

Individual Income Tax Returns, 2008

By Justin Bryan

Taxpayers filed 142.5 million individual income tax returns for Tax Year (TY) 2008, a slight decrease of 0.4 percent from the 143.0 million returns filed for TY 2007. The adjusted gross income (AGI) less deficit reported on these returns totaled \$8.3 trillion, a 4.9-percent decrease from the previous year. This was the first drop in AGI since 2002. Only a few income items increased during 2008, including total rental and royalty net income (less loss), taxable Individual Retirement Account (IRA) distributions, taxable pensions and annuities, and salaries and wages, which increased 59.6 percent, 9.6 percent, 3.2 percent, and 1.9 percent, respectively. Several items decreased appreciably during 2008, including net capital gain (less loss), taxable interest, partnership and S corporation net income (less loss), and ordinary dividends, which decreased 48.3 percent, 16.7 percent, 11.5, and 7.5 percent, respectively. In constant dollars, partnership and S corporation net income (less loss) and business or profession net income (less loss) had the largest percentage declines since (at least) before 1989, falling 14.8 percent and 9.0 percent, respectively. Taxable unemployment compensation rose for the second year in a row, increasing 48.5 percent to \$43.7 billion. Taxable income decreased 6.8 percent from 2007, to \$5.7 trillion. Statutory income tax rates remained constant for 2008 (although the tax brackets were widened due to inflation indexing) for the fifth straight year, following 3 consecutive years of being lowered. Total income tax fell 7.5 percent to \$1.0 trillion. This was the first year that total income tax decreased after 4 years of increases. For the sixth straight year, the alternative minimum tax (AMT) showed a substantial increase in amount, increasing \$1.5 billion (6.4 percent) to \$25.6 billion. The number of returns with AMT liability decreased to 3.9 million (4.2 percent) from 4.1 million in 2007. This marks just the second year in the previous 7 years that the number of returns with AMT liability has decreased.

For 2008, itemized deductions decreased by 0.8 percent to \$1,322.3 billion. Interest paid, the largest

itemized deduction, decreased 5.2 percent to \$497.6 billion. Taxes paid, the second largest itemized deduction, increased 0.3 percent to \$467.2 billion. Casualty and theft losses rose to \$4.3 billion from \$2.3 billion in 2007. This large increase was due in part to damage from severe storms, tornadoes, and flooding affecting Midwestern disaster areas and the more liberal, special tax treatment for that damage.

Adjusted Gross Income and Selected Sources of Income

As shown in Figure A, adjusted gross income (AGI) decreased 4.9 percent to \$8.3 trillion for 2008. As shown in Figure B, the largest component of AGI, salaries and wages, increased 1.9 percent from \$5.8 trillion to almost \$6.0 trillion. With large percentage decreases in other components of AGI, the share of salaries and wages in AGI increased to 72.0 percent for 2008, up from 67.2 percent for 2007. The third largest nonwage component of AGI was net capital gain (less loss). With \$469.3 billion of net capital gain (less loss) reported for 2008, 48.3 percent less than for 2007 (Figure B), this marked the first year that capital gains declined since falling for TY 2001 and TY 2002. One component of net capital gains, capital gain distributions (reported on either Schedule D with other sales of capital assets or alone on the Form 1040 or Form 1040A) fell 74.6 percent to \$22.0 billion.

Several other components of AGI also decreased for 2008, including taxable interest, partnership and S corporation net income (less loss), ordinary dividends, and business or profession net income (less loss), which decreased by 16.7 percent, 11.5 percent, 7.5 percent, and 5.5 percent, respectively. All retirement income items increased for 2008. The taxable portions of IRA distributions and pensions and annuities rose by 9.6 percent and 3.2 percent, respectively. While business income mostly declined in 2008, total rent and royalty net income (less loss) increased appreciably by \$12.3 billion, or 59.6 percent. Taxable unemployment compensation income increased for the second year in a row to \$43.7 billion from \$29.4 billion (48.5 percent) in 2007. The number of individual tax returns reporting these increased by 25.1 percent. Table 1 shows detailed information for the components of AGI.

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Figure A

Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 2007 and 2008

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

Item	2007		2008		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit)	142,979	8,687,719	142,451	8,262,860	-4.9
Exemptions [1]	282,613	943,171	282,929	980,977	4.0
Taxable income	110,533	6,063,264	107,995	5,652,925	-6.8
Total income tax	96,270	1,115,602	90,660	1,031,581	-7.5
Alternative minimum tax	4,109	24,110	3,935	25,649	6.4

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

Losses

Total negative income includes net negative income line items from individual income tax returns.¹ Total negative income, i.e., net loss, included in AGI increased 22.4 percent to \$477.5 billion for 2008 (Figure C). The increases in business-related losses (business or profession net loss, farm net loss, total rental royalty net loss, partnership and S corporation net loss, sales of property other than capital assets net loss, and net operating loss combined) accounted for the majority of the \$87.5-billion increase in net loss for 2008.² The largest dollar increase in net loss from 2007 to 2008 was \$42.8 billion for partnership and S corporations. These losses represented 36.7 percent of all losses in AGI. For 2008, sales of property other than capital assets net loss represented the largest percentage increase in losses at 93.0 percent. Net capital loss had the second largest percentage increase at 73.1 percent, which marked the first increase after 5 years of decreases. With respect to net capital losses, decreases in this item for 2003 through 2007 followed a period of increases from 1997 through 2002.³

Statutory Adjustments

Statutory adjustments, which are subtracted from total income in the computation of AGI, decreased

1.2 percent to \$121.6 billion for 2008 (Figure D). Several statutory adjustments increased for 2008. The largest percentage increase in statutory adjustments was the health savings account deduction, which increased 47.2 percent to \$2.2 billion. Other adjustments that also saw increases included the penalty on early withdrawal of savings deduction, tuition and fees deduction, student loan interest deduction, and the domestic production activities deduction, which increased 10.3 percent, 4.0 percent, 3.6 percent, and 3.4 percent, respectively. The largest statutory adjustment was the self-employment tax deduction, representing 20.0 percent of the total. This adjustment decreased 1.9 percent to \$24.3 billion for 2008. Self-employed health insurance deduction decreased 0.4 percent to \$21.2 billion, while payments to self-employed retirement (Keogh) plans decreased 9.0 percent to \$20.3 billion. These were the second and third largest statutory adjustments for 2008. Payments to IRA deduction represented the largest percentage decrease in statutory adjustments, falling 9.4 percent to \$11.7 billion.

Deductions

The total standard deduction claimed on 2008 individual income tax returns, i.e., the basic standard

¹ 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.

² 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.

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

Figure B

Total and Selected Sources of Adjusted Gross Income, Tax Years 2007 and 2008

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

Item	2007		2008		Change in amount	Percentage change in amount
	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income (less deficit) [1]	142,979	8,687,719	142,451	8,262,860	-424,859	-4.9
Salaries and wages	120,845	5,842,270	119,579	5,950,635	108,365	1.9
Taxable interest	64,505	268,058	62,450	223,291	-44,767	-16.7
Ordinary dividends	32,006	237,052	31,043	219,331	-17,721	-7.5
Qualified dividends	27,145	155,872	26,409	158,975	3,103	2.0
Business or profession net income (less loss)	22,629	279,736	22,112	264,234	-15,502	-5.5
Net capital gain (less loss)	27,156	907,656	23,731	469,273	-438,383	-48.3
Capital gain distributions [2]	15,714	86,397	11,544	21,954	-64,444	-74.6
Sales of property other than capital assets, net gain (less loss)	1,751	4,357	1,723	-7,811	-12,168	-279.3
Sales of property other than capital assets, net gain	893	15,113	773	12,953	-2,160	-14.3
Taxable Social Security benefits	15,012	167,187	15,015	168,110	924	0.6
Total rental and royalty net income (less loss) [3]	10,334	20,639	10,545	32,940	12,301	59.6
Partnership and S-corporation net income (less loss)	7,945	414,705	7,909	366,965	-47,740	-11.5
Estate and trust net income (less loss)	591	18,107	604	18,150	43	0.2
Farm net income (less loss)	1,978	-14,693	1,948	-14,847	-153	-1.0
Farm net income	556	9,931	549	11,749	1,818	18.3
Unemployment compensation	7,622	29,415	9,533	43,675	14,260	48.5
Taxable pensions and annuities	25,181	490,581	25,540	506,269	15,688	3.2
Taxable Individual Retirement Account distributions	10,683	147,959	11,259	162,150	14,191	9.6
Other net income (less loss) [4]	n.a.	36,140	n.a.	34,267	-1,873	-5.2
Gambling earnings	2,009	30,139	1,890	27,197	-2,942	-9.8

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 non-Schedule D 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, and gambling earnings (shown separately in this figure). See footnote 1 of Table 1.

deduction plus the additional standard deduction for age or blindness, increased 6.3 percent to \$695.5 billion (Figure E). Part of this increase is attributable to a new law that allowed taxpayers to increase their standard deduction by the amount they paid for certain real estate taxes and net disaster loss (see the Changes in Law section of this article). Total deductions—the sum of the total standard deduction and total itemized deductions (after limitation)—increased by 1.5 percent to \$2.0 trillion. The number of returns claiming a standard deduction increased 1.4 percent for 2008, accounting for 64.4 percent of all returns filed. The average standard deduction rose by \$350 from the 2007 average, to \$7,578.

Statistics for returns with itemized deductions are presented in Figure E and Table 3. Itemized deduc-

tions were claimed on 33.8 percent of all returns filed and represented 65.5 percent of the total deductions amount.⁴ The average for total itemized deductions (after limitation) was \$27,452, up \$1,078 from the average for 2007.

Total itemized deductions (before limitation) decreased for 2008 by 2.4 percent, and the number of taxpayers itemizing decreased by 4.7 percent from 2007 levels. Interest paid, the largest itemized deduction for 2008 (37.2 percent of the total), decreased 5.2 percent to \$497.6 billion. The number of returns and the amount reported for the largest component of the interest paid deduction, home mortgage interest, decreased by 5.1 percent and 4.3 percent, respectively, for 2008. The total deduction for State and local income and sales taxes combined increased

⁴ Of the 142,450,569 total returns filed, 1.8 percent did not need to claim either a standard deduction or itemized deductions because no positive AGI was reported.

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Figure C

Sources of Net Losses Included in Adjusted Gross Income, Tax Years 2007 and 2008

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

Item	2007		2008		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total net losses	n.a.	390,035	n.a.	477,538	22.4
Business or profession net loss	5,697	54,849	5,677	60,646	10.6
Net capital loss [1]	7,558	16,508	12,357	28,568	73.1
Net loss, sales of property other than capital assets	858	10,756	949	20,764	93.0
Total rental and royalty net loss [2]	4,886	56,288	4,936	57,145	1.5
Partnership and S-corporation net loss	2,799	132,696	2,959	175,489	32.2
Estate and trust net loss	47	2,505	48	3,748	49.6
Farm net loss	1,422	24,625	1,399	26,596	8.0
Net operating loss [3]	923	86,369	920	97,019	12.3
Other net loss [4]	228	5,438	244	7,564	39.1

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.

Figure D

Statutory Adjustments, Tax Years 2007 and 2008

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

Item	2007		2008		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total statutory adjustments	36,050	123,020	35,774	121,599	-1.2
Payments to an Individual Retirement Account	3,300	12,877	2,740	11,666	-9.4
Educator expenses deduction	3,654	926	3,753	947	2.3
Certain business expenses of reservists, performing artists, etc.	135	421	129	416	-1.1
Moving expenses adjustment	1,119	2,903	1,113	3,003	3.5
Student loan interest deduction	9,091	7,464	9,136	7,731	3.6
Tuition and fees deduction	4,543	10,579	4,577	11,002	4.0
Health savings account deduction	593	1,501	836	2,210	47.2
Self-employment tax deduction	17,840	24,760	17,411	24,286	-1.9
Self-employed health insurance deduction	3,839	21,283	3,618	21,194	-0.4
Payments to a self-employed retirement (Keogh) plan	1,191	22,262	1,010	20,262	-9.0
Penalty on early withdrawal of savings	1,164	353	1,311	389	10.3
Alimony paid	600	9,497	580	9,621	1.3
Domestic production activities deduction	479	6,780	502	7,011	3.4
Other adjustments [1]	n.a.	1,415	n.a.	1,862	31.6

n.a.—Not available.

[1] Includes foreign housing adjustment, Medical Savings Accounts deduction, and other adjustments for 2007 and 2008.

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

Figure E

Selected Itemized Deductions and the Standard Deduction, Tax Years 2007 and 2008

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

Item	2007		2008		Percentage change	
	Number of returns [1]	Amount	Number of returns [1]	Amount	Number of returns [1]	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total itemized deductions before limitation	50,544	1,372,138	48,167	1,339,354	-4.7	-2.4
Medical and dental expenses after 7.5 percent AGI limitation	10,520	76,347	10,155	76,387	-3.5	0.1
Taxes paid [2]	50,119	465,881	47,836	467,212	-4.6	0.3
State and local income taxes	36,683	269,351	35,403	270,958	-3.5	0.6
State and local general sales taxes	11,936	18,522	11,045	17,686	-7.5	-4.5
Interest paid [3]	41,283	524,790	39,200	497,618	-5.0	-5.2
Home mortgage interest	40,777	491,432	38,684	470,408	-5.1	-4.3
Charitable contributions	41,119	193,604	39,250	172,936	-4.5	-10.7
Other than cash contributions	23,854	58,747	23,027	40,421	-3.5	-31.2
Casualty and theft losses	107	2,337	337	4,348	213.3	86.1
Miscellaneous deductions after 2 percent AGI limitation	12,734	85,218	12,437	89,924	-2.3	5.5
Gambling losses and other unlimited miscellaneous deductions	1,692	23,961	1,642	30,929	-3.0	29.1
Itemized deductions in excess of limitation	7,131	39,102	6,783	17,077	-4.9	-56.3
Total itemized deductions after limitation	50,544	1,333,037	48,167	1,322,276	-4.7	-0.8
Total standard deduction	90,511	654,182	91,781	695,488	1.4	6.3
Total deductions (after itemized deduction limitation)	141,055	1,987,218	139,948	2,017,764	-0.8	1.5

[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 interest premiums not shown separately.

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

by 0.3 percent to \$288.6 billion for 2008. The general sales tax deduction portion of this was claimed by 11.0 million taxpayers, for a total of \$17.7 billion, down 4.5 percent from 2007, while the State and local income taxes portion increased by 0.6 percent from 2007 levels. These were included in taxes paid, the second largest itemized deduction, which increased 0.3 percent to \$467.2 billion for 2008.

The third largest itemized deduction, charitable contributions, decreased 10.7 percent for 2008, to \$172.9 billion. Most of this decrease was from other than cash contributions, which went down 31.2 percent from 2007 to \$40.4 billion. Itemized deductions for medical and dental expenses in excess of 7.5 percent of AGI rose 0.1 percent to \$76.4 billion for 2008. Miscellaneous itemized deductions subject to a 2-percent of AGI floor, including unreimbursed em-

ployee business expenses and tax preparation fees, increased 5.5 percent to \$89.9 billion, while unlimited miscellaneous deductions (such as gambling losses) increased 29.1 percent to \$30.9 billion for 2008.

Although the casualty and theft losses deduction represented the smallest component of itemized deductions at \$4.3 billion, it showed the largest percentage increase in both number of taxpayers (213.3 percent) and amount claimed (86.1 percent) for 2008. This increase comes after 2 years of dramatic decreases following the historic increase in the number and amount of casualty and theft loss deductions in 2005 of more than 300 percent to \$15.0 billion due to Hurricane Katrina.⁵ For 2008, these increases were due in part to losses incurred during Hurricane Ike in Texas and to the losses from severe storms, torna-

⁵ Marcia, Sean and Justin Bryan, "Individual Income Tax Returns, 2005," *Statistics of Income Bulletin*, Fall 2007, Volume 27, Number 2, p. 5–68.

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does, and flooding affecting Midwestern disaster areas in the spring and summer of 2008. For the floods in the Midwest, the increase in deductible losses was also due to more liberal deduction rules applicable to those losses (see the Changes in Law section of this article).

The AGI threshold for the limitation of itemized deductions increased to \$159,950 (\$79,975 if married filing separately) for 2008. Also, a tax law change for 2008 reduced the amount of the limitation that would have applied in 2007 by one half. Due to this change, the itemized deduction limitation decreased \$22.0 billion, or 56.3 percent, to \$17.1 billion (see Changes in Law section of this article).

As shown in Figure A, for 2008, the number of personal exemptions for taxpayers and dependents was 282.9 million, an increase of just 0.1 percent from 2007. However, total deductions for exemptions went up to \$981.0 billion from \$943.2 billion, a 4.0-percent increase. A portion of this increase was due to a tax law change reducing the phaseout of exemption amount for high-income taxpayers. For 2008, a taxpayer could lose no more than one-third of the dollar amount of his or her exemption, which is half the amount that would have otherwise applied in 2007 (see Changes in Law section of this article). As a result of this change, taxpayers with AGI greater than \$500,000 claimed \$6.1 billion in exemption amounts compared with \$3.4 billion in 2007.⁶

Taxable Income and Total Income Tax

Taxable income, which is the result of AGI less exemptions and deductions, fell 6.8 percent to \$5.7 trillion for 2008 (Figure A). With the large decrease in taxable income and the indexing of tax brackets for the effects of inflation for 2008, total income tax fell 7.5 percent to \$1.0 trillion. This was the first year that total income tax fell after 4 years of increases. Previous to that, 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 each year

contributing to declining income taxes each year.

For the seventh year in a row, the alternative minimum tax increased. For 2008, the AMT liability increased by \$1.5 billion, or 6.4 percent, to \$25.6 billion. The number of returns with AMT liability decreased after increasing the prior year. The number of returns fell to 3.9 million, (4.2 percent) from 4.1 million in 2007. This marks just the second year in the previous 7 years that the number of returns has decreased (with 2006 being the other).

Average AGI reported on all 2007 individual income tax returns was \$58,005, and average taxable income was \$52,345.⁷ These amounts represent decreases of 4.5 percent and 4.6 percent, respectively, from the 2007 amounts of \$60,762 and \$54,855.

Figure F shows that the average tax rate for 2008 (i.e., total income tax divided by AGI reported on all returns, taxable and nontaxable) was 12.5 percent, a decrease of 0.4 percentage points from 2007. While the average tax rate fell for all income levels below \$200,000 of AGI, every income-size class above \$500,000 had higher average tax rates for 2008. The increases in the average tax rate ranged from 0.6 percentage point (\$500,000 to \$1,500,000) to 1.2 percentage points (\$10,000,000 and over). The main reason for these increases was the large drop in the percentage of AGI that was reported as long-term capital gains (in excess of short-term losses) and qualified dividends. (Those types of income were taxed at a maximum rate of 15-percent as opposed to up to a 35-percent rate for ordinary income.) In 2007, for example, taxpayers with AGI \$10 million or more reported 56.2 percent of their income as capital gains and dividends, while in 2008, this same income group reported 47.5 percent. Including every group from \$200,000 to \$10 million or more, the percentage dropped from 28.3 percent in 2007 to 19.4 percent in 2008.

For 2008, average tax rates increased for each income category as incomes increased to AGI of \$2 million or less. The average tax rate peaked at 24.8 percent for returns in the \$1.5 million under \$2 million AGI class. For each class above this level,

⁶ Bryan, Justin, "Individual Income Tax Returns, 2007," *Statistics of Income Bulletin*, Fall 2009, Volume 29, Number 2, p. 5–69.

⁷ 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 minimum tax credit, limited to zero) present.

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Figure F

Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, and Total Income Tax, by Size of Adjusted Gross Income, Tax Years 2007 and 2008

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

Tax year, item	Total	Size of adjusted gross income						
		Under \$1 [1]	\$1 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tax Year 2008:								
Number of returns	142,451	2,490	23,778	22,778	18,610	25,641	30,926	13,851
Capital gains plus dividends subject to reduced tax rate	584,964	0	1,028	2,702	3,473	9,641	36,662	53,566
Adjusted gross income (less deficit)	8,262,860	-163,765	121,413	339,856	461,556	1,002,997	2,193,691	1,845,103
Total income tax	1,031,581	69	598	5,078	15,440	56,953	184,554	232,270
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	7.1	[2]	0.8	0.8	0.8	1.0	1.7	2.9
Tax as a percentage of adjusted gross income (less deficit)	12.5	[2]	0.5	1.5	3.3	5.7	8.4	12.6
Tax Year 2007:								
Number of returns	142,979	1,908	24,045	22,976	18,969	25,892	31,195	13,458
Capital gains plus dividends subject to reduced tax rate	985,038	0	2,106	4,199	6,285	14,148	57,085	94,739
Adjusted gross income (less deficit)	8,687,719	-110,782	122,455	342,106	470,883	1,012,384	2,210,446	1,793,040
Total income tax	1,115,602	97	733	6,825	17,599	61,368	190,715	228,688
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	11.3	[2]	1.7	1.2	1.3	1.4	2.6	5.3
Tax as a percentage of adjusted gross income (less deficit)	12.8	[2]	0.6	2.0	3.7	6.1	8.6	12.8
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 2008 over 2007	-0.4	[3]	-0.1	-0.5	-0.4	-0.4	-0.2	-0.2
Tax year, item	Size of adjusted gross income—continued							
	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Tax Year 2008:								
Number of returns	3,477	578	141	59	86	21	13	
Capital gains plus dividends subject to reduced tax rate	70,419	50,629	30,282	21,291	66,251	48,928	190,091	
Adjusted gross income (less deficit)	993,427	392,535	169,852	102,398	257,484	146,343	399,969	
Total income tax	193,699	93,899	41,880	25,385	63,391	34,806	83,558	
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	7.1	12.9	17.8	20.8	25.7	33.4	47.5	
Tax as a percentage of adjusted gross income (less deficit)	19.5	23.9	24.7	24.8	24.6	23.8	20.9	
Tax Year 2007:								
Number of returns	3,492	651	166	71	109	28	18	
Capital gains plus dividends subject to reduced tax rate	122,065	90,586	51,701	35,328	109,727	81,187	315,881	
Adjusted gross income (less deficit)	1,004,659	441,439	200,786	121,768	324,593	192,328	561,613	
Total income tax	196,381	103,163	48,354	29,351	77,555	43,930	110,843	
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	12.1	20.5	25.7	29.0	33.8	42.2	56.2	
Tax as a percentage of adjusted gross income (less deficit)	19.5	23.4	24.1	24.1	23.9	22.8	19.7	
Change in percentage points, tax as a percentage of adjusted gross income (less deficit), 2008 over 2007	0.0	0.6	0.6	0.7	0.7	0.9	1.2	

[1] Includes returns with adjusted gross deficit.

[2] Percentage not computed.

[3] Difference not computed.

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

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Figure G

Selected Tax Credits, Tax Years 2007 and 2008

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

Item	2007		2008		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total tax credits [1]	48,091	63,779	55,229	75,352	14.8	18.1
Child care credit	6,492	3,483	6,587	3,527	1.5	1.3
Earned income credit [2]	3,420	934	3,382	971	-1.1	3.9
Foreign tax credit	7,643	15,435	6,708	16,572	-12.2	7.4
General business credit	231	846	304	1,649	31.6	95.1
Prior-year minimum tax credit [3]	395	1,035	416	945	5.1	-8.6
Child tax credit [4]	25,889	31,556	25,174	30,538	-2.8	-3.2
Education credits	7,435	6,910	7,741	7,633	4.1	10.5
Retirement savings contribution credit	5,862	977	5,961	977	1.7	0.1
Residential energy credits	4,326	1,008	226	217	-94.8	-78.5
First time homebuyer credit [5]	n.a	n.a	912	3,787	[6]	[6]

[1] Includes credits not shown separately. See Table 2.

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

[3] Excludes refundable portion, which totaled \$508.1 million for 2007 and \$2.5 billion for 2008.

[4] Excludes refundable portion, which totaled \$16.7 billion for 2007 and \$20.4 billion for 2008.

[5] Represents portion of first time homebuyer credit used to offset income tax before credits. This does not include a refundable portion of \$4.4 billion.

[6] Percentage not computed.

average tax rates declined, to a low of 20.9 percent for taxpayers with AGI of \$10 million or more. The main reason for this decline was that individuals in each class 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. For example, while individuals reporting AGI of \$1.5 million under \$2.0 million averaged 20.8 percent of their income as capital gains and dividends, this share increased in each succeeding class, reaching 47.5 percent for those individuals reporting AGI of \$10 million or more.

Tax Credits

For 2008, total tax credits (excluding the “refundable” portions of the child tax credit, minimum tax credit, recovery rebate credit, first time homebuyer credit (FTHC), and the earned income credit (EIC), as well as any FTHC and EIC used to offset any other taxes) increased 18.1 percent to \$75.4 billion. Statistics for tax credits, including the EIC, are shown in Tables 2 and 4 and summarized in Figures G and H.

Credits that showed an increase for 2008 included the foreign tax credit, education credits, the child care credit, the general business credit, and EIC used to offset income tax before credits. The child tax

credit decreased 3.2 percent to \$30.5 billion, but was still, by far, the largest credit, accounting for 40.5 percent of total tax credits reported for 2008. Although the child tax credit decreased, the additional child tax credit (shown in Table 2) increased \$3.7 billion, or 22.4 percent, to \$20.4 billion.

The credits that showed the largest percentage increases for 2008 were the general business credit and education credits. These credits were claimed by 0.3 million and 7.7 million taxpayers for a total of \$1.6 billion and \$7.6 billion, respectively, increases of 95.1 percent and 10.5 percent from 2007, respectively. The education credit was comprised of the Hope credit (for the first 2 years of college) and the Lifetime Learning credit (all other years). The share of the total tentative credits reported on Form 8863 for these two credits was virtually equal for 2008 (51.0-percent Hope credit and 49.0-percent Lifetime Learning credit).

Three credits fell for 2008: the residential energy credit; the prior year minimum tax credit; and the child tax credit. They showed declines of 78.5 percent, 8.6 percent, and 3.2 percent, respectively. The decline in the residential energy credit was due to the expiration of the nonbusiness energy property portion for 2008. Also, when the additional child tax credit was included, child tax credits actually increased (5.6

Figure H

Earned Income Credit, Tax Years 2007 and 2008

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

Item	2007		2008		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total earned income credit (EIC)	24,584	48,540	24,757	50,669	0.7	4.4
EIC for returns with no qualifying children	5,627	1,368	5,530	1,394	-1.7	1.9
EIC for returns with one qualifying child	9,192	17,676	9,393	18,745	2.2	6.0
EIC for returns with two or more qualifying children	9,765	29,496	9,834	30,530	0.7	3.5
Refundable earned income credit (EIC)	21,608	42,508	21,743	44,260	0.6	4.1
EIC for returns with no qualifying children	3,894	948	3,777	976	-3.0	2.9
EIC for returns with one qualifying child	8,359	15,276	8,531	16,151	2.1	5.7
EIC for returns with two or more qualifying children	9,354	26,284	9,436	27,133	0.9	3.2
EIC used to offset income tax before credits	3,420	934	3,382	971	-1.1	3.9
EIC for returns with no qualifying children	1,209	99	1,162	96	-3.9	-2.8
EIC for returns with one qualifying child	1,818	687	1,840	707	1.2	2.9
EIC for returns with two or more qualifying children	393	148	381	168	-3.1	13.3
EIC used to offset all other taxes	5,308	5,098	5,476	5,438	3.2	6.7
EIC for returns with no qualifying children	1,266	321	1,276	322	0.8	0.3
EIC for returns with one qualifying child	1,741	1,713	1,793	1,887	3.0	10.2
EIC for returns with two or more qualifying children	2,302	3,064	2,407	3,229	4.6	5.4

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

percent) from 2007 levels. For 2008, the combined total of these two (\$51.0 billion) exceeded the levels of total EIC (\$50.7 billion).

Both the EIC and the additional child tax credit may offset income tax before credits, all other taxes, and may even be refundable. The portion of the EIC used to offset all other taxes besides income tax, was \$5.4 billion for 2008 (6.7 percent more than for 2007). The refundable portion of the EIC, the largest component of the EIC, was 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 refundable portion of the EIC totaled \$44.3 billion for 2008, an increase of 4.1 percent from 2007 (Figure H).

Almost 24.8 million taxpayers claimed the earned income credit for 2008, an increase of 0.7 percent from 2007. The total earned income credit increased 4.4 percent to \$50.7 billion. The number of returns receiving the credit but having no qualifying children decreased 1.7 percent for 2008. The number of returns having one qualifying child and receiving the credit increased 2.2 percent, while the number of returns having two or more qualifying children and receiving the credit increased 0.7 percent. The

amount of EIC claimed for returns with no qualifying children increased 1.9 percent. Returns with one qualifying child reported an increase in EIC of 6.0 percent, and returns with two or more qualifying children showed an increase of 3.5 percent.

The number of returns claiming the refundable portion of the EIC increased 0.6 percent for 2008, while the amount of the refundable portion of the EIC increased 4.1 percent. The number of returns with the refundable portion of the EIC and without any qualifying children decreased 3.0 percent, while the corresponding figure for the number of returns with one qualifying child increased by 2.1 percent, and the number of returns with two or more qualifying children increased by 0.9 percent. The amount of refundable EIC claimed on returns with no qualifying children increased 2.9 percent for 2008. The amount of refundable EIC claimed on returns with one qualifying child increased 5.7 percent, while the amount on returns with two or more qualifying children increased 3.2 percent.

Historical Trends in Constant Dollars

As shown in Figure I, salaries and wages, and real gross domestic product (GDP) fell slightly

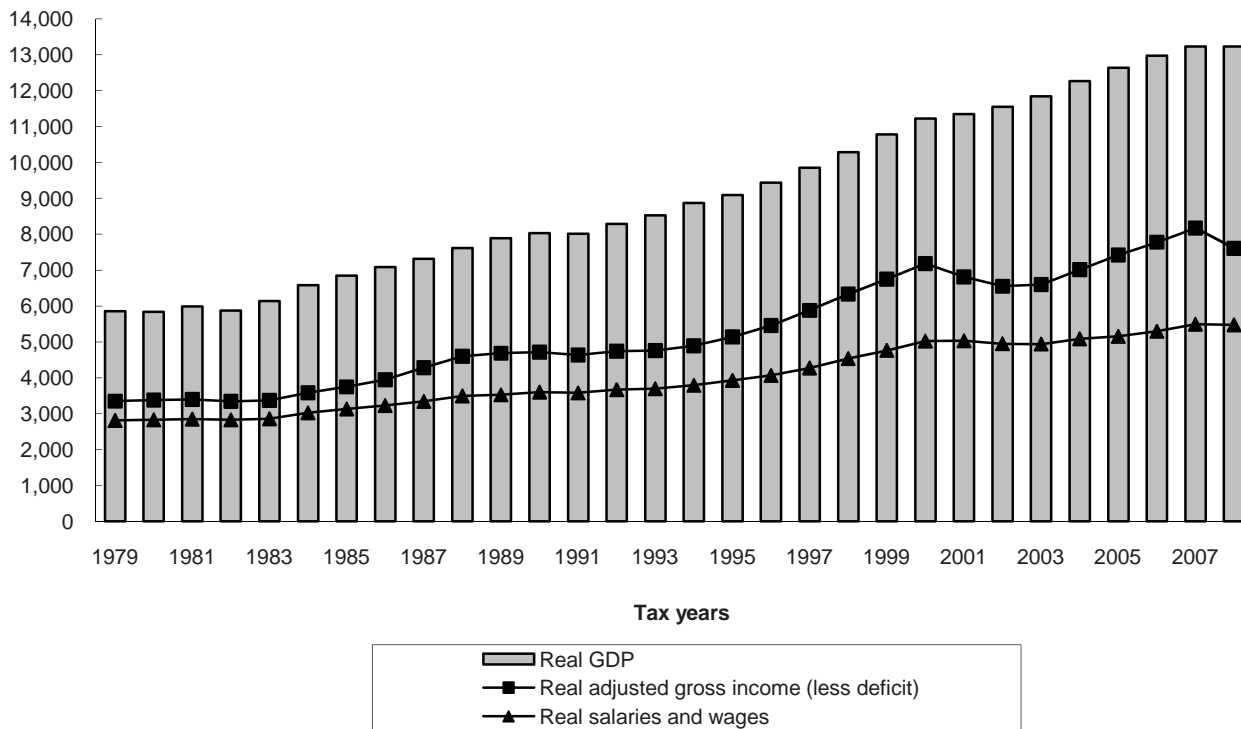
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Figure I

Real Adjusted Gross Income, Salaries and Wages, and Gross Domestic Product, Tax Years 1979–2008 [1]

Constant dollars
(billions) [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 2008. 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 (2005=100).

[3] GDP is based on chained 2005 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis in the *Survey of Current Business*, June 2010.

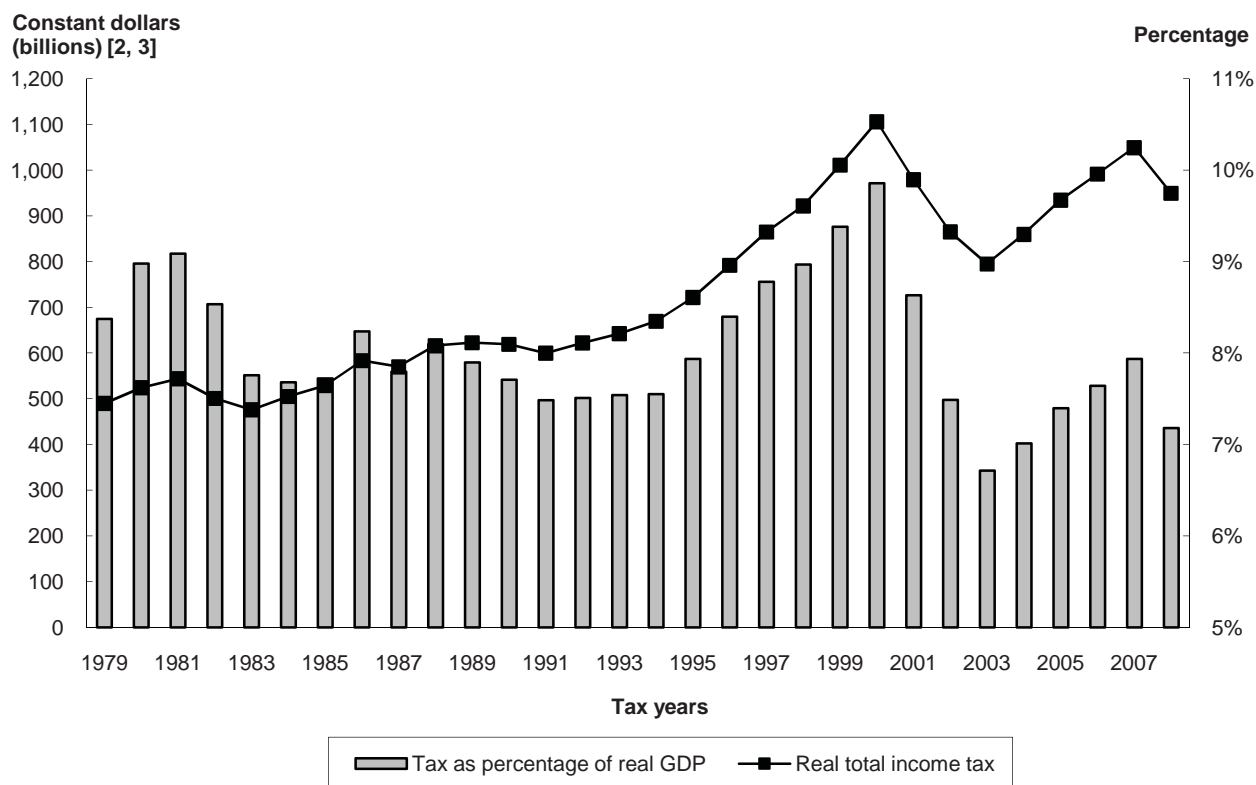
in constant dollars for 2008, while AGI fell more dramatically.⁸ The 6.9-percent decline in real AGI marked the first decline after 5 years of growth. As shown in Figure J, real total income tax rose continually from \$599.8 billion for 1991 to its high of \$1,106.2 billion for 2000, but then declined each year through 2003 when it was \$794.9 billion. For 2008, real total income tax decreased (falling to \$949.7 billion in 2005 dollars) after 4 years of increases, leaving it 14.1 percent lower than its high in 2000. Tax as a percentage of real GDP behaved similarly. 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. The income taxes on these capital gains 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 9.9 percent to 6.7 percent in conjunction with an overall decline in reported net capital gains for all years except 2003 (income tax rates were also decreased over these

⁸ 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 (2005=100). GDP is based on chained 2005 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis in the *Survey of Current Business*, September 2010.

Figure J

Real Total Income Tax and Tax as a Percentage of Real Gross Domestic Product, Tax Years 1979–2008 [1]



[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 (2005=100).
 [3] GDP is based on chained 2005 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis in the *Survey of Current Business*, June 2010.

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 gain (less loss) had increased 229.8 percent (see Figure K). Concurrently, the ratio of income tax to GDP increased every year since 2003 to 7.9 percent in 2007, still well below the 9.9 percent cited above for Tax Year 2000. For 2008, real net capital gain (less loss) decreased 50.2 percent.⁹ The ratio of income tax to GDP fell accordingly from 7.9 percent to 7.2 percent.

Net capital gain (less loss) is the sum of gains and losses from the sale of capital assets. Figure K shows that, in constant dollars, net capital gain (less loss) decreased 50.2 percent for 2008. TY 2003 through TY 2007 saw a trend of large annual increases for real net capital gain (less loss), which also occurred during most of the 1990s. From 1991 to 2000, real net capital gains increased almost five fold from a low of \$75.5 billion for 1991 to a high of \$366.2 billion for 2000. During that period, capital gain (less loss) was affected by both tax law changes and a rising stock market. Due to several significant

⁹ 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); 2008=215.303; 2007=207.342. See <ftp://ftp.bls.gov/pub/special.requests/cpi/cpi.txt> for previous years.

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Figure K

Net Capital Gains and Capital Gain Distributions from Mutual Funds, Tax Years 1988–2008

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

Tax year	Net capital gain (less loss) [1]				Capital gain distributions [3]			
	Number of returns	Current dollars	Constant 1982-84 dollars [2]		Number of returns	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

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 dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 9 of this article for further details.

[3] Capital gain distributions are included in net capital gain (less loss). For 1988–1996, and 1999–2008, 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.

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 three percentage points for 1991 and 1992 to 19.6 percentage points for 1997 through 2000. For 2003 through 2008, this differential was 20.0 percentage points. With the large decline in 2008, real net capital gain (less loss) was \$218.0 billion, the lowest amount since 2003.

Along with net capital gain (less loss), the constant-dollar amount of capital gain distributions from mutual funds, which are included in net capital gains (less loss) increased tremendously during the 1990s, reaching a high of \$45.9 billion in TY 2000. Capital gain distributions declined greatly between 2000 and

2003. The decline of reported capital gain distributions over this period brought them to \$2.6 billion for 2003, below the 1990 inflation-adjusted level of just under \$3.0 billion. For 2008, real capital gain distributions fell 75.5 percent to \$10.2 billion, the lowest amount since 2004.

Figure L presents constant dollar data for selected income, deduction, and tax items for 1988 to 2008. Real taxable interest income fluctuated during the period. Having decreased from 1990 to 1994, it rebounded 19.3 percent to \$101.6 billion for 1995. For 2000, it jumped again, by 9.8 percent. For 2008, real taxable interest declined 19.8 percent after 3 years of double-digit percentage growth. Dividends had increased for 6 of the previous 7 years before 2001, and then had 2 consecutive years of large decreases for 2001 and 2002. From 2003 through

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Figure L

Selected Sources of Income, Deductions, and Tax Items, in Constant Dollars, Tax Years 1988–2008

[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	-0.7	75,313	5.5	78,081	-3.2	235,143	-0.6

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

N/A—Not applicable.

[1] Constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 9 of this article for further details.

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

[3] Itemized deductions for 1991 and later years were limited if adjusted gross income exceeded specified levels.

[4] Percentage not calculated.

[5] Less than 0.05 percent.

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2007, however, dividends increased appreciably. For 2008, dividends reversed this trend, decreasing 10.9 percent (in real terms) to \$101.9 billion.

Constant-dollar business or profession net income (less loss) decreased 9.0 percent to \$122.7 billion for 2008. This was the second year of declines in real terms after 5 years of increases and was the largest percentage decrease for any year over the 21-year span analyzed here. Partnership and S corporation net income (less loss) also saw its second year in a row of decline in real terms after 6 years of increases, falling 14.8 percent to \$170.4 billion. As with sole proprietorship net income, this represented the largest percentage decrease since (at least) before 1989. Other income items that declined included taxable Social Security benefits and taxable pensions and annuities, which declined 3.2 percent and 0.6 percent, respectively. However, some sources of income managed to show increases for 2008 in real terms. These included total rental and royalty net income and taxable Individual Retirement Account distributions, which increased 53.7 percent, and 5.5 percent, respectively. The inflation-adjusted amount of total itemized deductions decreased 4.5 percent for 2008, after 4 consecutive years of increases. Real charitable contributions decreased by 14.0 percent for 2008. This was a reversal from an increase in real terms for 2007, and it marks just the second year out of six that real charitable contributions have decreased, but it is also marks the lowest amount since 2003.

Much of the fluctuation in alternative minimum tax (AMT) liability shown for 1988 through 2008 reflects changes in 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 by 34.3 percent and 29.3 percent for 2004 and 2005, respectively, with the AMT exemption amounts and all tax rates remaining the same for both years. For 2006 and 2007, exemption amounts were increased, but, despite this, the AMT liability increased 19.9 percent and 8.7 percent, respectively. For 2008, the AMT exemption amounts were again

increased, and AMT again increased slightly, this time by 2.5 percent. The 2008 level was the highest ever and was more than 13 times higher (in real terms) than the AMT liability for 1988.

The real value of the total EIC increased each year between 1988 and 1998, exhibiting double-digit growth for several of these years. Beginning with Tax Year 1991, the EIC consisted of three components, with the maximum amount of the credit for 1991 being more than twice the maximum for 1990. The Omnibus Budget Reconciliation Act of 1993 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 for new-born child components of the EIC. In addition, the income eligibility levels and the maximum amounts of the credit increased. The EIC increased 0.5 percent in constant dollars for 2008, thus exceeding the previous high set the preceding year.

Changes in Law

The definitions used in this article are generally the same as those in *Statistics of Income—2008, Individual Income Tax Returns* (IRS Publication 1304). The following is a partial list of tax law and Internal Revenue Service administrative changes that had a major bearing on the Tax Year 2008 data presented in this article.

Additional child tax credits—Modifications were made to the additional child tax credit for 2008. In Tax Year 2007, the credit limit based on earned income was 15 percent of a taxpayer's earned income that exceeded \$11,750. For 2008, the limit was 15 percent of a taxpayer's earned income that exceeded \$8,500.

Alternative minimum tax (AMT)—For Tax Year 2008, the alternative minimum tax exemption rose to \$69,950 for a married couple filing a joint return, up from \$66,250 in 2007, and to \$46,200 for singles and heads of household, up from \$44,350, and to \$34,975 from \$33,125 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 and investment income an individual could have and still claim the credit. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit increased to \$2,950 from \$2,900. The maximum credit for tax-

payers with no qualifying children increased to \$438 from \$428. For these taxpayers, earned income and AGI had to be less than \$12,880 (\$15,880 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$64 to \$2,917 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,824 from \$4,716. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$33,995 (\$36,995 for married filing jointly) for one qualifying child, or less than \$38,646 (\$41,646 for married filing jointly) for two or more qualifying children.

Exemption amount—For Tax Year 2008, the exemption amount increased by \$100 to \$3,500. Taxpayers could have lost a portion of their exemption benefits if their adjusted gross income was above certain amounts (\$119,975 married persons filing separately, \$159,950 single individuals, \$199,950 for heads of household, and \$239,950 for married persons filing jointly or qualifying widow(er)s). For 2008, a taxpayer could lose no more than one third of the dollar amount of his or her exemption, so the amount of each exemption could not be reduced to less than \$2,333. For 2007 and 2006, a taxpayer could lose no more than two thirds of the dollar amount of his or her exemption. For 2005 and previous years, exemption amounts could be limited to zero.

First time homebuyer credit—New for Tax Year 2008, a taxpayer may have claimed this credit if he or she bought a home after April 8, 2008, and did not own a primary home during the prior 3 years. Taxpayers were allowed to claim this credit in Tax Year 2008 or 2009, if their modified adjusted gross income was below \$95,000 (\$170,000 if married filing jointly). For homes purchased in 2008, the credit operated much like an interest-free loan. Taxpayers generally had to repay the credit over a 15-year period. For homes purchased in 2009, taxpayers had to repay the credit only if the home ceases to be their main home within a 36-month period beginning on the purchase date. For 2008, 1.2 million taxpayers claimed this credit for a total of \$8.4 billion.

General business credit—For 2008, certain business credits such as the investment credit were allowed against the alternative minimum tax.

Health savings account deduction—For Tax Year 2008, contributions were not limited to the taxpayers annual health plan deductible. The maximum HSA deduction increased by \$50 to \$2,900 (\$5,800, if

family coverage, up from \$5,650). These limits were \$900 higher if the taxpayer was age 55 or older.

Heartland Disaster Tax Relief Act of 2008—Temporary tax relief was enacted as a result of severe storms, tornadoes, or flooding affecting Midwestern disaster areas after May 19, 2008, and before August 1, 2008. Major provisions provided by this relief act included:

- (1) Suspended limits for certain personal casualty losses and cash contributions;
- (2) An additional exemption amount if a taxpayer provided housing for a person displaced by the Midwestern disaster;
- (3) An election to use 2007 earned income to figure 2008 EIC and additional child tax credit.

Indexing—The following items increased due to indexing for inflation: personal exemption amounts, the basic standard deduction amounts, the tax bracket boundaries, and the beginning income amounts for limiting certain itemized deductions and for the phaseout of personal exemptions. Also, the maximum amount of earnings subject to self-employment Social Security tax increased based on the percentage change in average covered earnings.

Individual retirement arrangement deduction—For 2008, a taxpayer (both taxpayers for taxpayers filing jointly), may have been able to take an IRA deduction up to \$5,000 (\$6,000 if age 50 or older). Taxpayers not covered by a retirement plan may have been able to deduct all contributions. The phaseout range for IRA deductions for those covered by a retirement plan began at income of \$85,000 if married filing jointly or a qualifying widow(er), up from \$83,000 in 2007. The phaseout was \$53,000 for single person or head of household up from \$52,000 in 2007 and at \$0 for a married person filing a separate return. A taxpayer may have been able to deduct an additional \$3,000 if he or she was a participant in a 401(k) plan and his or her employer was in bankruptcy in an earlier year.

Limit on itemized deductions increased—Taxpayers who had adjusted gross income above \$159,950 (\$79,975 if married filing separately) could have lost part of their deduction for itemized deductions. This was an increase from 2007 amounts of \$156,400 (\$78,200 if married filing separately). For Tax Year 2008, the amount by which the deduction was reduced was only one third of the amount of the

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reduction that would have otherwise applied for 2005 and previous years. For Tax Years 2007 and 2006, the amount by which the deduction was reduced was only two thirds of the amount of the reduction that would have otherwise applied for 2005 and previous years.

Qualified dividends and net capital gain—For tax year 2008, the 5 percent tax rate on qualified dividends and net capital gain for taxpayers whose marginal rate on ordinary income was 10 percent or 15 percent was reduced to zero. For 2008, 10.9 million taxpayer had a total of \$48.9 billion in this rate.

Real estate tax and net disaster loss deduction—New for 2008, taxpayers could increase his or her standard deduction by a limited amount of his or her State and local real estate taxes and net disaster loss. A taxpayer could have increased his or her standard deduction by the State and local real estate taxes paid, up to \$500 (\$1,000 if married filing jointly). This deduction was for the real estate taxes that would have been deductible on Schedule A if the taxpayer had itemized deductions. A taxpayer's net disaster loss was figured by taking personal casualty losses from a Federally declared disaster minus any personal casualty gains. A total of \$12.1 billion was deducted due to the addition of these two new provisions. Most of this (\$11.3 billion) was deducted by 15.7 million taxpayers for real estate taxes paid.

Recovery rebate credit—A taxpayer was able to take this credit only if he or she had not received an economic stimulus payment in Tax Year 2007 or if his or her economic stimulus payment was less than \$600 (\$1,200 if married filing jointly) plus \$300 for each qualifying child the taxpayer had for 2008. This credit was figured like the economic stimulus payment the previous year except the amounts were based on Tax Year 2008 instead of Tax Year 2007. The maximum credit was \$600 (\$1,200 if married filing jointly) plus \$300 for each qualifying child.

Residential energy credit—The credit for non-business energy property expired and did not apply for 2008.

Standard deduction amount increased—The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was,

in most cases, higher for 2008 than it was in 2007. The amount depended on filing status, being 65 or older or blind, and whether an exemption could be claimed for a taxpayer by another person. For 2008, the standard deduction increased to \$10,900 for joint filers, up from \$10,700 in 2007. For single filers and those married filing separately, the deduction amount increased to \$5,450. For heads of households, the deduction was \$8,000. In addition, the additional standard deduction for being 65 or older or blind was increased by \$50 per taxpayer for single and head of household filers only. As mentioned above, the standard deductions could be increased by a limited amount of real estate taxes paid and certain net casualty losses.

Tax on child's investment income—New for 2008, Form 8615, in addition to being used to figure the tax of certain children who are under 18, was required to figure the tax for a child with investment income of more than \$1,800 if the child:

- (1) Was age 18 at the end of 2008 and did not have earned income that was more than half of the child's support, or
- (2) Was a full-time student over age 18 and under age 24 at the end of 2008 and did not have earned income that was more than half of the child's support.

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 2009. 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.¹⁰ Returns were then selected at rates ranging from 0.10 percent to 100 percent. The 2008 data are based on a sample of 328,630 returns and an estimated final population of 142,580,866 returns.

¹⁰ 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.

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Figure M

Coefficients of Variation for Selected Items, Tax Year 2008

[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)	142,450,569	0.01	8,262,860,170	0.09
Salaries and wages	119,578,500	0.10	5,950,634,829	0.16
Business or profession:				
Net income	16,434,476	0.35	324,880,224	0.76
Net loss	5,677,211	0.95	60,645,941	1.30
Net capital gain (less loss):				
Net gain	8,052,357	0.86	495,146,902	0.45
Net loss	12,356,862	0.65	28,568,091	0.69
Taxable Individual Retirement Account distributions	11,259,424	0.78	162,150,226	1.29
Taxable pensions and annuities	25,540,246	0.48	506,269,008	0.73
Partnership and S corporation:				
Net income	4,950,294	0.96	542,454,108	0.57
Net loss	2,959,193	1.36	175,488,983	0.75
Estate and trust:				
Net income	556,364	3.17	21,897,797	2.62
Net loss	48,085	10.49	3,747,624	3.14
Unemployment compensation	9,532,896	0.91	43,674,694	1.26
Taxable social security benefits	15,015,435	0.63	168,110,210	0.76
Other income:				
Net income	6,542,600	1.02	41,830,868	2.04
Net loss	243,925	4.90	7,563,571	5.23
Payments to an Individual Retirement Account	2,739,675	1.66	11,665,532	1.90
Moving expenses adjustment	1,113,455	2.78	3,003,231	4.15
Self-employment tax deduction	17,411,224	0.39	24,286,264	0.70
Self-employed health insurance deduction	3,617,716	1.12	21,193,681	1.24
Total statutory adjustments	35,773,805	0.36	121,599,382	0.65
Taxable income	107,994,637	0.13	5,652,925,474	0.11

The corresponding sample and population for the 2007 data were 336,226 and 153,832,380 returns, respectively.^{11, 12}

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 M 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 this issue of the *SOI Bulletin*.

¹¹ For further details on the description of the sample, see *Statistics of Income—2008, Individual Income Tax Returns* (IRS Publication 1304).

¹² This population includes an estimated 10,853,574 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling or were filed to receive a stimulus payment only. Individuals filing for the stimulus payment only who would not ordinarily have a legal requirement to file a Federal income tax return had to show on their returns at least \$3,000 of qualifying income (defined as wages, self-employment income, Social Security income, Railroad Retirement benefits, certain Veterans Affairs benefits, and nontaxable combat pay). In addition, these individuals could not be claimed as a dependent on someone else's federal tax return.

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008

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

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages		Taxable interest	
			Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total	142,450,569	8,262,860,170	119,578,500	5,950,634,829	62,449,609	223,291,064
No adjusted gross income	2,489,989	-163,765,199	730,913	23,883,454	1,072,247	11,147,886
\$1 under \$5,000	11,638,707	30,564,124	8,527,532	28,895,710	3,116,080	1,859,031
\$5,000 under \$10,000	12,139,638	90,849,360	9,492,781	69,736,639	2,785,887	3,258,549
\$10,000 under \$15,000	11,702,056	146,376,637	8,890,373	103,999,168	2,920,611	4,680,524
\$15,000 under \$20,000	11,076,002	193,479,026	9,116,668	150,846,247	2,793,538	4,777,470
\$20,000 under \$25,000	9,866,247	221,639,954	8,470,576	180,007,445	2,653,548	4,568,577
\$25,000 under \$30,000	8,743,581	239,916,395	7,646,081	198,487,077	2,596,830	4,349,521
\$30,000 under \$40,000	14,554,280	506,106,712	12,919,079	420,337,671	5,110,827	8,547,298
\$40,000 under \$50,000	11,087,123	496,890,528	9,823,938	406,847,030	4,897,510	8,515,369
\$50,000 under \$75,000	19,196,461	1,180,014,004	16,993,075	935,297,197	10,949,564	22,548,213
\$75,000 under \$100,000	11,729,485	1,013,677,410	10,539,797	794,320,811	8,130,645	18,442,746
\$100,000 under \$200,000	13,851,341	1,845,103,256	12,586,228	1,431,970,077	11,311,900	35,728,753
\$200,000 under \$500,000	3,476,747	993,426,581	3,089,870	666,055,096	3,230,056	27,559,203
\$500,000 under \$1,000,000	577,618	392,535,075	487,403	209,788,740	562,214	14,442,938
\$1,000,000 under \$1,500,000	140,635	169,852,110	116,152	75,983,094	138,920	6,841,800
\$1,500,000 under \$2,000,000	59,460	102,397,558	48,331	41,062,767	58,812	4,497,784
\$2,000,000 under \$5,000,000	86,329	257,484,393	70,890	92,936,598	85,695	11,830,923
\$5,000,000 under \$10,000,000	21,390	146,343,478	17,684	45,159,641	21,283	6,982,044
\$10,000,000 or more	13,480	399,968,769	11,129	75,020,367	13,441	22,712,435
Taxable returns, total	90,660,104	7,583,461,595	79,244,490	5,243,610,342	48,879,951	190,748,936
Nontaxable returns, total	51,790,465	679,398,575	40,334,010	707,024,486	13,569,658	32,542,128

Footnotes at end of table.

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Tax-exempt interest		Ordinary dividends		Qualified dividends	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	6,453,113	79,821,721	31,043,113	219,330,668	26,409,275	158,975,193
No adjusted gross income	131,854	3,081,266	695,147	5,345,297	591,773	3,118,672
\$1 under \$5,000	158,297	331,124	1,494,012	1,517,658	1,274,957	844,313
\$5,000 under \$10,000	139,919	329,035	1,218,701	1,965,306	999,634	1,016,791
\$10,000 under \$15,000	156,124	513,001	1,217,176	2,311,864	1,001,903	1,301,621
\$15,000 under \$20,000	150,937	582,346	1,171,046	2,547,027	967,945	1,514,414
\$20,000 under \$25,000	145,801	640,909	1,067,410	2,385,199	869,991	1,351,631
\$25,000 under \$30,000	151,912	967,688	1,015,294	2,424,480	827,706	1,342,851
\$30,000 under \$40,000	307,571	1,699,698	2,072,575	4,659,018	1,704,783	2,646,656
\$40,000 under \$50,000	353,029	2,339,242	2,082,968	5,286,684	1,730,089	3,226,706
\$50,000 under \$75,000	920,070	5,497,018	4,963,040	15,347,072	4,150,883	9,775,739
\$75,000 under \$100,000	798,317	5,510,093	4,007,061	14,723,899	3,397,628	9,666,207
\$100,000 under \$200,000	1,593,403	13,000,774	6,741,615	35,728,175	5,865,478	25,669,046
\$200,000 under \$500,000	959,035	14,684,750	2,504,479	32,785,967	2,282,342	24,700,457
\$500,000 under \$1,000,000	277,327	8,622,550	497,886	18,281,667	464,064	14,077,131
\$1,000,000 under \$1,500,000	81,799	4,020,780	125,726	8,735,321	119,427	6,655,710
\$1,500,000 under \$2,000,000	38,374	2,534,190	54,489	5,807,111	51,555	4,561,103
\$2,000,000 under \$5,000,000	60,939	6,487,329	80,782	16,281,630	76,804	12,815,280
\$5,000,000 under \$10,000,000	16,844	3,321,216	20,540	10,253,389	19,618	8,144,390
\$10,000,000 or more	11,562	5,658,711	13,165	32,943,902	12,695	26,546,473
Taxable returns, total	5,519,632	68,524,760	24,864,057	192,234,616	21,213,443	141,178,206
Nontaxable returns, total	933,481	11,296,962	6,179,056	27,096,051	5,195,832	17,796,986

Footnotes at end of table.

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession	
	Number of returns	Amount	Number of returns	Amount	Net income	
					Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	22,819,648	27,569,478	436,700	8,779,355	16,434,476	324,880,224
No adjusted gross income	109,700	523,319	1,806	77,011	256,134	3,861,795
\$1 under \$5,000	92,199	58,438	7,854	55,867	1,385,798	3,898,029
\$5,000 under \$10,000	148,796	100,795	23,558	143,506	1,748,345	11,745,937
\$10,000 under \$15,000	212,932	121,433	37,981	270,840	1,939,751	19,843,722
\$15,000 under \$20,000	327,055	182,695	38,984	322,946	1,130,682	12,966,965
\$20,000 under \$25,000	412,675	223,102	37,447	341,434	784,369	10,618,870
\$25,000 under \$30,000	547,688	312,382	33,365	371,667	719,806	9,099,195
\$30,000 under \$40,000	1,613,651	961,290	58,592	766,781	1,195,063	15,928,479
\$40,000 under \$50,000	1,959,891	1,248,503	43,640	663,683	1,032,598	15,098,839
\$50,000 under \$75,000	5,267,855	3,897,016	79,804	1,929,133	2,028,941	32,568,939
\$75,000 under \$100,000	4,433,643	3,908,654	32,425	1,019,960	1,390,591	25,969,913
\$100,000 under \$200,000	6,201,094	7,211,740	33,599	1,614,978	1,987,887	65,336,863
\$200,000 under \$500,000	1,151,041	2,782,140	6,274	712,189	662,651	56,849,721
\$500,000 under \$1,000,000	193,537	1,269,515	1,007	287,731	115,486	18,230,713
\$1,000,000 under \$1,500,000	59,501	724,328	113	23,197	24,679	6,375,719
\$1,500,000 under \$2,000,000	27,357	507,849	85	16,652	10,745	3,474,268
\$2,000,000 under \$5,000,000	42,254	1,249,281	124	53,481	14,967	6,294,584
\$5,000,000 under \$10,000,000	11,181	741,839	21	7,693	3,709	2,701,219
\$10,000,000 or more	7,598	1,545,158	20	100,607	2,275	4,016,456
Taxable returns, total	20,379,717	24,767,127	317,367	7,453,354	8,701,872	246,820,934
Nontaxable returns, total	2,439,931	2,802,350	119,333	1,326,001	7,732,604	78,059,290

Footnotes at end of table.

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Business or profession —continued		Capital gain distributions		Sales of capital assets reported on Form 1040, Schedule D	
	Net loss				Taxable net gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	5,677,211	60,645,941	3,321,856	2,693,831	8,052,357	495,146,902
No adjusted gross income	515,472	17,096,805	28,485	15,826	167,165	16,211,373
\$1 under \$5,000	134,120	907,366	239,979	97,458	333,525	666,441
\$5,000 under \$10,000	208,612	1,979,082	168,687	96,780	265,651	882,733
\$10,000 under \$15,000	224,061	1,780,652	129,707	83,388	290,979	1,157,165
\$15,000 under \$20,000	313,712	2,630,024	126,164	113,250	266,008	1,341,121
\$20,000 under \$25,000	274,480	2,142,507	115,403	67,695	253,343	989,952
\$25,000 under \$30,000	288,910	2,031,702	103,846	78,747	265,084	1,155,233
\$30,000 under \$40,000	523,622	3,972,540	250,914	140,780	483,068	2,411,608
\$40,000 under \$50,000	474,044	3,457,772	244,652	149,355	497,808	2,599,759
\$50,000 under \$75,000	953,345	6,146,078	531,307	430,199	1,189,872	8,820,188
\$75,000 under \$100,000	634,572	3,988,906	450,228	348,281	1,040,687	10,441,558
\$100,000 under \$200,000	852,284	6,321,968	722,673	691,954	1,809,028	31,373,156
\$200,000 under \$500,000	219,787	3,415,095	182,294	254,134	845,157	50,087,997
\$500,000 under \$1,000,000	36,581	1,278,398	22,177	51,060	198,294	39,960,452
\$1,000,000 under \$1,500,000	9,094	552,879	3,172	12,392	57,774	25,678,595
\$1,500,000 under \$2,000,000	4,248	383,367	968	16,449	26,060	18,116,373
\$2,000,000 under \$5,000,000	6,903	1,010,347	1,042	26,958	42,022	57,784,277
\$5,000,000 under \$10,000,000	1,928	440,110	117	9,376	12,012	43,963,843
\$10,000,000 or more	1,437	1,110,342	42	9,751	8,820	181,505,077
Taxable returns, total	3,730,415	30,442,039	2,718,141	2,274,605	6,449,386	462,688,411
Nontaxable returns, total	1,946,796	30,203,902	603,715	419,225	1,602,971	32,458,491

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—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					
	Taxable net loss		Short-term capital gain		Short-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	12,356,862	28,568,091	2,511,595	39,035,510	8,527,990	323,796,865
No adjusted gross income	671,617	1,681,931	52,869	1,944,888	418,085	26,236,044
\$1 under \$5,000	548,698	1,122,706	105,027	131,487	343,288	4,912,228
\$5,000 under \$10,000	454,279	982,586	77,882	114,626	268,681	4,206,513
\$10,000 under \$15,000	437,900	949,613	101,576	233,131	248,894	3,920,563
\$15,000 under \$20,000	416,622	935,460	81,850	294,982	216,899	4,644,454
\$20,000 under \$25,000	394,476	885,153	80,520	155,608	224,696	4,310,025
\$25,000 under \$30,000	363,290	815,983	79,212	191,661	218,719	4,007,761
\$30,000 under \$40,000	707,196	1,540,529	125,185	264,546	439,809	7,864,231
\$40,000 under \$50,000	742,461	1,672,380	135,285	260,407	463,541	7,377,910
\$50,000 under \$75,000	1,808,131	4,116,763	358,847	870,284	1,134,042	20,264,598
\$75,000 under \$100,000	1,470,526	3,295,844	323,880	930,777	1,006,134	22,025,902
\$100,000 under \$200,000	2,698,869	6,244,055	570,662	2,920,241	1,990,806	51,553,862
\$200,000 under \$500,000	1,237,222	3,191,168	302,059	3,208,158	1,086,368	53,873,398
\$500,000 under \$1,000,000	261,737	723,802	66,406	2,361,802	277,382	31,502,166
\$1,000,000 under \$1,500,000	65,668	185,923	20,253	1,281,032	78,678	13,929,189
\$1,500,000 under \$2,000,000	27,563	78,328	8,698	986,127	34,915	8,618,179
\$2,000,000 under \$5,000,000	37,799	108,889	14,036	3,339,134	54,017	20,346,272
\$5,000,000 under \$10,000,000	8,444	24,371	4,144	2,696,533	14,068	10,731,988
\$10,000,000 or more	4,363	12,607	3,205	16,850,086	8,966	23,471,580
Taxable returns, total	9,356,990	21,515,386	2,047,266	35,426,178	6,617,085	248,451,081
Nontaxable returns, total	2,999,872	7,052,705	464,329	3,609,332	1,910,905	75,345,784

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—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	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	1,625,643	96,636,961	2,426,081	17,897,059	7,213,585	190,136,767
No adjusted gross income	161,054	11,776,166	57,891	921,947	286,133	10,485,586
\$1 under \$5,000	85,641	2,365,845	101,817	99,541	270,447	2,368,552
\$5,000 under \$10,000	62,353	1,937,861	80,778	130,185	216,993	2,057,735
\$10,000 under \$15,000	58,029	2,384,950	93,931	235,761	197,340	1,353,264
\$15,000 under \$20,000	46,467	1,857,708	81,489	295,382	176,566	2,588,823
\$20,000 under \$25,000	47,440	2,196,959	76,670	196,147	184,314	2,047,179
\$25,000 under \$30,000	43,936	1,777,168	72,763	165,745	184,284	2,113,835
\$30,000 under \$40,000	81,573	3,507,744	125,422	299,538	375,367	4,102,727
\$40,000 under \$50,000	77,062	2,939,391	132,353	266,994	403,345	4,312,690
\$50,000 under \$75,000	181,110	8,152,190	341,666	784,111	982,356	11,574,111
\$75,000 under \$100,000	153,626	8,151,997	312,073	955,771	868,788	13,202,190
\$100,000 under \$200,000	352,308	19,265,431	556,528	3,032,768	1,711,236	30,186,193
\$200,000 under \$500,000	194,881	15,973,552	295,917	2,868,472	945,057	34,450,416
\$500,000 under \$1,000,000	49,186	7,005,463	56,878	1,689,742	242,414	20,396,306
\$1,000,000 under \$1,500,000	13,779	1,917,172	16,559	800,726	69,553	9,808,674
\$1,500,000 under \$2,000,000	5,482	1,249,981	6,949	489,671	30,848	5,665,947
\$2,000,000 under \$5,000,000	8,516	2,230,336	11,119	1,549,720	47,599	12,968,064
\$5,000,000 under \$10,000,000	2,040	793,236	3,118	814,549	12,669	6,693,114
\$10,000,000 or more	1,158	1,153,811	2,158	2,300,288	8,276	13,761,359
Taxable returns, total	1,115,845	67,515,972	1,966,781	15,386,096	5,722,031	151,976,795
Nontaxable returns, total	509,798	29,120,989	459,300	2,510,963	1,491,553	38,159,972

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—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 gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/S corporation gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	278,362	10,995,292	224,230	2,711,141	458,604	20,047,019
No adjusted gross income	9,960	288,165	9,472	350,755	12,927	1,435,111
\$1 under \$5,000	2,500	33,255	5,224	27,712	8,953	42,394
\$5,000 under \$10,000	3,845	5,674	5,830	17,556	6,178	6,803
\$10,000 under \$15,000	5,948	1,460	6,140	28,449	11,683	19,454
\$15,000 under \$20,000	4,138	11,465	3,345	9,849	6,100	11,405
\$20,000 under \$25,000	5,306	8,840	1,420	7,611	8,311	5,320
\$25,000 under \$30,000	6,351	10,456	6,110	22,758	9,732	33,671
\$30,000 under \$40,000	5,982	15,972	10,844	37,150	15,536	78,652
\$40,000 under \$50,000	10,087	12,531	6,996	11,321	15,894	63,966
\$50,000 under \$75,000	24,365	65,428	20,409	86,269	37,964	160,472
\$75,000 under \$100,000	23,997	71,597	18,727	81,285	42,766	115,529
\$100,000 under \$200,000	55,953	337,399	48,805	238,809	107,447	564,298
\$200,000 under \$500,000	52,090	429,032	44,533	354,855	88,286	1,623,704
\$500,000 under \$1,000,000	26,946	514,653	15,931	248,028	42,518	1,015,144
\$1,000,000 under \$1,500,000	12,227	413,120	6,033	103,681	15,865	601,060
\$1,500,000 under \$2,000,000	6,497	332,244	3,640	102,057	7,540	515,183
\$2,000,000 under \$5,000,000	13,344	1,192,087	6,501	253,523	13,285	1,708,631
\$5,000,000 under \$10,000,000	4,596	898,394	2,290	197,689	4,249	1,575,013
\$10,000,000 or more	4,230	6,353,520	1,981	531,783	3,371	10,471,207
Taxable returns, total	226,114	10,390,581	185,018	1,999,150	390,848	17,228,872
Nontaxable returns, total	52,248	604,710	39,212	711,991	67,756	2,818,147

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—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 partnership/ S corporation loss		Long-term capital gain		Long-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	760,264	44,215,855	8,346,165	528,065,348	9,822,021	299,101,415
No adjusted gross income	32,493	4,323,871	201,874	18,247,561	550,469	29,239,398
\$1 under \$5,000	16,193	193,821	348,494	785,212	456,615	6,330,522
\$5,000 under \$10,000	15,472	221,398	267,640	1,006,775	370,573	7,166,150
\$10,000 under \$15,000	16,435	177,444	275,886	1,161,308	367,022	6,975,787
\$15,000 under \$20,000	14,484	211,344	254,971	1,401,126	356,157	6,632,788
\$20,000 under \$25,000	17,716	112,975	246,788	1,199,295	318,303	7,236,117
\$25,000 under \$30,000	11,565	112,211	252,995	1,379,174	298,060	5,596,286
\$30,000 under \$40,000	24,439	346,227	476,931	2,898,156	561,832	10,974,133
\$40,000 under \$50,000	24,939	197,591	498,557	2,832,044	581,412	11,872,994
\$50,000 under \$75,000	65,043	591,755	1,193,659	9,932,224	1,446,950	28,883,878
\$75,000 under \$100,000	68,570	802,550	1,055,048	11,703,021	1,153,672	24,702,639
\$100,000 under \$200,000	174,241	2,877,652	1,912,324	36,159,429	2,090,835	54,597,903
\$200,000 under \$500,000	146,111	4,807,625	949,141	57,666,026	961,866	46,965,230
\$500,000 under \$1,000,000	62,153	4,710,106	238,582	46,208,859	199,290	19,622,355
\$1,000,000 under \$1,500,000	23,446	2,633,535	68,995	28,634,261	50,168	7,748,180
\$1,500,000 under \$2,000,000	12,174	1,951,166	31,310	19,966,440	20,730	4,484,792
\$2,000,000 under \$5,000,000	22,237	6,005,653	49,462	62,305,144	28,372	9,485,099
\$5,000,000 under \$10,000,000	7,018	3,639,372	13,747	46,219,793	6,394	4,149,842
\$10,000,000 or more	5,536	10,299,557	9,763	178,359,500	3,300	6,437,323
Taxable returns, total	613,303	34,538,534	6,655,852	487,956,719	7,393,582	217,658,802
Nontaxable returns, total	146,961	9,677,321	1,690,313	40,108,629	2,428,440	81,442,612

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—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 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
	(49)	(50)	(51)	(52)	(53)	(54)
All returns, total	5,372,864	236,877,136	7,751,036	153,158,065	3,899,085	166,502,854
No adjusted gross income	115,732	6,338,305	328,849	9,687,709	301,985	20,679,110
\$1 under \$5,000	241,603	508,940	329,632	2,780,021	201,848	3,744,993
\$5,000 under \$10,000	190,192	782,785	265,285	2,606,182	158,192	4,742,012
\$10,000 under \$15,000	182,311	847,382	271,895	2,903,555	147,630	4,296,843
\$15,000 under \$20,000	155,670	703,150	249,871	2,396,529	160,820	4,475,505
\$20,000 under \$25,000	150,348	842,593	229,085	3,356,126	129,749	4,157,545
\$25,000 under \$30,000	169,511	978,012	216,942	1,955,986	117,084	3,885,496
\$30,000 under \$40,000	304,628	1,829,455	438,016	4,895,978	221,853	6,384,730
\$40,000 under \$50,000	311,375	1,983,535	470,204	5,222,744	205,407	7,240,353
\$50,000 under \$75,000	772,365	6,201,606	1,130,389	13,306,578	534,400	16,640,907
\$75,000 under \$100,000	671,559	6,326,721	948,222	11,942,367	422,995	14,069,148
\$100,000 under \$200,000	1,231,061	21,012,673	1,743,243	27,246,091	772,606	30,585,319
\$200,000 under \$500,000	621,349	30,957,057	819,012	26,270,206	404,011	25,303,998
\$500,000 under \$1,000,000	146,864	23,466,944	191,870	12,482,860	76,959	9,230,651
\$1,000,000 under \$1,500,000	43,213	13,180,195	51,250	5,367,926	20,143	3,292,225
\$1,500,000 under \$2,000,000	19,417	8,836,345	21,806	3,207,700	8,479	1,806,340
\$2,000,000 under \$5,000,000	30,760	26,179,797	32,400	7,700,434	11,210	3,078,160
\$5,000,000 under \$10,000,000	8,671	18,329,530	8,146	3,482,543	2,432	1,253,204
\$10,000,000 or more	6,235	67,572,111	4,917	6,346,528	1,284	1,636,317
Taxable returns, total	4,274,006	217,679,028	6,050,882	119,992,685	2,782,244	115,008,263
Nontaxable returns, total	1,098,858	19,198,108	1,700,154	33,165,380	1,116,841	51,494,592

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—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					
	Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/S corporation gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	2,123,726	180,108,472	201,788	3,607,724	1,184,729	139,603,914
No adjusted gross income	111,636	10,416,286	8,497	474,248	36,636	5,829,522
\$1 under \$5,000	37,885	325,346	5,224	41,559	25,967	82,596
\$5,000 under \$10,000	42,863	275,599	5,511	25,762	21,565	112,442
\$10,000 under \$15,000	66,282	336,686	4,859	32,667	25,326	107,258
\$15,000 under \$20,000	61,715	625,946	4,793	14,935	22,948	140,303
\$20,000 under \$25,000	49,798	342,255	1,323	9,462	17,907	81,703
\$25,000 under \$30,000	54,112	357,284	6,111	33,227	23,775	105,841
\$30,000 under \$40,000	112,440	945,670	10,048	54,661	43,684	255,627
\$40,000 under \$50,000	105,454	907,035	6,553	13,571	42,558	186,251
\$50,000 under \$75,000	266,605	2,851,346	17,579	87,172	124,479	828,709
\$75,000 under \$100,000	244,755	4,569,085	18,519	161,991	115,614	1,003,188
\$100,000 under \$200,000	455,633	12,767,734	46,345	324,110	284,261	4,216,895
\$200,000 under \$500,000	298,240	21,897,613	38,875	499,329	217,987	9,062,786
\$500,000 under \$1,000,000	108,404	17,743,094	13,232	347,438	90,590	8,270,711
\$1,000,000 under \$1,500,000	38,809	11,155,792	4,475	127,095	32,572	6,051,214
\$1,500,000 under \$2,000,000	18,628	7,472,452	2,816	134,240	16,224	4,866,597
\$2,000,000 under \$5,000,000	32,929	22,614,686	4,372	321,233	27,484	16,998,677
\$5,000,000 under \$10,000,000	9,909	15,376,772	1,472	265,939	8,526	14,463,625
\$10,000,000 or more	7,627	49,127,795	1,185	639,085	6,627	66,939,968
Taxable returns, total	1,612,187	161,111,186	165,692	2,673,187	979,311	130,340,105
Nontaxable returns, total	511,539	18,997,286	36,097	934,537	205,418	9,263,809

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—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				Sale of property other than capital assets	
	Net long-term partnership/ S corporation loss		Schedule D capital gain distributions		Net gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)
All returns, total	738,746	23,664,372	8,222,468	19,259,874	773,209	12,952,759
No adjusted gross income	30,414	3,168,225	247,308	433,341	62,979	1,187,274
\$1 under \$5,000	13,159	139,901	360,314	244,283	12,291	39,034
\$5,000 under \$10,000	14,444	169,848	254,567	213,604	16,316	85,097
\$10,000 under \$15,000	21,296	150,771	237,706	244,594	22,103	86,275
\$15,000 under \$20,000	17,027	88,680	234,604	274,588	26,543	182,057
\$20,000 under \$25,000	22,355	88,861	224,373	308,622	30,549	167,117
\$25,000 under \$30,000	11,913	60,721	208,054	277,182	21,500	204,595
\$30,000 under \$40,000	28,520	242,157	404,571	470,797	44,995	353,495
\$40,000 under \$50,000	31,120	178,241	455,243	537,138	49,366	364,637
\$50,000 under \$75,000	78,965	635,417	1,162,505	1,836,758	104,941	744,293
\$75,000 under \$100,000	65,539	504,362	1,001,126	1,779,256	93,750	804,318
\$100,000 under \$200,000	168,192	2,284,203	1,947,682	4,003,948	131,743	1,457,037
\$200,000 under \$500,000	135,131	3,180,088	1,047,760	4,036,961	83,883	1,433,291
\$500,000 under \$1,000,000	49,669	2,512,444	259,880	1,679,145	34,808	789,177
\$1,000,000 under \$1,500,000	18,026	1,383,609	72,370	669,736	13,291	448,209
\$1,500,000 under \$2,000,000	9,185	926,686	32,570	381,220	6,734	258,003
\$2,000,000 under \$5,000,000	15,672	2,763,183	49,869	889,896	11,043	860,457
\$5,000,000 under \$10,000,000	4,709	1,488,044	13,207	375,649	3,607	542,031
\$10,000,000 or more	3,409	3,698,932	8,759	603,157	2,767	2,946,363
Taxable returns, total	599,742	17,662,284	6,636,385	16,489,899	545,842	10,485,454
Nontaxable returns, total	139,004	6,002,088	1,586,083	2,769,975	227,367	2,467,305

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Sale of property other than capital assets—continued		Taxable IRA distributions		Pensions and annuities	
	Net loss				Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	949,400	20,764,121	11,259,424	162,150,226	28,011,742	844,774,212
No adjusted gross income	122,137	11,354,838	116,943	2,036,905	281,031	8,114,200
\$1 under \$5,000	17,679	113,599	255,055	628,889	782,202	5,225,502
\$5,000 under \$10,000	24,698	148,199	509,050	2,088,932	1,313,409	11,446,343
\$10,000 under \$15,000	27,622	190,328	714,888	3,846,807	1,855,989	19,611,847
\$15,000 under \$20,000	17,094	286,314	722,479	4,320,977	1,852,630	24,785,197
\$20,000 under \$25,000	28,215	157,201	621,102	4,085,112	1,604,719	28,018,777
\$25,000 under \$30,000	22,606	330,499	550,955	4,053,102	1,467,888	25,666,692
\$30,000 under \$40,000	34,247	266,432	1,040,626	8,714,195	2,710,071	52,420,624
\$40,000 under \$50,000	47,250	348,738	954,628	9,635,636	2,409,719	53,066,158
\$50,000 under \$75,000	93,606	589,646	2,061,064	25,566,131	4,976,445	140,301,687
\$75,000 under \$100,000	84,876	470,869	1,466,824	24,177,124	3,487,999	129,057,128
\$100,000 under \$200,000	180,785	1,412,671	1,727,708	44,312,628	4,101,928	220,249,323
\$200,000 under \$500,000	137,927	1,189,486	422,813	21,218,053	954,660	92,529,805
\$500,000 under \$1,000,000	58,139	882,084	63,060	4,297,276	135,901	18,829,175
\$1,000,000 under \$1,500,000	19,969	387,500	14,891	1,245,570	33,099	5,287,476
\$1,500,000 under \$2,000,000	8,939	267,238	6,034	501,607	14,511	2,735,207
\$2,000,000 under \$5,000,000	15,537	782,419	8,178	898,597	20,803	4,613,806
\$5,000,000 under \$10,000,000	4,600	428,694	1,965	268,265	5,266	1,446,344
\$10,000,000 or more	3,474	1,157,367	1,160	254,421	3,471	1,368,921
Taxable returns, total	660,682	7,397,436	8,916,709	145,828,111	22,030,794	765,985,547
Nontaxable returns, total	288,717	13,366,685	2,342,715	16,322,115	5,980,948	78,788,664

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Pensions and annuities—continued		Rent			
	Taxable		Net income		Net loss (includes nondeductible loss)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	25,540,246	506,269,008	4,040,040	60,072,010	5,672,498	75,494,386
No adjusted gross income	211,416	2,634,611	117,085	2,208,762	370,706	10,913,382
\$1 under \$5,000	707,019	1,914,307	99,340	306,138	110,573	1,006,539
\$5,000 under \$10,000	1,260,020	6,597,691	164,157	667,485	140,915	1,550,049
\$10,000 under \$15,000	1,796,819	14,458,741	183,951	900,405	201,090	1,917,985
\$15,000 under \$20,000	1,783,785	18,007,237	189,412	1,267,897	198,967	2,056,292
\$20,000 under \$25,000	1,523,753	17,925,752	191,084	1,294,127	202,052	1,928,526
\$25,000 under \$30,000	1,382,291	18,570,703	149,845	1,156,796	205,522	2,253,628
\$30,000 under \$40,000	2,535,359	38,913,024	285,222	2,075,222	424,222	4,093,894
\$40,000 under \$50,000	2,243,621	39,281,721	255,626	2,003,200	438,469	4,389,114
\$50,000 under \$75,000	4,547,486	97,527,478	608,803	5,246,296	977,274	10,418,116
\$75,000 under \$100,000	3,130,250	83,565,447	503,772	5,572,680	703,738	7,372,443
\$100,000 under \$200,000	3,527,333	123,253,254	810,632	12,911,504	1,139,770	14,652,399
\$200,000 under \$500,000	740,370	35,042,567	345,324	11,313,028	436,932	8,349,573
\$500,000 under \$1,000,000	95,714	4,986,282	81,617	5,300,833	76,176	2,202,241
\$1,000,000 under \$1,500,000	23,721	1,270,543	22,594	2,086,573	19,592	746,241
\$1,500,000 under \$2,000,000	10,322	563,292	10,030	1,273,281	8,571	393,014
\$2,000,000 under \$5,000,000	14,770	1,055,936	15,470	2,585,416	12,632	714,421
\$5,000,000 under \$10,000,000	3,739	373,805	3,752	937,680	3,253	224,596
\$10,000,000 or more	2,458	326,619	2,324	964,688	2,043	311,934
Taxable returns, total	20,004,943	463,596,197	3,065,117	52,062,538	4,089,298	48,661,999
Nontaxable returns, total	5,535,302	42,672,811	974,922	8,009,472	1,583,200	26,832,387

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—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	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total	1,714,045	26,573,738	35,714	208,904	452,563	5,127,721
No adjusted gross income	44,512	536,273	2,801	34,822	9,948	78,537
\$1 under \$5,000	46,543	76,624	* 519	* 103	11,374	20,451
\$5,000 under \$10,000	46,609	118,481	* 2,061	* 8,112	17,615	76,707
\$10,000 under \$15,000	74,073	204,731	* 1,145	* 1,795	23,908	128,076
\$15,000 under \$20,000	57,147	225,610	* 1,496	* 2,440	28,034	151,305
\$20,000 under \$25,000	65,807	228,091	* 1,923	* 5,622	21,770	107,651
\$25,000 under \$30,000	55,170	197,965	* 4	* 12	19,056	101,107
\$30,000 under \$40,000	108,618	453,977	* 1,316	* 2,224	30,840	232,907
\$40,000 under \$50,000	95,169	415,948	1,102	1,031	38,262	259,924
\$50,000 under \$75,000	231,180	1,276,934	3,120	9,614	81,588	839,435
\$75,000 under \$100,000	196,234	1,359,107	3,504	11,242	54,911	739,494
\$100,000 under \$200,000	374,458	3,900,128	8,947	17,079	83,825	1,173,097
\$200,000 under \$500,000	192,988	5,238,996	3,237	29,079	23,953	918,572
\$500,000 under \$1,000,000	59,748	3,444,904	2,007	31,153	4,545	147,193
\$1,000,000 under \$1,500,000	21,864	1,675,954	776	4,651	1,288	69,391
\$1,500,000 under \$2,000,000	11,134	1,062,942	377	3,211	494	19,644
\$2,000,000 under \$5,000,000	20,293	2,674,200	836	22,224	818	34,974
\$5,000,000 under \$10,000,000	6,760	1,248,783	289	12,217	208	15,956
\$10,000,000 or more	5,736	2,234,089	252	12,272	126	13,300
Taxable returns, total	1,390,986	24,954,913	25,836	146,876	359,184	4,602,243
Nontaxable returns, total	323,059	1,618,824	9,878	62,028	93,379	525,478

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Farm rental—continued		Total rental and royalty			
	Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)
All returns, total	108,679	584,710	5,609,546	90,085,275	4,935,836	57,144,996
No adjusted gross income	7,114	88,778	145,458	2,615,693	375,956	10,228,719
\$1 under \$5,000	* 3,587	* 18,311	147,439	388,434	106,946	858,411
\$5,000 under \$10,000	* 3,887	* 11,295	216,023	846,470	137,782	1,382,176
\$10,000 under \$15,000	7,565	14,075	260,042	1,205,101	191,493	1,687,294
\$15,000 under \$20,000	* 2,138	* 16,353	254,178	1,613,219	191,473	1,802,403
\$20,000 under \$25,000	8,476	28,204	257,466	1,575,169	199,482	1,744,668
\$25,000 under \$30,000	* 2,921	* 6,580	207,468	1,420,610	198,456	1,976,601
\$30,000 under \$40,000	** 20,012	** 87,281	399,215	2,724,306	414,171	3,582,113
\$40,000 under \$50,000	**	**	352,722	2,571,879	425,099	3,969,440
\$50,000 under \$75,000	14,703	96,434	841,713	7,193,392	941,564	9,390,959
\$75,000 under \$100,000	16,238	63,293	686,124	7,547,406	684,774	6,723,857
\$100,000 under \$200,000	13,822	75,923	1,131,525	17,715,768	853,186	7,992,247
\$200,000 under \$500,000	6,238	42,613	483,005	17,108,124	149,656	3,112,357
\$500,000 under \$1,000,000	957	14,632	124,311	8,794,071	38,065	1,158,925
\$1,000,000 under \$1,500,000	416	6,009	38,729	3,785,266	11,027	405,102
\$1,500,000 under \$2,000,000	217	3,423	18,490	2,337,639	5,004	266,007
\$2,000,000 under \$5,000,000	273	6,578	30,389	5,254,160	8,142	479,440
\$5,000,000 under \$10,000,000	69	2,377	8,730	2,193,060	2,137	153,447
\$10,000,000 or more	48	2,551	6,518	3,195,509	1,425	230,829
Taxable returns, total	80,703	402,426	4,330,738	80,305,789	3,388,001	33,286,733
Nontaxable returns, total	27,976	182,284	1,278,808	9,779,486	1,547,836	23,858,263

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Partnership and S corporation				Estate and trust	
	Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(91)	(92)	(93)	(94)	(95)	(96)
All returns, total	4,950,294	542,454,108	2,959,193	175,488,983	556,364	21,897,797
No adjusted gross income	79,426	3,299,576	395,731	94,555,281	9,787	306,095
\$1 under \$5,000	65,452	347,420	73,599	1,357,418	19,242	41,274
\$5,000 under \$10,000	90,945	541,518	77,288	1,497,055	12,624	40,624
\$10,000 under \$15,000	118,116	1,096,087	94,238	1,451,238	16,448	65,012
\$15,000 under \$20,000	126,395	1,227,635	79,437	1,174,065	15,651	85,988
\$20,000 under \$25,000	132,842	1,491,536	79,923	956,920	17,558	107,139
\$25,000 under \$30,000	140,735	1,876,698	83,800	1,268,988	15,069	115,013
\$30,000 under \$40,000	245,184	3,474,974	176,405	2,287,349	30,627	244,650
\$40,000 under \$50,000	215,608	3,524,154	161,772	2,706,999	30,246	258,051
\$50,000 under \$75,000	613,233	12,484,802	411,757	4,696,321	61,175	664,047
\$75,000 under \$100,000	561,208	13,115,003	289,745	3,956,424	71,608	1,142,742
\$100,000 under \$200,000	1,224,414	53,020,334	600,717	10,395,800	146,218	2,784,744
\$200,000 under \$500,000	887,855	100,935,006	294,321	10,709,223	73,086	3,251,119
\$500,000 under \$1,000,000	271,879	82,004,088	76,717	6,083,897	19,378	2,078,999
\$1,000,000 under \$1,500,000	75,392	42,775,875	23,414	3,410,012	6,265	1,336,650
\$1,500,000 under \$2,000,000	33,395	27,635,158	10,875	2,279,707	2,848	788,704
\$2,000,000 under \$5,000,000	48,521	69,322,144	19,140	6,934,889	5,666	2,442,403
\$5,000,000 under \$10,000,000	12,193	36,861,190	5,784	4,387,944	1,615	1,320,238
\$10,000,000 or more	7,501	87,420,912	4,528	15,379,452	1,250	4,824,305
Taxable returns, total	4,145,032	526,944,982	1,908,429	63,143,638	463,400	20,968,730
Nontaxable returns, total	805,262	15,509,126	1,050,764	112,345,345	92,963	929,066

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Estate and trust—continued		Farm			
	Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)
All returns, total	48,085	3,747,624	548,789	11,749,288	1,399,265	26,595,897
No adjusted gross income	** 7,648	** 2,000,760	23,593	388,566	121,019	5,776,821
\$1 under \$5,000	**	**	30,295	74,099	42,695	454,914
\$5,000 under \$10,000	** 1,633	** 4,099	25,138	117,118	38,035	528,408
\$10,000 under \$15,000	* 760	* 18,052	33,989	312,878	65,895	720,337
\$15,000 under \$20,000	* 8	* 25	28,175	299,287	67,559	946,735
\$20,000 under \$25,000	**	**	28,739	261,338	62,948	762,243
\$25,000 under \$30,000	* 626	* 9,080	18,307	173,880	54,256	713,908
\$30,000 under \$40,000	3,308	25,685	47,120	510,239	126,236	1,795,556
\$40,000 under \$50,000	3,189	33,272	47,251	671,274	113,943	1,504,019
\$50,000 under \$75,000	4,611	39,332	92,278	1,380,702	251,582	3,182,684
\$75,000 under \$100,000	5,077	26,426	70,673	1,863,255	187,207	2,505,282
\$100,000 under \$200,000	8,560	61,330	70,876	2,763,760	181,016	3,300,867
\$200,000 under \$500,000	5,678	148,440	24,269	1,862,588	61,518	2,065,813
\$500,000 under \$1,000,000	3,234	152,505	5,337	510,681	15,448	884,926
\$1,000,000 under \$1,500,000	1,061	115,770	1,096	184,038	3,814	301,898
\$1,500,000 under \$2,000,000	497	69,397	524	92,090	1,899	191,216
\$2,000,000 under \$5,000,000	1,112	294,126	788	143,552	2,825	441,542
\$5,000,000 under \$10,000,000	487	135,904	198	46,120	826	221,232
\$10,000,000 or more	593	613,421	142	93,823	542	297,497
Taxable returns, total	38,269	1,522,661	369,954	9,803,525	960,379	15,693,598
Nontaxable returns, total	9,816	2,224,962	178,835	1,945,763	438,886	10,902,299

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—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			
	Number of returns	Amount	Total		Taxable	
			Number of returns	Amount	Number of returns	Amount
	(103)	(104)	(105)	(106)	(107)	(108)
All returns, total	9,532,896	43,674,694	24,066,883	415,587,419	15,015,435	168,110,210
No adjusted gross income	30,613	190,209	934,798	13,247,436	3,580	36,523
\$1 under \$5,000	192,188	428,345	1,804,182	24,438,449	12,540	34,479
\$5,000 under \$10,000	626,570	2,125,579	2,015,211	29,475,657	30,320	155,300
\$10,000 under \$15,000	888,787	3,627,808	2,292,564	35,955,560	41,356	138,473
\$15,000 under \$20,000	1,002,458	4,432,027	2,008,607	32,528,201	477,171	510,820
\$20,000 under \$25,000	903,735	4,359,282	1,544,864	25,842,263	1,082,860	1,791,655
\$25,000 under \$30,000	730,134	3,473,433	1,268,144	21,333,587	1,180,811	3,347,233
\$30,000 under \$40,000	1,157,971	5,517,597	2,110,022	36,443,623	2,103,511	10,736,725
\$40,000 under \$50,000	880,020	4,170,977	1,671,025	28,379,759	1,668,855	14,783,005
\$50,000 under \$75,000	1,473,049	7,000,663	3,460,135	60,825,644	3,457,504	45,728,037
\$75,000 under \$100,000	827,862	3,979,331	2,137,363	43,217,829	2,137,361	36,551,746
\$100,000 under \$200,000	710,875	3,772,147	2,139,563	47,114,940	2,139,244	40,031,964
\$200,000 under \$500,000	97,783	525,899	532,839	12,833,074	532,815	10,907,818
\$500,000 under \$1,000,000	8,011	52,782	90,978	2,409,159	90,929	2,045,851
\$1,000,000 under \$1,500,000	1,634	10,278	23,829	630,137	23,827	535,605
\$1,500,000 under \$2,000,000	400	3,106	10,960	296,739	10,960	252,123
\$2,000,000 under \$5,000,000	707	4,618	15,316	424,289	15,308	360,442
\$5,000,000 under \$10,000,000	82	515	3,971	115,345	3,970	98,042
\$10,000,000 or more	17	98	2,511	75,728	2,511	64,369
Taxable returns, total	6,160,824	29,147,822	15,674,993	282,262,846	13,727,503	161,544,987
Nontaxable returns, total	3,372,072	14,526,872	8,391,891	133,324,573	1,287,932	6,565,223

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Foreign earned income exclusion		Other income [1]			
			Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)
All returns, total	371,885	22,891,602	6,542,600	41,830,868	243,925	7,563,571
No adjusted gross income	93,939	4,537,412	118,967	1,327,687	36,148	3,521,046
\$1 under \$5,000	62,185	3,568,627	324,399	757,397	9,415	139,651
\$5,000 under \$10,000	16,686	660,456	302,169	937,032	8,934	216,556
\$10,000 under \$15,000	17,148	1,191,163	315,501	934,413	10,847	111,311
\$15,000 under \$20,000	16,393	717,361	293,148	1,184,475	8,821	87,643
\$20,000 under \$25,000	9,051	717,073	285,889	967,171	6,864	94,208
\$25,000 under \$30,000	7,218	514,333	256,221	874,370	12,041	105,920
\$30,000 under \$40,000	15,661	1,096,371	444,664	1,475,097	16,097	148,679
\$40,000 under \$50,000	16,437	1,193,971	495,223	1,791,738	13,863	75,606
\$50,000 under \$75,000	21,090	1,384,765	1,021,334	3,256,876	25,477	449,593
\$75,000 under \$100,000	13,199	947,924	822,468	3,110,540	15,112	120,876
\$100,000 under \$200,000	37,305	2,617,427	1,238,518	7,544,321	34,005	497,527
\$200,000 under \$500,000	29,202	2,362,042	433,728	6,319,471	29,012	777,048
\$500,000 under \$1,000,000	9,699	831,536	109,493	3,298,310	9,269	406,933
\$1,000,000 under \$1,500,000	2,847	237,518	30,888	1,433,624	3,180	136,260
\$1,500,000 under \$2,000,000	1,335	107,954	14,604	816,692	1,441	74,573
\$2,000,000 under \$5,000,000	1,735	142,579	23,081	2,396,047	2,216	188,078
\$5,000,000 under \$10,000,000	463	38,329	7,104	1,108,558	677	83,688
\$10,000,000 or more	293	24,761	5,200	2,297,049	506	328,375
Taxable returns, total	142,180	9,915,194	4,986,247	35,355,745	154,037	3,126,373
Nontaxable returns, total	229,705	12,976,408	1,556,354	6,475,123	89,889	4,437,198

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Net operating loss		Gambling earnings		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	920,078	97,019,034	1,889,725	27,196,828	341,992	4,192,002
No adjusted gross income	548,051	87,586,934	23,029	282,880	10,822	1,760,660
\$1 under \$5,000	61,905	682,436	42,649	65,458	7,335	13,050
\$5,000 under \$10,000	54,530	511,012	65,193	202,459	14,125	57,004
\$10,000 under \$15,000	43,612	719,291	70,101	268,644	14,036	59,820
\$15,000 under \$20,000	30,996	340,896	77,174	354,957	16,249	52,700
\$20,000 under \$25,000	21,545	250,721	89,275	393,719	11,332	57,195
\$25,000 under \$30,000	12,948	173,114	88,991	358,736	11,835	228,534
\$30,000 under \$40,000	25,864	390,543	179,817	883,770	24,306	130,438
\$40,000 under \$50,000	19,300	294,944	164,594	834,503	31,791	163,964
\$50,000 under \$75,000	37,302	729,596	333,730	2,071,841	70,904	496,031
\$75,000 under \$100,000	16,448	456,669	276,019	1,861,050	47,451	199,966
\$100,000 under \$200,000	27,175	873,563	355,927	4,495,600	46,523	401,606
\$200,000 under \$500,000	13,782	1,032,484	95,635	4,920,391	14,907	163,176
\$500,000 under \$1,000,000	3,482	697,200	16,073	2,215,944	6,862	111,598
\$1,000,000 under \$1,500,000	1,171	437,739	4,921	1,395,392	3,358	23,334
\$1,500,000 under \$2,000,000	540	145,359	2,232	925,732	2,007	24,044
\$2,000,000 under \$5,000,000	934	656,257	3,159	2,063,834	4,499	91,055
\$5,000,000 under \$10,000,000	261	283,465	744	1,015,814	1,742	56,989
\$10,000,000 or more	232	756,810	462	2,586,104	1,906	100,838
Taxable returns, total	131,535	10,404,863	1,481,468	22,966,633	265,918	2,011,949
Nontaxable returns, total	788,543	86,614,171	408,256	4,230,195	76,074	2,180,053

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Statutory adjustments					
	Total		IRA payments		Student loan interest deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)
All returns, total	35,773,805	121,599,382	2,739,675	11,665,532	9,135,508	7,730,515
No adjusted gross income	568,168	2,557,477	17,735	85,682	79,205	78,845
\$1 under \$5,000	1,699,478	2,011,379	26,971	85,613	142,447	105,846
\$5,000 under \$10,000	2,353,618	2,970,178	40,231	94,940	208,822	160,881
\$10,000 under \$15,000	2,557,826	3,372,247	57,345	178,807	315,085	226,032
\$15,000 under \$20,000	1,927,575	2,969,151	84,178	232,413	439,178	352,045
\$20,000 under \$25,000	1,680,530	3,029,713	115,009	380,525	512,877	383,427
\$25,000 under \$30,000	1,614,582	3,118,690	144,702	479,244	559,527	461,393
\$30,000 under \$40,000	3,190,628	6,218,925	316,928	1,084,600	1,211,337	1,028,685
\$40,000 under \$50,000	2,887,773	6,313,089	282,717	1,042,682	1,110,616	986,961
\$50,000 under \$75,000	5,829,045	14,212,506	597,656	2,462,653	2,039,349	1,689,445
\$75,000 under \$100,000	3,872,456	10,923,261	419,740	1,799,382	1,286,752	1,277,126
\$100,000 under \$200,000	5,737,302	26,388,147	519,381	2,740,221	1,230,312	979,829
\$200,000 under \$500,000	1,370,015	19,344,208	91,299	767,462	0	0
\$500,000 under \$1,000,000	298,442	7,862,595	16,008	141,786	0	0
\$1,000,000 under \$1,500,000	78,453	2,796,118	4,548	42,708	0	0
\$1,500,000 under \$2,000,000	34,583	1,436,737	2,025	18,271	0	0
\$2,000,000 under \$5,000,000	51,148	2,828,019	2,464	22,248	0	0
\$5,000,000 under \$10,000,000	13,371	1,163,007	515	4,393	0	0
\$10,000,000 or more	8,812	2,083,932	222	1,902	0	0
Taxable returns, total	24,275,477	99,648,733	2,330,325	10,204,537	7,321,333	6,268,645
Nontaxable returns, total	11,498,328	21,950,649	409,350	1,460,995	1,814,176	1,461,869

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Statutory adjustments—continued					
	Educator expenses deduction		Tuition and fees deduction		Domestic production activities deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(127)	(128)	(129)	(130)	(131)	(132)
All returns, total	3,753,395	947,072	4,576,654	11,001,733	501,755	7,011,197
No adjusted gross income	10,264	2,746	149,643	472,654	4,327	120,398
\$1 under \$5,000	10,379	2,055	305,935	892,140	4,728	10,041
\$5,000 under \$10,000	22,981	5,202	404,540	1,088,924	5,144	12,878
\$10,000 under \$15,000	45,561	9,729	204,751	532,710	7,993	5,954
\$15,000 under \$20,000	87,515	19,996	195,208	494,817	7,751	13,955
\$20,000 under \$25,000	100,605	23,509	149,454	364,208	8,474	12,723
\$25,000 under \$30,000	82,975	18,038	120,238	258,513	7,308	24,921
\$30,000 under \$40,000	332,790	78,977	239,513	533,965	12,155	46,393
\$40,000 under \$50,000	374,279	88,766	225,066	487,059	19,096	40,648
\$50,000 under \$75,000	817,963	203,629	642,639	1,409,824	54,937	115,264
\$75,000 under \$100,000	736,313	189,007	361,054	767,824	47,561	135,179
\$100,000 under \$200,000	1,004,004	273,726	1,578,615	3,699,097	130,340	482,912
\$200,000 under \$500,000	118,217	29,374	0	0	101,431	838,326
\$500,000 under \$1,000,000	** 9,549	** 2,319	0	0	42,293	851,829
\$1,000,000 under \$1,500,000	**	**	0	0	16,434	527,708
\$1,500,000 under \$2,000,000	**	**	0	0	8,400	398,365
\$2,000,000 under \$5,000,000	**	**	0	0	15,359	1,217,270
\$5,000,000 under \$10,000,000	**	**	0	0	4,652	715,890
\$10,000,000 or more	**	**	0	0	3,374	1,440,543
Taxable returns, total	3,328,155	846,906	2,927,754	6,506,019	441,469	6,711,600
Nontaxable returns, total	425,240	100,166	1,648,900	4,495,714	60,286	299,598

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Statutory adjustments—continued					
	Health savings account deduction		Deduction for one-half of self-employment tax		Moving expenses adjustment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(133)	(134)	(135)	(136)	(137)	(138)
All returns, total	835,619	2,209,984	17,411,224	24,286,264	1,113,455	3,003,231
No adjusted gross income	18,719	48,888	294,157	302,601	16,030	73,640
\$1 under \$5,000	4,827	6,485	1,242,486	291,188	16,894	36,292
\$5,000 under \$10,000	4,977	5,584	1,744,961	859,948	25,970	55,516
\$10,000 under \$15,000	10,323	16,835	1,960,054	1,457,742	40,714	71,292
\$15,000 under \$20,000	14,476	20,603	1,142,162	970,103	72,388	116,259
\$20,000 under \$25,000	27,026	40,529	834,568	842,377	62,284	110,363
\$25,000 under \$30,000	24,082	40,850	724,404	729,627	71,918	128,883
\$30,000 under \$40,000	59,484	101,572	1,232,920	1,310,864	144,629	241,873
\$40,000 under \$50,000	58,872	100,393	1,085,585	1,248,483	130,996	278,169
\$50,000 under \$75,000	137,506	281,975	2,150,562	2,773,080	215,172	532,334
\$75,000 under \$100,000	121,808	297,578	1,501,925	2,286,276	117,042	434,819
\$100,000 under \$200,000	214,903	658,471	2,240,966	4,941,319	153,188	642,709
\$200,000 under \$500,000	100,926	411,592	920,907	3,522,247	41,277	228,201
\$500,000 under \$1,000,000	26,771	125,437	210,445	1,220,351	3,436	32,021
\$1,000,000 under \$1,500,000	5,601	27,500	53,267	438,191	748	10,989
\$1,500,000 under \$2,000,000	2,132	10,343	23,198	224,569	326	4,412
\$2,000,000 under \$5,000,000	2,507	12,187	33,870	408,480	345	3,647
\$5,000,000 under \$10,000,000	456	2,157	8,792	150,115	66	1,323
\$10,000,000 or more	224	1,004	5,996	308,703	30	490
Taxable returns, total	712,961	1,941,171	9,678,827	18,242,825	875,689	2,402,548
Nontaxable returns, total	122,658	268,813	7,732,397	6,043,439	237,765	600,683

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—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		Penalty on early withdrawal of savings		Alimony paid	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(139)	(140)	(141)	(142)	(143)	(144)
All returns, total	1,010,421	20,261,952	1,310,949	389,043	580,015	9,621,349
No adjusted gross income	6,989	108,218	28,345	12,960	19,322	507,190
\$1 under \$5,000	* 3,318	* 5,262	62,328	14,601	7,348	69,322
\$5,000 under \$10,000	6,888	35,887	64,256	11,700	7,818	66,046
\$10,000 under \$15,000	5,923	82,291	74,827	13,721	10,509	110,470
\$15,000 under \$20,000	8,943	45,607	76,358	15,113	13,472	103,290
\$20,000 under \$25,000	10,955	54,392	70,850	12,991	9,117	94,475
\$25,000 under \$30,000	14,970	90,508	67,394	24,081	19,166	174,127
\$30,000 under \$40,000	26,346	192,684	135,125	41,138	39,476	307,568
\$40,000 under \$50,000	32,574	225,287	95,684	25,233	43,151	380,562
\$50,000 under \$75,000	90,460	725,937	228,150	42,884	111,528	1,046,765
\$75,000 under \$100,000	88,734	938,271	150,332	46,363	71,383	765,146
\$100,000 under \$200,000	307,625	4,778,629	190,415	67,598	139,026	2,002,327
\$200,000 under \$500,000	286,756	7,641,081	53,185	35,383	63,998	1,971,868
\$500,000 under \$1,000,000	78,568	3,204,480	8,486	9,171	14,834	899,293
\$1,000,000 under \$1,500,000	20,016	978,120	2,240	4,738	4,094	347,533
\$1,500,000 under \$2,000,000	7,579	409,729	1,003	2,339	1,697	165,082
\$2,000,000 under \$5,000,000	10,156	571,553	1,362	4,125	2,886	319,413
\$5,000,000 under \$10,000,000	2,249	114,718	361	2,217	736	98,608
\$10,000,000 or more	1,373	59,298	247	2,687	455	192,264
Taxable returns, total	944,626	19,589,206	970,874	296,595	503,810	8,451,579
Nontaxable returns, total	65,795	672,745	340,075	92,448	76,205	1,169,771

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Statutory adjustments—continued					
	Self-employed health insurance deduction		Certain business expenses of reservists, performing artists, etc.		Other adjustments [2]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(145)	(146)	(147)	(148)	(149)	(150)
All returns, total	3,617,716	21,193,681	129,275	416,104	151,165	1,715,146
No adjusted gross income	128,010	669,337	* 3,383	* 7,413	4,264	54,008
\$1 under \$5,000	124,807	404,412	* 3,212	* 14,753	* 650	* 64,203
\$5,000 under \$10,000	149,846	509,006	* 5,621	* 62,080	* 1,568	* 1,583
\$10,000 under \$15,000	172,510	608,025	* 6,000	* 26,967	* 4,328	* 29,728
\$15,000 under \$20,000	147,430	538,589	* 4,328	* 23,244	* 5,674	* 23,118
\$20,000 under \$25,000	169,254	679,364	* 3,214	* 11,660	8,572	15,634
\$25,000 under \$30,000	155,721	646,846	* 2,307	* 2,829	10,281	37,642
\$30,000 under \$40,000	252,359	1,161,150	* 6,681	* 22,832	9,508	47,396
\$40,000 under \$50,000	243,501	1,151,299	8,966	10,390	19,394	246,136
\$50,000 under \$75,000	492,237	2,528,690	33,295	95,935	29,594	302,342
\$75,000 under \$100,000	333,652	1,852,568	17,346	35,937	17,863	94,034
\$100,000 under \$200,000	650,665	4,579,638	** 34,922	** 102,065	31,361	447,942
\$200,000 under \$500,000	403,101	3,681,931	**	**	6,457	161,825
\$500,000 under \$1,000,000	118,165	1,278,908	**	**	940	82,465
\$1,000,000 under \$1,500,000	33,153	384,224	0	0	338	19,587
\$1,500,000 under \$2,000,000	14,540	170,614	0	0	123	29,899
\$2,000,000 under \$5,000,000	20,828	249,375	0	0	179	9,672
\$5,000,000 under \$10,000,000	4,802	57,752	0	0	43	14,049
\$10,000,000 or more	3,134	41,952	**	**	29	33,883
Taxable returns, total	2,555,931	16,367,288	102,658	302,987	114,598	1,408,296
Nontaxable returns, total	1,061,785	4,826,393	26,617	113,117	36,567	306,850

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Real estate tax and net disaster loss deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(151)	(152)	(153)	(154)	(155)	(156)
All returns, total	91,780,792	663,412,108	12,523,644	19,941,237	15,723,821	11,267,483
No adjusted gross income	0	0	0	0	0	0
\$1 under \$5,000	11,223,857	52,955,968	1,141,833	1,695,530	145,659	86,796
\$5,000 under \$10,000	11,531,209	72,752,075	1,350,722	2,032,599	393,259	200,764
\$10,000 under \$15,000	10,797,948	73,977,900	1,620,248	2,511,811	855,694	454,374
\$15,000 under \$20,000	9,913,466	70,328,851	1,420,713	2,263,162	1,083,498	627,655
\$20,000 under \$25,000	8,504,217	62,227,942	982,071	1,596,010	1,157,572	709,405
\$25,000 under \$30,000	7,124,794	52,243,638	787,578	1,261,014	1,098,820	689,290
\$30,000 under \$40,000	10,667,138	80,935,211	1,257,184	2,033,558	2,076,685	1,365,487
\$40,000 under \$50,000	6,885,836	55,343,168	905,400	1,447,359	1,880,184	1,313,093
\$50,000 under \$75,000	9,298,435	83,842,710	1,634,749	2,644,757	3,801,596	2,997,521
\$75,000 under \$100,000	3,682,799	36,889,238	814,774	1,402,443	2,008,274	1,731,229
\$100,000 under \$200,000	1,949,444	19,935,393	542,024	940,974	1,115,912	998,459
\$200,000 under \$500,000	164,976	1,625,798	55,428	93,474	89,508	77,739
\$500,000 under \$1,000,000	26,218	253,652	8,184	13,861	12,565	11,494
\$1,000,000 under \$1,500,000	5,349	52,744	1,597	2,764	2,520	2,315
\$1,500,000 under \$2,000,000	2,121	19,942	470	792	951	866
\$2,000,000 under \$5,000,000	2,382	22,498	536	910	956	843
\$5,000,000 under \$10,000,000	434	3,908	99	165	132	121
\$10,000,000 or more	168	1,472	34	55	35	30
Taxable returns, total	50,004,270	363,445,512	8,125,824	12,865,114	12,425,710	9,099,807
Nontaxable returns, total	41,776,522	299,966,595	4,397,820	7,076,123	3,298,111	2,167,676

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Total itemized deductions		Exemptions		Capital construction fund reduction	
	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(157)	(158)	(159)	(160)	(161)	(162)
All returns, total	48,167,223	1,322,276,380	282,928,837	980,976,976	10,798	81,185
No adjusted gross income	0	0	3,776,713	13,162,310	185	445
\$1 under \$5,000	412,196	6,818,338	9,328,819	32,561,927	0	0
\$5,000 under \$10,000	606,640	9,449,701	15,046,608	52,553,637	* 545	* 4
\$10,000 under \$15,000	902,786	14,248,393	19,786,324	69,108,791	* 681	* 3,676
\$15,000 under \$20,000	1,162,536	18,640,336	20,224,599	70,670,796	0	0
\$20,000 under \$25,000	1,361,007	21,222,995	19,108,425	66,765,397	0	0
\$25,000 under \$30,000	1,618,649	25,859,340	17,140,074	59,898,470	* 29	* 57
\$30,000 under \$40,000	3,886,361	61,808,549	28,982,457	101,326,912	* 2,601	* 8,052
\$40,000 under \$50,000	4,198,969	71,336,099	22,907,964	80,104,196	0	0
\$50,000 under \$75,000	9,896,667	190,913,629	44,228,360	154,697,822	* 405	* 3,560
\$75,000 under \$100,000	8,045,685	180,082,629	30,510,954	106,728,983	* 1,060	* 2,475
\$100,000 under \$200,000	11,901,882	348,022,985	39,019,417	136,371,488	1,253	1,187
\$200,000 under \$500,000	3,311,619	173,424,131	10,201,007	30,954,265	2,103	10,947
\$500,000 under \$1,000,000	551,398	57,836,633	1,726,186	3,944,583	750	8,207
\$1,000,000 under \$1,500,000	135,285	23,249,955	419,439	952,077	371	4,335
\$1,500,000 under \$2,000,000	57,336	13,783,108	172,758	391,877	212	1,191
\$2,000,000 under \$5,000,000	83,943	33,506,168	249,196	561,747	388	9,395
\$5,000,000 under \$10,000,000	20,953	18,714,652	60,862	135,791	146	21,092
\$10,000,000 or more	13,312	53,358,739	38,675	85,904	71	6,561
Taxable returns, total	40,644,136	1,125,710,942	171,549,444	591,876,083	8,327	55,546
Nontaxable returns, total	7,523,088	196,565,438	111,379,394	389,100,893	2,471	25,639

* 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] Other income includes all items reported on line 21 of Form 1040, such as prizes, awards, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in the previous year, and any other income subject to tax for which no specific line was provided on the form. Any foreign-earned income exclusion or net operating loss in an earlier year (that was not carried forward and deducted for 2008) was entered as a negative amount on line 21 by the taxpayer but was edited into separate fields during Statistics of Income (SOI) processing. Gambling earnings entered on line 21 by the taxpayer were also edited into a separate field during SOI processing.

[2] Other adjustments does not include the foreign housing adjustment and the archer MSA deduction.

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

Individual Income Tax Returns, 2008

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2008

[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)	(7)
All returns, total	142,450,569	107,994,637	5,652,925,474	3,935,248	25,649,084	107,201,197	1,106,932,583
No adjusted gross income	2,489,989	0	0	4,522	84,315	5,932	84,457
\$1 under \$5,000	11,638,707	720,341	817,956	* 14	* 464	521,201	80,276
\$5,000 under \$10,000	12,139,638	3,252,272	5,484,255	* 1,982	* 1,203	3,189,563	555,355
\$10,000 under \$15,000	11,702,056	6,155,465	23,111,770	3,678	1,880	6,032,949	2,307,706
\$15,000 under \$20,000	11,076,002	7,623,186	50,039,575	4,884	4,715	7,541,781	5,178,771
\$20,000 under \$25,000	9,866,247	8,360,339	77,438,979	3,224	3,592	8,260,637	8,791,179
\$25,000 under \$30,000	8,743,581	8,078,487	104,419,992	3,995	8,549	8,034,669	12,362,289
\$30,000 under \$40,000	14,554,280	14,031,759	263,132,647	1,668	6,468	13,962,528	32,418,384
\$40,000 under \$50,000	11,087,123	10,880,515	289,669,727	5,194	19,507	10,839,367	37,969,239
\$50,000 under \$75,000	19,196,461	19,044,060	748,729,452	73,921	84,395	18,995,755	107,482,838
\$75,000 under \$100,000	11,729,485	11,672,561	688,222,430	113,642	236,706	11,648,715	103,078,542
\$100,000 under \$200,000	13,851,341	13,815,858	1,340,890,194	860,296	2,008,640	13,802,567	242,152,326
\$200,000 under \$500,000	3,476,747	3,466,132	790,018,422	2,448,210	13,649,960	3,468,886	197,716,419
\$500,000 under \$1,000,000	577,618	574,638	332,577,165	324,641	4,215,840	576,274	96,716,457
\$1,000,000 under \$1,500,000	140,635	139,649	146,685,193	39,051	1,064,623	140,276	43,375,205
\$1,500,000 under \$2,000,000	59,460	59,064	88,993,612	14,781	549,649	59,281	26,313,180
\$2,000,000 under \$5,000,000	86,329	85,673	225,389,176	21,995	1,317,453	86,057	66,014,714
\$5,000,000 under \$10,000,000	21,390	21,237	129,065,855	5,609	672,059	21,321	36,312,123
\$10,000,000 or more	13,480	13,402	348,239,073	3,939	1,719,066	13,438	88,023,123
Taxable returns, total	90,660,104	90,625,862	5,487,574,374	3,918,307	25,582,924	90,659,909	1,088,237,499
Nontaxable returns, total	51,790,465	17,368,775	165,351,100	16,941	66,160	16,541,287	18,695,084

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Tax credits							
	Total		Child care credit		Credit for the elderly and disabled		Child tax credit [1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total	55,228,850	75,351,876	6,587,103	3,526,697	75,488	10,070	25,173,769	30,537,638
No adjusted gross income	4,756	15,179			85	54	2,841	2,498
\$1 under \$5,000	64,397	3,560	0	0	* 1,003	* 205	* 2,319	* 569
\$5,000 under \$10,000	641,079	34,250	** 1,017	** 315	* 1,012	* 281	* 5,159	* 1,125
\$10,000 under \$15,000	3,276,843	748,090	18,342	3,077	37,508	6,869	103,684	13,340
\$15,000 under \$20,000	4,811,145	1,660,226	228,763	58,049	21,268	1,464	1,192,685	281,447
\$20,000 under \$25,000	5,012,686	2,459,937	343,455	161,827	14,612	1,198	1,791,274	843,010
\$25,000 under \$30,000	4,569,970	3,253,935	408,226	247,848	0	0	2,093,186	1,393,994
\$30,000 under \$40,000	7,219,318	6,866,557	743,126	468,356	0	0	3,714,033	3,449,278
\$40,000 under \$50,000	5,325,248	6,567,580	606,886	331,276	0	0	2,971,413	3,695,825
\$50,000 under \$75,000	9,162,382	14,830,447	1,308,384	680,217	0	0	5,832,882	9,198,444
\$75,000 under \$100,000	6,251,619	11,177,000	1,112,544	600,548	0	0	4,017,823	6,873,271
\$100,000 under \$200,000	6,881,532	9,881,907	1,489,289	802,231	0	0	3,444,812	4,782,932
\$200,000 under \$500,000	1,448,098	4,017,251	285,994	148,608	0	0	1,658	1,906
\$500,000 under \$1,000,000	338,985	2,817,159	30,776	18,072	0	0	0	0
\$1,000,000 under \$1,500,000	91,394	1,494,968	5,593	3,242	0	0	0	0
\$1,500,000 under \$2,000,000	40,553	928,062	1,864	1,188	0	0	0	0
\$2,000,000 under \$5,000,000	61,387	2,624,337	2,235	1,424	0	0	0	0
\$5,000,000 under \$10,000,000	16,366	1,506,525	414	267	0	0	0	0
\$10,000,000 or more	11,092	4,464,908	195	152	0	0	0	0
Taxable returns, total	38,687,562	56,656,792	4,438,451	2,310,366	31,216	3,987	15,067,632	22,112,316
Nontaxable returns, total	16,541,287	18,695,084	2,148,651	1,216,331	44,273	6,083	10,106,137	8,425,322

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Tax credits—continued							
	Education credits		Retirement savings contribution credit		Residential energy credits		Adoption 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)
All returns, total	7,740,979	7,632,594	5,961,299	977,386	225,733	216,687	88,628	353,493
No adjusted gross income	539	796	707	719	**	**	**	**
\$1 under \$5,000	* 648	* 58	* 9	* 9	0	0	0	0
\$5,000 under \$10,000	48,394	2,757	22,260	1,000	0	0	0	0
\$10,000 under \$15,000	440,715	141,630	281,148	54,466	** 653	** 246	0	0
\$15,000 under \$20,000	654,781	373,896	661,219	86,799	0	0	** 1,004	** 339
\$20,000 under \$25,000	637,309	508,499	1,172,010	194,660	10,789	5,518	* 1,003	* 670
\$25,000 under \$30,000	662,249	563,207	898,584	159,103	* 7,217	* 2,675	* 1,023	* 45
\$30,000 under \$40,000	1,219,229	1,185,111	1,442,238	247,088	23,607	13,845	10,693	12,595
\$40,000 under \$50,000	972,530	1,086,023	1,105,760	170,125	21,174	20,306	9,875	10,639
\$50,000 under \$75,000	1,499,778	1,759,149	377,364	63,416	59,674	53,568	23,610	75,174
\$75,000 under \$100,000	1,303,593	1,752,396	0	0	33,161	38,566	16,407	91,073
\$100,000 under \$200,000	301,214	259,072	0	0	48,684	57,214	22,957	155,910
\$200,000 under \$500,000	0	0	0	0	16,885	19,147	** 2,056	** 7,047
\$500,000 under \$1,000,000	0	0	0	0	** 3,890	** 5,602	**	**
\$1,000,000 under \$1,500,000	0	0	0	0	**	**	0	0
\$1,500,000 under \$2,000,000	0	0	0	0	**	**	**	**
\$2,000,000 under \$5,000,000	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
Taxable returns, total	5,203,940	5,346,733	3,478,612	503,455	188,756	187,321	30,939	150,404
Nontaxable returns, total	2,537,039	2,285,861	2,482,687	473,931	36,977	29,366	57,689	203,089

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Tax credits—continued							
	Earned income credit used to offset income tax before credits		Prior year minimum tax credit		Foreign tax credit		General business 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)
All returns, total	3,382,492	970,587	415,592	945,226	6,708,279	16,572,321	303,756	1,649,280
No adjusted gross income	0	0	0	0	356	29	174	3,327
\$1 under \$5,000	0	0	* 1,547	* 66	53,562	1,771	* 1,305	* 30
\$5,000 under \$10,000	309,333	15,930	* 2,026	* 76	56,759	2,249	* 1,002	* 109
\$10,000 under \$15,000	889,279	85,927	* 1,475	* 338	84,433	5,525	* 1,009	* 355
\$15,000 under \$20,000	217,606	61,337	* 1,005	* 691	105,985	9,890	* 2,313	* 1,060
\$20,000 under \$25,000	303,467	165,024	* 941	* 364	130,886	19,813	* 2,262	* 1,717
\$25,000 under \$30,000	738,560	354,011	* 3,936	* 1,159	151,098	13,821	* 2,668	* 1,112
\$30,000 under \$40,000	914,777	286,819	4,393	3,116	345,384	51,824	9,730	10,086
\$40,000 under \$50,000	9,471	1,540	7,532	9,794	383,132	63,679	11,647	14,840
\$50,000 under \$75,000	0	0	22,605	23,379	1,016,724	246,224	36,431	57,384
\$75,000 under \$100,000	0	0	45,225	51,503	939,875	256,889	32,600	92,989
\$100,000 under \$200,000	0	0	205,200	235,579	1,883,442	1,073,528	88,655	225,812
\$200,000 under \$500,000	0	0	70,097	127,335	1,074,390	3,024,806	48,228	203,220
\$500,000 under \$1,000,000	0	0	29,796	125,703	284,986	2,222,028	27,928	222,434
\$1,000,000 under \$1,500,000	0	0	9,302	96,436	79,858	1,198,760	13,244	134,723
\$1,500,000 under \$2,000,000	0	0	3,756	48,081	36,140	749,315	6,815	89,054
\$2,000,000 under \$5,000,000	0	0	4,904	112,640	55,909	2,208,419	11,268	235,787
\$5,000,000 under \$10,000,000	0	0	1,081	50,557	15,028	1,288,991	3,511	128,727
\$10,000,000 or more	0	0	770	58,408	10,332	4,134,762	2,966	226,514
Taxable returns, total	1,175,548	305,833	371,834	842,565	6,402,187	14,401,488	264,770	1,522,299
Nontaxable returns, total	2,206,944	664,754	43,759	102,662	306,092	2,170,833	38,986	126,981

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Tax credits—continued						Income tax after credits	
	Alternative motor vehicle credit		First time homebuyer credit used to offset income tax before credits		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)
All returns, total	31,803	48,798	912,497	3,786,870	8,754	27,729	90,659,908	1,031,580,708
No adjusted gross income	0	0	* 6	* 5	* 3	* [2]	3,495	69,278
\$1 under \$5,000	0	0	* 1,003	* 21	0	0	502,422	76,716
\$5,000 under \$10,000	0	0	* 652	* 25	0	0	2,611,769	521,105
\$10,000 under \$15,000	* 648	* 135	23,436	8,497	0	0	4,235,223	1,559,617
\$15,000 under \$20,000	* 1,003	* 419	28,002	21,461	0	0	5,294,453	3,518,545
\$20,000 under \$25,000	* 1,002	* 1,714	35,515	48,845	0	0	5,430,781	6,331,242
\$25,000 under \$30,000	0	0	56,711	105,405	0	0	5,326,630	9,108,355
\$30,000 under \$40,000	* 2,004	* 2,430	121,969	328,416	* 1,023	* 1,451	10,754,976	25,551,828
\$40,000 under \$50,000	* 2,627	* 3,821	146,149	506,804	* 1,002	* 5,008	9,308,560	31,401,659
\$50,000 under \$75,000	** 9,873	** 14,953	283,301	1,399,313	** 4,664	** 10,192	17,662,044	92,652,392
\$75,000 under \$100,000	**	**	126,675	739,798	**	**	11,434,868	91,901,542
\$100,000 under \$200,000	11,918	21,797	89,078	628,279	**	**	13,741,286	232,270,420
\$200,000 under \$500,000	1,752	1,518	0	0	1,490	2,732	3,459,899	193,699,168
\$500,000 under \$1,000,000	* 479	* 1,045	0	0	* 237	* 2,084	574,263	93,899,298
\$1,000,000 under \$1,500,000	231	490	0	0	* 142	* 112	139,843	41,880,236
\$1,500,000 under \$2,000,000	82	136	0	0	* 45	* 1,994	59,052	25,385,118
\$2,000,000 under \$5,000,000	122	225	0	0	80	1,005	85,735	63,390,377
\$5,000,000 under \$10,000,000	32	60	0	0	34	827	21,236	34,805,598
\$10,000,000 or more	29	54	0	0	34	2,323	13,374	83,558,216
Taxable returns, total	28,492	45,681	251,796	1,625,476	5,721	20,644	90,659,908	1,031,580,708
Nontaxable returns, total	3,311	3,117	660,701	2,161,394	* 3,033	* 7,085	0	0

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Total income tax		All other taxes					
			Total		Penalty tax on qualified retirement plans		Self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All returns, total	90,660,104	1,031,580,923	23,515,708	55,655,108	5,734,262	5,273,134	17,411,224	48,564,239
No adjusted gross income	3,495	69,278	344,875	779,573	46,943	85,350	294,157	605,064
\$1 under \$5,000	502,422	76,716	1,342,970	615,749	85,628	21,082	1,242,486	581,772
\$5,000 under \$10,000	2,611,769	521,105	1,944,405	1,767,134	146,363	38,948	1,744,961	1,719,083
\$10,000 under \$15,000	4,235,223	1,559,617	2,196,550	2,996,758	183,644	58,822	1,960,054	2,914,568
\$15,000 under \$20,000	5,294,453	3,518,545	1,463,102	2,038,091	281,999	81,508	1,142,162	1,939,671
\$20,000 under \$25,000	5,430,781	6,331,242	1,147,322	1,793,738	299,627	98,415	834,568	1,684,367
\$25,000 under \$30,000	5,326,630	9,108,355	1,028,373	1,601,461	294,352	131,665	724,404	1,458,903
\$30,000 under \$40,000	10,755,171	25,551,837	1,868,608	2,957,818	611,173	304,072	1,232,920	2,621,154
\$40,000 under \$50,000	9,308,560	31,401,659	1,678,984	2,854,746	569,216	327,598	1,085,585	2,496,474
\$50,000 under \$75,000	17,662,044	92,652,392	3,375,384	6,500,264	1,187,691	896,843	2,150,562	5,545,089
\$75,000 under \$100,000	11,434,868	91,901,542	2,348,074	5,499,035	839,032	848,169	1,501,925	4,571,838
\$100,000 under \$200,000	13,741,286	232,270,420	3,247,418	11,641,272	969,465	1,612,581	2,240,966	9,881,557
\$200,000 under \$500,000	3,459,900	193,699,168	1,142,408	7,973,416	194,909	648,912	920,907	7,044,045
\$500,000 under \$1,000,000	574,263	93,899,363	238,807	2,673,796	16,463	79,851	210,445	2,440,599
\$1,000,000 under \$1,500,000	139,843	41,880,236	61,961	963,459	3,971	22,969	53,267	876,356
\$1,500,000 under \$2,000,000	59,052	25,385,118	26,994	515,203	1,315	4,161	23,198	449,127
\$2,000,000 under \$5,000,000	85,735	63,390,518	40,576	1,052,586	1,773	7,363	33,870	816,943
\$5,000,000 under \$10,000,000	21,236	34,805,598	11,136	468,869	473	3,955	8,792	300,226
\$10,000,000 or more	13,374	83,558,216	7,761	962,141	223	870	5,996	617,403
Taxable returns, total	90,660,104	1,031,580,923	14,428,028	42,634,981	4,437,109	4,631,175	9,678,827	36,481,045
Nontaxable returns, total	0	0	9,087,680	13,020,127	1,297,152	641,959	7,732,397	12,083,193

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	All other taxes—continued				Earned income credit used to offset other taxes		First time homebuyer credit used to offset other taxes	
	Social security taxes on tip income		Household employment tax		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount				
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
All returns, total	178,990	26,725	218,804	966,299	5,475,696	5,438,316	150,789	167,730
No adjusted gross income	* 546	* 71	11,017	53,795	134,432	91,756	* 1,345	* 197
\$1 under \$5,000	14,522	866	* 2,040	* 11,321	658,204	203,286	17,566	5,597
\$5,000 under \$10,000	41,285	3,541	2,022	2,537	1,351,619	970,589	* 7,146	* 5,136
\$10,000 under \$15,000	30,694	5,044	3,726	6,464	1,427,941	1,923,305	13,593	12,033
\$15,000 under \$20,000	19,878	5,976	2,152	8,672	658,989	994,598	* 3,291	* 8,071
\$20,000 under \$25,000	9,986	935	1,047	818	434,466	596,582	9,612	23,215
\$25,000 under \$30,000	* 5,581	* 2,091	1,094	2,272	353,791	368,043	6,483	6,596
\$30,000 under \$40,000	11,250	2,748	4,864	14,943	434,916	286,815	15,295	18,411
\$40,000 under \$50,000	11,605	946	6,545	13,033	21,338	3,342	24,861	31,304
\$50,000 under \$75,000	** 33,583	** 4,435	14,462	22,116	0	0	40,780	49,802
\$75,000 under \$100,000	**	**	12,748	58,724	0	0	9,809	6,792
\$100,000 under \$200,000	**	**	41,746	94,348	0	0	* 1,009	* 577
\$200,000 under \$500,000	**	**	61,759	256,472	0	0	0	0
\$500,000 under \$1,000,000	* 8	* 57	25,579	142,069	0	0	0	0
\$1,000,000 under \$1,500,000	* 41	* 12	9,235	51,886	0	0	0	0
\$1,500,000 under \$2,000,000	0	0	4,311	32,451	0	0	0	0
\$2,000,000 under \$5,000,000	** 12	** 3	8,672	82,927	0	0	0	0
\$5,000,000 under \$10,000,000	**	**	2,998	39,939	0	0	0	0
\$10,000,000 or more	0	0	2,787	71,512	0	0	0	0
Taxable returns, total	82,062	10,978	183,686	786,203	0	0	0	0
Nontaxable returns, total	96,928	15,747	35,119	180,097	5,475,696	5,438,316	150,789	167,730

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Total tax liability		Tax payments					
			Total		Income tax withheld		Estimated tax payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
All returns, total	94,860,968	1,080,063,158	128,876,663	1,285,952,514	124,388,369	932,116,047	11,153,666	285,930,452
No adjusted gross income	266,775	675,988	867,664	6,413,735	644,414	2,821,382	169,727	3,380,387
\$1 under \$5,000	1,523,055	433,643	8,045,085	2,072,371	7,829,437	1,635,411	191,820	411,564
\$5,000 under \$10,000	3,487,333	1,247,931	9,570,558	5,211,871	9,313,984	4,612,386	245,030	540,969
\$10,000 under \$15,000	4,695,693	2,562,539	9,425,681	8,714,379	9,126,507	7,860,045	339,791	784,397
\$15,000 under \$20,000	5,631,049	4,488,922	9,807,120	13,391,805	9,506,425	12,418,053	375,884	898,626
\$20,000 under \$25,000	5,662,118	7,388,037	9,165,487	17,035,200	8,880,890	15,907,189	386,676	1,068,174
\$25,000 under \$30,000	5,511,864	10,178,818	8,354,950	20,474,317	8,104,564	19,105,876	413,515	1,276,161
\$30,000 under \$40,000	11,061,673	27,876,652	14,157,375	48,485,965	13,750,448	45,405,693	781,249	2,889,391
\$40,000 under \$50,000	9,528,810	33,943,931	10,855,708	52,731,745	10,522,120	49,206,914	795,175	3,328,232
\$50,000 under \$75,000	17,875,438	98,839,469	18,940,139	136,185,597	18,308,424	124,701,639	1,884,759	10,911,298
\$75,000 under \$100,000	11,494,950	97,317,744	11,619,479	124,711,482	11,277,858	112,905,223	1,406,323	11,167,832
\$100,000 under \$200,000	13,763,779	243,888,613	13,737,080	275,236,285	13,197,862	234,742,131	2,384,525	36,753,394
\$200,000 under \$500,000	3,463,626	201,669,159	3,441,827	205,595,957	3,165,828	144,450,224	1,233,624	53,425,254
\$500,000 under \$1,000,000	574,963	96,571,430	570,464	97,914,072	493,082	55,074,324	321,644	36,872,013
\$1,000,000 under \$1,500,000	140,052	42,843,396	139,069	44,159,151	117,244	21,166,098	93,132	19,155,457
\$1,500,000 under \$2,000,000	59,159	25,900,190	58,848	27,011,579	48,682	11,874,775	41,435	12,270,437
\$2,000,000 under \$5,000,000	85,933	64,442,759	85,508	67,976,527	71,193	28,301,679	62,132	31,230,431
\$5,000,000 under \$10,000,000	21,284	35,274,327	21,213	38,036,878	17,959	14,467,392	16,374	17,345,080
\$10,000,000 or more	13,414	84,519,607	13,408	94,593,597	11,448	25,459,616	10,853	42,221,355
Taxable returns, total	90,657,096	1,074,215,512	88,345,728	1,221,497,870	85,301,957	880,869,519	9,517,763	273,475,383
Nontaxable returns, total	4,203,872	5,847,646	40,530,934	64,454,644	39,086,412	51,246,528	1,635,904	12,455,069

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Tax payments—continued							
	Additional child tax credit		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
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	18,160,498	20,426,787	1,486,081	65,144,561	1,464,021	2,468,691	317,783	95,267
No adjusted gross income	143,501	224,109	23,473	182,776	7,583	14,696	20,643	9,054
\$1 under \$5,000	67,951	65,363	40,425	19,822	* 328	* 267	12,512	3,579
\$5,000 under \$10,000	909,507	213,829	40,415	47,272	* 139	* 409	20,827	8,143
\$10,000 under \$15,000	3,345,002	2,071,836	33,538	48,359	* 295	* 993	22,469	17,125
\$15,000 under \$20,000	3,349,232	3,527,422	36,598	59,925	* 884	* 2,881	22,352	8,850
\$20,000 under \$25,000	3,048,954	3,790,297	28,863	51,057	* 599	* 1,791	22,992	4,524
\$25,000 under \$30,000	2,190,804	3,117,539	43,571	80,117	* 1,627	* 1,853	15,624	3,086
\$30,000 under \$40,000	2,688,921	3,967,423	63,809	179,102	* 786	* 175	35,208	5,270
\$40,000 under \$50,000	1,264,583	1,915,170	58,116	183,452	2,502	4,095	26,262	4,161
\$50,000 under \$75,000	994,262	1,313,917	157,936	548,132	7,273	9,881	49,367	9,108
\$75,000 under \$100,000	130,027	182,092	119,480	594,715	63,581	30,630	32,161	4,915
\$100,000 under \$200,000	27,742	37,778	336,757	2,778,774	849,062	939,847	24,713	5,068
\$200,000 under \$500,000	11	11	296,300	6,617,752	425,355	1,044,895	8,168	3,720
\$500,000 under \$1,000,000	0	0	104,505	5,707,798	66,616	252,946	2,492	2,415
\$1,000,000 under \$1,500,000	0	0	37,456	3,770,213	15,766	65,832	615	366
\$1,500,000 under \$2,000,000	0	0	18,246	2,833,765	6,873	29,042	282	231
\$2,000,000 under \$5,000,000	0	0	29,959	8,384,986	10,224	46,613	606	4,466
\$5,000,000 under \$10,000,000	0	0	9,322	6,209,343	2,715	12,498	233	487
\$10,000,000 or more	0	0	7,311	26,847,200	1,815	9,347	258	700
Taxable returns, total	* 4,018	* 3,684	1,296,990	64,495,568	1,441,723	2,437,588	179,179	49,896
Nontaxable returns, total	18,156,480	20,423,103	189,091	648,993	22,298	31,103	138,604	45,372

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Tax payments—continued				Refundable credit for prior year minimum tax		Recovery rebate credit	
	Credit from regulated investment companies		Health coverage credit					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
All returns, total	90,333	145,091	8,749	23,039	288,093	2,508,066	27,841,723	11,794,780
No adjusted gross income	1,605	1,428	* 105	* 269	14,435	189,066	370,509	162,723
\$1 under \$5,000	** 3,404	** 247	0	0	* 681	* 704	1,369,618	534,216
\$5,000 under \$10,000	0	0	0	0	914	3,272	2,779,147	1,092,290
\$10,000 under \$15,000	**	**	0	0	867	20,837	3,178,313	1,156,790
\$15,000 under \$20,000	* 1,895	* 832	0	0	820	25,178	3,381,888	1,244,473
\$20,000 under \$25,000	* 1,307	* 113	0	0	1,747	22,291	2,589,397	919,730
\$25,000 under \$30,000	* 1,283	* 421	* 1,948	* 4,347	1,116	4,758	2,067,525	739,527
\$30,000 under \$40,000	* 3,376	* 2,351	* 1,677	* 1,546	1,871	4,775	3,149,607	1,254,331
\$40,000 under \$50,000	* 3,877	* 1,463	* 961	* 1,734	2,478	10,073	1,996,888	922,032
\$50,000 under \$75,000	14,179	2,053	* 657	* 894	3,835	16,062	3,133,794	1,507,493
\$75,000 under \$100,000	12,547	2,572	* 1,001	* 4,038	8,543	241,920	1,580,956	719,583
\$100,000 under \$200,000	24,178	6,554	** 2,400	** 10,212	55,757	664,947	2,243,721	1,541,447
\$200,000 under \$500,000	14,752	52,339	**	**	157,779	805,418	* 316	* 145
\$500,000 under \$1,000,000	4,476	4,446	**	**	28,386	259,912	* 42	* 1
\$1,000,000 under \$1,500,000	1,130	1,153	**	**	4,301	67,567	0	0
\$1,500,000 under \$2,000,000	682	3,324	0	0	1,600	35,553	0	0
\$2,000,000 under \$5,000,000	1,047	8,341	0	0	2,135	71,564	0	0
\$5,000,000 under \$10,000,000	340	2,076	0	0	489	31,520	0	0
\$10,000,000 or more	255	55,379	0	0	340	32,650	0	0
Taxable returns, total	76,936	138,855	7,300	18,577	232,670	785,885	14,914,017	6,381,472
Nontaxable returns, total	13,397	6,236	* 1,450	* 4,463	55,423	1,722,181	12,927,707	5,413,307

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	First time homebuyer credit, refundable portion		Earned income credit, refundable portion		Overpayment			
					Total		Refunded	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
All returns, total	934,372	4,418,454	21,743,355	44,260,360	114,698,578	378,739,410	111,683,923	324,121,135
No adjusted gross income	45,017	294,112	170,268	183,324	1,156,840	7,002,918	1,099,166	6,091,598
\$1 under \$5,000	39,771	273,432	2,371,633	1,436,169	8,682,391	4,213,983	8,602,778	4,085,520
\$5,000 under \$10,000	32,799	223,741	4,439,151	6,780,894	10,128,349	12,797,702	10,058,973	12,660,702
\$10,000 under \$15,000	54,636	326,868	4,083,808	11,799,572	10,059,057	21,879,756	9,982,619	21,729,352
\$15,000 under \$20,000	49,123	279,977	3,295,062	10,613,236	9,792,592	24,666,042	9,701,665	24,503,636
\$20,000 under \$25,000	58,947	330,032	2,837,515	7,248,503	8,697,504	22,384,538	8,616,246	22,216,330
\$25,000 under \$30,000	73,278	382,724	2,323,357	4,006,458	7,697,594	19,078,369	7,614,000	18,855,670
\$30,000 under \$40,000	153,101	754,516	2,130,108	2,175,409	12,599,136	30,035,672	12,415,357	29,507,424
\$40,000 under \$50,000	161,302	709,715	92,453	16,795	9,319,361	24,327,838	9,143,811	23,756,449
\$50,000 under \$75,000	216,376	725,608	0	0	15,300,460	47,370,459	14,836,454	45,616,912
\$75,000 under \$100,000	47,004	113,713	0	0	9,179,275	34,459,841	8,851,378	32,690,547
\$100,000 under \$200,000	* 3,019	* 4,016	0	0	9,631,338	51,510,173	8,995,250	45,302,550
\$200,000 under \$500,000	0	0	0	0	1,939,969	25,802,800	1,495,919	16,622,550
\$500,000 under \$1,000,000	0	0	0	0	314,461	12,320,576	178,592	6,065,964
\$1,000,000 under \$1,500,000	0	0	0	0	82,402	5,949,104	39,662	2,481,690
\$1,500,000 under \$2,000,000	0	0	0	0	36,440	3,832,096	16,278	1,481,187
\$2,000,000 under \$5,000,000	0	0	0	0	55,709	10,054,738	24,957	3,869,851
\$5,000,000 under \$10,000,000	0	0	0	0	15,283	5,934,536	6,576	2,071,087
\$10,000,000 or more	0	0	0	0	10,418	15,118,267	4,240	4,512,116
Taxable returns, total	0	0	0	0	70,534,888	243,385,885	67,901,282	191,937,876
Nontaxable returns, total	934,372	4,418,454	21,743,355	44,260,360	44,163,691	135,353,525	43,782,642	132,183,258

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2008—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 2009 estimated tax		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount				
	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total	4,861,285	54,618,276	22,714,746	100,277,626	6,355,582	1,222,944
No adjusted gross income	84,940	911,321	177,044	304,361	37,384	3,984
\$1 under \$5,000	104,900	128,463	1,188,937	320,144	19,779	1,358
\$5,000 under \$10,000	105,201	137,000	1,085,278	610,746	141,014	5,878
\$10,000 under \$15,000	128,127	150,405	1,138,198	871,358	230,854	12,280
\$15,000 under \$20,000	152,660	162,406	993,128	927,366	192,098	12,266
\$20,000 under \$25,000	141,153	168,208	1,041,524	1,076,673	241,961	15,751
\$25,000 under \$30,000	158,949	222,699	996,344	1,122,669	236,012	15,229
\$30,000 under \$40,000	338,877	528,248	1,891,137	2,436,690	433,322	32,502
\$40,000 under \$50,000	327,080	571,388	1,734,702	2,926,437	496,554	42,994
\$50,000 under \$75,000	782,104	1,753,547	3,852,556	8,075,494	1,229,941	107,291
\$75,000 under \$100,000	567,035	1,769,294	2,528,530	6,630,602	812,407	80,099
\$100,000 under \$200,000	1,039,719	6,207,623	4,187,684	19,801,498	1,401,637	230,940
\$200,000 under \$500,000	618,995	9,180,250	1,520,544	21,817,786	662,033	281,712
\$500,000 under \$1,000,000	173,335	6,254,612	259,997	11,061,298	141,806	138,260
\$1,000,000 under \$1,500,000	54,060	3,467,414	57,215	4,681,741	36,702	60,951
\$1,500,000 under \$2,000,000	25,258	2,350,909	22,708	2,747,212	14,350	30,920
\$2,000,000 under \$5,000,000	39,302	6,184,887	30,161	6,576,139	20,295	69,236
\$5,000,000 under \$10,000,000	11,325	3,863,449	6,039	3,197,185	4,710	29,380
\$10,000,000 or more	8,263	10,606,152	3,023	5,092,226	2,724	51,915
Taxable returns, total	4,174,545	51,448,009	20,026,374	97,283,832	5,723,512	1,173,528
Nontaxable returns, total	686,740	3,170,267	2,688,372	2,993,794	632,070	49,415

* 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] Excludes refundable portion, which totaled \$20.4 billion for 2008.

[2] Less than \$500.

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

Individual Income Tax Returns, 2008

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2008

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

Size of adjusted gross income	Number of returns	Total in taxable income	Total itemized deductions					
			Itemized deductions in excess of limitation		Medical and dental expenses deduction		Medical and dental expenses	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	48,167,223	1,322,276,380	6,783,275	17,077,266	10,155,306	76,386,568	10,155,306	117,759,055
Under \$5,000	412,196	6,818,338	0	0	268,281	2,235,820	268,281	2,285,653
\$5,000 under \$10,000	606,640	9,449,701	0	0	392,014	3,173,972	392,014	3,396,402
\$10,000 under \$15,000	902,786	14,248,393	0	0	599,383	4,650,386	599,383	5,216,164
\$15,000 under \$20,000	1,162,536	18,640,336	0	0	600,180	4,538,242	600,180	5,325,846
\$20,000 under \$25,000	1,361,007	21,222,995	0	0	636,062	4,941,018	636,062	6,013,464
\$25,000 under \$30,000	1,618,649	25,859,340	0	0	642,918	3,996,696	642,918	5,322,959
\$30,000 under \$35,000	1,872,412	29,367,170	0	0	672,969	3,972,063	672,969	5,613,932
\$35,000 under \$40,000	2,013,949	32,441,379	0	0	623,622	3,879,402	623,622	5,631,353
\$40,000 under \$45,000	2,032,257	33,847,146	0	0	581,447	3,801,838	581,447	5,653,036
\$45,000 under \$50,000	2,166,712	37,488,953	0	0	591,457	3,983,429	591,457	6,087,196
\$50,000 under \$55,000	2,067,942	37,294,487	0	0	519,866	3,768,388	519,866	5,816,614
\$55,000 under \$60,000	1,988,078	37,290,518	0	0	506,070	3,561,816	506,070	5,748,107
\$60,000 under \$75,000	5,840,646	116,328,624	0	0	1,225,060	7,944,760	1,225,060	14,122,324
\$75,000 under \$100,000	8,045,685	180,082,629	97,805	10,405	1,202,061	9,549,738	1,202,061	17,330,360
\$100,000 under \$200,000	11,901,882	348,022,985	2,512,143	498,352	991,242	9,223,915	991,242	18,742,494
\$200,000 under \$500,000	3,311,619	173,424,131	3,311,259	4,354,695	95,937	2,694,946	95,937	4,583,391
\$500,000 under \$1,000,000	551,398	57,836,633	551,293	2,957,774	5,633	366,024	5,633	637,924
\$1,000,000 under \$1,500,000	135,285	23,249,955	135,272	1,443,506	757	64,739	757	131,183
\$1,500,000 under \$2,000,000	57,336	13,783,108	57,324	884,377	151	10,595	151	29,959
\$2,000,000 under \$5,000,000	83,943	33,506,168	83,928	2,271,311	179	22,986	179	57,480
\$5,000,000 under \$10,000,000	20,953	18,714,652	20,943	1,272,213	** 15	** 5,793	** 15	** 13,213
\$10,000,000 or more	13,312	53,358,739	13,308	3,384,632	**	**	**	**
Taxable returns, total	40,644,136	1,125,710,942	6,751,225	16,992,693	6,813,375	42,186,330	6,813,375	76,758,351
Nontaxable returns, total	7,523,088	196,565,438	32,050	84,573	3,341,930	34,200,238	3,341,930	41,000,704

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Total itemized deductions—continued							
	Medical and dental expenses in excess of limitation		Taxes paid deduction					
			Total		State and local taxes			
	Number of returns				Amount		Total	
			Number of returns	Amount			Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
All returns, total	10,152,333	41,372,487	47,836,465	467,211,515	46,447,827	288,643,912	35,402,974	270,958,143
Under \$5,000	265,308	49,833	385,621	1,305,585	332,774	296,860	126,288	207,731
\$5,000 under \$10,000	392,014	222,430	575,759	1,707,392	499,162	371,946	196,662	230,463
\$10,000 under \$15,000	599,383	565,778	870,723	2,630,038	794,803	694,723	334,936	440,297
\$15,000 under \$20,000	600,180	787,604	1,129,906	3,335,129	1,049,438	903,790	513,431	570,228
\$20,000 under \$25,000	636,062	1,072,446	1,333,039	4,185,492	1,247,697	1,221,019	684,123	806,843
\$25,000 under \$30,000	642,918	1,326,263	1,600,429	5,427,330	1,508,980	1,859,706	932,833	1,374,128
\$30,000 under \$35,000	672,969	1,641,870	1,845,520	6,348,461	1,771,710	2,279,046	1,158,511	1,731,615
\$35,000 under \$40,000	623,622	1,751,950	2,000,223	7,571,204	1,931,885	3,128,696	1,359,665	2,509,685
\$40,000 under \$45,000	581,447	1,851,198	2,016,319	7,841,097	1,936,789	3,389,385	1,403,318	2,812,478
\$45,000 under \$50,000	591,457	2,103,766	2,146,291	9,113,715	2,070,243	4,019,403	1,536,665	3,383,745
\$50,000 under \$55,000	519,866	2,048,226	2,055,119	9,456,887	1,996,165	4,401,584	1,537,251	3,840,573
\$55,000 under \$60,000	506,070	2,186,291	1,977,825	9,749,623	1,922,422	4,665,372	1,481,470	4,039,865
\$60,000 under \$75,000	1,225,060	6,177,564	5,817,128	32,986,443	5,663,704	16,510,085	4,548,013	14,899,265
\$75,000 under \$100,000	1,202,061	7,780,622	8,024,008	56,113,916	7,862,519	29,577,468	6,361,155	26,953,268
\$100,000 under \$200,000	991,242	9,518,579	11,889,763	128,777,887	11,732,063	74,647,156	9,780,599	69,884,185
\$200,000 under \$500,000	95,937	1,888,445	3,308,687	78,165,812	3,274,636	52,595,620	2,738,413	50,532,729
\$500,000 under \$1,000,000	5,633	271,900	550,075	30,076,850	545,244	23,031,073	454,245	22,495,702
\$1,000,000 under \$1,500,000	757	66,444	134,985	12,856,408	133,808	10,582,143	110,786	10,390,575
\$1,500,000 under \$2,000,000	151	19,364	57,172	7,734,082	56,737	6,544,329	46,994	6,441,565
\$2,000,000 under \$5,000,000	179	34,494	83,731	18,334,361	83,198	16,151,306	69,243	15,926,151
\$5,000,000 under \$10,000,000	** 15	** 7,420	20,884	9,729,440	20,705	8,942,424	17,230	8,822,305
\$10,000,000 or more	**	**	13,258	23,764,362	13,144	22,830,779	11,142	22,664,746
Taxable returns, total	6,813,375	34,572,021	40,482,554	429,282,969	39,572,038	274,357,292	31,460,218	259,369,110
Nontaxable returns, total	3,338,958	6,800,466	7,353,911	37,928,545	6,875,788	14,286,620	3,942,756	11,589,033

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Total 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)	
All returns, total	11,044,853	17,685,769	41,643,497	167,904,713	20,951,688	8,548,167	2,829,321	2,114,722
Under \$5,000	206,486	89,129	286,887	961,515	125,966	30,828	17,120	16,381
\$5,000 under \$10,000	302,500	141,483	439,986	1,269,742	177,282	52,012	24,112	13,692
\$10,000 under \$15,000	459,867	254,426	653,890	1,834,042	282,275	81,136	35,549	20,138
\$15,000 under \$20,000	536,006	333,563	824,815	2,289,696	373,522	109,799	54,987	31,843
\$20,000 under \$25,000	563,574	414,176	993,441	2,747,397	462,266	185,873	69,110	31,204
\$25,000 under \$30,000	576,147	485,578	1,240,393	3,260,423	659,132	260,021	69,660	47,179
\$30,000 under \$35,000	613,199	547,430	1,458,204	3,764,759	739,885	249,724	97,719	54,932
\$35,000 under \$40,000	572,220	619,011	1,578,306	4,072,883	821,083	320,193	102,199	49,432
\$40,000 under \$45,000	533,470	576,907	1,621,441	4,110,820	848,258	279,263	108,917	61,629
\$45,000 under \$50,000	533,578	635,658	1,751,367	4,742,495	906,237	308,858	103,521	42,959
\$50,000 under \$55,000	458,914	561,011	1,703,235	4,679,292	900,560	322,692	110,459	53,319
\$55,000 under \$60,000	440,952	625,507	1,696,752	4,718,982	903,742	313,635	106,566	51,633
\$60,000 under \$75,000	1,115,691	1,610,820	5,108,571	15,384,155	2,619,822	941,173	319,877	151,030
\$75,000 under \$100,000	1,501,364	2,624,201	7,310,198	24,870,397	3,753,475	1,450,032	502,718	216,019
\$100,000 under \$200,000	1,951,464	4,762,971	11,060,644	50,974,540	5,647,517	2,582,983	757,003	573,208
\$200,000 under \$500,000	536,223	2,062,890	3,105,054	24,450,761	1,420,093	775,447	268,912	343,983
\$500,000 under \$1,000,000	90,999	535,370	518,840	6,766,765	206,746	160,833	50,500	118,180
\$1,000,000 under \$1,500,000	23,023	191,568	126,668	2,184,175	46,642	43,660	13,500	46,429
\$1,500,000 under \$2,000,000	9,743	102,764	53,847	1,140,672	19,134	19,974	5,478	29,107
\$2,000,000 under \$5,000,000	13,955	225,155	78,707	2,082,232	27,115	34,984	8,064	65,839
\$5,000,000 under \$10,000,000	3,474	120,118	19,692	747,655	6,682	10,407	2,101	28,954
\$10,000,000 or more	2,002	166,033	12,556	851,312	4,253	14,638	1,251	67,633
Taxable returns, total	8,111,820	14,988,183	35,620,919	145,762,933	18,097,531	7,350,179	2,470,814	1,812,565
Nontaxable returns, total	2,933,033	2,697,587	6,022,578	22,141,780	2,854,157	1,197,988	358,507	302,157

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Total 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)	
All returns, total	39,199,760	497,617,809	38,684,001	470,407,829	38,272,160	463,673,345	1,070,285	6,734,484
Under \$5,000	255,159	2,769,261	250,681	2,711,196	243,850	2,635,861	7,313	75,335
\$5,000 under \$10,000	386,195	3,573,073	373,693	3,494,552	370,542	3,454,995	8,136	39,557
\$10,000 under \$15,000	531,196	5,130,500	521,930	5,024,942	515,406	4,959,549	13,443	65,393
\$15,000 under \$20,000	748,403	7,421,164	734,298	7,254,680	723,689	7,173,248	14,121	81,431
\$20,000 under \$25,000	916,594	8,083,466	899,577	7,932,289	884,979	7,771,251	25,900	161,038
\$25,000 under \$30,000	1,172,597	11,153,847	1,156,969	10,961,159	1,135,378	10,770,774	34,803	190,385
\$30,000 under \$35,000	1,395,853	12,619,910	1,382,692	12,349,343	1,367,023	12,191,114	30,119	158,230
\$35,000 under \$40,000	1,523,828	13,659,678	1,511,004	13,383,346	1,492,018	13,216,590	30,033	166,756
\$40,000 under \$45,000	1,573,945	14,595,453	1,563,443	14,288,659	1,542,766	14,030,567	37,308	258,092
\$45,000 under \$50,000	1,673,780	15,756,548	1,659,224	15,421,314	1,641,567	15,188,780	41,754	232,533
\$50,000 under \$55,000	1,638,342	15,945,106	1,626,499	15,609,103	1,603,793	15,303,204	41,226	305,898
\$55,000 under \$60,000	1,632,976	15,949,033	1,622,893	15,633,182	1,607,613	15,418,001	39,441	215,181
\$60,000 under \$75,000	4,869,303	50,777,844	4,839,786	49,702,776	4,780,654	49,080,708	130,149	622,068
\$75,000 under \$100,000	6,941,540	79,061,682	6,883,752	77,607,378	6,821,471	76,565,553	195,380	1,041,825
\$100,000 under \$200,000	10,419,613	144,896,549	10,303,300	142,679,352	10,224,238	140,970,080	298,418	1,709,272
\$200,000 under \$500,000	2,810,871	60,363,009	2,725,787	57,191,453	2,701,000	56,330,690	92,972	860,762
\$500,000 under \$1,000,000	455,853	14,642,473	419,356	12,097,757	412,196	11,804,418	19,112	293,339
\$1,000,000 under \$1,500,000	111,720	4,536,828	97,190	3,120,684	95,098	3,016,587	4,989	104,097
\$1,500,000 under \$2,000,000	46,173	2,237,298	38,781	1,296,298	37,859	1,249,819	1,851	46,479
\$2,000,000 under \$5,000,000	67,462	4,651,105	54,070	1,927,784	52,661	1,856,402	2,708	71,382
\$5,000,000 under \$10,000,000	17,123	2,162,105	12,185	450,861	11,753	429,936	695	20,925
\$10,000,000 or more	11,235	7,631,879	6,890	269,723	6,605	255,217	414	14,506
Taxable returns, total	33,366,035	417,467,964	32,949,823	394,386,592	32,614,096	388,870,386	925,623	5,516,207
Nontaxable returns, total	5,833,725	80,149,845	5,734,177	76,021,237	5,658,064	74,802,960	144,662	1,218,277

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Total 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)	
All returns, total	2,494,473	1,484,359	2,664,681	3,405,438	1,731,536	22,320,183	39,250,369	172,936,002
Under \$5,000	14,867	2,947	14,071	19,134	9,401	35,984	228,598	154,850
\$5,000 under \$10,000	22,153	3,743	21,871	30,253	18,312	44,524	354,600	480,688
\$10,000 under \$15,000	22,675	4,107	35,210	70,688	20,421	30,762	575,016	917,550
\$15,000 under \$20,000	33,364	26,724	57,767	84,072	18,824	55,688	762,923	1,498,354
\$20,000 under \$25,000	42,796	15,259	82,634	91,405	32,649	44,514	901,975	1,835,152
\$25,000 under \$30,000	51,322	13,589	113,428	140,812	27,574	38,286	1,106,054	2,287,265
\$30,000 under \$35,000	57,146	51,061	186,017	192,084	26,594	27,421	1,295,896	2,741,766
\$35,000 under \$40,000	71,700	52,402	170,126	201,295	27,919	22,635	1,460,473	3,120,398
\$40,000 under \$45,000	81,216	49,491	186,974	215,551	30,045	41,753	1,525,136	3,422,544
\$45,000 under \$50,000	91,632	66,477	195,476	230,515	25,805	38,243	1,630,249	3,742,047
\$50,000 under \$55,000	90,457	71,654	180,726	229,357	20,472	34,993	1,598,584	3,754,021
\$55,000 under \$60,000	83,559	47,503	193,048	221,081	27,024	47,268	1,581,115	3,979,522
\$60,000 under \$75,000	268,529	200,447	493,049	670,897	104,196	203,724	4,738,720	12,171,732
\$75,000 under \$100,000	427,042	216,401	599,178	868,824	165,969	369,078	6,837,149	19,887,014
\$100,000 under \$200,000	805,944	450,876	134,670	135,186	480,578	1,631,136	10,741,655	40,606,459
\$200,000 under \$500,000	265,760	158,554	* 330	* 342	413,235	3,012,660	3,093,905	23,663,870
\$500,000 under \$1,000,000	43,433	35,299	* 41	* 437	146,836	2,508,979	519,888	9,539,392
\$1,000,000 under \$1,500,000	10,280	8,207	* 40	* 17	49,910	1,407,920	129,171	4,198,700
\$1,500,000 under \$2,000,000	3,996	2,942	* 8	* 1	23,747	938,057	55,094	2,661,827
\$2,000,000 under \$5,000,000	5,047	4,947	** 18	** 3,486	40,438	2,714,889	80,873	7,298,207
\$5,000,000 under \$10,000,000	1,040	1,147	**	**	12,284	1,710,097	20,263	4,688,144
\$10,000,000 or more	517	583	0	0	9,303	7,361,573	13,031	20,286,500
Taxable returns, total	2,148,015	1,176,060	1,987,299	2,364,244	1,484,566	19,541,067	34,132,440	158,271,141
Nontaxable returns, total	346,458	308,299	677,383	1,041,194	246,970	2,779,115	5,117,929	14,664,861

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Total 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)	
All returns, total	36,217,970	139,159,654	23,027,465	40,421,411	439,233	26,366,506	336,746	4,348,275
Under \$5,000	192,987	283,302	84,069	56,337	37,160	254,551	* 2,248	* 5,847
\$5,000 under \$10,000	325,200	471,718	126,797	89,126	28,209	165,156	* 6,431	* 50,016
\$10,000 under \$15,000	528,585	824,799	248,975	157,154	27,310	251,766	9,423	94,748
\$15,000 under \$20,000	700,913	1,229,365	344,298	340,682	34,315	235,431	7,190	31,853
\$20,000 under \$25,000	825,537	1,550,581	434,361	316,238	16,413	190,544	8,028	65,603
\$25,000 under \$30,000	977,999	1,852,257	586,049	412,706	22,371	129,335	9,753	74,873
\$30,000 under \$35,000	1,162,970	2,201,419	702,632	491,327	23,266	151,070	8,877	59,841
\$35,000 under \$40,000	1,303,250	2,621,974	801,868	527,927	16,742	270,329	11,825	187,459
\$40,000 under \$45,000	1,366,366	2,822,602	821,026	595,108	24,811	63,594	13,029	205,288
\$45,000 under \$50,000	1,487,974	3,070,941	927,051	639,874	8,778	86,615	16,253	118,686
\$50,000 under \$55,000	1,437,657	3,032,421	922,976	688,144	20,241	119,172	13,967	116,310
\$55,000 under \$60,000	1,453,901	3,216,562	934,503	659,466	15,970	639,217	9,446	29,264
\$60,000 under \$75,000	4,312,476	10,140,845	2,758,563	2,064,086	36,646	959,690	42,820	325,136
\$75,000 under \$100,000	6,213,202	16,307,261	4,188,293	3,556,956	37,472	1,385,054	55,490	385,257
\$100,000 under \$200,000	10,118,018	33,696,048	6,872,068	7,362,726	52,886	901,418	89,357	921,150
\$200,000 under \$500,000	3,002,365	19,603,430	1,870,548	4,249,077	24,870	4,662,345	24,953	822,412
\$500,000 under \$1,000,000	512,445	7,960,455	267,709	2,200,699	5,419	1,997,697	4,946	410,006
\$1,000,000 under \$1,500,000	128,111	3,466,992	61,125	1,279,062	2,024	1,200,576	1,176	138,427
\$1,500,000 under \$2,000,000	54,632	2,304,893	25,130	803,939	1,034	795,046	528	73,249
\$2,000,000 under \$5,000,000	80,219	5,562,777	34,987	2,481,777	1,989	2,450,855	741	149,947
\$5,000,000 under \$10,000,000	20,178	3,256,486	8,527	1,849,708	723	2,388,399	174	50,492
\$10,000,000 or more	12,986	13,682,526	5,909	9,599,291	584	7,068,647	90	32,415
Taxable returns, total	31,573,843	126,566,793	20,506,035	37,344,771	234,784	20,519,068	271,102	2,361,982
Nontaxable returns, total	4,644,127	12,592,861	2,521,430	3,076,640	204,449	5,847,438	65,645	1,986,293

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Total 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)
All returns, total	12,436,636	89,924,426	15,790,907	82,225,607	22,822,456	6,692,290	9,615,230	36,166,922
Under \$5,000	165,608	262,239	28,060	124,328	135,790	35,382	87,137	110,748
\$5,000 under \$10,000	175,583	396,342	64,025	250,847	197,547	45,113	102,198	134,597
\$10,000 under \$15,000	227,806	691,685	108,083	456,823	346,685	81,227	155,246	237,916
\$15,000 under \$20,000	299,478	1,419,828	231,279	1,051,938	455,665	106,361	185,239	412,499
\$20,000 under \$25,000	366,193	1,867,387	320,292	1,627,139	541,436	117,110	252,131	357,794
\$25,000 under \$30,000	452,827	2,614,795	452,570	2,375,813	648,236	144,648	299,945	432,168
\$30,000 under \$35,000	564,328	3,346,977	606,145	3,226,051	816,611	166,398	327,765	438,309
\$35,000 under \$40,000	633,188	3,708,740	681,446	3,589,777	910,772	193,785	386,482	540,270
\$40,000 under \$45,000	582,096	3,632,672	672,304	3,543,368	906,390	172,714	345,204	560,586
\$45,000 under \$50,000	678,123	4,362,176	832,015	4,387,109	1,046,128	208,633	406,578	619,223
\$50,000 under \$55,000	643,634	3,972,124	760,061	4,059,991	1,006,904	211,335	411,052	571,086
\$55,000 under \$60,000	585,773	3,691,710	755,606	3,879,283	969,319	191,677	357,709	518,276
\$60,000 under \$75,000	1,695,781	10,543,471	2,239,851	11,170,175	2,915,091	650,307	1,106,538	1,798,418
\$75,000 under \$100,000	1,985,110	13,334,815	2,959,610	14,364,517	4,001,419	859,308	1,458,205	2,932,005
\$100,000 under \$200,000	2,746,903	19,804,761	4,246,544	21,902,751	6,083,830	1,725,819	2,435,779	6,462,206
\$200,000 under \$500,000	522,186	6,664,264	739,677	4,926,650	1,489,016	965,593	889,361	5,325,203
\$500,000 under \$1,000,000	71,530	2,499,190	69,659	680,765	232,568	345,203	229,981	3,190,464
\$1,000,000 under \$1,500,000	17,412	1,159,897	11,739	154,284	51,859	128,924	69,235	1,655,104
\$1,500,000 under \$2,000,000	7,114	723,061	4,272	60,154	22,098	66,410	31,427	1,063,677
\$2,000,000 under \$5,000,000	11,117	1,867,520	5,736	177,751	32,309	145,247	52,147	2,828,234
\$5,000,000 under \$10,000,000	2,959	1,114,103	1,285	112,782	7,757	55,495	15,079	1,723,141
\$10,000,000 or more	1,890	2,246,668	648	103,309	5,026	75,601	10,793	4,254,998
Taxable returns, total	10,131,634	74,185,825	13,872,677	70,660,617	19,762,211	5,747,879	8,155,712	30,752,041
Nontaxable returns, total	2,305,002	15,738,601	1,918,230	11,564,990	3,060,246	944,411	1,459,518	5,414,881

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions by Type and by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Total itemized deductions—continued							
	Limited miscellaneous deductions—continued		Unlimited miscellaneous deductions					
	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)
All returns, total	29,592,693	125,084,818	1,641,535	30,929,051	1,033,797	18,461,595	610,275	4,441,762
Under \$5,000	173,660	270,457	9,886	84,737	5,548	10,960	3,624	6,411
\$5,000 under \$10,000	266,407	430,558	15,037	68,218	10,141	58,434	4,897	9,784
\$10,000 under \$15,000	430,915	775,966	23,319	133,486	14,817	101,875	8,499	16,940
\$15,000 under \$20,000	588,345	1,570,799	41,874	395,766	26,768	162,579	14,750	24,925
\$20,000 under \$25,000	729,413	2,102,044	52,542	244,877	28,387	163,538	22,454	67,481
\$25,000 under \$30,000	886,221	2,952,628	46,423	304,535	22,388	172,762	23,416	80,438
\$30,000 under \$35,000	1,095,501	3,830,758	61,062	278,152	40,638	236,667	21,725	41,486
\$35,000 under \$40,000	1,201,900	4,323,832	59,681	314,498	36,070	240,166	22,589	73,064
\$40,000 under \$45,000	1,207,766	4,276,668	66,261	348,253	33,869	188,594	32,724	132,462
\$45,000 under \$50,000	1,381,500	5,214,965	80,704	412,352	48,161	303,267	34,171	97,342
\$50,000 under \$55,000	1,298,283	4,842,412	56,615	281,651	43,057	236,563	14,561	45,087
\$55,000 under \$60,000	1,265,084	4,589,236	51,982	329,550	36,870	260,517	15,470	50,065
\$60,000 under \$75,000	3,740,579	13,618,900	158,387	1,579,239	110,052	787,814	48,971	194,962
\$75,000 under \$100,000	5,131,909	18,155,830	234,821	1,760,612	175,287	1,407,363	61,106	194,534
\$100,000 under \$200,000	7,668,984	30,090,776	423,090	4,290,617	294,564	3,485,155	130,353	482,042
\$200,000 under \$500,000	1,967,804	11,217,446	157,157	5,404,513	83,796	3,405,481	72,412	890,208
\$500,000 under \$1,000,000	342,783	4,216,432	48,183	3,260,471	13,493	1,818,459	34,273	525,078
\$1,000,000 under \$1,500,000	88,407	1,938,312	17,744	1,738,462	4,199	979,541	13,464	217,663
\$1,500,000 under \$2,000,000	38,875	1,190,241	9,319	1,227,374	1,963	777,195	7,227	107,427
\$2,000,000 under \$5,000,000	60,589	3,151,232	16,978	3,453,353	2,744	1,716,457	14,109	438,553
\$5,000,000 under \$10,000,000	16,431	1,891,419	5,606	2,236,942	619	732,902	4,990	416,460
\$10,000,000 or more	11,339	4,433,908	4,863	2,781,393	366	1,215,307	4,490	329,349
Taxable returns, total	25,507,120	107,160,537	1,371,823	18,947,425	890,267	15,389,012	485,953	2,528,010
Nontaxable returns, total	4,085,573	17,924,281	269,713	11,981,626	143,530	3,072,583	124,322	1,913,753

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

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

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

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2008

[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)
Total	24,756,744	395,945,082	21,890,197	356,079,668	5,932,927	36,886,420	24,751,237	393,131,216
No adjusted gross income	250,214	-8,189,507	142,675	1,349,224	162,080	559,727	250,214	1,951,565
\$1 under \$1,000	382,288	203,923	249,477	313,394	148,464	100,163	378,986	413,557
\$1,000 under \$2,000	459,765	703,903	381,839	803,672	112,544	153,745	459,765	957,417
\$2,000 under \$3,000	530,814	1,329,458	433,718	1,201,730	127,303	350,388	530,814	1,580,533
\$3,000 under \$4,000	716,818	2,505,564	579,697	2,217,907	186,423	408,200	716,818	2,647,831
\$4,000 under \$5,000	733,499	3,305,029	594,196	2,730,571	193,903	697,153	733,499	3,427,724
\$5,000 under \$6,000	862,531	4,749,847	725,233	3,960,513	212,719	876,576	862,531	4,878,514
\$6,000 under \$7,000	903,704	5,870,903	765,271	4,836,192	226,092	991,518	903,704	5,847,639
\$7,000 under \$8,000	952,321	7,143,686	805,571	5,967,070	247,366	1,179,260	952,321	7,146,330
\$8,000 under \$9,000	1,172,199	9,993,569	947,305	7,368,157	384,006	2,315,099	1,172,199	9,683,256
\$9,000 under \$10,000	1,018,543	9,682,103	853,320	7,324,074	314,454	1,962,925	1,018,543	9,286,998
\$10,000 under \$11,000	1,028,407	10,794,925	866,775	8,344,020	292,639	2,071,515	1,028,407	10,415,536
\$11,000 under \$12,000	1,157,084	13,308,028	964,322	10,068,419	344,140	2,759,988	1,157,084	12,828,407
\$12,000 under \$13,000	1,165,895	14,528,768	932,727	10,373,889	432,469	3,718,372	1,164,693	14,092,284
\$13,000 under \$14,000	775,522	10,467,814	640,793	7,566,441	265,351	2,529,679	775,522	10,096,120
\$14,000 under \$15,000	726,136	10,533,799	615,465	7,890,008	231,286	2,176,778	726,136	10,066,786
\$15,000 under \$16,000	754,374	11,686,591	680,319	9,782,628	180,270	1,403,745	753,371	11,186,373
\$16,000 under \$17,000	653,513	10,785,113	593,638	9,272,267	147,189	1,132,683	653,513	10,404,950
\$17,000 under \$18,000	633,635	11,084,892	584,443	9,701,033	123,343	1,099,005	633,635	10,800,038
\$18,000 under \$19,000	656,602	12,148,705	610,618	10,760,594	125,960	884,005	656,602	11,644,600
\$19,000 under \$20,000	648,767	12,649,451	612,527	11,382,747	115,173	802,922	648,767	12,185,669
\$20,000 under \$25,000	2,946,559	66,245,862	2,807,914	60,529,556	439,972	3,490,868	2,946,559	64,022,176
\$25,000 under \$30,000	2,566,301	70,341,382	2,492,321	65,250,712	376,397	2,482,936	2,566,301	67,742,435
\$30,000 under \$35,000	2,036,061	65,671,242	1,999,254	61,552,509	337,573	1,546,888	2,036,061	63,099,488
\$35,000 under \$40,000	904,959	33,498,332	891,194	30,975,390	175,748	1,102,689	904,959	32,078,447
\$40,000 and over	120,232	4,901,700	119,585	4,556,952	30,064	89,592	120,232	4,646,544

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2008—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)
Total	24,756,744	50,669,263	3,382,492	970,587	1,175,548	508,521	5,475,696	5,438,316
No adjusted gross income	250,214	275,080	0	0	0	0	134,432	91,756
\$1 under \$1,000	382,288	57,889	0	0	0	0	72,670	11,883
\$1,000 under \$2,000	459,765	159,448	0	0	0	0	97,809	24,500
\$2,000 under \$3,000	530,814	278,219	0	0	0	0	119,874	37,442
\$3,000 under \$4,000	716,818	510,675	0	0	0	0	178,190	55,882
\$4,000 under \$5,000	733,499	633,224	0	0	0	0	189,662	73,578
\$5,000 under \$6,000	862,531	946,774	* 1,003	* 210	0	0	208,731	100,579
\$6,000 under \$7,000	903,704	1,177,092	0	0	0	0	216,337	114,816
\$7,000 under \$8,000	952,321	1,441,898	0	0	0	0	236,822	155,126
\$8,000 under \$9,000	1,172,199	2,156,874	23,122	157	0	0	383,388	326,645
\$9,000 under \$10,000	1,018,543	2,044,775	285,207	15,564	* 4,202	* 188	306,341	273,423
\$10,000 under \$11,000	1,028,407	2,196,609	299,392	40,770	87,671	3,444	261,724	259,950
\$11,000 under \$12,000	1,157,084	2,739,115	326,073	32,415	250,525	36,554	295,250	387,379
\$12,000 under \$13,000	1,165,895	3,425,530	244,820	8,354	201,555	56,111	380,994	541,983
\$13,000 under \$14,000	775,522	2,833,781	* 8,318	* 1,310	0	0	261,008	390,843
\$14,000 under \$15,000	726,136	2,613,768	10,676	3,077	0	0	228,964	343,151
\$15,000 under \$16,000	754,374	2,729,605	30,876	5,305	0	0	172,444	240,286
\$16,000 under \$17,000	653,513	2,421,793	40,342	7,459	0	0	139,599	220,746
\$17,000 under \$18,000	633,635	2,232,671	48,027	13,394	0	0	124,292	188,453
\$18,000 under \$19,000	656,602	2,206,803	51,960	16,617	0	0	111,455	179,078
\$19,000 under \$20,000	648,767	2,078,299	46,401	18,562	* 652	* 511	111,199	166,036
\$20,000 under \$25,000	2,946,559	8,010,109	303,467	165,024	0	0	434,466	596,582
\$25,000 under \$30,000	2,566,301	4,728,511	738,560	354,011	111,932	49,175	353,791	368,043
\$30,000 under \$35,000	2,036,061	2,173,765	702,769	236,628	413,312	296,465	277,483	208,505
\$35,000 under \$40,000	904,959	575,278	212,008	50,191	99,525	61,767	157,432	78,310
\$40,000 and over	120,232	21,677	9,471	1,540	* 6,173	* 4,306	21,338	3,342

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2008—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)
Total	21,743,355	44,260,360	11,592	165,128	5,529,911	32,896,292	4,479,028	31,074,532
No adjusted gross income	170,268	183,324	* 1,547	* 42,613	154,688	-4,126,153	81,971	435,757
\$1 under \$1,000	326,453	46,006	0	0	298,504	153,558	178,620	199,960
\$1,000 under \$2,000	387,090	134,947	0	0	300,654	457,793	234,091	460,906
\$2,000 under \$3,000	447,809	240,777	* 1,002	* 28,415	323,770	809,083	247,574	655,214
\$3,000 under \$4,000	599,392	454,793	* 1,002	* 21,725	411,340	1,434,286	304,121	1,187,529
\$4,000 under \$5,000	610,889	559,646	0	0	437,175	1,964,829	327,273	1,470,495
\$5,000 under \$6,000	744,638	845,986	* 2,004	* 41,425	479,757	2,643,211	377,960	2,101,499
\$6,000 under \$7,000	795,450	1,062,276	* 1,002	* 19,929	480,262	3,116,949	387,461	2,454,997
\$7,000 under \$8,000	859,743	1,286,773	0	0	479,363	3,588,760	405,801	3,107,262
\$8,000 under \$9,000	1,090,000	1,830,072	0	0	488,662	4,160,642	428,798	3,485,723
\$9,000 under \$10,000	949,319	1,755,788	0	0	409,019	3,892,231	361,171	3,250,891
\$10,000 under \$11,000	866,737	1,895,890	0	0	410,254	4,302,940	361,720	3,546,566
\$11,000 under \$12,000	827,656	2,319,321	0	0	421,593	4,847,409	390,950	4,119,717
\$12,000 under \$13,000	913,998	2,875,193	* 1,002	* 23	309,622	3,850,923	282,269	3,360,279
\$13,000 under \$14,000	763,317	2,441,628	0	0	47,014	633,182	41,192	435,715
\$14,000 under \$15,000	712,100	2,267,541	0	0	44,576	645,206	39,652	437,093
\$15,000 under \$16,000	739,048	2,484,015	0	0	33,658	521,444	28,403	364,929
\$16,000 under \$17,000	648,141	2,193,588	0	0	0	0	0	0
\$17,000 under \$18,000	623,949	2,030,824	0	0	0	0	0	0
\$18,000 under \$19,000	647,711	2,011,108	0	0	0	0	0	0
\$19,000 under \$20,000	636,213	1,893,701	0	0	0	0	0	0
\$20,000 under \$25,000	2,837,515	7,248,503	* 1,002	* 1,751	0	0	0	0
\$25,000 under \$30,000	2,323,357	4,006,458	* 1,003	* 8,788	0	0	0	0
\$30,000 under \$35,000	1,451,134	1,728,632	* 1,003	* 91	0	0	0	0
\$35,000 under \$40,000	678,974	446,777	* 1,023	* 368	0	0	0	0
\$40,000 and over	92,453	16,795	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2008—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)
Total	1,564,596	4,916,626	5,524,404	35,991,181	5,529,911	1,394,494	1,161,633	96,103
No adjusted gross income	96,056	171,256	154,688	607,013	154,688	31,076	0	0
\$1 under \$1,000	130,099	58,052	295,201	258,012	298,504	18,559	0	0
\$1,000 under \$2,000	91,970	151,808	300,654	612,714	300,654	43,674	0	0
\$2,000 under \$3,000	98,290	243,353	323,770	898,567	323,770	63,710	0	0
\$3,000 under \$4,000	140,102	280,544	411,340	1,468,073	411,340	107,282	0	0
\$4,000 under \$5,000	143,322	518,371	437,175	1,988,867	437,175	145,137	0	0
\$5,000 under \$6,000	138,571	544,228	479,757	2,645,727	479,757	186,624	* 1,003	* 210
\$6,000 under \$7,000	142,759	574,061	480,262	3,029,058	480,262	192,831	0	0
\$7,000 under \$8,000	126,563	400,901	479,363	3,508,163	479,363	181,574	0	0
\$8,000 under \$9,000	108,613	413,479	488,662	3,899,202	488,662	152,523	23,122	157
\$9,000 under \$10,000	84,941	339,084	409,019	3,589,974	409,019	105,762	282,200	15,429
\$10,000 under \$11,000	92,656	430,451	410,254	3,977,017	410,254	80,761	298,738	40,665
\$11,000 under \$12,000	73,902	320,329	421,593	4,440,046	421,593	52,480	320,745	31,968
\$12,000 under \$13,000	55,524	283,269	308,421	3,643,571	309,622	19,037	235,825	7,673
\$13,000 under \$14,000	16,280	65,227	47,014	500,941	47,014	7,945	0	0
\$14,000 under \$15,000	13,303	79,468	44,576	516,561	44,576	4,591	0	0
\$15,000 under \$16,000	11,644	42,746	32,655	407,675	33,658	927	0	0
\$16,000 under \$17,000	0	0	0	0	0	0	0	0
\$17,000 under \$18,000	0	0	0	0	0	0	0	0
\$18,000 under \$19,000	0	0	0	0	0	0	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 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2008—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)
Total	543,953	96,297	1,275,740	322,136	3,776,906	976,255	* 1,002	* 23
No adjusted gross income	0	0	78,655	17,346	81,172	13,729	0	0
\$1 under \$1,000	0	0	59,497	6,097	242,961	12,462	0	0
\$1,000 under \$2,000	0	0	78,911	13,856	229,293	29,818	0	0
\$2,000 under \$3,000	0	0	90,147	18,474	241,414	45,236	0	0
\$3,000 under \$4,000	0	0	130,048	31,955	293,917	75,327	0	0
\$4,000 under \$5,000	0	0	140,859	42,354	314,573	102,783	0	0
\$5,000 under \$6,000	0	0	133,968	47,387	362,536	139,028	0	0
\$6,000 under \$7,000	0	0	127,700	45,431	372,759	147,400	0	0
\$7,000 under \$8,000	0	0	110,982	36,149	388,732	145,425	0	0
\$8,000 under \$9,000	0	0	99,970	27,599	408,713	124,767	0	0
\$9,000 under \$10,000	* 4,202	* 188	79,729	15,754	341,241	74,579	0	0
\$10,000 under \$11,000	87,671	3,444	63,135	8,554	250,807	31,542	0	0
\$11,000 under \$12,000	250,525	36,554	24,845	4,552	96,814	15,959	0	0
\$12,000 under \$13,000	201,555	56,111	19,114	3,123	60,010	8,241	* 1,002	* 23
\$13,000 under \$14,000	0	0	14,083	1,980	37,183	5,966	0	0
\$14,000 under \$15,000	0	0	12,054	1,282	33,165	3,309	0	0
\$15,000 under \$16,000	0	0	12,043	242	21,616	685	0	0
\$16,000 under \$17,000	0	0	0	0	0	0	0	0
\$17,000 under \$18,000	0	0	0	0	0	0	0	0
\$18,000 under \$19,000	0	0	0	0	0	0	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 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2008—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)
Total	9,393,157	162,095,723	8,566,192	146,758,970	1,911,349	11,662,012	9,393,157	158,476,746
No adjusted gross income	45,741	-1,448,116	28,511	336,524	31,116	171,956	45,741	508,480
\$1 under \$1,000	45,611	28,091	40,035	59,196	9,073	9,618	45,611	68,814
\$1,000 under \$2,000	92,160	141,128	87,286	205,812	11,806	-16,251	92,160	189,561
\$2,000 under \$3,000	127,692	323,901	117,201	330,324	15,049	45,823	127,692	404,561
\$3,000 under \$4,000	203,497	714,547	185,554	678,517	27,018	82,236	203,497	760,753
\$4,000 under \$5,000	189,685	860,489	169,440	776,174	35,448	130,375	189,685	906,550
\$5,000 under \$6,000	239,865	1,317,234	217,135	1,159,911	47,965	208,842	239,865	1,387,224
\$6,000 under \$7,000	261,887	1,705,465	228,378	1,457,873	54,220	300,931	261,887	1,758,804
\$7,000 under \$8,000	304,895	2,292,372	248,331	1,779,808	89,172	583,417	304,895	2,363,226
\$8,000 under \$9,000	494,285	4,218,837	346,663	2,530,306	231,134	1,645,895	494,285	4,176,201
\$9,000 under \$10,000	354,601	3,370,412	283,662	2,305,708	144,136	1,032,990	354,601	3,338,697
\$10,000 under \$11,000	320,822	3,369,324	255,421	2,442,948	105,333	846,398	320,822	3,289,346
\$11,000 under \$12,000	369,838	4,247,605	312,908	3,321,871	100,743	834,997	369,838	4,156,867
\$12,000 under \$13,000	343,852	4,292,267	299,272	3,412,332	93,908	697,217	343,852	4,109,549
\$13,000 under \$14,000	338,618	4,571,907	303,460	3,710,195	78,901	677,118	338,618	4,387,314
\$14,000 under \$15,000	316,209	4,586,446	281,886	3,752,629	79,263	618,527	316,209	4,371,156
\$15,000 under \$16,000	353,961	5,475,248	323,883	4,691,937	74,378	568,827	353,961	5,260,764
\$16,000 under \$17,000	313,342	5,172,200	289,321	4,585,862	60,119	341,892	313,342	4,927,754
\$17,000 under \$18,000	326,579	5,713,118	308,762	5,112,685	45,069	417,003	326,579	5,529,688
\$18,000 under \$19,000	337,702	6,246,521	323,313	5,737,006	47,319	213,590	337,702	5,950,597
\$19,000 under \$20,000	341,495	6,658,996	331,117	6,164,386	47,743	209,014	341,495	6,373,400
\$20,000 under \$25,000	1,458,556	32,817,270	1,400,632	30,475,785	185,883	1,100,291	1,458,556	31,576,076
\$25,000 under \$30,000	1,251,860	34,295,110	1,231,671	32,368,261	152,375	625,918	1,251,860	33,002,967
\$30,000 under \$35,000	870,990	27,914,874	863,590	26,506,820	127,707	242,124	870,990	26,749,035
\$35,000 under \$40,000	89,413	3,210,477	88,763	2,856,100	16,468	73,265	89,413	2,929,366
\$40,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2008—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)
Total	9,393,157	18,745,062	1,839,709	706,911	548,729	355,434	1,792,631	1,887,400
No adjusted gross income	45,741	93,971	0	0	0	0	27,262	32,309
\$1 under \$1,000	45,611	18,609	0	0	0	0	7,223	2,609
\$1,000 under \$2,000	92,160	58,625	0	0	0	0	8,115	5,754
\$2,000 under \$3,000	127,692	123,913	0	0	0	0	14,760	9,477
\$3,000 under \$4,000	203,497	252,116	0	0	0	0	27,381	13,102
\$4,000 under \$5,000	189,685	294,454	0	0	0	0	33,813	22,068
\$5,000 under \$6,000	239,865	443,688	0	0	0	0	48,954	35,504
\$6,000 under \$7,000	261,887	569,694	0	0	0	0	57,180	47,037
\$7,000 under \$8,000	304,895	765,482	0	0	0	0	88,873	88,057
\$8,000 under \$9,000	494,285	1,381,194	0	0	0	0	235,833	254,025
\$9,000 under \$10,000	354,601	1,011,170	* 2,004	* 125	0	0	143,111	163,853
\$10,000 under \$11,000	320,822	901,374	* 648	* 104	0	0	100,863	127,037
\$11,000 under \$12,000	369,838	1,048,416	* 3,657	* 405	0	0	103,354	134,072
\$12,000 under \$13,000	343,852	978,190	* 6,968	* 426	0	0	89,170	119,871
\$13,000 under \$14,000	338,618	967,295	* 8,318	* 1,310	0	0	72,470	111,531
\$14,000 under \$15,000	316,209	898,374	* 8,670	* 2,515	0	0	75,467	104,911
\$15,000 under \$16,000	353,961	1,004,771	30,228	5,018	0	0	67,681	97,618
\$16,000 under \$17,000	313,342	858,210	40,342	7,459	0	0	58,721	76,189
\$17,000 under \$18,000	326,579	861,600	45,353	11,801	0	0	51,041	69,129
\$18,000 under \$19,000	337,702	846,636	43,936	15,307	0	0	38,787	48,405
\$19,000 under \$20,000	341,495	809,894	40,383	16,249	* 652	* 511	50,442	46,599
\$20,000 under \$25,000	1,458,556	2,752,497	266,157	144,395	0	0	174,332	168,533
\$25,000 under \$30,000	1,251,860	1,404,002	674,280	315,743	111,932	49,175	137,161	80,220
\$30,000 under \$35,000	870,990	386,243	602,367	176,342	402,279	290,819	73,221	28,062
\$35,000 under \$40,000	89,413	14,644	66,398	9,710	33,866	14,930	7,415	1,427
\$40,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

Individual Income Tax Returns, 2008

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2008—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 or more 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)
Total	8,530,760	16,150,751	* 4,011	* 55,764	9,833,677	200,953,067	8,844,976	178,246,166
No adjusted gross income	43,079	61,662	0	0	49,785	-2,615,237	32,193	576,943
\$1 under \$1,000	45,611	16,001	0	0	38,174	22,274	30,823	54,237
\$1,000 under \$2,000	91,850	52,871	0	0	66,951	104,982	60,461	136,954
\$2,000 under \$3,000	127,044	114,437	* 1,002	* 28,415	79,351	196,474	68,942	216,192
\$3,000 under \$4,000	203,497	239,014	0	0	101,981	356,731	90,022	351,861
\$4,000 under \$5,000	189,685	272,386	0	0	106,639	479,711	97,483	483,902
\$5,000 under \$6,000	239,199	408,184	* 1,002	* 18,471	142,910	789,402	130,139	699,103
\$6,000 under \$7,000	261,136	522,657	0	0	161,555	1,048,489	149,432	923,322
\$7,000 under \$8,000	304,559	677,425	0	0	168,063	1,262,554	151,439	1,080,000
\$8,000 under \$9,000	492,639	1,127,169	0	0	189,252	1,614,090	171,845	1,352,128
\$9,000 under \$10,000	353,847	847,192	0	0	254,923	2,419,460	208,487	1,767,475
\$10,000 under \$11,000	319,535	774,233	0	0	297,331	3,122,662	249,633	2,354,506
\$11,000 under \$12,000	367,014	913,939	0	0	365,654	4,213,013	260,464	2,626,831
\$12,000 under \$13,000	341,605	857,893	0	0	512,420	6,385,578	351,186	3,601,278
\$13,000 under \$14,000	336,675	854,454	0	0	389,890	5,262,724	296,140	3,420,531
\$14,000 under \$15,000	315,521	790,947	0	0	365,351	5,302,147	293,928	3,700,286
\$15,000 under \$16,000	352,339	902,135	0	0	366,755	5,689,898	328,033	4,725,762
\$16,000 under \$17,000	309,272	774,561	0	0	340,171	5,612,913	304,317	4,686,405
\$17,000 under \$18,000	318,772	780,669	0	0	307,056	5,371,774	275,682	4,588,348
\$18,000 under \$19,000	329,470	782,924	0	0	318,900	5,902,185	287,305	5,023,588
\$19,000 under \$20,000	331,108	747,047	0	0	307,273	5,990,455	281,411	5,218,361
\$20,000 under \$25,000	1,391,158	2,439,568	0	0	1,488,002	33,428,592	1,407,281	30,053,771
\$25,000 under \$30,000	1,073,340	1,008,039	* 1,003	* 8,788	1,314,441	36,046,272	1,260,650	32,882,451
\$30,000 under \$35,000	371,993	181,839	* 1,003	* 91	1,165,071	37,756,368	1,135,664	35,045,689
\$35,000 under \$40,000	20,812	3,507	0	0	815,547	30,287,855	802,431	28,119,290
\$40,000 and over	0	0	0	0	120,232	4,901,700	119,585	4,556,952

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Returns with two or more 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)
Total	2,456,982	20,307,782	9,833,677	198,663,288	9,833,677	30,529,708	381,150	167,573
No adjusted gross income	34,908	216,516	49,785	836,072	49,785	150,033	0	0
\$1 under \$1,000	9,291	32,493	38,174	86,730	38,174	20,721	0	0
\$1,000 under \$2,000	8,768	18,188	66,951	155,142	66,951	57,149	0	0
\$2,000 under \$3,000	13,964	61,213	79,351	277,404	79,351	90,595	0	0
\$3,000 under \$4,000	19,302	45,420	101,981	419,006	101,981	151,277	0	0
\$4,000 under \$5,000	15,133	48,407	106,639	532,308	106,639	193,633	0	0
\$5,000 under \$6,000	26,183	123,506	142,910	845,564	142,910	316,462	0	0
\$6,000 under \$7,000	29,113	116,527	161,555	1,059,778	161,555	414,566	0	0
\$7,000 under \$8,000	31,631	194,942	168,063	1,274,942	168,063	494,842	0	0
\$8,000 under \$9,000	44,259	255,725	189,252	1,607,854	189,252	623,157	0	0
\$9,000 under \$10,000	85,376	590,851	254,923	2,358,327	254,923	927,843	* 1,003	* 9
\$10,000 under \$11,000	94,649	794,666	297,331	3,149,172	297,331	1,214,474	* 6	* [2]
\$11,000 under \$12,000	169,495	1,604,662	365,654	4,231,493	365,654	1,638,220	* 1,672	* 42
\$12,000 under \$13,000	283,037	2,737,886	512,420	6,339,164	512,420	2,428,303	* 2,026	* 255
\$13,000 under \$14,000	170,170	1,787,334	389,890	5,207,865	389,890	1,858,541	0	0
\$14,000 under \$15,000	138,720	1,478,784	365,351	5,179,069	365,351	1,710,804	* 2,006	* 562
\$15,000 under \$16,000	94,249	792,172	366,755	5,517,934	366,755	1,723,908	* 648	* 287
\$16,000 under \$17,000	87,069	790,791	340,171	5,477,196	340,171	1,563,583	0	0
\$17,000 under \$18,000	78,274	682,001	307,056	5,270,349	307,056	1,371,071	* 2,675	* 1,593
\$18,000 under \$19,000	78,641	670,415	318,900	5,694,003	318,900	1,360,167	* 8,024	* 1,309
\$19,000 under \$20,000	67,429	593,909	307,273	5,812,269	307,273	1,268,404	* 6,018	* 2,313
\$20,000 under \$25,000	254,089	2,390,577	1,488,002	32,446,100	1,488,002	5,257,612	37,310	20,628
\$25,000 under \$30,000	224,022	1,857,018	1,314,441	34,739,469	1,314,441	3,324,509	64,280	38,267
\$30,000 under \$35,000	209,865	1,304,764	1,165,071	36,350,453	1,165,071	1,787,522	100,402	60,286
\$35,000 under \$40,000	159,279	1,029,423	815,547	29,149,082	815,547	560,634	145,610	40,481
\$40,000 and over	30,064	89,592	120,232	4,646,544	120,232	21,677	9,471	1,540

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2008—Continued

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

Size of adjusted gross income	Returns with two or more 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)
Total	82,866	56,790	2,407,325	3,228,780	9,435,689	27,133,354	* 6,579	* 109,341
No adjusted gross income	0	0	28,515	42,100	46,017	107,933	* 1,547	* 42,613
\$1 under \$1,000	0	0	* 5,950	* 3,177	37,881	17,543	0	0
\$1,000 under \$2,000	0	0	10,783	4,890	65,948	52,259	0	0
\$2,000 under \$3,000	0	0	14,967	9,491	79,351	81,104	0	0
\$3,000 under \$4,000	0	0	20,761	10,825	101,978	140,452	* 1,002	* 21,725
\$4,000 under \$5,000	0	0	14,990	9,156	106,631	184,478	0	0
\$5,000 under \$6,000	0	0	25,809	17,688	142,903	298,774	* 1,002	* 22,955
\$6,000 under \$7,000	0	0	31,456	22,347	161,555	392,219	* 1,002	* 19,929
\$7,000 under \$8,000	0	0	36,967	30,920	166,452	463,923	0	0
\$8,000 under \$9,000	0	0	47,585	45,021	188,649	578,136	0	0
\$9,000 under \$10,000	0	0	83,501	93,817	254,231	834,017	0	0
\$10,000 under \$11,000	0	0	97,726	124,359	296,394	1,090,115	0	0
\$11,000 under \$12,000	0	0	167,051	248,755	363,828	1,389,423	0	0
\$12,000 under \$13,000	0	0	272,710	418,989	512,383	2,009,059	0	0
\$13,000 under \$14,000	0	0	174,455	277,332	389,459	1,581,209	0	0
\$14,000 under \$15,000	0	0	141,444	236,957	363,413	1,473,285	0	0
\$15,000 under \$16,000	0	0	92,719	142,426	365,093	1,581,195	0	0
\$16,000 under \$17,000	0	0	80,878	144,557	338,869	1,419,027	0	0
\$17,000 under \$18,000	0	0	73,251	119,324	305,177	1,250,155	0	0
\$18,000 under \$19,000	0	0	72,668	130,673	318,241	1,228,185	0	0
\$19,000 under \$20,000	0	0	60,758	119,437	305,105	1,146,654	0	0
\$20,000 under \$25,000	0	0	260,133	428,049	1,446,357	4,808,935	* 1,002	* 1,751
\$25,000 under \$30,000	0	0	216,630	287,823	1,250,017	2,998,419	0	0
\$30,000 under \$35,000	11,034	5,646	204,262	180,443	1,079,141	1,546,793	0	0
\$35,000 under \$40,000	65,659	46,838	150,017	76,883	658,162	443,270	* 1,023	* 368
\$40,000 and over	* 6,173	* 4,306	21,338	3,342	92,453	16,795	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.

[2] Less than \$500.

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