	55	97	18,934	17,026,882	56,118	207,354	**	**
\$10,000,000 or more	20	35	11,345	46,690,425	33,328	123,185	**	**
<b>Taxable returns, total</b>	<b>8,391,183</b>	<b>14,405,535</b>	<b>39,938,114</b>	<b>1,067,177,423</b>	<b>172,256,679</b>	<b>637,123,336</b>	<b>164</b>	<b>49,336</b>
<b>Nontaxable returns, total</b>	<b>4,820,255</b>	<b>8,357,750</b>	<b>6,355,720</b>	<b>151,319,294</b>	<b>117,049,142</b>	<b>432,834,748</b>	<b>* 6</b>	<b>* 996</b>

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

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

[1] Not included in total income.

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

Source: IRS, Statistics of Income Division, July 2013

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011**

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

Size of adjusted gross income	All returns	Taxable income		Alternative minimum tax		Income tax before credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns, total</b>	<b>145,370,240</b>	<b>108,649,479</b>	<b>5,746,218,265</b>	<b>4,248,183</b>	<b>30,479,041</b>	<b>107,660,923</b>	<b>1,119,093,724</b>
No adjusted gross income	2,450,924	0	0	** 7,644	** 138,978	8,836	138,672
\$1 under \$5,000	10,692,838	478,628	465,965	**	**	320,107	46,652
\$5,000 under \$10,000	12,386,716	2,498,562	4,240,158	1,787	8,147	2,446,258	438,106
\$10,000 under \$15,000	12,925,831	6,690,738	21,863,914	1,686	2,598	6,548,209	2,165,017
\$15,000 under \$20,000	11,880,059	7,446,898	48,542,910	** 9,925	** 15,155	7,371,088	4,920,849
\$20,000 under \$25,000	10,210,706	8,348,910	76,166,428	**	**	8,153,379	8,316,289
\$25,000 under \$30,000	8,987,613	8,190,439	102,798,293	* 2,572	* 1,787	8,105,798	11,998,736
\$30,000 under \$40,000	14,520,079	14,022,364	257,086,111	2,593	16,552	13,903,445	31,222,636
\$40,000 under \$50,000	10,983,973	10,842,454	287,033,032	6,147	14,917	10,782,562	36,538,988
\$50,000 under \$75,000	18,949,278	18,824,779	750,099,816	37,736	59,283	18,758,765	106,826,828
\$75,000 under \$100,000	11,926,401	11,891,459	713,973,873	109,404	161,692	11,866,732	106,841,823
\$100,000 under \$200,000	14,755,766	14,723,313	1,464,368,958	784,992	1,674,825	14,701,920	261,239,344
\$200,000 under \$250,000	1,697,358	1,695,242	294,433,846	911,921	2,639,601	1,694,790	64,669,396
\$250,000 under \$500,000	2,104,283	2,099,983	569,903,238	1,866,780	14,405,247	2,101,755	152,008,953
\$500,000 under \$1,000,000	597,525	595,776	339,560,459	417,110	5,682,656	596,791	100,739,870
\$1,000,000 under \$1,500,000	134,907	134,477	139,654,173	43,532	1,080,283	134,722	42,081,873
\$1,500,000 under \$2,000,000	55,986	55,817	82,795,421	14,403	558,483	55,926	25,102,616
\$2,000,000 under \$5,000,000	79,363	79,115	204,277,506	20,373	1,305,018	79,247	61,304,167
\$5,000,000 under \$10,000,000	19,189	19,124	113,638,196	5,428	767,661	19,162	32,889,754
\$10,000,000 or more	11,445	11,401	275,315,967	4,150	1,946,158	11,429	69,603,154
<b>Taxable returns, total</b>	<b>91,694,201</b>	<b>91,671,874</b>	<b>5,583,802,495</b>	<b>4,234,385</b>	<b>30,443,749</b>	<b>91,694,196</b>	<b>1,101,471,280</b>
<b>Nontaxable returns, total</b>	<b>53,676,039</b>	<b>16,977,604</b>	<b>162,415,770</b>	<b>13,797</b>	<b>35,292</b>	<b>15,966,727</b>	<b>17,622,444</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

[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	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>All returns, total</b>	<b>49,630,529</b>	<b>73,584,490</b>	<b>6,904,440</b>	<b>16,451,128</b>	<b>6,332,814</b>	<b>3,425,529</b>	<b>12,054,606</b>	<b>12,366,511</b>
No adjusted gross income	5,134	15,966	* 59	* 7	* 3	* 2	919	1,045
\$1 under \$5,000	38,865	966	33,798	788	0	0	* 1,055	* 13
\$5,000 under \$10,000	310,268	12,486	30,918	2,139	0	0	72,701	2,298
\$10,000 under \$15,000	2,616,992	455,212	85,439	6,333	12,971	1,581	855,877	229,245
\$15,000 under \$20,000	2,938,997	1,042,624	117,848	11,006	158,518	35,891	1,049,548	591,101
\$20,000 under \$25,000	4,031,597	1,998,663	144,267	14,190	332,392	137,020	1,008,156	814,537
\$25,000 under \$30,000	4,157,266	3,082,370	160,987	24,895	389,413	222,014	991,513	885,750
\$30,000 under \$40,000	6,420,203	6,491,289	345,313	73,471	703,719	450,100	1,594,521	1,564,652
\$40,000 under \$50,000	4,871,204	5,983,237	373,075	64,405	582,170	307,733	1,240,708	1,369,941
\$50,000 under \$75,000	8,534,698	13,503,827	1,051,447	245,067	1,155,123	615,407	2,005,754	2,462,022
\$75,000 under \$100,000	5,985,947	10,822,828	988,734	272,407	1,020,184	568,571	1,496,119	1,927,417
\$100,000 under \$200,000	7,421,840	12,271,726	1,933,134	1,204,407	1,560,336	863,344	1,737,735	2,518,489
\$200,000 under \$250,000	686,613	1,008,485	413,769	586,077	183,584	92,520	0	0
\$250,000 under \$500,000	1,019,854	3,266,606	728,770	2,485,079	184,834	101,214	0	0
\$500,000 under \$1,000,000	368,674	3,129,102	302,252	2,542,393	37,762	22,563	0	0
\$1,000,000 under \$1,500,000	95,641	1,622,966	81,708	1,331,248	6,745	4,166	0	0
\$1,500,000 under \$2,000,000	40,979	997,880	35,636	835,052	2,139	1,394	0	0
\$2,000,000 under \$5,000,000	60,460	2,529,413	53,958	2,087,824	2,344	1,601	0	0
\$5,000,000 under \$10,000,000	15,461	1,389,692	14,187	1,177,830	388	271	0	0
\$10,000,000 or more	9,836	3,959,153	9,140	3,486,510	189	138	0	0
<b>Taxable returns, total</b>	<b>33,663,802</b>	<b>55,962,046</b>	<b>6,636,971</b>	<b>13,988,045</b>	<b>4,344,565</b>	<b>2,318,479</b>	<b>7,104,784</b>	<b>8,001,062</b>
<b>Nontaxable returns, total</b>	<b>15,966,727</b>	<b>17,622,444</b>	<b>267,469</b>	<b>2,463,083</b>	<b>1,988,249</b>	<b>1,107,051</b>	<b>4,949,822</b>	<b>4,365,449</b>

Footnotes at end of table.



# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Tax credits—continued							
	Retirement savings contribution credit		Child tax credit		Residential energy credits		General business credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
<b>All returns, total</b>	<b>6,394,950</b>	<b>1,117,627</b>	<b>23,136,250</b>	<b>28,088,766</b>	<b>3,642,988</b>	<b>1,676,001</b>	<b>487,030</b>	<b>2,406,661</b>
No adjusted gross income	1,088	956	3,182	2,841	433	2,164	460	5,802
\$1 under \$5,000	0	0	* 2,011	* 88	0	0	* 1,005	* 4
\$5,000 under \$10,000	13,993	339	5,534	886	* 993	* 135	* 3,019	* 337
\$10,000 under \$15,000	254,807	44,644	78,786	8,171	35,975	4,951	* 23	* 29
\$15,000 under \$20,000	595,565	106,165	797,348	168,945	54,704	10,901	* 2,286	* 517
\$20,000 under \$25,000	1,097,999	171,933	1,440,031	585,655	96,754	18,946	* 4,013	* 3,631
\$25,000 under \$30,000	1,132,048	205,244	1,840,508	1,131,461	133,210	42,976	4,757	2,320
\$30,000 under \$40,000	1,384,721	291,968	3,484,813	3,009,898	319,523	92,287	9,648	9,276
\$40,000 under \$50,000	1,152,359	172,613	2,800,202	3,404,398	334,317	133,532	11,916	15,755
\$50,000 under \$75,000	762,370	123,763	5,376,858	8,473,271	810,000	242,632	42,716	64,142
\$75,000 under \$100,000	0	0	3,867,102	6,535,875	660,304	264,775	61,539	83,967
\$100,000 under \$200,000	0	0	3,437,614	4,765,594	941,193	491,084	145,004	338,839
\$200,000 under \$250,000	0	0	** 2,260	** 1,683	105,711	95,682	40,832	144,905
\$250,000 under \$500,000	0	0	**	**	116,224	158,287	67,324	304,163
\$500,000 under \$1,000,000	0	0	0	0	23,625	52,257	42,290	288,460
\$1,000,000 under \$1,500,000	0	0	0	0	5,011	24,153	18,182	185,080
\$1,500,000 under \$2,000,000	0	0	0	0	1,936	9,815	8,939	105,772
\$2,000,000 under \$5,000,000	0	0	0	0	2,274	15,075	15,298	327,333
\$5,000,000 under \$10,000,000	0	0	0	0	560	8,901	4,352	159,228
\$10,000,000 or more	0	0	0	0	240	7,448	3,429	367,101
<b>Taxable returns, total</b>	<b>3,985,435</b>	<b>607,797</b>	<b>14,158,395</b>	<b>20,801,795</b>	<b>3,292,778</b>	<b>1,415,297</b>	<b>451,490</b>	<b>2,253,139</b>
<b>Nontaxable returns, total</b>	<b>2,409,515</b>	<b>509,830</b>	<b>8,977,855</b>	<b>7,286,971</b>	<b>350,210</b>	<b>260,704</b>	<b>35,540</b>	<b>153,522</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Tax credits—continued							
	Prior-year minimum tax credit		Credit for elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
<b>All returns, total</b>	<b>256,192</b>	<b>565,220</b>	<b>111,863</b>	<b>16,165</b>	<b>7,391</b>	<b>14,252</b>	<b>906</b>	<b>1,004</b>
No adjusted gross income	0	0	** 219	** 151	0	0	0	0
\$1 under \$5,000	0	0	**	**	0	0	0	0
\$5,000 under \$10,000	* 1,333	* 350	* 3,026	* 455	0	0	0	0
\$10,000 under \$15,000	* 2,781	* 881	53,367	8,722	0	0	0	0
\$15,000 under \$20,000	* 2,314	* 709	51,260	6,358	0	0	0	0
\$20,000 under \$25,000	* 1,537	* 631	* 3,991	* 480	0	0	0	0
\$25,000 under \$30,000	* 142	* 217	0	0	* 1,999	* 4,675	0	0
\$30,000 under \$40,000	3,790	3,242	0	0	0	0	0	0
\$40,000 under \$50,000	7,220	8,635	0	0	* 973	* 1,928	**	**
\$50,000 under \$75,000	12,849	7,475	0	0	* 1,992	* 2,939	0	0
\$75,000 under \$100,000	21,243	44,795	0	0	0	0	**	**
\$100,000 under \$200,000	120,917	136,394	0	0	* 1,310	* 1,645	** 310	** 143
\$200,000 under \$250,000	26,755	37,367	0	0	* 332	* 330	0	0
\$250,000 under \$500,000	16,977	50,527	0	0	* 419	* 1,824	* 477	* 642
\$500,000 under \$1,000,000	20,994	59,150	0	0	* 326	* 745	* 43	* 104
\$1,000,000 under \$1,500,000	8,613	46,238	0	0	* 8	* 17	* 11	* 21
\$1,500,000 under \$2,000,000	3,468	33,126	0	0	* 8	* 61	* 20	* 24
\$2,000,000 under \$5,000,000	3,988	62,573	0	0	* 14	* 42	* 27	* 42
\$5,000,000 under \$10,000,000	825	26,877	0	0	* 5	* 26	* 11	* 17
\$10,000,000 or more	444	46,032	0	0	* 4	* 20	* 7	* 10
<b>Taxable returns, total</b>	<b>232,547</b>	<b>517,642</b>	<b>45,504</b>	<b>6,305</b>	<b>4,418</b>	<b>7,645</b>	<b>903</b>	<b>997</b>
<b>Nontaxable returns, total</b>	<b>23,645</b>	<b>47,578</b>	<b>66,360</b>	<b>9,861</b>	<b>* 2,973</b>	<b>* 6,607</b>	<b>* 3</b>	<b>* 6</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Tax credits—continued							
	Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
<b>All returns, total</b>	<b>3,456</b>	<b>2,601</b>	<b>12,248</b>	<b>76,262</b>	<b>45,763</b>	<b>54,872</b>	<b>1,225</b>	<b>23,058</b>
No adjusted gross income	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	* 103	* 8	0	0
\$15,000 under \$20,000	0	0	** 1,003	** 897	* 985	* 566	0	0
\$20,000 under \$25,000	0	0	0	0	* 1,006	* 244	0	0
\$25,000 under \$30,000	0	0	0	0	* 1,999	* 1,276	0	0
\$30,000 under \$40,000	0	0	0	0	* 4,328	* 3,617	0	0
\$40,000 under \$50,000	* 104	* 93	* 996	* 1,236	* 5,957	* 5,500	0	0
\$50,000 under \$75,000	* 1,992	* 1,160	* 194	* 233	19,245	23,335	0	0
\$75,000 under \$100,000	0	0	* 3,003	* 22,410	** 12,139	** 20,325	0	0
\$100,000 under \$200,000	* 1,302	* 1,300	4,792	34,901	**	**	** 142	** 42
\$200,000 under \$250,000	0	0	450	3,357	**	**	**	**
\$250,000 under \$500,000	0	0	627	4,699	**	**	** 461	** 295
\$500,000 under \$1,000,000	0	0	619	4,443	0	0	* 450	* 2,993
\$1,000,000 under \$1,500,000	* 41	* 30	247	1,850	0	0	* 45	* 969
\$1,500,000 under \$2,000,000	0	0	106	747	0	0	* 29	* 1,115
\$2,000,000 under \$5,000,000	* 9	* 8	143	1,002	0	0	53	273
\$5,000,000 under \$10,000,000	** 8	** 11	37	261	0	0	24	148
\$10,000,000 or more	**	**	31	228	0	0	21	17,225
<b>Taxable returns, total</b>	<b>3,456</b>	<b>2,601</b>	<b>10,135</b>	<b>67,416</b>	<b>36,455</b>	<b>44,975</b>	<b>1,218</b>	<b>22,905</b>
<b>Nontaxable returns, total</b>	<b>0</b>	<b>0</b>	<b>2,112</b>	<b>8,847</b>	<b>9,307</b>	<b>9,898</b>	<b>* 7</b>	<b>* 153</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Tax credits—continued							
	Refundable credits used to offset income tax before credits							
	Total [1]		Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits		First-time homebuyer credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	
<b>All returns, total</b>	<b>11,409,451</b>	<b>7,298,833</b>	<b>3,717,024</b>	<b>1,086,972</b>	<b>5,911,412</b>	<b>4,646,517</b>	<b>11,011</b>	<b>38,558</b>
No adjusted gross income	1,064	2,978	* 12	* 27	603	376	0	0
\$1 under \$5,000	* 994	* 72	0	0	0	0	0	0
\$5,000 under \$10,000	178,757	5,547	164,369	4,190	0	0	0	0
\$10,000 under \$15,000	1,372,874	150,647	1,227,237	117,557	33,960	3,511	0	0
\$15,000 under \$20,000	414,651	109,576	168,728	43,175	119,408	20,897	* 1,005	* 501
\$20,000 under \$25,000	679,209	251,397	249,366	119,893	297,033	80,920	0	0
\$25,000 under \$30,000	1,064,245	561,540	561,297	282,423	360,318	216,300	0	0
\$30,000 under \$40,000	2,017,429	992,777	1,218,790	492,539	594,074	384,386	* 2,042	* 2,987
\$40,000 under \$50,000	860,626	497,466	127,225	27,167	544,256	367,787	* 1,310	* 2,798
\$50,000 under \$75,000	1,613,892	1,242,383	0	0	1,279,246	1,024,613	* 2,993	* 10,069
\$75,000 under \$100,000	1,221,509	1,085,668	0	0	1,044,692	940,041	* 2,997	* 17,891
\$100,000 under \$200,000	1,816,165	1,912,390	0	0	1,637,822	1,607,686	* 360	* 2,336
\$200,000 under \$250,000	32,837	46,496	0	0	0	0	* 304	* 1,976
\$250,000 under \$500,000	96,242	159,728	0	0	0	0	0	0
\$500,000 under \$1,000,000	30,241	155,994	0	0	0	0	0	0
\$1,000,000 under \$1,500,000	4,127	29,196	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	1,456	10,774	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	2,156	33,640	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	566	16,123	0	0	0	0	0	0
\$10,000,000 or more	410	34,441	0	0	0	0	0	0
<b>Taxable returns, total</b>	<b>8,082,150</b>	<b>5,905,948</b>	<b>1,531,782</b>	<b>395,245</b>	<b>4,941,283</b>	<b>4,195,836</b>	<b>* 1,669</b>	<b>* 10,270</b>
<b>Nontaxable returns, total</b>	<b>3,327,302</b>	<b>1,392,886</b>	<b>2,185,242</b>	<b>691,727</b>	<b>970,129</b>	<b>450,682</b>	<b>9,341</b>	<b>28,288</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Tax credits—continued							
	Refundable credits used to offset income tax before credits —continued							
	Regulated investment company credit used to offset income tax		Adoption credit used to offset income tax before credits		Refundable prior-year minimum tax credit used to offset income tax		Health insurance tax credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	
<b>All returns, total</b>	<b>30,083</b>	<b>39,155</b>	<b>31,278</b>	<b>193,437</b>	<b>189,192</b>	<b>498,666</b>	<b>16,590</b>	<b>29,877</b>
No adjusted gross income	* 3	* 2	0	0	** 175	** 2,498	0	0
\$1 under \$5,000	0	0	0	0	**	**	0	0
\$5,000 under \$10,000	0	0	0	0	* 6	* 83	0	0
\$10,000 under \$15,000	* 3,004	* 282	0	0	0	0	0	0
\$15,000 under \$20,000	0	0	0	0	* 1,012	* 20	* 1,005	* 265
\$20,000 under \$25,000	* 6,033	* 2,758	0	0	0	0	* 1,005	* 260
\$25,000 under \$30,000	* 3,016	* 2,279	0	0	0	0	* 1,005	* 421
\$30,000 under \$40,000	0	0	0	0	0	0	* 2,137	* 2,902
\$40,000 under \$50,000	* 6,936	* 4,418	* 1,989	* 4,597	* 167	* 102	* 3,242	* 5,539
\$50,000 under \$75,000	* 1,981	* 4,051	* 6,987	* 21,439	* 340	* 111	* 2,296	* 2,979
\$75,000 under \$100,000	* 1,952	* 132	* 6,343	* 24,357	1,470	2,088	* 2,054	* 3,515
\$100,000 under \$200,000	2,821	165	14,756	140,013	23,613	38,785	* 3,087	* 12,658
\$200,000 under \$250,000	* 749	* 4,112	* 1,203	* 3,032	30,569	36,804	* 312	* 572
\$250,000 under \$500,000	1,952	757	0	0	94,474	158,214	* 438	* 757
\$500,000 under \$1,000,000	1,053	1,479	0	0	29,186	154,514	0	0
\$1,000,000 under \$1,500,000	245	1,341	0	0	3,922	27,855	0	0
\$1,500,000 under \$2,000,000	95	1,428	0	0	1,362	9,337	* 8	* 9
\$2,000,000 under \$5,000,000	146	6,337	0	0	2,015	27,303	0	0
\$5,000,000 under \$10,000,000	65	9,062	0	0	503	7,061	0	0
\$10,000,000 or more	33	550	0	0	379	33,890	0	0
<b>Taxable returns, total</b>	<b>12,095</b>	<b>11,174</b>	<b>15,434</b>	<b>102,869</b>	<b>187,459</b>	<b>449,541</b>	<b>11,502</b>	<b>23,063</b>
<b>Nontaxable returns, total</b>	<b>17,988</b>	<b>27,981</b>	<b>15,843</b>	<b>90,568</b>	<b>1,733</b>	<b>49,125</b>	<b>* 5,088</b>	<b>* 6,814</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Income tax after credits		Total income tax		All other taxes			
					Total		Self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
<b>All returns, total</b>	<b>91,693,088</b>	<b>1,045,509,234</b>	<b>91,694,201</b>	<b>1,045,510,793</b>	<b>25,036,085</b>	<b>53,872,872</b>	<b>18,258,546</b>	<b>46,282,362</b>
No adjusted gross income	5,724	122,706	5,729	123,228	333,609	771,922	291,325	659,768
\$1 under \$5,000	313,935	45,686	313,935	45,686	1,243,102	539,488	1,134,408	504,786
\$5,000 under \$10,000	2,174,954	425,620	2,174,954	425,620	2,302,407	1,987,381	2,116,949	1,923,070
\$10,000 under \$15,000	5,037,783	1,709,805	5,037,783	1,709,805	2,418,940	2,883,228	2,167,384	2,795,692
\$15,000 under \$20,000	5,284,261	3,878,226	5,284,261	3,878,287	1,695,147	2,293,101	1,381,362	2,194,219
\$20,000 under \$25,000	5,330,665	6,317,626	5,330,665	6,317,626	1,327,797	1,834,225	958,151	1,691,895
\$25,000 under \$30,000	5,302,135	8,916,366	5,303,241	8,916,974	1,161,768	1,672,186	815,240	1,508,221
\$30,000 under \$40,000	10,387,300	24,731,347	10,387,300	24,731,347	1,965,476	2,879,527	1,243,813	2,467,963
\$40,000 under \$50,000	9,179,032	30,555,752	9,179,032	30,555,752	1,744,237	2,845,704	1,077,776	2,388,453
\$50,000 under \$75,000	17,672,862	93,323,001	17,672,862	93,323,001	3,432,872	6,185,921	2,079,861	5,048,491
\$75,000 under \$100,000	11,683,177	96,018,996	11,683,177	96,018,996	2,356,964	5,206,237	1,455,422	4,233,992
\$100,000 under \$200,000	14,640,768	248,967,619	14,640,768	248,967,619	3,473,749	11,051,307	2,270,360	8,943,842
\$200,000 under \$250,000	1,691,011	63,660,910	1,691,011	63,660,910	481,894	2,518,508	358,878	2,107,154
\$250,000 under \$500,000	2,095,659	148,742,347	2,095,659	148,742,347	716,352	5,270,849	577,468	4,643,744
\$500,000 under \$1,000,000	594,554	97,610,768	594,554	97,610,768	239,700	2,620,716	208,825	2,377,683
\$1,000,000 under \$1,500,000	134,168	40,458,907	134,169	40,458,911	61,222	921,142	53,437	844,113
\$1,500,000 under \$2,000,000	55,678	24,104,736	55,678	24,104,736	25,238	472,108	21,805	419,343
\$2,000,000 under \$5,000,000	78,933	58,774,753	78,933	58,775,117	38,647	948,138	32,648	829,746
\$5,000,000 under \$10,000,000	19,098	31,500,062	19,098	31,500,062	10,100	378,153	8,067	284,703
\$10,000,000 or more	11,390	65,644,001	11,390	65,644,001	6,865	593,030	5,364	415,486
<b>Taxable returns, total</b>	<b>91,693,088</b>	<b>1,045,509,234</b>	<b>91,694,201</b>	<b>1,045,510,793</b>	<b>15,167,944</b>	<b>41,048,454</b>	<b>9,832,669</b>	<b>34,419,828</b>
<b>Nontaxable returns, total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,868,142</b>	<b>12,824,418</b>	<b>8,425,877</b>	<b>11,862,534</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	All other taxes—continued							
	Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax		First time homebuyer credit repayment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
<b>All returns, total</b>	<b>111,713</b>	<b>17,586</b>	<b>5,706,635</b>	<b>5,699,151</b>	<b>206,322</b>	<b>943,171</b>	<b>716,559</b>	<b>447,098</b>
No adjusted gross income	* 11	* 4	34,938	63,814	8,623	37,566	3,568	1,407
\$1 under \$5,000	10,061	1,173	89,761	24,995	* 1,011	* 2,744	* 5,744	* 3,329
\$5,000 under \$10,000	18,513	1,711	145,556	39,990	476	6,737	24,544	12,662
\$10,000 under \$15,000	19,986	2,762	208,605	64,955	2,018	6,295	20,566	10,035
\$15,000 under \$20,000	17,054	3,380	250,820	75,871	17	75	18,429	10,748
\$20,000 under \$25,000	* 6,978	* 861	304,446	113,508	2,485	1,648	32,600	15,315
\$25,000 under \$30,000	* 5,987	* 2,081	317,219	133,740	653	3,809	31,228	16,350
\$30,000 under \$40,000	* 4,014	* 139	601,700	330,457	6,363	23,552	82,495	42,957
\$40,000 under \$50,000	* 5,949	* 569	535,199	338,698	3,756	36,108	88,883	56,239
\$50,000 under \$75,000	12,908	2,772	1,124,544	911,415	11,282	40,678	181,846	128,721
\$75,000 under \$100,000	* 4,052	* 480	760,370	848,665	14,187	16,816	100,332	69,826
\$100,000 under \$200,000	* 5,473	* 1,547	1,078,683	1,850,317	45,279	132,917	119,363	72,378
\$200,000 under \$250,000	* 300	* [2]	111,899	334,610	12,214	67,256	3,674	3,993
\$250,000 under \$500,000	* 278	* 60	116,688	430,507	47,182	175,184	3,094	3,020
\$500,000 under \$1,000,000	* 140	* 46	19,357	99,181	24,444	128,112	* 162	* 60
\$1,000,000 under \$1,500,000	0	0	3,127	22,095	9,002	48,536	0	0
\$1,500,000 under \$2,000,000	* 3	* [2]	1,380	6,911	4,329	34,584	* 8	* 4
\$2,000,000 under \$5,000,000	** 4	** [2]	1,755	3,905	7,854	75,480	* 17	* 54
\$5,000,000 under \$10,000,000	0	0	378	2,191	2,704	40,766	0	0
\$10,000,000 or more	**	**	210	3,327	2,444	64,308	* 3	* 2
<b>Taxable returns, total</b>	<b>51,051</b>	<b>7,840</b>	<b>4,452,330</b>	<b>5,084,584</b>	<b>180,193</b>	<b>749,796</b>	<b>542,434</b>	<b>350,976</b>
<b>Nontaxable returns, total</b>	<b>60,662</b>	<b>9,746</b>	<b>1,254,305</b>	<b>614,568</b>	<b>26,129</b>	<b>193,375</b>	<b>174,126</b>	<b>96,122</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—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 [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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
<b>All returns, total</b>	<b>8,126,136</b>	<b>8,081,726</b>	<b>6,734,911</b>	<b>6,468,690</b>	<b>1,184,051</b>	<b>1,107,065</b>	<b>592,360</b>	<b>297,716</b>
No adjusted gross income	173,430	152,326	125,691	78,665	34,777	47,255	13,679	10,271
\$1 under \$5,000	695,587	206,011	633,250	173,044	10,441	4,628	82,887	16,145
\$5,000 under \$10,000	1,808,261	1,310,231	1,704,881	1,209,499	41,793	34,148	65,934	28,771
\$10,000 under \$15,000	1,763,816	2,004,104	1,643,012	1,880,057	76,074	66,404	47,128	24,086
\$15,000 under \$20,000	1,040,429	1,387,594	917,385	1,249,973	85,540	100,725	44,389	19,147
\$20,000 under \$25,000	676,808	937,979	577,064	817,874	89,507	86,781	47,218	21,789
\$25,000 under \$30,000	497,076	616,925	399,875	477,681	116,748	108,471	39,728	19,632
\$30,000 under \$40,000	697,516	790,363	545,944	489,999	203,319	233,327	76,518	46,445
\$40,000 under \$50,000	384,648	337,028	187,809	91,898	234,840	189,632	67,957	40,723
\$50,000 under \$75,000	323,900	262,747	0	0	251,287	192,691	81,793	51,094
\$75,000 under \$100,000	48,286	55,147	0	0	31,401	35,088	20,374	15,194
\$100,000 under \$200,000	15,656	17,985	0	0	8,319	7,911	4,756	4,420
\$200,000 under \$250,000	227	1,013	0	0	** 5	** 5	0	0
\$250,000 under \$500,000	326	790	0	0	**	**	0	0
\$500,000 under \$1,000,000	124	1,059	0	0	0	0	0	0
\$1,000,000 under \$1,500,000	18	137	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	* 8	* 56	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	** 18	** 230	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	**	**	0	0	0	0	0	0
\$10,000,000 or more	0	0	0	0	0	0	0	0
<b>Taxable returns, total</b>	<b>* 3</b>	<b>* 3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Nontaxable returns, total</b>	<b>8,126,133</b>	<b>8,081,723</b>	<b>6,734,911</b>	<b>6,468,690</b>	<b>1,184,051</b>	<b>1,107,065</b>	<b>592,360</b>	<b>297,716</b>

Footnotes at end of table.



# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—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 —continued							
	First-time homebuyer credit used to offset other taxes		Regulated investment company credit used to offset all other taxes		Adoption credit used to offset other taxes		Refundable prior-year minimum tax credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
<b>All returns, total</b>	<b>* 3,515</b>	<b>* 3,236</b>	<b>26</b>	<b>81</b>	<b>7,988</b>	<b>10,488</b>	<b>9,542</b>	<b>18,314</b>
No adjusted gross income	0	0	* 11	* 61	* 4	* 20	3,491	5,451
\$1 under \$5,000	0	0	** 3	** 1	0	0	* 16	* 13
\$5,000 under \$10,000	0	0	0	0	0	0	* 8	* 19
\$10,000 under \$15,000	0	0	0	0	0	0	* 391	* 168
\$15,000 under \$20,000	* 40	* 146	0	0	0	0	* 35	* 142
\$20,000 under \$25,000	0	0	0	0	0	0	* 239	* 87
\$25,000 under \$30,000	0	0	0	0	* 985	* 2,581	* 11	* 4
\$30,000 under \$40,000	* 1,200	* 805	0	0	* 985	* 808	* 1,053	* 4,871
\$40,000 under \$50,000	* 304	* 1,702	0	0	0	0	50	35
\$50,000 under \$75,000	* 1,000	* 574	**	**	* 2,300	* 1,986	435	1,477
\$75,000 under \$100,000	* 971	* 8	**	**	* 1,346	* 1,788	582	478
\$100,000 under \$200,000	0	0	** 8	** 18	* 2,368	* 3,305	2,519	2,290
\$200,000 under \$250,000	0	0	**	**	0	0	221	1,008
\$250,000 under \$500,000	0	0	0	0	0	0	325	790
\$500,000 under \$1,000,000	0	0	0	0	0	0	124	1,059
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	18	137
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	* 8	* 56
\$2,000,000 under \$5,000,000	0	0	* 4	* 1	0	0	** 15	** 229
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	**	**
\$10,000,000 or more	0	0	0	0	0	0	0	0
<b>Taxable returns, total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>* 3</b>	<b>* 3</b>
<b>Nontaxable returns, total</b>	<b>* 3,515</b>	<b>* 3,236</b>	<b>26</b>	<b>81</b>	<b>7,988</b>	<b>10,488</b>	<b>9,539</b>	<b>18,311</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—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—continued		Total tax liability		Tax payments			
	Health insurance tax credit used to offset all other taxes				Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
<b>All returns, total</b>	<b>* 1,277</b>	<b>* 2,966</b>	<b>95,628,611</b>	<b>1,090,920,050</b>	<b>129,858,964</b>	<b>1,269,823,274</b>	<b>126,350,376</b>	<b>970,608,529</b>
No adjusted gross income	0	0	266,243	741,671	811,197	5,030,145	684,656	2,771,304
\$1 under \$5,000	0	0	1,252,841	376,772	7,354,174	2,003,221	7,220,158	1,757,920
\$5,000 under \$10,000	0	0	3,126,542	1,097,276	9,309,445	5,422,350	9,093,426	4,975,680
\$10,000 under \$15,000	0	0	5,510,639	2,583,743	10,216,296	9,805,243	10,002,265	9,300,509
\$15,000 under \$20,000	0	0	5,576,209	4,779,359	10,216,993	14,297,356	9,999,719	13,628,345
\$20,000 under \$25,000	0	0	5,498,354	7,207,234	9,262,207	17,952,885	9,066,019	17,156,699
\$25,000 under \$30,000	0	0	5,465,936	9,964,467	8,421,671	21,148,071	8,231,449	20,169,628
\$30,000 under \$40,000	* 304	* 76	10,646,410	26,790,756	13,921,170	48,247,095	13,621,723	46,228,382
\$40,000 under \$50,000	* 973	* 2,890	9,362,153	33,016,595	10,709,068	51,804,264	10,445,199	49,138,629
\$50,000 under \$75,000	0	0	17,848,029	99,125,704	18,607,219	132,428,641	18,125,755	124,451,574
\$75,000 under \$100,000	0	0	11,729,368	101,100,259	11,781,059	125,150,576	11,468,441	115,697,485
\$100,000 under \$200,000	0	0	14,661,446	259,928,383	14,603,066	284,990,424	14,124,389	252,914,711
\$200,000 under \$250,000	0	0	1,692,387	66,174,396	1,680,201	66,264,281	1,589,855	54,079,341
\$250,000 under \$500,000	0	0	2,097,307	154,009,385	2,077,964	148,151,703	1,906,682	106,736,761
\$500,000 under \$1,000,000	0	0	595,148	100,230,365	589,662	98,296,485	519,621	59,447,492
\$1,000,000 under \$1,500,000	0	0	134,316	41,379,916	133,199	41,519,946	113,751	21,316,419
\$1,500,000 under \$2,000,000	0	0	55,740	24,576,775	55,329	24,821,510	46,244	11,701,426
\$2,000,000 under \$5,000,000	0	0	79,011	59,722,786	78,585	62,393,745	65,424	26,667,138
\$5,000,000 under \$10,000,000	0	0	19,117	31,877,233	19,064	34,366,127	16,068	13,725,657
\$10,000,000 or more	0	0	11,414	66,236,975	11,393	75,729,205	9,533	18,743,431
<b>Taxable returns, total</b>	<b>0</b>	<b>0</b>	<b>91,694,201</b>	<b>1,086,206,356</b>	<b>89,121,054</b>	<b>1,209,905,185</b>	<b>86,601,726</b>	<b>918,001,817</b>
<b>Nontaxable returns, total</b>	<b>* 1,277</b>	<b>* 2,966</b>	<b>3,934,411</b>	<b>4,713,694</b>	<b>40,737,911</b>	<b>59,918,089</b>	<b>39,748,650</b>	<b>52,606,712</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Tax payments—continued							
	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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
<b>All returns, total</b>	<b>9,259,317</b>	<b>232,953,108</b>	<b>1,572,291</b>	<b>64,241,359</b>	<b>1,347,372</b>	<b>1,618,095</b>	<b>481,731</b>	<b>354,812</b>
No adjusted gross income	130,436	1,848,916	26,385	271,926	4,826	5,787	33,088	128,271
\$1 under \$5,000	113,433	195,669	21,715	16,617	* 16	* 28	38,419	32,693
\$5,000 under \$10,000	214,162	356,081	38,410	41,832	* 245	* 47	62,567	48,082
\$10,000 under \$15,000	251,871	432,211	33,045	41,077	* 196	* 64	47,450	30,762
\$15,000 under \$20,000	283,121	586,868	43,741	56,224	736	335	45,485	23,734
\$20,000 under \$25,000	281,114	668,557	34,126	111,510	3,294	1,129	25,959	14,990
\$25,000 under \$30,000	330,173	904,360	34,433	52,601	269	147	32,401	20,134
\$30,000 under \$40,000	587,022	1,850,738	57,546	148,137	794	444	54,769	18,715
\$40,000 under \$50,000	586,181	2,468,529	70,244	185,728	2,742	1,186	26,837	7,751
\$50,000 under \$75,000	1,490,373	7,347,263	141,029	609,659	8,442	4,852	54,158	11,762
\$75,000 under \$100,000	1,240,117	8,738,649	145,043	695,117	35,268	13,827	26,011	4,013
\$100,000 under \$200,000	2,080,934	28,435,749	368,215	3,039,008	737,065	572,715	21,553	5,545
\$200,000 under \$250,000	415,409	10,379,039	100,923	1,545,088	198,977	259,971	3,507	842
\$250,000 under \$500,000	747,362	34,948,770	234,258	5,980,548	251,895	479,466	4,983	2,753
\$500,000 under \$1,000,000	307,726	31,676,319	120,055	6,995,110	68,247	174,055	2,483	1,402
\$1,000,000 under \$1,500,000	83,431	16,109,605	37,898	4,049,023	14,997	42,732	638	415
\$1,500,000 under \$2,000,000	37,052	10,175,947	18,502	2,924,501	6,175	19,163	344	474
\$2,000,000 under \$5,000,000	55,897	26,488,901	31,027	9,207,598	9,358	29,077	608	906
\$5,000,000 under \$10,000,000	14,254	14,308,556	8,987	6,323,344	2,375	7,986	227	582
\$10,000,000 or more	9,249	35,032,383	6,709	21,946,713	1,458	5,082	245	987
<b>Taxable returns, total</b>	<b>8,066,703</b>	<b>226,612,205</b>	<b>1,409,052</b>	<b>63,583,021</b>	<b>1,335,474</b>	<b>1,606,967</b>	<b>185,500</b>	<b>61,692</b>
<b>Nontaxable returns, total</b>	<b>1,192,614</b>	<b>6,340,903</b>	<b>163,239</b>	<b>658,338</b>	<b>11,898</b>	<b>11,128</b>	<b>296,231</b>	<b>293,120</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)
<b>All returns, total</b>	<b>33,023,162</b>	<b>91,508,684</b>	<b>24,590,647</b>	<b>55,350,499</b>	<b>20,485,403</b>	<b>27,477,771</b>	<b>7,636,673</b>	<b>6,572,690</b>
No adjusted gross income	522,543	702,953	180,913	200,476	96,414	132,338	291,719	281,570
\$1 under \$5,000	2,675,246	1,850,325	2,237,843	1,152,520	400,461	95,011	612,762	516,323
\$5,000 under \$10,000	5,424,722	9,965,468	4,739,316	7,148,630	2,282,621	1,731,406	1,171,109	1,026,217
\$10,000 under \$15,000	5,876,714	19,744,683	4,900,511	14,016,759	3,786,106	4,488,621	1,308,673	1,165,698
\$15,000 under \$20,000	5,063,307	20,241,245	3,818,163	13,581,536	3,784,199	5,578,046	1,165,947	1,039,374
\$20,000 under \$25,000	4,019,875	14,821,515	2,903,816	8,949,685	3,048,005	4,607,441	852,150	702,702
\$25,000 under \$30,000	3,242,235	9,960,820	2,451,047	5,620,366	2,324,932	3,625,058	641,587	497,544
\$30,000 under \$40,000	3,590,854	9,501,391	2,668,311	4,175,428	2,681,565	4,328,362	730,485	596,891
\$40,000 under \$50,000	1,484,601	2,920,048	690,728	505,097	1,222,159	1,784,706	434,463	369,947
\$50,000 under \$75,000	943,538	1,427,795	0	0	747,897	957,220	351,872	310,016
\$75,000 under \$100,000	141,659	236,962	0	0	93,734	130,910	63,960	58,809
\$100,000 under \$200,000	36,625	91,519	0	0	17,300	18,641	11,945	7,599
\$200,000 under \$250,000	383	2,059	0	0	** 11	** 11	0	0
\$250,000 under \$500,000	581	8,849	0	0	**	**	0	0
\$500,000 under \$1,000,000	169	9,301	0	0	0	0	0	0
\$1,000,000 under \$1,500,000	45	1,137	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	24	852	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	27	2,870	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	* 9	* 18,871	0	0	0	0	0	0
\$10,000,000 or more	* 5	* 21	0	0	0	0	0	0
<b>Taxable returns, total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Nontaxable returns, total</b>	<b>33,023,162</b>	<b>91,508,684</b>	<b>24,590,647</b>	<b>55,350,499</b>	<b>20,485,403</b>	<b>27,477,771</b>	<b>7,636,673</b>	<b>6,572,690</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Refundable credits refundable portion—continued							
	First-time homebuyer credit refundable portion		Regulated investment company credit refundable portion		Adoption credit refundable portion		Refundable prior-year minimum tax credit refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
<b>All returns, total</b>	<b>14,236</b>	<b>76,040</b>	<b>141,308</b>	<b>1,276,254</b>	<b>30,847</b>	<b>406,508</b>	<b>29,684</b>	<b>126,336</b>
No adjusted gross income	* 1,000	* 7,998	74	212	* 750	* 5,120	12,106	66,760
\$1 under \$5,000	* 993	* 7,450	* 3,017	* 19,855	* 1,534	* 33,928	1,601	5,848
\$5,000 under \$10,000	0	0	* 529	* 11	* 79	* 3,931	* 1,177	* 143
\$10,000 under \$15,000	0	0	* 4,022	* 22,956	* 1,017	* 13,549	1,457	3,509
\$15,000 under \$20,000	* 1,045	* 7,556	* 1,005	* 3,896	* 993	* 1,163	744	538
\$20,000 under \$25,000	0	0	57,310	515,988	* 1,999	* 26,533	444	496
\$25,000 under \$30,000	* 993	* 4,161	16,087	138,866	* 1,985	* 63,620	71	482
\$30,000 under \$40,000	* 4,214	* 25,606	38,209	347,568	* 1,006	* 6,338	2,433	3,946
\$40,000 under \$50,000	* 1,006	* 5,980	19,001	172,504	* 3,015	* 59,267	1,327	901
\$50,000 under \$75,000	* 2,993	* 13,297	* 1,015	* 22,800	9,998	106,825	4,348	11,638
\$75,000 under \$100,000	* 1,992	* 3,991	* 975	* 9,612	* 3,298	* 27,157	1,342	5,125
\$100,000 under \$200,000	0	0	15	469	* 5,167	* 59,008	1,455	4,586
\$200,000 under \$250,000	0	0	* 7	* 2	* 5	* 68	364	1,982
\$250,000 under \$500,000	0	0	10	183	0	0	570	8,664
\$500,000 under \$1,000,000	0	0	* 4	* 2	0	0	165	9,299
\$1,000,000 under \$1,500,000	0	0	* 12	* 813	0	0	33	323
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	24	852
\$2,000,000 under \$5,000,000	0	0	* 10	* 2,031	0	0	17	840
\$5,000,000 under \$10,000,000	0	0	* 6	* 18,487	0	0	* 3	* 385
\$10,000,000 or more	0	0	0	0	0	0	* 5	* 21
<b>Taxable returns, total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Nontaxable returns, total</b>	<b>14,236</b>	<b>76,040</b>	<b>141,308</b>	<b>1,276,254</b>	<b>30,847</b>	<b>406,508</b>	<b>29,684</b>	<b>126,336</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Refundable credits refundable portion—continued		Overpayment			
	Health insurance tax credit refundable portion		Total		Refunded	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(120)	(121)	(122)	(123)	(124)	(125)
<b>All returns, total</b>	<b>8,441</b>	<b>20,878</b>	<b>116,360,446</b>	<b>374,769,348</b>	<b>113,343,755</b>	<b>324,966,809</b>
No adjusted gross income	* 37	* 284	1,104,536	5,352,634	1,044,970	4,354,083
\$1 under \$5,000	0	0	7,915,412	3,757,987	7,866,981	3,661,224
\$5,000 under \$10,000	0	0	10,405,174	14,832,757	10,340,408	14,736,676
\$10,000 under \$15,000	0	0	11,223,940	27,747,942	11,134,383	27,624,872
\$15,000 under \$20,000	* 2,011	* 4,733	10,533,662	30,710,643	10,436,993	30,493,634
\$20,000 under \$25,000	* 1,005	* 3,877	8,997,495	26,633,550	8,917,015	26,433,434
\$25,000 under \$30,000	0	0	7,917,371	22,401,981	7,826,486	22,187,433
\$30,000 under \$40,000	* 2,441	* 1,357	12,561,754	33,445,169	12,396,607	33,037,443
\$40,000 under \$50,000	** 2,947	** 10,628	9,186,894	24,625,364	8,991,265	24,002,354
\$50,000 under \$75,000	0	0	14,856,271	43,474,274	14,428,929	42,192,836
\$75,000 under \$100,000	0	0	9,139,326	32,042,784	8,776,851	30,632,587
\$100,000 under \$200,000	**	**	10,118,190	47,254,012	9,479,561	41,953,892
\$200,000 under \$250,000	0	0	950,564	6,959,945	791,990	5,072,637
\$250,000 under \$500,000	0	0	965,275	12,398,330	680,790	6,988,815
\$500,000 under \$1,000,000	0	0	299,808	9,372,625	154,821	3,592,320
\$1,000,000 under \$1,500,000	0	0	75,840	4,573,578	33,603	1,472,787
\$1,500,000 under \$2,000,000	0	0	32,873	2,865,968	13,343	849,657
\$2,000,000 under \$5,000,000	0	0	52,575	8,271,574	20,236	2,155,192
\$5,000,000 under \$10,000,000	0	0	14,271	4,994,576	5,453	1,263,442
\$10,000,000 or more	0	0	9,216	13,053,655	3,071	2,261,491
<b>Taxable returns, total</b>	<b>0</b>	<b>0</b>	<b>70,547,684</b>	<b>225,513,372</b>	<b>67,924,477</b>	<b>178,711,284</b>
<b>Nontaxable returns, total</b>	<b>8,441</b>	<b>20,878</b>	<b>45,812,762</b>	<b>149,255,976</b>	<b>45,419,279</b>	<b>146,255,525</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Overpayment—continued		Tax due at time of filing		Predetermined estimated tax penalty	
	Credited to 2012 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(126)	(127)	(128)	(129)	(130)	(131)
<b>All returns, total</b>	<b>4,041,409</b>	<b>49,802,539</b>	<b>23,664,786</b>	<b>105,520,550</b>	<b>6,702,687</b>	<b>768,147</b>
No adjusted gross income	78,879	998,551	181,010	365,511	45,107	3,147
\$1 under \$5,000	57,048	96,763	1,007,990	284,193	14,994	589
\$5,000 under \$10,000	89,554	96,081	996,785	550,885	96,224	2,198
\$10,000 under \$15,000	119,269	123,070	1,161,116	798,535	208,870	7,932
\$15,000 under \$20,000	131,739	217,009	1,020,572	963,146	196,420	7,310
\$20,000 under \$25,000	133,339	200,116	1,042,824	1,089,520	237,056	9,587
\$25,000 under \$30,000	137,283	214,548	997,896	1,277,693	257,499	11,037
\$30,000 under \$40,000	246,069	407,727	1,863,860	2,537,960	478,687	20,572
\$40,000 under \$50,000	272,976	623,009	1,755,053	2,991,068	485,183	25,589
\$50,000 under \$75,000	582,558	1,281,438	4,029,053	8,938,967	1,287,565	74,954
\$75,000 under \$100,000	489,539	1,410,197	2,750,187	7,882,910	920,503	57,578
\$100,000 under \$200,000	857,835	5,300,120	4,584,852	22,321,543	1,505,656	148,534
\$200,000 under \$250,000	202,825	1,887,307	740,953	6,920,819	276,421	48,810
\$250,000 under \$500,000	347,283	5,409,515	1,124,240	18,386,215	474,676	136,033
\$500,000 under \$1,000,000	168,359	5,780,306	294,062	11,384,456	147,813	87,192
\$1,000,000 under \$1,500,000	49,092	3,100,790	58,278	4,464,869	32,871	32,458
\$1,500,000 under \$2,000,000	22,740	2,016,311	22,696	2,638,230	13,080	17,836
\$2,000,000 under \$5,000,000	37,118	6,116,382	26,310	5,637,569	17,987	39,578
\$5,000,000 under \$10,000,000	10,449	3,731,134	4,846	2,502,774	3,880	14,988
\$10,000,000 or more	7,456	10,792,164	2,201	3,583,686	2,195	22,225
<b>Taxable returns, total</b>	<b>3,458,454</b>	<b>46,802,088</b>	<b>21,020,995</b>	<b>102,914,195</b>	<b>6,198,306</b>	<b>745,465</b>
<b>Nontaxable returns, total</b>	<b>582,955</b>	<b>3,000,451</b>	<b>2,643,791</b>	<b>2,606,355</b>	<b>504,381</b>	<b>22,682</b>

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

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

[1] Includes prior-year returns claiming the making work pay credit.

[2] Less than \$500.

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

# Individual Income Tax Returns, 2011

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011**

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

Size of adjusted gross income	Number of returns	Itemized deductions						
		Total	Itemized deductions in excess of limitation [1]		Medical and dental expenses deduction			
					Total		Total medical expenses	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<b>All returns, total</b>	<b>46,293,834</b>	<b>1,218,496,717</b>	<b>20,865</b>	<b>30,526</b>	<b>10,382,599</b>	<b>84,873,406</b>	<b>10,382,599</b>	<b>129,126,252</b>
Under \$5,000	398,823	5,817,132	0	0	268,188	2,428,639	268,188	2,478,026
\$5,000 under \$10,000	539,338	8,564,958	0	0	379,999	3,234,123	379,999	3,456,869
\$10,000 under \$15,000	895,102	13,438,645	0	0	626,319	5,063,892	626,319	5,654,378
\$15,000 under \$20,000	1,069,474	16,380,604	0	0	618,569	5,354,012	618,569	6,167,029
\$20,000 under \$25,000	1,199,527	18,451,194	0	0	636,087	4,977,497	636,087	6,051,544
\$25,000 under \$30,000	1,416,379	21,195,988	0	0	605,707	4,513,472	605,707	5,763,443
\$30,000 under \$35,000	1,642,602	24,815,194	0	0	644,546	4,286,194	644,546	5,857,270
\$35,000 under \$40,000	1,751,674	26,754,727	0	0	582,430	4,099,204	582,430	5,735,058
\$40,000 under \$45,000	1,786,768	28,143,372	0	0	532,970	3,814,643	532,970	5,511,519
\$45,000 under \$50,000	1,853,924	29,924,832	0	0	548,974	4,042,317	548,974	5,993,518
\$50,000 under \$55,000	1,840,587	31,460,824	0	0	509,656	3,983,398	509,656	5,989,150
\$55,000 under \$60,000	1,862,180	32,062,521	0	0	515,115	3,390,308	515,115	5,611,442
\$60,000 under \$75,000	5,421,016	102,071,413	0	0	1,291,030	9,688,366	1,291,030	16,178,538
\$75,000 under \$100,000	7,768,346	162,812,989	* 2,057	* 193	1,323,623	10,349,718	1,323,623	18,933,502
\$100,000 under \$200,000	12,348,754	334,340,553	7,263	2,009	1,173,861	12,356,560	1,173,861	23,744,967
\$200,000 under \$250,000	1,601,935	63,228,773	4,144	2,255	68,672	1,296,808	68,672	2,434,713
\$250,000 under \$500,000	2,023,910	111,198,389	5,850	9,876	50,411	1,519,035	50,411	2,711,968
\$500,000 under \$1,000,000	578,811	57,666,506	1,205	6,099	5,582	366,814	5,582	645,681
\$1,000,000 under \$1,500,000	131,554	22,129,207	100	884	584	65,512	584	116,510
\$1,500,000 under \$2,000,000	54,873	13,090,004	67	800	146	15,411	146	34,289
\$2,000,000 under \$5,000,000	77,979	31,231,583	105	2,353	120	24,460	120	48,849
\$5,000,000 under \$10,000,000	18,934	17,026,882	51	2,814	** 9	** 3,021	** 9	** 7,989
\$10,000,000 or more	11,345	46,690,425	23	3,243	**	**	**	**
<b>Taxable returns, total</b>	<b>39,938,114</b>	<b>1,067,177,423</b>	<b>20,148</b>	<b>29,523</b>	<b>7,107,517</b>	<b>46,055,389</b>	<b>7,107,517</b>	<b>83,732,365</b>
<b>Nontaxable returns, total</b>	<b>6,355,720</b>	<b>151,319,294</b>	<b>717</b>	<b>1,004</b>	<b>3,275,081</b>	<b>38,818,017</b>	<b>3,275,081</b>	<b>45,393,888</b>

Footnotes at end of table.



# Individual Income Tax Returns, 2011)

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Itemized deductions—continued							
	Medical and dental expenses deduction—continued		Taxes paid deduction					
	Expenses in excess of AGI limitation		Total		State and local taxes			
					Total		Income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
<b>All returns, total</b>	<b>10,379,747</b>	<b>44,252,846</b>	<b>45,952,640</b>	<b>465,127,769</b>	<b>44,591,763</b>	<b>281,976,799</b>	<b>33,715,607</b>	<b>265,999,282</b>
Under \$5,000	265,337	49,387	370,398	1,186,129	311,699	236,419	85,174	123,831
\$5,000 under \$10,000	379,999	222,745	519,416	1,720,258	455,002	342,500	132,556	170,504
\$10,000 under \$15,000	626,319	590,486	874,500	2,705,556	768,795	546,550	264,337	250,293
\$15,000 under \$20,000	618,569	813,017	1,046,333	3,179,250	975,713	806,970	413,206	435,189
\$20,000 under \$25,000	636,087	1,074,047	1,165,914	3,844,934	1,090,277	1,126,855	540,993	676,667
\$25,000 under \$30,000	605,707	1,249,971	1,395,306	4,662,188	1,323,692	1,441,901	779,508	996,754
\$30,000 under \$35,000	644,546	1,571,077	1,619,387	5,806,855	1,542,448	2,039,091	992,513	1,544,021
\$35,000 under \$40,000	582,430	1,635,854	1,722,410	6,601,097	1,650,863	2,565,228	1,131,865	2,003,893
\$40,000 under \$45,000	532,970	1,696,876	1,757,406	7,267,797	1,677,087	2,993,366	1,204,392	2,424,367
\$45,000 under \$50,000	548,974	1,951,201	1,836,669	8,125,998	1,781,177	3,430,627	1,292,078	2,888,596
\$50,000 under \$55,000	509,656	2,005,752	1,828,177	8,591,794	1,767,647	3,886,452	1,332,389	3,334,601
\$55,000 under \$60,000	515,115	2,221,134	1,849,823	9,474,809	1,793,399	4,359,380	1,381,317	3,813,614
\$60,000 under \$75,000	1,291,030	6,490,171	5,395,835	31,677,693	5,272,064	15,170,881	4,098,221	13,557,987
\$75,000 under \$100,000	1,323,623	8,583,784	7,742,566	55,220,962	7,585,558	29,249,630	6,173,256	26,862,206
\$100,000 under \$200,000	1,173,861	11,388,407	12,333,779	133,930,640	12,154,194	76,615,938	10,170,105	72,440,591
\$200,000 under \$250,000	68,672	1,137,905	1,600,276	28,935,025	1,578,833	18,197,581	1,338,522	17,446,154
\$250,000 under \$500,000	50,411	1,192,933	2,022,568	54,041,144	1,998,917	36,317,271	1,662,758	35,245,037
\$500,000 under \$1,000,000	5,582	278,867	577,935	31,035,390	572,754	23,197,825	477,259	22,815,051
\$1,000,000 under \$1,500,000	584	50,997	131,244	12,300,697	130,167	9,884,820	108,482	9,774,326
\$1,500,000 under \$2,000,000	146	18,878	54,712	7,316,799	54,374	6,109,115	45,263	6,035,269
\$2,000,000 under \$5,000,000	120	24,389	77,780	17,407,387	77,126	15,119,390	65,585	15,011,599
\$5,000,000 under \$10,000,000	** 9	** 4,968	18,879	9,213,093	18,718	8,387,275	16,075	8,339,176
\$10,000,000 or more	**	**	11,328	20,882,274	11,258	19,951,733	9,754	19,809,557
<b>Taxable returns, total</b>	<b>7,107,517</b>	<b>37,676,976</b>	<b>39,764,438</b>	<b>434,837,776</b>	<b>38,854,699</b>	<b>271,924,538</b>	<b>30,770,944</b>	<b>258,454,593</b>
<b>Nontaxable returns, total</b>	<b>3,272,230</b>	<b>6,575,870</b>	<b>6,188,202</b>	<b>30,289,993</b>	<b>5,737,064</b>	<b>10,052,261</b>	<b>2,944,663</b>	<b>7,544,689</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011—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							
	State and local taxes—continued		Real estate taxes		Personal property taxes		Other taxes	
	General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
<b>All returns, total</b>	<b>10,876,156</b>	<b>15,977,517</b>	<b>40,138,213</b>	<b>172,950,301</b>	<b>19,943,550</b>	<b>8,339,350</b>	<b>2,626,148</b>	<b>1,852,097</b>
Under \$5,000	226,524	112,588	288,320	890,903	122,541	44,566	14,974	14,241
\$5,000 under \$10,000	322,446	171,996	395,221	1,298,633	174,499	67,217	22,400	11,908
\$10,000 under \$15,000	504,459	296,257	663,521	2,039,420	279,374	89,939	45,124	29,648
\$15,000 under \$20,000	562,507	371,781	814,255	2,235,111	372,714	103,403	49,506	33,765
\$20,000 under \$25,000	549,284	450,188	871,981	2,514,023	435,225	170,261	48,933	33,796
\$25,000 under \$30,000	544,184	445,146	1,046,526	3,018,383	554,567	176,373	69,722	24,255
\$30,000 under \$35,000	549,935	495,071	1,268,412	3,517,451	628,502	206,040	72,726	44,273
\$35,000 under \$40,000	518,998	561,335	1,355,967	3,721,305	691,560	265,102	77,406	48,351
\$40,000 under \$45,000	472,695	568,999	1,472,708	4,004,560	716,596	225,673	92,949	44,198
\$45,000 under \$50,000	489,099	542,030	1,506,571	4,395,973	764,582	242,363	96,905	57,035
\$50,000 under \$55,000	435,258	551,851	1,521,595	4,400,439	781,812	269,968	93,586	34,936
\$55,000 under \$60,000	412,082	545,766	1,592,701	4,794,492	774,460	256,430	91,606	64,506
\$60,000 under \$75,000	1,173,843	1,612,894	4,720,636	15,459,620	2,358,566	887,155	304,716	158,502
\$75,000 under \$100,000	1,412,302	2,387,424	6,934,322	24,368,297	3,565,563	1,408,367	432,725	193,753
\$100,000 under \$200,000	1,984,089	4,175,347	11,490,613	54,160,830	5,819,539	2,703,738	779,672	446,703
\$200,000 under \$250,000	240,311	751,427	1,486,931	10,261,351	733,128	400,185	108,214	74,957
\$250,000 under \$500,000	336,159	1,072,234	1,886,109	17,013,001	846,105	527,462	147,488	183,407
\$500,000 under \$1,000,000	95,496	382,774	544,281	7,548,959	222,479	174,495	50,033	114,111
\$1,000,000 under \$1,500,000	21,685	110,495	123,696	2,315,958	46,880	46,895	12,347	53,024
\$1,500,000 under \$2,000,000	9,112	73,847	51,590	1,163,872	18,819	19,990	5,210	23,822
\$2,000,000 under \$5,000,000	11,541	107,791	73,524	2,186,286	25,747	31,717	7,040	69,993
\$5,000,000 under \$10,000,000	2,643	48,099	17,896	777,627	6,484	11,410	1,803	36,781
\$10,000,000 or more	1,504	142,176	10,837	863,807	3,809	10,600	1,060	56,133
<b>Taxable returns, total</b>	<b>8,083,755</b>	<b>13,469,944</b>	<b>35,162,916</b>	<b>154,016,936</b>	<b>17,623,015</b>	<b>7,293,028</b>	<b>2,309,715</b>	<b>1,594,063</b>
<b>Nontaxable returns, total</b>	<b>2,792,401</b>	<b>2,507,573</b>	<b>4,975,297</b>	<b>18,933,365</b>	<b>2,320,536</b>	<b>1,046,322</b>	<b>316,432</b>	<b>258,034</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011—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							
	Total		Home mortgage interest					
			Total		Paid to financial institutions		Paid to individuals	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
<b>All returns, total</b>	<b>36,506,737</b>	<b>383,565,099</b>	<b>35,965,790</b>	<b>364,296,404</b>	<b>35,473,245</b>	<b>357,843,874</b>	<b>1,141,911</b>	<b>6,452,530</b>
Under \$5,000	226,272	1,693,801	218,883	1,657,124	212,861	1,615,267	7,365	41,857
\$5,000 under \$10,000	296,449	2,422,799	287,995	2,372,636	280,753	2,332,232	7,552	40,405
\$10,000 under \$15,000	483,619	3,619,559	470,471	3,496,240	462,607	3,435,904	12,050	60,336
\$15,000 under \$20,000	664,252	4,920,362	649,886	4,791,080	635,180	4,688,050	18,926	103,030
\$20,000 under \$25,000	732,712	5,509,219	716,397	5,339,696	697,133	5,133,450	27,821	206,246
\$25,000 under \$30,000	917,881	6,765,821	906,279	6,532,619	891,518	6,413,479	28,005	119,140
\$30,000 under \$35,000	1,150,756	8,570,119	1,135,905	8,229,008	1,120,000	8,080,327	24,209	148,680
\$35,000 under \$40,000	1,220,090	9,161,504	1,210,288	8,823,342	1,190,877	8,636,324	35,096	187,018
\$40,000 under \$45,000	1,348,891	10,180,034	1,338,566	9,785,764	1,318,317	9,615,716	38,994	170,048
\$45,000 under \$50,000	1,386,679	10,518,777	1,367,468	10,111,732	1,352,246	9,947,126	31,285	164,606
\$50,000 under \$55,000	1,396,299	11,097,324	1,386,165	10,647,748	1,368,358	10,471,978	34,873	175,770
\$55,000 under \$60,000	1,474,191	11,788,803	1,454,250	11,353,273	1,432,640	11,167,903	37,817	185,371
\$60,000 under \$75,000	4,329,476	37,156,519	4,287,853	35,875,324	4,232,544	35,341,013	111,752	534,312
\$75,000 under \$100,000	6,494,335	61,412,402	6,439,320	59,420,197	6,343,983	58,263,304	235,604	1,156,893
\$100,000 under \$200,000	10,669,283	121,779,127	10,547,046	119,921,358	10,432,419	118,098,575	355,292	1,822,783
\$200,000 under \$250,000	1,343,677	20,895,968	1,318,641	20,365,032	1,303,802	20,041,727	45,791	323,304
\$250,000 under \$500,000	1,673,179	31,844,462	1,612,186	30,292,775	1,591,312	29,698,196	63,507	594,579
\$500,000 under \$1,000,000	467,285	11,766,906	431,114	10,160,514	424,419	9,927,728	17,077	232,786
\$1,000,000 under \$1,500,000	102,780	3,185,175	88,509	2,329,270	86,572	2,252,418	4,000	76,852
\$1,500,000 under \$2,000,000	42,618	1,549,317	35,290	971,223	34,389	935,775	1,698	35,448
\$2,000,000 under \$5,000,000	61,570	2,884,973	47,673	1,354,436	46,285	1,300,752	2,393	53,684
\$5,000,000 under \$10,000,000	15,084	1,284,297	10,289	306,950	9,927	294,709	512	12,241
\$10,000,000 or more	9,360	3,557,830	5,316	159,064	5,105	151,922	293	7,142
<b>Taxable returns, total</b>	<b>32,126,338</b>	<b>337,182,532</b>	<b>31,676,630</b>	<b>320,676,232</b>	<b>31,255,673</b>	<b>314,997,941</b>	<b>1,029,408</b>	<b>5,678,290</b>
<b>Nontaxable returns, total</b>	<b>4,380,399</b>	<b>46,382,568</b>	<b>4,289,160</b>	<b>43,620,172</b>	<b>4,217,572</b>	<b>42,845,933</b>	<b>112,503</b>	<b>774,240</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011—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—continued						Contributions deduction	
	Deductible points		Qualified mortgage insurance premiums		Investment interest expense deduction		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
<b>All returns, total</b>	<b>2,674,846</b>	<b>1,362,693</b>	<b>4,479,962</b>	<b>5,354,709</b>	<b>1,498,817</b>	<b>12,551,293</b>	<b>37,789,956</b>	<b>174,474,029</b>
Under \$5,000	9,271	7,148	17,241	19,635	13,965	9,895	219,335	155,128
\$5,000 under \$10,000	14,034	8,279	22,182	24,164	15,314	17,720	318,800	463,810
\$10,000 under \$15,000	18,234	2,557	48,499	93,999	20,070	26,763	586,050	1,020,264
\$15,000 under \$20,000	36,466	12,986	87,313	93,030	19,685	23,267	718,210	1,371,552
\$20,000 under \$25,000	36,138	12,155	115,592	117,142	20,437	40,226	858,700	1,758,380
\$25,000 under \$30,000	51,996	21,352	182,913	185,072	24,907	26,777	944,652	2,228,782
\$30,000 under \$35,000	46,824	33,975	232,485	226,491	25,923	80,646	1,176,790	2,497,755
\$35,000 under \$40,000	49,381	22,314	280,395	290,751	19,775	25,097	1,253,588	2,824,721
\$40,000 under \$45,000	65,179	28,137	322,027	351,445	18,634	14,687	1,292,159	2,998,238
\$45,000 under \$50,000	63,605	23,048	312,175	344,845	19,825	39,152	1,393,652	3,477,084
\$50,000 under \$55,000	74,929	31,611	291,842	358,980	23,491	58,986	1,387,182	3,350,358
\$55,000 under \$60,000	85,963	39,780	288,475	361,201	27,141	34,549	1,479,075	3,970,701
\$60,000 under \$75,000	250,309	134,538	814,994	1,024,619	92,048	122,038	4,414,852	12,181,171
\$75,000 under \$100,000	424,918	185,341	1,168,939	1,611,912	129,021	194,952	6,542,082	20,268,611
\$100,000 under \$200,000	989,322	506,851	294,268	250,629	417,635	1,100,290	11,017,243	42,816,725
\$200,000 under \$250,000	161,558	89,460	* 602	* 635	116,985	440,841	1,475,136	8,446,006
\$250,000 under \$500,000	211,736	135,992	* 8	* 9	243,093	1,415,685	1,882,485	16,786,159
\$500,000 under \$1,000,000	60,774	40,660	0	0	132,096	1,565,733	547,846	9,944,618
\$1,000,000 under \$1,500,000	12,182	13,577	0	0	43,264	842,328	125,495	4,384,841
\$1,500,000 under \$2,000,000	4,567	4,463	* 8	* 147	20,722	573,484	52,393	2,671,429
\$2,000,000 under \$5,000,000	5,969	6,498	* 3	* 2	36,429	1,524,037	74,814	7,352,916
\$5,000,000 under \$10,000,000	1,021	1,225	0	0	10,647	976,123	18,328	4,716,909
\$10,000,000 or more	472	748	0	0	7,707	3,398,018	11,090	18,787,873
<b>Taxable returns, total</b>	<b>2,441,339</b>	<b>1,225,015</b>	<b>3,693,374</b>	<b>4,300,322</b>	<b>1,311,268</b>	<b>10,980,963</b>	<b>33,342,202</b>	<b>160,728,763</b>
<b>Nontaxable returns, total</b>	<b>233,507</b>	<b>137,678</b>	<b>786,588</b>	<b>1,054,387</b>	<b>187,549</b>	<b>1,570,330</b>	<b>4,447,754</b>	<b>13,745,265</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011—Continued**

[All figures are estimates based on

Size of adjusted gross income	Itemized deductions—continued							
	Contributions deduction—continued						Casualty or theft loss deduction	
	Cash contributions		Other than cash contributions		Carryover from prior years			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
<b>All returns, total</b>	<b>34,558,271</b>	<b>138,608,769</b>	<b>22,541,678</b>	<b>43,639,867</b>	<b>578,889</b>	<b>33,293,336</b>	<b>140,717</b>	<b>3,180,912</b>
Under \$5,000	187,432	217,144	81,727	99,506	43,703	145,550	* 2,017	* 1,434
\$5,000 under \$10,000	281,313	487,076	131,374	209,666	37,535	233,576	* 3,065	* 34,021
\$10,000 under \$15,000	527,605	916,537	255,496	171,023	43,545	687,274	* 3,105	* 23,800
\$15,000 under \$20,000	642,307	1,140,313	343,204	235,000	35,437	243,387	8,013	53,515
\$20,000 under \$25,000	744,618	1,406,486	445,971	332,066	33,757	230,531	* 6,402	* 58,918
\$25,000 under \$30,000	840,399	1,766,763	511,730	391,406	31,693	310,230	8,350	65,617
\$30,000 under \$35,000	1,038,663	1,970,181	653,569	466,036	22,120	278,335	10,290	119,852
\$35,000 under \$40,000	1,098,808	2,236,959	697,858	594,347	27,340	256,623	* 8,132	* 188,788
\$40,000 under \$45,000	1,144,587	2,640,751	701,478	523,768	25,717	453,198	9,024	101,356
\$45,000 under \$50,000	1,254,826	2,763,597	805,410	635,005	19,497	150,436	7,271	168,979
\$50,000 under \$55,000	1,243,756	2,730,885	781,479	650,902	23,379	219,048	7,018	224,771
\$55,000 under \$60,000	1,340,173	3,166,292	846,594	816,903	17,993	167,066	8,927	90,375
\$60,000 under \$75,000	3,965,966	9,926,868	2,614,084	2,190,376	45,585	654,999	15,492	411,075
\$75,000 under \$100,000	5,917,499	16,693,133	4,028,958	3,571,127	44,940	573,674	17,150	304,878
\$100,000 under \$200,000	10,283,143	35,056,234	7,124,521	7,161,688	78,106	5,961,766	21,111	838,668
\$200,000 under \$250,000	1,407,558	7,112,696	961,022	1,483,529	12,180	390,651	2,553	115,598
\$250,000 under \$500,000	1,821,891	13,940,925	1,134,681	4,414,825	20,183	3,043,457	1,978	165,332
\$500,000 under \$1,000,000	538,098	8,241,504	289,067	1,884,265	8,208	3,167,156	590	143,890
\$1,000,000 under \$1,500,000	124,162	3,821,539	62,589	1,104,355	2,926	3,082,132	154	42,596
\$1,500,000 under \$2,000,000	51,858	1,975,275	24,141	1,355,638	1,204	602,963	* 34	* 6,792
\$2,000,000 under \$5,000,000	74,373	5,416,452	33,523	2,410,865	2,369	3,168,491	35	14,139
\$5,000,000 under \$10,000,000	18,189	3,255,688	8,089	3,598,370	785	2,303,248	** 6	** 6,517
\$10,000,000 or more	11,047	11,725,471	5,112	9,339,200	687	6,969,545	**	**
<b>Taxable returns, total</b>	<b>30,587,792</b>	<b>127,199,392</b>	<b>20,290,250</b>	<b>40,743,478</b>	<b>303,364</b>	<b>24,626,015</b>	<b>88,801</b>	<b>1,361,289</b>
<b>Nontaxable returns, total</b>	<b>3,970,478</b>	<b>11,409,377</b>	<b>2,251,428</b>	<b>2,896,388</b>	<b>275,525</b>	<b>8,667,320</b>	<b>51,917</b>	<b>1,819,624</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011—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	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>All returns, total</b>	<b>11,870,811</b>	<b>86,494,396</b>	<b>14,730,817</b>	<b>76,857,890</b>	<b>22,113,572</b>	<b>6,982,040</b>	<b>7,895,963</b>	<b>38,224,411</b>
Under \$5,000	162,694	329,617	26,595	128,232	117,889	40,425	79,281	168,810
\$5,000 under \$10,000	185,464	457,986	47,900	210,599	203,433	57,387	88,649	225,162
\$10,000 under \$15,000	247,770	886,088	111,221	550,459	346,983	89,184	136,127	333,022
\$15,000 under \$20,000	289,898	1,351,429	198,251	1,057,848	413,798	97,223	156,393	339,327
\$20,000 under \$25,000	362,578	2,079,641	310,212	1,717,797	497,098	117,579	164,963	465,048
\$25,000 under \$30,000	446,470	2,803,811	420,297	2,460,673	631,261	136,889	199,073	527,996
\$30,000 under \$35,000	533,367	3,148,365	534,124	2,875,749	709,063	159,275	233,247	557,966
\$35,000 under \$40,000	562,739	3,600,430	588,302	3,386,494	849,850	183,426	258,107	581,787
\$40,000 under \$45,000	522,318	3,329,382	594,027	3,094,462	788,066	179,280	229,670	638,769
\$45,000 under \$50,000	541,297	3,309,800	613,998	3,260,997	867,257	197,705	218,454	520,683
\$50,000 under \$55,000	557,680	3,786,496	681,273	3,816,124	865,501	194,132	247,693	555,365
\$55,000 under \$60,000	555,106	3,047,206	670,494	3,218,105	882,547	186,370	270,806	483,986
\$60,000 under \$75,000	1,527,838	9,944,099	2,003,065	10,350,850	2,736,491	645,850	789,583	1,730,540
\$75,000 under \$100,000	1,973,998	13,634,648	2,814,786	13,889,851	3,854,694	907,475	1,138,465	3,620,372
\$100,000 under \$200,000	2,709,690	18,500,232	4,240,155	20,632,213	6,298,040	1,813,684	2,257,158	6,651,859
\$200,000 under \$250,000	274,711	2,496,996	413,093	2,466,756	767,133	352,063	369,602	1,548,956
\$250,000 under \$500,000	295,149	4,192,022	371,682	2,426,433	908,861	692,584	622,141	4,288,260
\$500,000 under \$1,000,000	78,177	2,419,204	69,521	687,995	251,563	387,219	253,073	3,273,418
\$1,000,000 under \$1,500,000	18,217	1,209,721	11,195	130,748	55,436	140,966	73,444	1,784,252
\$1,500,000 under \$2,000,000	7,943	736,372	3,628	59,303	22,995	83,070	33,216	1,108,203
\$2,000,000 under \$5,000,000	12,415	1,929,565	5,242	198,401	32,776	164,580	52,748	2,962,372
\$5,000,000 under \$10,000,000	3,175	1,059,846	1,216	128,434	7,977	68,238	14,446	1,682,662
\$10,000,000 or more	2,119	2,241,441	543	109,366	4,861	87,437	9,624	4,175,597
<b>Taxable returns, total</b>	<b>9,707,264</b>	<b>70,857,173</b>	<b>13,129,255</b>	<b>65,622,111</b>	<b>19,435,782</b>	<b>6,107,294</b>	<b>6,846,853</b>	<b>32,828,408</b>
<b>Nontaxable returns, total</b>	<b>2,163,547</b>	<b>15,637,223</b>	<b>1,601,563</b>	<b>11,235,778</b>	<b>2,677,791</b>	<b>874,746</b>	<b>1,049,110</b>	<b>5,396,003</b>

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2011—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—continued		Unlimited miscellaneous deductions					
	Total miscellaneous deductions subject to 2 percent AGI limitation		Total		Gambling loss deduction		Miscellaneous deductions other than gambling	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
<b>All returns, total</b>	<b>28,694,320</b>	<b>122,064,341</b>	<b>1,333,012</b>	<b>20,811,631</b>	<b>934,552</b>	<b>17,573,396</b>	<b>395,417</b>	<b>2,294,400</b>
Under \$5,000	171,364	337,467	10,503	22,384	5,287	14,235	5,216	8,149
\$5,000 under \$10,000	255,576	493,149	18,059	231,961	12,505	62,804	4,178	8,821
\$10,000 under \$15,000	442,314	972,665	21,245	119,485	12,396	94,656	7,876	13,583
\$15,000 under \$20,000	536,306	1,494,398	21,870	150,484	13,829	109,670	8,038	37,414
\$20,000 under \$25,000	667,592	2,300,423	34,346	222,604	30,208	206,947	5,138	15,657
\$25,000 under \$30,000	834,219	3,125,558	35,395	156,298	28,157	142,278	7,238	14,020
\$30,000 under \$35,000	967,143	3,592,991	55,246	386,055	40,074	332,041	14,156	39,581
\$35,000 under \$40,000	1,099,127	4,151,707	42,562	278,984	35,254	243,415	8,314	35,569
\$40,000 under \$45,000	1,068,959	3,912,511	43,133	451,922	34,390	413,498	8,744	38,424
\$45,000 under \$50,000	1,113,834	3,979,385	40,688	281,876	32,485	256,713	7,207	24,863
\$50,000 under \$55,000	1,149,050	4,565,621	54,313	426,684	45,515	385,763	7,801	20,833
\$55,000 under \$60,000	1,179,743	3,888,460	44,718	300,318	37,905	253,639	5,815	44,531
\$60,000 under \$75,000	3,498,993	12,727,240	147,652	1,012,489	109,613	808,624	37,908	202,799
\$75,000 under \$100,000	4,965,692	18,417,698	178,098	1,621,964	138,187	1,344,982	39,751	229,954
\$100,000 under \$200,000	7,935,003	29,097,756	346,341	4,120,609	255,302	3,175,105	91,548	621,828
\$200,000 under \$250,000	983,980	4,367,774	53,793	1,044,626	35,766	914,725	19,133	105,118
\$250,000 under \$500,000	1,235,301	7,407,276	91,484	2,660,111	43,641	2,325,402	47,637	226,944
\$500,000 under \$1,000,000	371,470	4,348,632	45,945	1,995,782	15,664	1,727,018	30,123	149,422
\$1,000,000 under \$1,500,000	93,358	2,055,966	14,706	941,550	3,673	836,088	11,146	89,665
\$1,500,000 under \$2,000,000	39,727	1,250,576	7,939	794,683	1,583	704,062	6,425	78,207
\$2,000,000 under \$5,000,000	59,919	3,325,354	15,503	1,620,497	2,293	1,451,022	13,317	140,859
\$5,000,000 under \$10,000,000	15,610	1,879,334	5,178	747,106	525	698,015	4,681	43,103
\$10,000,000 or more	10,039	4,372,399	4,293	1,223,159	298	1,072,694	4,026	105,055
<b>Taxable returns, total</b>	<b>25,120,318</b>	<b>104,557,813</b>	<b>1,153,263</b>	<b>16,184,024</b>	<b>818,125</b>	<b>14,190,875</b>	<b>338,327</b>	<b>1,728,320</b>
<b>Nontaxable returns, total</b>	<b>3,574,002</b>	<b>17,506,528</b>	<b>179,750</b>	<b>4,627,607</b>	<b>116,427</b>	<b>3,382,521</b>	<b>57,090</b>	<b>566,080</b>

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

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

[1] The itemized deduction limitation was eliminated in 2010. The number of returns and the amount for 2011 represent prior-year returns only.

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

# Individual Income Tax Returns, 2011

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011**

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

Size of adjusted gross income	All returns with earned income credit							
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b>	<b>27,911,726</b>	<b>471,707,341</b>	<b>24,316,192</b>	<b>409,773,093</b>	<b>7,255,992</b>	<b>50,277,200</b>	<b>27,911,726</b>	<b>460,239,415</b>
No adjusted gross income	257,150	-12,156,979	147,532	1,230,638	158,880	653,488	257,150	1,954,285
\$1 under \$1,000	387,316	207,186	245,219	294,036	156,892	125,988	387,316	420,024
\$1,000 under \$2,000	445,297	677,852	357,919	699,492	104,539	147,915	445,297	868,910
\$2,000 under \$3,000	529,506	1,327,187	426,839	1,138,244	135,265	286,811	529,506	1,425,055
\$3,000 under \$4,000	640,772	2,262,929	528,345	1,914,882	158,703	444,531	640,772	2,359,413
\$4,000 under \$5,000	673,829	3,035,222	545,392	2,357,088	181,409	732,763	673,829	3,117,478
\$5,000 under \$6,000	757,274	4,167,167	605,986	3,175,987	224,985	991,678	757,274	4,167,665
\$6,000 under \$7,000	912,956	5,951,474	790,812	5,003,751	210,694	854,766	912,956	5,876,295
\$7,000 under \$8,000	996,504	7,476,690	825,013	5,765,413	285,826	1,397,090	996,504	7,168,581
\$8,000 under \$9,000	1,146,054	9,745,563	913,939	6,963,567	354,693	2,339,136	1,146,054	9,308,233
\$9,000 under \$10,000	1,472,362	13,970,134	1,067,367	8,503,404	671,969	4,931,002	1,472,362	13,435,915
\$10,000 under \$11,000	1,194,596	12,532,909	1,010,637	9,430,445	342,690	2,409,662	1,194,596	11,870,015
\$11,000 under \$12,000	1,195,000	13,732,082	1,018,116	10,560,425	330,028	2,407,049	1,195,000	12,970,536
\$12,000 under \$13,000	1,422,682	17,807,252	1,168,182	12,636,538	450,023	3,978,043	1,422,682	16,614,581
\$13,000 under \$14,000	1,194,233	16,056,950	985,545	11,659,036	375,568	3,601,548	1,194,233	15,264,428
\$14,000 under \$15,000	883,957	12,814,553	724,938	9,321,826	309,517	2,717,852	883,957	12,039,678
\$15,000 under \$16,000	837,271	12,990,796	705,586	9,829,487	262,319	2,366,026	837,271	12,195,513
\$16,000 under \$17,000	892,098	14,706,893	759,802	11,140,095	296,534	2,776,616	892,098	13,916,711
\$17,000 under \$18,000	753,323	13,194,365	690,955	10,999,299	152,105	1,258,536	753,323	12,257,835
\$18,000 under \$19,000	724,568	13,392,642	663,763	11,318,098	141,858	1,141,488	724,568	12,459,586
\$19,000 under \$20,000	676,606	13,177,197	627,874	11,500,011	121,223	1,051,896	676,606	12,551,907
\$20,000 under \$25,000	2,965,380	66,506,919	2,764,793	57,345,583	575,817	5,050,204	2,965,380	62,396,021
\$25,000 under \$30,000	2,588,844	70,886,643	2,488,574	64,155,374	419,805	2,877,643	2,588,844	67,033,890
\$30,000 under \$35,000	2,166,926	70,281,390	2,108,207	64,113,066	358,528	2,593,522	2,166,926	66,706,587
\$35,000 under \$40,000	1,319,183	49,093,456	1,287,000	44,878,276	262,720	1,595,945	1,319,183	46,474,376
\$40,000 under \$45,000	687,033	28,936,298	668,665	25,776,820	168,277	1,295,287	687,033	27,072,973
\$45,000 and over	191,006	8,932,569	189,192	8,062,209	45,126	250,715	191,006	8,312,924

Footnotes at end of table.



# Individual Income Tax Returns, 2011)

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—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—continued							
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b>	<b>27,911,726</b>	<b>62,906,161</b>	<b>3,717,024</b>	<b>1,086,972</b>	<b>1,531,782</b>	<b>682,530</b>	<b>6,734,911</b>	<b>6,468,690</b>
No adjusted gross income	257,150	279,169	* 12	* 27	* 12	* 123	125,691	78,665
\$1 under \$1,000	387,316	45,940	0	0	0	0	82,252	10,092
\$1,000 under \$2,000	445,297	121,840	0	0	0	0	93,881	18,186
\$2,000 under \$3,000	529,506	217,966	0	0	0	0	128,160	30,543
\$3,000 under \$4,000	640,772	386,134	0	0	0	0	147,176	45,723
\$4,000 under \$5,000	673,829	553,685	0	0	0	0	181,781	68,501
\$5,000 under \$6,000	757,274	743,863	0	0	0	0	219,928	96,601
\$6,000 under \$7,000	912,956	1,028,427	0	0	0	0	199,624	93,920
\$7,000 under \$8,000	996,504	1,360,207	0	0	0	0	277,598	157,686
\$8,000 under \$9,000	1,146,054	1,983,177	* 3	* 10	* 3	* 195	345,500	254,555
\$9,000 under \$10,000	1,472,362	3,246,646	164,365	4,180	* 1,035	* 285	662,231	606,737
\$10,000 under \$11,000	1,194,596	2,528,643	329,354	31,678	13,064	747	319,534	264,947
\$11,000 under \$12,000	1,195,000	2,600,333	325,982	47,746	218,923	13,580	284,942	300,313
\$12,000 under \$13,000	1,422,682	3,758,512	353,723	30,570	343,710	71,196	391,012	480,496
\$13,000 under \$14,000	1,194,233	3,739,109	211,170	5,944	204,166	69,934	346,850	444,457
\$14,000 under \$15,000	883,957	3,387,775	* 7,008	* 1,619	0	0	300,673	389,844
\$15,000 under \$16,000	837,271	3,315,415	10,032	2,227	0	0	249,353	329,507
\$16,000 under \$17,000	892,098	3,619,688	37,108	6,859	0	0	278,365	393,627
\$17,000 under \$18,000	753,323	2,723,409	41,234	6,468	0	0	139,538	184,219
\$18,000 under \$19,000	724,568	2,668,025	38,114	11,471	0	0	133,080	179,648
\$19,000 under \$20,000	676,606	2,548,147	42,240	16,150	0	0	117,050	162,972
\$20,000 under \$25,000	2,965,380	9,887,452	249,366	119,893	* 2,011	* 1,105	577,064	817,874
\$25,000 under \$30,000	2,588,844	6,380,470	561,297	282,423	54,555	17,394	399,875	477,681
\$30,000 under \$35,000	2,166,926	3,601,391	776,193	362,185	360,398	242,907	346,999	334,870
\$35,000 under \$40,000	1,319,183	1,556,575	442,597	130,354	244,513	203,135	198,945	155,128
\$40,000 under \$45,000	687,033	563,720	110,019	25,052	79,112	57,822	142,918	79,716
\$45,000 and over	191,006	60,443	17,207	2,115	10,279	4,107	44,891	12,183

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—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—continued				Returns with no qualifying children			
	EIC refundable portion		Nontaxable combat pay		Number of returns	Adjusted gross income less deficit	EIC salaries and wages	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Total</b>	<b>24,590,647</b>	<b>55,350,499</b>	<b>17,029</b>	<b>189,123</b>	<b>6,886,153</b>	<b>46,569,247</b>	<b>5,689,967</b>	<b>42,035,630</b>
No adjusted gross income	180,913	200,476	* 3,061	* 70,158	165,646	-5,337,542	87,733	465,818
\$1 under \$1,000	317,990	35,848	0	0	328,703	170,946	194,475	221,347
\$1,000 under \$2,000	374,052	103,654	* 1,006	* 21,503	329,268	499,415	257,595	517,237
\$2,000 under \$3,000	436,374	187,423	0	0	378,992	952,573	295,762	799,886
\$3,000 under \$4,000	544,465	340,411	0	0	434,437	1,537,779	345,862	1,277,680
\$4,000 under \$5,000	564,962	485,184	* 993	* 27,627	424,616	1,913,528	328,820	1,387,676
\$5,000 under \$6,000	623,431	647,263	0	0	476,269	2,616,579	358,469	1,908,336
\$6,000 under \$7,000	812,061	934,507	* 993	* 17,778	575,918	3,746,400	489,326	3,096,955
\$7,000 under \$8,000	872,095	1,202,521	* 1,005	* 6,078	577,746	4,329,216	477,577	3,409,532
\$8,000 under \$9,000	1,044,517	1,728,611	* 1,005	* 5,530	552,738	4,680,840	470,014	3,561,294
\$9,000 under \$10,000	1,387,211	2,635,729	* 1,005	* 1,508	497,101	4,717,970	437,049	3,825,182
\$10,000 under \$11,000	1,093,927	2,232,018	* 1,999	* 29,908	495,219	5,205,530	435,741	4,124,098
\$11,000 under \$12,000	923,980	2,252,275	* 1,006	* 3,061	510,898	5,859,499	467,070	4,902,768
\$12,000 under \$13,000	1,049,564	3,247,445	0	0	509,373	6,373,533	471,125	5,159,138
\$13,000 under \$14,000	963,699	3,288,708	* 993	* 3,844	324,582	4,332,789	298,054	3,573,893
\$14,000 under \$15,000	869,341	2,996,312	0	0	72,676	1,057,663	65,392	859,060
\$15,000 under \$16,000	819,438	2,983,682	0	0	63,794	989,232	53,753	771,409
\$16,000 under \$17,000	878,755	3,219,203	0	0	54,241	892,898	48,189	640,381
\$17,000 under \$18,000	739,353	2,532,721	0	0	73,531	1,289,023	69,561	1,044,939
\$18,000 under \$19,000	709,536	2,476,905	0	0	40,405	741,379	38,401	489,004
\$19,000 under \$20,000	671,080	2,369,025	0	0	0	0	0	0
\$20,000 under \$25,000	2,903,816	8,949,685	* 993	* 233	0	0	0	0
\$25,000 under \$30,000	2,451,047	5,620,366	* 993	* 872	0	0	0	0
\$30,000 under \$35,000	1,681,803	2,904,336	0	0	0	0	0	0
\$35,000 under \$40,000	986,507	1,271,093	* 1,000	* 155	0	0	0	0
\$40,000 under \$45,000	536,908	458,952	* 973	* 866	0	0	0	0
\$45,000 and over	153,821	46,145	0	0	0	0	0	0

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Returns with no qualifying children—continued							
	EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>Total</b>	<b>1,855,384</b>	<b>6,866,890</b>	<b>6,886,153</b>	<b>48,907,760</b>	<b>6,886,153</b>	<b>1,820,915</b>	<b>1,374,581</b>	<b>118,639</b>
No adjusted gross income	102,106	259,572	165,646	729,122	165,646	34,456	* 3	* 1
\$1 under \$1,000	149,005	111,411	328,703	332,758	328,703	22,462	0	0
\$1,000 under \$2,000	86,288	92,094	329,268	609,331	329,268	43,890	0	0
\$2,000 under \$3,000	113,809	232,081	378,992	1,031,967	378,992	75,453	0	0
\$3,000 under \$4,000	126,305	316,328	434,437	1,594,008	434,437	115,443	0	0
\$4,000 under \$5,000	132,324	534,526	424,616	1,922,202	424,616	138,879	0	0
\$5,000 under \$6,000	163,047	706,895	476,269	2,615,231	476,269	189,568	0	0
\$6,000 under \$7,000	141,174	533,065	575,918	3,630,020	575,918	244,458	0	0
\$7,000 under \$8,000	157,190	673,052	577,746	4,082,584	577,746	243,318	0	0
\$8,000 under \$9,000	139,492	764,353	552,738	4,325,647	552,738	198,307	0	0
\$9,000 under \$10,000	117,059	592,921	497,101	4,419,611	497,101	153,503	163,365	4,171
\$10,000 under \$11,000	108,326	571,346	495,219	4,695,444	495,219	119,312	329,354	31,678
\$11,000 under \$12,000	94,262	418,069	510,898	5,320,837	510,898	96,929	325,982	47,746
\$12,000 under \$13,000	78,195	487,947	509,373	5,647,085	509,373	63,016	350,718	29,633
\$13,000 under \$14,000	55,057	364,119	324,582	3,938,012	324,582	29,765	205,160	5,410
\$14,000 under \$15,000	26,462	-7,070	72,676	851,990	72,676	21,257	0	0
\$15,000 under \$16,000	27,584	24,609	63,794	796,018	63,794	14,199	0	0
\$16,000 under \$17,000	12,085	98,686	54,241	739,067	54,241	9,092	0	0
\$17,000 under \$18,000	16,536	36,154	73,531	1,081,093	73,531	6,447	0	0
\$18,000 under \$19,000	9,078	56,732	40,405	545,736	40,405	1,161	0	0
\$19,000 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 \$35,000	0	0	0	0	0	0	0	0
\$35,000 under \$40,000	0	0	0	0	0	0	0	0
\$40,000 under \$45,000	0	0	0	0	0	0	0	0
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Returns with no qualifying children—continued							
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>Total</b>	<b>780,901</b>	<b>155,793</b>	<b>1,522,521</b>	<b>409,757</b>	<b>4,811,289</b>	<b>1,292,519</b>	<b>* 1,541</b>	<b>* 5,240</b>
No adjusted gross income	* 3	* 50	75,476	17,478	95,853	16,977	* 536	* 3,732
\$1 under \$1,000	0	0	73,348	8,163	260,382	14,299	0	0
\$1,000 under \$2,000	0	0	75,717	12,094	258,553	31,797	0	0
\$2,000 under \$3,000	0	0	104,701	22,162	286,874	53,291	0	0
\$3,000 under \$4,000	0	0	116,306	29,375	339,234	86,068	0	0
\$4,000 under \$5,000	0	0	133,993	40,046	315,749	98,833	0	0
\$5,000 under \$6,000	0	0	153,946	56,879	342,434	132,689	0	0
\$6,000 under \$7,000	0	0	129,068	47,475	475,024	196,983	0	0
\$7,000 under \$8,000	0	0	148,086	54,791	454,483	188,526	0	0
\$8,000 under \$9,000	0	0	129,115	40,080	451,204	158,227	0	0
\$9,000 under \$10,000	* 1,035	* 285	106,672	28,631	412,956	120,701	* 1,005	* 1,508
\$10,000 under \$11,000	13,064	747	93,327	19,025	396,871	68,609	0	0
\$11,000 under \$12,000	218,923	13,580	55,118	9,908	240,879	39,275	0	0
\$12,000 under \$13,000	343,710	71,196	29,742	7,248	138,264	26,134	0	0
\$13,000 under \$14,000	204,166	69,934	28,348	5,784	95,097	18,572	0	0
\$14,000 under \$15,000	0	0	14,621	3,836	61,375	17,420	0	0
\$15,000 under \$16,000	0	0	21,460	4,022	47,336	10,177	0	0
\$16,000 under \$17,000	0	0	11,078	1,591	45,173	7,501	0	0
\$17,000 under \$18,000	0	0	10,336	720	64,201	5,727	0	0
\$18,000 under \$19,000	0	0	12,063	448	29,348	713	0	0
\$19,000 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 \$35,000	0	0	0	0	0	0	0	0
\$35,000 under \$40,000	0	0	0	0	0	0	0	0
\$40,000 under \$45,000	0	0	0	0	0	0	0	0
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—Continued**

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

Size of adjusted gross income	Returns with one qualifying child							
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>Total</b>	<b>10,093,871</b>	<b>182,727,924</b>	<b>8,959,427</b>	<b>159,413,654</b>	<b>2,410,700</b>	<b>16,060,445</b>	<b>10,093,871</b>	<b>175,555,089</b>
No adjusted gross income	41,894	-2,483,421	27,486	387,829	25,193	117,906	41,894	505,735
\$1 under \$1,000	32,784	18,331	28,114	18,437	* 4,680	* 6,861	32,784	25,298
\$1,000 under \$2,000	70,679	107,221	61,646	113,180	9,568	26,778	70,679	161,462
\$2,000 under \$3,000	92,394	229,591	76,946	205,178	16,461	43,842	92,394	249,020
\$3,000 under \$4,000	131,178	462,984	117,300	419,637	14,884	63,958	131,178	483,595
\$4,000 under \$5,000	163,305	736,053	141,480	642,445	33,394	130,573	163,305	800,645
\$5,000 under \$6,000	191,469	1,055,194	167,762	861,515	45,008	201,076	191,469	1,062,590
\$6,000 under \$7,000	213,081	1,392,866	193,239	1,193,617	39,787	165,523	213,081	1,376,918
\$7,000 under \$8,000	269,712	2,025,421	216,593	1,431,844	92,005	520,745	269,712	1,958,667
\$8,000 under \$9,000	390,134	3,339,225	283,492	2,118,205	153,385	1,153,959	390,134	3,272,164
\$9,000 under \$10,000	752,945	7,136,138	448,317	3,180,337	483,066	3,793,441	752,945	6,973,778
\$10,000 under \$11,000	424,250	4,441,182	346,645	3,168,754	151,376	1,124,054	424,250	4,292,807
\$11,000 under \$12,000	395,457	4,541,523	326,851	3,349,294	126,481	1,027,196	395,457	4,379,552
\$12,000 under \$13,000	422,034	5,278,263	358,350	4,000,138	123,996	984,743	422,034	4,984,882
\$13,000 under \$14,000	355,294	4,789,655	317,186	3,854,611	75,824	679,869	355,294	4,538,324
\$14,000 under \$15,000	364,558	5,282,198	323,611	4,242,645	77,266	670,218	364,558	4,912,863
\$15,000 under \$16,000	315,050	4,888,721	276,062	3,989,926	66,938	533,202	315,050	4,523,128
\$16,000 under \$17,000	331,391	5,466,373	301,222	4,658,526	71,576	457,336	331,391	5,115,862
\$17,000 under \$18,000	331,840	5,810,669	308,017	5,005,988	52,590	401,119	331,840	5,407,107
\$18,000 under \$19,000	324,242	5,993,059	303,996	5,280,855	58,561	342,056	324,242	5,622,911
\$19,000 under \$20,000	322,866	6,288,976	312,448	5,769,741	47,769	236,006	322,866	6,005,746
\$20,000 under \$25,000	1,454,723	32,586,193	1,382,102	28,822,913	220,048	1,653,821	1,454,723	30,476,967
\$25,000 under \$30,000	1,263,580	34,619,703	1,229,701	31,857,526	187,314	778,916	1,263,580	32,636,442
\$30,000 under \$35,000	997,578	32,344,162	977,375	29,911,705	135,336	621,363	997,578	30,533,068
\$35,000 under \$40,000	396,972	14,574,715	390,987	13,404,571	85,696	266,631	396,972	13,671,201
\$40,000 under \$45,000	44,461	1,802,927	42,503	1,524,237	12,494	59,254	44,461	1,584,357
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—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							
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>Total</b>	<b>10,093,871</b>	<b>22,201,129</b>	<b>1,904,945</b>	<b>780,853</b>	<b>633,096</b>	<b>452,631</b>	<b>2,270,845</b>	<b>2,280,458</b>
No adjusted gross income	41,894	83,599	0	0	0	0	22,855	24,902
\$1 under \$1,000	32,784	8,574	0	0	0	0	* 4,691	* 857
\$1,000 under \$2,000	70,679	48,230	0	0	0	0	10,574	4,158
\$2,000 under \$3,000	92,394	82,373	0	0	0	0	18,465	6,980
\$3,000 under \$4,000	131,178	156,699	0	0	0	0	14,890	7,946
\$4,000 under \$5,000	163,305	253,324	0	0	0	0	32,949	19,301
\$5,000 under \$6,000	191,469	354,896	0	0	0	0	48,044	27,628
\$6,000 under \$7,000	213,081	458,687	0	0	0	0	36,800	25,484
\$7,000 under \$8,000	269,712	658,692	0	0	0	0	90,181	75,231
\$8,000 under \$9,000	390,134	1,087,787	0	0	0	0	156,353	154,295
\$9,000 under \$10,000	752,945	2,267,231	* 1,000	* 9	0	0	479,142	507,691
\$10,000 under \$11,000	424,250	1,263,775	0	0	0	0	140,396	151,083
\$11,000 under \$12,000	395,457	1,189,037	0	0	0	0	121,535	150,595
\$12,000 under \$13,000	422,034	1,255,284	* 2,012	* 660	0	0	112,377	136,534
\$13,000 under \$14,000	355,294	1,065,716	* 6,010	* 534	0	0	75,849	93,821
\$14,000 under \$15,000	364,558	1,088,246	* 5,018	* 1,340	0	0	78,334	98,571
\$15,000 under \$16,000	315,050	939,564	* 9,026	* 1,941	0	0	63,024	87,244
\$16,000 under \$17,000	331,391	994,628	36,102	6,464	0	0	60,704	74,843
\$17,000 under \$18,000	331,840	962,172	39,222	6,114	0	0	48,479	63,237
\$18,000 under \$19,000	324,242	902,344	36,102	10,522	0	0	50,304	63,811
\$19,000 under \$20,000	322,866	865,905	38,215	14,882	0	0	42,475	40,893
\$20,000 under \$25,000	1,454,723	3,326,615	213,211	106,631	* 2,011	* 1,105	235,037	263,802
\$25,000 under \$30,000	1,263,580	1,934,532	518,072	259,573	54,555	17,394	171,173	128,124
\$30,000 under \$35,000	997,578	787,063	663,761	296,853	351,366	239,622	113,432	58,602
\$35,000 under \$40,000	396,972	162,227	304,236	72,382	194,207	173,188	39,605	14,546
\$40,000 under \$45,000	44,461	3,929	32,957	2,949	30,957	21,322	* 3,178	* 276
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—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			
	EIC refundable portion		Nontaxable combat pay		Number of returns	Adjusted gross income less deficit	EIC salaries and wages	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
<b>Total</b>	<b>9,229,952</b>	<b>19,139,818</b>	<b>* 7,964</b>	<b>* 80,991</b>	<b>7,498,302</b>	<b>159,327,510</b>	<b>6,643,111</b>	<b>138,023,987</b>
No adjusted gross income	38,426	58,698	0	0	34,746	-2,767,732	20,811	260,900
\$1 under \$1,000	31,779	7,717	0	0	15,090	9,849	14,084	32,357
\$1,000 under \$2,000	70,679	44,072	* 1,006	* 21,503	33,317	50,857	26,645	48,766
\$2,000 under \$3,000	91,388	75,393	0	0	39,115	97,950	37,125	86,833
\$3,000 under \$4,000	130,178	148,753	0	0	56,929	197,573	48,597	160,453
\$4,000 under \$5,000	163,305	234,024	* 993	* 27,627	60,545	271,446	51,739	224,827
\$5,000 under \$6,000	191,461	327,268	0	0	67,462	375,699	61,677	308,473
\$6,000 under \$7,000	213,081	433,203	* 993	* 17,778	91,874	603,378	80,197	546,153
\$7,000 under \$8,000	268,706	583,460	* 1,005	* 6,078	108,663	819,109	97,726	711,126
\$8,000 under \$9,000	390,134	933,491	0	0	153,572	1,308,334	119,854	949,294
\$9,000 under \$10,000	751,940	1,759,530	0	0	167,579	1,592,391	134,353	1,098,653
\$10,000 under \$11,000	423,244	1,112,692	0	0	202,449	2,124,505	167,707	1,549,387
\$11,000 under \$12,000	395,457	1,038,442	* 1,006	* 3,061	219,189	2,531,786	170,570	1,787,496
\$12,000 under \$13,000	420,025	1,118,090	0	0	380,360	4,766,911	255,443	2,642,732
\$13,000 under \$14,000	354,286	971,361	* 993	* 3,844	386,654	5,214,376	282,758	3,223,512
\$14,000 under \$15,000	361,242	988,335	0	0	334,521	4,847,253	258,636	3,237,283
\$15,000 under \$16,000	313,715	850,378	0	0	342,495	5,311,726	286,679	3,822,598
\$16,000 under \$17,000	328,100	913,322	0	0	365,477	6,016,833	302,994	4,453,060
\$17,000 under \$18,000	328,535	892,820	0	0	223,178	3,907,215	205,032	3,363,084
\$18,000 under \$19,000	320,268	828,011	0	0	241,919	4,477,046	216,335	3,807,214
\$19,000 under \$20,000	318,446	810,130	0	0	252,640	4,917,355	235,417	4,284,539
\$20,000 under \$25,000	1,403,636	2,956,183	* 993	* 233	1,022,676	22,988,737	954,198	19,874,133
\$25,000 under \$30,000	1,157,986	1,546,835	0	0	931,190	25,483,983	888,861	22,994,880
\$30,000 under \$35,000	582,440	431,608	0	0	784,696	25,430,612	767,999	23,317,809
\$35,000 under \$40,000	172,176	75,299	0	0	589,927	22,058,995	574,936	20,190,479
\$40,000 under \$45,000	9,320	704	* 973	* 866	347,070	14,645,072	337,770	13,174,311
\$45,000 and over	0	0	0	0	44,968	2,046,249	44,968	1,873,639

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—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 self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
<b>Total</b>	<b>2,007,404</b>	<b>16,948,938</b>	<b>7,498,302</b>	<b>155,051,931</b>	<b>7,498,302</b>	<b>26,010,108</b>	<b>392,219</b>	<b>165,989</b>
No adjusted gross income	22,616	206,908	34,746	533,162	34,746	108,512	* 6	* 15
\$1 under \$1,000	* 1,006	* 505	15,090	32,863	15,090	4,112	0	0
\$1,000 under \$2,000	8,683	29,042	33,317	77,808	33,317	20,558	0	0
\$2,000 under \$3,000	* 2,996	* 5,886	39,115	92,719	39,115	37,143	0	0
\$3,000 under \$4,000	13,332	54,131	56,929	214,584	56,929	85,056	0	0
\$4,000 under \$5,000	13,363	60,534	60,545	285,361	60,545	112,315	0	0
\$5,000 under \$6,000	12,926	54,917	67,462	363,390	67,462	142,537	0	0
\$6,000 under \$7,000	20,674	123,725	91,874	669,877	91,874	235,516	0	0
\$7,000 under \$8,000	23,330	136,389	108,663	847,515	108,663	332,377	0	0
\$8,000 under \$9,000	50,280	331,828	153,572	1,281,122	153,572	510,917	* 3	* 10
\$9,000 under \$10,000	54,214	433,849	167,579	1,532,502	167,579	597,874	0	0
\$10,000 under \$11,000	64,648	531,154	202,449	2,094,191	202,449	819,513	0	0
\$11,000 under \$12,000	83,990	696,193	219,189	2,483,689	219,189	971,838	0	0
\$12,000 under \$13,000	193,067	1,989,286	380,360	4,632,018	380,360	1,845,000	0	0
\$13,000 under \$14,000	186,170	1,895,876	386,654	5,119,388	386,654	1,934,344	0	0
\$14,000 under \$15,000	150,828	1,460,234	334,521	4,697,517	334,521	1,651,774	* 985	* 255
\$15,000 under \$16,000	123,146	1,276,307	342,495	5,098,905	342,495	1,709,393	* 1,005	* 286
\$16,000 under \$17,000	140,132	1,348,459	365,477	5,801,518	365,477	1,823,592	* 1,005	* 395
\$17,000 under \$18,000	44,520	375,836	223,178	3,738,919	223,178	1,078,257	* 2,012	* 354
\$18,000 under \$19,000	48,580	438,604	241,919	4,245,818	241,919	1,125,624	* 2,012	* 950
\$19,000 under \$20,000	44,369	412,788	252,640	4,697,326	252,640	1,146,296	* 3,018	* 646
\$20,000 under \$25,000	206,636	1,639,856	1,022,676	21,513,989	1,022,676	4,151,414	34,142	12,097
\$25,000 under \$30,000	150,228	1,187,552	931,190	24,182,433	931,190	2,903,870	40,219	20,748
\$30,000 under \$35,000	129,875	885,591	784,696	24,203,400	784,696	1,699,957	103,235	58,019
\$35,000 under \$40,000	113,165	697,560	589,927	20,888,038	589,927	734,950	129,307	52,556
\$40,000 under \$45,000	93,398	617,836	347,070	13,792,147	347,070	222,441	62,052	18,788
\$45,000 and over	11,232	58,094	44,968	1,931,733	44,968	4,930	13,217	870

Footnotes at end of table.



# Individual Income Tax Returns, 2011)

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—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							
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
<b>Total</b>	<b>105,733</b>	<b>66,421</b>	<b>1,958,809</b>	<b>2,400,302</b>	<b>7,229,180</b>	<b>23,443,817</b>	<b>* 2,983</b>	<b>* 79,005</b>
No adjusted gross income	* 6	* 66	19,355	25,155	32,387	83,342	* 1,990	* 65,355
\$1 under \$1,000	0	0	* 2,012	* 119	15,090	3,993	0	0
\$1,000 under \$2,000	0	0	7,589	1,934	32,787	18,625	0	0
\$2,000 under \$3,000	0	0	* 2,996	* 779	39,115	36,364	0	0
\$3,000 under \$4,000	0	0	12,327	7,117	56,929	77,939	0	0
\$4,000 under \$5,000	0	0	12,828	7,953	60,545	104,362	0	0
\$5,000 under \$6,000	0	0	13,933	8,260	67,462	134,278	0	0
\$6,000 under \$7,000	0	0	22,685	15,985	91,874	219,531	0	0
\$7,000 under \$8,000	0	0	24,033	17,975	108,522	314,402	0	0
\$8,000 under \$9,000	* 3	* 195	48,994	48,509	153,569	462,398	0	0
\$9,000 under \$10,000	0	0	59,265	55,497	167,579	542,377	0	0
\$10,000 under \$11,000	0	0	66,360	71,530	202,114	747,983	* 993	* 13,650
\$11,000 under \$12,000	0	0	82,994	104,886	218,189	866,952	0	0
\$12,000 under \$13,000	0	0	192,124	266,853	380,360	1,578,147	0	0
\$13,000 under \$14,000	0	0	183,131	256,906	386,614	1,677,438	0	0
\$14,000 under \$15,000	0	0	150,733	206,594	334,521	1,444,925	0	0
\$15,000 under \$16,000	0	0	122,228	167,988	342,456	1,541,119	0	0
\$16,000 under \$17,000	0	0	133,838	200,069	364,492	1,623,128	0	0
\$17,000 under \$18,000	0	0	41,257	61,976	222,038	1,015,928	0	0
\$18,000 under \$19,000	0	0	44,177	70,364	241,919	1,054,311	0	0
\$19,000 under \$20,000	0	0	44,458	63,504	251,534	1,082,146	0	0
\$20,000 under \$25,000	0	0	201,005	286,774	1,014,366	3,852,543	0	0
\$25,000 under \$30,000	0	0	148,421	213,365	906,901	2,669,756	0	0
\$30,000 under \$35,000	* 8,026	* 2,769	139,726	133,484	740,125	1,508,454	0	0
\$35,000 under \$40,000	49,301	29,341	97,662	73,325	502,510	609,068	0	0
\$40,000 under \$45,000	41,113	30,668	74,692	32,518	265,495	171,134	0	0
\$45,000 and over	* 7,285	* 3,381	9,986	886	29,689	3,174	0	0

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—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	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
<b>Total</b>	<b>3,433,400</b>	<b>83,082,661</b>	<b>3,023,686</b>	<b>70,299,822</b>	<b>982,504</b>	<b>10,400,927</b>	<b>3,433,400</b>	<b>80,724,635</b>
No adjusted gross income	14,864	-1,568,285	11,501	116,092	8,966	69,102	14,864	186,266
\$1 under \$1,000	10,739	8,060	8,546	21,895	* 2,201	* 7,211	10,739	29,105
\$1,000 under \$2,000	12,033	20,360	12,033	20,309	0	0	12,033	20,309
\$2,000 under \$3,000	19,005	47,074	17,007	46,347	* 1,998	* 5,001	19,005	51,349
\$3,000 under \$4,000	18,228	64,593	16,586	57,112	* 4,181	* 10,115	18,228	67,227
\$4,000 under \$5,000	25,364	114,195	23,353	102,141	* 2,328	* 7,130	25,364	109,271
\$5,000 under \$6,000	22,074	119,696	18,078	97,664	* 4,004	* 28,790	22,074	126,454
\$6,000 under \$7,000	32,083	208,831	28,051	167,027	9,059	32,454	32,083	199,480
\$7,000 under \$8,000	40,383	302,943	33,116	212,911	13,300	66,904	40,383	279,815
\$8,000 under \$9,000	49,611	417,163	40,579	334,774	11,536	88,996	49,611	429,300
\$9,000 under \$10,000	54,737	523,636	47,648	399,232	17,629	110,792	54,737	510,024
\$10,000 under \$11,000	72,678	761,692	60,544	588,207	18,340	183,109	72,678	787,574
\$11,000 under \$12,000	69,456	799,275	53,625	520,868	25,295	265,591	69,456	786,459
\$12,000 under \$13,000	110,915	1,388,545	83,264	834,530	54,764	516,067	110,915	1,350,596
\$13,000 under \$14,000	127,702	1,720,130	87,548	1,007,020	58,516	661,684	127,702	1,668,704
\$14,000 under \$15,000	112,202	1,627,439	77,300	982,838	54,961	594,470	112,202	1,577,309
\$15,000 under \$16,000	115,931	1,801,118	89,092	1,245,554	44,652	531,908	115,931	1,777,462
\$16,000 under \$17,000	140,989	2,330,789	107,397	1,388,128	72,741	872,136	140,989	2,260,263
\$17,000 under \$18,000	124,774	2,187,457	108,345	1,585,289	38,459	445,427	124,774	2,030,716
\$18,000 under \$19,000	118,002	2,181,158	105,032	1,741,025	25,638	304,096	118,002	2,045,121
\$19,000 under \$20,000	101,100	1,970,865	80,009	1,445,732	29,085	403,102	101,100	1,848,834
\$20,000 under \$25,000	487,981	10,931,989	428,494	8,648,538	149,133	1,756,527	487,981	10,405,065
\$25,000 under \$30,000	394,073	10,782,957	370,011	9,302,968	82,263	911,175	394,073	10,215,015
\$30,000 under \$35,000	384,653	12,506,616	362,833	10,883,552	93,317	1,086,568	384,653	11,970,119
\$35,000 under \$40,000	332,284	12,459,746	321,077	11,283,226	63,858	631,755	332,284	11,915,136
\$40,000 under \$45,000	295,502	12,488,299	288,393	11,078,272	62,385	618,197	295,502	11,696,469
\$45,000 and over	146,038	6,886,320	144,224	6,188,570	33,894	192,621	146,038	6,381,191

Footnotes at end of table.

# Individual Income Tax Returns, 2011)

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—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					
	Total earned income credit		EIC used to offset income tax before credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(89)	(90)	(91)	(92)	(93)	(94)
<b>Total</b>	<b>3,433,400</b>	<b>12,874,009</b>	<b>45,278</b>	<b>21,490</b>	<b>12,051</b>	<b>7,686</b>
No adjusted gross income	14,864	52,601	* 4	* 11	* 4	* 7
\$1 under \$1,000	10,739	10,791	0	0	0	0
\$1,000 under \$2,000	12,033	9,161	0	0	0	0
\$2,000 under \$3,000	19,005	22,997	0	0	0	0
\$3,000 under \$4,000	18,228	28,936	0	0	0	0
\$4,000 under \$5,000	25,364	49,166	0	0	0	0
\$5,000 under \$6,000	22,074	56,862	0	0	0	0
\$6,000 under \$7,000	32,083	89,766	0	0	0	0
\$7,000 under \$8,000	40,383	125,820	0	0	0	0
\$8,000 under \$9,000	49,611	186,166	0	0	0	0
\$9,000 under \$10,000	54,737	228,039	0	0	0	0
\$10,000 under \$11,000	72,678	326,044	0	0	0	0
\$11,000 under \$12,000	69,456	342,529	0	0	0	0
\$12,000 under \$13,000	110,915	595,213	* 993	* 277	0	0
\$13,000 under \$14,000	127,702	709,284	0	0	0	0
\$14,000 under \$15,000	112,202	626,498	* 1,006	* 24	0	0
\$15,000 under \$16,000	115,931	652,260	0	0	0	0
\$16,000 under \$17,000	140,989	792,376	0	0	0	0
\$17,000 under \$18,000	124,774	676,533	0	0	0	0
\$18,000 under \$19,000	118,002	638,896	0	0	0	0
\$19,000 under \$20,000	101,100	535,946	* 1,006	* 622	0	0
\$20,000 under \$25,000	487,981	2,409,422	* 2,013	* 1,164	0	0
\$25,000 under \$30,000	394,073	1,542,068	* 3,005	* 2,101	0	0
\$30,000 under \$35,000	384,653	1,114,371	9,197	7,313	* 1,006	* 515
\$35,000 under \$40,000	332,284	659,399	* 9,054	* 5,416	* 1,006	* 606
\$40,000 under \$45,000	295,502	337,350	15,010	3,315	* 7,042	* 5,832
\$45,000 and over	146,038	55,513	* 3,990	* 1,245	* 2,994	* 726

Footnotes at end of table.

# Individual Income Tax Returns, 2011

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**Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2011—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 all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(95)	(96)	(97)	(98)	(99)	(100)
<b>Total</b>	<b>982,736</b>	<b>1,378,173</b>	<b>3,320,226</b>	<b>11,474,345</b>	<b>* 4,541</b>	<b>* 23,887</b>
No adjusted gross income	8,006	11,131	14,247	41,459	* 536	* 1,072
\$1 under \$1,000	* 2,201	* 953	10,739	9,838	0	0
\$1,000 under \$2,000	0	0	12,033	9,161	0	0
\$2,000 under \$3,000	* 1,998	* 621	18,997	22,375	0	0
\$3,000 under \$4,000	* 3,653	* 1,285	18,125	27,651	0	0
\$4,000 under \$5,000	* 2,011	* 1,202	25,364	47,965	0	0
\$5,000 under \$6,000	* 4,004	* 3,834	22,074	53,028	0	0
\$6,000 under \$7,000	11,071	4,976	32,083	84,790	0	0
\$7,000 under \$8,000	15,299	9,688	40,383	116,132	0	0
\$8,000 under \$9,000	11,037	11,671	49,611	174,495	* 1,005	* 5,530
\$9,000 under \$10,000	17,153	14,918	54,737	213,122	0	0
\$10,000 under \$11,000	19,450	23,308	71,699	302,735	* 1,006	* 16,258
\$11,000 under \$12,000	25,295	34,923	69,456	307,606	0	0
\$12,000 under \$13,000	56,769	69,862	110,915	525,074	0	0
\$13,000 under \$14,000	59,523	87,947	127,702	621,338	0	0
\$14,000 under \$15,000	56,984	80,842	112,202	545,632	0	0
\$15,000 under \$16,000	42,641	70,252	115,931	582,008	0	0
\$16,000 under \$17,000	72,745	117,125	140,989	675,251	0	0
\$17,000 under \$18,000	39,466	58,287	124,580	618,246	0	0
\$18,000 under \$19,000	26,537	45,026	118,002	593,870	0	0
\$19,000 under \$20,000	30,117	58,575	101,100	476,749	0	0
\$20,000 under \$25,000	141,022	267,299	485,814	2,140,959	0	0
\$25,000 under \$30,000	80,282	136,191	386,159	1,403,775	* 993	* 872
\$30,000 under \$35,000	93,841	142,784	359,239	964,274	0	0
\$35,000 under \$40,000	61,677	67,257	311,822	586,726	* 1,000	* 155
\$40,000 under \$45,000	65,049	46,921	262,092	287,114	0	0
\$45,000 and over	34,905	11,297	124,132	42,971	0	0

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

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

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